

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.52(c)

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

Response:

Refer to Exhibit No. 1, Schedule 1, for a balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2024.

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:

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

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

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

Response:

Refer to Exhibit No. 1, Schedule 3, for monthly cash balances of Columbia Gas of Pennsylvania, Inc. from December 2022 through November 2024.

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. RATE OF RETURN  
C. GAS UTILITIES ONLY

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

Response:

Refer to Exhibit No. 1, Schedule 5, for monthly balances of Current Gas Storage of Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2024.

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

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

Response:

Refer to Exhibit No. 1, Schedule 1, for a comparative balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2023 and 2024.

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

Response:

Refer to Exhibit No. 1, Schedule 6, for details of other physical property, investments in affiliated companies and other investments for Columbia Gas of Pennsylvania, Inc. at November 30, 2024.

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

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

Response:

Refer to Exhibit No. 1, Schedule 7, for Special Cash Accounts of all types for Columbia Gas of Pennsylvania, Inc. at November 30, 2024.

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

Response:

Refer to Exhibit No. 1, Schedule 8, for Notes Receivable, Accounts Receivable from Associated Companies and other significant receivables for Columbia Gas of Pennsylvania, Inc. at November 30, 2024.

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

Response:

Refer to Exhibit No. 1, Schedule 9, for details of the reserve for Uncollectible Accounts for Columbia Gas of Pennsylvania, Inc. for the twelve months ended December 31, 2022, 2023 and 2024.

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

Response:

Refer to Exhibit No. 1, Schedule 10, for details of prepayments for Columbia Gas of Pennsylvania, Inc. at November 30, 2024.

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

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

Response:

Refer to Exhibit No. 1, Schedule 11, for details of other significant current assets listed on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2024.

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

Response:

Refer to Exhibit No. 1, Schedule 12, for details of deferred asset accounts on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2024.

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

Response:

Refer to Exhibit No. 1, Schedule 13, for details of Accounts Payable to Associated Companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2024.

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

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

Response:

Refer to Exhibit No. 1, Schedule 14, for details of other deferred credits for Columbia Gas of Pennsylvania, Inc. at November 30, 2024.

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

Response:

Refer to Exhibit No. 1, Schedule 15, for analysis of the Injury and Damages reserve and amortization for Columbia Gas of Pennsylvania, Inc. at November 30, 2024.

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

Response:

Refer to Exhibit 1, Schedule 16, for analysis of other reserve balances for Columbia Gas of Pennsylvania, Inc. at November 30, 2024.

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

Response:

Refer to Exhibit No. 1, Schedule 17, for the Unappropriated retained earnings for Columbia Gas of Pennsylvania, Inc. for calendar years 2021, 2022, 2023, and the eleven months ended November 30, 2024.

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

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

Response:

Refer to Exhibit No. 1, Schedule 18, Pages 3 and 4, for details of Unrecovered Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2024 and December 1, 2023.

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

Response:

Refer to Exhibit No. 1, Schedule 18, Page 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2024.

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52 (b)

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

Response:

Exhibit No. 102 Schedule No. 3 outlines the operating income statement for the twelve months ending November 30, 2025 (future test year) and twelve months ending December 31, 2026 (fully projected future test year).

53.52 (c)

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

Response:

Exhibit 103 sets forth the operating revenues for the twelve months ending November 30, 2025 (future test year) and twelve months ending December 31, 2026 (fully projected future test year).

Exhibit 104 sets forth the operating expenses for the twelve months ending November 30, 2025 (future test year) and twelve months ending December 31, 2026 (fully projected future test year).

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

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

Response:

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

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

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

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

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

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

Total Operating Expense

Operating Income Before Taxes

Federal Taxes

State Taxes

Deferred State

Income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total Income Taxes

Net Utility Operating Income

Other Income and Deductions

Other Income

Detailed listing of Other Income used in Tax Calculation

Other Income Deduction

Detailed listing

Taxes Applicable to Other Income and Deductions

Listing

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

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

Response:

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

Refer to Exhibit No.2, Schedule No. 4, for the Income Statement per books at November 30, 2024.

**Columbia Gas of Pennsylvania, Inc.**  
**Statement of Income at Present and Proposed Rates**  
FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year Period Ended December 31, 2026

Line No.	Description	Reference	TME	HTY	Pro Forma	FTY	Pro Forma	FPFTY	Pro Forma	Adjustments	FPFTY
			November 30, 2024	Adjustments at Present	Historic Test Year at Present	Adjustments at Present	Future Test Year at Present	Adjustments at Present	Fully Projected Future Test Year at Present	at Proposed	at Proposed
		(1)	Per Books	Rates	Rates	Rates	Rates	Rates	Rates	Rates	Rates
			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1	Operating Revenues										
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3 / 103	543,216,257	88,352,076	631,568,333	4,502,979	636,071,312	1,087,250	637,158,562	106,587,554	743,746,116
3	Gas Cost Revenues	Exhibit 3 / 103	157,008,418	85,759,295	242,767,713	1,872,140	244,639,853	391,632	245,031,485	-	245,031,485
4	Rider USP	Exhibit 3 / 103	26,633,387	5,136,378	31,769,765	75,397	31,845,162	17,338	31,862,500	3,909,243	35,771,743
5	Gas Procurement Charge	Exhibit 3 / 103	369,558	60,415	429,973	5,331	435,304	1,668	436,972	-	436,972
6	Merchant Function Charge	Exhibit 3 / 103	915,569	253,527	1,169,096	11,865	1,180,961	6,689	1,187,650	-	1,187,650
7	Rider CC	Exhibit 3 / 103	39,154	6,424	45,578	88	45,666	(30)	45,636	-	45,636
8	Rider EE	Exhibit 3 / 103	939,025	293,343	1,232,368	2,925	1,235,293	672	1,235,965	-	1,235,965
9	Pipeline Penalty Refund	Exhibit 3	(1,293,512)	1,293,512	-	-	-	-	-	-	-
10	Total Sales and Transportation Revenue		727,827,857	181,154,969	908,982,826	6,470,725	915,453,551	1,505,219	916,958,770	110,496,797	1,027,455,567
11	Off System Sales Revenue	Exhibit 3 / 103	7,440,899	(7,440,899)	-	-	-	-	-	-	-
12	Late Payment Fees	Exhibit 3 / 103	1,511,996	367,769	1,879,765	13,381	1,893,146	3,113	1,896,259	-	1,896,259
13	Other Operating Revenues (Excl. Transportation)	Exhibit 3 / 103	152,805	-	152,805	-	152,805	-	152,805	-	152,805
14	Total Operating Revenues		736,933,555	174,081,840	911,015,395	6,484,106	917,499,501	1,508,332	919,007,833	<b>110,496,797</b>	1,029,504,630
										<b>12.02%</b>	
15	Operating Expenses										
16	Gas Cost Expense	Exhibit 103	157,008,418	85,759,295	242,767,713	1,872,140	244,639,853	391,632	245,031,485	-	245,031,485
17	Off System Sales Expense	Exhibit 103	7,436,868	(7,436,868)	-	-	-	-	-	-	-
18	Operating and Maintenance Expense	Exhibit 4 / 104	220,882,736	4,781,660	225,664,396	1,462,930	227,127,325	(5,011,006)	222,116,320	1,487,426	223,603,746
19	Depreciation and Amortization	Exhibit 5 / 105	112,526,741	11,424,115	123,950,856	11,980,915	135,931,771	13,439,393	149,371,164	-	149,371,164
20	Net Salvage Amortization	Exhibit 5 / 105	4,195,873	1,369,751	5,565,623	(188,743)	5,376,880	107,801	5,484,681	-	5,484,681
21	Taxes Other Than Income Taxes	Exhibit 6 / 106	4,204,205	727,890	4,932,095	(330,058)	4,602,038	(101,205)	4,500,833	-	4,500,833
22	Total Operating Expenses		506,254,841	96,625,842	602,880,683	14,797,184	617,677,867	8,826,615	626,504,482	1,487,426	627,991,908
23	Operating Income Before Income Taxes		230,678,714	77,455,998	308,134,712	(8,313,078)	299,821,634	(7,318,283)	292,503,351	109,009,371	401,512,722
24	Income Taxes	Exhibit 7 / 107	34,376,776	16,558,334	50,935,110	(747,587)	50,187,523	(6,718,343)	43,469,180	29,342,161	72,811,341
25	Investment Tax Credit	Exhibit 7 / 107	(168,331)	-	(168,331)	43,595	(124,736)	45,979	(78,757)	-	(78,757)
26	Operating Income		196,470,269	60,897,664	257,367,933	(7,609,086)	249,758,847	(645,919)	249,112,928	79,667,210	328,780,137
27	Rate Base	Exhibit 8 / 108	3,438,951,092	(278,305,731)	3,160,645,360	328,493,893	3,489,139,254	356,242,461	3,845,381,715	-	3,845,381,715
28	% Rate of Return Earned on Rate Base		5.71%		8.14%		7.16%		6.48%		8.55%

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

**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year Period Ended December 31, 2026**

<b><u>Line No.</u></b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Pro Forma</u></b> <b>(1)</b> <b>\$</b>
<b><u>FTY Calculation</u></b>			
1	Pro Forma Rate Base	Exh. 108, Pg. 3, Col. 3, Ln. 25	3,489,139,254
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	<u><u>82,901,949</u></u>
<b><u>FPFTY Calculation</u></b>			
4	Pro Forma Rate Base	Exh. 108, Pg. 3, Col. 5, Ln. 25	3,845,381,715
5	Weighted Cost of Short- and Long-Term Debt	Exh. 400, Pg. 1	<u>2.38%</u>
6	Interest Expense	Ln. 4 x Ln. 5	<u><u>91,366,270</u></u>

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

**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year Period Ended December 31, 2026**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	Pro Forma Rate Base	Exh. 108, Pg. 3, Col. 5, Ln. 25	3,845,381,715
2	Requested Rate of Return	Exh. 400, Pg. 1	8.55%
3	Required Operating Income	Ln. 1 x Ln. 2	328,780,137
4	Less: Net Operating Income at Present Rates	Exh. 102, Sch. 3, Pg. 3, Col. 8, Ln. 26	<u>249,112,928</u>
5	Operating Income Deficiency	Ln. 3 - Ln. 4	79,667,209
6	Revenue Conversion Factor		<u>1.38697964</u>
7	Revenue Deficiency	Ln. 5 x Ln. 6	<u><u>110,496,797</u></u>
8	<u>Revenue Conversion Factor:</u>		
9	Operating Revenue		1.00000000
10	Less: Uncollectibles		0.01346126
11	Income Before State Taxes		0.98653874
12	State Income Tax Effect Tax Rate		0.07490000
13	Less: State Income Tax		0.07389175
14	Income Before Federal Taxes		0.91264699
15	Less: Federal Tax at 21%		<u>0.19165587</u>
16	Adjusted Operating Income		0.72099112
17	Revenue Conversion Factor		1.38697964

**Columbia Gas of Pennsylvania, Inc.**  
**Additional Revenue Requirement Adjustments**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year Period Ended December 31, 2026**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	Revenue Deficiency	Exh. 102, Pg. 5 - Exh. 102, Sch 3	110,496,797
2	Operating & Maintenance Expense:		
3	Uncollectible Accounts Expense	Ln. 1 x Uncollectible Rate	1,487,426
4	Income Before State Income Tax	Ln. 1 - Ln. 3	109,009,371
5	State Income Taxes	Exh 107, Pg 17, Col. 4 - Col.3	8,164,802
6	Income Before Federal Income Tax	Ln. 4 - Ln. 5	100,844,569
7	Federal Income Taxes	Ln. 6 x 21%	21,177,359
8	Net Required Operating Income	Ln. 6 - Ln. 7	79,667,210

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

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

Response:

See Exhibit No. 2, Schedule No. 5.

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

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

Response:

Columbia Gas of Pennsylvania has no separate operating divisions.

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

Response:

Pennsylvania jurisdictional data does not include other state data.

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

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

Response:

See Exhibit No. 2, Schedule No. 7.

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

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52(a)

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

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

Response:

See Exhibit No. 3.

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

Response:

See Exhibit No. 103, Pages 8 through 9.

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

Response:

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

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania, Inc. has used a historic test year in this rate filing of November 30, 2024. The "Per Books" operating revenues are shown on page 9, Exhibit 3 for the historic test year.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully projected future test year, the twelve months ending December 31, 2026, see Exhibit No. 103, pages 8 through 9.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully projected future test year, the twelve months ending December 31, 2026, see Exhibit No. 103, pages 8 through 9.

COLUMBIA GAS OF PENNSYLVANIA, INC

53.53 III. E

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

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

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

Response: See Exhibit No. 103, page 14.

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

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

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

Response: If the customer fails to pay the full amount of any bill a delayed payment penalty charge of one and one-quarter percent (1 1/4 %) per month will accrue on the portion of the bill that is unpaid on the due date.

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

Response: See Exhibit No. 103, page 15.

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. E

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

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

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.53 III. E

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

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

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

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

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

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

**Columbia Gas of Pennsylvania, Inc.**  
**Comparison of Revenues at Current and Proposed Rates**  
**For the 12 Months Ended November 30, 2025**

Exhibit No. 103  
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Witness: M. L. Battig

<b>Line No.</b>	<b>Description</b>	<b>Bills (1) <i>(Ex 103, Sch 1)</i></b>	<b>Volumes (2) Dth <i>(Ex 103, Sch 1)</i></b>	<b>Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i></b>	<b>Proposed Adjustment (4) = (5) - (3) \$</b>	<b>Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 7)</i></b>
<b><u>Sales Service</u></b>						
1	<b>Rate Schedule RSS - Residential Sales Service</b>					
2	Residential Sales Service	4,162,441	27,114,802.7	541,533,526	64,714,712	606,248,238
3	<b>Rate Schedule CAP - Residential Sales Service CAP</b>					
4	Residential Distributed Service	263,063	2,481,252.6	44,868,861	(36,179)	44,832,682
5	<b>Rate Schedule SGSS - Small General Sales Service (&lt; 64,400 Therms Annually)</b>					
6	Small General Sales Service	318,435	7,859,996.1	115,592,861	12,951,280	128,544,141
7	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
8	540,000 - 1,074,000 Therms	12	60,500.0	241,095	0	241,095
9	<b>Rate Schedule LGSS - Large General Sales Service</b>					
10	Large General Sales Service	937	1,066,424.7	12,222,164	1,071,793	13,293,957
11	<b>Tariff Sales Summary by Rate Class</b>					
12	Total Residential Sales Service	4,425,504	29,596,055.3	586,402,387	64,678,533	651,080,920
13	Total Small General Sales Service	318,435	7,859,996.1	115,592,861	12,951,280	128,544,141
14	Total Negotiated Sales Service	12	60,500.0	241,095	0	241,095
15	Total Large General Sales Service	<u>937</u>	<u>1,066,424.7</u>	<u>12,222,164</u>	<u>1,071,793</u>	<u>13,293,957</u>
16	Total Tariff Sales	4,744,888	38,582,976.1	714,458,507	78,701,606	793,160,113
17	<b><u>Distribution Service</u></b>					
18	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>					
19	Residential Distribution Service	562,732	3,844,911.7	64,891,222	8,771,719	73,662,941
20	<b>Rate Schedule SCD - Small Commercial Distribution (Choice)</b>					
21	Small Commercial Distribution Service	99,043	3,260,863.1	36,992,621	5,124,853	42,117,474
22	<b>Rate Schedule SGDS - Small General Distribution Service</b>					
23	Small General Distribution Service	26,794	3,585,702.7	28,253,936	4,726,896	32,980,832

**Columbia Gas of Pennsylvania, Inc.**  
**Comparison of Revenues at Current and Proposed Rates**  
**For the 12 Months Ended November 30, 2025**

Exhibit No. 103  
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Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 8)</i>
1	<b>Rate Schedule SDS - Small Distribution Service</b>					
2	Small Distribution Service	4,468	6,586,509.8	36,736,172	6,454,753	43,190,925
3	<b>Rate Schedule LDS - Large Distribution Service</b>					
4	Large Distribution Service	908	10,406,296.3	29,065,749	6,215,984	35,281,733
5	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>					
6	Main Line Distribution Service Class I	61	3,068,000.0	507,968	0	507,968
7	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>					
8	Main Line Distribution Service Class II	72	2,955,900.0	1,440,619	0	1,440,619
9	<b>Rate Schedule Flexible Rate and Negotiated Contract Services</b>					
10	Flex and Negotiated Contract Services	144	8,863,250.0	3,106,757	644	3,107,401
11	<b>Distribution Service Summary by Rate Class</b>					
12	Total Residential Distribution Service	562,732	3,844,911.7	64,891,222	8,771,719	73,662,941
13	Total Small Distribution Service (SCD, SGDS, SDS)	125,837	6,846,565.8	65,246,557	9,851,749	75,098,306
14	Total Small Distribution Service (SDS)	4,468	6,586,509.8	36,736,172	6,454,753	43,190,925
15	Total Large Distribution Service	908	10,406,296.3	29,065,749	6,215,984	35,281,733
16	Total Main Line Distribution Service	133	6,023,900.0	1,948,587	0	1,948,587
17	Total Flex and Negotiated Contract Service	<u>144</u>	<u>8,863,250.0</u>	<u>3,106,757</u>	<u>644</u>	<u>3,107,401</u>
18	Total Distribution Service	694,078	42,571,433.6	200,995,044	31,294,849	232,289,893
19	<b>Total Company Throughput by Rate Class</b>					
20	Total Residential	4,988,236	33,440,967.0	651,293,609	73,450,252	724,743,861
21	Total Small Commercial & Industrial	448,740	21,293,071.7	217,575,590	29,257,782	246,833,372
22	Total Large Commercial & Industrial	<u>2,134</u>	<u>26,420,371.0</u>	<u>46,584,352</u>	<u>7,288,421</u>	<u>53,872,773</u>
23	Total Throughput	5,439,110	81,154,409.7	915,453,551	109,996,455	1,025,450,006
24	<b>Other Operating Revenue</b>					
25	487 - Forfeited Discounts			1,893,146	0	1,893,146
26	488 - Miscellaneous Service Revenues			107,664	0	107,664
27	493 - Rent from Gas Property			0	0	0
28	495 - Prior Yr. Rate Refund - Net.			0	0	0
29	495 - Off System Sales			0	0	0
30	495 - Other Gas Revenues - Other			45,141	0	45,141
31	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
32	<b>Total Other Operating Revenue</b>			2,045,950	0	2,045,950
33	<b>Total Company Revenue</b>			917,499,501	109,996,455	1,027,495,956

**Columbia Gas of Pennsylvania, Inc.**  
**Comparison of Revenues at Current and Proposed Rates**  
**For the 12 Months Ended December 31, 2026**

Exhibit No. 103  
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Witness: M. L. Battig

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 103, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 103, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 103, Sch 7)</i>
<b><u>Sales Service</u></b>						
1	<b>Rate Schedule RSS - Residential Sales Service</b>					
2	Residential Sales Service	4,208,973	27,293,489.2	545,431,731	65,422,355	610,854,086
3	<b>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</b>					
4	Residential Distributed Generation Sales Service	265,520	2,495,400.8	45,141,212	0	45,141,212
5	<b>Rate Schedule SGSS - Small General Sales Service (&lt; 64,400 Therms Annually)</b>					
6	Small General Sales Service	317,897	7,808,686.2	114,868,308	12,872,197	127,740,505
7	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
8	540,000 - 1,074,000 Therms	12	60,000.0	239,279	0	239,279
9	<b>Rate Schedule LGSS - Large General Sales Service</b>					
10	Large General Sales Service	937	1,072,457.6	12,286,267	1,076,936	13,363,203
11	<b>Tariff Sales Summary by Rate Class</b>					
12	Total Residential Sales Service	4,474,493	29,788,890.0	590,572,943	65,422,355	655,995,298
13	Total Small General Sales Service	317,897	7,808,686.2	114,868,308	12,872,197	127,740,505
14	Total Negotiated Sales Service	12	60,000.0	239,279	0	239,279
15	Total Large General Sales Service	<u>937</u>	<u>1,072,457.6</u>	<u>12,286,267</u>	<u>1,076,936</u>	<u>13,363,203</u>
16	Total Tariff Sales	4,793,339	38,730,033.8	717,966,797	79,371,488	797,338,285
17	<b><u>Distribution Service</u></b>					
18	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>					
19	Residential Distribution Service	542,536	3,683,080.7	62,220,162	8,453,881	70,674,043
20	<b>Rate Schedule SCD - Small Commercial Distribution (Choice)</b>					
21	Small Commercial Distribution Service	99,043	3,260,948.5	36,993,449	5,124,961	42,118,410
22	<b>Rate Schedule SGDS - Small General Distribution Service</b>					
23	Small General Distribution Service	26,806	3,590,788.3	28,291,595	4,733,347	33,024,942

**Columbia Gas of Pennsylvania, Inc.**  
**Comparison of Revenues at Current and Proposed Rates**  
**For the 12 Months Ended December 31, 2026**

Exhibit No. 103  
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Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 8)</i>
<b>1</b>	<b>Rate Schedule SDS - Small Distribution Service</b>					
2	Small Distribution Service	4,461	6,651,766.2	37,055,677	6,510,883	43,566,560
<b>3</b>	<b>Rate Schedule LDS - Large Distribution Service</b>					
4	Large Distribution Service	927	10,530,612.1	29,465,668	6,301,521	35,767,189
<b>5</b>	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>					
6	Main Line Distribution Service Class I	61	3,070,000.0	508,155	0	508,155
<b>7</b>	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>					
8	Main Line Distribution Service Class II	61	2,821,000.0	1,343,276	0	1,343,276
<b>9</b>	<b>Flexible Rate and Negotiated Contract Services</b>					
10	Flexible Rate and Negotiated Contract Services	144	8,874,400.0	3,113,991	644	3,114,635
<b>11</b>	<b>Distribution Service Summary by Rate Class</b>					
12	Total Residential Distribution Service	542,536	3,683,080.7	62,220,162	8,453,881	70,674,043
13	Total Small Distribution Service (SCD, SGDS, SDS)	130,310	13,503,503.0	102,340,721	16,369,191	118,709,912
14	Total Large Distribution Service	927	10,530,612.1	29,465,668	6,301,521	35,767,189
15	Total Main Line Distribution Service	122	5,891,000.0	1,851,431	0	1,851,431
16	Total Flexible Rate and Negotiated Contract Services	<u>144</u>	<u>8,874,400.0</u>	<u>3,113,991</u>	<u>644</u>	<u>3,114,635</u>
17	Total Distribution Service	674,039	42,482,595.8	198,991,973	31,125,237	230,117,210
<b>18</b>	<b>Total Company Throughput by Rate Class</b>					
19	Total Residential	5,017,029	33,471,970.7	652,793,105	73,876,236	726,669,341
20	Total Small Commercial & Industrial	448,207	21,312,189.2	217,209,029	29,241,388	246,450,417
21	Total Large Commercial & Industrial	1,998	17,554,069.7	43,842,645	7,378,457	51,221,102
21	Total Flexible Rate and Negotiated Contract Services	<u>144</u>	<u>8,874,400.0</u>	<u>3,113,991</u>	<u>644</u>	<u>3,114,635</u>
22	Total Throughput	5,467,378	81,212,630	916,958,770	110,496,725	1,027,455,495
<b>23</b>	<b>Other Operating Revenue</b>					
24	487 - Forfeited Discounts			1,896,259	0	1,896,259
25	488 - Miscellaneous Service Revenues			107,664	0	107,664
26	493 - Rent from Gas Property			0	0	0
27	495 - Prior Yr. Rate Refund - Net.			0	0	0
28	495 - Off System Sales			0	0	0
29	495 - Other Gas Revenues - Other			45,141	0	45,141
30	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
31	<b>Total Other Operating Revenue</b>			2,049,063	0	2,049,063
<b>32</b>	<b>Total Company Revenue</b>			919,007,833	110,496,725	1,029,504,558

**Columbia Gas of Pennsylvania, Inc.**  
**Dth and Revenue Summary @ Current Rates**  
**For the 12 Months Ended November 30, 2025**

Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2)	Proforma Future Rider USP (3)	Proforma Future Gas Proc. Charge (4)	Proforma Future Merchant Function Charge (5)	Proforma Future Rider CC (6)	Proforma Future Rider EE (7)	Adjustment To Reflect Annualization (8=9-(1-7))	Annualized Base Revenue (9)
				<i>(Ex 103, Sch 5)</i>	<i>(Ex 103, Sch 6)</i>	<i>(Ex 103, Sch 6)</i>	<i>(Ex 103, Sch 6)</i>	<i>(Ex 103, Sch 6)</i>	<i>(Ex 103, Sch 6)</i>		
<b>1</b>	<b>GAS SERVICE REVENUE</b>										
2	480	Residential Sales Revenue	580,928,772	(168,819,059)	(27,623,506)	(331,149)	(1,093,088)	(26,855)	(1,071,532)	3,507,158	385,470,741
3	481	Comm/Ind Sales Revenue	125,688,291	(50,607,780)	0	(98,824)	(76,008)	(7,756)	0	1,343,494	76,241,417
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0
5	<b>TOTAL GAS SERVICE REV</b>		706,617,063	(219,426,839)	(27,623,506)	(429,973)	(1,169,096)	(34,611)	(1,071,532)	4,850,652	461,712,158
6	487	Forfeited Discounts	1,879,765	0	0	0	0	0	0	13,381	1,893,146
7	488	Miscellaneous Service Rev	107,664	0	0	0	0	0	0	0	107,664
8	489	Transportation of Gas	202,365,763	(23,340,874)	(4,146,259)	0	0	(10,967)	(160,836)	(347,673)	174,359,154
9	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	45,141	0	0	0	0	0	0	0	45,141
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0
14	<b>TOTAL OTHER OPER. REV</b>		204,398,332	(23,340,874)	(4,146,259)	0	0	(10,967)	(160,836)	(334,292)	176,405,104
15	<b>TOTAL REVENUE</b>		911,015,395	(242,767,713)	(31,769,765)	(429,973)	(1,169,096)	(45,578)	(1,232,368)	4,516,360	638,117,262
16	<b>SALES VOL (Dth) FORECAST</b>										
17		Residential Sales	29,511,870.3	0.0	0.0	0.0	0.0	0.0	0.0	84,185.0	29,596,055.3
18		Commercial Sales	8,545,003.6	0.0	0.0	0.0	0.0	0.0	0.0	68,274.0	8,613,277.6
19		Industrial Sales	373,643.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	373,643.2
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22	<b>TOTAL GAS SERVICE SALES</b>		38,430,517.1	0.0	0.0	0.0	0.0	0.0	0.0	152,459.0	38,582,976.1
23	<b>TRANSPORTATION VOL (Dth) FORECAST</b>										
24		Residential Transportation	3,844,911.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,844,911.7
25		Commercial Transportation	15,272,526.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15,272,526.9
26		Industrial Transportation	23,453,995.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23,453,995.0
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	<b>TOTAL TRANS VOLUME</b>		42,571,433.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	42,571,433.6
29	<b>TOTAL THROUGHPUT FORECAST</b>		81,001,950.7	0.0	0.0	0.0	0.0	0.0	0.0	152,459.0	81,154,409.7

[1] Included in Comm/Ind.



**Columbia Gas of Pennsylvania, Inc.**  
**Dth and Revenue Summary @ Current Rates**  
**For the 12 Months Ended December 31, 2026 - Unadjusted**

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Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider EE (7) <i>(Ex 103, Sch 6)</i>	Adjustment To Reflect Annualization (8=9-(1-7))	Annualized Base Revenue (9) <i>(Ex 103, Sch 1)</i>
<b>1 GAS SERVICE REVENUE</b>											
2	480	Residential Sales Revenue	586,402,387	(168,819,059)	(27,890,286)	(334,435)	(1,103,933)	(27,115)	(1,081,881)	(253,395)	386,892,283
3	481	Comm/Ind Sales Revenue	128,056,120	(50,607,780)	0	(100,869)	(77,028)	(7,860)	0	(1,602,662)	75,659,921
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0
5	<b>TOTAL GAS SERVICE REV</b>		714,458,507	(219,426,839)	(27,890,286)	(435,304)	(1,180,961)	(34,975)	(1,081,881)	(1,856,057)	462,552,204
6	487	Forfeited Discounts	1,893,146	0	0	0	0	0	0	(1,383)	1,891,763
7	488	Miscellaneous Service Rev	107,664	0	0	0	0	0	0	0	107,664
8	489	Transportation of Gas	200,995,044	(23,340,874)	(3,954,876)	0	0	(10,691)	(153,412)	(557,515)	172,977,676
9	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	45,141	0	0	0	0	0	0	0	45,141
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0
14	<b>TOTAL OTHER OPER. REV</b>		203,040,994	(23,340,874)	(3,954,876)	0	0	(10,691)	(153,412)	(558,898)	175,022,243
15	<b>TOTAL REVENUE</b>		917,499,501	(242,767,713)	(31,845,162)	(435,304)	(1,180,961)	(45,666)	(1,235,293)	(2,414,955)	637,574,447
<b>16 SALES VOL (Dth) FORECAST</b>											
17		Residential Sales	29,670,025	0.0	0.0	0.0	0.0	0.0	0.0	0.0	29,670,025.0
18		Commercial Sales	8,545,312	0.0	0.0	0.0	0.0	0.0	0.0	0.0	8,545,311.6
19		Industrial Sales	373,643	0.0	0.0	0.0	0.0	0.0	0.0	0.0	373,643.2
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22	<b>TOTAL GAS SERVICE SALES</b>		38,588,979.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	38,588,979.8
<b>23 TRANSPORTATION VOL (Dth) FORECAST</b>											
24		Residential Transportation	3,683,080.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,683,080.7
25		Commercial Transportation	15,273,725.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15,273,725.0
26		Industrial Transportation	23,525,790.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23,525,790.1
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	<b>TOTAL TRANS VOLUME</b>		42,482,595.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	42,482,595.8
29	<b>TOTAL THROUGHPUT FORECAST</b>		81,071,575.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	81,071,575.6

[1] Included in Comm/Ind.

**Columbia Gas of Pennsylvania, Inc.**  
**Dth and Revenue Summary @ Current Rates**  
**For the 12 Months Ended December 31, 2026 - Unadjusted**

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Witness: M. L. Battig

Line No.	Acct No.	Description	Annualized Base Revenue (1) \$ (Exh 103 - Page 14)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 103, Sch 1)	Annualized Merchant Function Charge (5) \$ (Ex 103, Sch 1)	Annualized Rider CC (6) \$ (Ex 103, Sch 1)	Annualized Rider EE (7) \$ (Ex 103, Sch 1)	Annualized Revenue (8=1+2+3+4+5+6+7) \$ (Ex 103, Sch 1)
<b>1</b>		<b>GAS SERVICE REVENUE</b>								
2	480	Residential Sales Revenue	386,892,283	170,920,113	27,951,818	335,271	1,106,691	27,175	1,084,268	588,317,619
3	481	Comm/Ind Sales Revenue	75,659,921	51,238,650	0	100,107	76,308	7,786	0	127,082,772
4	481	Other Sales Revenue	0	0	0	0	0	0	0	0
5		<b>TOTAL GAS SERVICE REV</b>	<b>462,552,204</b>	<b>222,158,763</b>	<b>27,951,818</b>	<b>435,378</b>	<b>1,182,999</b>	<b>34,961</b>	<b>1,084,268</b>	<b>715,400,391</b>
6	487	Forfeited Discounts	1,891,763	0	0	0	0	0	0	1,891,763
7	488	Miscellaneous Service Revenues	107,664	0	0	0	0	0	0	107,664
8	489	Transportation of Gas	172,977,676	22,060,153	3,788,417	0	0	10,535	146,955	198,983,736
9	493	Rent from Gas Property	0	0	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	45,141	0	0	0	0	0	0	45,141
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		<b>TOTAL OTHER OPER. REV</b>	<b>175,022,243</b>	<b>22,060,153</b>	<b>3,788,417</b>	<b>0</b>	<b>0</b>	<b>10,535</b>	<b>146,955</b>	<b>201,028,303</b>
15		<b>TOTAL REVENUE</b>	<b>637,574,447</b>	<b>244,218,916</b>	<b>31,740,235</b>	<b>435,378</b>	<b>1,182,999</b>	<b>45,496</b>	<b>1,231,223</b>	<b>916,428,694</b>
<b>16</b>		<b>SALES VOL (Dth) FORECAST</b>								
17		Residential Sales	29,670,025.0	0.0	0.0	0.0	0.0	0.0	0.0	29,670,025.0
18		Commercial Sales	8,545,311.6	0.0	0.0	0.0	0.0	0.0	0.0	8,545,311.6
19		Industrial Sales	373,643.2	0.0	0.0	0.0	0.0	0.0	0.0	373,643.2
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		<b>TOTAL GAS SERVICE SALES</b>	<b>38,588,979.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>38,588,979.8</b>
<b>23</b>		<b>TRANSPORTATION VOLUMES (Dth) FORECAST</b>								
24		Residential Transportation	3,683,080.7	0.0	0.0	0.0	0.0	0.0	0.0	3,683,080.7
25		Commercial Transportation	15,273,725.0	0.0	0.0	0.0	0.0	0.0	0.0	15,273,725.0
26		Industrial Transportation	23,525,790.1	0.0	0.0	0.0	0.0	0.0	0.0	23,525,790.1
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		<b>TOTAL TRANS VOLUME</b>	<b>42,482,595.8</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>42,482,595.8</b>
29		<b>TOTAL THROUGHPUT FORECAST</b>	<b>81,071,575.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>81,071,575.6</b>

**Columbia Gas of Pennsylvania, Inc.**  
**Dth and Revenue Summary @ Current Rates**  
**For the 12 Months Ended December 31, 2026**

Exhibit No. 103  
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Witness: M. L. Battig

Line No.	Acct No.	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2)	Proforma Future Rider USP (3)	Proforma Future Gas Proc. Charge (4)	Proforma Future Merchant Function Charge (5)	Proforma Future Rider CC (6)	Proforma Future Rider EE (7)	Adjustment To Reflect Annualization (8=9-(1-7))	Annualized Base Revenue (9)
			(1)	(Ex 103, Sch 5)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(Ex 103, Sch 6)	(8=9-(1-7))	(Ex 103, Sch 1)
1		<b>GAS SERVICE REVENUE</b>									
2	480	Residential Sales Revenue	586,402,387	(170,493,996)	(27,890,286)	(334,435)	(1,103,933)	(27,115)	(1,081,881)	2,859,219	388,329,960
3	481	Comm/Ind Sales Revenue	128,056,120	(51,628,946)	0	(100,869)	(77,028)	(7,860)	0	(398,728)	75,842,689
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0
5		<b>TOTAL GAS SERVICE REV</b>	714,458,507	(222,122,942)	(27,890,286)	(435,304)	(1,180,961)	(34,975)	(1,081,881)	2,460,491	464,172,649
6	487	Forfeited Discounts	1,893,146	0	0	0	0	0	0	3,113	1,896,259
7	488	Miscellaneous Service Rev	107,664	0	0	0	0	0	0	0	107,664
8	489	Transportation of Gas	200,995,044	(22,516,911)	(3,954,876)	0	0	(10,691)	(153,412)	(1,373,241)	172,985,913
9	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	45,141	0	0	0	0	0	0	0	45,141
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0
14		<b>TOTAL OTHER OPER. REV</b>	203,040,994	(22,516,911)	(3,954,876)	0	0	(10,691)	(153,412)	(1,370,128)	175,034,976
15		<b>TOTAL REVENUE</b>	917,499,501	(244,639,853)	(31,845,162)	(435,304)	(1,180,961)	(45,666)	(1,235,293)	1,090,363	639,207,625
16		<b>SALES VOL (Dth) FORECAST</b>									
17		Residential Sales	29,670,025	0.0	0.0	0.0	0.0	0.0	0.0	118,865.0	29,788,890.0
18		Commercial Sales	8,545,312	0.0	0.0	0.0	0.0	0.0	0.0	22,189.0	8,567,500.6
19		Industrial Sales	373,643	0.0	0.0	0.0	0.0	0.0	0.0	0.0	373,643.2
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		<b>TOTAL GAS SERVICE SALES</b>	38,588,979.8	0.0	0.0	0.0	0.0	0.0	0.0	141,054.0	38,730,033.8
23		<b>TRANSPORTATION VOL (Dth) FORECAST</b>									
24		Residential Transportation	3,683,080.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,683,080.7
25		Commercial Transportation	15,273,725.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	15,273,725.0
26		Industrial Transportation	23,525,790.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	23,525,790.1
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		<b>TOTAL TRANS VOLUME</b>	42,482,595.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	42,482,595.8
29		<b>TOTAL THROUGHPUT FORECAST</b>	81,071,575.6	0.0	0.0	0.0	0.0	0.0	0.0	141,054.0	81,212,629.6

[1] Included in Comm/Ind.



**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2025**

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

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1</b>	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
2	Customer Charge	4,162,441		17.25	71,802,107	
3	Commodity Charge:					
4	All Gas Consumed		27,114,802.7	10.4450	283,214,114	
5	Rider USP - Universal Service Plan		27,114,802.7	1.0286	27,890,286	
6	Rider CC - Customer Choice		27,114,802.7	0.0010	27,115	
7	Rider EE - Energy Efficiency Rider		27,114,802.7	0.0399	1,081,881	
8	Gas Procurement Charge		27,114,802.7	0.0113	<u>306,397</u>	
9	Subtotal				384,321,900	
10	STAS				0	
11	Base Rate Revenue				384,321,900	
12	Gas Cost		27,114,802.7	5.7607	156,200,244	
13	Merchant Function Charge		27,114,802.7	0.0373	<u>1,011,382</u>	
14	Total Rate Schedule RSS	4,162,441	27,114,802.7		541,533,526	19.9719
<b>15</b>	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>					
16	Customer Charge	263,063		17.25	4,537,837	
17	Commodity Charge:					
18	All Gas Consumed		2,481,252.6	10.4450	25,916,683	
19	Gas Procurement Charge		2,481,252.6	0.0113	<u>28,038</u>	
20	Subtotal				30,482,558	
21	STAS				0	
22	Base Rate Revenue				30,482,558	
23	Gas Cost		2,481,252.6	5.7607	14,293,752	
24	Merchant Function Charge		2,481,252.6	0.0373	<u>92,551</u>	
25	Total Rate Schedule RDGSS	263,063	2,481,252.6		44,868,861	
<b>26</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
27	Customer Charge:					
28	Less Than 6,440 Therms Annually	287,698		33.00	9,494,031	
29	Commodity Charge:					
30	Less Than 6,440 Therms Annually		4,032,037.9	8.0554	32,479,678	
31	Rider CC - Customer Choice		4,032,037.9	0.0010	4,032	
32	Gas Procurement Charge		4,032,037.9	0.0113	<u>45,562</u>	
33	Subtotal				42,023,303	
34	STAS				0	
35	Base Rate Revenue				42,023,303	
36	Gas Cost		4,032,037.9	5.7607	23,227,361	
37	Merchant Function Charge		4,032,037.9	0.0098	<u>39,514</u>	
38	Total Rate Schedule SGSS	287,698	4,032,037.9		65,290,178	16.1928
<b>39</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
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		3,827,958.2	6.8522	26,229,935	
44	Rider CC - Customer Choice		3,827,958.2	0.0010	3,828	
45	Gas Procurement Charge		3,827,958.2	0.0113	<u>43,256</u>	
46	Subtotal				28,213,450	
47	STAS				0	
48	Base Rate Revenue				28,213,450	
49	Gas Cost		3,827,958.2	5.7607	22,051,719	
50	Merchant Function Charge		3,827,958.2	0.0098	<u>37,514</u>	
51	Total Rate Schedule SGSS	30,737	3,827,958.2		50,302,683	13.1409

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2025**

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

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b>Rate Schedule NSS - Negotiated Sales Service</b>	(Ex 103, Sch 2)	(Ex 103, Sch 3)			
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>60,500.0</u>	0.3437	<u>20,794</u>	
6	Subtotal		60,500.0		34,582	
7	STAS				0	
8	Base Rate Revenue				34,582	
9	Gas Cost - Commodity		60,500.0	(workpaper)	198,960	
10	Gas Cost - Demand		660.0	(workpaper)	<u>7,553</u>	
11	Total Rate Schedule NSS	12	60,500.0		241,095	3.9850
12	<b>Rate Schedule LGSS - Large General Sales Service</b>					
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 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 ≤ 7,400,000 Therms Annually	0		10,506.98	0	
19	> 7,400,000 Therms Annually	0		15,565.61	0	
20	Commodity Charge:					
21	> 64,400 <= 110,000 Therms Annually		396,945.0	5.2045	2,065,900	
22	> 110,000 to ≤ 540,000 Therms Annually		651,693.7	4.8659	3,171,076	
23	>540,000 to ≤ 1,074,000 Therms Annually		2,829.7	2.7481	7,776	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		14,956.3	2.4375	36,456	
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		1,048,638.7	0.0113	11,850	
28	Gas Procurement - > 540,000 Therms Annually		17,786.0	0.0113	201	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				6,078,811	
32	Gas Cost - ≤ 540,000 Therms Annually		1,048,638.7	5.7607	6,040,893	
33	Gas Cost - > 540,000 Therms Annually		<u>17,786.0</u>	5.7607	<u>102,460</u>	
34	Total Rate Schedule LGSS	937	1,066,424.7		12,222,164	11.4609
35	<b>Tariff Sales Summary by Rate Class</b>					
36	Base Rate Revenue				385,470,741	
37	STAS				0	
38	Rider USP				27,890,286	
39	Merchant Function Charge				1,103,933	
40	Gas Procurement Charge				334,435	
41	Rider CC				27,115	
42	Rider EE				1,081,881	
43	Gas Cost				<u>170,493,996</u>	
44	Total Residential Sales	4,425,504	29,596,055.3		586,402,387	
45	Base Rate Revenue				70,140,075	
46	STAS				0	
47	Merchant Function Charge				77,028	
48	Gas Procurement Charge				88,818	
49	Rider CC				7,860	
50	Gas Cost				<u>45,279,080</u>	
51	Total Small General Sales	318,435	7,859,996.1		115,592,861	
52	Base Rate Revenue				34,582	
53	STAS				0	
54	Gas Cost				<u>206,513</u>	
55	Total Negotiated Sales	12	60,500.0		241,095	
56	Base Rate Revenue				6,066,760	
57	STAS				0	
58	Gas Procurement Charge				12,051	
59	Gas Cost				<u>6,143,353</u>	
60	Total Large General Sales	937	1,066,424.7		12,222,164	
61	Total Tariff Sales	4,744,888	38,582,976.1		714,458,507	

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2025**

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

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule RDS - Residential Distribution Service (Choice)</b>						
2	Customer Charge	562,732		17.25	9,707,127	
3	Commodity Charge:					
4	All Gas Consumed		3,844,911.7	10.4450	40,160,103	
5	Rider USP - Universal Service Plan		3,844,911.7	1.0286	3,954,876	
6	Rider CC		3,844,911.7	0.0010	3,845	
7	Rider EE		3,844,911.7	0.0399	<u>153,412</u>	
8	Subtotal				53,979,363	
9	STAS				<u>0</u>	
10	Base Rate Revenue				53,979,363	
11	Gas Cost		3,844,911.7	2.8380	<u>10,911,859</u>	
12	Total Rate Schedule RDS	562,732	3,844,911.7		64,891,222	16.8772
<b>13 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>						
14	Customer Charge					
15	Less Than 6,440 Therms Annually	84,296		33.00	2,781,768	
16	Commodity Charge:					
17	Less Than 6,440 Therms Annually		1,396,374.0	8.0554	11,248,351	
18	Rider CC		1,396,374.0	0.0010	<u>1,396</u>	
19	Subtotal				14,031,515	
20	STAS				<u>0</u>	
21	Base Rate Revenue				14,031,515	
22	Gas Cost		1,396,374.0	2.8380	<u>3,962,909</u>	
23	Total Rate Schedule SCD ≤ 6,440 Therm	84,296	1,396,374.0		17,994,424	12.8865
<b>24 Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>						
25	Customer Charge					
26	6,440 - 64,400 Therms Annually	14,747		63.00	929,061	
27	Commodity Charge:					
28	6,440 - 64,400 Therms Annually		1,864,489.1	6.8522	12,775,852	
29	Rider CC		1,864,489.1	0.0010	<u>1,864</u>	
30	Subtotal				13,706,777	
31	STAS				<u>0</u>	
32	Base Rate Revenue				13,706,777	
33	Gas Cost		1,864,489.1	2.8380	<u>5,291,420</u>	
34	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	14,747	1,864,489.1		18,998,197	10.1895
<b>35 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>						
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		49,123.5	7.9622	391,131	
41	All Other Aggregation					
42	Less Than 6,440 Therms Annually		191,395.1	7.9622	1,523,926	
43	Rider CC		240,518.6	0.0010	<u>241</u>	
44	Subtotal				2,260,940	
45	STAS				<u>0</u>	
46	Subtotal				2,260,940	
47	Priority 1 Gas Cost		49,123.5	3.3208	<u>163,129</u>	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	10,474	240,518.6		2,424,069	10.0785

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2025**

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

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>						
2	Customer Charge:					
3	6,440 - 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		658,755.2	6.7592	4,452,658	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		2,686,428.9	6.7592	18,158,110	
9	Rider CC		3,345,184.1	0.0010	3,345	
10	Subtotal				23,642,273	
11	STAS				0	
12	Subtotal				23,642,273	
13	Priority 1 Gas Cost		658,755.2	3.3208	<u>2,187,594</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,320	3,345,184.1		25,829,867	7.7215
<b>15 Rate Schedule SDS - Small Distribution Service</b>						
16	Customer Charge:					
17	> 64,400 to ≤ 110,000 Therms Annually	1,959		304.32	596,163	
18	>110,000 to ≤ 540,000 Therms Annually	<u>2,509</u>		1,380.38	3,463,373	
19	Commodity Charge:	4,468				
20	> 64,400 to ≤ 110,000 Therms Annually		1,852,741.3	5.2045	9,642,592	
21	>110,000 to ≤ 540,000 Therms Annually		<u>4,733,768.5</u>	4.8659	<u>23,034,044</u>	
22	Subtotal		6,586,509.8		36,736,172	
23	STAS				0	
24	Total Rate Schedule SDS	4,468	6,586,509.8		36,736,172	5.5775
<b>25 Rate Schedule LDS - Large Distribution Service</b>						
26	Customer Charge:					
27	> 540,000 to ≤ 1,074,000 Therms Annually	547		3,502.84	1,916,053	
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	908			4,186,428	
32	Commodity Charge:					
33	> 540,000 to ≤ 1,074,000 Therms Annually		3,297,896.3	2.7481	9,062,949	
34	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,851,600.0	2.4375	11,825,775	
35	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,188,800.0	2.1874	2,600,381	
36	> 7,500,000 Therms Annually		<u>1,068,000.0</u>	1.3017	<u>1,390,216</u>	
37	Total Deliveries		10,406,296.3		24,879,321	
38	Subtotal				29,065,749	
39	STAS				0	
40	Total Rate Schedule LDS	908	10,406,296.3		29,065,749	2.7931
<b>41 Rate Schedule MLDS - Main Line Distribution Service - Class I</b>						
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	25		4,096.00	102,400	
47	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
48	Total	61			220,496	
49	Commodity Charge:					
50	All Gas Consumed		3,068,000.0	0.0937	287,472	
51	Subtotal				507,968	
52	STAS				0	
53	Total Rate Schedule MLDS - Class I	61	3,068,000.0		507,968	0.1656

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

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule MLDS - Main Line Distribution Service - Class II</b>						
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		2,955,900.0	0.3876	1,145,707	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		2,955,900.0		1,145,707	
12	Subtotal				1,440,619	
13	STAS				<u>0</u>	
14	Total Rate Schedule MLDS - Class II	72	2,955,900.0		1,440,619	0.4874
<b>15 Flexible Rate and Negotiated Contract Services</b>						
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		0.00	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0		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		8,863,250.0	<i>(workpaper)</i>	<u>1,822,473</u>	
37	Subtotal				3,106,757	
38	STAS				0	
39	Total Flexible Rate and Negotiated Contract Services	144	8,863,250.0		3,106,757	

Columbia Gas of Pennsylvania, Inc.  
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$
<b>1</b>	<b>Distribution Service Summary by Rate Class</b>				
2	Base Rate Revenue				49,867,230
3	STAS				0
4	Rider USP				3,954,876
5	Rider CC				3,845
6	Rider EE				153,412
7	Gas Cost				<u>10,911,859</u>
8	Total Residential Distribution Service	562,732	3,844,911.7		64,891,222
9	Base Rate Revenue				53,634,659
10	STAS				0
11	Rider CC				6,846
12	Gas Cost				<u>11,605,052</u>
13	Total Small General Distribution Service (SCD, SGDS)	125,837	6,846,565.8		65,246,557
14	Base Rate Revenue				36,736,172
15	STAS				0
16	Total Small Distribution Service	4,468	6,586,509.8		36,736,172
17	Base Rate Revenue				29,065,749
18	STAS				0
19	Total Large Distribution Service	908.0	10,406,296.3		29,065,749
20	Base Rate Revenue				1,948,587
21	STAS				0
22	Total Main Line Distribution Service	133	6,023,900.0		1,948,587
23	Base Rate Revenue				3,106,757
24	STAS				0
25	Total Flexible Rate and Negotiated Contract Service	144	8,863,250.0		3,106,757
26	Total Distribution Service	694,222	42,571,433.6		200,995,044
<b>27</b>	<b>Total Company Throughput</b>	<b>5,439,110</b>	<b>81,154,409.7</b>		<b>915,453,551</b>
<b>28</b>	<b>Other Operating Revenue</b>				
29	487 - Forfeited Discounts				1,893,146
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				<u>0</u>
36	Total Other Operating Revenue				2,045,950
<b>37</b>	<b>Total Company Revenue</b>				<b>917,499,501</b>

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
2	Customer Charge	4,197,603		17.25	72,408,652	
3	Commodity Charge:					
4	All Gas Consumed		27,174,624.2	10.4450	283,838,950	
5	Rider USP - Universal Service Plan		27,174,624.2	1.0286	27,951,818	
6	Rider CC - Customer Choice		27,174,624.2	0.0010	27,175	
7	Rider EE - Energy Efficiency Rider		27,174,624.2	0.0399	1,084,268	
8	Gas Procurement Charge		27,174,624.2	0.0113	<u>307,073</u>	
9	Subtotal				385,617,936	
10	STAS				0	
11	Base Rate Revenue				385,617,936	
12	Gas Cost		27,174,624.2	5.7607	156,544,858	
13	Merchant Function Charge		27,174,624.2	0.0373	<u>1,013,613</u>	
14	Total Rate Schedule RSS	4,197,603	27,174,624.2		543,176,407	19.9884
<b>15</b>	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>					
16	Customer Charge	265,520		17.25	4,580,220	
17	Commodity Charge:					
18	All Gas Consumed		2,495,400.8	10.4450	26,064,461	
19	Gas Procurement Charge		2,495,400.8	0.0113	<u>28,198</u>	
20	Subtotal				30,672,879	
21	STAS				0	
22	Base Rate Revenue				30,672,879	
23	Gas Cost		2,495,400.8	5.7607	14,375,255	
24	Merchant Function Charge		2,495,400.8	0.0373	<u>93,078</u>	
25	Total Rate Schedule CAP	265,520	2,495,400.8		45,141,212	
<b>26</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
27	Customer Charge:					
28	Less Than 6,440 Therms Annually	287,038		33.00	9,472,254	
29	Commodity Charge:					
30	Less Than 6,440 Therms Annually		3,961,226.9	8.0554	31,909,267	
31	Rider CC - Customer Choice		3,961,226.9	0.0010	3,961	
32	Gas Procurement Charge		3,961,226.9	0.0113	<u>44,762</u>	
33	Subtotal				41,430,244	
34	STAS				0	
35	Base Rate Revenue				41,430,244	
36	Gas Cost		3,961,226.9	5.7607	22,819,440	
37	Merchant Function Charge		3,961,226.9	0.0098	<u>38,820</u>	
38	Total Rate Schedule SGSS	287,038	3,961,226.9		64,288,504	16.2294
<b>39</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
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		3,825,270.3	6.8522	26,211,517	
44	Rider CC - Customer Choice		3,825,270.3	0.0010	3,825	
45	Gas Procurement Charge		3,825,270.3	0.0113	<u>43,226</u>	
46	Subtotal				28,194,999	
47	STAS				0	
48	Base Rate Revenue				28,194,999	
49	Gas Cost		3,825,270.3	5.7607	22,036,235	
50	Merchant Function Charge		3,825,270.3	0.0098	<u>37,488</u>	
51	Total Rate Schedule SGSS	30,737	3,825,270.3		50,268,722	13.1412

**Columbia Gas of Pennsylvania, Inc.**  
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>60,000.0</u>	0.3437	<u>20,622</u>	
6	Subtotal		60,000.0		34,410	
7	STAS				0	
8	Base Rate Revenue				34,410	
9	Gas Cost - Commodity		60,000.0	(workpaper)	197,316	
10	Gas Cost - Demand		660.0	(workpaper)	<u>7,553</u>	
11	Total Rate Schedule NSS	12	60,000.0		239,279	3.9880
12	<b>Rate Schedule LGSS - Large General Sales Service</b>					
13	Customer Charge:					
14	> 64,400 to ≤ 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 ≤ 7,400,000 Therms Annually	0		10,506.98	0	
19	> 7,400,000 Therms Annually	0		15,565.61	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		396,713.5	5.2045	2,064,695	
22	> 110,000 to ≤ 540,000 Therms Annually		657,959.8	4.8659	3,201,567	
23	>540,000 to ≤ 1,074,000 Therms Annually		2,828.0	2.7481	7,772	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		14,956.3	2.4375	36,456	
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		1,054,673.3	0.0113	11,918	
28	Gas Procurement - > 540,000 Therms Annually		17,784.3	0.0113	201	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				6,108,161	
32	Gas Cost - ≤ 540,000 Therms Annually		1,054,673.3	5.7607	6,075,656	
33	Gas Cost - > 540,000 Therms Annually		<u>17,784.3</u>	5.7607	<u>102,450</u>	
34	Total Rate Schedule LGSS	937	1,072,457.6		12,286,267	11.4562
35	<b>Tariff Sales Summary by Rate Class</b>					
36	Base Rate Revenue				386,892,283	
37	STAS				0	
38	Rider USP				27,951,818	
39	Merchant Function Charge				1,106,691	
40	Gas Procurement Charge				335,271	
41	Rider CC				27,175	
42	Rider EE				1,084,268	
43	Gas Cost				<u>170,920,113</u>	
44	Total Residential Sales	4,463,123	29,670,025.0		588,317,619	
45	Base Rate Revenue				69,529,469	
46	STAS				0	
47	Merchant Function Charge				76,308	
48	Gas Procurement Charge				87,988	
49	Rider CC				7,786	
50	Gas Cost				<u>44,855,675</u>	
51	Total Small General Sales	317,775	7,786,497.2		114,557,226	
52	Base Rate Revenue				34,410	
53	STAS				0	
54	Gas Cost				<u>204,869</u>	
55	Total Negotiated Sales	12	60,000.0		239,279	
56	Base Rate Revenue				6,096,042	
57	STAS				0	
58	Gas Procurement Charge				12,119	
59	Gas Cost				<u>6,178,106</u>	
60	Total Large General Sales	937	1,072,457.6		12,286,267	
61	Total Tariff Sales	4,781,847	38,588,979.8		715,400,391	

Columbia Gas of Pennsylvania, Inc.  
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Line No.	Description	Bills (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		(Ex 103, Sch 2)	(Ex 103, Sch 3)	\$/DTH	\$	\$/DTH
<b>1</b>	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
2	Customer Charge	542,536		17.25	9,358,746	
3	Commodity Charge:					
4	All Gas Consumed		3,683,080.7	10.4450	38,469,778	
5	Rider USP - Universal Service Plan		3,683,080.7	1.0286	3,788,417	
6	Rider CC		3,683,080.7	0.0010	3,683	
7	Rider EE		3,683,080.7	0.0399	<u>146,955</u>	
8	Subtotal				51,767,579	
9	STAS				0	
10	Base Rate Revenue				51,767,579	
11	Gas Cost		3,683,080.7	2.8380	<u>10,452,583</u>	
12	Total Rate Schedule RDS	542,536	3,683,080.7		62,220,162	16.8935
<b>13</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
14	Customer Charge					
15	Less Than 6,440 Therms Annually	84,296		33.00	2,781,768	
16	Commodity Charge:					
17	Less Than 6,440 Therms Annually		1,396,372.8	8.0554	11,248,341	
18	Rider CC		1,396,372.8	0.0010	1,396	
19	Subtotal				14,031,505	
20	STAS				0	
21	Base Rate Revenue				14,031,505	
22	Gas Cost		1,396,372.8	2.8380	<u>3,962,906</u>	
23	Total Rate Schedule SCD ≤ 6,440 Therm	84,296	1,396,372.8		17,994,411	12.8865
<b>24</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
25	Customer Charge					
26	6,440 - 64,400 Therms Annually	14,747		63.00	929,061	
27	Commodity Charge:					
28	6,440 - 64,400 Therms Annually		1,864,575.7	6.8522	12,776,446	
29	Rider CC		1,864,575.7	0.0010	1,865	
30	Subtotal				13,707,372	
31	STAS				0	
32	Base Rate Revenue				13,707,372	
33	Gas Cost		1,864,575.7	2.8380	<u>5,291,666</u>	
34	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	14,747	1,864,575.7		18,999,038	10.1895
<b>35</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
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		49,168.3	7.9622	391,488	
41	All Other Aggregation					
42	Less Than 6,440 Therms Annually		<u>191,556.9</u>	7.9622	1,525,214	
43	Rider CC		<u>240,725.2</u>	0.0010	<u>241</u>	
44	Subtotal				2,262,585	
45	STAS				0	
46	Subtotal				2,262,585	
47	Priority 1 Gas Cost		49,168.3	3.3208	<u>163,278</u>	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	10,474	240,725.2		2,425,863	10.0773

**Columbia Gas of Pennsylvania, Inc.**  
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>						
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	16,332		63.00	1,028,916	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		659,395.2	6.7592	4,456,984	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,690,667.9</u>	6.7592	18,186,762	
9	Rider CC		3,350,063.1	0.0010	<u>3,350</u>	
10	Subtotal				23,676,012	
11	STAS				0	
12	Subtotal				23,676,012	
13	Priority 1 Gas Cost		659,395.2	3.3208	<u>2,189,720</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,332	3,350,063.1		25,865,732	7.7210
<b>15 Rate Schedule SDS - Small Distribution Service</b>						
16	Customer Charge:					
17	> 64,400 to ≤ 110,000 Therms Annually	1,959		304.32	596,163	
18	> 110,000 to ≤ 540,000 Therms Annually	<u>2,499</u>		1,380.38	3,449,570	
19	Commodity Charge:	4,458				
20	> 64,400 to ≤ 110,000 Therms Annually		1,887,104.6	5.2045	9,821,436	
21	> 110,000 to ≤ 540,000 Therms Annually		<u>4,764,661.6</u>	4.8659	<u>23,184,367</u>	
22	Subtotal		6,651,766.2		37,051,536	
23	STAS				0	
24	Total Rate Schedule SDS	4,458	6,651,766.2		37,051,536	5.5702
<b>25 Rate Schedule LDS - Large Distribution Service</b>						
26	Customer Charge:					
27	> 540,000 to ≤ 1,074,000 Therms Annually	566		3,502.84	1,982,607	
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	927			4,252,982	
32	Commodity Charge:					
33	> 540,000 to ≤ 1,074,000 Therms Annually		3,404,612.1	2.7481	9,356,215	
34	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,858,000.0	2.4375	11,841,375	
35	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,200,000.0	2.1874	2,624,880	
36	> 7,500,000 Therms Annually		<u>1,068,000.0</u>	1.3017	<u>1,390,216</u>	
37	Total Deliveries		10,530,612.1		25,212,686	
38	Subtotal				29,465,668	
39	STAS				0	
40	Total Rate Schedule LDS	927	10,530,612.1		29,465,668	2.7981
<b>41 Rate Schedule MLDS - Main Line Distribution Service - Class I</b>						
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	25		4,096.00	102,400	
47	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
48	Total	61			220,496	
49	Commodity Charge:					
50	All Gas Consumed		3,070,000.0	0.0937	<u>287,659</u>	
51	Subtotal				508,155	
52	STAS				0	
53	Total Rate Schedule MLDS - Class I	61	3,070,000.0		508,155	0.1655

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2026 - Unadjusted**

Exhibit No. 103  
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Witness: M. L. Battig

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule MLDS - Main Line Distribution Service - Class II</b>						
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	60		4,096.00	245,760	
5	> 7,500,000 Therms Annually	0		7,322.00	0	
6	Total	60			245,760	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4481	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,821,000.0	0.3876	1,093,420	
10	> 7,500,000 Therms Annually		0.0	0.3355	0	
11	Total Deliveries		2,821,000.0		1,093,420	
12	Subtotal				1,339,180	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	60	2,821,000.0		1,339,180	0.4747
<b>15 Flexible Rate and Negotiated Contract Services</b>						
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	0		7,322.00	0	
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		8,874,400.0	<i>(workpaper)</i>	<u>1,829,707</u>	
37	Subtotal				3,113,991	
38	STAS				0	
39	Total Flexible Rate and Negotiated Contract Services	144	8,874,400.0		3,113,991	

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2026 - Unadjusted**

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Line No.	Description	Bills (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		(Ex 103, Sch 2)	(Ex 103, Sch 3)	\$/DTH	\$	\$/DTH
<b>1</b>	<b>Distribution Service Summary by Rate Class</b>					
2	Base Rate Revenue				47,828,524	
3	STAS				0	
4	Rider USP				3,788,417	
5	Rider CC				3,683	
6	Rider EE				146,955	
7	Gas Cost				<u>10,452,583</u>	
8	Total Residential Distribution Service	542,536	3,683,080.7		62,220,162	
9	Base Rate Revenue				53,670,622	
10	STAS				0	
11	Rider CC				6,852	
12	Gas Cost				<u>11,607,570</u>	
13	Total Small General Distribution Service (SCD, SGDS)	125,849	6,851,736.8		65,285,044	
14	Base Rate Revenue				37,051,536	
15	STAS				0	
16	Total Small Distribution Service (SDS)	4,458	6,651,766.2		37,051,536	
17	Base Rate Revenue				29,465,668	
18	STAS				0	
19	Total Large Distribution Service	927.0	10,530,612.1		29,465,668	
20	Base Rate Revenue				1,847,335	
21	STAS				0	
22	Total Main Line Distribution Service	121	5,891,000.0		1,847,335	
23	Base Rate Revenue				3,113,991	
24	STAS				0	
25	Total Flexible Rate and Negotiated Contract Service	144	8,874,400.0		3,113,991	
26	Total Distribution Service	674,035	42,482,595.8		198,983,736	
<b>27</b>	<b>Total Company Throughput</b>	5,455,882	81,071,575.6		914,384,127	
<b>28</b>	<b>Other Operating Revenue</b>					
29	487 - Forfeited Discounts				1,891,763	
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				2,044,567	
<b>37</b>	<b>Total Company Revenue</b>				916,428,694	

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2026**

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Witness: M. L. Battig

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
<b>1</b>	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
2	Customer Charge	4,208,973		17.25	72,604,784	
3	Commodity Charge:					
4	All Gas Consumed		27,293,489.2	10.4450	285,080,495	
5	Rider USP - Universal Service Plan		27,293,489.2	1.0286	28,074,083	
6	Rider CC - Customer Choice		27,293,489.2	0.0010	27,293	
7	Rider EE - Energy Efficiency Rider		27,293,489.2	0.0399	1,089,010	
8	Gas Procurement Charge		27,293,489.2	0.0113	<u>308,416</u>	
9	Subtotal				387,184,081	
10	STAS				<u>0</u>	
11	Base Rate Revenue				387,184,081	
12	Gas Cost		27,293,489.2	5.7607	157,229,603	
13	Merchant Function Charge		27,293,489.2	0.0373	<u>1,018,047</u>	
14	Total Rate Schedule RSS	4,208,973	27,293,489.2		545,431,731	19.9840
<b>15</b>	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>					
16	Customer Charge	265,520		17.25	4,580,220	
17	Commodity Charge:					
18	All Gas Consumed		2,495,400.8	10.4450	26,064,461	
19	Gas Procurement Charge		2,495,400.8	0.0113	<u>28,198</u>	
20	Subtotal				30,672,879	
21	STAS				<u>0</u>	
22	Base Rate Revenue				30,672,879	
23	Gas Cost		2,495,400.8	5.7607	14,375,255	
24	Merchant Function Charge		2,495,400.8	0.0373	<u>93,078</u>	
25	Total Rate Schedule CAP	265,520	2,495,400.8		45,141,212	
<b>26</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
27	Customer Charge:					
28	Less Than 6,440 Therms Annually	287,160		33.00	9,476,281	
29	Commodity Charge:					
30	Less Than 6,440 Therms Annually		3,983,415.9	8.0554	32,088,008	
31	Rider CC - Customer Choice		3,983,415.9	0.0010	3,983	
32	Gas Procurement Charge		3,983,415.9	0.0113	<u>45,013</u>	
33	Subtotal				41,613,285	
34	STAS				<u>0</u>	
35	Base Rate Revenue				41,613,285	
36	Gas Cost		3,983,415.9	5.7607	22,947,264	
37	Merchant Function Charge		3,983,415.9	0.0098	<u>39,037</u>	
38	Total Rate Schedule SGSS	287,160	3,983,415.9		64,599,586	16.2171
<b>39</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
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		3,825,270.3	6.8522	26,211,517	
44	Rider CC - Customer Choice		3,825,270.3	0.0010	3,825	
45	Gas Procurement Charge		3,825,270.3	0.0113	<u>43,226</u>	
46	Subtotal				28,194,999	
47	STAS				<u>0</u>	
48	Base Rate Revenue				28,194,999	
49	Gas Cost		3,825,270.3	5.7607	22,036,235	
50	Merchant Function Charge		3,825,270.3	0.0098	<u>37,488</u>	
51	Total Rate Schedule SGSS	30,737	3,825,270.3		50,268,722	13.1412

**Columbia Gas of Pennsylvania, Inc.**  
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<b>Rate Schedule NSS - Negotiated Sales Service</b>	(Ex 103, Sch 2)	(Ex 103, Sch 3)			
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>60,000.0</u>	0.3437	<u>20,622</u>	
6	Subtotal		60,000.0		34,410	
7	STAS				0	
8	Base Rate Revenue				34,410	
9	Gas Cost - Commodity		60,000.0	(workpaper)	197,316	
10	Gas Cost - Demand		660.0	(workpaper)	<u>7,553</u>	
11	Total Rate Schedule NSS	12	60,000.0		239,279	3.9880
12	<b>Rate Schedule LGSS - Large General Sales Service</b>					
13	Customer Charge:					
14	> 64,400 to ≤ 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 ≤ 7,400,000 Therms Annually	0		10,506.98	0	
19	> 7,400,000 Therms Annually	0		15,565.61	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		396,713.5	5.2045	2,064,695	
22	> 110,000 to ≤ 540,000 Therms Annually		657,959.8	4.8659	3,201,567	
23	>540,000 to ≤ 1,074,000 Therms Annually		2,828.0	2.7481	7,772	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		14,956.3	2.4375	36,456	
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		1,054,673.3	0.0113	11,918	
28	Gas Procurement - > 540,000 Therms Annually		17,784.3	0.0113	201	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				6,108,161	
32	Gas Cost - ≤ 540,000 Therms Annually		1,054,673.3	5.7607	6,075,656	
33	Gas Cost - > 540,000 Therms Annually		<u>17,784.3</u>	5.7607	<u>102,450</u>	
34	Total Rate Schedule LGSS	937	1,072,457.6		12,286,267	11.4562
35	<b>Tariff Sales Summary by Rate Class</b>					
36	Base Rate Revenue				388,329,960	
37	STAS				0	
38	Rider USP				28,074,083	
39	Merchant Function Charge				1,111,125	
40	Gas Procurement Charge				336,614	
41	Rider CC				27,293	
42	Rider EE				1,089,010	
43	Gas Cost				<u>171,604,858</u>	
44	Total Residential Sales	4,474,493	29,788,890.0		590,572,943	
45	Base Rate Revenue				69,712,237	
46	STAS				0	
47	Merchant Function Charge				76,525	
48	Gas Procurement Charge				88,239	
49	Rider CC				7,808	
50	Gas Cost				<u>44,983,499</u>	
51	Total Small General Sales	317,897	7,808,686.2		114,868,308	
52	Base Rate Revenue				34,410	
53	STAS				0	
54	Gas Cost				<u>204,869</u>	
55	Total Negotiated Sales	12	60,000.0		239,279	
56	Base Rate Revenue				6,096,042	
57	STAS				0	
58	Gas Procurement Charge				12,119	
59	Gas Cost				<u>6,178,106</u>	
60	Total Large General Sales	937	1,072,457.6		12,286,267	
61	Total Tariff Sales	4,793,339	38,730,033.8		717,966,797	

**Columbia Gas of Pennsylvania, Inc.**  
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
2	Customer Charge	542,536		17.25	9,358,746	
3	Commodity Charge:					
4	All Gas Consumed		3,683,080.7	10.4450	38,469,778	
5	Rider USP - Universal Service Plan		3,683,080.7	1.0286	3,788,417	
6	Rider CC		3,683,080.7	0.0010	3,683	
7	Rider EE		3,683,080.7	0.0399	<u>146,955</u>	
8	Subtotal				51,767,579	
9	STAS				<u>0</u>	
10	Base Rate Revenue				51,767,579	
11	Gas Cost		3,683,080.7	2.8380	<u>10,452,583</u>	
12	Total Rate Schedule RDS	542,536	3,683,080.7		62,220,162	16.8935
<b>13</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
14	Customer Charge					
15	Less Than 6,440 Therms Annually	84,296		33.00	2,781,768	
16	Commodity Charge:					
17	Less Than 6,440 Therms Annually		1,396,372.8	8.0554	11,248,341	
18	Rider CC		1,396,372.8	0.0010	1,396	
19	Subtotal				14,031,505	
20	STAS				<u>0</u>	
21	Base Rate Revenue				14,031,505	
22	Gas Cost		1,396,372.8	2.8380	<u>3,962,906</u>	
23	Total Rate Schedule SCD ≤ 6,440 Therm	84,296	1,396,372.8		17,994,411	12.8865
<b>24</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
25	Customer Charge					
26	6,440 - 64,400 Therms Annually	14,747		63.00	929,061	
27	Commodity Charge:					
28	6,440 - 64,400 Therms Annually		1,864,575.7	6.8522	12,776,446	
29	Rider CC		1,864,575.7	0.0010	<u>1,865</u>	
30	Subtotal				13,707,372	
31	STAS				<u>0</u>	
32	Base Rate Revenue				13,707,372	
33	Gas Cost		1,864,575.7	2.8380	<u>5,291,666</u>	
34	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	14,747	1,864,575.7		18,999,038	10.1895
<b>35</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
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		49,168.3	7.9622	391,488	
41	All Other Aggregation					
42	Less Than 6,440 Therms Annually		<u>191,556.9</u>	7.9622	1,525,214	
43	Rider CC		240,725.2	0.0010	<u>241</u>	
44	Subtotal				2,262,585	
45	STAS				<u>0</u>	
46	Subtotal				2,262,585	
47	Priority 1 Gas Cost		49,168.3	3.3208	<u>163,278</u>	
48	Total Rate Schedule SGDS ≤ 6,440 Therms	10,474	240,725.2		2,425,863	10.0773

**Columbia Gas of Pennsylvania, Inc.**  
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
<b>1</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>					
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	16,332		63.00	1,028,916	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		659,395.2	6.7592	4,456,984	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,690,667.9</u>	6.7592	18,186,762	
9	Rider CC		3,350,063.1	0.0010	<u>3,350</u>	
10	Subtotal				23,676,012	
11	STAS				0	
12	Subtotal				23,676,012	
13	Priority 1 Gas Cost		659,395.2	3.3208	<u>2,189,720</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,332	3,350,063.1		25,865,732	7.7210
<b>15</b>	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
16	Customer Charge:					
17	> 64,400 to ≤ 110,00 Therms Annually	1,959		304.32	596,163	
18	>110,000 to ≤ 540,000 Therms Annually	<u>2,502</u>		1,380.38	3,453,711	
19	Commodity Charge:	4,461				
20	> 64,400 to ≤ 110,00 Therms Annually		1,887,104.6	5.2045	9,821,436	
21	>110,000 to ≤ 540,000 Therms Annually		4,764,661.6	4.8659	23,184,367	
22	Subtotal		6,651,766.2		37,055,677	
23	STAS				0	
24	Total Rate Schedule SDS	4,461	6,651,766.2		37,055,677	5.5708
<b>25</b>	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>					
26	Customer Charge:					
27	> 540,000 to ≤ 1,074,000 Therms Annually	566		3,502.84	1,982,607	
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	927			4,252,982	
32	Commodity Charge:					
33	> 540,000 to ≤ 1,074,000 Therms Annually		3,404,612.1	2.7481	9,356,215	
34	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,858,000.0	2.4375	11,841,375	
35	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,200,000.0	2.1874	2,624,880	
36	> 7,500,000 Therms Annually		<u>1,068,000.0</u>	1.3017	<u>1,390,216</u>	
37	Total Deliveries		10,530,612.1		25,212,686	
38	Subtotal				29,465,668	
39	STAS				0	
40	Total Rate Schedule LDS	927	10,530,612.1		29,465,668	2.7981
<b>41</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>					
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	25		4,096.00	102,400	
47	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
48	Total	61			220,496	
49	Commodity Charge:					
50	All Gas Consumed		3,070,000.0	0.0937	<u>287,659</u>	
51	Subtotal				508,155	
52	STAS				0	
53	Total Rate Schedule MLDS - Class I	61	3,070,000.0		508,155	0.1655

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2026**

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

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
<b>1 Rate Schedule MLDS - Main Line Distribution Service - Class II</b>						
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	61			249,856	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4481	0	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,821,000.0	0.3876	1,093,420	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		2,821,000.0		1,093,420	
12	Subtotal				1,343,276	
13	STAS				<u>0</u>	
14	Total Rate Schedule MLDS - Class II	61	2,821,000.0		1,343,276	0.4762
<b>15 Flexible Rate and Negotiated Contract Services</b>						
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		8,874,400.0	<i>(workpaper)</i>	<u>1,829,707</u>	
37	Subtotal				3,113,991	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	144	8,874,400.0		3,113,991	

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2026**

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

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
<b>1</b>	<b>Distribution Service Summary by Rate Class</b>					
2	Base Rate Revenue				47,828,524	
3	STAS				0	
4	Rider USP				3,788,417	
5	Rider CC				3,683	
6	Rider EE				146,955	
7	Gas Cost				<u>10,452,583</u>	
8	Total Residential Distribution Service	542,536	3,683,080.7		62,220,162	
9	Base Rate Revenue				53,670,622	
10	STAS				0	
11	Rider CC				6,852	
12	Gas Cost				<u>11,607,570</u>	
13	Total Small General Distribution Service (SCD, SGDS)	125,849	6,851,736.8		65,285,044	
14	Base Rate Revenue				37,055,677	
15	STAS				0	
16	Total Small Distribution Service (SDS)	4,461	6,651,766.2		37,055,677	
17	Base Rate Revenue				29,465,668	
18	STAS				0	
19	Total Large Distribution Service	927.0	10,530,612.1		29,465,668	
20	Base Rate Revenue				1,851,431	
21	STAS				0	
22	Total Main Line Distribution Service	122	5,891,000.0		1,851,431	
23	Base Rate Revenue				3,113,991	
24	STAS				0	
25	Total Flexible Rate and Negotiated Contract Service	144	8,874,400.0		3,113,991	
26	Total Distribution Service	674,039	42,482,595.8		198,991,973	
<b>27</b>	<b>Total Company Throughput</b>	<b>5,467,378</b>	<b>81,212,629.6</b>		<b>916,958,770</b>	
<b>28</b>	<b>Other Operating Revenue</b>					
29	487 - Forfeited Discounts				1,896,259	
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				2,049,063	
<b>37</b>	<b>Total Company Revenue</b>				<b>919,007,833</b>	

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended November 30, 2025

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

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
<b>1 Rate Schedule RSS - Residential Sales Service</b>								
2	Total Rate Schedule RSS	4,100,500	0	19,050	(15,324)	0	58,215	4,162,441
<b>3 Rate Schedule CAP - Residential Sales Service CAP</b>								
4	Total Rate Schedule CAP	259,246	0	0	0	0	3,817	263,063
<b>5 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</b>								
<b>6 COMMERCIAL</b>								
7	Less Than 6,440 Therms Annually	284,586	0	1,450	(520)	0	1,798	287,314
<b>8 INDUSTRIAL</b>								
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	284,968	0	1,450	(520)	0	1,800	287,698
<b>11 Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</b>								
<b>12 COMMERCIAL</b>								
13	6,440 - 64,400 Therms Annually	30,137	0	0	0	0	99	30,236
<b>14 INDUSTRIAL</b>								
15	6,440 - 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
<b>17 Rate Schedule NSS - Negotiated Sales Service</b>								
<b>18 COMMERCIAL</b>								
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
<b>20 INDUSTRIAL</b>								
21	540,000 - 1,074,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22	Total Rate Schedule NSS	12	0	0	0	0	0	12
<b>23 Rate Schedule LGSS - Large General Sales Service</b>								
<b>24 COMMERCIAL</b>								
25	> 64,400 to ≤ 110,000 Therms Annually	456	0	0	0	0	0	456
26	>110,000 to ≤ 540,000 Therms Annually	323	0	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 ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31	Total Commercial Bills Under LGSS	791	0	0	0	0	1	792
<b>32 INDUSTRIAL</b>								
33	> 64,400 to ≤ 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 ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
39	Total Industrial Bills Under LGSS	144	0	0	0	0	1	145
40	Total Rate Schedule LGSS	935	0	0	0	0	2	937
<b>41 Tariff Sales Summary by Customer Class</b>								
42	Total Residential Sales	4,359,746	0	19,050	(15,324)	0	62,032	4,425,504
43	Total Commercial Sales	315,526	0	1,450	(520)	0	1,898	318,354
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	4,676,294	0	20,500	(15,844)	0	63,938	4,744,888

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended November 30, 2025

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

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>							
2	Total Rate Schedule RDS	558,990	0	0	0	0	3,742	562,732
3	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>							
4	Less Than 6,440 Therms Annually	83,994	0	0	0	0	302	84,296
5	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>							
6	6,440 - 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	98,712	0	0	0	0	331	99,043
8	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>							
9	<b>COMMERCIAL</b>							
10	Less Than 6,440 Therms Annually	10,410	0	0	0	0	<u>16</u>	10,426
11	Total Commercial Bills Under SGDS	10,410	0	0	0	0	16	10,426
12	<b>INDUSTRIAL</b>							
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	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>							
17	<b>COMMERCIAL</b>							
18	6,440 - 64,400 Therms Annually	15,763	0	0	0	0	<u>41</u>	15,804
19	Total Commercial Bills Under SGDS	15,763	0	0	0	0	41	15,804
20	<b>INDUSTRIAL</b>							
21	6,440 - 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	<b>Rate Schedule SDS - Small Distribution Service</b>							
25	<b>COMMERCIAL</b>							
26	> 64,400 to ≤ 110,00 Therms Annually	1,848	0	0	0	0	3	1,851
27	>110,000 to ≤ 540,000 Therms Annually	<u>1,608</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>1,611</u>
28	Total Commercial Bills Under SDS	3,456	0	0	0	0	6	3,462
29	<b>INDUSTRIAL</b>							
30	> 64,400 to ≤ 110,00 Therms Annually	108	0	0	0	0	0	108
31	>110,000 to ≤ 540,000 Therms Annually	898	0	0	0	0	<u>0</u>	898
32	Total Industrial Bills Under SDS	1,006	0	0	0	0	0	1,006
33	Total Rate Schedule SDS	4,462	0	0	0	0	6	4,468

**Columbia Gas of Pennsylvania, Inc.**  
**Number of Bills**  
**For the 12 Months Ended November 30, 2025**

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule LDS - Large Distribution Service</b>							
2	<b>COMMERCIAL</b>							
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	<b>Rate Schedule LDS - Large Distribution Service</b>							
9	<b>INDUSTRIAL</b>							
10	> 540,000 to <= 1,074,000 Therms Annually	389	0	0	0	0	2	391
11	> 1,074,000 to <= 3,400,000 Therms Annually	240	0	0	0	0	1	241
12	> 3,400,000 to <= 7,500,000 Therms Annually	36	0	0	0	0	0	36
13	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
14	Total Industrial Bills Under LDS	677	0	0	0	0	3	680
15	Total Rate Schedule LDS	905	0	0	0	0	3	908
16	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>							
17	<b>COMMERCIAL</b>							
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
20	> 1,074,000 to <= 3,400,000 Therms Annually	12	0	0	0	0	0	12
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
24	<b>INDUSTRIAL</b>							
25	> 274,000 to <= 540,000 Therms Annually	12	0	0	0	0	0	12
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	24	0	0	0	0	1	25
29	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
30	Industrial Bills Under MLDS - Class I	48	0	0	0	0	1	49
31	Total Rate Schedule MLDS - Class I	60	0	0	0	0	1	61
32	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>							
33	<b>COMMERCIAL</b>							
34	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
38	<b>INDUSTRIAL</b>							
39	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 3,400,000 to <= 7,500,000 Therms Annually	72	0	0	0	0	0	72
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
42	Industrial Bills Under MLDS - Class II	72	0	0	0	0	0	72
43	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, 2025**

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

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	<b>Rate Schedule Flex and NCS</b>								
2	<b>COMMERCIAL</b>								
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 Commercial Bills Under Flex and NCS	24	0	0	0	0	0	24	
21	<b>INDUSTRIAL</b>								
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0	
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
27	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
31	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
35	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	Negotiated Contract Services	<u>120</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120</u>	
39	Total Industrial Bills Under Flex and NCS	120	0	0	0	0	0	120	
40	Total Flex and NCS Bills	144	0	0	0	0	0	144	
41	<b>Distribution Service Summary by Customer Class</b>								
42	Total Residential	558,990	0	0	0	0	3,742	562,732	
43	Total Commercial	128,605	0	0	0	0	394	128,999	
44	Total Industrial	<u>2,486</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>2,491</u>	
45	Total Distribution Service	690,081	0	0	0	0	4,141	694,222	
46	Total Company Throughput	5,366,375	0	20,500	(15,844)	0	68,079	5,439,110	

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2026 - Unadjusted

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

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule RSS - Residential Sales Service</b>							
2	Total Rate Schedule RSS	4,139,388	0	0	0	0	58,215	4,197,603
3	<b>Rate Schedule CAP - Residential Sales Service CAP</b>							
4	Total Rate Schedule CAP	261,703	0	0	0	0	3,817	265,520
5	<b>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</b>							
6	<b>COMMERCIAL</b>							
7	Less Than 6,440 Therms Annually	284,856	0	0	0	0	1,798	286,654
8	<b>INDUSTRIAL</b>							
9	Less Than 6,440 Therms Annually	382	0	0	0	0	2	384
10	Total Rate Schedule SGSS ≤ 6,440 Therms	285,238	0	0	0	0	1,800	287,038
11	<b>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</b>							
12	<b>COMMERCIAL</b>							
13	6,440 - 64,400 Therms Annually	30,137	0	0	0	0	99	30,236
14	<b>INDUSTRIAL</b>							
15	6,440 - 64,400 Therms Annually	496	0	0	0	0	5	501
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	30,633	0	0	0	0	104	30,737
17	<b>Rate Schedule NSS - Negotiated Sales Service</b>							
18	<b>COMMERCIAL</b>							
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	<b>INDUSTRIAL</b>							
21	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
22	Total Rate Schedule NSS	12	0	0	0	0	0	12
23	<b>Rate Schedule LGSS - Large General Sales Service</b>							
24	<b>COMMERCIAL</b>							
25	> 64,400 to ≤ 110,00 Therms Annually	456	0	0	0	0	0	456
26	>110,000 to ≤ 540,000 Therms Annually	323	0	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 ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
31	Total Commercial Bills Under LGSS	791	0	0	0	0	1	792
32	<b>INDUSTRIAL</b>							
33	> 64,400 to ≤ 110,00 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 ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
39	Total Industrial Bills Under LGSS	144	0	0	0	0	1	145
40	Total Rate Schedule LGSS	935	0	0	0	0	2	937
41	<b>Tariff Sales Summary by Customer Class</b>							
42	Total Residential Sales	4,401,091	0	0	0	0	62,032	4,463,123
43	Total Commercial Sales	315,796	0	0	0	0	1,898	317,694
44	Total Industrial Sales	1,022	0	0	0	0	8	1,030
45	Total Tariff Sales	4,717,909	0	0	0	0	63,938	4,781,847

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2026 - Unadjusted

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

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>							
2	Total Rate Schedule RDS	538,794	0	0	0	0	3,742	542,536
3	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>							
4	Less Than 6,440 Therms Annually	83,994	0	0	0	0	302	84,296
5	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>							
6	6,440 - 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	98,712	0	0	0	0	331	99,043
8	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>							
9	<b>COMMERCIAL</b>							
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	<b>INDUSTRIAL</b>							
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	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>							
17	<b>COMMERCIAL</b>							
18	6,440 - 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	<b>INDUSTRIAL</b>							
21	6,440 - 64,400 Therms Annually	<u>527</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>528</u>
22	Total Industrial Bills Under SGDS	527	0	0	0	0	1	528
23	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,290	0	0	0	0	42	16,332
24	<b>Rate Schedule SDS - Small Distribution Service</b>							
25	<b>COMMERCIAL</b>							
26	> 64,400 to ≤ 110,000 Therms Annually	1,848	0	0	0	0	3	1,851
27	>110,000 to ≤ 540,000 Therms Annually	<u>1,608</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>	<u>1,611</u>
28	Total Commercial Bills Under SDS	3,456	0	0	0	0	6	3,462
29	<b>INDUSTRIAL</b>							
30	> 64,400 to ≤ 110,000 Therms Annually	108	0	0	0	0	0	108
31	>110,000 to ≤ 540,000 Therms Annually	<u>888</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>888</u>
32	Total Industrial Bills Under SDS	996	0	0	0	0	0	996
33	Total Rate Schedule SDS	4,452	0	0	0	0	6	4,458

Columbia Gas of Pennsylvania, Inc.  
 Number of Bills  
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Exhibit No. 103  
 Schedule No. 2  
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 Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
			Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule LDS - Large Distribution Service</b>							
2	<b>COMMERCIAL</b>							
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	<b>Rate Schedule LDS - Large Distribution Service</b>							
9	<b>INDUSTRIAL</b>							
10	> 540,000 to <= 1,074,000 Therms Annually	408	0	0	0	0	2	410
11	> 1,074,000 to <= 3,400,000 Therms Annually	240	0	0	0	0	1	241
12	> 3,400,000 to <= 7,500,000 Therms Annually	36	0	0	0	0	0	36
13	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
14	Total Industrial Bills Under LDS	696	0	0	0	0	3	699
15	Total Rate Schedule LDS	924	0	0	0	0	3	927
16	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>							
17	<b>COMMERCIAL</b>							
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
20	> 1,074,000 to <= 3,400,000 Therms Annually	12	0	0	0	0	0	12
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
24	<b>INDUSTRIAL</b>							
25	> 274,000 to <= 540,000 Therms Annually	12	0	0	0	0	0	12
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	24	0	0	0	0	1	25
29	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
30	Industrial Bills Under MLDS - Class I	48	0	0	0	0	1	49
31	Total Rate Schedule MLDS - Class I	60	0	0	0	0	1	61
32	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>							
33	<b>COMMERCIAL</b>							
34	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
38	<b>INDUSTRIAL</b>							
39	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 3,400,000 to <= 7,500,000 Therms Annually	60	0	0	0	0	0	60
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
42	Industrial Bills Under MLDS - Class II	60	0	0	0	0	0	60
43	Total Rate Schedule MLDS - Class II	60	0	0	0	0	0	60

Columbia Gas of Pennsylvania, Inc.  
 Number of Bills  
 For the 12 Months Ended December 31, 2026 - Unadjusted

Exhibit No. 103  
 Schedule No. 2  
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Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
			(2) <i>(Ex 103, Sch 4)</i>	New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>				
1	<b>Rate Schedule Flex and NCS</b>								
2	<b>COMMERCIAL</b>								
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	12	0	0	0	0	0	12	
20	Total Commerical Bills Under Flex and NCS	24	0	0	0	0	0	24	
21	<b>INDUSTRIAL</b>								
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	120	0	0	0	0	0	120	
39	Total Industrial Bills Under Flex and NCS	120	0	0	0	0	0	120	
40	Total Flex and NCS Bills	144	0	0	0	0	0	144	
41	<b>Distribution Service Summary by Customer Class</b>								
42	Total Residential	538,794	0	0	0	0	3,742	542,536	
43	Total Commercial	128,605	0	0	0	0	394	128,999	
44	Total Industrial	2,495	0	0	0	0	5	2,500	
45	Total Distribution Service	669,894	0	0	0	0	4,141	674,035	
46	Total Company Throughput	5,387,803	0	0	0	0	68,079	5,455,882	

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2026

Exhibit No. 103  
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Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule RSS - Residential Sales Service</b>							
2	Total Rate Schedule RSS	4,139,388	0	19,740	(8,370)	0	58,215	4,208,973
3	<b>Rate Schedule CAP - Residential Sales Service CAP</b>							
4	Total Rate Schedule CAP	261,703	0	0	0	0	3,817	265,520
5	<b>Rate Schedule SGSS - Small General Sales Service (&lt; 6,440 Therms Annually)</b>							
6	<b>COMMERCIAL</b>							
7	Less Than 6,440 Therms Annually	284,856	0	1,576	(1,454)	0	1,798	286,776
8	<b>INDUSTRIAL</b>							
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	285,238	0	1,576	(1,454)	0	1,800	287,160
11	<b>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to &lt;= 64,400 Therms Annually)</b>							
12	<b>COMMERCIAL</b>							
13	6,440 - 64,400 Therms Annually	30,137	0	0	0	0	99	30,236
14	<b>INDUSTRIAL</b>							
15	6,440 - 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	<b>Rate Schedule NSS - Negotiated Sales Service</b>							
18	<b>COMMERCIAL</b>							
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	<b>INDUSTRIAL</b>							
21	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
22	Total Rate Schedule NSS	12	0	0	0	0	0	12
23	<b>Rate Schedule LGSS - Large General Sales Service</b>							
24	<b>COMMERCIAL</b>							
25	> 64,400 to <= 110,00 Therms Annually	456	0	0	0	0	0	456
26	>110,000 to <= 540,000 Therms Annually	323	0	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 <= 7,400,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31	Total Commercial Bills Under LGSS	791	0	0	0	0	1	792
32	<b>INDUSTRIAL</b>							
33	> 64,400 to <= 110,00 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 <= 7,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
39	Total Industrial Bills Under LGSS	144	0	0	0	0	1	145
40	Total Rate Schedule LGSS	935	0	0	0	0	2	937
41	<b>Tariff Sales Summary by Customer Class</b>							
42	Total Residential Sales	4,401,091	0	19,740	(8,370)	0	62,032	4,474,493
43	Total Commercial Sales	315,796	0	1,576	(1,454)	0	1,898	317,816
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	4,717,909	0	21,316	(9,824)	0	63,938	4,793,339

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2026

Exhibit No. 103  
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Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>							
2	Total Rate Schedule RDS	538,794	0	0	0	0	3,742	542,536
3	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>							
4	Less Than 6,440 Therms Annually	83,994	0	0	0	0	302	84,296
5	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>							
6	6,440 - 64,400 Therms Annually	<u>14,718</u>	0	0	0	0	<u>29</u>	<u>14,747</u>
7	Total Rate Schedule SCD	98,712	0	0	0	0	331	99,043
8	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>							
9	<b>COMMERCIAL</b>							
10	Less Than 6,440 Therms Annually	<u>10,410</u>	0	0	0	0	<u>16</u>	<u>10,426</u>
11	Total Commercial Bills Under SGDS	10,410	0	0	0	0	16	10,426
12	<b>INDUSTRIAL</b>							
13	Less Than 6,440 Therms Annually	<u>48</u>	0	0	0	0	<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	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>							
17	<b>COMMERCIAL</b>							
18	6,440 - 64,400 Therms Annually	<u>15,763</u>	0	0	0	0	<u>41</u>	<u>15,804</u>
19	Total Commercial Bills Under SGDS	15,763	0	0	0	0	41	15,804
20	<b>INDUSTRIAL</b>							
21	6,440 - 64,400 Therms Annually	<u>527</u>	0	0	0	0	<u>1</u>	<u>528</u>
22	Total Industrial Bills Under SGDS	527	0	0	0	0	1	528
23	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,290	0	0	0	0	42	16,332
24	<b>Rate Schedule SDS - Small Distribution Service</b>							
25	<b>COMMERCIAL</b>							
26	> 64,400 to ≤ 110,00 Therms Annually	1,848	0	0	0	0	3	1,851
27	>110,000 to ≤ 540,000 Therms Annually	<u>1,608</u>	0	0	0	0	<u>3</u>	<u>1,611</u>
28	Total Commercial Bills Under SDS	3,456	0	0	0	0	6	3,462
29	<b>INDUSTRIAL</b>							
30	> 64,400 to ≤ 110,00 Therms Annually	108	0	0	0	0	0	108
31	>110,000 to ≤ 540,000 Therms Annually	<u>888</u>	0	0	0	0	<u>3</u>	<u>891</u>
32	Total Industrial Bills Under SDS	996	0	0	0	0	3	999
33	Total Rate Schedule SDS	4,452	0	0	0	0	9	4,461

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2026

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

Line No.	Description	Forecasted (1)	Bills from	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
			Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	<b>Rate Schedule LDS - Large Distribution Service</b>							
2	<b>COMMERCIAL</b>							
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	<b>Rate Schedule LDS - Large Distribution Service</b>							
9	<b>INDUSTRIAL</b>							
10	> 540,000 to <= 1,074,000 Therms Annually	408	0	0	0	0	2	410
11	> 1,074,000 to <= 3,400,000 Therms Annually	240	0	0	0	0	1	241
12	> 3,400,000 to <= 7,500,000 Therms Annually	36	0	0	0	0	0	36
13	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
14	Total Industrial Bills Under LDS	696	0	0	0	0	3	699
15	Total Rate Schedule LDS	924	0	0	0	0	3	927
16	<b>Rate Schedule MLDS - Main Line Distribution Service - Class I</b>							
17	<b>COMMERCIAL</b>							
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
20	> 1,074,000 to <= 3,400,000 Therms Annually	12	0	0	0	0	0	12
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
24	<b>INDUSTRIAL</b>							
25	> 274,000 to <= 540,000 Therms Annually	12	0	0	0	0	0	12
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	24	0	0	0	0	1	25
29	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
30	Industrial Bills Under MLDS - Class I	48	0	0	0	0	1	49
31	Total Rate Schedule MLDS - Class I	60	0	0	0	0	1	61
32	<b>Rate Schedule MLDS - Main Line Distribution Service - Class II</b>							
33	<b>COMMERCIAL</b>							
34	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
38	<b>INDUSTRIAL</b>							
39	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 3,400,000 to <= 7,500,000 Therms Annually	60	0	0	0	0	1	61
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
42	Industrial Bills Under MLDS - Class II	60	0	0	0	0	1	61
43	Total Rate Schedule MLDS - Class II	60	0	0	0	0	1	61

Columbia Gas of Pennsylvania, Inc.  
Number of Bills  
For the 12 Months Ended December 31, 2026

Exhibit No. 103  
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Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers		Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)	
			(2) <i>(Ex 103, Sch 4)</i>	(3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	New Const (3)				
1	<b>Rate Schedule Flex and NCS</b>									
2	<b>COMMERCIAL</b>									
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	0	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12	0	0	0	0	0	0	12	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	0	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	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	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	0	
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	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	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	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	0	
15	MDS-I > 7,500,000 Therms Annually	0	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	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	0	
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	0	
19	Negotiated Contract Services	12	0	0	0	0	0	0	12	
20	Total Commerical Bills Under Flex and NCS	24	0	0	0	0	0	0	24	
21	<b>INDUSTRIAL</b>									
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	0	
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	0	
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0	0	
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	0	
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	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	0	
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	0	
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	0	
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	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	0	
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	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	0	
34	MDS-I > 7,500,000 Therms Annually	0	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	0	
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	0	
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	0	
38	Negotiated Contract Services	120	0	0	0	0	0	0	120	
39	Total Industrial Bills Under Flex and NCS	120	0	0	0	0	0	0	120	
40	Total Flex and NCS Bills	144	0	0	0	0	0	0	144	
41	<b>Distribution Service Summary by Customer Class</b>									
42	Total Residential	538,794	0	0	0	0	0	3,742	542,536	
43	Total Commercial	128,605	0	0	0	0	0	394	128,999	
44	Total Industrial	2,495	0	0	0	0	0	9	2,504	
45	Total Distribution Service	669,894	0	0	0	0	0	4,145	674,039	
46	Total Company Throughput	5,387,803	0	21,316	(9,824)	0	68,083	5,467,378		

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended November 30, 2025**

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Schedule No. 3  
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Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
<b>1 Rate Schedule RSS - Residential Sales Service</b>							
2	Total Rate Schedule RSS	27,030,617.7	0.0	187,714.0	(103,529.0)	0.0	27,114,802.7
<b>3 Rate Schedule CAP -Residential Sales Service CAP</b>							
4	Total Rate Schedule CAP	2,481,252.6	0.0	0.0	0.0	0.0	2,481,252.6
<b>5 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</b>							
<b>6 COMMERCIAL</b>							
7	Less Than 6,440 Therms Annually	3,941,023.9	0.0	93,535.0	(25,261.0)	0.0	4,009,297.9
<b>8 INDUSTRIAL</b>							
9	Less Than 6,440 Therms Annually	<u>22,740.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,740.0</u>
10	Total Rate Schedule SGSS < 6,440 Therms	3,963,763.9	0.0	93,535.0	(25,261.0)	0.0	4,032,037.9
<b>11 Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</b>							
<b>12 COMMERCIAL</b>							
13	>6,440 to ≤ 64,400 Therms Annually	3,702,963.2	0.0	0.0	0.0	0.0	3,702,963.2
<b>14 INDUSTRIAL</b>							
15	>6,440 to ≤ 64,400 Therms Annually	<u>124,995.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>124,995.0</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	3,827,958.2	0.0	0.0	0.0	0.0	3,827,958.2
<b>17 Rate Schedule NSS - Negotiated Sales Service</b>							
<b>18 COMMERCIAL</b>							
19	540,000 - 1,074,000 Therms Annually	60,500.0	0.0	0.0	0.0	0.0	60,500.0
<b>20 INDUSTRIAL</b>							
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	60,500.0	0.0	0.0	0.0	0.0	60,500.0
<b>23 Rate Schedule LGSS - Large General Sales Service</b>							
<b>24 COMMERCIAL</b>							
25	> 64,400 <= 110,000 Therms Annually	328,871.8	0.0	0.0	0.0	0.0	328,871.8
26	> 110,000 to ≤ 540,000 Therms Annually	508,815.0	0.0	0.0	0.0	0.0	508,815.0
27	>540,000 to ≤ 1,074,000 Therms Annually	2,829.7	0.0	0.0	0.0	0.0	2,829.7
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	840,516.5	0.0	0.0	0.0	0.0	840,516.5
<b>32 INDUSTRIAL</b>							
33	> 64,400 <= 110,000 Therms Annually	68,073.2	0.0	0.0	0.0	0.0	68,073.2
34	> 110,000 to ≤ 540,000 Therms Annually	142,878.7	0.0	0.0	0.0	0.0	142,878.7
35	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	14,956.3	0.0	0.0	0.0	0.0	14,956.3
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total Industrial LGSS	225,908.2	0.0	0.0	0.0	0.0	225,908.2
40	Total Rate Schedule LGSS	1,066,424.7	0.0	0.0	0.0	0.0	1,066,424.7

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended November 30, 2025**

Exhibit No. 103  
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Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>	Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
<b>1 Tariff Sales Summary by Customer Class</b>							
2	Total Residential Sales	29,511,870.3	0.0	187,714.0	(103,529.0)	0.0	29,596,055.3
3	Total Commercial Sales	8,545,003.6	0.0	93,535.0	(25,261.0)	0.0	8,613,277.6
4	Total Industrial Sales	<u>373,643.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>373,643.2</u>
5	Total Tariff Sales	38,430,517.1	0.0	281,249.0	(128,790.0)	0.0	38,582,976.1
<b>6 Rate Schedule RDS - Residential Distribution Service (Choice)</b>							
7	Total Rate Schedule RDS	3,844,911.7	0.0	0.0	0.0	0.0	3,844,911.7
<b>8 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>							
9	Less Than 6,440 Therms Annually	1,396,374.0	0.0	0.0	0.0	0.0	1,396,374.0
<b>10 Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>							
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,864,489.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,864,489.1</u>
12	Total Rate Schedule SCD	3,260,863.1	0.0	0.0	0.0	0.0	3,260,863.1
<b>13 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>							
<b>14 COMMERCIAL</b>							
15	Priority 1 - Aggregation						
16	Less Than 6,440 Therms Annually	49,123.5	0.0	0.0	0.0	0.0	49,123.5
17	All Other - Aggregation						
18	Less Than 6,440 Therms Annually	<u>190,147.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>190,147.5</u>
19	Total Commercial SGDS	239,271.0	0.0	0.0	0.0	0.0	239,271.0
<b>20 INDUSTRIAL</b>							
21	Priority 1 - Aggregation						
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
23	All Other - Aggregation						
24	Less Than 6,440 Therms Annually	<u>1,247.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,247.6</u>
25	Total Industrial SGDS	1,247.6	0.0	0.0	0.0	0.0	1,247.6
26	Total Rate Schedule SGDS ≤ 6,440 Therms	240,518.6	0.0	0.0	0.0	0.0	240,518.6
<b>27 Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>							
<b>28 COMMERCIAL</b>							
29	Priority 1 - Aggregation						
30	>6,440 to ≤ 64,400 Therms Annually	658,755.2	0.0	0.0	0.0	0.0	658,755.2
31	All Other - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,559,978.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,559,978.7</u>
33	Total Commercial SGDS	3,218,733.9	0.0	0.0	0.0	0.0	3,218,733.9
<b>34 INDUSTRIAL</b>							
35	Priority 1 - Aggregation						
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
37	All Other - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	<u>126,450.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>126,450.2</u>
39	Total Industrial SGDS	126,450.2	0.0	0.0	0.0	0.0	126,450.2
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,345,184.1	0.0	0.0	0.0	0.0	3,345,184.1

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
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Exhibit No. 103  
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Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>						
2	<b>COMMERCIAL</b>						
3	> 64,400 to ≤ 110,000 Therms Annually	1,382,776.6	0.0	0.0	0.0	0.0	1,382,776.6
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,772,632.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,772,632.3</u>
5	Total Commercial SDS	4,155,408.9	0.0	0.0	0.0	0.0	4,155,408.9
6	<b>INDUSTRIAL</b>						
7	> 64,400 to ≤ 110,000 Therms Annually	469,964.7	0.0	0.0	0.0	0.0	469,964.7
8	> 110,000 to ≤ 540,000 Therms Annually	<u>1,961,136.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,961,136.2</u>
9	Total Industrial SDS	2,431,100.9	0.0	0.0	0.0	0.0	2,431,100.9
10	Total Rate Schedule SDS	6,586,509.8	0.0	0.0	0.0	0.0	6,586,509.8
11	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>						
12	<b>COMMERCIAL</b>						
13	> 540,000 to ≤ 1,074,000 Therms Annually	1,012,900.0	0.0	0.0	0.0	0.0	1,012,900.0
14	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,051,000.0	0.0	0.0	0.0	0.0	1,051,000.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
16	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
17	Total Commercial LDS	2,063,900.0	0.0	0.0	0.0	0.0	2,063,900.0
18	<b>INDUSTRIAL</b>						
19	> 540,000 to ≤ 1,074,000 Therms Annually	2,284,996.3	0.0	0.0	0.0	0.0	2,284,996.3
20	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,800,600.0	0.0	0.0	0.0	0.0	3,800,600.0
21	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,188,800.0	0.0	0.0	0.0	0.0	1,188,800.0
22	> 7,500,000 Therms Annually	<u>1,068,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,068,000.0</u>
23	Total Industrial LDS	8,342,396.3	0.0	0.0	0.0	0.0	8,342,396.3
24	Total Rate Schedule LDS	10,406,296.3	0.0	0.0	0.0	0.0	10,406,296.3
25	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>						
26	<b>COMMERCIAL</b>						
27	Total Commercial MLDS - Class I	126,000.0	0.0	0.0	0.0	0.0	126,000.0
28	<b>INDUSTRIAL</b>						
29	Total Industrial MLDS - Class I	2,942,000.0	0.0	0.0	0.0	0.0	2,942,000.0
30	Total Rate Schedule MLDS - Class I	3,068,000.0	0.0	0.0	0.0	0.0	3,068,000.0
31	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>						
32	<b>COMMERCIAL</b>						
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
36	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
37	<b>INDUSTRIAL</b>						
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	2,955,900.0	0.0	0.0	0.0	0.0	2,955,900.0
40	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
41	Total Industrial MLDS - Class II	2,955,900.0	0.0	0.0	0.0	0.0	2,955,900.0
42	Total Rate Schedule MLDS - Class II	2,955,900.0	0.0	0.0	0.0	0.0	2,955,900.0

Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended November 30, 2025

Exhibit No. 103  
 Schedule No. 3  
 Page 4 of 12  
 Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<b>Rate Schedule Flex and NCS</b>						
2	<b>COMMERCIAL</b>						
3	Total Commercial Flex and NCS	2,208,350.0	0.0	0.0	0.0	0.0	2,208,350.0
4	<b>INDUSTRIAL</b>						
5	Total Industrial Flex and NCS	<u>6,654,900.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,654,900.0</u>
6	Total Rate Schedule Flex and NCS	8,863,250.0	0.0	0.0	0.0	0.0	8,863,250.0
7	<b>Distribution Service Summary by Customer Class</b>						
8	Total Residential	3,844,911.7	0.0	0.0	0.0	0.0	3,844,911.7
9	Total Commercial	15,272,526.9	0.0	0.0	0.0	0.0	15,272,526.9
10	Total Industrial	<u>23,453,995.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,453,995.0</u>
11	Total Distribution Service	42,571,433.6	0.0	0.0	0.0	0.0	42,571,433.6
12	<b>Total Company Throughput</b>	81,001,950.7	0.0	281,249.0	(128,790.0)	0.0	81,154,409.7

Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended December 31, 2026 - Unadjusted

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

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>						
2	Total Rate Schedule RSS	27,174,624.2	0.0	0.0	0.0	0.0	27,174,624.2
3	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>						
4	Total Rate Schedule CAP	2,495,400.8	0.0	0.0	0.0	0.0	2,495,400.8
5	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>						
6	<b>COMMERCIAL</b>						
7	Less Than 6,440 Therms Annually	3,938,486.9	0.0	0.0	0.0	0.0	3,938,486.9
8	<b>INDUSTRIAL</b>						
9	Less Than 6,440 Therms Annually	<u>22,740.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,740.0</u>
10	Total Rate Schedule SGSS	3,961,226.9	0.0	0.0	0.0	0.0	3,961,226.9
11	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>						
12	<b>COMMERCIAL</b>						
13	>6,440 to ≤ 64,400 Therms Annually	3,700,275.3	0.0	0.0	0.0	0.0	3,700,275.3
14	<b>INDUSTRIAL</b>						
15	>6,440 to ≤ 64,400 Therms Annually	<u>124,995.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>124,995.0</u>
16	Total Rate Schedule SGSS	3,825,270.3	0.0	0.0	0.0	0.0	3,825,270.3
17	<b><u>Rate Schedule NSS - Negotiated Sales Service</u></b>						
18	<b>COMMERCIAL</b>						
19	540,000 - 1,074,000 Therms Annually	60,000.0	0.0	0.0	0.0	0.0	60,000.0
20	<b>INDUSTRIAL</b>						
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	60,000.0	0.0	0.0	0.0	0.0	60,000.0
23	<b><u>Rate Schedule LGSS - Large General Sales Service</u></b>						
24	<b>COMMERCIAL</b>						
25	> 64,400 <= 110,000 Therms Annually	328,640.3	0.0	0.0	0.0	0.0	328,640.3
26	> 110,000 to ≤ 540,000 Therms Annually	515,081.1	0.0	0.0	0.0	0.0	515,081.1
27	>540,000 to ≤ 1,074,000 Therms Annually	2,828.0	0.0	0.0	0.0	0.0	2,828.0
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	846,549.4	0.0	0.0	0.0	0.0	846,549.4
32	<b>INDUSTRIAL</b>						
33	> 64,400 <= 110,000 Therms Annually	68,073.2	0.0	0.0	0.0	0.0	68,073.2
34	> 110,000 to ≤ 540,000 Therms Annually	142,878.7	0.0	0.0	0.0	0.0	142,878.7
35	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	14,956.3	0.0	0.0	0.0	0.0	14,956.3
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total Industrial LGSS	225,908.2	0.0	0.0	0.0	0.0	225,908.2
40	Total Rate Schedule LGSS	1,072,457.6	0.0	0.0	0.0	0.0	1,072,457.6

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended December 31, 2026 - Unadjusted**

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

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
<b>1</b>	<b>Tariff Sales Summary by Customer Class</b>						
2	Total Residential Sales	29,670,025.0	0.0	0.0	0.0	0.0	29,670,025.0
3	Total Commercial Sales	8,545,311.6	0.0	0.0	0.0	0.0	8,545,311.6
4	Total Industrial Sales	<u>373,643.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>373,643.2</u>
5	Total Tariff Sales	38,588,979.8	0.0	0.0	0.0	0.0	38,588,979.8
							Exhibit No. 103
<b>6</b>	<b>Rate Schedule RDS - Residential Distribution Service (Choice)</b>						
7	Total Rate Schedule RDS	3,683,080.7	0.0	0.0	0.0	0.0	3,683,080.7
<b>8</b>	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>						
9	Less Than 6,440 Therms Annually	1,396,372.8	0.0	0.0	0.0	0.0	1,396,372.8
<b>10</b>	<b>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>						
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,864,575.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,864,575.7</u>
12	Total Rate Schedule SCD	3,260,948.5	0.0	0.0	0.0	0.0	3,260,948.5
<b>13</b>	<b>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>						
<b>14</b>	<b>COMMERCIAL</b>						
15	Priority 1 - Aggregation						
16	Less Than 6,440 Therms Annually	49,168.3	0.0	0.0	0.0	0.0	49,168.3
17	All Other - Aggregation						
18	Less Than 6,440 Therms Annually	<u>190,308.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>190,308.1</u>
19	Total Commercial SGDS	239,476.4	0.0	0.0	0.0	0.0	239,476.4
<b>20</b>	<b>INDUSTRIAL</b>						
21	Priority 1 - Aggregation						
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
23	All Other - Aggregation						
24	Less Than 6,440 Therms Annually	<u>1,248.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,248.8</u>
25	Total Industrial SGDS	1,248.8	0.0	0.0	0.0	0.0	1,248.8
26	Total Rate Schedule SGDS ≤ 6,440 Therms	240,725.2	0.0	0.0	0.0	0.0	240,725.2
<b>27</b>	<b>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</b>						
<b>28</b>	<b>COMMERCIAL</b>						
29	Priority 1 - Aggregation						
30	>6,440 to ≤ 64,400 Therms Annually	659,395.2	0.0	0.0	0.0	0.0	659,395.2
31	All Other - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,562,343.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,562,343.7</u>
33	Total Commercial SGDS	3,221,738.9	0.0	0.0	0.0	0.0	3,221,738.9
<b>34</b>	<b>INDUSTRIAL</b>						
35	Priority 1 - Aggregation						
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
37	All Other - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	<u>128,324.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>128,324.2</u>
39	Total Industrial SGDS	128,324.2	0.0	0.0	0.0	0.0	128,324.2
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,350,063.1	0.0	0.0	0.0	0.0	3,350,063.1

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended December 31, 2026 - Unadjusted**

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

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
<b>1 Rate Schedule SDS - Small Distribution Service</b>							
<b>2 COMMERCIAL</b>							
3	> 64,400 to ≤ 110,000 Therms Annually	1,384,135.6	0.0	0.0	0.0	0.0	1,384,135.6
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,772,025.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,772,025.6</u>
5	Total Commercial SDS	4,156,161.2	0.0	0.0	0.0	0.0	4,156,161.2
<b>6 INDUSTRIAL</b>							
7	> 64,400 to ≤ 110,000 Therms Annually	502,969.0	0.0	0.0	0.0	0.0	502,969.0
8	> 110,000 to ≤ 540,000 Therms Annually	<u>1,992,636.0</u>	0.0	0.0	0.0	0.0	<u>1,992,636.0</u>
9	Total Industrial SDS	2,495,605.0	0.0	0.0	0.0	0.0	2,495,605.0
10	Total Rate Schedule SDS	6,651,766.2	0.0	0.0	0.0	0.0	6,651,766.2
<b>11 Rate Schedule LDS - Large Distribution Service</b>							
<b>12 COMMERCIAL</b>							
13	> 540,000 to ≤ 1,074,000 Therms Annually	1,010,000.0	0.0	0.0	0.0	0.0	1,010,000.0
14	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,051,000.0	0.0	0.0	0.0	0.0	1,051,000.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
16	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
17	Total Commercial LDS	2,061,000.0	0.0	0.0	0.0	0.0	2,061,000.0
<b>18 INDUSTRIAL</b>							
19	> 540,000 to ≤ 1,074,000 Therms Annually	2,394,612.1	0.0	0.0	0.0	0.0	2,394,612.1
20	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,807,000.0	0.0	0.0	0.0	0.0	3,807,000.0
21	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,200,000.0	0.0	0.0	0.0	0.0	1,200,000.0
22	> 7,500,000 Therms Annually	<u>1,068,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,068,000.0</u>
23	Total Industrial LDS	8,469,612.1	0.0	0.0	0.0	0.0	8,469,612.1
24	Total Rate Schedule LDS	10,530,612.1	0.0	0.0	0.0	0.0	10,530,612.1
<b>25 Rate Schedule MLDS - Main Line Distribution Service - Class I</b>							
<b>26 COMMERCIAL</b>							
27	Total Commercial MLDS - Class I	126,000.0	0.0	0.0	0.0	0.0	126,000.0
<b>28 INDUSTRIAL</b>							
29	Total Industrial MLDS - Class I	<u>2,944,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,944,000.0</u>
30	Total Rate Schedule MLDS - Class I	3,070,000.0	0.0	0.0	0.0	0.0	3,070,000.0
<b>31 Rate Schedule MLDS - Main Line Distribution Service - Class II</b>							
<b>32 COMMERCIAL</b>							
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
36	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
<b>37 INDUSTRIAL</b>							
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	2,821,000.0	0.0	0.0	0.0	0.0	2,821,000.0
40	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
41	Total Industrial MLDS - Class II	2,821,000.0	0.0	0.0	0.0	0.0	2,821,000.0
42	Total Rate Schedule MLDS - Class II	2,821,000.0	0.0	0.0	0.0	0.0	2,821,000.0

Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended December 31, 2026 - Unadjusted

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

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<b>Rate Schedule Flex and NCS</b>						
2	<b>COMMERCIAL</b>						
3	Total Commercial Flex and NCS	2,208,400.0	0.0	0.0	0.0	0.0	2,208,400.0
4	<b>INDUSTRIAL</b>						
5	Total Industrial Flex and NCS	<u>6,666,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,666,000.0</u>
6	Total Rate Schedule Flex and NCS	8,874,400.0	0.0	0.0	0.0	0.0	8,874,400.0
7	<b>Distribution Service Summary by Customer Class</b>						
8	Total Residential	3,683,080.7	0.0	0.0	0.0	0.0	3,683,080.7
9	Total Commercial	15,273,725.0	0.0	0.0	0.0	0.0	15,273,725.0
10	Total Industrial	<u>23,525,790.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,525,790.1</u>
11	Total Distribution Service	42,482,595.8	0.0	0.0	0.0	0.0	42,482,595.8
12	<b>Total Company Throughput</b>	<b>81,071,575.6</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>81,071,575.6</b>

Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended December 31, 2026

Exhibit No. 103  
 Schedule No. 3  
 Page 9 of 12  
 Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
<b>1 Rate Schedule RSS - Residential Sales Service</b>							
2	Total Rate Schedule RSS	27,174,624.2	0.0	175,176.0	(56,311.0)	0.0	27,293,489.2
<b>3 Rate Schedule CAP - Residential Sales Service CAP</b>							
4	Total Rate Schedule CAP	2,495,400.8	0.0	0.0	0.0	0.0	2,495,400.8
<b>5 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</b>							
<b>6 COMMERCIAL</b>							
7	Less Than 6,440 Therms Annually	3,938,486.9	0.0	92,762.0	(70,573.0)	0.0	3,960,675.9
<b>8 INDUSTRIAL</b>							
9	Less Than 6,440 Therms Annually	<u>22,740.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,740.0</u>
10	Total Rate Schedule SGSS	3,961,226.9	0.0	92,762.0	(70,573.0)	0.0	3,983,415.9
<b>11 Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</b>							
<b>12 COMMERCIAL</b>							
13	>6,440 to ≤ 64,400 Therms Annually	3,700,275.3	0.0	0.0	0.0	0.0	3,700,275.3
<b>14 INDUSTRIAL</b>							
15	>6,440 to ≤ 64,400 Therms Annually	<u>124,995.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>124,995.0</u>
16	Total Rate Schedule SGSS	3,825,270.3	0.0	0.0	0.0	0.0	3,825,270.3
<b>17 Rate Schedule NSS - Negotiated Sales Service</b>							
<b>18 COMMERCIAL</b>							
19	540,000 - 1,074,000 Therms Annually	60,000.0	0.0	0.0	0.0	0.0	60,000.0
<b>20 INDUSTRIAL</b>							
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	60,000.0	0.0	0.0	0.0	0.0	60,000.0
<b>23 Rate Schedule LGSS - Large General Sales Service</b>							
<b>24 COMMERCIAL</b>							
25	> 64,400 <= 110,000 Therms Annually	328,640.3	0.0	0.0	0.0	0.0	328,640.3
26	> 110,000 to ≤ 540,000 Therms Annually	515,081.1	0.0	0.0	0.0	0.0	515,081.1
27	>540,000 to ≤ 1,074,000 Therms Annually	2,828.0	0.0	0.0	0.0	0.0	2,828.0
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	846,549.4	0.0	0.0	0.0	0.0	846,549.4
<b>32 INDUSTRIAL</b>							
33	> 64,400 <= 110,000 Therms Annually	68,073.2	0.0	0.0	0.0	0.0	68,073.2
34	> 110,000 to ≤ 540,000 Therms Annually	142,878.7	0.0	0.0	0.0	0.0	142,878.7
35	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	14,956.3	0.0	0.0	0.0	0.0	14,956.3
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total Industrial LGSS	225,908.2	0.0	0.0	0.0	0.0	225,908.2
40	Total Rate Schedule LGSS	1,072,457.6	0.0	0.0	0.0	0.0	1,072,457.6

**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended December 31, 2026**

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

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
<b>1</b>	<b>Tariff Sales Summary by Customer Class</b>						
2	Total Residential Sales	29,670,025.0	0.0	175,176.0	(56,311.0)	0.0	29,788,890.0
3	Total Commercial Sales	8,545,311.6	0.0	92,762.0	(70,573.0)	0.0	8,567,500.6
4	Total Industrial Sales	<u>373,643.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>373,643.2</u>
5	Total Tariff Sales	38,588,979.8	0.0	267,938.0	(126,884.0)	0.0	38,730,033.8

Exhibit No. 103

**6 Rate Schedule RDS - Residential Distribution Service (Choice)**

7	Total Rate Schedule RDS	3,683,080.7	0.0	0.0	0.0	0.0	3,683,080.7
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**8 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms**

9	Less Than 6,440 Therms Annually	1,396,372.8	0.0	0.0	0.0	0.0	1,396,372.8
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**10 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms**

11	>6,440 to ≤ 64,400 Therms Annually	<u>1,864,575.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,864,575.7</u>
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12	Total Rate Schedule SCD	3,260,948.5	0.0	0.0	0.0	0.0	3,260,948.5
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**13 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms**

**14 COMMERCIAL**

15	Priority 1 - Aggregation						
16	Less Than 6,440 Therms Annually	49,168.3	0.0	0.0	0.0	0.0	49,168.3

17	All Other - Aggregation						
18	Less Than 6,440 Therms Annually	<u>190,308.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>190,308.1</u>
19	Total Commercial SGDS	239,476.4	0.0	0.0	0.0	0.0	239,476.4

**20 INDUSTRIAL**

21	Priority 1 - Aggregation						
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0

23	All Other - Aggregation						
24	Less Than 6,440 Therms Annually	<u>1,248.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,248.8</u>
25	Total Industrial SGDS	1,248.8	0.0	0.0	0.0	0.0	1,248.8

26	Total Rate Schedule SGDS ≤ 6,440 Therms	240,725.2	0.0	0.0	0.0	0.0	240,725.2
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**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	659,395.2	0.0	0.0	0.0	0.0	659,395.2

31	All Other - Aggregation						
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,562,343.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,562,343.7</u>
33	Total Commercial SGDS	3,221,738.9	0.0	0.0	0.0	0.0	3,221,738.9

**34 INDUSTRIAL**

35	Priority 1 - Aggregation						
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0

37	All Other - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	<u>128,324.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>128,324.2</u>
39	Total Industrial SGDS	128,324.2	0.0	0.0	0.0	0.0	128,324.2

40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,350,063.1	0.0	0.0	0.0	0.0	3,350,063.1
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**Columbia Gas of Pennsylvania, Inc.**  
**Volumes (Dth)**  
**For the 12 Months Ended December 31, 2026**

Exhibit No. 103  
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Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
<b>1 Rate Schedule SDS - Small Distribution Service</b>							
<b>2 COMMERCIAL</b>							
3	> 64,400 to ≤ 110,000 Therms Annually	1,384,135.6	0.0	0.0	0.0	0.0	1,384,135.6
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,772,025.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,772,025.6</u>
5	Total Commercial SDS	4,156,161.2	0.0	0.0	0.0	0.0	4,156,161.2
<b>6 INDUSTRIAL</b>							
7	> 64,400 to ≤ 110,000 Therms Annually	502,969.0	0.0	0.0	0.0	0.0	502,969.0
8	> 110,000 to ≤ 540,000 Therms Annually	1,992,636.0	0.0	0.0	0.0	0.0	<u>1,992,636.0</u>
9	Total Industrial SDS	2,495,605.0	0.0	0.0	0.0	0.0	2,495,605.0
10	Total Rate Schedule SDS	6,651,766.2	0.0	0.0	0.0	0.0	6,651,766.2
<b>11 Rate Schedule LDS - Large Distribution Service</b>							
<b>12 COMMERCIAL</b>							
13	> 540,000 to ≤ 1,074,000 Therms Annually	1,010,000.0	0.0	0.0	0.0	0.0	1,010,000.0
14	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,051,000.0	0.0	0.0	0.0	0.0	1,051,000.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
16	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
17	Total Commercial LDS	2,061,000.0	0.0	0.0	0.0	0.0	2,061,000.0
<b>18 INDUSTRIAL</b>							
19	> 540,000 to ≤ 1,074,000 Therms Annually	2,394,612.1	0.0	0.0	0.0	0.0	2,394,612.1
20	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,807,000.0	0.0	0.0	0.0	0.0	3,807,000.0
21	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,200,000.0	0.0	0.0	0.0	0.0	1,200,000.0
22	> 7,500,000 Therms Annually	<u>1,068,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,068,000.0</u>
23	Total Industrial LDS	8,469,612.1	0.0	0.0	0.0	0.0	8,469,612.1
24	Total Rate Schedule LDS	10,530,612.1	0.0	0.0	0.0	0.0	10,530,612.1
<b>25 Rate Schedule MLDS - Main Line Distribution Service - Class I</b>							
<b>26 COMMERCIAL</b>							
27	Total Commercial MLDS - Class I	126,000.0	0.0	0.0	0.0	0.0	126,000.0
<b>28 INDUSTRIAL</b>							
29	Total Industrial MLDS - Class I	<u>2,944,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,944,000.0</u>
30	Total Rate Schedule MLDS - Class I	3,070,000.0	0.0	0.0	0.0	0.0	3,070,000.0
<b>31 Rate Schedule MLDS - Main Line Distribution Service - Class II</b>							
<b>32 COMMERCIAL</b>							
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
36	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
<b>37 INDUSTRIAL</b>							
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	2,821,000.0	0.0	0.0	0.0	0.0	2,821,000.0
40	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
41	Total Industrial MLDS - Class II	2,821,000.0	0.0	0.0	0.0	0.0	2,821,000.0
42	Total Rate Schedule MLDS - Class II	2,821,000.0	0.0	0.0	0.0	0.0	2,821,000.0

Columbia Gas of Pennsylvania, Inc.  
 Volumes (Dth)  
 For the 12 Months Ended December 31, 2026

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

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	<b>Rate Schedule Flex and NCS</b>						
2	<b>COMMERCIAL</b>						
3	Total Commercial Flex and NCS	2,208,400.0	0.0	0.0	0.0	0.0	2,208,400.0
4	<b>INDUSTRIAL</b>						
5	Total Industrial Flex and NCS	<u>6,666,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,666,000.0</u>
6	Total Rate Schedule Flex and NCS	8,874,400.0	0.0	0.0	0.0	0.0	8,874,400.0
7	<b>Distribution Service Summary by Customer Class</b>						
8	Total Residential	3,683,080.7	0.0	0.0	0.0	0.0	3,683,080.7
9	Total Commercial	15,273,725.0	0.0	0.0	0.0	0.0	15,273,725.0
10	Total Industrial	<u>23,525,790.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,525,790.1</u>
11	Total Distribution Service	42,482,595.8	0.0	0.0	0.0	0.0	42,482,595.8
12	<b>Total Company Throughput</b>	81,071,575.6	0.0	267,938.0	(126,884.0)	0.0	81,212,629.6

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended November 30, 2025**

Exhibit No. 103  
Schedule No. 4  
Page 1 of 18  
Witness: M. L. Battig

Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	<b>RESIDENTIAL</b>				
2	<b>Rate Schedule RSS</b>	19,050	(15,324)	0	3,726
3	<b>COMMERCIAL</b>				
4	<b>Rate Schedule SGSS</b>				
5	Less Than 6,440 Therms Annually	1,450	(520)	0	930
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	<b>Rate Schedule LGSS</b>				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	<b>Rate Schedule SGDS</b>				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	<b>Rate Schedule SDS</b>				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
20	Flex	0	0	0	0
21	<b>Rate Schedule LDS</b>				
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	<b>INDUSTRIAL</b>				
28	<b>Rate Schedule SGSS</b>				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	<b>Rate Schedule LGSS</b>				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	<b>Rate Schedule SDS</b>				
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	<b>Rate Schedule LDS</b>				
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	<b>Rate Schedule MLDS II</b>				
48	Flex	0	0	0	0
49	Total	20,500	(15,844)	0	4,656

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended November 30, 2025**

Exhibit No. 103  
Schedule No. 4  
Page 2 of 18  
Witness: M. L. Battig

<u>Line No.</u>	<u>Volumes from New Customers</u> (1) Dth <i>(Ex 103, Sch 4)</i>	<u>Volumes from Attrition</u> (2) Dth <i>(Ex 103, Sch 4)</i>	<u>Volumes Ind &amp; Lg Com Customers</u> (3) Dth <i>(Ex 103, Sch 4)</i>	<u>Adjusted Volumes</u> (4=1+2+3) Dth
1	<b>RESIDENTIAL</b>			
2	<b>Rate Schedule RS</b>			
3	All Gas Consumed	<u>187,714.0</u>	<u>(103,529.0)</u>	<u>0.0</u>
4	Total	187,714.0	(103,529.0)	84,185.0
5	<b>COMMERCIAL</b>			
6	<b>Rate Schedule SGSS</b>			
7	Less Than 6,440 Therms Annually	93,535.0	(25,261.0)	0.0
8	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
9	Total	93,535.0	(25,261.0)	68,274.0
10	<b>Rate Schedule SGDS</b>			
11	Priority 1 - Aggregation	0.0	0.0	0.0
12	Less Than 6,440 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
13	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0
14	Subtotal			
15	All Other - Aggregation			
16	Less Than 6,440 Therms Annually	0.0	0.0	0.0
17	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
18	Subtotal	0.0	0.0	0.0
19	Total	0.0	0.0	0.0
20	<b>Rate Schedule SDS - Small Distribution Service</b>			
21	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0
22	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0
23	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
24	Total	0.0	0.0	0.0
25	<b>Rate Schedule LGS</b>			
26	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0
29	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
30	Total	0.0	0.0	0.0
31	<b>INDUSTRIAL</b>			
32	<b>Rate Schedule SGSS</b>			
33	Total	0.0	0.0	0.0
34	<b>Rate Schedule SDS - Small Distribution Service</b>			
35	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0
36	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0
37	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
38	Total	0.0	0.0	0.0
39	<b>Rate Schedule LDS</b>			
40	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0
41	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0
42	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0
43	> 7,500,000 Therms Annually	0.0	0.0	0.0
44	Flex	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
45	Total	0.0	0.0	0.0
46	<b>Rate Schedule MLDS II</b>			
47	Flexed Deliveries	0.0	0.0	0.0
48	Total	281,249.0	(128,790.0)	152,459.0

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended November 30, 2025**  
**Determination of Attrition**

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		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	<b>Heating Customers</b>		
2	Half of UPC	40.54	291.42
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	6.76	48.57
5	Change in Dth - First Block		
6	Dth/Customer/Mo	6.76	48.57
7	No. of Mos	6	6
8	Change in Customers	<u>(2,554)</u>	<u>(87)</u>
9	Change in Dth - First Block	<u>(103,529)</u>	<u>(25,261)</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	6	6
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended December 31, 2026 - Unadjusted**

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

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended December 31, 2026 - Unadjusted**

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<u>Line No.</u>	<u>Volumes from New Customers</u> (1) Dth <i>(Ex 103, Sch 4)</i>	<u>Volumes from Attrition</u> (2) Dth <i>(Ex 103, Sch 4)</i>	<u>Volumes Ind &amp; Lg Com Customers</u> (3) Dth <i>(Ex 103, Sch 4)</i>	<u>Adjusted Volumes</u> <u>(4=1+2+3)</u> Dth
1	<b>RESIDENTIAL</b>			
2	<b>Rate Schedule RS</b>			
3	All Gas Consumed	0.0	0.0	0.0
4	Total	0.0	0.0	0.0
5	<b>COMMERCIAL</b>			
6	<b>Rate Schedule SGSS</b>			
7	Less Than 6,440 Therms Annually	0.0	0.0	0.0
8	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0
9	Total	0.0	0.0	0.0
10	<b>Rate Schedule LGSS</b>			
11	> 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	0
12	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0
13	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0
14	>1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0
15	>3,400,000 to ≤ 7,400,000 Therms Annually	0.0	0.0	0
16	> 7,400,000 Therms Annually	0.0	0.0	0.0
17	Subtotal	0.0	0.0	0.0
18	<b>Rate Schedule SDS - Small Distribution Service</b>			
19	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0
20	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0
21	Flexed Deliveries	0.0	0.0	0.0
22	Total	0.0	0.0	0.0
23	<b>Rate Schedule LDS</b>			
24	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0
25	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0
26	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0
27	> 7,500,000 Therms Annually	0.0	0.0	0.0
28	Flexed Deliveries	0.0	0.0	0.0
29	Total	0.0	0.0	0.0
30	<b>INDUSTRIAL</b>			
31	<b>Rate Schedule SGSS</b>			
32	Total	0.0	0.0	0.0
33	<b>Rate Schedule LDS</b>			
34	> 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	0
35	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0
36	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0
37	>1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0
38	>3,400,000 to ≤ 7,400,000 Therms Annually	0.0	0.0	0
39	> 7,400,000 Therms Annually	0.0	0.0	0
40	Flex	0.0	0.0	0.0
41	Subtotal	0.0	0.0	0.0
42	<b>Rate Schedule MLDS II</b>			
43	Flexed Deliveries	0.0	0.0	0.0
44	Total	0.0	0.0	0.0

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended December 31, 2026 - Unadjusted**  
**Determination of Attrition**

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

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended December 31, 2026**

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Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	<b>RESIDENTIAL</b>				
2	<b>Rate Schedule RSS</b>	19,740	(8,370)	0	11,370
3	<b>COMMERCIAL</b>				
4	<b>Rate Schedule SGSS</b>				
5	Less Than 6,440 Therms Annually	1,576	(1,454)	0	122
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	<b>Rate Schedule LGSS</b>				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	<b>Rate Schedule SGDS</b>				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	<b>Rate Schedule SDS</b>				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
20	Flex	0	0	0	0
21	<b>Rate Schedule LDS</b>				
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	<b>INDUSTRIAL</b>				
28	<b>Rate Schedule SGSS</b>				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	<b>Rate Schedule LGSS</b>				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	<b>Rate Schedule SDS</b>				
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	<b>Rate Schedule LDS</b>				
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	<b>Rate Schedule MLDS II</b>				
	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
48	Total	21,316	(9,824)	0	11,492

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
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Line No.	Volumes from New Customers (1) Dth <i>(Ex 103, Sch 4)</i>	Volumes from Attrition (2) Dth <i>(Ex 103, Sch 4)</i>	Volumes Ind & Lg Com Customers (3) Dth <i>(Ex 103, Sch 4)</i>	Adjusted Volumes (4=1+2+3) Dth
<b>1 RESIDENTIAL</b>				
2	<b>Rate Schedule RS</b>			
3				
4	175,176.0	(56,311.0)	0.0	118,865.0
4	175,176.0	(56,311.0)	0.0	118,865.0
<b>5 COMMERCIAL</b>				
6	<b>Rate Schedule SGSS</b>			
7				
8	92,762.0	(70,573.0)	0.0	22,189.0
9	0.0	0.0	0.0	0.0
9	92,762.0	(70,573.0)	0.0	22,189.0
10	<b>Rate Schedule LGSS</b>			
11	0.0	0.0	0.0	0.0
12	0.0	0.0	0.0	0.0
13	0.0	0.0	0.0	0.0
14	0.0	0.0	0.0	0.0
15	0.0	0.0	0.0	0.0
16	0.0	0.0	0.0	0.0
17	0.0	0.0	0.0	0.0
18	<b>Rate Schedule SDS - Small Distribution Service</b>			
19	0.0	0.0	0.0	0.0
20	0.0	0.0	0.0	0.0
21	0.0	0.0	0.0	0.0
22	0.0	0.0	0.0	0.0
23	<b>Rate Schedule LDS</b>			
24	0.0	0.0	0.0	0.0
25	0.0	0.0	0.0	0.0
26	0.0	0.0	0.0	0.0
27	0.0	0.0	0.0	0.0
28	0.0	0.0	0.0	0.0
29	0.0	0.0	0.0	0.0
<b>30 INDUSTRIAL</b>				
31	<b>Rate Schedule SGSS</b>			
32	0.0	0.0	0.0	0.0
33	<b>Rate Schedule LDS</b>			
34	0.0	0.0	0.0	0.0
35	0.0	0.0	0.0	0.0
36	0.0	0.0	0.0	0.0
37	0.0	0.0	0.0	0.0
38	0.0	0.0	0.0	0.0
39	0.0	0.0	0.0	0.0
40	0.0	0.0	0.0	0.0
41	0.0	0.0	0.0	0.0
42	<b>Rate Schedule MLDS II</b>			
43	0.0	0.0	0.0	0.0
44	267,938.0	(126,884.0)	0.0	141,054.0

**Columbia Gas of Pennsylvania, Inc.**  
**Summary of Adjustments to Annualize Volumes By New Customers & Attrition**  
**For the 12 Months Ended December 31, 2026**  
**Determination of Attrition**

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	<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1 <b>Heating Customers</b>		
2 Half of UPC	40.37	291.23
3 Months	<u>6</u>	<u>6</u>
4 Dth/Customer/Mo	6.73	48.54
5 Change in Dth - First Block		
6 Dth/Customer/Mo	6.73	48.54
7 No. of Mos	6	6
8 Change in Customers	<u>(1,395)</u>	<u>(242)</u>
9 Change in Dth - First Block	<u>(56,311)</u>	<u>(70,573)</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, 2025**

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Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4)
					<u>U.P.C.</u> (Dth)												
1	<b>RESIDENTIAL</b>																
2	<b>Rate Schedule RSS</b>																
3	<b>First Block Usage per Customer</b>				11.81	15.73	15.77	12.94	8.32	3.95	1.90	1.18	1.04	1.16	1.97	5.30	
4	<b>First Month First Block Usage per Customer</b>				5.91	7.87	7.89	6.47	4.16	1.97	0.95	0.59	0.52	0.58	0.98	2.65	
5	Dec	273	0	0	1,612	0	0	0	0	0	0	0	0	0	0	0	1,612
6	Jan	283	1	283	3,343	2,226	0	0	0	0	0	0	0	0	0	0	5,569
7	Feb	246	2	492	2,906	3,870	1,940	0	0	0	0	0	0	0	0	0	8,716
8	Mar	239	3	717	2,823	3,760	3,770	1,547	0	0	0	0	0	0	0	0	11,900
9	Apr	226	4	904	2,669	3,555	3,565	2,925	940	0	0	0	0	0	0	0	13,654
10	May	253	5	1,265	2,988	3,980	3,991	3,274	2,104	499	0	0	0	0	0	0	16,836
11	June	234	6	1,404	2,764	3,681	3,691	3,029	1,946	924	222	0	0	0	0	0	16,257
12	July	233	7	1,631	2,752	3,665	3,675	3,016	1,938	920	443	138	0	0	0	0	16,547
13	Aug	324	8	2,592	3,827	5,097	5,111	4,193	2,695	1,279	615	383	168	0	0	0	23,368
14	Sept	270	9	2,430	3,189	4,247	4,259	3,494	2,246	1,066	513	319	280	157	0	0	19,770
15	Oct	346	10	3,460	4,087	5,443	5,458	4,478	2,878	1,366	657	409	359	403	340	0	25,878
16	Nov	<u>352</u>	11	<u>3,872</u>	<u>4,158</u>	<u>5,537</u>	<u>5,553</u>	<u>4,556</u>	<u>2,928</u>	<u>1,390</u>	<u>669</u>	<u>417</u>	<u>365</u>	<u>410</u>	<u>692</u>	<u>932</u>	<u>27,607</u>
17	Total	3,279		19,050	37,118	45,061	41,013	30,512	17,675	7,444	3,119	1,666	1,172	970	1,032	932	187,714

**Columbia Gas of Pennsylvania, Inc.**  
**Adjustment to Bills and Dth Generated By New Construction**  
**For the 12 Months Ended November 30, 2025**

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Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4)
					U.P.C. 76.64 (Dth)	U.P.C. 99.35 (Dth)	U.P.C. 100.29 (Dth)	U.P.C. 82.84 (Dth)	U.P.C. 57.42 (Dth)	U.P.C. 35.08 (Dth)	U.P.C. 20.38 (Dth)	U.P.C. 15.22 (Dth)	U.P.C. 14.98 (Dth)	U.P.C. 16.46 (Dth)	U.P.C. 22.65 (Dth)	U.P.C. 41.54 (Dth)	
1	<b>COMMERCIAL</b>																
2	<b>Rate Schedule SGSS (Less Than 644 Dth Annually)</b>																
3	<b>First Block Usage per Customer</b>				76.64	99.35	100.29	82.84	57.42	35.08	20.38	15.22	14.98	16.46	22.65	41.54	
4	<b>First Month First Block Usage per Customer</b>				38.32	49.68	50.14	41.42	28.71	17.54	10.19	7.61	7.49	8.23	11.32	20.77	
5	Dec	21	0	0	805	0	0	0	0	0	0	0	0	0	0	0	805
6	Jan	30	1	30	2,299	1,490	0	0	0	0	0	0	0	0	0	0	3,789
7	Feb	24	2	48	1,839	2,384	1,203	0	0	0	0	0	0	0	0	0	5,426
8	Mar	18	3	54	1,379	1,788	1,805	746	0	0	0	0	0	0	0	0	5,718
9	Apr	11	4	44	843	1,093	1,103	911	316	0	0	0	0	0	0	0	4,266
10	May	11	5	55	843	1,093	1,103	911	632	193	0	0	0	0	0	0	4,775
11	June	12	6	72	920	1,192	1,203	994	689	421	122	0	0	0	0	0	5,541
12	July	11	7	77	843	1,093	1,103	911	632	386	224	84	0	0	0	0	5,276
13	Aug	19	8	152	1,456	1,888	1,905	1,574	1,091	667	387	289	142	0	0	0	9,399
14	Sept	21	9	189	1,609	2,086	2,106	1,740	1,206	737	428	320	315	173	0	0	10,720
15	Oct	30	10	300	2,299	2,981	3,009	2,485	1,723	1,052	611	457	449	494	340	0	15,900
16	Nov	<u>39</u>	11	<u>429</u>	<u>2,989</u>	<u>3,875</u>	<u>3,911</u>	<u>3,231</u>	<u>2,239</u>	<u>1,368</u>	<u>795</u>	<u>593</u>	<u>584</u>	<u>642</u>	<u>883</u>	<u>810</u>	<u>21,920</u>
17	Total	247		1,450	18,124	20,963	18,451	13,503	8,528	4,824	2,567	1,743	1,490	1,309	1,223	810	93,535





**Columbia Gas of Pennsylvania, Inc.**  
**Adjustment to Bills and Dth Generated By New Construction**  
**For the 12 Months Ended December 31, 2026**

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4) (Dth)
					<u>U.P.C.</u> 15.68 (Dth)	<u>U.P.C.</u> 15.74 (Dth)	<u>U.P.C.</u> 12.91 (Dth)	<u>U.P.C.</u> 8.29 (Dth)	<u>U.P.C.</u> 3.92 (Dth)	<u>U.P.C.</u> 1.87 (Dth)	<u>U.P.C.</u> 1.16 (Dth)	<u>U.P.C.</u> 1.01 (Dth)	<u>U.P.C.</u> 1.14 (Dth)	<u>U.P.C.</u> 1.94 (Dth)	<u>U.P.C.</u> 5.27 (Dth)	<u>U.P.C.</u> 11.80 (Dth)	
1	<b>RESIDENTIAL</b>																
2	<b>Rate Schedule RSS</b>																
3	<b>First Block Usage per Customer</b>				15.68	15.74	12.91	8.29	3.92	1.87	1.16	1.01	1.14	1.94	5.27	11.80	
4	<b>First Month First Block Usage per Customer</b>				7.84	7.87	6.46	4.14	1.96	0.94	0.58	0.51	0.57	0.97	2.63	5.90	
5	Jan	283	0	0	2,219	0	0	0	0	0	0	0	0	0	0	0	2,219
6	Feb	246	1	246	3,858	1,936	0	0	0	0	0	0	0	0	0	0	5,794
7	Mar	239	2	478	3,748	3,762	1,543	0	0	0	0	0	0	0	0	0	9,053
8	Apr	226	3	678	3,544	3,557	2,918	937	0	0	0	0	0	0	0	0	10,956
9	May	253	4	1,012	3,968	3,982	3,267	2,097	496	0	0	0	0	0	0	0	13,810
10	June	234	5	1,170	3,670	3,683	3,022	1,940	917	219	0	0	0	0	0	0	13,451
11	July	233	6	1,398	3,654	3,667	3,009	1,931	914	436	135	0	0	0	0	0	13,746
12	Aug	324	7	2,268	5,081	5,100	4,184	2,686	1,270	606	375	164	0	0	0	0	19,466
13	Sept	270	8	2,160	4,234	4,250	3,486	2,238	1,059	505	312	273	153	0	0	0	16,510
14	Oct	346	9	3,114	5,426	5,446	4,468	2,868	1,357	648	400	350	393	335	0	0	21,691
15	Nov	352	10	3,520	5,520	5,541	4,545	2,918	1,380	659	407	356	400	683	927	0	23,336
16	Dec	<u>336</u>	11	<u>3,696</u>	<u>5,269</u>	<u>5,289</u>	<u>4,339</u>	<u>2,785</u>	<u>1,317</u>	<u>629</u>	<u>388</u>	<u>340</u>	<u>382</u>	<u>652</u>	<u>1,771</u>	<u>1,983</u>	<u>25,144</u>
17	Total	3,342		19,740	50,191	46,213	34,781	20,400	8,710	3,702	2,017	1,483	1,328	1,670	2,698	1,983	175,176

**Columbia Gas of Pennsylvania, Inc.**  
**Adjustment to Bills and Dth Generated By New Construction**  
**For the 12 Months Ended December 31, 2026**

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4) (Dth)
					U.P.C. 99.17 (Dth)	U.P.C. 100.20 (Dth)	U.P.C. 82.82 (Dth)	U.P.C. 57.40 (Dth)	U.P.C. 35.07 (Dth)	U.P.C. 20.37 (Dth)	U.P.C. 15.22 (Dth)	U.P.C. 14.97 (Dth)	U.P.C. 16.46 (Dth)	U.P.C. 22.65 (Dth)	U.P.C. 41.54 (Dth)	U.P.C. 76.60 (Dth)	
1	<b>COMMERCIAL</b>																
2	<b>Rate Schedule SGSS (Less Than 644 Dth Annually)</b>																
3	<b>First Block Usage per Customer</b>				99.17	100.20	82.82	57.40	35.07	20.37	15.22	14.97	16.46	22.65	41.54	76.60	
4	<b>First Month First Block Usage per Customer</b>				49.59	50.10	41.41	28.70	17.53	10.19	7.61	7.48	8.23	11.33	20.77	38.30	
5	Jan	30	0	0	1,488	0	0	0	0	0	0	0	0	0	0	0	1,488
6	Feb	24	1	24	2,380	1,202	0	0	0	0	0	0	0	0	0	0	3,582
7	Mar	18	2	36	1,785	1,804	745	0	0	0	0	0	0	0	0	0	4,334
8	Apr	11	3	33	1,091	1,102	911	316	0	0	0	0	0	0	0	0	3,420
9	May	11	4	44	1,091	1,102	911	631	193	0	0	0	0	0	0	0	3,928
10	June	12	5	60	1,190	1,202	994	689	421	122	0	0	0	0	0	0	4,618
11	July	11	6	66	1,091	1,102	911	631	386	224	84	0	0	0	0	0	4,429
12	Aug	19	7	133	1,884	1,904	1,574	1,091	666	387	289	142	0	0	0	0	7,937
13	Sept	21	8	168	2,083	2,104	1,739	1,205	736	428	320	314	173	0	0	0	9,102
14	Oct	30	9	270	2,975	3,006	2,484	1,722	1,052	611	457	449	494	340	0	0	13,590
15	Nov	39	10	390	3,868	3,908	3,230	2,238	1,368	795	594	584	642	884	810	0	18,921
16	Dec	<u>32</u>	11	<u>352</u>	<u>3,173</u>	<u>3,206</u>	<u>2,650</u>	<u>1,837</u>	<u>1,122</u>	<u>652</u>	<u>487</u>	<u>479</u>	<u>527</u>	<u>725</u>	<u>1,329</u>	<u>1,226</u>	<u>17,413</u>
17	Total	258		1,576	24,099	21,642	16,149	10,360	5,944	3,219	2,231	1,968	1,836	1,949	2,139	1,226	92,762







**Columbia Gas of Pennsylvania, Inc.**  
**Gas Cost Revenue Per Pro Forma Future Test Year**  
**For the 12 Months Ended November 30, 2025**

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

<b><u>Line</u></b> <b><u>No.</u></b>		<b><u>Total Gas Cost</u></b> <b>\$</b>
<b>1</b>	<b>Sales Revenue Summary by Rate Class</b>	
2	Total Residential Sales	168,819,059
3	Total Comm/Ind Sales	<u>50,607,780</u>
4	Total Sales Revenue	219,426,839
<b>5</b>	<b>Distribution Revenue Summary by Customer Class</b>	
6	Total Residential Distribution (Choice)	11,439,902
7	Commercial Distribution (Choice)	9,582,547
8	Comm/Ind Priority 1 Distribution	<u>2,318,425</u>
9	Total Distribution Revenue	23,340,874
<b>10</b>	<b>Total Throughput Revenue</b>	242,767,713

**Columbia Gas of Pennsylvania, Inc.**  
**Gas Cost Revenue Per Pro Forma Future Test Year**  
**For the 12 Months Ended December 31, 2026 - Unadjusted**

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

<b><u>Line</u></b> <b><u>No.</u></b>		<b><u>Total Gas Cost</u></b> <b>\$</b>
<b>1</b>	<b>Sales Revenue Summary by Rate Class</b>	
2	Total Residential Sales	168,819,059
3	Total Comm/Ind Sales	<u>50,607,780</u>
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<b>5</b>	<b>Distribution Revenue Summary by Customer Class</b>	
6	Total Residential Distribution (Choice)	
7	Commercial Distribution (Choice)	11,439,902
8	Comm/Ind Priority 1 Distribution	9,582,547
9	Total Distribution Revenue	2,318,425 23,340,874
<b>10</b>	<b>Total Throughput Revenue</b>	242,767,713

**Columbia Gas of Pennsylvania, Inc.**  
**Gas Cost Revenue Per Pro Forma Future Test Year**  
**For the 12 Months Ended December 31, 2026**

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

<b><u>Line</u></b> <b><u>No.</u></b>		<b><u>Total Gas Cost</u></b> <b>\$</b>
<b>1</b>	<b>Sales Revenue Summary by Rate Class</b>	
2	Total Residential Sales	170,493,996
3	Total Comm/Ind Sales	<u>51,628,946</u>
4	Total Sales Revenue	222,122,942
<b>5</b>	<b>Distribution Revenue Summary by Customer Class</b>	
6	Total Residential Distribution (Choice)	10,911,859
7	Commercial Distribution (Choice)	9,254,329
8	Comm/Ind Priority 1 Distribution	2,350,723
9	Total Distribution Revenue	22,516,911
<b>10</b>	<b>Total Throughput Revenue</b>	<b>244,639,853</b>

Columbia Gas of Pennsylvania, Inc.  
**Rider USP, Merchant Function Charge, Gas Procurement Charge, Customer Choice, and Energy Efficiency**  
 Per Pro Forma Future Test Year  
 For the 12 Months Ended November 30, 2025

Exhibit No. 103  
 Schedule No. 6  
 Page 1 of 3  
 Witness: M. L. Battig

<u>Line No.</u>		<u>Revenue</u> \$
<b>1</b>	<b><u>Residential Sales Service</u></b>	
2	Rider USP	27,623,506
3	Merchant Function Charge	1,093,088
4	Gas Procurement Charge	331,149
5	Customer Choice	26,855
6	Energy Efficiency	1,071,532
<b>7</b>	<b><u>Comm/Ind Sales Service</u></b>	
8	Merchant Function Charge	76,008
9	Gas Procurement Charge	98,824
10	Customer Choice	7,756
<b>11</b>	<b><u>Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary</u></b>	
12	Residential Rider USP	27,623,506
13	Residential Merchant Function Charge	1,093,088
14	Residential Gas Procurement Charge	331,149
15	Residential Customer Choice	26,855
16	Residential Energy Efficiency	1,071,532
17	Comm/Ind Merchant Function Charge	76,008
18	Comm/Ind Gas Procurement Charge	98,824
19	Comm/Ind Customer Choice	7,756
<b>20</b>	<b>Total Tariff - Rider USP</b>	<b>27,623,506</b>
<b>21</b>	<b>Total Tariff - Merchant Function Charge</b>	<b>1,169,096</b>
<b>22</b>	<b>Total Tariff - Gas Procurement Charge</b>	<b>429,973</b>
<b>23</b>	<b>Total Tariff - Customer Choice</b>	<b>34,611</b>
<b>24</b>	<b>Total Tariff - Energy Efficiency</b>	<b>1,071,532</b>
<b>25</b>	<b><u>Residential Distribution Service (Choice)</u></b>	
26	Rider USP	4,146,259
27	Customer Choice	4,031
28	Energy Efficiency	160,836
<b>29</b>	<b><u>Small General Distribution Service (Choice)</u></b>	
30	Customer Choice	6,936
<b>31</b>	<b><u>Rider USP and Storage Interest Transportation Summary</u></b>	
32	Residential Rider USP	4,146,259
33	Residential Customer Choice	4,031
34	Residential Energy Efficiency	160,836
35	Comm/Ind Customer Choice	6,936
<b>36</b>	<b>Total Transportation - Rider USP</b>	<b>4,146,259</b>
<b>37</b>	<b>Total Transportation - Customer Choice</b>	<b>10,967</b>
<b>38</b>	<b>Total Transportation - Energy Efficiency</b>	<b>160,836</b>

Columbia Gas of Pennsylvania, Inc.  
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice  
Per Pro Forma Future Test Year  
For the 12 Months Ended December 31, 2026 - Unadjusted

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

<u>Line No.</u>		<u>Revenue</u> \$
<b>1</b>	<b><u>Residential Sales Service</u></b>	
2	Rider USP	27,890,286
3	Merchant Function Charge	1,103,933
4	Gas Procurement Charge	334,435
5	Customer Choice	27,115
6	Energy Efficiency	1,081,881
<b>7</b>	<b><u>Comm/Ind Sales Service</u></b>	
8	Merchant Function Charge	77,028
9	Gas Procurement Charge	100,869
10	Customer Choice	7,860
<b>11</b>	<b><u>Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary</u></b>	
12	Residential Rider USP	27,890,286
13	Residential Merchant Function Charge	1,103,933
14	Residential Gas Procurement Charge	334,435
15	Residential Customer Choice	27,115
16	Residential Energy Efficiency	1,081,881
17	Comm/Ind Merchant Function Charge	77,028
18	Comm/Ind Gas Procurement Charge	100,869
19	Comm/Ind Customer Choice	7,860
20	<b>Total Tariff- Rider USP</b>	<b>27,890,286</b>
21	<b>Total Tariff - Merchant Function Charge</b>	<b>1,180,961</b>
22	<b>Total Tariff - Gas Procurement Charge</b>	<b>435,304</b>
23	<b>Total Tariff - Customer Choice</b>	<b>34,975</b>
24	<b>Total Tariff - Energy Efficiency</b>	<b>1,081,881</b>
<b>25</b>	<b><u>Residential Distribution Service (Choice)</u></b>	
26	Rider USP	3,954,876
27	Customer Choice	3,845
28	Energy Efficiency	153,412
<b>29</b>	<b><u>Small General Distribution Service (Choice)</u></b>	
30	Customer Choice	6,846
<b>31</b>	<b><u>Rider USP and Storage Interest Transportation Summary</u></b>	
32	Residential Rider USP	3,954,876
33	Residential Customer Choice	3,845
34	Residential Energy Efficiency	153,412
35	Comm/Ind Customer Choice	6,846
36	<b>Total Transportation - Rider USP</b>	<b>3,954,876</b>
37	<b>Total Transportation - Customer Choice</b>	<b>10,691</b>
38	<b>Total Transportation - Energy Efficiency</b>	<b>153,412</b>

Columbia Gas of Pennsylvania, Inc.  
Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice  
Per Pro Forma Future Test Year  
For the 12 Months Ended December 31, 2026

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

<u>Line No.</u>		<u>Revenue</u>
		\$
<b>1</b>	<b><u>Residential Sales Service</u></b>	
2	Rider USP	27,890,286
3	Merchant Function Charge	1,103,933
4	Gas Procurement Charge	334,435
5	Customer Choice	27,115
6	Energy Efficiency	1,081,881
<b>7</b>	<b><u>Comm/Ind Sales Service</u></b>	
8	Merchant Function Charge	77,028
9	Gas Procurement Charge	100,869
10	Customer Choice	7,860
<b>11</b>	<b><u>Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary</u></b>	
12	Residential Rider USP	27,890,286
13	Residential Merchant Function Charge	1,103,933
14	Residential Gas Procurement Charge	334,435
15	Residential Customer Choice	27,115
16	Residential Energy Efficiency	1,081,881
17	Comm/Ind Merchant Function Charge	77,028
18	Comm/Ind Gas Procurement Charge	100,869
19	Comm/Ind Customer Choice	7,860
20	<b>Total Tariff- Rider USP</b>	<b>27,890,286</b>
21	<b>Total Tariff - Merchant Function Charge</b>	<b>1,180,961</b>
22	<b>Total Tariff - Gas Procurement Charge</b>	<b>435,304</b>
23	<b>Total Tariff - Customer Choice</b>	<b>34,975</b>
24	<b>Total Tariff - Energy Efficiency</b>	<b>1,081,881</b>
<b>25</b>	<b><u>Residential Distribution Service (Choice)</u></b>	
26	Rider USP	3,954,876
27	Customer Choice	3,845
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<b>29</b>	<b><u>Small General Distribution Service (Choice)</u></b>	
30	Customer Choice	6,846
<b>31</b>	<b><u>Rider USP and Storage Interest Transportation Summary</u></b>	
32	Residential Rider USP	3,954,876
33	Residential Customer Choice	3,845
34	Residential Energy Efficiency	153,412
35	Comm/Ind Customer Choice	6,846
36	<b>Total Transportation - Rider USP</b>	<b>3,954,876</b>
37	<b>Total Transportation - Customer Choice</b>	<b>10,691</b>
38	<b>Total Transportation - Energy Efficiency</b>	<b>153,412</b>

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2025**

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

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
2	Customer Charge	4,162,441		31.97	133,073,239	
3	Commodity Charge:					
4	All Gas Consumed		27,114,802.7	10.4458	283,235,806	
5	Rider USP - Universal Service Plan		27,114,802.7	1.1548	31,312,174	
6	Rider CC		27,114,802.7	0.0010	27,115	
7	Rider EE		27,114,802.7	0.0399	1,081,881	
8	Gas Procurement Charge		27,114,802.7	0.0113	<u>306,397</u>	
9	Subtotal				449,036,612	
10	STAS				0	
11	Base Rate Revenue				449,036,612	
12	Gas Cost		27,114,802.7	5.7607	156,200,244	
13	Merchant Function Charge		27,114,802.7	0.0373	<u>1,011,382</u>	
14	Total Rate Schedule RSS	4,162,441	27,114,802.7		606,248,238	22.3586
<b>15</b>	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>					
16	Customer Charge	263,063		31.97	8,410,124	
17	Commodity Charge:					
18	All Gas Consumed		2,481,252.6	10.4458	25,918,668	
19	Redistribution of CAP Shortfall resulting from proposed rates				(3,910,451)	
20	Gas Procurement Charge		2,481,252.6	0.0113	<u>28,038</u>	
21	Subtotal				30,446,379	
22	STAS				0	
23	Base Rate Revenue				30,446,379	
24	Gas Cost		2,481,252.6	5.7607	14,293,752	
25	Merchant Function Charge		2,481,252.6	0.0373	<u>92,551</u>	
26	Total Rate Schedule CAP	263,063	2,481,252.6		44,832,682	
<b>27</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
28	Customer Charge:					
29	≤ 6,440 Therms Annually	287,698		39.00	11,220,218	
30	Commodity Charge:					
31	≤ 6,440 Therms Annually		4,032,037.9	9.5455	38,487,818	
32	Rider CC		4,032,037.9	0.0010	4,032	
33	Gas Procurement Charge		4,032,037.9	0.0113	<u>45,562</u>	
34	Subtotal				49,757,630	
35	STAS				0	
36	Base Rate Revenue				49,757,630	
37	Gas Cost		4,032,037.9	5.7607	23,227,361	
38	Merchant Function Charge		4,032,037.9	0.0098	<u>39,514</u>	
39	Total Rate Schedule SGSS	287,698	4,032,037.9		73,024,505	18.1111
<b>40</b>	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
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		<u>3,827,958.2</u>	8.1187	31,078,044	
45	Rider CC		3,827,958.2	0.0010	3,828	
46	Gas Procurement Charge		3,827,958.2	0.0113	<u>43,256</u>	
47	Subtotal				33,430,403	
48	STAS				0	
49	Base Rate Revenue				33,430,403	
50	Gas Cost		3,827,958.2	5.7607	22,051,719	
51	Merchant Function Charge		3,827,958.2	0.0098	<u>37,514</u>	
52	Total Rate Schedule SGSS	30,737	3,827,958.2		55,519,636	14.5037

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended November 30, 2025**

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

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
<b>1</b>	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
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		60,500.0	0.3437	<u>20,794</u>	
6	Subtotal		60,500.0		34,582	
7	STAS				0	
8	Base Rate Revenue				34,582	
9	Gas Cost - Commodity		60,500.0	(workpaper)	198,960	
10	Gas Cost - Demand		<u>660.0</u>		<u>7,553</u>	
11	Total Rate Schedule NSS	12	60,500.0		241,095	3.9850
<b>12</b>	<b>Rate Schedule LGSS - Large General Sales Service</b>					
13	Customer Charge:					
14	≤ 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	≤ 110,000 Therms Annually		396,945.0	6.1188	2,428,827	
22	> 110,000 to ≤540,000 Therms Annually		651,693.7	5.7208	3,728,209	
23	> 540,000 to ≤1,074,000 Therms Annually		2,829.7	3.3359	9,440	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		14,956.3	2.9587	44,251	
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		1,048,638.7	0.0113	11,850	
28	Gas Procurement - > 540,000 Therms Annually		17,786.0	0.0113	201	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				7,150,604	
32	Gas Cost - ≤ 540,000 Therms Annually		1,048,638.7	5.7607	6,040,893	
33	Gas Cost - > 540,000 Therms Annually		<u>17,786.0</u>	5.7607	<u>102,460</u>	
34	Total Rate Schedule LGSS	937	1,066,424.7		13,293,957	12.4659
<b>35</b>	<b>Tariff Sales Summary by Rate Class</b>					
36	Base Rate Revenue				446,727,386	
37	STAS				0	
38	Rider USP				31,312,174	
39	Merchant Function Charge				1,103,933	
40	Gas Procurement Charge				334,435	
41	Rider CC				27,115	
42	Rider EE				1,081,881	
43	Gas Cost				<u>170,493,996</u>	
44	Total Residential Sales	4,425,504	29,596,055.3		651,080,920	
45	Base Rate Revenue				83,091,355	
46	STAS				0	
47	Merchant Function Charge				77,028	
48	Gas Procurement Charge				88,818	
49	Rider CC				7,860	
50	Gas Cost				<u>45,279,080</u>	
51	Total Small General Sales	318,435	7,859,996.1		128,544,141	
52	Base Rate Revenue				34,582	
53	STAS				0	
54	Gas Cost				206,513	
55	Total Negotiated Sales	12	60,500.0		241,095	
56	Base Rate Revenue				7,138,553	
57	STAS				0	
58	Gas Procurement Charge				12,051	
59	Gas Cost				<u>6,143,353</u>	
60	Total Large General Sales	937	1,066,424.7		13,293,957	
61	Total Tariff Sales	4,744,888	38,582,976.1		793,160,113	

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
For the 12 Months Ended November 30, 2025

Exhibit No. 103  
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1 Rate Schedule RDS - Residential Distribution Service (Choice)</b>						
2	Customer Charge	562,732		31.97	17,990,542	
3	Commodity Charge:					
4	All Gas Consumed		3,844,911.7	10.4458	40,163,179	
5	Rider USP - Universal Service Plan		3,844,911.7	1.1548	4,440,104	
6	Rider CC		3,844,911.7	0.0010	3,845	
7	Rider EE		3,844,911.7	0.0399	<u>153,412</u>	
8	Subtotal				62,751,082	
9	STAS				0	
10	Base Rate Revenue				62,751,082	
11	Gas Cost		3,844,911.7	2.8380	<u>10,911,859</u>	
12	Total Rate Schedule RDS	562,732	3,844,911.7		73,662,941	19.1586
<b>13 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</b>						
14	Customer Charge					
15	≤ 6,440 Therms Annually	84,296		39.00	3,287,544	
16	Commodity Charge:					
17	≤ 6,440 Therms Annually		1,396,374.0	9.5455	13,329,088	
18	Rider CC		1,396,374.0	0.0010	1,396	
19	Subtotal				16,618,028	
20	STAS				0	
21	Base Rate Revenue				16,618,028	
22	Gas Cost		1,396,374.0	2.8380	<u>3,962,909</u>	
23	Total Rate Schedule SCD	84,296	1,396,374.0		20,580,937	14.7388
<b>24 Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</b>						
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		1,864,489.1	8.1187	15,137,228	
29	Rider CC		1,864,489.1	0.0010	<u>1,864</u>	
30	Subtotal				16,245,117	
31	STAS				0	
32	Base Rate Revenue				16,245,117	
33	Gas Cost		1,864,489.1	2.8380	<u>5,291,420</u>	
34	Total Rate Schedule SCD	14,747	1,864,489.1		21,536,537	11.5509
<b>35 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</b>						
36	Customer Charge:					
37	≤ 6,440 Therms Annually	10,474		39.00	408,486	
38	Commodity Charge:					
39	Priority 1 - Aggregation					
40	≤ 6,440 Therms Annually		49,123.5	9.4172	462,606	
41	All Other - Aggregation					
42	≤ 6,440 Therms Annually		<u>191,395.1</u>	9.4172	1,802,406	
43	Rider CC		240,518.6	0.0010	<u>241</u>	
44	Subtotal				2,673,739	
45	STAS				0	
46	Subtotal				2,673,739	
47	Priority 1 Gas Cost		49,123.5	3.3208	<u>163,129</u>	
48	Total Rate Schedule SGDS	10,474	240,518.6		2,836,868	11.7948

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

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
<b>1</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>					
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		658,755.2	7.9903	5,263,652	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,686,428.9</u>	7.9903	21,465,373	
9	Rider CC		3,345,184.1	0.0010	3,345	
10	Subtotal				27,956,370	
11	STAS				0	
12	Subtotal				27,956,370	
13	Priority 1 Gas Cost		658,755.2	3.3208	<u>2,187,594</u>	
14	Total Rate Schedule SGDS	16,320	3,345,184.1		30,143,964	9.0112
<b>15</b>	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
16	Customer Charge:					
17	> 64,400 to ≤ 110,000 Therms Annually	1,959		358.00	701,322	
18	> 110,000 to ≤ 540,000 Therms Annually	2,509		1,623.00	4,072,107	
19	Commodity Charge:					
20	> 64,400 to ≤ 110,000 Therms Annually		1,852,741.3	6.1188	11,336,553	
21	> 110,000 to ≤ 540,000 Therms Annually		4,733,768.5	5.7208	27,080,943	
22	Subtotal		6,586,509.8		43,190,925	
23	STAS				0	
24	Total Rate Schedule SDS	4,468	6,586,509.8		43,190,925	6.5575
<b>25</b>	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>					
26	Customer Charge:					
27	> 540,000 to ≤ 1,074,000 Therms Annually	547		4,252.00	2,325,844	
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	908			5,081,910	
32	Commodity Charge:					
33	> 540,000 to ≤ 1,074,000 Therms Annually		3,297,896.3	3.3359	11,001,452	
34	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,851,600.0	2.9587	14,354,429	
35	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,188,800.0	2.6552	3,156,502	
36	> 7,500,000 Therms Annually		<u>1,068,000.0</u>	1.5800	<u>1,687,440</u>	
37	Total Deliveries		10,406,296.3		30,199,823	
38	Subtotal				35,281,733	
39	STAS				0	
40	Total Rate Schedule LDS	908	10,406,296.3		35,281,733	3.3904
<b>41</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>					
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	25		4,096.00	102,400	
47	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
48	Total	61			220,496	
49	Commodity Charge:					
50	All Gas Consumed		3,068,000.0	0.0937	<u>287,472</u>	
51	Subtotal				507,968	
52	STAS				0	
53	Total Rate Schedule MLDS - Class I	61	3,068,000.0		507,968	0.1656

**Columbia Gas of Pennsylvania, Inc.**  
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>					
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	0		7,322.00	0	
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		2,955,900.0	0.3876	1,145,707	
10	> 7,500,000 Therms Annually		0.0	0.3355	0	
11	Total Deliveries		2,955,900.0		1,145,707.0	
12	Subtotal				1,440,619	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	72	2,955,900.0		1,440,619	0.4874
<b>15</b>	<b><u>Flexible Rate and Negotiated Contract Services</u></b>					
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	0		7,322.00	0	
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		8,863,250.0	<i>(workpaper)</i>	<u>1,822,473</u>	
37	Subtotal				3,107,401	
38	STAS				0	
39	Total Flexible Rate and Negotiated Contract Services	144	8,863,250.0		3,107,401	

Columbia Gas of Pennsylvania, Inc.  
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes  
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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>		
<b>1</b>	<b>Distribution Service Summary by Rate Class</b>				
2	Base Rate Revenue				58,153,721
3	STAS				0
4	Rider USP				4,440,104
5	Rider CC				3,845
6	Rider EE				153,412
7	Gas Cost				<u>10,911,859</u>
8	Total Residential Distribution Service	562,732	3,844,911.7		73,662,941
9	Base Rate Revenue				63,486,408
10	STAS				0
11	Rider CC				6,846
12	Gas Cost				<u>11,605,052</u>
13	Total Small Distribution Service (SCD & SGDS)	125,837	6,846,565.8		75,098,306
14	Base Rate Revenue				43,190,925
15	STAS				0
16	Total Small Distribution Service (SDS)	4,468	6,586,509.8		43,190,925
17	Base Rate Revenue				35,281,733
18	STAS				0
19	Total Large Distribution Service	908	10,406,296		35,281,733
20	Base Rate Revenue				1,948,587
21	STAS				0
22	Total Main Line Distribution Service	133	6,023,900		1,948,587
23	Base Rate Revenue				3,107,401
24	STAS				0
25	Total Flexible Rate and Negotiated Contract Service	144	8,863,250.0		3,107,401
26	Total Distribution Service	694,222	42,571,433.6		232,289,893
<b>27</b>	<b>Total Company Throughput</b>	5,439,110	81,154,409.7		1,025,450,006
<b>28</b>	<b>Other Operating Revenue</b>				
29	487 - Forfeited Discounts				1,893,146
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				2,045,950
<b>37</b>	<b>Total Company Revenue</b>				<u>1,027,495,956</u>

**Columbia Gas of Pennsylvania, Inc.**  
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<b><u>Rate Schedule RSS - Residential Sales Service</u></b>					
2	Customer Charge	4,208,973		31.97	134,560,867	
3	Commodity Charge:					
4	All Gas Consumed		27,293,489.2	10.4458	285,102,329	
5	Rider USP - Universal Service Plan		27,293,489.2	1.1548	31,518,521	
6	Rider CC		27,293,489.2	0.0010	27,293	
7	Rider EE - Energy Efficiency Rider		27,293,489.2	0.0399	1,089,010	
8	Gas Procurement Charge		27,293,489.2	0.0113	<u>308,416</u>	
9	Subtotal				452,606,436	
10	STAS				0	
11	Base Rate Revenue				452,606,436	
12	Gas Cost		27,293,489.2	5.7607	157,229,603	
13	Merchant Function Charge		27,293,489.2	0.0373	<u>1,018,047</u>	
14	Total Rate Schedule RSS	4,208,973	27,293,489.2		610,854,086	22.3809
15	<b><u>Rate Schedule CAP - Residential Sales Service CAP</u></b>					
16	Customer Charge	265,520		31.97	8,488,674	
17	Commodity Charge:					
18	All Gas Consumed		2,495,400.8	10.4458	26,066,458	
19	Redistribution of CAP Shortfall resulting from proposed rates				(3,910,451)	
20	Gas Procurement Charge		2,495,400.8	0.0113	<u>28,198</u>	
21	Subtotal				30,672,879	
22	STAS				0	
23	Base Rate Revenue				30,672,879	
24	Gas Cost		2,495,400.8	5.7607	14,375,255	
25	Merchant Function Charge		2,495,400.8	0.0373	<u>93,078</u>	
26	Total Rate Schedule CAP	265,520	2,495,400.8		45,141,212	18.0898
27	<b><u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u></b>					
28	Customer Charge:					
29	≤ 6,440 Therms Annually	287,160		39.00	11,199,241	
30	Commodity Charge:					
31	≤ 6,440 Therms Annually		3,983,415.9	9.5455	38,023,696	
32	Rider CC		3,983,415.9	0.0010	3,983	
33	Gas Procurement Charge		3,983,415.9	0.0113	<u>45,013</u>	
34	Subtotal				49,271,933	
35	STAS				0	
36	Base Rate Revenue				49,271,933	
37	Gas Cost		3,983,415.9	5.7607	22,947,264	
38	Merchant Function Charge		3,983,415.9	0.0098	<u>39,037</u>	
39	Total Rate Schedule SGSS	287,160	3,983,415.9		72,258,234	18.1398
40	<b><u>Rate Schedule SGSS - Small General Sales Service (&gt; 6,440 to ≤ 64,400 Therms Annually)</u></b>					
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		3,825,270.3	8.1187	31,056,222	
45	Rider CC		3,825,270.3	0.0010	3,825	
46	Gas Procurement Charge		3,825,270.3	0.0113	43,226	
47	Subtotal				33,408,548	
48	STAS				0	
49	Base Rate Revenue				33,408,548	
50	Gas Cost		3,825,270.3	5.7607	22,036,235	
51	Merchant Function Charge		3,825,270.3	0.0098	<u>37,488</u>	
52	Total Rate Schedule SGSS	30,737	3,825,270.3		55,482,271	14.5041

**Columbia Gas of Pennsylvania, Inc.**  
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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<b>Rate Schedule NSS - Negotiated Sales Service</b>					
2	Customer Charge					
3	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	>540,000 to ≤ 1,074,000 Therms Annually		<u>60,000.0</u>	0.3437	20,622	
6	Subtotal		60,000.0		34,410	
7	STAS				0	
8	Base Rate Revenue				34,410	
9	Gas Cost - Commodity		60,000.0	(workpaper)	197,316	
10	Gas Cost - Demand		660.0		<u>7,553</u>	
11	Total Rate Schedule NSS	12	60,000.0		239,279	3.9880
12	<b>Rate Schedule LGSS - Large General Sales Service</b>					
13	Customer Charge:					
14	≤ 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	≤ 110,000 Therms Annually		396,713.5	6.1188	2,427,411	
22	> 110,000 to ≤540,000 Therms Annually		657,959.8	5.7208	3,764,056	
23	> 540,000 to ≤1,074,000 Therms Annually		2,828.0	3.3359	9,434	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		14,956.3	2.9587	44,251	
25	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	2.6552	0	
26	> 7,500,000. Therms Annually		<u>0.0</u>	1.5800	0	
27	Subtotal		1,072,457.6		7,172,978	
28	Gas Procurement Charge					
29	≤ 540,000 Therms Annually		1,054,673.3	0.0113	11,918	
30	> 540,000 Therms Annually		17,784.3	0.0113	201	
31	Subtotal				7,185,097	
32	STAS - ≤ 540,000 Therms Annually				0	
33	STAS - > 540,000 Therms Annually				0	
34	Base Rate Revenue				7,185,097	
35	Gas Cost - ≤ 540,000 Therms Annually		1,054,673.3	5.7607	6,075,656	
36	Gas Cost - > 540,000 Therms Annually		<u>17,784.3</u>	5.7607	<u>102,450</u>	
37	Total Rate Schedule LGSS	937	1,072,457.6		13,363,203	12.4604
38	<b>Tariff Sales Summary by Rate Class</b>					
39	Base Rate Revenue				450,307,877	
40	STAS				0	
41	Rider USP				31,518,521	
42	Merchant Function Charge				1,111,125	
43	Gas Procurement Charge				336,614	
44	Rider CC				27,293	
45	Rider EE				1,089,010	
46	Gas Cost				<u>171,604,858</u>	
47	Total Residential Sales	4,474,493	29,788,890.0		655,995,298	
48	Base Rate Revenue				82,584,434	
49	STAS				0	
50	Merchant Function Charge				76,525	
51	Gas Procurement Charge				88,239	
52	Rider CC				7,808	
53	Gas Cost				<u>44,983,499</u>	
54	Total Small General Sales	317,897	7,808,686		127,740,505	
55	Base Rate Revenue				34,410	
56	STAS				0	
57	Gas Cost				204,869	
58	Total Negotiated Sales	12	60,000		239,279	
59	Base Rate Revenue				7,172,978	
60	STAS				0	
61	Gas Procurement Charge				12,119	
62	Gas Cost				6,178,106	
63	Total Large General Sales	<u>937</u>	<u>1,072,458</u>		<u>13,363,203</u>	
64	Total Tariff Sales	4,793,339	38,730,033.8		797,338,285	

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2026**

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Schedule No. 7  
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1</b>	<b><u>Rate Schedule RDS - Residential Distribution Service (Choice)</u></b>					
2	Customer Charge	542,536		31.97	17,344,876	
3	Commodity Charge:					
4	All Gas Consumed		3,683,080.7	10.4458	38,472,724	
5	Rider USP - Universal Service Plan		3,683,080.7	1.1548	4,253,222	
6	Rider CC		3,683,080.7	0.0010	3,683	
7	Rider EE		3,683,080.7	0.0399	<u>146,955</u>	
8	Subtotal				60,221,460	
9	STAS				0	
10	Base Rate Revenue				60,221,460	
11	Gas Cost		<u>3,683,080.7</u>	2.8380	<u>10,452,583</u>	
12	Total Rate Schedule RDS	542,536	3,683,080.7		70,674,043	19.1888
<b>13</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u></b>					
14	Customer Charge					
15	≤ 6,440 Therms Annually	84,296		39.00	3,287,544	
16	Commodity Charge:					
17	≤ 6,440 Therms Annually		1,396,372.8	9.5455	13,329,077	
18	Rider CC		1,396,372.8	0.0010	<u>1,396</u>	
19	Subtotal				16,618,017	
20	STAS				0	
21	Base Rate Revenue				16,618,017	
22	Gas Cost		<u>1,396,372.8</u>	2.8380	<u>3,962,906</u>	
23	Total Rate Schedule SCD	84,296	1,396,372.8		20,580,923	14.7388
<b>24</b>	<b><u>Rate Schedule SCD - Small Commercial Distribution (Choice) &gt; 6,440 to ≤ 64,400 Therms</u></b>					
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		1,864,575.7	8.1187	15,137,931	
29	Rider CC		1,864,575.7	0.0010	<u>1,865</u>	
30	Subtotal				16,245,821	
31	STAS				0	
32	Base Rate Revenue				16,245,821	
33	Gas Cost		<u>1,864,575.7</u>	2.8380	<u>5,291,666</u>	
34	Total Rate Schedule SCD	14,747	1,864,575.7		21,537,487	11.5509
<b>35</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u></b>					
36	Customer Charge:					
37	≤ 6,440 Therms Annually	10,474		39.00	408,486	
38	Commodity Charge:					
39	Priority 1 - Aggregation					
40	≤ 6,440 Therms Annually		49,168.3	9.4172	463,028	
41	All Other - Aggregation					
42	≤ 6,440 Therms Annually		<u>191,556.9</u>	9.4172	1,803,930	
43	Rider CC		<u>240,725.2</u>	0.0010	<u>241</u>	
44	Subtotal				2,675,685	
45	STAS				0	
46	Subtotal				2,675,685	
47	Priority 1 Gas Cost		49,168.3	3.3208	<u>163,278</u>	
48	Total Rate Schedule SGDS	10,474	240,725.2		2,838,963	11.7934
<b>49</b>	<b><u>Rate Schedule SGDS - Small General Distribution Service &gt; 6,440 to ≤ 64,400 Therms</u></b>					
50	Customer Charge:					
51	> 6,440 to ≤ 64,400 Therms Annually	16,332		75.00	1,224,900	
52	Commodity Charge:					
53	Priority 1 - Aggregation					
54	> 6,440 to ≤ 64,400 Therms Annually		659,395.2	7.9903	5,268,765	
55	All Other - Aggregation					
56	> 6,440 to ≤ 64,400 Therms Annually		<u>2,690,667.9</u>	7.9903	21,499,244	
57	Rider CC		<u>3,350,063.1</u>	0.0010	<u>3,350</u>	
58	Subtotal				27,996,259	
59	STAS				0	
60	Subtotal				27,996,259	
61	Priority 1 Gas Cost		659,395.2	3.3208	<u>2,189,720</u>	
62	Total Rate Schedule SGDS	16,332	3,350,063.1		30,185,979	9.0106

**Columbia Gas of Pennsylvania, Inc.**  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
**For the 12 Months Ended December 31, 2026**

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Witness: M. L. Battig

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<b>1</b>	<b><u>Rate Schedule SDS - Small Distribution Service</u></b>					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	1,959		358.00	701,322	
4	> 110,000 to ≤ 540,000 Therms Annually	<u>2,502</u>		1,623.00	4,060,746	
5	Commodity Charge:	4,461				
6	> 64,400 to ≤ 110,00 Therms Annually		1,887,104.6	6.1188	11,546,816	
7	> 110,000 to ≤ 540,000 Therms Annually		<u>4,764,661.6</u>	5.7208	<u>27,257,676</u>	
8	Subtotal		<u>6,651,766.2</u>		<u>43,566,560</u>	
9	STAS				0	
10	Total Rate Schedule SDS	4,461	6,651,766.2		43,566,560	6.5496
<b>11</b>	<b><u>Rate Schedule LDS - Large Distribution Service</u></b>					
12	Customer Charge:					
13	> 540,000 to ≤ 1,074,000 Therms Annually	566		4,252.00	2,406,632	
14	> 1,074,000 to ≤ 3,400,000 Therms Annually	313		6,614.00	2,070,182	
15	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		12,754.00	459,144	
16	> 7,500,000 Therms Annually	<u>12</u>		18,895.00	<u>226,740</u>	
17	Total	927			5,162,698	
18	Commodity Charge:					
19	> 540,000 to ≤ 1,074,000 Therms Annually		3,404,612.1	3.3359	11,357,446	
20	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,858,000.0	2.9587	14,373,365	
21	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,200,000.0	2.6552	3,186,240	
22	> 7,500,000 Therms Annually		<u>1,068,000.0</u>	1.5800	<u>1,687,440</u>	
23	Total Deliveries		10,530,612.1		30,604,491	
24	Subtotal				35,767,189	
25	STAS				0	
26	Total Rate Schedule LDS	927	10,530,612.1		35,767,189	3.3965
<b>27</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u></b>					
28	Customer Charge:					
29	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
30	> 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
31	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
32	> 3,400,000 to ≤ 7,500,000 Therms Annually	25		4,096.00	102,400	
33	> 7,500,000 Therms Annually	<u>12</u>		7,322.00	<u>87,864</u>	
34	Total	61			220,496	
35	Commodity Charge:					
36	All Gas Consumed		3,070,000.0	0.0937	<u>287,659</u>	
37	Subtotal				508,155	
38	STAS				0	
39	Total Rate Schedule MLDS - Class I	61	3,070,000.0		508,155	0.1655
<b>40</b>	<b><u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u></b>					
41	Customer Charge:					
42	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
43	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
44	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
45	Total	61			249,856	
46	Commodity Charge:					
47	> 2,146,000 to ≤ 3,400,000 Therms Annually		0.0	0.4481	0	
48	> 3,400,000 to ≤ 7,500,000 Therms Annually		2,821,000.0	0.3876	1,093,420	
49	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
50	Total Deliveries		2,821,000.0		1,093,420.0	
51	Subtotal				1,343,276	
52	STAS				0	
53	Total Rate Schedule MLDS - Class II	61	2,821,000.0		1,343,276	0.4762

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
<b>1</b>	<b>Flexible Rate and Negotiated Contract Services</b>					
2	Flex Customer Charge:					
3	SGDS-1 Less Than 6,440 Therms Annually	0		39.00	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0		75.00	0	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12		358.00	4,296	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	0		1,623.00	0	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0		4,252.00	0	
8	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0		6,614.00	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		12,754.00	0	
10	LDS > 7,500,000 Therms Annually	0		18,895.00	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
15	MDS-I > 7,500,000 Therms Annually	0		7,322.00	0	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
18	MDS-II > 7,500,000 Therms Annually	0		7,322.00	0	
19	Total Flex Customer Charge	12			4,296	
20	Negotiated Contract Service Customer Charge:	132		(workpaper)	1,280,632	
21	Commodity Charge:					
22	All Gas Consumed		8,874,400.0	(workpaper)	1,829,707	
23	Subtotal				3,114,635	
24	STAS				0	
25	Total Flexible Rate and Negotiated Contract Services	144	8,874,400.0		3,114,635	
<b>26</b>	<b>Distribution Service Summary by Rate Class</b>					
27	Base Rate Revenue				55,817,600	
28	STAS				0	
29	Rider USP				4,253,222	
30	Rider CC				3,683	
31	Rider EE				146,955	
32	Gas Cost				10,452,583	
33	Total Residential Distribution Service	542,536	3,683,080.7		70,674,043	
34	Base Rate Revenue				63,528,930	
35	STAS				0	
36	Rider CC				6,852	
37	Gas Cost				11,607,570	
38	Total Small Distribution Service (SCD & SGDS)	125,849	6,851,736.8		75,143,352	
39	Base Rate Revenue				43,566,560	
40	STAS				0	
41	Total Small Distribution Service (SDS)	4,461	6,651,766.2		43,566,560	
42	Base Rate Revenue				35,767,189	
43	STAS				0	
44	Total Large Distribution Service	927	10,530,612.1		35,767,189	
45	Base Rate Revenue				1,851,431	
46	STAS				0	
47	Total Main Line Distribution Service	122	5,891,000.0		1,851,431	
48	Base Rate Revenue				3,114,635	
49	STAS				0	
50	Total Flexible Rate and Negotiated Contract Service	144	8,874,400.0		3,114,635	
51	Total Distribution Service	673,895	42,482,595.8		230,117,210	
<b>52</b>	<b>Total Company Throughput</b>	5,467,234	81,212,629.6		1,027,455,495	

Columbia Gas of Pennsylvania, Inc.  
**Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes**  
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<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) Dth	<u>Base Rate</u> (3) \$/Dth	<u>Revenue</u> (4) \$	<u>Average Rate</u> (5) \$/Dth
1	<b>Other Operating Revenue</b>					
2	487 - Forfeited Discounts				1,896,259	
3	488 - Miscellaneous Service Revenues				107,664	
4	493 - Rent from Gas Property				0	
5	495 - Prior Yr. Rate Refund - Net.				0	
6	495 - Off System Sales				0	
7	495 - Other Gas Revenues - Other				45,141	
8	496 - Provision For Rate Refunds				0	
9	<b>Total Other Operating Revenue</b>				2,049,063	
10	<b>Total Company Revenue</b>				<b>1,029,504,558</b>	

Columbia Gas of Pennsylvania, Inc.  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
 For the 12 Months Ended December 31, 2026**

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

Line No.	Description	Adjusted Bills (1)	Adjusted Volumes (2)	Revenue @ Current Rates (3)	Proposed Revenue Increase (4)	Total Proposed Revenue (5 = 3 + 4)	Proposed Increase by Rate Schedule (6)	Proposed Increase by Rate Class (7)
		(Exh. 103, Sch. 2)	DTH (Exh. 103, Sch. 3)	\$ (Exh. 103, Sch. 1)	\$	\$ (Exh. 103, Sch. 7)	%	%
1	<b>Total Revenues</b>							
2	Residential Sales - RS, CAP	4,474,493	29,788,890.0	\$590,572,943	\$65,422,355	\$655,995,298	11.08%	11.32%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS	287,160	3,983,415.9	\$64,599,586	\$7,658,648	\$72,258,234	11.86%	12.54%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	30,737	3,825,270.3	\$50,268,722	\$5,213,549	\$55,482,271	10.37%	12.69%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	913	1,054,673.3	\$12,031,974	\$1,044,501	\$13,076,475	8.68%	15.39%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS	24	17,784.3	\$254,293	\$32,435	\$286,728	12.75%	21.31%
7	Negotiated Sales Service - NSS	12	60,000.0	\$239,279	\$0	\$239,279	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS	542,536	3,683,080.7	\$62,220,162	\$8,453,881	\$70,674,043	13.59%	11.32%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD	84,296	1,396,372.8	\$17,994,411	\$2,586,512	\$20,580,923	14.37%	12.54%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD	14,747	1,864,575.7	\$18,999,038	\$2,538,449	\$21,537,487	13.36%	12.69%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS	10,474	240,725.2	\$2,425,863	\$413,100	\$2,838,963	17.03%	12.54%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	16,332	3,350,063.1	\$25,865,732	\$4,320,247	\$30,185,979	16.70%	12.69%
13	Small Distribution Service - SDS	4,461	6,651,766.2	\$37,055,677	\$6,510,883	\$43,566,560	17.57%	15.39%
14	Large Distribution Service - LDS	927	10,530,612.1	\$29,465,668	\$6,301,521	\$35,767,189	21.39%	21.31%
15	Main Line Distribution Service Class I - MLDS	61	3,070,000.0	\$508,155	\$0	\$508,155	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS	61	2,821,000.0	\$1,343,276	\$0	\$1,343,276	0.00%	0.00%
17	Flexible Rate Provisions and Negotiated Contract Services	144	8,874,400.0	\$3,113,991	\$644	\$3,114,635	0.02%	0.02%
18	Other Gas Department Revenue			\$2,049,063	\$0	\$2,049,063	0.00%	0.00%
19	<b>Total Revenues</b>	<b>5,467,378</b>	<b>81,212,629.6</b>	<b>\$919,007,833</b>	<b>\$ 110,496,725</b>	<b>\$ 1,029,504,558</b>	<b>12.02%</b>	<b>12.02%</b>
20	<b>Base Rates Revenue Only</b>							
21	Residential Sales - RS, CAP	4,474,493	29,788,890.0	\$388,329,960	\$61,977,917	\$450,307,877	15.96%	16.04%
22	Small General Service (≤ 6,440 Therms Annually) - SGSS	287,160	3,983,415.9	\$41,564,289	\$7,658,648	\$49,222,937	18.43%	18.42%
23	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	30,737	3,825,270.3	\$28,147,948	\$5,213,549	\$33,361,497	18.52%	18.42%
24	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	913	1,054,673.3	\$5,944,400	\$1,044,501	\$6,988,901	17.57%	17.57%
25	Large General Sales Service (> 540,000 Therms Annually) - LGSS	24	17,784.3	\$151,642	\$32,435	\$184,077	21.39%	21.39%
26	Negotiated Sales Service - NSS	12	60,000.0	\$34,410	\$0	\$34,410	0.00%	0.00%
27	Residential Distribution Service (Choice) - RDS	542,536	3,683,080.7	\$47,828,524	\$7,989,076	\$55,817,600	16.70%	16.04%
28	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD	84,296	1,396,372.8	\$14,030,109	\$2,586,512	\$16,616,621	18.44%	18.42%
29	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD	14,747	1,864,575.7	\$13,705,507	\$2,538,449	\$16,243,956	18.52%	18.42%
30	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS	10,474	240,725.2	\$2,262,344	\$413,100	\$2,675,444	18.26%	18.42%
31	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	16,332	3,350,063.1	\$23,672,662	\$4,320,247	\$27,992,909	18.25%	18.42%
32	Small Distribution Service - SDS	4,461	6,651,766.2	\$37,055,677	\$6,510,883	\$43,566,560	17.57%	17.57%
33	Large Distribution Service - LDS	927	10,530,612.1	\$29,465,668	\$6,301,521	\$35,767,189	21.39%	21.39%
34	Main Line Distribution Service Class I - MLDS	61	3,070,000.0	\$508,155	\$0	\$508,155	0.00%	0.00%
35	Main Line Distribution Service Class II - MLDS	61	2,821,000.0	\$1,343,276	\$0	\$1,343,276	0.00%	0.00%
36	Flexible Rate Provisions and Negotiated Contract Services	144	8,874,400.0	\$3,113,991	\$644	\$3,114,635	0.02%	15.28%
37	<b>Total Base Rates Revenues</b>	<b>5,467,378</b>	<b>81,212,629.6</b>	<b>637,158,562</b>	<b>106,587,482</b>	<b>743,746,044</b>	<b>16.73%</b>	<b>16.73%</b>
38	<b>STAS</b>							
39	Residential Sales - RS, CAP			\$0	\$0	\$0	0.00%	0.00%
40	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
41	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
42	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
43	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
44	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
45	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
46	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
47	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
48	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
49	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
50	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
51	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
52	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
53	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
54	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
55	<b>Total STAS</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>0.00%</b>

Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2026

Exhibit No. 103  
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Line No.	Description	Adjusted Bills (1)	Adjusted Volumes (2) DTH	Revenue @ Current Rates (3) \$	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
		(Exh. 103, Sch. 2)	(Exh. 103, Sch. 3)	(Exh. 103, Sch. 1)		(Exh. 103, Sch. 7)		
1	<b>Rider CC</b>							
2	Residential Sales - RS, CAP			\$27,293	\$0	\$27,293	0.00%	0.00%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$3,983	\$0	\$3,983	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$3,825	\$0	\$3,825	0.00%	0.00%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
7	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS			\$3,683	\$0	\$3,683	0.00%	0.00%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$1,396	\$0	\$1,396	0.00%	0.00%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$1,865	\$0	\$1,865	0.00%	0.00%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$241	\$0	\$241	0.00%	0.00%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$3,350	\$0	\$3,350	0.00%	0.00%
13	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
14	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
15	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
17	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
18	Total Rider CC			\$45,636	\$0	\$45,636	0.00%	0.00%
19	<b>Rider EE - Energy Efficiency Rider</b>							
20	Residential Sales - RS, CAP			\$1,089,010	\$0	\$1,089,010	0.00%	0.00%
21	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
22	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
23	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
24	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
25	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
26	Residential Distribution Service (Choice) - RDS			\$146,955	\$0	\$146,955	0.00%	0.00%
27	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
28	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
29	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
30	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
31	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
32	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
35	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
36	Total Rider EE			\$1,235,965	\$0	\$1,235,965	0.00%	0.00%
37	<b>Gas Procurement Charge</b>							
38	Residential Sales - RS, CAP			\$336,614	\$0	\$336,614	0.00%	0.00%
39	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$45,013	\$0	\$45,013	0.00%	0.00%
40	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$43,226	\$0	\$43,226	0.00%	0.00%
41	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$11,918	\$0	\$11,918	0.00%	0.00%
42	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$201	\$0	\$201	0.00%	0.00%
43	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
44	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
45	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
46	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
47	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
48	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
49	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
50	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
51	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
52	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
53	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
54	Total Gas Procurement Charge			\$436,972	\$0	\$436,972	0.00%	0.00%

Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2026

Exhibit No. 103  
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Line No.	Description	Adjusted Bills (1)	Adjusted Volumes (2) DTH	Revenue @ Current Rates (3) \$	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
		(Exh. 103, Sch. 2)	(Exh. 103, Sch. 3)	(Exh. 103, Sch. 1)		(Exh. 103, Sch. 7)		
1	<b>Universal Service Plan Rider</b>							
2	Residential Sales - RS			\$28,074,083	\$3,444,438	\$31,518,521	12.27%	12.27%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
7	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS			\$3,788,417	\$464,805	\$4,253,222	12.27%	12.27%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
13	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
14	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
15	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
17	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
18	Total Universal Service Charge			<u>\$31,862,500</u>	<u>\$3,909,243</u>	<u>\$35,771,743</u>	12.27%	12.27%
19	<b>Merchant Function Charge</b>							
20	Residential Sales - RS, CAP			\$1,111,125	\$0	\$1,111,125	0.00%	0.00%
21	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$39,037	\$0	\$39,037	0.00%	0.00%
22	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$37,488	\$0	\$37,488	0.00%	0.00%
23	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
24	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
25	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
26	Residential Distribution Service (Choice) - RDS			\$0	\$0	\$0	0.00%	0.00%
27	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
28	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
29	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
30	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
31	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
32	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
35	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
36	Total Merchant Function Charge			<u>\$1,187,650</u>	<u>\$0</u>	<u>\$1,187,650</u>	0.00%	0.00%
37	<b>Gas Cost</b>							
38	Residential Sales - RS, CAP			\$171,604,858	\$0	\$171,604,858	0.00%	0.00%
39	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$22,947,264	\$0	\$22,947,264	0.00%	0.00%
40	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$22,036,235	\$0	\$22,036,235	0.00%	0.00%
41	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$6,075,656	\$0	\$6,075,656	0.00%	0.00%
42	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$102,450	\$0	\$102,450	0.00%	0.00%
43	Negotiated Sales Service - NSS			\$204,869	\$0	\$204,869	0.00%	0.00%
44	Residential Distribution Service (Choice) - RDS			\$10,452,583	\$0	\$10,452,583	0.00%	0.00%
45	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$3,962,906	\$0	\$3,962,906	0.00%	0.00%
46	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$5,291,666	\$0	\$5,291,666	0.00%	0.00%
47	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$163,278	\$0	\$163,278	0.00%	0.00%
48	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$2,189,720	\$0	\$2,189,720	0.00%	0.00%
49	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
50	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
51	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
52	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
53	Flexible Rate Provisions and Negotiated Contract Services			\$0	\$0	\$0	0.00%	0.00%
54	Total Gas Cost			<u>\$245,031,485</u>	<u>\$0</u>	<u>\$245,031,485</u>	0.00%	0.00%

Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2026

Exhibit No. 103  
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Line No.	Description	Total (1)	RS/RDS/RC2 (2)	SGSS1/SCD1/SGD1 (3)	SGSS2/SCD2/SGD2 (3)	SDS/LGS (4)	LDS/LGS (5)	MDS/NSS (6)	Flex/NCS (7)
1	<b>Determination of Revenue Distribution</b>								
2	Rate Base (Exhibit 111, Schedule 2, Page 2, Line 12)	\$3,845,381,715	\$2,274,751,514	\$337,242,890	\$406,135,193	\$262,707,893	\$307,492,912	\$543,470	\$256,507,842
3									
4	Unitized Return @ Current Rates (Exhibit 111, Schedule 2, Page 2, Line 14)	1.00000	1.19142	1.10543	1.12164	1.14279	0.39750	38.04631	(0.53149)
5	<b>Proposed Unitized Return</b>	<b>1.00000</b>	<b>1.17655</b>	<b>1.10410</b>	<b>1.10050</b>	<b>1.10840</b>	<b>0.41181</b>	<b>28.82620</b>	<b>(0.40272)</b>
6	<b>Change in Unitized Return</b>	<b>0.00000</b>	<b>(0.01487)</b>	<b>(0.00133)</b>	<b>(0.02114)</b>	<b>(0.03439)</b>	<b>0.01431</b>	<b>(9.22011)</b>	<b>0.12877</b>
7	Rate of Return Requested	8.550%	10.060%	9.440%	9.409%	9.477%	4.061%	246.464%	-3.443%
8	Net Operating Income @ Requested Return (Line 2 x Line 7)	\$328,780,137	\$228,840,002	\$31,835,729	\$38,213,260	\$24,896,827	\$12,486,423	\$1,339,461	(\$8,831,565)
9	Net Operating Income @ Current Rates (Exhibit 111, Sch. 2, Page 2, Line 11)	\$249,112,929	\$175,575,417	\$24,151,041	\$29,509,523	\$19,449,069	\$7,919,272	\$1,339,459	(\$8,830,852)
10	Income Deficiency (Line 8 - Line 9)	\$79,667,208	\$53,264,585	\$7,684,688	\$8,703,737	\$5,447,758	\$4,567,151	\$2	(\$713)
11	Gross Conversion Factor	<u>1.38697964</u>	<u>1.38697964</u>	<u>1.38697964</u>	<u>1.38697964</u>	<u>1.38697964</u>	<u>1.38697964</u>	<u>1.38697964</u>	<u>1.38697964</u>
12	<b>Revenue Required Increase (Exhibit 102 Sch. 3 Page 3)</b>	<b>110,496,795</b>	<b>73,876,895</b>	<b>10,658,506</b>	<b>12,071,905</b>	<b>7,555,930</b>	<b>6,334,545</b>	<b>3</b>	<b>(989)</b>
13	<b>Percent Distribution to Rate Classes</b>	<b>100.00%</b>	<b>66.85%</b>	<b>9.65%</b>	<b>10.93%</b>	<b>6.84%</b>	<b>5.73%</b>	<b>0.00%</b>	<b>0.00%</b>
14	Less: Proposed Change in STAS (Page 1, Line 55)	0	0	0	0	0	0	0	0
15	Less: Proposed Change Other Gas Department Revenue (Page 1, Line 18)	0	0	0	0	0	0	0	0
16	Less: Proposed Change in Rider CC (Page 2, Line 18)	0	0	0	0	0	0	0	0
17	Less: Proposed Change in Gas Procurement Revenue (Page 2, Line 54)	0	0	0	0	0	0	0	0
18	<b>Proposed Increase to Base Revenue</b>	<b>\$110,496,795</b>	<b>\$73,876,895</b>	<b>\$10,658,506</b>	<b>\$12,071,905</b>	<b>\$7,555,930</b>	<b>\$6,334,545</b>	<b>\$3</b>	<b>(\$989)</b>
19	<b>Percent Distribution to Rate Classes</b>	<b>100.00%</b>	<b>66.85%</b>	<b>9.65%</b>	<b>10.93%</b>	<b>6.84%</b>	<b>5.73%</b>	<b>0.00%</b>	<b>0.00%</b>
20	<b>Current Base Revenue</b>	<b>\$637,158,562</b>	<b>\$436,158,484</b>	<b>\$57,856,742</b>	<b>\$65,526,117</b>	<b>\$43,000,077</b>	<b>\$29,617,310</b>	<b>\$1,885,841</b>	<b>\$3,113,991</b>
21	<b>Current Percent Distribution of Rate Classes</b>	<b>100.00%</b>	<b>68.45%</b>	<b>9.08%</b>	<b>10.28%</b>	<b>6.75%</b>	<b>4.65%</b>	<b>0.30%</b>	<b>0.49%</b>
22	<b>Proposed Base Revenue</b>	<b>\$747,655,357</b>	<b>\$510,035,379</b>	<b>\$68,515,248</b>	<b>\$77,598,022</b>	<b>\$50,556,007</b>	<b>\$35,951,855</b>	<b>\$1,885,844</b>	<b>\$3,113,002</b>
23	<b>Proposed Percent Distribution of Rate Classes</b>	<b>100.00%</b>	<b>68.22%</b>	<b>9.16%</b>	<b>10.38%</b>	<b>6.76%</b>	<b>4.81%</b>	<b>0.25%</b>	<b>0.42%</b>

Columbia Gas of Pennsylvania, Inc.  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2026**

Exhibit No. 103  
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Line <u>No.</u>	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$
1	<b>Residential Rate Design (RS, RDS, RC2)</b>							
2				\$652,793,105				
3	Less:			0				
4	Less:			182,057,441				
5	Less:			336,614				
6	Less:			30,976				
7	Less:			1,235,965				
8	Less:			1,111,125				
9	Less:			31,862,500				
10	Plus:			<u>73,876,895</u>				
11				\$510,035,379				
12	Less:	5,017,029	31.97	<u>160,394,417</u>	86,543,750	19.84%	17.25	73,850,667
13				\$349,640,962				
14	All Gas Consumed (Exhibit 103, Sch. 1)	33,471,970.7	10.4458	\$349,641,512	\$349,614,734	80.16%	10.4450	<u>26,778</u>
15	Total Base Revenue Charge					100.00%		<b>\$73,877,445</b>
16	<b>Rider USP - Universal Service Plan</b>							
17				31,862,500				
18	Plus:			<u>3,910,451</u>				
19	Expected Change in Universal Service Plan Rider Rate	30,976,569.9	1.1548	\$35,772,951			1.0286	

Columbia Gas of Pennsylvania, Inc.  
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Line No.	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$
1	<b>Small General Service Rate Design ≤ 6,440 Thms Annually (SGSS1, SCD1, SGDS1)</b>							
2	Total Revenue @ Current Rates				\$85,019,860			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				27,073,448			
5	Less: Gas Procurement Charge				45,013			
6	Less: Rider CC				5,620			
7	Less: Merchant Function Charge				39,037			
8	Less: Rider USP				0			
9	Plus: Proposed Increase to Base Rates				<u>10,658,506</u>			
10	Proposed Base Revenue				\$68,515,248			
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) ≤ 6,440 Thms	381,930	<b>39.00</b>	<u>14,895,271</u>	12,603,691	21.78%	33.00	2,291,580
12	Net Volumetric Gas Revenue				\$53,619,977			
13	All Gas Consumed Rate			5,620,513.9	9.5400			53,619,703
14	SGSS1,SCD1 @ uniform rate			5,379,788.7	9.5400			51,323,184
15	SGDS1 @ uniform rate			240,725.2	9.5400			2,296,518
16	Intra-Class Adjustment - SGDS1 to SGSS1/SCD1 (Exhibit KLJ-4)							29,560
17	Less Than 6,440 Therms Annually - SGSS1, SCD1			5,379,788.7	<b>9.5455</b>		8.0554	8,016,395
18	Less Than 6,440 Therms Annually - SGDS1			240,725.2	<b>9.4172</b>		7.9622	350,256
					<u>2,266,958</u>	<u>1,916,702</u>	<u>3.31%</u>	<u>350,256</u>
19	Total Base Revenue Charge				68,514,973	\$57,856,742	99.99%	<b>\$10,658,231</b>

Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2026

Exhibit No. 103  
Schedule No. 8  
Page 7 of 9  
Witness: K. L Johnson

Line No.	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$
1	<b>Small General Service Rate Design &gt; 6,440 to ≤ 64,400 Thms Annually (SGSS2, SCD2, SGDS2)</b>							
2	Total Revenue @ Current Rates				\$95,133,492			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				29,517,621			
5	Less: Gas Procurement Charge				43,226			
6	Less: Rider CC				9,040			
7	Less: Merchant Function Charge				37,488			
8	Less: Rider USP				0			
9	Plus: Proposed Increase to Base Rates				<u>12,071,905</u>			
10	Proposed Base Revenue				\$77,598,022			
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 6,440 to ≤ 64,440 Thms	61,816	<b>75.00</b>	<u>4,636,200</u>	3,894,408	5.94%	63.00	741,792
12	Net Volumetric Gas Revenue				\$72,961,822			
13	All Gas Consumed Rate			9,039,909.1	8.0711	72,962,010		
14	SGSS2,SCD2 @ uniform rate			5,689,846.0	8.0711	45,923,316		
15	SGDS2 @ uniform rate			3,350,063.1	8.0711	27,038,694		
16	Intra-Class Adjustment - SGDS2 to SGSS2/SCD2 (Exhibit KLJ-4)				270,689	300,249		
17	6,440 - 64,400 Therms Annually - SGSS2, SCD2			5,689,846.0	<b>8.1187</b>	46,194,005	38,987,963	59.50%
18	6,440 - 64,400 Therms Annually - SGDS2			3,350,063.1	<b>7.9903</b>	<u>26,768,005</u>	<u>22,643,746</u>	<u>34.56%</u>
19	Total Base Revenue Charge				\$72,962,010	\$61,631,709	100.00%	<u>4,124,259</u>
								<b>12,072,093</b>

Columbia Gas of Pennsylvania, Inc.  
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement  
For the 12 Months Ended December 31, 2026

Exhibit No. 103  
Schedule No. 8  
Page 8 of 9  
Witness: K. L. Johnson

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	<b>Small Distribution Service Rate Design (SDS/LGSS)</b>							
2	Total Revenue @ Current Rates				\$49,087,651			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				6,075,656			
5	Less: Gas Procurement Charge				11,918			
6	Plus: Proposed Increase to Base Rates				<u>7,555,930</u>			
7	Proposed Base Revenue				\$50,556,007			
8	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 64,400 to ≤ 110,000 Thms	2,500		358.00	895,000		760,800	304.32 134,200
9	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 110,000 to ≤ 540,000 Thms	2,874		<u>1,623.00</u>	<u>4,664,502</u>	3,967,212	1,380.38	697,290
10	Net Volumetric Gas Revenue				\$44,996,505			
11	> 64,400 to ≤ 110,00 Therms Annually (Exhibit 103, Sch. 1)		2,283,818.1	<b>6.1188</b>	13,974,536	11,886,131	31.06%	5.2045 2,088,405
12	> 110,000 to ≤ 540,000 Therms Annually (Exhibit 103, Sch. 1)		5,422,621.4	<b>5.7208</b>	<u>31,021,969</u>	<u>26,385,934</u>	68.94%	4.8659 <u>4,636,035</u>
					44,996,505	\$38,272,065	100.00%	<u>6,724,440</u>
13	Total Base Revenue Charge							<b>7,555,930</b>
14	<b>Large Distribution Service Rate Design (LDS/LGSS)</b>							
15	Total Revenue @ Current Rates				\$29,719,961			
16	Less: STAS				0			
17	Less: Gas Cost Revenue				102,450			
18	Less: Gas Procurement Charge				201			
19	Plus: Proposed Increase to Base Rates				<u>6,334,545</u>			
20	Proposed Base Revenue				\$35,951,855			
21	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)							
22	> 540,000 to ≤ 1,074,000 Thms	578		4,252.00	2,457,656	2,024,641	3,502.84	433,015
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	325		<b>6,614.00</b>	2,149,550	1,770,717	5,448.36	378,833
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	36		<b>12,754.00</b>	459,144	378,251	10,506.98	80,893
25	> 7,500,000 Therms Annually	12		<b>18,895.00</b>	<u>226,740</u>	186,787	15,565.61	39,953
26	Net Volumetric Gas Revenue				\$30,658,765			
27	Usage Charge (Exhibit 103, Sch. 1)							
28	> 540,000 to ≤ 1,074,000 Thms		3,407,440.1	<b>3.3359</b>	11,366,720	9,363,987	37.07%	2.7481 2,002,733
29	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,872,956.3	<b>2.9587</b>	14,418,216	11,877,831	47.03%	2.4375 2,540,385
30	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,200,000.0	<b>2.6552</b>	3,186,279	2,624,880	10.39%	2.1874 561,399
31	> 7,500,000 Therms Annually		1,068,000.0	<b>1.5800</b>	<u>1,687,550</u>	<u>1,390,216</u>	5.50%	1.3017 <u>297,334</u>
					\$30,658,765	\$25,256,914	100.00%	<u>\$5,401,851</u>
32	Total Base Revenue Charge							<b>\$6,334,545</b>

**Columbia Gas of Pennsylvania, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2026**

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

<u>Line No.</u>	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$	
<b>1</b>	<b>Main Line Service Rate Design - Class I (NSS and MLDS-I) and MDS Class II</b>								
2	Total Revenue @ Current Rates				\$2,090,710				
3	Less: STAS				0				
4	Less: Gas Cost Revenue				204,869				
5	Plus: Proposed Increase to Base Rates				3				
6	Proposed Base Revenue				\$1,885,844				
7	Less: MDS I Customer Charge Revenue (Exhibit 103, Sch. 1)								
8		12	469.34	5,632	5,632		469.34	0	
9		12	1,149.00	13,788	13,788		1,149.00	0	
10		12	2,050.00	24,600	24,600		2,050.00	0	
11		25	4,096.00	102,400	102,400		4,096.00	0	
12		12	7,322.00	87,864	87,864		7,322.00	0	
13	Less: MDS II Customer Charge Revenue (Exhibit 103, Sch. 1)								
14		0	2,050.00	0	0		2,050.00	-	
15		61	4,096.00	249,856	249,856		4,096.00	-	
16		0	7,322.00	0	0		7,322.00	-	
17	Net Volumetric Gas Revenue				\$1,401,704				
18	MDS I Usage Charge (Exhibit 103, Sch. 1)		3,070,000.0	0.0937	287,660	287,659	20.52%	0.0937	1
19	NSI Usage Charge (exhibit 103, Sch. 1)		60,000.0	0.3437	20,622	20,622	1.47%	0.3437	-
20	MDS II Usage Charge (Exhibit 103, Sch. 1)								
21		0.0	0.4481	0	0	0.00%	0.4481	0	
22		2,821,000.0	0.3876	1,093,422	1,093,420	78.01%	0.3876	2	
23		0.0	0.3355	0	0	0.00%	0.3355	0	
24						100.00%			
25	Total Base Revenue Charge							<b>3</b>	
<b>26</b>	<b>Flexible Rate and Negotiated Contract Services</b>								
27	Total Revenue @ Current Rates				3,113,991				
28	Less: STAS				0				
29	Less: Gas Cost Revenue				0				
30	Plus: Proposed Increase to Base Rates				(\$989)				
31	Proposed Base Revenue				\$3,113,002				
32	Less: Negotiated Contract Service Customer Charge				\$1,280,632				
33	Less: Commodity All Gas Consumed				\$1,829,707				
34	Less: Flex Customer Charge Revenue (Exhibit 103, Sch. 1)								
35		0	39.00	0	0		33.00	0	
36		0	75.00	0	0		63.00	0	
37		12	358.00	4,296	3,652		304.32	644	
38		0	1,623.00	0	0		1,380.38	0	
39		0	4,252.00	0	0		3,502.84	0	
40		0	6,614.00	0	0		5,448.36	0	
41		0	12,754.00	0	0		10,506.98	0	
42		0	18,895.00	0	0		15,565.61	0	
43		0	469.34	0	0		469.34	0	
44		0	1,149.00	0	0		1,149.00	0	
45		0	2,050.00	0	0		2,050.00	0	
46		0	4,096.00	0	0		4,096.00	0	
47		0	7,322.00	0	0		7,322.00	0	
48		0	2,050.00	0	0		2,050.00	0	
49		0	4,096.00	0	0		4,096.00	0	
50		0	7,322.00	0	0		7,322.00	0	
	Total Flex Customer Charge				4,296				
51	Total Base Revenue Charge							<b>644</b>	

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

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

Response: See Exhibit No. 104, Schedule 1, Page 2, and Exhibit No. 104, Schedule 2 for Operations and Maintenance Expense adjustments comparable to the normal level of revenues reported for the twelve months ending December 31, 2026, as shown in Exhibit No. 103.

Columbia Gas of Pennsylvania, Inc.  
**Summary Statement of Operations and Maintenance Expense at Present Rates**  
FTY = Future Test Year TME November 30, 2025, FPFTY = Fully Projected Future Test Year TME December 31, 2026

Line No.	Cost Element Description	Normalized HTY	Budget &	Normalized FTY	Budget &	Normalized FPFTY
		Twelve Months Ended	Rate-making Adjustments	Twelve Months Ended	Rate-making Adjustments	Twelve Months Ended
		November 30, 2024	(1)	November 30, 2025	(2)	December 31, 2026
		(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)+(4)
		\$	\$	\$	\$	\$
		Exh 4, Sch1, Pg 2	Exh 104, Sch1, Pg 3	Exh 104, Sch1, Pg 3	Exh 104, Sch1, Pg 4	Exh 104, Sch1, Pg 4
		Column 5	Columns 2 & 4	Column 6	Columns 2 & 4	Column 6
1	Labor	37,521,285	1,650,257	39,171,543	(400,868)	38,770,674
2	Incentive Compensation	3,823,624	(1,080,712)	2,742,912	(174,105)	2,568,808
3	Pension	19,530	(18,013)	1,517	(1,517)	(0)
4	Pension Deferral Amortization	844,977	-	844,977	-	844,977
5	OPEB	-	-	-	-	-
6	Other Employee Benefits	8,139,063	235,749	8,374,812	540,647	8,915,459
7	Outside Services	16,852,517	2,161,674	19,014,191	(1,000,282)	18,013,909
8	Building Rents and Leases	727,583	20,907	748,490	(14,490)	734,000
9	Other Rents and Leases	475,203	71,365	546,568	(928)	545,640
10	Corporate Insurance	4,320,454	-	4,320,454	131,774	4,452,228
11	Injuries and Damages	381,879	11,189	393,068	11,989	405,057
12	Employee Expenses	1,257,246	17,724	1,274,970	63	1,275,033
13	Company Memberships	668,085	20,396	688,481	(5,684)	682,796
14	Utilities and Company Used Gas	2,573,883	(505,644)	2,068,239	7,580	2,075,819
15	Advertising	505,077	(107,486)	397,591	(6,232)	391,359
16	Fleet & Other Clearing	8,851,664	(1,103,686)	7,747,978	(229,036)	7,518,942
17	Materials & Supplies	7,622,402	(1,096,618)	6,525,784	(444,957)	6,080,827
18	Other O&M	113,347	448,433	561,780	(388,219)	173,561
19	PUC, OCA, OSBA Fees	3,299,312	0	3,299,312	-	3,299,312
20	NCSC	81,633,879	620,439	82,254,317	(3,062,434)	79,191,883
21	<b>Operation and Maintenance Expense from Budget</b>	<u>179,631,010</u>	<u>1,345,972</u>	<u>180,976,982</u>	<u>(5,036,699)</u>	<u>175,940,283</u>
22	Rate Case Expense	1,321,000	-	1,321,000	-	1,321,000
23	Uncollectible Accounts	9,459,959	26,770	9,486,729	995	9,487,724
24	Uncollectible Accounts -Unbundled-Gas	1,169,096	11,865	1,180,961	6,689	1,187,650
25	COVID-19 Amortization	708,091	0	708,091	0	708,091
26	Rider USP	31,769,765	75,397	31,845,162	17,338	31,862,500
27	Rider EE	1,232,368	2,925	1,235,293	672	1,235,965
28	Interest on Customer Deposits	373,107	-	373,107	-	373,107
29	<b>Total Operation and Maintenance Expense</b>	<u>225,664,395</u>	<u>1,462,930</u>	<u>227,127,325</u>	<u>(5,011,005)</u>	<u>222,116,320</u>

Columbia Gas of Pennsylvania, Inc.  
Statement of Operations and Maintenance Expense at Present Rates  
FTY = Future Test Year TME November 30, 2025

Line No.	Cost Element Description	Witnesses Leal & Jonda		Witness Vassalotti		Normalized FTY Twelve Months Ended November 30, 2025 (6)=(3)+(4) \$	
		Normalized HTY Twelve Months Ended November 30, 2024 (1) \$ Exh 4, Sch1, Pg 2	Difference (2)=(3)-(1) \$	Budgeted Twelve Months Ended November 30, 2025 (3) \$ Exh 104, Sch1, Pg 5	Rate-making Adjustments (4) \$		Reference (Statement No. 4) (Exhibit 104 Schedule 2) (5)
1	Labor	37,521,285	1,191,488	38,712,774	458,769	Exh. 104, Sch. 2, Pg. 1	39,171,543
2	Incentive Compensation	3,823,624	(1,080,712)	2,742,912	-		2,742,912
3	Pension	19,530	(18,013)	1,517	-		1,517
4	Pension Deferral Amortization	844,977	(844,977)	-	844,977	Exh. 104, Sch. 2, Pg. 2	844,977
5	OPEB	-	(1,242,222)	(1,242,222)	1,242,222	Exh. 104, Sch. 2, Pg. 3	-
6	Other Employee Benefits	8,139,063	235,749	8,374,812	-		8,374,812
7	Outside Services	16,852,517	2,286,399	19,138,916	(124,725)	Exh. 104, Sch. 2, Pg. 4	19,014,191
8	Building Rents and Leases	727,583	39,662	767,245	(18,755)	Exh. 104, Sch. 2, Pg. 5	748,490
9	Other Rents and Leases	475,203	71,365	546,568	-		546,568
10	Corporate Insurance	4,320,454	471,340	4,791,794	(471,340)	Exh. 104, Sch. 2, Pg. 7	4,320,454
11	Injuries and Damages	381,879	(219,455)	162,424	230,644	Exh. 104, Sch. 2, Pg. 8	393,068
12	Employee Expenses	1,257,246	210,401	1,467,647	(192,677)	Exh. 104, Sch. 2, Pg. 9	1,274,970
13	Company Memberships	668,085	61,826	729,911	(41,430)	Exh. 104, Sch. 2, Pg. 15	688,481
14	Utilities and Company Used Gas	2,573,883	(17,931)	2,555,952	(487,713)	Exh. 104, Sch. 2, Pg. 10	2,068,239
15	Advertising	505,077	85,275	590,353	(192,762)	Exh. 104, Sch. 2, Pg. 11	397,591
16	Fleet & Other Clearing	8,851,664	(1,103,686)	7,747,978	-		7,747,978
17	Materials & Supplies	7,622,402	(1,093,275)	6,529,127	(3,343)	Exh. 104, Sch. 2, Pg. 15	6,525,784
18	Other O&M	113,347	448,433	561,780	-		561,780
19	PUC, OCA, OSBA Fees	3,299,312	0	3,299,312	-		3,299,312
20	NCSC	81,633,879	929,824	82,563,702	(309,385)	Exh. 104, Sch. 2, Pg. 12	82,254,317
21	<b>Operation and Maintenance Expense from Budget</b>	<b>179,631,010</b>	<b>411,491</b>	<b>180,042,501</b>	<b>934,481</b>		<b>180,976,982</b>
22	Rate Case Expense	1,321,000		1,321,000	-	Exh. 104, Sch. 2, Pg. 16	1,321,000
23	Uncollectible Accounts	9,459,959		9,459,959	26,770	Exh. 104, Sch. 2, Pg. 17	9,486,729
24	Uncollectible Accounts -Unbundled-Gas	1,169,096		1,169,096	11,865	Exh. 104, Sch. 2, Pg. 17	1,180,961
25	COVID-19 Amortization	708,091		708,091	0	Exh. 104, Sch. 2, Pg. 18	708,091
26	Rider USP	31,769,765		31,769,765	75,397	Exh. 104, Sch. 2, Pg. 19	31,845,162
27	Rider EE	1,232,368		1,232,368	2,925	Exh. 104, Sch. 2, Pg. 19	1,235,293
28	Interest on Customer Deposits	373,107		373,107	-		373,107
29	<b>Total Operation and Maintenance Expense</b>	<b>225,664,395</b>		<b>226,075,886</b>	<b>1,051,439</b>		<b>227,127,325</b>

Columbia Gas of Pennsylvania, Inc.  
Statement of Operations and Maintenance Expense at Present Rates  
FPFTY = Fully Projected Future Test Year TME December 31, 2026

Line No.	Cost Element Description	Witnesses Leal & Jonda		Witness Vassalotti		Normalized FPFTY Twelve Months Ended December 31, 2026 (6)=(3)+(4) \$	
		Normalized FTY Twelve Months Ended November 30, 2025 (1) \$ Exh 104, Sch1, Pg 3	Difference (2)=(3)-(1) \$	Budgeted Twelve Months Ended December 31, 2026 (3) \$ Exh 104, Sch1, Pg 6	Rate-making Adjustments (4) \$		Reference (Statement No. 4) (Exhibit 104 Schedule 2) (5)
1	Labor	39,171,543	(785,157)	38,386,386	384,288	Exh. 104, Sch. 2, Pg. 1	38,770,674
2	Incentive Compensation	2,742,912	(174,105)	2,568,808	-		2,568,808
3	Pension	1,517	(1,517)	(0)	-		(0)
4	Pension Deferral Amortization	844,977	(844,977)	-	844,977	Exh. 104, Sch. 2, Pg. 2	844,977
5	OPEB	-	(1,343,082)	(1,343,082)	1,343,082	Exh. 104, Sch. 2, Pg. 3	-
6	Other Employee Benefits	8,374,812	540,647	8,915,459	-		8,915,459
7	Outside Services	19,014,191	(871,753)	18,142,438	(128,529)	Exh. 104, Sch. 2, Pg. 4	18,013,909
8	Building Rents and Leases	748,490	(32,195)	716,295	17,705	Exh. 104, Sch. 2, Pg. 6	734,000
9	Other Rents and Leases	546,568	(928)	545,640	-		545,640
10	Corporate Insurance	4,320,454	612,949	4,933,403	(481,175)	Exh. 104, Sch. 2, Pg. 7	4,452,228
11	Injuries and Damages	393,068	(256,520)	136,548	268,509	Exh. 104, Sch. 2, Pg. 8	405,057
12	Employee Expenses	1,274,970	198,617	1,473,587	(198,554)	Exh. 104, Sch. 2, Pg. 9	1,275,033
13	Company Memberships	688,481	37,010	725,490	(42,694)	Exh. 104, Sch. 2, Pg. 15	682,796
14	Utilities and Company Used Gas	2,068,239	510,168	2,578,407	(502,588)	Exh. 104, Sch. 2, Pg. 10	2,075,819
15	Advertising	397,591	192,409	590,000	(198,641)	Exh. 104, Sch. 2, Pg. 11	391,359
16	Fleet & Other Clearing	7,747,978	(229,036)	7,518,942	-		7,518,942
17	Materials & Supplies	6,525,784	(441,512)	6,084,272	(3,445)	Exh. 104, Sch. 2, Pg. 15	6,080,827
18	Other O&M	561,780	(388,219)	173,561	-		173,561
19	PUC, OCA, OSBA Fees	3,299,312	-	3,299,312	-		3,299,312
20	NCSC	82,254,317	(2,680,225)	79,574,092	(382,209)	Exh. 104, Sch. 2, Pg. 12	79,191,883
21	<b>Operation and Maintenance Expense from Budget</b>	<b>180,976,982</b>	<b>(5,957,424)</b>	<b>175,019,558</b>	<b>920,725</b>		<b>175,940,283</b>
22	Rate Case Expense	1,321,000		1,321,000	-	Exh. 104, Sch. 2, Pg. 16	1,321,000
23	Uncollectible Accounts	9,486,729		9,486,729	995	Exh. 104, Sch. 2, Pg. 17	9,487,724
24	Uncollectible Accounts -Unbundled-Gas	1,180,961		1,180,961	6,689	Exh. 104, Sch. 2, Pg. 17	1,187,650
25	COVID-19 Amortization	708,091		708,091	0	Exh. 104, Sch. 2, Pg. 18	708,091
26	Rider USP	31,845,162		31,845,162	17,338	Exh. 104, Sch. 2, Pg. 19	31,862,500
27	Rider EE	1,235,293		1,235,293	672	Exh. 104, Sch. 2, Pg. 19	1,235,965
28	Interest on Customer Deposits	373,107		373,107	-		373,107
29	<b>Total Operation and Maintenance Expense</b>	<b>227,127,325</b>		<b>221,169,901</b>	<b>946,419</b>		<b>222,116,320</b>

Columbia Gas of Pennsylvania, Inc.  
Operations and Maintenance Expense Budget Data  
FTY = Future Test Year TME November 30, 2025

Line No.	Cost Element Description	December 2024 (1) \$000	January 2025 (2) \$000	February 2025 (3) \$000	March 2025 (4) \$000	April 2025 (5) \$000	May 2025 (6) \$000	June 2025 (7) \$000	July 2025 (8) \$000	August 2025 (9) \$000	September 2025 (10) \$000	October 2025 (11) \$000	November 2025 (12) \$000	Total 2025 (13)=(1) thru (12) \$000
1	Labor	3,148	3,316	3,283	3,397	3,411	3,202	3,275	3,206	3,248	3,200	3,108	2,918	38,713
2	Incentive Compensation	457	203	203	209	209	209	209	209	209	209	209	209	2,743
3	Pension	2	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	2
4	Pension Deferral Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
5	OPEB	(91)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(1,242)
6	Other Employee Benefits	857	679	865	534	592	643	760	525	782	822	475	843	8,375
7	Outside Services	2,276	1,077	973	1,350	1,327	1,512	1,580	1,889	2,090	1,887	1,733	1,446	19,139
8	Building Rents and Leases	60	64	95	59	62	79	(9)	126	62	57	54	59	767
9	Other Rents and Leases	44	49	47	34	48	48	68	42	34	41	49	42	547
10	Corporate Insurance	383	396	396	396	396	396	396	407	407	407	407	406	4,792
11	Injuries and Damages	37	11	11	11	11	11	11	11	11	11	11	11	162
12	Employee Expenses	159	131	106	131	125	120	124	136	110	118	115	93	1,468
13	Company Memberships	109	167	33	103	82	13	103	1	1	103	12	1	730
14	Utilities and Company Used Gas	226	227	222	221	218	212	209	206	203	198	201	213	2,556
15	Advertising	32	46	45	46	46	54	45	45	47	45	75	66	590
16	Fleet & Other Clearing	783	719	679	696	670	638	588	620	585	553	609	606	7,748
17	Materials & Supplies	920	499	491	523	518	510	512	521	538	540	500	457	6,529
18	Other O&M	106	116	73	79	31	33	41	20	37	47	(25)	4	562
19	PUC, OCA, OSBA Fees	275	275	275	275	275	275	275	275	275	275	275	275	3,299
20	NCSC	8,994	6,681	6,715	6,750	6,788	6,855	6,853	6,464	6,570	6,918	6,348	6,629	82,564
21	<b>Operation and Maintenance Expense from Budget</b>	<b>18,778</b>	<b>14,551</b>	<b>14,406</b>	<b>14,709</b>	<b>14,704</b>	<b>14,707</b>	<b>14,934</b>	<b>14,600</b>	<b>15,106</b>	<b>15,326</b>	<b>14,051</b>	<b>14,172</b>	<b>180,043</b>

**Columbia Gas of Pennsylvania, Inc.**  
**Operations and Maintenance Expense Budget Data**  
**FPPTY = Fully Projected Future Test Year TME December 31, 2026**

Line No.	Cost Element Description	January	February	March	April	May	June	July	August	September	October	November	December	Total
		2026 (1) \$000	2026 (2) \$000	2026 (3) \$000	2026 (4) \$000	2026 (5) \$000	2026 (6) \$000	2026 (7) \$000	2026 (8) \$000	2026 (9) \$000	2026 (10) \$000	2026 (11) \$000	2026 (12) \$000	2026 (13)=(1) thru (12) \$000
1	Labor	3,340	3,310	3,413	3,425	3,216	3,289	3,217	3,259	3,213	3,121	2,931	2,653	38,386
2	Incentive Compensation	209	209	215	215	215	215	215	215	215	215	215	215	2,569
3	Pension	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
4	Pension Deferral Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
5	OPEB	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(1,343)
6	Other Employee Benefits	720	917	561	624	679	806	553	827	873	498	896	961	8,915
7	Outside Services	1,083	969	1,347	1,324	1,510	1,577	1,886	2,087	1,883	1,730	1,443	1,304	18,142
8	Building Rents and Leases	64	96	59	62	80	(9)	126	62	57	55	59	5	716
9	Other Rents and Leases	49	47	34	48	48	68	42	34	41	49	42	43	546
10	Corporate Insurance	406	406	406	406	406	406	415	415	415	415	417	417	4,933
11	Injuries and Damages	11	11	11	11	11	11	11	11	11	11	11	11	137
12	Employee Expenses	125	112	130	131	127	123	143	115	123	120	99	126	1,474
13	Company Memberships	167	33	103	82	13	103	2	1	103	12	1	104	725
14	Utilities and Company Used Gas	227	222	221	218	212	209	206	203	198	201	213	249	2,578
15	Advertising	43	42	43	43	51	42	43	44	42	71	63	64	590
16	Fleet & Other Clearing	719	679	696	670	638	588	620	585	553	609	606	554	7,519
17	Materials & Supplies	499	491	523	518	510	511	521	538	540	500	457	476	6,084
18	Other O&M	25	44	49	2	4	12	(9)	8	18	(3)	25	(1)	174
19	PUC, OCA, OSBA Fees	275	275	275	275	275	275	275	275	275	275	275	275	3,299
20	NCSC	6,913	6,762	6,751	6,775	6,818	6,805	6,413	6,537	6,859	6,295	6,535	6,113	79,574
21	<b>Operation and Maintenance Expense from Budget</b>	<b>14,765</b>	<b>14,512</b>	<b>14,726</b>	<b>14,718</b>	<b>14,701</b>	<b>14,919</b>	<b>14,566</b>	<b>15,107</b>	<b>15,308</b>	<b>14,063</b>	<b>14,178</b>	<b>13,457</b>	<b>175,020</b>

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26**  
**Labor Adjustment Summary (Normal Pay Only)**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<b><u>FTY Adjustment</u></b>			
1	FTY Total Labor Adjustment		931,713
2	O&M Percentage	O&M Factor	<u>50.57%</u>
3	FTY O&M Labor Annualization Adjustment	Ln. 1 x Ln. 2	471,184
4	Lobbying Adjustment		<u>(12,415)</u>
5	FTY O&M Labor Adjustment		<u><u>458,769</u></u>
<b><u>FPFTY Adjustment</u></b>			
6	FPFTY Total Labor Adjustment		785,171
7	O&M Percentage	O&M Factor	<u>50.57%</u>
8	FPFTY O&M Labor Annualization Adjustment	Ln. 6 x Ln. 7	397,075
9	Lobbying Adjustment		<u>(12,787)</u>
10	FPFTY O&M Labor Adjustment		<u><u>384,288</u></u>

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26**  
**Prepaid Pension Deferral Amortization Adjustment**

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

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26**  
**OPEB Adjustment**

<b>Line</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b>
<b>No.</b>			<b>(1)</b>
			<b>\$</b>
	<b><u>FTY Adjustment</u></b>		
1	FTY OPEB Credits Per Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 5	(1,242,222)
2	FTY Adjustment to Remove OPEB Credits		1,242,222
3	FTY Adjusted OPEB		<hr style="border-top: 3px double black;"/> -
	<b><u>FPFTY Adjustment</u></b>		
4	FPFTY OPEB Credits Per Budget	Exh. 104, Sch. 1, Pg. 4, Ln. 5	(1,343,082)
5	FPFTY Adjustment to Remove OPEB Credits		1,343,082
6	FPFTY Adjusted OPEB		<hr style="border-top: 3px double black;"/> -

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26**  
**Outside Services Adjustment**

<b><u>Line No.</u></b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Amount</u></b> <b>(1)</b> <b>\$</b>
1	HTY Lobbying Adjustment to Outside Services	Exh. 4, Sch. 2, Pg. 8, Ln. 2	(121,175)
2	<b><u>FTY Adjustment</u></b>		
3	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 6	<u>2.9300%</u>
4	FTY Lobbying Adjustment to Outside Services 1/		(124,725)
5	Total FTY Adjustments to Outside Services		<u><u>(124,725)</u></u>
6	<b><u>FPFTY Adjustment</u></b>		
7	2026 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 12	3.0500%
8	FPFTY Lobbying Adjustment to Outside Services		<u><u>(128,529)</u></u>

1/ Lobbying adjustments are included in the adjustments to Labor, Outside Services, Company Memberships, Materials and Supplies, and NCSC.

**Columbia Gas of Pennsylvania, Inc.**  
**Building Rents and Leases Adjustment**  
FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26

Line No.	Lease Number	Type of Property							Adjustment
									\$
1		Building Rents and Leases expense per Budget (Ex104, Sch 1, Pg 3, Ln 8)							767,245
			<u>Annual</u>						
			<u>Rental</u>	<u>Common Area</u>	<u>Charged to</u>	<u>Charged to</u>	<u>Net</u>	<u>Property Tax</u>	<u>Net Rental +</u>
			(1)	Maintenance	Other Comp.	A/C 107	Rental	(6)	Property Tax
			\$	(2)	(3)	(4)	(5=1+2-3-4)	(7=5+6)	(7=5+6)
			\$	\$	\$	\$	\$	\$	\$
2		<u>Building Rents and Leases</u>							
3		<u>Leased Facilities</u>							
4	B223	Woodland Ave	42,000	-	-	19,740	22,260	-	22,260
5	B250	Washington Parking	19,800	-	-	9,306	10,494	-	10,494
6	B255	Charleroi Operating Center	33,630	-	2,102	9,416	22,112	2,644	24,756
7	B257	Gettysburg Fire Training	13,853	-	-	6,511	7,342	-	7,342
8	B268	CPA Headquarters (Canonsburg)	720,039	-	436,021	100,805	183,212	-	183,212
9	B269	Greencastle MOD	31,355	-	14,015	4,390	12,950	-	12,950
10	B270	Harrisburg Office	38,026	-	26,232	5,543	6,251	-	6,251
11	B271	Neville Island	48,024	-	-	20,170	27,854	-	27,854
12	B279/B273	York Operating Center	782,220	-	121,123	344,177	316,920	-	316,920
13	B282/B260	New Castle MOD	282,000	-	32,087	121,260	128,653	-	128,653
14	B283	South Pittsburgh Construction Office / Greentree	4,531	-	633	3,196	702	-	702
15	B284	Pittsburgh Horning Road Construction Services MOD	85,506	-	-	46,173	39,333	-	39,333
16	B294	Canonsburg Storage	6,000	-	-	-	6,000	-	6,000
17	B297	Somerset MOD	40,704	-	5,118	10,583	25,003	-	25,003
18		<u>Owned Facilities</u>							
19	B251	Uniontown PA Mod Site	-	-	400	-	(400)	-	(400)
20	B259	Jeannette Mod Site Grnsbrg PA	-	-	26,321	-	(26,321)	-	(26,321)
21	B263	State College PA Mod Site	-	-	2,429	-	(2,429)	-	(2,429)
22	B266	Alpine Point Operating Center	-	-	18,808	-	(18,808)	-	(18,808)
23	B275	Washington PA Op Ctr-CPA	-	-	6,671	-	(6,671)	1,237	(5,434)
24	B287	Monaca PA Operating Center	-	-	9,848	-	(9,848)	-	(9,848)
25		Subtotal Building Rents and Leases	2,147,688	0	701,809	701,271	744,609	3,881	748,490
26		<u>FTY Adjustment</u>							
26		Building Rents and Leases Adjustment (Ln. 26 less Ln. 1)							(18,755)

**Columbia Gas of Pennsylvania, Inc.**  
**Building Rents and Leases Adjustment**  
FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26

Line No.	Lease Number	Type of Property							Adjustment
									\$
1		Building Rents and Leases expense per Budget (Ex104, Sch 1, Pg 4, Ln 8)							716,295
			<b>Annual</b>						
			<u>Rental</u>	<u>Common Area</u>	<u>Charged to</u>	<u>Charged to</u>	<u>Net</u>	<u>Property Tax</u>	<u>Net Rental +</u>
			(1)	(2)	Other Comp.	A/C 107	Rental	(6)	Property Tax
			\$	\$	\$	\$	\$	\$	\$
2		<u>Building Rents and Leases</u>							
3		<u>Leased Facilities</u>							
4	B223	Woodland Ave	42,000	-	-	19,740	22,260	-	22,260
5	B250	Washington Parking	19,800	-	-	9,306	10,494	-	10,494
6	B255	Charleroi Operating Center	33,630	-	2,102	9,416	22,112	2,644	24,756
7	B257	Gettysburg Fire Training	14,303	-	-	6,723	7,581	-	7,581
8	B268	CPA Headquarters (Canonsburg)	728,767	-	441,307	102,027	185,433	-	185,433
9	B269	Greencastle MOD	31,355	-	14,015	4,390	12,950	-	12,950
10	B270	Harrisburg Office	38,026	-	26,232	5,543	6,251	-	6,251
11	B271	Neville Island	20,010	-	-	8,404	11,606	-	11,606
12	B279/B273	York Operating Center	782,220	-	121,123	344,177	316,920	-	316,920
13	B282/B260	New Castle MOD	282,000	-	32,087	121,260	128,653	-	128,653
14	B283	South Pittsburgh Construction Office / Greentree	-	-	-	-	-	-	-
15	B284	Pittsburgh Horning Road Construction Services MOD	85,506	-	-	46,173	39,333	-	39,333
16	B294	Canonsburg Storage	6,000	-	-	-	6,000	-	6,000
17	B297	Somerset MOD	40,704	-	5,118	10,583	25,003	-	25,003
18		<u>Owned Facilities</u>							
19	B251	Uniontown PA Mod Site	-	-	400	-	(400)	-	(400)
20	B259	Jeannette Mod Site Grnsbrg PA	-	-	26,321	-	(26,321)	-	(26,321)
21	B263	State College PA Mod Site	-	-	2,429	-	(2,429)	-	(2,429)
22	B266	Alpine Point Operating Center	-	-	18,808	-	(18,808)	-	(18,808)
23	B275	Washington PA Op Ctr-CPA	-	-	6,671	-	(6,671)	1,237	(5,434)
24	B287	Monaca PA Operating Center	-	-	9,848	-	(9,848)	-	(9,848)
25		Subtotal Building Rents and Leases	2,124,323	0	706,461	687,743	730,119	3,881	734,000
		<b>FPFTY Adjustment</b>							
26		Total Building Lease Adjustment (Ln. 26 less Ln. 1)							17,705

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26**  
**Adjustment to Corporate Insurance**

<b>Line No.</b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Amount</u></b> <b>(1)</b> <b>\$</b>
1	HTY Annualized Corporate Insurance	Exh. 4, Sch. 2, Pg. 10, Ln. 12	4,320,454
 <b><u>FTY Adjustment</u></b>			
2	FTY Corporate Insurance	Ln 1	4,320,454
3	FTY Corporate Insurance Per the Budget Expense	Exh. 104, Sch. 1, Pg. 5, Ln. 10	4,791,794
4	FTY Adjustment for Corporate Insurance	Ln. 2 - Ln. 3	<u>(471,340)</u>
 <b><u>FPFTY Adjustment</u></b>			
5	2026 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 12	3.0500%
6	FPFTY Incremental Adjustment for Corporate Insurance	Ln. 2 x Ln. 5	<u>131,774</u>
7	FPFTY Corporate Insurance	Ln. 2 + Ln. 6	4,452,228
8	FPFTY Corporate Insurance Per the Budget Expense	Exh. 104, Sch. 1, Pg. 6, Ln. 10	<u>4,933,403</u>
9	FPFTY Adjustment for Corporate Insurance	Ln. 7 - Ln. 8	<u>(481,175)</u>

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26**  
**Adjustment to Injuries and Damages**

<b>Line No.</b>	<b>Description</b>	<b>Reference</b>	<b>Amount (1) \$</b>
1	HTY Normalized Injuries and Damages	Exh. 4, Sch. 2, Pg. 11, Ln. 8	381,879
 <b><u>FTY Adjustment</u></b>			
2	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 6	2.9300%
3	FTY Incremental Adjustment for Injuries and Damages	Ln. 1 x Ln. 2	11,189
4	FTY Injuries and Damages	Ln. 1 + Ln. 3	393,068
5	FTY Injuries and Damages Per the Budget Expense	Exh. 104, Sch. 1, Pg. 3, Ln. 11	162,424
6	FTY Adjustment for Injuries and Damages	Ln. 4 - Ln. 5	230,644
 <b><u>FPFTY Adjustment</u></b>			
7	2026 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 12	3.0500%
8	FPFTY Incremental Adjustment for Injuries and Damages	Ln. 4 x Ln. 7	11,989
9	FPFTY Injuries and Damages	Ln. 4 + Ln. 8	405,057
10	FPFTY Injuries and Damages Per the Budget Expense	Exh. 104, Sch. 1, Pg. 4, Ln. 11	136,548
11	FPFTY Adjustment for Injuries and Damages	Ln. 9 - Ln. 10	268,509

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26**  
**Employee Expenses Adjustment**

<b><u>Line No.</u></b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Amount</u></b> (1) \$
1	HTY Employee Expense Adjustment for Non-Recoverable Expense	Exh. 4, Sch. 2, Pg. 12, Ln. 2	(187,192)
2	<b><u>FTY Adjustment</u></b>		
3	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 6	2.9300%
4	FTY Employee Expense Adjustment		(192,677)
5	FTY Employee Expenses Adjustment		(192,677)
6	<b><u>FPFTY Adjustment</u></b>		
7	2026 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 12	3.0500%
8	FPFTY Employee Expenses Adjustment		(198,554)

Columbia Gas of Pennsylvania, Inc.  
FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26  
Utilities and Company Used Gas Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Company Used Gas Adjustment	Exh. 4, Sch. 2, Pg. 14, Ln. 2	(473,830)
<b><u>FTY Adjustment</u></b>			
2	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 6	2.9300%
3	FTY Incremental Company Used Gas	Ln 1 x Ln 2	<u>(13,883)</u>
4	FTY Adjustment for Company Used Gas	Ln 1 + Ln 3	<u><u>(487,713)</u></u>
<b><u>FPFTY Adjustment</u></b>			
5	2026 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 12	3.0500%
6	FPFTY Incremental Company Used Gas	Ln. 4 x Ln. 5	<u>(14,875)</u>
7	FPFTY Adjustment for Company Used Gas	Ln. 4 + Ln. 6	<u><u>(502,588)</u></u>

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26**  
**Advertising Adjustment**

<b>Line No.</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b> <b>(1)</b> <b>\$</b>
1	HTY Advertising Adjustment for Non-Recoverable Expense	Exh. 4, Sch. 2, Pg. 15, Ln 37	(187,275)
<b><u>FTY Adjustment</u></b>			
2	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 6	2.9300%
3	FTY Incremental Advertising Adjustment	Ln. 1 x Ln. 2	<u>(5,487)</u>
4	FTY Adjustment for Advertising	Ln. 1 + Ln. 3	<u><u>(192,762)</u></u>
<b><u>FPFTY Adjustment</u></b>			
5	2026 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 12	3.0500%
6	FPFTY Incremental Advertising Adjustment	Ln. 4 x Ln. 5	<u>(5,879)</u>
7	FPFTY Adjustment for Advertising	Ln. 4 + Ln. 6	<u><u>(198,641)</u></u>

Columbia Gas of Pennsylvania, Inc.  
 FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26  
 NCSC  
 Summary of Adjustments

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<b><u>FTY Adjustment</u></b>			
1	Labor Annualization	Exh. 104, Sch. 2, Pg. 13, Ln. 1	208,097
2	Non-Recoverable	Exh. 104, Sch. 2, Pg. 14, Ln. 9	<u>(517,482)</u>
3	Total FTY Adjustment for NCSC	Ln. 1 + Ln. 2	<u><u>(309,385)</u></u>
<b><u>FPFTY Adjustment</u></b>			
4	Labor Annualization	Exh. 104, Sch. 2, Pg. 13, Ln. 2	151,056
5	Non-Recoverable	Exh. 104, Sch. 2, Pg. 14, Ln. 12	<u>(533,265)</u>
6	Total FPFTY Adjustment for NCSC	Ln. 4 + Ln. 5	<u><u>(382,209)</u></u>

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26**  
**NCSC**  
**Labor Annualization Adjustment**

<b>Line No.</b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Amount</u></b>
	<b><u>FTY Adjustment</u></b>		(1) \$
<b>1</b>	FTY Labor Annualization Adjustment	3% of Dec 2024 - Feb 2025 Labor	<u><u>208,097</u></u>
	<b><u>FPFTY Adjustment</u></b>		
<b>2</b>	FPFTY Labor Annualization Adjustment	3% of Jan 2026 - Feb 2026 Labor	<u><u>151,056</u></u>

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26**  
**NCSC**  
**Adjustment for Non-Recoverable Items**

<b>Line No.</b>	<b><u>Description</u></b>	<b><u>Reference</u></b>	<b><u>Amount</u></b> (1) \$
1	<u>HTY Adjustments for Non-Recoverable Items:</u>		
2	Lobbying Charges		(58,468)
3	Advertising		(43,578)
4	Charitable Contributions		(72,033)
5	Other Non-Recoverable Charges		(328,672)
6	HTY Total Adjustment for Non-Recoverable Items	Exh. 4, Sch. 2, Pg. 19, Ln. 11	(502,751)
	<b><u>FTY Adjustment</u></b>		
7	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 6	2.9300%
8	FTY Incremental Adjustment for Non-Recoverable Items	Ln. 6 x Ln. 7	(14,731)
9	FTY Adjustment for Non-Recoverable Items	Ln. 6 + Ln. 8	(517,482)
	<b><u>FPFTY Adjustment</u></b>		
10	2026 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 12	3.0500%
11	FPFTY Incremental Adjustment for Non-Recoverable Items	Ln. 9 x Ln. 10	(15,783)
12	FPFTY Adjustment for Non-recoverable Items	Ln. 9 + Ln. 11	(533,265)

Columbia Gas of Pennsylvania, Inc.  
FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26  
Other Adjustments to Remove Lobbying Expense 1\_/

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
2	HTY Adjustment to Company Memberships	Exh. 4, Sch. 2, Pg. 13, Ln 23	(40,250)
3	HTY Adjustment to Materials and Supplies	Exh. 4, Sch. 2, Pg. 16, Ln 2	(3,247)
<b><u>FTY Adjustment</u></b>			
4	2025 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 6	2.9300%
6	FTY Adjustment to Company Memberships	(Ln. 2 x Ln. 4) + Ln. 2	<u>(41,430)</u>
7	FTY Adjustment to Materials and Supplies	(Ln. 3 x Ln. 4) + Ln. 3	<u>(3,343)</u>
<b><u>FPFTY Adjustment</u></b>			
8	2026 Average Inflation Index	Exh. 104, Sch. 2, Pg. 20, Ln. 12	3.0500%
10	FPFTY Adjustment to Company Memberships	(Ln. 6 x Ln. 8) + Ln. 6	<u>(42,694)</u>
11	FPFTY Adjustment to Materials and Supplies	(Ln. 7 x Ln. 8) + Ln. 7	<u>(3,445)</u>

1/ Lobbying adjustments are included in the adjustments to Labor, Outside Services, Company Memberships, Materials and Supplies, and NCSC.

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26**  
**Rate Case Expense**

<b><u>Line</u></b>	<b><u>No.</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
			<b>(1)</b>
			<b>\$</b>
	1	Gannett Fleming	60,000
	2	Regulatory Finance Associates, LLC	90,000
	3	Atrium Economics LLC	276,000
	4	Post and Schell	750,000
	5	Green Efficiency Group	60,000
	6	Legal Notices	55,000
	7	Travel Expense	5,000
	8	Miscellaneous: Supplies, Courier, etc.	<u>25,000</u>
	9	Total Rate Case Expense	<u><u>1,321,000</u></u>
	10	12 Month Normalization	<u><u>1,321,000</u></u>
	11	<b><u>FTY Rate Case Expense</u></b>	<u><u>1,321,000</u></u>
	12	<b><u>FPFTY Rate Case Expense</u></b>	<u><u>1,321,000</u></u>

Columbia Gas of Pennsylvania, Inc.  
FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26  
Adjustment To Uncollectible Accounts Expense

Line No.	Description	Detail (1) \$	Adjustment (2) \$	Base Rate Uncoll (3) \$	Unbundled Uncoll (4) \$
	<b><u>FTY Adjustment</u></b>				
1	<b>Normal Charge-Offs Recovered Through Base Rates (DIS Billed)</b>				
2	Total Annualized DIS Revenue	837,342,053			
3	<u>Adjustments to Annualized Revenue:</u>				
4	CAP Revenue Exh. 103, Sch. 1, Pg. 1, Ln. 25	44,868,861			
5	Annualized DIS Revenue adjusted (Ln. 2 - Ln. 4)	792,473,192			
6	Uncollectible Accounts Average Write-off Rate (Exh. 4, Sch. 2, Pg. 26, Ln. 10)	<b>0.0134613</b>			
7	Total Annualized DIS Uncollectible Accounts	10,667,690	<b>10,667,690</b>		
8	<b>Total FTY Annualized DIS Uncollectible Expense</b>		<b>10,667,690</b>	<b>9,486,729</b>	<b>1,180,961 [1]</b>
9	Total Uncollectible		10,629,055	9,459,959	1,169,096
10	Total Per HTY		10,629,055	9,459,959	1,169,096
11	Total FTY Adjustments for Uncollectible Expense		<b>38,635</b>	<b>26,770</b>	<b>11,865</b>
	<b><u>FPFTY Adjustment</u></b>				
12	<b>Normal Charge-Offs Recovered Through Base Rates (DIS Billed)</b>				
13	Total Annualized DIS Revenue	838,185,215			
14	<u>Adjustments to Annualized Revenue:</u>				
15	CAP Revenue Exh. 103, Sch. 1, Pg. 13, Ln. 25	45,141,212			
16	Annualized DIS Revenue adjusted (Ln.13 - Ln.15)	793,044,003			
17	Uncollectible Accounts Average Write-off Rate (Exh. 4, Sch. 2, Pg. 26, Ln. 10)	<b>0.0134613</b>			
18	Total Annualized DIS Uncollectible Accounts	10,675,374	<b>10,675,374</b>		
19	<b>Total FPFTY Annualized DIS Uncollectible Expense</b>		<b>10,675,374</b>	<b>9,487,724</b>	<b>1,187,650 [2]</b>
20	Total Uncollectible		10,667,690	9,486,729	1,180,961
21	Total Per FTY		10,667,690	9,486,729	1,180,961
22	Total FPFTY Adjustments for Uncollectible Expense		<b>7,684</b>	<b>995</b>	<b>6,689</b>

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

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

Columbia Gas of Pennsylvania, Inc.  
FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26  
Amortization of Deferred COVID-19 Uncollectible Expense

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	COVID-19 Uncollectible Deferral		2,832,363
2	Amortization Period in Years		<u>4</u>
3	Annual Amortization Expense for COVID-19 Uncollectible Deferral	Per Final Order R-2022-3031211	<u><u>708,091</u></u>
<b><u>FTY Adjustment</u></b>			
4	Annual COVID-19 Uncollectible Expense Amortization Per Final Order	Ln. 3	708,091
5	FTY COVID-19 Uncollectible Expense Amortization Per Budget	Exh. 104, Sch. 1, Pg. 3, Ln. 25	708,091
6	FTY Adjustment for Annual Amortization Expense for COVID-19 Uncollectible Deferral	Ln. 4 less Ln. 5	<u><u>0</u></u>
<b><u>FPFTY Adjustment</u></b>			
7	Annual COVID-19 Uncollectible Expense Amortization Per Final Order	Ln. 3	708,091
8	FPFTY COVID-19 Uncollectible Expense Amortization Per Budget	Exh. 104, Sch. 1, Pg. 4, Ln. 25	708,091
9	FPFTY Adjustment for Annual Amortization Expense for COVID-19 Uncollectible Deferral	Ln. 7 less Ln. 8	<u><u>0</u></u>

Columbia Gas of Pennsylvania, Inc..  
FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26  
Rider USP & Rider EE Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Total Amount</u> <u>(1)</u> <u>\$</u>
<b><u>FTY Adjustment</u></b>			
1	Rider USP Per HTY	Exh. 104, Sch. 1, Pg. 3, Ln. 27	31,769,765
2	Rider USP Proforma FTY	Exh. No. 103, Pg 11, Col. 3, Ln.15	<u>31,845,162</u>
3	Rider USP FTY Adjustment 1 <sub>/</sub>		75,397
4	Rider EE Per HTY	Exh. 104, Sch. 1, Pg. 3, Ln. 27	1,232,368
5	Rider EE Proforma FTY	Exh. No. 103, Pg 11, Col. 7, Ln.15	<u>1,235,293</u>
6	Rider EE FTY Adjustment		2,925
7	Total Rider USP & Rider EE FTY Adjustment	Ln.3 + Ln.6	<u><u>78,322</u></u>
<b><u>FPFTY Adjustment</u></b>			
8	Rider USP Per FTY	Exh. 104, Sch. 1, Pg. 4, Ln. 27	31,845,162
9	Rider USP Proforma FPFTY	Exh. No. 103, Pg 15, Col. 3, Ln.15	<u>31,862,500</u>
10	Rider USP FPFTY Adjustment 1 <sub>/</sub>		17,338
11	Rider EE Per FTY	Exh. 104, Sch. 1, Pg. 4, Ln. 27	1,235,293
12	Rider EE Proforma FPFTY	Exh. No. 103, Pg 15, Col. 7, Ln.15	<u>1,235,965</u>
13	Rider EE FPFTY Adjustment		672
14	Total Rider USP & Rider EE FPFTY Adjustment	Ln.10 + Ln.13	<u><u>18,010</u></u>

<sup>1</sup>/<sub>/</sub> Certain specific customer programs that are recovered through rider USP are not included in O&M. This adjustment ensures that the total Rider USP expense matches the total Rider USP revenue. This confirms that \$0 are included in the company's request for an increase in revenue.

**Columbia Gas of Pennsylvania, Inc.**  
**FTY = Future Test Year TME 11/30/25, FPFTY = Fully Projected Future Test Year TME 12/31/26**  
**Inflation Adjustment Percent Calculation**

<u>Line No.</u>	<u>Description</u>	<u>Calendar Quarter</u>	<u>2024 GDPIPD [1] (1)</u>	<u>2025 GDPIPD [1] (2)</u>
	<b><u>FTY</u></b>			
1	Forecast	I	1.2416%	1.2730%
2	Forecast	II	1.2494%	1.2827%
3	Forecast	III	1.2553%	1.2942%
4	Forecast	IV	1.2622%	<u>1.3053%</u>
5		Average	<u>1.2521%</u>	1.2888%
6	Annual Inflation Rate to adjust to Future Test Year = Ln.5 Column 2 / Ln.5 Column 1			<b><u>2.93%</u></b>
		<u>Calendar Quarter</u>	<u>2025 GDPIPD [1]</u>	<u>2026 GDPIPD [1]</u>
	<b><u>FPFTY</u></b>			
7	Forecast	I	1.2730%	1.3174%
8	Forecast	II	1.2827%	1.3241%
9	Forecast	III	1.2942%	1.3315%
10	Forecast	IV	<u>1.3053%</u>	<u>1.3395%</u>
11		Average	1.2888%	1.3281%
12	Annual Inflation Rate to adjust to Fully Projected Future Test Year = Ln.11 Column 2 / Ln.11 Column 1			<b><u>3.05%</u></b>

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

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

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

- a. Col 5 - Fully Projected Future Test Year
- b. Col 1 and 3 -the two previous years

Response:

Please refer to Exhibit No. 104, Schedule No. 1, Page 2, Columns 1, 3, and 5. Column 5 represents the Fully Projected Future Test Tear and Columns 1 and 2 represent the two previous years.

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

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

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

<b>Columbia Gas of Pennsylvania - Rate Case Expense</b>		
<b>Line No.</b>	<b>Description</b>	<b>Amount (1) \$</b>
1	Gannett Fleming	60,000
2	Regulatory Finance Associates, LLC	90,000
3	Atrium Economics LLC	276,000
4	Post and Schell	750,000
5	Green Efficiency Group	60,000
6	Legal Notices	55,000
7	Travel Expense	5,000
8	Miscellaneous: Supplies, Courier, etc.	<u>25,000</u>
9	Total Rate Case Expense	<u>1,321,000</u>
10	12 Month Normalization (based on 12 mos.)	<u>1,321,000</u>

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

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

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

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

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

Response:

For a schedule of advertising expense by major media categories for the twelve months ended November 30, 2024, 2023 and 2022, refer to Exhibit 4, Schedule 8.

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

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

Response:

The historic test year and future test years do not include any expenses related to research and development expenditures.

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

33. Provide a labor productivity schedule.

Response:

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

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

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

Response:

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

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

Response:

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

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

Response:

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

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

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

Response:

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

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

Response:

See Exhibit No. 4, Schedule No. 14, Pages 3 through 5, for an analysis of Account 923-Outside Services Employed, Account 928-Regulatory Commission Expense and Account 930-Miscellaneous General Expenses for the twelve months ended November 30, 2024, 2023, and 2022.

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

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

Response:

Refer to Exhibit No. 4, Schedule No. 17, Page 2 for intrastate operations percentages for the twelve months ended November 30, 2022, 2023 and 2024.

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

Response:

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

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

30. Provide a detailed schedule of all charitable and civic contributions by recipient and amount for the test year.  
Response:  
See Exhibit No.4, Schedule No. 15, Attachment A for a detailed schedule of Charitable and Civic Contributions for the company for the Twelve Months Ended November 30, 2024.
31. Provide a detailed analysis of Special Services - Account 795. Response:  
The system of Accounts does not include Account 795 as special services; See Exhibit No. 4, Schedule No. 14, for Analysis of Outside Services Employed - Account 923.
32. Provide a detailed analysis of Miscellaneous General Expenses - Account No. 801.  
Response:  
The system of accounts does not include Account 801 as Miscellaneous General Expense; See Exhibit No. 4, Schedule No. 14, for an Analysis of Account 930 - Miscellaneous General Expense.

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

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

Response:

See Exhibit No.4, Schedule No. 16.

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

Response:

See Exhibit No.4, Schedule No. 16.

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

Response:

Refer to Exhibit 4, Schedule No. 16.

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

Response:

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

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

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

Response:

See Exhibit No. 4, Schedule No. 16.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025

	\$
Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2025	135,931,771
Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2025	<u>5,376,880</u>
Total	<u><u>141,308,651</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2025

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2025 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
						AMOUNT (6)	RATE (7)=(6)/(3)		
<b>DEPRECIABLE PLANT</b>									
<b>UNDERGROUND STORAGE PLANT</b>									
350.20	RIGHTS OF WAY	SQUARE	*	1,932.08	1,932	0	0	-	-
351.00	COMPRESSOR STATION STRUCTURES	65-R3	*	3,294,840.04	3,278,649	16,191	16,192	0.49	1.0
WELLS									
352.01	CONSTRUCTION	SQUARE	*	1,126,771.92	1,104,159	22,613	22,613	2.01	1.0
352.02	EQUIPMENT	55-S2.5	*	1,072,322.09	1,022,423	49,899	49,899	4.65	1.0
	<i>TOTAL ACCOUNT 352.00</i>			<u>2,199,094.01</u>	<u>2,126,582</u>	<u>72,512</u>	<u>72,512</u>	<u>3.30</u>	<u>1.0</u>
352.10	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,940.78	206,932	9	9	-	1.0
353.00	LINES	60-R3	*	385,797.21	385,707	90	90	0.02	1.0
354.00	COMPRESSOR STATION EQUIPMENT	60-R2.5	*	947,637.58	945,591	2,047	2,048	0.22	1.0
354.10	COMPRESSOR STATION EQUIPMENT - NEW	60-R2.5	*	449,536.94	0	449,537	89,371	19.88	5.0
355.00	MEASURING AND REGULATING EQUIPMENT	42-R1.5	*	104,476.92	104,477	0	0	-	-
	<b><i>TOTAL UNDERGROUND STORAGE PLANT</i></b>			<b><u>7,590,255.56</u></b>	<b><u>7,049,870</u></b>	<b><u>540,386</u></b>	<b><u>180,222</u></b>	<b><u>2.37</u></b>	
<b>DISTRIBUTION PLANT</b>									
LAND AND LAND RIGHTS									
374.40	LAND RIGHTS	75-R2.5		11,008,773.01	1,273,044	9,735,729	180,466	1.64	53.9
374.50	RIGHTS OF WAY	80-S4		3,233,313.87	1,930,823	1,302,491	34,573	1.07	37.7
	<i>TOTAL ACCOUNT 374.00</i>			<u>14,242,086.88</u>	<u>3,203,867</u>	<u>11,038,220</u>	<u>215,039</u>	<u>1.51</u>	<u>51.3</u>
STRUCTURES AND IMPROVEMENTS									
375.34	MEASURING AND REGULATING	60-R0.5		7,887,261.80	1,689,421	6,197,841	196,055	2.49	31.6
375.60	INDUSTRIAL MEASURING AND REGULATING	55-R1		85,565.04	76,620	8,945	465	0.54	19.2
375.70	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	46,560,797.21	8,685,411	37,875,387	1,201,906	2.58	31.5
	OTHER BUILDINGS	38-S1.5		5,053,856.23	1,538,839	3,515,017	141,762	2.81	24.8
	<i>TOTAL ACCOUNT 375.70</i>			<u>51,614,653.44</u>	<u>10,224,250</u>	<u>41,390,404</u>	<u>1,343,668</u>	<u>2.60</u>	<u>30.8</u>
375.80	COMMUNICATION	45-R3		16,515.16	9,656	6,859	339	2.05	20.2
	<i>TOTAL ACCOUNT 375.00</i>			<u>59,603,995.44</u>	<u>11,999,947</u>	<u>47,604,049</u>	<u>1,540,527</u>	<u>2.58</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2025

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
			AS OF NOVEMBER 30, 2025 (3)	RESERVE (4)	BOOK ACCRUAL (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
376.00	MAINS							
	BARE STEEL	65-R1 *	49,802,958.30	34,425,149	15,377,809	1,706,576	3.43	9.0
	OTHER	65-R1	3,206,626,778.69	428,372,320	2,778,254,459	73,645,123	2.30	37.7
	TOTAL ACCOUNT 376.00		3,256,429,736.99	462,797,469	2,793,632,268	75,351,699	2.31	
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-R0.5	178,796,716.00	37,739,029	141,057,687	5,803,722	3.25	24.3
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	119,158.02	43,635	75,523	9,667	8.11	7.8
380.00	SERVICES							
	BARE STEEL	45-R0.5 *	599,390.96	434,019	165,372	30,766	5.13	5.4
	OTHER	45-R0.5	927,987,646.20	194,151,516	733,836,130	30,120,301	3.25	24.4
	TOTAL ACCOUNT 380.00		928,587,037.16	194,585,535	734,001,502	30,151,067	3.25	
381.00	METERS	44-S1	50,186,336.91	17,182,262	33,004,075	1,295,105	2.58	25.5
381.10	METERS - AMR	20-S2.5	27,384,527.15	21,272,655	6,111,872	690,594	2.52	8.9
382.00	METER INSTALLATIONS	55-R3	54,955,718.61	17,253,364	37,702,355	1,061,761	1.93	35.5
383.00	HOUSE REGULATORS	50-S2	20,499,491.83	6,249,223	14,250,269	417,136	2.03	34.2
384.00	HOUSE REGULATOR INSTALLATIONS	40-S4	3,509,385.47	2,972,542	536,843	46,094	1.31	11.6
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	9,513,777.69	3,105,196	6,408,582	464,816	4.89	13.8
	OTHER EQUIPMENT							
387.00	GENERAL	32-R1	136,698.14	91,475	45,223	3,504	2.56	12.9
387.40	COMMUNICATION EQUIPMENT	25-R1.5	18,812,522.43	3,800,468	15,012,054	1,003,687	5.34	15.0
387.50	GPS EQUIPMENT	10-S3	2,201,371.95	2,085,507	115,865	74,301	3.38	1.6
	TOTAL ACCOUNT 387.00		21,150,592.52	5,977,450	15,173,142	1,081,492	5.11	14.0
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>4,624,978,560.67</b>	<b>784,382,174</b>	<b>3,840,596,387</b>	<b>118,128,719</b>	<b>2.55</b>	
	<b>GENERAL PLANT</b>							
390.10	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.10	FURNITURE	20-SQ	7,142,560.08	1,603,355	5,539,205	357,261	5.00	15.5
391.11	EQUIPMENT	15-SQ	91,303.67	70,430	20,874	5,166	5.66	4.0
391.12	INFORMATION SYSTEMS	5-SQ	129,970.17	127,821	2,149	1,360	1.05	1.6
	TOTAL ACCOUNT 391.00		7,363,833.92	1,801,606	5,562,228	363,787	4.94	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF NOVEMBER 30, 2025

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2025 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)
						AMOUNT (6)	RATE (7)=(6)/(3)	
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	25,921	(304)	0	-	-
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	27,287,535.33	8,463,352	18,824,183	1,082,359	3.97	17.4
395.00	LABORATORY EQUIPMENT	20-SQ	264,921.24	132,315	132,606	14,310	5.40	9.3
396.00	POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	985,456	(36,758)	0	-	-
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	3,043,266.96	585,348	2,457,919	185,054	6.08	13.3
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,186,398.23	697,403	488,995	75,716	6.38	6.5
	<b>TOTAL GENERAL PLANT</b>		<b>40,170,092.03</b>	<b>12,741,222</b>	<b>27,428,869</b>	<b>1,721,226</b>	<b>4.28</b>	
	<b>SUBTOTAL DEPRECIABLE PLANT</b>		<b>4,672,738,908.26</b>	<b>804,173,266</b>	<b>3,868,565,642</b>	<b>120,030,167</b>	<b>2.57</b>	
<b>AMORTIZABLE PLANT</b>								
303.00	MISCELLANEOUS INTANGIBLE PLANT		79,879,820.12	33,269,871	46,609,949	11,672,394	**	
303.60	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		21,383,249.19	8,282,412	13,100,837	3,307,032	**	
362.10	ENVIRONMENTAL REMEDIATION		0.00	(175,383)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		5,851,943.95	4,032,971	1,818,973	922,178	**	
	<b>SUBTOTAL AMORTIZABLE PLANT</b>		<b>107,115,013.26</b>	<b>45,409,871</b>	<b>61,529,759</b>	<b>15,901,604</b>		
	<b>NONDEPRECIABLE PLANT</b>		<b>3,533,173.45</b>	<b>235,293</b>				
	<b>TOTAL GAS PLANT</b>		<b>4,783,387,094.97</b>	<b>849,818,430</b>	<b>3,930,095,401</b>	<b>135,931,771</b>		

\* INDICATES THE USE OF AN INTERIM SURVIVOR CURVE AND RETIREMENT DATE.  
\*\* ACCRUAL RATE BASED ON INDIVIDUAL ASSET AMORTIZATION.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2020	5,455,990	0	(5,455,990)
2021	5,275,665	0	(5,275,665)
2022	6,237,695	30,919	(6,206,776)
2023	5,489,309	(2,522)	(5,491,831)
2024	<u>4,454,129</u>	<u>0</u>	<u>(4,454,129)</u>
Total	26,912,788	28,397	(26,884,391)

Five Year Amortization of Negative Net Salvage **(5,376,880)**

COLUMBIA GAS OF PENNSYLVANIA, INC.  
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES  
THIRTEEN MONTHS ENDED DECEMBER 31, 2026

	\$
Annual Depreciation Accruals related to Gas Plant in Service at December 31, 2026	149,371,164
Plus: 5 Year Amortization of Negative Net Salvage at December 31, 2026	<u>5,484,681</u>
Total	<u><b>154,855,845</b></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2026

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2026 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
						AMOUNT (6)	RATE (7)=(6)/(3)		
<b>DEPRECIABLE PLANT</b>									
<b>UNDERGROUND STORAGE PLANT</b>									
350.20	RIGHTS OF WAY	SQUARE	*	1,932.08	1,932	0	0	-	-
351.00	COMPRESSOR STATION STRUCTURES	65-R3	*	3,294,840.04	3,294,840	0	0	-	-
WELLS									
352.01	CONSTRUCTION	SQUARE	*	1,126,771.92	1,126,772	0	0	-	-
352.02	EQUIPMENT	55-S2.5	*	1,072,322.09	1,072,322	0	0	-	-
	<i>TOTAL ACCOUNT 352.00</i>			<u>2,199,094.01</u>	<u>2,199,094</u>	<u>0</u>	<u>0</u>	-	-
352.10	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,940.78	206,941	0	0	-	-
353.00	LINES	60-R3	*	385,797.21	385,797	0	0	-	-
354.00	COMPRESSOR STATION EQUIPMENT	60-R2.5	*	947,637.58	947,638	0	0	-	-
354.10	COMPRESSOR STATION EQUIPMENT - NEW	60-R2.5	*	963,965.28	149,000	814,965	205,013	21.27	4.0
355.00	MEASURING AND REGULATING EQUIPMENT	42-R1.5	*	104,476.92	104,477	0	0	-	-
	<b><i>TOTAL UNDERGROUND STORAGE PLANT</i></b>			<b><u>8,104,683.90</u></b>	<b><u>7,289,719</u></b>	<b><u>814,965</u></b>	<b><u>205,013</u></b>	<b><u>2.53</u></b>	
<b>DISTRIBUTION PLANT</b>									
LAND AND LAND RIGHTS									
374.40	LAND RIGHTS	75-R2.5		11,364,561.39	1,435,147	9,929,414	184,111	1.62	53.9
374.50	RIGHTS OF WAY	80-S4		3,233,313.87	1,968,302	1,265,012	34,435	1.07	36.7
	<i>TOTAL ACCOUNT 374.00</i>			<u>14,597,875.26</u>	<u>3,403,449</u>	<u>11,194,426</u>	<u>218,546</u>	<u>1.50</u>	
STRUCTURES AND IMPROVEMENTS									
375.34	MEASURING AND REGULATING	60-R0.5		8,814,518.64	1,771,276	7,043,243	224,207	2.54	31.4
375.60	INDUSTRIAL MEASURING AND REGULATING	55-R1		85,565.04	77,121	8,444	451	0.53	18.7
375.70	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1.5	*	46,796,364.08	9,997,183	36,799,181	1,191,931	2.55	30.9
	OTHER BUILDINGS	38-S1.5		5,242,352.16	1,687,537	3,554,815	146,635	2.80	24.2
	<i>TOTAL ACCOUNT 375.70</i>			<u>52,038,716.24</u>	<u>11,684,720</u>	<u>40,353,996</u>	<u>1,338,566</u>	<u>2.57</u>	
375.80	COMMUNICATION	45-R3		16,515.16	10,023	6,492	332	2.01	19.6
	<i>TOTAL ACCOUNT 375.00</i>			<u>60,955,315.08</u>	<u>13,543,140</u>	<u>47,412,175</u>	<u>1,563,556</u>	<u>2.57</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2026

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
			AS OF DECEMBER 31, 2026 (3)	RESERVE (4)	BOOK ACCRUAL (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
376.00	MAINS							
	BARE STEEL	65-R1 *	27,629,806.10	19,586,190	8,043,616	980,880	3.55	8.2
	OTHER	65-R1	3,529,481,496.33	486,282,657	3,043,198,839	80,664,223	2.29	37.7
	TOTAL ACCOUNT 376.00		3,557,111,302.43	505,868,847	3,051,242,455	81,645,103	2.30	
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45-R0.5	197,952,464.97	41,268,709	156,683,756	6,401,977	3.23	24.5
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	35-S2	119,158.02	54,111	65,047	8,772	7.36	7.4
380.00	SERVICES							
	BARE STEEL	45-R0.5 *	259,834.70	192,219	67,616	11,324	4.36	6.0
	OTHER	45-R0.5	1,012,593,633.54	217,375,176	795,218,458	32,748,259	3.23	24.3
	TOTAL ACCOUNT 380.00		1,012,853,468.24	217,567,395	795,286,074	32,759,583	3.23	
381.00	METERS	44-S1	59,663,982.94	17,467,960	42,196,023	1,575,424	2.64	26.8
381.10	METERS - AMR	20-S2.5	29,057,052.90	21,820,323	7,236,730	760,481	2.62	9.5
382.00	METER INSTALLATIONS	55-R3	58,083,633.92	17,993,514	40,090,120	1,125,750	1.94	35.6
383.00	HOUSE REGULATORS	50-S2	22,247,917.93	6,465,627	15,782,291	460,972	2.07	34.2
384.00	HOUSE REGULATOR INSTALLATIONS	40-S4	3,546,998.39	3,017,148	529,850	45,444	1.28	11.7
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS	30-R0.5	10,750,259.63	3,489,012	7,261,248	509,488	4.74	14.3
	OTHER EQUIPMENT							
387.00	GENERAL	32-R1	136,698.14	95,266	41,432	3,025	2.21	13.7
387.40	COMMUNICATION EQUIPMENT	25-R1.5	18,812,522.43	4,900,968	13,911,554	938,784	4.99	14.8
387.50	GPS EQUIPMENT	10-S3	2,201,371.95	2,166,114	35,258	23,590	1.07	1.5
	TOTAL ACCOUNT 387.00		21,150,592.52	7,162,348	13,988,244	965,399	4.56	
	<b>TOTAL DISTRIBUTION PLANT</b>		<b>5,048,090,022.23</b>	<b>859,121,583</b>	<b>4,188,968,439</b>	<b>128,040,495</b>	<b>2.54</b>	
	<b>GENERAL PLANT</b>							
390.10	STRUCTURES AND IMPROVEMENTS - COMMUNICATION	45-R2	49,821.42	49,821	0	0	-	-
	OFFICE FURNITURE AND EQUIPMENT							
391.10	FURNITURE	20-SQ	7,142,560.08	1,990,244	5,152,316	357,073	5.00	14.4
391.11	EQUIPMENT	15-SQ	66,876.67	51,544	15,333	4,381	6.55	3.5
391.12	INFORMATION SYSTEMS	5-SQ	129,970.17	129,299	671	671	0.52	1.0
	TOTAL ACCOUNT 391.00		7,339,406.92	2,171,087	5,168,320	362,125	4.93	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2026

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
			AS OF DECEMBER 31, 2026 (3)	RESERVE (4)	BOOK ACCRUAL (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
392.00	TRANSPORTATION EQUIPMENT - TRAILERS	13-L4	25,616.89	26,131	(514)	0	-	-
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT EQUIPMENT	25-SQ	39,447,764.15	9,645,093	29,802,671	1,576,376	4.00	18.9
395.00	LABORATORY EQUIPMENT	20-SQ	264,921.24	147,813	117,108	14,309	5.40	8.2
396.00	POWER OPERATED EQUIPMENT	13-L2.5	948,698.04	979,094	(30,396)	0	-	-
397.50	COMMUNICATION EQUIPMENT - TELEMETERING	21-R2	6,391,394.42	383,504	6,007,890	419,983	6.57	14.3
398.00	MISCELLANEOUS EQUIPMENT	15-SQ	1,180,275.63	773,264	407,012	71,298	6.04	5.7
	<b>TOTAL GENERAL PLANT</b>		<b>55,647,898.71</b>	<b>14,175,807</b>	<b>41,472,091</b>	<b>2,444,091</b>	<b>4.39</b>	
	<b>SUBTOTAL DEPRECIABLE PLANT</b>		<b>5,111,842,604.84</b>	<b>880,587,109</b>	<b>4,231,255,495</b>	<b>130,689,599</b>	<b>2.56</b>	
	<b>AMORTIZABLE PLANT</b>							
303.00	MISCELLANEOUS INTANGIBLE PLANT		76,688,955.64	33,159,055	43,529,901	13,834,648	**	
303.60	MISCELLANEOUS INTANGIBLE PLANT - CLOUD		21,538,983.41	8,204,718	13,334,265	3,841,519	**	
362.10	ENVIRONMENTAL REMEDIATION			(96,910)				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		6,276,006.77	5,122,152	1,153,855	1,005,398	**	
	<b>SUBTOTAL AMORTIZABLE PLANT</b>		<b>104,503,945.82</b>	<b>46,389,015</b>	<b>58,018,021</b>	<b>18,681,565</b>		
	<b>NONDEPRECIABLE PLANT</b>		<b>3,533,173.45</b>	<b>235,974</b>				
	<b>TOTAL GAS PLANT</b>		<b>5,219,879,724.11</b>	<b>927,212,098</b>	<b>4,289,273,516</b>	<b>149,371,164</b>		

\* INDICATES THE USE OF AN INTERIM SURVIVOR CURVE AND RETIREMENT DATE.

\*\* ACCRUAL RATE BASED ON INDIVIDUAL ASSET AMORTIZATION.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2021	5,275,665	0	(5,275,665)
2022	6,237,695	30,919	(6,206,776)
2023	5,489,309	(2,522)	(5,491,831)
2024	4,454,129	0	(4,454,129)
2025	<u>5,995,002</u>	<u>0</u>	<u>(5,995,002)</u>
Total	27,451,800	28,397	(27,423,403)
Five Year Amortization of Negative Net Salvage			<b>(5,484,681)</b>

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

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

Response:

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

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

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

Response:

Refer to Exhibit No. 106, Schedule No. 2, Pages No. 2 through No. 4. Pennsylvania has eliminated the capital stock tax for all taxpayers effective for years beginning on or after January 1, 2016. Consequently, there were no amounts included for capital stock taxes. The P.U.C. assessment is referenced on Exhibit No. 104, Schedule No. 1, Page No. 2, Line No. 19.

Columbia Gas Pennsylvania, Inc.  
Statement of Projected Taxes Other Than Income Taxes at Present Rates  
Twelve Months Ended November 30, 2025  
"FTY Schedule"

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2024 \$	Adjustments \$	Annualized Twelve Months Ended Nov. 30, 2025 \$
1	FICA	2,986,501	41,148	3,027,649
2	FUTA & SUTA	97,544	0	97,544
3	Property Tax	1,803,038	(371,205)	1,431,833
4	Capital Stock	0	0	0
5	License and Franchise	0	0	0
6	Sales and Use	37,943	0	37,943
7	Other	7,069	0	7,069
8	Total Taxes Other Than Income Taxes	<u>4,932,095</u>	<u>(330,058)</u>	<u>4,602,038</u>

Columbia Gas Pennsylvania, Inc.  
Statement of Projected Taxes Other Than Income Taxes at Present Rates  
Twelve Months Ended December 31, 2026  
"FPFTY Schedule"

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2025 \$	Adjustments \$	Annualized Twelve Months Ended Dec 31, 2026 \$
1	FICA	3,027,649	(41,533)	2,986,116
2	FUTA & SUTA	97,544	0	97,544
3	Property Tax	1,431,833	(59,673)	1,372,160
4	Capital Stock	0	0	0
5	License and Franchise	0	0	0
6	Sales and Use	37,943	0	37,943
7	Other	7,069	0	7,069
8	Total Taxes Other Than Income Taxes	<u>4,602,038</u>	<u>(101,205)</u>	<u>4,500,833</u>

Columbia Gas Pennsylvania, Inc.  
Taxes Other Than Income Taxes  
To Annualized Level of FICA Tax  
Twelve Months Ended November 30, 2025  
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FTY (TME 11/30/25)	39,171,543	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FTY (TME 11/30/25)	<u>2,742,912</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.2234%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FTY (TME 11/30/25)	3,027,649	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at HTY (TME 11/30/24)	<u>2,986,501</u>	Exhibit 6, Schedule 2, Page 2, Line 1
6	Total FICA Tax Adjustment - FTY	<u><u>41,148</u></u>	

Columbia Gas Pennsylvania, Inc.  
Taxes Other Than Income Taxes  
To Annualized Level of FICA Tax  
Twelve Months Ended December 31, 2026  
"FPFTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FPFTY (TME 12/31/26)	38,770,674	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FPFTY (TME 12/31/26)	<u>2,568,808</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.2234%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FPFTY (TME 12/31/26)	2,986,116	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at FTY (TME 11/30/25)	<u>3,027,649</u>	
6	Total FICA Tax Adjustment - FPFTY	<u><u>(41,533)</u></u>	

Columbia Gas Pennsylvania, Inc.  
Taxes Other Than Income Taxes  
To Annualized Level of Property Tax  
Twelve Months Ended November 30, 2025  
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>	* Annualized <u>Nov. 30, 2025</u> \$
1	2024 PURTA Tax on property as of 12/31/2023	242,578
2	Locally Assessed PA Property Tax - Latest Paid	969,081
3	WV Tax Year as of 12/31/2023 Assessed Value on Stored Gas	10,501,792
4	2023 WV Tax Year Effective Tax Rate	<u>0.0209652</u>
5	Annualized Estimated WV Property Tax on Stored Gas	<u>220,173</u>
6	Total Property Tax Expense - Annualized	1,431,833
7	Property Tax Expense - HTY Normalized	<u>1,803,038</u>
8	Total Property Tax Adjustment	<u><u>(371,205)</u></u>

Columbia Gas Pennsylvania, Inc.  
Taxes Other Than Income Taxes  
To Annualized Level of Property Tax  
Twelve Months Ended December 31, 2026  
"FPFTY Schedule"

<u>Line No.</u>	<u>Description</u>	* Annualized <u>Dec. 31, 2026</u> \$
1	2024 PURTA Tax on property as of 12/31/2023	256,199
2	Locally Assessed PA Property Tax - Latest Paid	969,081
3	WV Tax Year as of 12/31/2023 Assessed Value on Stored Gas	7,005,848
4	2023 WV Tax Year Effective Tax Rate	<u>0.0209652</u>
5	Annualized Estimated WV Property Tax on Stored Gas	<u>146,880</u>
6	Total Property Tax Expense - Annualized	1,372,160
7	Property Tax Expense - FTY Normalized	<u>1,431,833</u>
8	Total Property Tax Adjustment	<u><u>(59,673)</u></u>

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

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

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

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

Response:

Columbia Gas of Pennsylvania, Inc. maintains several contracts for the storage of gas in states outside Pennsylvania. The current amounts presented on Exhibit No. 106, Schedule No. 2, Page No. 4, Lines No. 5 include property tax for gas storage maintained in West Virginia as follows:

<u>Type of Tax</u>	<u>“FTY Schedule” For the 12 Months Ended 11/30/2025</u>	<u>“FPFTY schedule” For the 12 Months Ended 12/31/2026</u>
Property – Storage	220,173	146,880

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

8. State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases:
- a. Actual test year
  - b. Future test year
  - c. Fully Projected Future Test Year

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

a.	Actual test year	\$75,096,934
b.	Annualized test year-end	\$82,901,949
c.	Proposed test year-end	\$91,366,270

9. State amount of debt interest utilized for income tax calculations which has been allocated from the debt interest of an affiliate, and details of the allocation, under each of the following rate case bases:
- a. Actual test year
  - b. Annualized test year-end
  - c. Proposed test year-end

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

26. Provide the following income tax data:

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

Response: The income tax data for the future test year and fully projected future test year presented on the following schedules:

- a. The Company does not have a consolidated income tax adjustment.
- b. The Interest included in the tax computation is presented on Exhibit No. 107, Page No. 16, Line No. 9.

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

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

Response: See Exhibit No.7, Page 6.

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

Response: See Exhibit No. 107, Page 3 and Page 3a, showing the computation of deferred income taxes. See also Exhibit No. 7, Page 7 Attachment 2 for reports showing by vintage the estimated tax depreciation used for the 2024 accrual and Exhibit No. 107, Page 3 and Page 3a Attachments 1 and 2 for reports showing by vintage the estimated tax depreciation used for the 2025 and 2026 accrual for the twelve months ended November 30, 2025, and December 31, 2026. Additional detailed reports are too voluminous to attach.

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation (including Bonus for years prior to 2018) of \$174,495,236 is the annual tax depreciation at the end of the fully projected future test year.
- b. See Exhibit No. 107, Page 3 and Page 3a.

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

Line No	Description	2024			Fiscal Year Ending 11/2025			
		Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Class Life ADR (Pre-1971)	38,489,645	-	-	1,239,115	1,239,115		N/A
2								
3								
4	ADR	376,808	0.000887215	334	726,953	726,619	0.21	152,590
5	ACRS	61,978,560	0.000055644	3,449	2,899,421	2,895,973	0.21	608,154
6	MACRS	2,385,363,024	0.057126561	136,267,586	110,709,225	(25,558,360)	0.21	(5,367,256)
7								
8	Total	<u>2,486,208,038</u>		<u>136,271,369</u>	<u>115,574,714</u>	<u>(20,696,654)</u>	<u>0.21</u>	<u>(4,606,511)</u>
9	1 Mo Allocation			0.0833	0.0833	0.0833		0.0833
10	Depreciation			11,355,947	9,631,226	(1,724,721)	0.21	(362,191)
11								
12								
13								
14								
15								
16	Class Life ADR (Pre-1971)	38,489,645	-	-	1,082,200	1,082,200		N/A
17	Book Depr. On Basis Diff				-	-		N/A
18								
19	ADR	376,808	0.000887215	334	765,973	765,639	0.21	160,784
20	ACRS	63,030,304	0.000054716	3,449	2,809,497	2,806,049	0.21	589,270
21	MACRS	2,698,718,901	0.057526725	155,248,461	147,890,020	(7,358,442)	0.21	(1,545,273)
22								
23	Total	<u>2,800,615,659</u>		<u>155,252,244</u>	<u>152,547,691</u>	<u>(2,704,553)</u>	<u>0.21</u>	<u>(795,218)</u>
24	11 Mo Allocation			0.9167	0.9167	0.9167		0.9167
25	Depreciation			142,314,557	139,835,383	(2,479,174)	0.21	(520,627)
26								
27	Pro Forma Adjustments			6,713,551	-	(6,713,551)	0.21	(1,409,846)
28								
29	Total Test Year Tax Depreciation			<u>160,384,056</u>	<u>149,466,609</u>	<u>(10,917,447)</u>	<u>0.21</u>	<u>(2,292,664)</u>

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

Line No	Description	2026			Fiscal Year Ending 12/2026			
		Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Class Life ADR (Pre-1971)	38,598,418	-	-	1,055,825	1,055,825		N/A
2								
3								
4	ADR	376,808	0.000887215	334	752,113	751,779	0.21	157,874
5	ACRS	63,030,304	0.000054716	3,449	23,933,983	23,930,534	0.21	5,025,412
6	MACRS	3,049,155,400	0.057226160	174,491,453	120,795,026	(53,696,427)	0.21	(11,276,250)
7								
8	Total	<u>3,151,160,930</u>		<u>174,495,236</u>	<u>146,536,947</u>	<u>(27,958,290)</u>	<u>0.21</u>	<u>(6,092,964)</u>
9	12 Mo Allocation			1.0000	1.0000	1.0000		1.0000
10	Depreciation			174,495,236	146,536,947	(27,958,290)	0.21	(5,871,241)
11								
12	Pro Forma Adjustments			7,207,210	-	(7,207,210)	0.21	(1,513,514)
13								
14	Total Test Year Tax Depreciation			<u>181,702,446</u>	<u>146,536,947</u>	<u>(35,165,499)</u>	<u>0.21</u>	<u>(7,384,755)</u>

**PowerTax  
Depreciation Summary Report 7  
NiSource**

**OP CO's 2024-2029 Forecast  
Tax Year: 2025  
Tax Book: Federal  
Columbia Gas of Pennsylvania  
Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1953	\$12,877,371.88	\$0.00	\$12,877,371.88	\$12,877,371.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,877,371.88	\$12,877,371.88
V1954	\$2,029,873.23	\$0.00	\$2,029,873.23	\$2,029,873.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,029,873.23	\$2,029,873.23
V1955	\$4,692,939.76	\$0.00	\$4,692,939.76	\$4,692,939.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,692,939.76	\$4,692,939.76
V1956	\$2,900,881.08	\$0.00	\$2,900,881.08	\$2,900,881.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,900,881.08	\$2,900,881.08
V1957	\$3,728,610.93	\$0.00	\$3,728,610.93	\$3,728,610.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,728,610.93	\$3,728,610.93
V1958	\$4,307,067.33	\$0.00	\$4,307,067.33	\$4,307,067.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,307,067.33	\$4,307,067.33
V1959	\$3,941,493.42	\$0.00	\$3,941,493.42	\$3,941,493.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,941,493.42	\$3,941,493.42
V1960	\$4,011,407.82	\$0.00	\$4,011,407.82	\$4,011,407.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,011,407.82	\$4,011,407.82
V1961	\$4,345,863.02	\$0.00	\$0.00	\$4,345,863.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,345,863.02	\$4,345,863.02
V1962	\$4,014,634.77	\$0.00	\$0.00	\$4,014,634.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,014,634.77	\$4,014,634.77
V1963	\$4,899,892.81	\$0.00	\$0.00	\$4,899,892.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,899,892.81	\$4,899,892.81
V1964	\$5,147,671.43	\$0.00	\$0.00	\$5,147,671.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,147,671.43	\$5,147,671.43
V1965	\$4,286,616.79	\$0.00	\$0.00	\$4,286,616.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,286,616.79	\$4,286,616.79
V1966	\$5,781,172.17	\$0.00	\$0.00	\$5,781,172.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,781,172.17	\$5,781,172.17
V1967	\$5,835,779.54	\$0.00	\$0.00	\$5,835,779.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,835,779.54	\$5,835,779.54
V1968	\$5,350,492.43	\$0.00	\$0.00	\$5,350,492.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,350,492.43	\$5,350,492.43
V1969	\$3,989,469.29	\$0.00	\$0.00	\$3,989,469.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,989,469.29	\$3,989,469.29
V1970	\$3,105,679.78	\$0.00	\$0.00	\$3,105,679.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,105,679.78	\$3,105,679.78
V1971	\$9,434,564.80	\$0.00	\$44,735.72	\$9,447,223.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,434,564.80	\$9,447,223.64
V1972	\$5,775,199.74	\$0.00	(\$11,546.27)	\$5,790,010.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,775,199.74	\$5,790,010.32
V1973	\$4,866,019.98	\$0.00	\$13,423.00	\$4,866,019.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,866,019.98	\$4,866,019.98
V1974	\$6,670,943.99	\$0.00	\$0.00	\$6,670,943.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,670,943.99	\$6,670,943.99
V1975	\$6,249,239.78	\$0.00	\$5,598.74	\$6,248,100.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,249,239.78	\$6,248,100.80
V1976	\$5,570,313.67	\$0.00	\$91,085.06	\$5,497,197.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,570,313.67	\$5,497,197.27
V1977	\$9,828,321.03	\$0.00	\$54,037.80	\$9,775,016.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,828,321.03	\$9,775,016.50
V1978	\$10,299,560.20	\$0.00	\$148,528.65	\$10,151,031.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,299,560.20	\$10,151,031.55
V1979	\$13,288,569.13	\$0.00	\$80,393.06	\$13,324,841.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,288,569.13	\$13,324,841.03
V1980	\$12,344,452.59	\$0.00	(\$49,447.43)	\$12,429,197.17	\$334.31	\$0.00	\$0.00	\$0.00	\$0.00	\$12,344,452.59	\$12,429,531.48
V1981	\$10,994,937.04	\$0.00	\$10,994,937.04	\$10,974,012.68	\$767.64	\$0.00	\$0.00	\$0.00	\$0.00	\$10,994,937.04	\$10,974,780.32

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

Exhibit No. 107 Page No 3a  
Attachment 1  
Witness: J. Harding  
Page 2 of 5

**OP CO's 2024-2029 Forecast**  
**Tax Year: 2025**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1982	\$10,044,815.51	\$0.00	\$10,044,815.51	\$10,025,172.19	\$660.18	\$0.00	\$0.00	\$0.00	\$0.00	\$10,044,815.51	\$10,025,832.37
V1983	\$8,993,032.26	\$0.00	\$8,993,032.26	\$8,981,040.28	\$377.27	\$0.00	\$0.00	\$0.00	\$0.00	\$8,993,032.26	\$8,981,417.55
V1984	\$10,535,351.78	\$0.00	\$10,535,351.78	\$10,521,489.90	\$422.12	\$0.00	\$0.00	\$0.00	\$0.00	\$10,535,351.78	\$10,521,912.02
V1985	\$10,661,357.31	\$0.00	\$10,661,357.31	\$10,628,479.37	\$977.81	\$0.00	\$0.00	\$0.00	\$0.00	\$10,661,357.31	\$10,629,457.18
V1986	\$11,800,810.30	\$0.00	\$11,800,810.30	\$11,792,303.02	\$243.72	\$0.00	\$0.00	\$0.00	\$0.00	\$11,800,810.30	\$11,792,546.74
V1987	\$237,569.09	\$0.00	\$237,569.09	\$226,564.07	\$316.73	\$0.00	\$0.00	\$0.00	\$0.00	\$237,569.09	\$226,880.80
V1987 Q1	\$2,402,896.50	\$0.00	\$8,844.08	\$2,402,896.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,402,896.50	\$2,402,896.50
V1987 Q2	\$3,037,304.83	\$0.00	\$0.00	\$3,037,304.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,037,304.83	\$3,037,304.83
V1987 Q3	\$3,393,740.66	\$0.00	\$0.00	\$3,393,740.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,393,740.66	\$3,393,740.66
V1987 Q4	\$4,220,081.44	\$0.00	\$2,999.39	\$4,220,081.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,220,081.44	\$4,220,081.44
V1988	(\$419,736.79)	\$0.00	(\$419,736.79)	(\$430,446.25)	\$291.29	\$0.00	\$0.00	\$0.00	\$0.00	(\$419,736.79)	(\$430,154.96)
V1988 Q1	\$2,382,775.13	\$0.00	\$0.00	\$2,382,775.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,382,775.13	\$2,382,775.13
V1988 Q2	\$2,386,222.97	\$0.00	\$0.00	\$2,386,222.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,386,222.97	\$2,386,222.97
V1988 Q3	\$479,066.77	\$0.00	\$0.00	\$479,066.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$479,066.77	\$479,066.77
V1988 Q4	\$409,594.72	\$0.00	\$0.00	\$409,594.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$409,594.72	\$409,594.72
V1989	(\$316,824.99)	\$0.00	(\$316,824.99)	(\$353,972.31)	\$975.68	\$0.00	\$0.00	\$0.00	\$0.00	(\$316,824.99)	(\$352,996.63)
V1989 Q1	\$1,414,318.58	\$0.00	\$0.00	\$1,414,318.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,414,318.58	\$1,414,318.58
V1989 Q2	\$1,188,487.00	\$0.00	\$0.00	\$1,188,487.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,188,487.00	\$1,188,487.00
V1989 Q3	\$1,155,103.41	\$0.00	\$13,618.89	\$1,155,103.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,155,103.41	\$1,155,103.41
V1989 Q4	\$762,550.16	\$0.00	\$0.00	\$762,550.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$762,550.16	\$762,550.16
V1990	\$3,739,996.17	\$0.00	(\$345,467.06)	\$3,717,137.73	\$626.06	\$0.00	\$0.00	\$0.00	\$0.00	\$3,739,996.17	\$3,717,763.79
V1991	(\$308,260.90)	\$0.00	(\$308,260.90)	(\$331,866.98)	\$592.42	\$0.00	\$0.00	\$0.00	\$0.00	(\$308,260.90)	(\$331,274.56)
V1991 Q1	\$1,271,333.47	\$0.00	\$0.00	\$1,271,333.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,271,333.47	\$1,271,333.47
V1991 Q2	\$845,952.22	\$0.00	\$0.00	\$845,952.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$845,952.22	\$845,952.22
V1991 Q3	\$401,488.74	\$0.00	\$0.00	\$401,488.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$401,488.74	\$401,488.74
V1991 Q4	\$1,705,332.51	\$0.00	\$11,138.00	\$1,705,332.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,705,332.51	\$1,705,332.51
V1992	(\$332,127.20)	\$0.00	(\$332,127.20)	(\$366,608.80)	\$855.40	\$0.00	\$0.00	\$0.00	\$0.00	(\$332,127.20)	(\$365,753.40)
V1992 Q1	\$919,782.69	\$0.00	\$0.00	\$919,782.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$919,782.69	\$919,782.69
V1992 Q2	\$1,385,378.08	\$0.00	\$0.00	\$1,385,378.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,385,378.08	\$1,385,378.08

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**OP CO's 2024-2029 Forecast**  
**Tax Year: 2025**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1992 Q3	\$1,043,477.53	\$0.00	\$0.00	\$1,043,477.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,043,477.53	\$1,043,477.53
V1992 Q4	\$1,125,155.12	\$0.00	\$0.00	\$1,125,155.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,125,155.12	\$1,125,155.12
V1993	(\$404,066.58)	\$0.00	(\$404,066.58)	(\$438,215.26)	\$831.88	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,066.58)	(\$437,383.38)
V1993 Q1	\$929,609.40	\$0.00	\$0.00	\$929,609.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$929,609.40	\$929,609.40
V1993 Q2	\$1,253,739.65	\$0.00	\$0.00	\$1,253,739.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,253,739.65	\$1,253,739.65
V1993 Q3	\$1,205,683.06	\$0.00	\$0.00	\$1,205,683.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,205,683.06	\$1,205,683.06
V1993 Q4	\$1,165,593.26	\$0.00	\$1,507.00	\$1,165,593.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,165,593.26	\$1,165,593.26
V1994	(\$303,206.34)	\$0.00	(\$364,347.07)	(\$410,302.69)	\$4,257.04	\$0.00	\$0.00	\$0.00	\$0.00	(\$303,206.34)	(\$406,045.65)
V1994 Q1	\$1,807,858.38	\$0.00	\$0.00	\$1,807,858.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,807,858.38	\$1,807,858.38
V1994 Q2	\$1,173,943.50	\$0.00	\$0.00	\$1,173,943.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,173,943.50	\$1,173,943.50
V1994 Q3	\$1,283,167.58	\$0.00	\$0.00	\$1,283,167.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,283,167.58	\$1,283,167.58
V1994 Q4	\$1,655,049.73	\$0.00	\$0.00	\$1,655,049.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,655,049.73	\$1,655,049.73
V1995	(\$237,457.13)	\$0.00	(\$237,457.13)	(\$433,334.72)	\$4,617.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$237,457.13)	(\$428,717.20)
V1995 Q1	\$58.61	\$0.00	\$0.00	\$58.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58.61	\$58.61
V1995 Q2	\$1,342,430.98	\$0.00	\$0.00	\$1,342,430.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,342,430.98	\$1,342,430.98
V1995 Q3	\$650,424.02	\$0.00	\$0.00	\$650,424.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$650,424.02	\$650,424.02
V1995 Q4	\$2,771,590.77	\$0.00	\$0.00	\$2,771,590.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,771,590.77	\$2,771,590.77
V1996	\$5,609,803.06	\$0.00	(\$475,116.15)	\$5,562,147.70	\$3,807.11	\$0.00	\$0.00	\$0.00	\$0.00	\$5,609,803.06	\$5,565,954.81
V1997	(\$227,386.05)	\$0.00	(\$269,351.73)	(\$501,449.78)	\$7,312.24	\$0.00	\$0.00	\$0.00	\$0.00	(\$227,386.05)	(\$494,137.54)
V1997 Q1	\$785,747.33	\$0.00	\$0.00	\$785,747.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$785,747.33	\$785,747.33
V1997 Q2	\$1,037,795.83	\$0.00	\$0.00	\$1,037,795.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,037,795.83	\$1,037,795.83
V1997 Q3	\$1,628,505.53	\$0.00	\$0.00	\$1,628,505.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,628,505.53	\$1,628,505.53
V1997 Q4	\$2,405,422.96	\$0.00	\$0.00	\$2,405,422.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,405,422.96	\$2,405,422.96
V1998	(\$325,231.84)	\$0.00	(\$325,231.84)	(\$375,522.87)	\$6,943.68	\$0.00	\$0.00	\$0.00	\$0.00	(\$325,231.84)	(\$368,579.19)
V1998 Q1	\$2,501,585.63	\$0.00	\$0.00	\$2,501,585.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,501,585.63	\$2,501,585.63
V1998 Q2	\$1,883,988.40	\$0.00	\$0.00	\$1,883,988.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,883,988.40	\$1,883,988.40
V1998 Q3	\$946,690.33	\$0.00	\$0.00	\$946,690.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$946,690.33	\$946,690.33
V1998 Q4	\$1,078,346.93	\$0.00	\$0.00	\$1,078,346.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,078,346.93	\$1,078,346.93
V1999	\$6,470,246.00	\$0.00	(\$479,074.90)	\$6,390,615.18	\$4,577.66	\$0.00	\$0.00	\$0.00	\$0.00	\$6,470,246.00	\$6,395,192.84

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**OP CO's 2024-2029 Forecast  
Tax Year: 2025  
Tax Book: Federal  
Columbia Gas of Pennsylvania  
Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V2000	(\$658,705.40)	\$0.00	(\$636,303.71)	(\$645,388.91)	(\$915.91)	\$0.00	\$0.00	\$0.00	\$0.00	(\$658,705.40)	(\$646,304.82)
V2000 Q1	\$1,117,787.50	\$0.00	\$4,808.67	\$1,114,616.41	\$66.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1,117,787.50	\$1,114,683.25
V2000 Q2	\$1,046,482.51	\$0.00	\$3,000.00	\$1,044,504.16	\$41.70	\$0.00	\$0.00	\$0.00	\$0.00	\$1,046,482.51	\$1,044,545.86
V2000 Q3	\$2,322,044.85	\$0.00	\$61,418.26	\$2,281,542.49	\$853.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,322,044.85	\$2,282,396.20
V2000 Q4	\$2,222,347.32	\$0.00	\$0.00	\$2,222,347.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,222,347.32	\$2,222,347.32
V2001	\$7,414,836.23	\$0.00	\$117,139.68	\$7,387,070.47	\$1,422.75	\$0.00	\$0.00	\$0.00	\$0.00	\$7,414,836.23	\$7,388,493.22
V2001 30% Bonu:	(\$363,387.58)	\$0.00	(\$501,602.59)	(\$393,963.23)	\$1,977.63	\$0.00	\$0.00	\$0.00	\$0.00	(\$363,387.58)	(\$391,985.60)
V2002	\$3,267,471.07	\$0.00	\$2,600,640.55	\$1,958,964.33	\$51,250.35	\$0.00	\$0.00	\$0.00	\$0.00	\$3,267,471.07	\$2,010,214.68
V2002 30% Bonu:	\$3,691,776.05	\$0.00	(\$340,466.93)	\$3,724,329.31	(\$1,977.61)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,691,776.05	\$3,722,351.70
COR	\$38.00	\$0.00	\$38.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,997,290.70	\$38.00	\$0.00
V2003	\$523,404.48	\$0.00	\$96,180.84	\$499,139.21	\$1,837.68	\$0.00	\$0.00	\$0.00	\$0.00	\$523,404.48	\$500,976.89
V2003 30% Bonu:	(\$884,790.26)	\$0.00	\$0.00	(\$884,790.26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$884,790.26)	(\$884,790.26)
V2003 50% Bonu:	\$2,041,863.54	\$0.00	(\$169,582.29)	\$2,041,863.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,041,863.54	\$2,041,863.54
V2004	\$609,055.55	\$0.00	(\$168,889.95)	\$766,667.65	(\$9,410.95)	\$0.00	\$0.00	\$0.00	\$0.00	\$609,055.55	\$757,256.70
V2004 30%	\$829,559.11	\$0.00	\$0.00	\$829,559.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$829,559.11	\$829,559.11
V2004 50% Bonu:	\$4,732,170.30	\$0.00	(\$274,451.22)	\$4,732,170.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,732,170.30	\$4,732,170.30
V2005	\$4,005,905.68	\$0.00	\$291,682.47	\$3,886,459.09	\$7,186.58	\$0.00	\$0.00	\$0.00	\$0.00	\$4,005,905.68	\$3,893,645.67
V2005 50% Bonu:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2006	\$6,582,454.18	\$0.00	\$6,480,823.81	\$6,457,549.65	(\$22,684.25)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,582,454.18	\$6,434,865.40
V2007	\$12,221,610.96	\$0.00	\$12,175,045.36	\$12,670,132.62	(\$194,132.30)	\$0.00	\$0.00	\$0.00	\$0.00	\$12,221,610.96	\$12,476,000.32
V2008	(\$8,487,043.66)	\$0.00	(\$8,662,677.44)	(\$8,757,801.42)	\$63,011.90	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,487,043.66)	(\$8,694,789.52)
V2008 50%	\$26,563,251.02	\$0.00	\$26,540,047.65	\$27,070,338.98	(\$144,868.35)	\$0.00	\$0.00	\$0.00	\$0.00	\$26,563,251.02	\$26,925,470.63
V2009	\$3,185,755.66	\$0.00	\$2,950,909.27	\$2,749,971.38	\$21,544.50	\$0.00	\$0.00	\$0.00	\$0.00	\$3,185,755.66	\$2,771,515.88
V2009 50%	\$11,732,968.21	\$0.00	\$11,732,968.21	\$12,120,504.40	(\$86,127.75)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,732,968.21	\$12,034,376.65
V2010	\$465,960.03	\$0.00	\$694,731.68	\$901,608.24	(\$17,875.77)	\$0.00	\$0.00	\$0.00	\$0.00	\$465,960.03	\$883,732.47
V2010 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2010 50%	\$6,824,064.98	\$0.00	\$6,824,064.98	\$6,622,618.78	\$201,446.20	\$0.00	\$0.00	\$0.00	\$0.00	\$6,824,064.98	\$6,824,064.98
V2011	\$4,352,873.87	\$0.00	\$4,370,578.46	\$3,552,124.52	\$160,222.29	\$0.00	\$0.00	\$0.00	\$0.00	\$4,352,873.87	\$3,712,346.81
V2011 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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Witness: J. Harding  
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**OP CO's 2024-2029 Forecast**  
**Tax Year: 2025**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V2011 50%	\$236,816.57	\$0.00	\$236,816.57	\$168,139.77	\$10,566.77	\$0.00	\$0.00	\$0.00	\$0.00	\$236,816.57	\$178,706.54
V2012	\$61,637.14	\$0.00	\$40,617.21	(\$1,882.91)	\$450.95	\$0.00	\$0.00	\$0.00	\$0.00	\$61,637.14	(\$1,431.96)
V2012 50%	\$42,416,966.38	\$0.00	\$42,409,369.17	\$28,226,367.44	\$1,891,881.97	\$0.00	\$0.00	\$0.00	\$0.00	\$42,416,966.38	\$30,118,249.41
V2013	\$1,629,084.42	\$0.00	\$1,212,334.17	\$487,999.75	\$42,497.11	\$0.00	\$0.00	\$0.00	\$0.00	\$1,629,084.42	\$530,496.86
V2013 50%	\$51,844,125.77	\$0.00	\$51,841,207.32	\$32,213,540.58	\$2,309,724.20	\$0.00	\$0.00	\$0.00	\$0.00	\$51,844,125.77	\$34,523,264.78
V2014	\$1,612,164.10	\$0.00	\$1,364,594.04	\$715,131.06	\$40,966.48	\$0.00	\$0.00	\$0.00	\$0.00	\$1,612,164.10	\$756,097.54
V2014 50%	\$68,160,792.35	\$0.00	\$68,155,945.66	\$40,510,248.43	\$2,910,274.55	\$0.00	\$0.00	\$0.00	\$0.00	\$68,160,792.35	\$43,420,522.98
V2015	\$954,796.67	\$0.00	\$765,072.92	\$236,665.85	\$24,997.40	\$0.00	\$0.00	\$0.00	\$0.00	\$954,796.67	\$261,663.25
V2015 50%	\$57,294,542.59	\$0.00	\$55,430,256.63	\$32,290,504.49	\$2,382,385.22	\$0.00	\$0.00	\$0.00	\$0.00	\$57,294,542.59	\$34,672,889.71
V2016	\$641,558.25	\$0.00	\$548,386.59	\$144,694.10	\$17,071.61	\$0.00	\$0.00	\$0.00	\$0.00	\$641,558.25	\$161,765.71
V2016 50%	\$77,306,016.01	\$0.00	\$77,185,788.97	\$37,923,100.82	\$3,424,453.50	\$0.00	\$0.00	\$0.00	\$0.00	\$77,306,016.01	\$41,347,554.32
V2017	\$421,366.13	\$0.00	\$365,489.90	\$86,852.74	\$11,376.90	\$0.00	\$0.00	\$0.00	\$0.00	\$421,366.13	\$98,229.64
V2017 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2017 50%	\$70,336,729.63	\$0.00	\$70,329,466.94	\$31,806,890.51	\$3,082,718.74	\$0.00	\$0.00	\$0.00	\$0.00	\$70,336,729.63	\$34,889,609.25
V2018	\$179,398,547.15	\$0.00	\$178,887,271.61	\$70,799,255.84	\$8,047,128.15	\$0.00	\$0.00	\$0.00	\$0.00	\$179,398,547.15	\$78,846,383.99
V2019	\$250,758,601.01	\$0.00	\$249,371,021.89	\$87,288,731.95	\$11,637,206.55	\$0.00	\$0.00	\$0.00	\$0.00	\$250,758,601.01	\$98,925,938.50
V2020	\$248,378,746.07	\$0.00	\$248,260,692.52	\$77,461,634.87	\$12,819,074.92	\$0.00	\$0.00	\$0.00	\$0.00	\$248,378,746.07	\$90,280,709.79
V2021	\$277,438,603.33	\$0.00	\$275,852,570.63	\$79,016,782.08	\$14,382,885.94	\$0.00	\$0.00	\$0.00	\$0.00	\$277,438,603.33	\$93,399,668.02
V2022	\$303,526,090.62	\$0.00	\$302,114,561.56	\$59,600,859.31	\$19,389,217.56	\$0.00	\$0.00	\$0.00	\$0.00	\$303,526,090.62	\$78,990,076.87
V2023	\$344,276,462.97	\$0.00	\$343,921,535.82	\$41,780,041.15	\$25,816,053.31	\$0.00	\$0.00	\$0.00	\$0.00	\$344,276,462.97	\$67,596,094.46
V2024	\$346,458,244.28	\$0.00	\$346,447,593.07	\$16,262,446.60	\$31,618,214.12	\$0.00	\$0.00	\$0.00	\$0.00	\$346,458,244.28	\$47,880,660.72
V2025	\$0.00	\$323,789,590.00	\$323,789,590.00	\$0.00	\$15,320,441.40	\$0.00	\$0.00	\$0.00	\$0.00	\$323,789,590.00	\$15,320,441.40
<b>Total Tax Classes:</b>	<b>2,723,736,643.14</b>	<b>323,789,590.00</b>	<b>2,800,615,659.04</b>	<b>1,035,031,159.17</b>	<b>155,252,244.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,997,290.70</b>	<b>3,047,526,233.14</b>	<b>1,190,283,403.52</b>
<b>Company:</b>	<b>2,723,736,643.14</b>	<b>323,789,590.00</b>	<b>2,800,615,659.04</b>	<b>1,035,031,159.17</b>	<b>155,252,244.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,997,290.70</b>	<b>3,047,526,233.14</b>	<b>1,190,283,403.52</b>
<b>Tax Year:</b>	<b>2,723,736,643.14</b>	<b>323,789,590.00</b>	<b>2,800,615,659.04</b>	<b>1,035,031,159.17</b>	<b>155,252,244.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$6,997,290.70</b>	<b>3,047,526,233.14</b>	<b>1,190,283,403.52</b>

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2026**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1953	\$12,877,371.88	\$0.00	\$12,877,371.88	\$12,877,371.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,877,371.88	\$12,877,371.88
V1954	\$2,029,873.23	\$0.00	\$2,029,873.23	\$2,029,873.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,029,873.23	\$2,029,873.23
V1955	\$4,692,939.76	\$0.00	\$4,692,939.76	\$4,692,939.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,692,939.76	\$4,692,939.76
V1956	\$2,900,881.08	\$0.00	\$2,900,881.08	\$2,900,881.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,900,881.08	\$2,900,881.08
V1957	\$3,728,610.93	\$0.00	\$3,728,610.93	\$3,728,610.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,728,610.93	\$3,728,610.93
V1958	\$4,307,067.33	\$0.00	\$4,307,067.33	\$4,307,067.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,307,067.33	\$4,307,067.33
V1959	\$3,941,493.42	\$0.00	\$3,941,493.42	\$3,941,493.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,941,493.42	\$3,941,493.42
V1960	\$4,011,407.82	\$0.00	\$4,011,407.82	\$4,011,407.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,011,407.82	\$4,011,407.82
V1961	\$4,345,863.02	\$0.00	\$0.00	\$4,345,863.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,345,863.02	\$4,345,863.02
V1962	\$4,014,634.77	\$0.00	\$0.00	\$4,014,634.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,014,634.77	\$4,014,634.77
V1963	\$4,899,892.81	\$0.00	\$0.00	\$4,899,892.81	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,899,892.81	\$4,899,892.81
V1964	\$5,147,671.43	\$0.00	\$0.00	\$5,147,671.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,147,671.43	\$5,147,671.43
V1965	\$4,286,616.79	\$0.00	\$0.00	\$4,286,616.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,286,616.79	\$4,286,616.79
V1966	\$5,781,172.17	\$0.00	\$0.00	\$5,781,172.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,781,172.17	\$5,781,172.17
V1967	\$5,835,779.54	\$0.00	\$0.00	\$5,835,779.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,835,779.54	\$5,835,779.54
V1968	\$5,350,492.43	\$0.00	\$0.00	\$5,350,492.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,350,492.43	\$5,350,492.43
V1969	\$3,989,469.29	\$0.00	\$0.00	\$3,989,469.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,989,469.29	\$3,989,469.29
V1970	\$3,105,679.78	\$0.00	\$0.00	\$3,105,679.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,105,679.78	\$3,105,679.78
V1971	\$9,434,564.80	\$0.00	\$44,735.72	\$9,447,223.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,434,564.80	\$9,447,223.64
V1972	\$5,775,199.74	\$0.00	(\$11,546.27)	\$5,790,010.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,775,199.74	\$5,790,010.32
V1973	\$4,866,019.98	\$0.00	\$13,423.00	\$4,866,019.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,866,019.98	\$4,866,019.98
V1974	\$6,670,943.99	\$0.00	\$0.00	\$6,670,943.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,670,943.99	\$6,670,943.99
V1975	\$6,249,239.78	\$0.00	\$5,598.74	\$6,248,100.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,249,239.78	\$6,248,100.80
V1976	\$5,570,313.67	\$0.00	\$91,085.06	\$5,497,197.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,570,313.67	\$5,497,197.27
V1977	\$9,828,321.03	\$0.00	\$54,037.80	\$9,775,016.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,828,321.03	\$9,775,016.50
V1978	\$10,299,560.20	\$0.00	\$148,528.65	\$10,151,031.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,299,560.20	\$10,151,031.55
V1979	\$13,288,569.13	\$0.00	\$80,393.06	\$13,324,841.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,288,569.13	\$13,324,841.03
V1980	\$12,344,452.59	\$0.00	(\$49,447.43)	\$12,429,531.48	\$334.31	\$0.00	\$0.00	\$0.00	\$0.00	\$12,344,452.59	\$12,429,865.79
V1981	\$10,994,937.04	\$0.00	\$10,994,937.04	\$10,974,780.32	\$767.64	\$0.00	\$0.00	\$0.00	\$0.00	\$10,994,937.04	\$10,975,547.96

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2026**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1982	\$10,044,815.51	\$0.00	\$10,044,815.51	\$10,025,832.37	\$660.18	\$0.00	\$0.00	\$0.00	\$0.00	\$10,044,815.51	\$10,026,492.55
V1983	\$8,993,032.26	\$0.00	\$8,993,032.26	\$8,981,417.55	\$377.27	\$0.00	\$0.00	\$0.00	\$0.00	\$8,993,032.26	\$8,981,794.82
V1984	\$10,535,351.78	\$0.00	\$10,535,351.78	\$10,521,912.02	\$422.12	\$0.00	\$0.00	\$0.00	\$0.00	\$10,535,351.78	\$10,522,334.14
V1985	\$10,661,357.31	\$0.00	\$10,661,357.31	\$10,629,457.18	\$977.81	\$0.00	\$0.00	\$0.00	\$0.00	\$10,661,357.31	\$10,630,434.99
V1986	\$11,800,810.30	\$0.00	\$11,800,810.30	\$11,792,546.74	\$243.72	\$0.00	\$0.00	\$0.00	\$0.00	\$11,800,810.30	\$11,792,790.46
V1987	\$237,569.09	\$0.00	\$237,569.09	\$226,880.80	\$316.73	\$0.00	\$0.00	\$0.00	\$0.00	\$237,569.09	\$227,197.53
V1987 Q1	\$2,402,896.50	\$0.00	\$8,844.08	\$2,402,896.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,402,896.50	\$2,402,896.50
V1987 Q2	\$3,037,304.83	\$0.00	\$0.00	\$3,037,304.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,037,304.83	\$3,037,304.83
V1987 Q3	\$3,393,740.66	\$0.00	\$0.00	\$3,393,740.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,393,740.66	\$3,393,740.66
V1987 Q4	\$4,220,081.44	\$0.00	\$2,999.39	\$4,220,081.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,220,081.44	\$4,220,081.44
V1988	(\$419,736.79)	\$0.00	(\$419,736.79)	(\$430,154.96)	\$291.29	\$0.00	\$0.00	\$0.00	\$0.00	(\$419,736.79)	(\$429,863.67)
V1988 Q1	\$2,382,775.13	\$0.00	\$0.00	\$2,382,775.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,382,775.13	\$2,382,775.13
V1988 Q2	\$2,386,222.97	\$0.00	\$0.00	\$2,386,222.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,386,222.97	\$2,386,222.97
V1988 Q3	\$479,066.77	\$0.00	\$0.00	\$479,066.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$479,066.77	\$479,066.77
V1988 Q4	\$409,594.72	\$0.00	\$0.00	\$409,594.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$409,594.72	\$409,594.72
V1989	(\$316,824.99)	\$0.00	(\$316,824.99)	(\$352,996.63)	\$975.68	\$0.00	\$0.00	\$0.00	\$0.00	(\$316,824.99)	(\$352,020.95)
V1989 Q1	\$1,414,318.58	\$0.00	\$0.00	\$1,414,318.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,414,318.58	\$1,414,318.58
V1989 Q2	\$1,188,487.00	\$0.00	\$0.00	\$1,188,487.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,188,487.00	\$1,188,487.00
V1989 Q3	\$1,155,103.41	\$0.00	\$13,618.89	\$1,155,103.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,155,103.41	\$1,155,103.41
V1989 Q4	\$762,550.16	\$0.00	\$0.00	\$762,550.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$762,550.16	\$762,550.16
V1990	\$3,739,996.17	\$0.00	(\$345,467.06)	\$3,717,763.79	\$626.06	\$0.00	\$0.00	\$0.00	\$0.00	\$3,739,996.17	\$3,718,389.85
V1991	(\$308,260.90)	\$0.00	(\$308,260.90)	(\$331,274.56)	\$592.42	\$0.00	\$0.00	\$0.00	\$0.00	(\$308,260.90)	(\$330,682.14)
V1991 Q1	\$1,271,333.47	\$0.00	\$0.00	\$1,271,333.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,271,333.47	\$1,271,333.47
V1991 Q2	\$845,952.22	\$0.00	\$0.00	\$845,952.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$845,952.22	\$845,952.22
V1991 Q3	\$401,488.74	\$0.00	\$0.00	\$401,488.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$401,488.74	\$401,488.74
V1991 Q4	\$1,705,332.51	\$0.00	\$11,138.00	\$1,705,332.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,705,332.51	\$1,705,332.51
V1992	(\$332,127.20)	\$0.00	(\$332,127.20)	(\$365,753.40)	\$855.40	\$0.00	\$0.00	\$0.00	\$0.00	(\$332,127.20)	(\$364,898.00)
V1992 Q1	\$919,782.69	\$0.00	\$0.00	\$919,782.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$919,782.69	\$919,782.69
V1992 Q2	\$1,385,378.08	\$0.00	\$0.00	\$1,385,378.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,385,378.08	\$1,385,378.08

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2026**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V1992 Q3	\$1,043,477.53	\$0.00	\$0.00	\$1,043,477.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,043,477.53	\$1,043,477.53
V1992 Q4	\$1,125,155.12	\$0.00	\$0.00	\$1,125,155.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,125,155.12	\$1,125,155.12
V1993	(\$404,066.58)	\$0.00	(\$404,066.58)	(\$437,383.38)	\$831.88	\$0.00	\$0.00	\$0.00	\$0.00	(\$404,066.58)	(\$436,551.50)
V1993 Q1	\$929,609.40	\$0.00	\$0.00	\$929,609.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$929,609.40	\$929,609.40
V1993 Q2	\$1,253,739.65	\$0.00	\$0.00	\$1,253,739.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,253,739.65	\$1,253,739.65
V1993 Q3	\$1,205,683.06	\$0.00	\$0.00	\$1,205,683.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,205,683.06	\$1,205,683.06
V1993 Q4	\$1,165,593.26	\$0.00	\$1,507.00	\$1,165,593.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,165,593.26	\$1,165,593.26
V1994	(\$303,206.34)	\$0.00	(\$366,372.69)	(\$406,045.65)	\$4,257.13	\$0.00	\$0.00	\$0.00	\$0.00	(\$303,206.34)	(\$401,788.52)
V1994 Q1	\$1,807,858.38	\$0.00	\$0.00	\$1,807,858.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,807,858.38	\$1,807,858.38
V1994 Q2	\$1,173,943.50	\$0.00	\$0.00	\$1,173,943.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,173,943.50	\$1,173,943.50
V1994 Q3	\$1,283,167.58	\$0.00	\$0.00	\$1,283,167.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,283,167.58	\$1,283,167.58
V1994 Q4	\$1,655,049.73	\$0.00	\$0.00	\$1,655,049.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,655,049.73	\$1,655,049.73
V1995	(\$237,457.13)	\$0.00	(\$237,457.13)	(\$428,717.20)	\$4,617.51	\$0.00	\$0.00	\$0.00	\$0.00	(\$237,457.13)	(\$424,099.68)
V1995 Q1	\$58.61	\$0.00	\$0.00	\$58.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58.61	\$58.61
V1995 Q2	\$1,342,430.98	\$0.00	\$0.00	\$1,342,430.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,342,430.98	\$1,342,430.98
V1995 Q3	\$650,424.02	\$0.00	\$0.00	\$650,424.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$650,424.02	\$650,424.02
V1995 Q4	\$2,771,590.77	\$0.00	\$0.00	\$2,771,590.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,771,590.77	\$2,771,590.77
V1996	\$5,609,803.06	\$0.00	(\$478,685.77)	\$5,565,954.81	\$3,807.26	\$0.00	\$0.00	\$0.00	\$0.00	\$5,609,803.06	\$5,569,762.07
V1997	(\$227,386.05)	\$0.00	(\$270,895.16)	(\$494,137.54)	\$7,312.21	\$0.00	\$0.00	\$0.00	\$0.00	(\$227,386.05)	(\$486,825.33)
V1997 Q1	\$785,747.33	\$0.00	\$0.00	\$785,747.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$785,747.33	\$785,747.33
V1997 Q2	\$1,037,795.83	\$0.00	\$0.00	\$1,037,795.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,037,795.83	\$1,037,795.83
V1997 Q3	\$1,628,505.53	\$0.00	\$0.00	\$1,628,505.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,628,505.53	\$1,628,505.53
V1997 Q4	\$2,405,422.96	\$0.00	\$0.00	\$2,405,422.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,405,422.96	\$2,405,422.96
V1998	(\$325,231.84)	\$0.00	(\$325,231.84)	(\$368,579.19)	\$6,943.73	\$0.00	\$0.00	\$0.00	\$0.00	(\$325,231.84)	(\$361,635.46)
V1998 Q1	\$2,501,585.63	\$0.00	\$0.00	\$2,501,585.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,501,585.63	\$2,501,585.63
V1998 Q2	\$1,883,988.40	\$0.00	\$0.00	\$1,883,988.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,883,988.40	\$1,883,988.40
V1998 Q3	\$946,690.33	\$0.00	\$0.00	\$946,690.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$946,690.33	\$946,690.33
V1998 Q4	\$1,078,346.93	\$0.00	\$0.00	\$1,078,346.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,078,346.93	\$1,078,346.93
V1999	\$6,470,246.00	\$0.00	(\$483,110.69)	\$6,395,192.84	\$4,578.18	\$0.00	\$0.00	\$0.00	\$0.00	\$6,470,246.00	\$6,399,771.02

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2026**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V2000	(\$658,705.40)	\$0.00	(\$635,387.80)	(\$646,304.82)	(\$915.78)	\$0.00	\$0.00	\$0.00	\$0.00	(\$658,705.40)	(\$647,220.60)
V2000 Q1	\$1,117,787.50	\$0.00	\$4,808.67	\$1,114,683.25	\$66.84	\$0.00	\$0.00	\$0.00	\$0.00	\$1,117,787.50	\$1,114,750.09
V2000 Q2	\$1,046,482.51	\$0.00	\$3,000.00	\$1,044,545.86	\$41.70	\$0.00	\$0.00	\$0.00	\$0.00	\$1,046,482.51	\$1,044,587.56
V2000 Q3	\$2,322,044.85	\$0.00	\$61,418.26	\$2,282,396.20	\$853.71	\$0.00	\$0.00	\$0.00	\$0.00	\$2,322,044.85	\$2,283,249.91
V2000 Q4	\$2,222,347.32	\$0.00	\$0.00	\$2,222,347.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,222,347.32	\$2,222,347.32
V2001	\$7,414,836.23	\$0.00	\$115,891.84	\$7,388,493.22	\$1,422.88	\$0.00	\$0.00	\$0.00	\$0.00	\$7,414,836.23	\$7,389,916.10
V2001 30% Bonu:	(\$363,387.58)	\$0.00	(\$503,580.22)	(\$391,985.60)	\$1,977.84	\$0.00	\$0.00	\$0.00	\$0.00	(\$363,387.58)	(\$390,007.76)
V2002	\$3,267,471.07	\$0.00	\$2,589,209.46	\$2,010,214.68	\$51,250.48	\$0.00	\$0.00	\$0.00	\$0.00	\$3,267,471.07	\$2,061,465.16
V2002 30% Bonu:	\$3,691,776.05	\$0.00	(\$338,489.32)	\$3,722,351.70	(\$1,977.63)	\$0.00	\$0.00	\$0.00	\$0.00	\$3,691,776.05	\$3,720,374.07
COR	\$38.00	\$0.00	\$38.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,207,209.70	\$38.00	\$0.00
V2003	\$523,404.48	\$0.00	\$96,297.73	\$500,976.89	\$1,838.09	\$0.00	\$0.00	\$0.00	\$0.00	\$523,404.48	\$502,814.98
V2003 30% Bonu:	(\$884,790.26)	\$0.00	\$0.00	(\$884,790.26)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$884,790.26)	(\$884,790.26)
V2003 50% Bonu:	\$2,041,863.54	\$0.00	(\$169,582.29)	\$2,041,863.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,041,863.54	\$2,041,863.54
V2004	\$609,055.55	\$0.00	(\$161,298.71)	\$757,256.70	(\$9,411.41)	\$0.00	\$0.00	\$0.00	\$0.00	\$609,055.55	\$747,845.29
V2004 30%	\$829,559.11	\$0.00	\$0.00	\$829,559.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$829,559.11	\$829,559.11
V2004 50% Bonu:	\$4,732,170.30	\$0.00	(\$274,451.22)	\$4,732,170.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,732,170.30	\$4,732,170.30
V2005	\$4,005,905.68	\$0.00	\$204,794.06	\$3,893,645.67	\$6,220.74	\$0.00	\$0.00	\$0.00	\$0.00	\$4,005,905.68	\$3,899,866.41
V2005 50% Bonu:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2006	\$6,582,454.18	\$0.00	\$6,472,405.58	\$6,434,865.40	(\$7,242.88)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,582,454.18	\$6,427,622.52
V2007	\$12,221,610.96	\$0.00	\$12,172,847.70	\$12,476,000.32	(\$194,088.34)	\$0.00	\$0.00	\$0.00	\$0.00	\$12,221,610.96	\$12,281,911.98
V2008	(\$8,487,043.66)	\$0.00	(\$8,670,825.55)	(\$8,694,789.52)	\$10,001.08	\$0.00	\$0.00	\$0.00	\$0.00	(\$8,487,043.66)	(\$8,684,788.44)
V2008 50%	\$26,563,251.02	\$0.00	\$26,540,047.65	\$26,925,470.63	(\$144,900.82)	\$0.00	\$0.00	\$0.00	\$0.00	\$26,563,251.02	\$26,780,569.81
V2009	\$3,185,755.66	\$0.00	\$2,935,719.96	\$2,771,515.88	\$16,936.44	\$0.00	\$0.00	\$0.00	\$0.00	\$3,185,755.66	\$2,788,452.32
V2009 50%	\$11,732,968.21	\$0.00	\$11,732,968.21	\$12,034,376.65	(\$86,108.45)	\$0.00	\$0.00	\$0.00	\$0.00	\$11,732,968.21	\$11,948,268.20
V2010	\$465,960.03	\$0.00	\$710,155.93	\$883,732.47	(\$31,364.90)	\$0.00	\$0.00	\$0.00	\$0.00	\$465,960.03	\$852,367.57
V2010 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2010 50%	\$6,824,064.98	\$0.00	\$6,824,064.98	\$6,824,064.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,824,064.98	\$6,824,064.98
V2011	\$4,352,873.87	\$0.00	\$4,371,882.36	\$3,712,346.81	\$149,113.10	\$0.00	\$0.00	\$0.00	\$0.00	\$4,352,873.87	\$3,861,459.91
V2011 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**PowerTax**  
**Depreciation Summary Report 7**  
**NISource**

**Tax Year: 2026**  
**Tax Book: Federal**  
**Columbia Gas of Pennsylvania**  
**Grouped By: Total Tax Classes**

<b>Vintage</b>	<b>Beginning Asset Balance</b>	<b>Additions/Retirements</b>	<b>Depreciable Base</b>	<b>Beginning Reserve</b>	<b>Depreciation</b>	<b>Capitalized Depreciation</b>	<b>Gain/(Loss)</b>	<b>Salvage</b>	<b>Cost of Removal</b>	<b>Ending Asset Balance</b>	<b>Ending Reserve</b>
V2011 50%	\$236,816.57	\$0.00	\$236,816.57	\$178,706.54	\$10,564.40	\$0.00	\$0.00	\$0.00	\$0.00	\$236,816.57	\$189,270.94
V2012	\$61,637.14	\$0.00	\$38,934.82	(\$1,431.96)	\$450.86	\$0.00	\$0.00	\$0.00	\$0.00	\$61,637.14	(\$981.10)
V2012 50%	\$42,416,966.38	\$0.00	\$42,409,369.17	\$30,118,249.41	\$1,892,306.06	\$0.00	\$0.00	\$0.00	\$0.00	\$42,416,966.38	\$32,010,555.47
V2013	\$1,629,084.42	\$0.00	\$1,175,968.86	\$530,496.86	\$42,498.91	\$0.00	\$0.00	\$0.00	\$0.00	\$1,629,084.42	\$572,995.77
V2013 50%	\$51,844,125.77	\$0.00	\$51,841,207.32	\$34,523,264.78	\$2,309,206.56	\$0.00	\$0.00	\$0.00	\$0.00	\$51,844,125.77	\$36,832,471.34
V2014	\$1,612,164.10	\$0.00	\$1,341,182.58	\$756,097.54	\$40,974.88	\$0.00	\$0.00	\$0.00	\$0.00	\$1,612,164.10	\$797,072.42
V2014 50%	\$68,160,792.35	\$0.00	\$68,155,945.66	\$43,420,522.98	\$2,910,926.93	\$0.00	\$0.00	\$0.00	\$0.00	\$68,160,792.35	\$46,331,449.91
V2015	\$954,796.67	\$0.00	\$745,012.81	\$261,663.25	\$24,987.86	\$0.00	\$0.00	\$0.00	\$0.00	\$954,796.67	\$286,651.11
V2015 50%	\$57,294,542.59	\$0.00	\$55,430,256.63	\$34,672,889.71	\$2,381,851.69	\$0.00	\$0.00	\$0.00	\$0.00	\$57,294,542.59	\$37,054,741.40
V2016	\$641,558.25	\$0.00	\$537,374.77	\$161,765.71	\$17,075.45	\$0.00	\$0.00	\$0.00	\$0.00	\$641,558.25	\$178,841.16
V2016 50%	\$77,306,016.01	\$0.00	\$77,185,788.97	\$41,347,554.32	\$3,425,221.02	\$0.00	\$0.00	\$0.00	\$0.00	\$77,306,016.01	\$44,772,775.34
V2017	\$421,366.13	\$0.00	\$358,078.29	\$98,229.64	\$11,375.92	\$0.00	\$0.00	\$0.00	\$0.00	\$421,366.13	\$109,605.56
V2017 100%	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
V2017 50%	\$70,336,729.63	\$0.00	\$70,329,466.94	\$34,889,609.25	\$3,082,027.88	\$0.00	\$0.00	\$0.00	\$0.00	\$70,336,729.63	\$37,971,637.13
V2018	\$179,398,547.15	\$0.00	\$178,831,567.65	\$78,846,383.99	\$7,941,192.26	\$0.00	\$0.00	\$0.00	\$0.00	\$179,398,547.15	\$86,787,576.25
V2019	\$250,758,601.01	\$0.00	\$249,114,737.98	\$98,925,938.50	\$10,785,776.03	\$0.00	\$0.00	\$0.00	\$0.00	\$250,758,601.01	\$109,711,714.53
V2020	\$248,378,746.07	\$0.00	\$248,248,755.30	\$90,280,709.79	\$11,853,494.03	\$0.00	\$0.00	\$0.00	\$0.00	\$248,378,746.07	\$102,134,203.82
V2021	\$277,438,603.33	\$0.00	\$275,447,940.77	\$93,399,668.02	\$13,327,972.51	\$0.00	\$0.00	\$0.00	\$0.00	\$277,438,603.33	\$106,727,640.53
V2022	\$303,526,090.62	\$0.00	\$301,707,904.79	\$78,990,076.87	\$16,230,867.66	\$0.00	\$0.00	\$0.00	\$0.00	\$303,526,090.62	\$95,220,944.53
V2023	\$344,276,462.97	\$0.00	\$343,676,732.90	\$67,596,094.46	\$22,222,241.47	\$0.00	\$0.00	\$0.00	\$0.00	\$344,276,462.97	\$89,818,335.93
V2024	\$346,458,244.28	\$0.00	\$346,432,491.13	\$47,880,660.72	\$29,881,413.42	\$0.00	\$0.00	\$0.00	\$0.00	\$346,458,244.28	\$77,762,074.14
V2025	\$323,789,590.00	\$0.00	\$323,789,590.00	\$15,320,441.40	\$29,799,930.30	\$0.00	\$0.00	\$0.00	\$0.00	\$323,789,590.00	\$45,120,371.70
V2026	\$0.00	\$352,050,901.00	\$352,050,901.00	\$0.00	\$16,499,379.09	\$0.00	\$0.00	\$0.00	\$0.00	\$352,050,901.00	\$16,499,379.09
<b>Total Tax Classes:</b>	<b>\$3,047,526,233.14</b>	<b>\$352,050,901.00</b>	<b>\$3,151,052,157.82</b>	<b>\$1,190,283,403.52</b>	<b>\$174,495,236.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,207,209.70</b>	<b>\$3,399,577,134.14</b>	<b>\$1,364,778,639.94</b>
<b>Company:</b>	<b>\$3,047,526,233.14</b>	<b>\$352,050,901.00</b>	<b>\$3,151,052,157.82</b>	<b>\$1,190,283,403.52</b>	<b>\$174,495,236.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,207,209.70</b>	<b>\$3,399,577,134.14</b>	<b>\$1,364,778,639.94</b>
<b>Tax Year:</b>	<b>\$3,047,526,233.14</b>	<b>\$352,050,901.00</b>	<b>\$3,151,052,157.82</b>	<b>\$1,190,283,403.52</b>	<b>\$174,495,236.41</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,207,209.70</b>	<b>\$3,399,577,134.14</b>	<b>\$1,364,778,639.94</b>

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

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

Response:

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



Line No.	Pro-Forma Tax Balance 01/31/26 (13)	Pro-Forma Tax Balance 02/28/26 (14)	Pro-Forma Tax Balance 03/31/26 (15)	Pro-Forma Tax Balance 04/30/26 (16)	Pro-Forma Tax Balance 05/31/26 (17)	Pro-Forma Tax Balance 06/30/26 (18)	Pro-Forma Tax Balance 07/31/26 (19)	Pro-Forma Tax Balance 08/31/26 (20)	Pro-Forma Tax Balance 09/30/26 (21)	Pro-Forma Tax Balance 10/31/26 (22)	Pro-Forma Tax Balance 11/30/26 (23)	Pro-Forma Tax Balance 12/31/26 (24)	Deferred Tax Activity 1/1/26-12/31/26 (25)	Pro-Forma Adjustments Proposed Rates (26)	Pro-Forma Tax Balance 12/31/26 (27)
1															
2	927,911	927,911	927,911	927,911	927,911	927,911	927,911	927,911	927,911	927,911	927,911	927,911	-	-	927,911
3	232,069	232,069	232,069	232,069	232,069	232,069	232,069	232,069	232,069	232,069	232,069	232,069	-	-	232,069
4	317,682	317,682	317,682	317,682	317,682	317,682	317,682	317,682	317,682	317,682	317,682	317,682	-	-	317,682
5	79,452	79,452	79,452	79,452	79,452	79,452	79,452	79,452	79,452	79,452	79,452	79,452	-	-	79,452
6	35,136,873	34,906,324	34,675,775	34,445,227	34,214,678	33,984,129	33,753,580	33,523,031	33,292,482	33,061,933	32,831,384	32,600,836	(2,766,587)	-	32,600,836
7	36,693,987	36,463,438	36,232,889	36,002,340	35,771,791	35,541,243	35,310,694	35,080,145	34,849,596	34,619,047	34,388,498	34,157,949	(2,766,587)	-	34,157,949
8															
9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14															
15	36,693,987	36,463,438	36,232,889	36,002,340	35,771,791	35,541,243	35,310,694	35,080,145	34,849,596	34,619,047	34,388,498	34,157,949	(2,766,587)	-	34,157,949
16															
17															
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21															
22															
23	(399,433,829)	(401,748,237)	(404,062,645)	(406,377,053)	(408,691,460)	(411,005,868)	(413,320,276)	(415,634,684)	(417,949,091)	(420,263,499)	(422,577,907)	(424,892,315)	(27,772,893)	15,212,142	(409,680,172)
24	(399,433,829)	(401,748,237)	(404,062,645)	(406,377,053)	(408,691,460)	(411,005,868)	(413,320,276)	(415,634,684)	(417,949,091)	(420,263,499)	(422,577,907)	(424,892,315)	(27,772,893)	15,212,142	(409,680,172)
25															
26															
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32															
33	(399,433,829)	(401,748,237)	(404,062,645)	(406,377,053)	(408,691,460)	(411,005,868)	(413,320,276)	(415,634,684)	(417,949,091)	(420,263,499)	(422,577,907)	(424,892,315)	(27,772,893)	15,212,142	(409,680,172)
34															
35															
36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
39															
40															
41															
42	(362,739,842)	(365,284,799)	(367,829,756)	(370,374,712)	(372,919,669)	(375,464,625)	(378,009,582)	(380,554,539)	(383,099,495)	(385,644,452)	(388,189,409)	(390,734,365)	(30,539,479)	15,212,142	(375,522,223)
43															
44															
45															
46	21,707,850	21,607,987	21,508,124	21,408,261	21,308,398	21,208,536	21,108,673	21,008,810	20,908,947	20,809,084	20,709,221	20,609,358	(1,198,355)	-	20,609,358
47	(152,762,464)	(152,455,511)	(152,148,558)	(151,841,604)	(151,534,651)	(151,227,697)	(150,920,744)	(150,613,790)	(150,306,837)	(149,999,883)	(149,692,930)	(149,385,977)	3,683,441	-	(149,385,977)
48	(131,054,614)	(130,847,524)	(130,640,433)	(130,433,343)	(130,226,252)	(130,019,162)	(129,812,071)	(129,604,981)	(129,397,890)	(129,190,799)	(128,983,709)	(128,776,618)	2,485,087	-	(128,776,618)
49															
50															
51															
52	1,410,817	1,395,966	1,381,116	1,366,265	1,351,414	1,336,564	1,321,713	1,306,862	1,292,011	1,277,161	1,262,310	1,247,459	(178,208)	-	1,247,459
53	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54															
55	(492,383,640)	(494,736,357)	(497,089,073)	(499,441,790)	(501,794,507)	(504,147,224)	(506,499,940)	(508,852,657)	(511,205,374)	(513,558,091)	(515,910,807)	(518,263,524)	(28,232,601)	15,212,142	(503,051,382)
	(495,351,571)	(497,689,437)	(500,027,303)	(502,365,169)	(504,703,035)	(507,040,901)	(509,378,767)	(511,716,633)	(514,054,499)	(516,392,365)	(518,730,231)	(521,068,097)			(505,855,955)

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

Line No	Description	Amount						
1	Deferred Taxes at 12/31/2024	\$ 493,013,705						
2								
3	Projected Deferred Taxes at 12/2025	\$ 521,068,097						
4								
5	Increase in Deferred Taxes	\$ 28,054,393						
6								
7								
8								
9			Per Regulatory Books				Per Reg. Sec. 1.167	
10	Balance Deferred Taxes		B^	C	=B*C	D	=(B*C)+D	Difference
11	Dec-24	493,013,705	-	365/365	-	493,013,705	493,013,705	-
12	Jan-25	495,351,571	2,337,866	335/365	2,145,713	493,013,705	495,159,417	(192,153)
13	Feb-25	497,689,437	2,337,866	304/365	1,947,154	495,159,417	497,106,572	(582,865)
14	Mar-25	500,027,303	2,337,866	273/365	1,748,596	497,106,572	498,855,167	(1,172,136)
15	Apr-25	502,365,169	2,337,866	243/365	1,556,443	498,855,167	500,411,610	(1,953,559)
16	May-25	504,703,035	2,337,866	212/365	1,357,884	500,411,610	501,769,493	(2,933,542)
17	Jun-25	507,040,901	2,337,866	182/365	1,165,730	501,769,494	502,935,224	(4,105,677)
18	Jul-25	509,378,767	2,337,866	151/365	967,172	502,935,225	503,902,396	(5,476,371)
19	Aug-25	511,716,633	2,337,866	120/365	768,613	503,902,397	504,671,009	(7,045,624)
20	Sep-25	514,054,499	2,337,866	92/365	589,270	504,671,010	505,260,280	(8,794,219)
21	Oct-25	516,392,365	2,337,866	61/365	390,712	505,260,281	505,650,992	(10,741,374)
22	Nov-25	518,730,231	2,337,866	31/365	198,558	505,650,992	505,849,550	(12,880,681)
23	Dec-25	521,068,097	2,337,866	1/365	6,405	505,849,551	505,855,955	(15,212,142)
24								
25	^28,054,393/12=2,337,866						505,855,955	Exh 107 pg 5

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

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

Response:

See Exhibit No. 107, Pages 7 and 7a.

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

Response:

See Exhibit No. 107, Pages 8 and 9.

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

Response:

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

The ownership of the stored gas and the off-system gas sales noted above have created certain tax liabilities in the state jurisdiction where the gas is located or the sale allocated. This, in turn, has created a decrease in taxable income apportioned to the Commonwealth of Pennsylvania for state income tax calculations. The overall impact on the company's state income tax effective rate is not material compared to the 7.49% Pennsylvania rate that is included in base rates.

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT  
AS OF NOVEMBER 30, 2025

Line No.	Vintage Year	J.D.C. 4%	1/	J.D.C. 10%	1/	J.D.C. 8%	1/	Amortizable Credit	Amortization
	(1)	(2)		(3)		(4)		(5)	
	\$	\$		\$		\$		\$	
1	1971	0		0		0		0	0
2	1972	0		0		0		0	0
3	1973	0		0		0		0	0
4	1974	8,290		0		0		8,290	5,292
5	1975	0		0		0		0	0
6	1976	0		0		0		0	0
7	1977	0		0		0		0	0
8	1978	0		0		0		0	0
9	1979	0		0		0		0	0
10	1980	0		195,122		0		195,122	34,968
11	1981	0		0		0		0	1,769
12	1982	0		25,362		0		25,362	43,452
13	1983	0		2,758		16,777		19,535	33,348
14	1984	0		0		0		0	1,423
15	1985	0		0		0		0	0
16	1986	0		346		0		346	4,484
17	Total	<u>8,290</u>		<u>223,588</u>		<u>16,777</u>		<u>248,655</u>	<u>124,736</u>

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT  
AS OF DECEMBER 31, 2026

Line No.	Vintage Year	J.D.C. 4% (2) \$	1/ (3) \$	J.D.C. 10% (3) \$	1/ (4) \$	J.D.C. 8% (4) \$	1/ (5) \$	Amortizable Credit	Amortization
1	1971	0		0		0		0	0
2	1972	0		0		0		0	0
3	1973	0		0		0		0	0
4	1974	2,557		0		0		2,557	5,292
5	1975	0		0		0		0	0
6	1976	0		0		0		0	0
7	1977	0		0		0		0	0
8	1978	0		0		0		0	0
9	1979	0		0		0		0	0
10	1980	0		157,240		0		157,240	34,968
11	1981	0		0		0		0	0
12	1982	0		0		0		0	21,741
13	1983	0		0		0		0	16,756
14	1984	0		0		0		0	0
15	1985	0		0		0		0	0
16	1986	0		0		0		0	0
17	Total	<u>2,557</u>		<u>157,240</u>		<u>0</u>		<u>159,797</u>	<u>78,757</u>

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

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS  
AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES  
FTY = FUTURE TEST YEAR TME 11/30/25, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2026**

Line No.	Description	Pro Forma At Proposed Test Year Base Rates (1) \$	FTY Adjustments @ Present Rates (2) \$	See note	FTY Test Year (3=1+2) \$	FPFTY Adjustments @ Present Rates (4) \$	FPFTY Test Year (5=3+4) \$	Adjustments (6) \$	FPFTY @ Proposed Rates (7=5+6) \$
1	Operating Revenues	911,015,395	6,484,106		917,499,501	1,508,332	919,007,833	110,496,797	1,029,504,630
2	Net Gas Purchased for Resale	(242,767,713)	(1,872,140)		(244,639,853)	(391,632)	(245,031,485)	0	(245,031,485)
3	Operation and Maintenance Expense	(225,664,396)	(1,462,930)		(227,127,325)	5,011,006	(222,116,320)	(1,487,426)	(223,603,746)
4	Depreciation & Amortization Expense	(129,516,479)	(11,792,172)		(141,308,651)	(13,547,194)	(154,855,845)	0	(154,855,845)
5	Taxes Other Than Income Taxes	(4,932,095)	330,058		(4,602,038)	101,205	(4,500,833)	0	(4,500,833)
6	Net Operating Income Before Income Taxes	308,134,712	(8,313,078)		299,821,634	(7,318,283)	292,503,351	109,009,371	401,512,722
7	Investment in Subsidiary Income	0	0		0	0	0	0	0
8	Non-Utility Income - Net	0	0		0	0	0	0	0
9	Interest Charges	0	0		0	0	0	0	0
10	Net Income Before Income Taxes	308,134,712	(8,313,078)		299,821,634	(7,318,283)	292,503,351	109,009,371	401,512,722
11	Less: Investment in Subsidiary Income	0	0		0	0	0	0	0
12	Net Income Before Income Taxes	308,134,712	(8,313,078)		299,821,634	(7,318,283)	292,503,351	109,009,371	401,512,722
13	Statutory Adjustments (Page 9, Line 30)	(218,276,506)	34,280,884		(183,995,622)	(39,219,528)	(223,215,150)	0	(223,215,150)
14	Deductible State Income Tax	(4,644,738)	(3,551,951)		(8,196,689)	3,584,087	(4,612,602)	(8,164,802)	(12,777,404)
15	Taxable Income	85,213,468	22,415,855		107,629,323	(42,953,724)	64,675,599	100,844,569	165,520,168
16	Federal Income Tax	17,894,828	4,707,330		22,602,158	(9,020,282)	13,581,876	21,177,359	34,759,235
17	Federal Net Operating Loss Carryforward	0	0		0	0	0	0	0
18	Deferred Federal Income Tax - Net	30,175,078	(8,866,559)		21,308,519	6,464,374	27,772,893	0	27,772,893
19	Tax Refund Amortization	-	0		-	0	0	0	0
20	Flow Back of Excess Deferred Income Taxes	(1,893,644)	(26,200)		(1,919,843)	(578,347)	(2,498,191)	0	(2,498,191)
21	Effect of CNIT Deferred Tax	(30,333)	30,333		0	0	0	0	0
22	Total Federal Income Tax	46,145,929	(4,155,095)		41,990,834	(3,134,256)	38,856,578	21,177,360	60,033,938
23	Amortization of Investment Tax Credits	(168,331)	43,595		(124,736)	45,979	(78,757)	0	(78,757)
24	Net Federal Income Tax Expense	45,977,598	(4,111,500)		41,866,098	(3,088,277)	38,777,821	21,177,360	59,955,181
25	State Income Tax Expense	4,789,181	3,407,508		8,196,689	(3,584,087)	4,612,602	8,164,802	12,777,404
26	Total Income Tax Expense	50,766,779	(703,992)		50,062,787	(6,672,364)	43,390,423	29,342,162	72,732,585
27	<b>NET INCOME</b>	<b>257,367,933</b>	<b>(7,609,086)</b>		<b>249,758,847</b>	<b>(645,919)</b>	<b>249,112,928</b>	<b>79,667,210</b>	<b>328,780,137</b>

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

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

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

**FTY = FUTURE TEST YEAR TME 11/30/25, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2026**

( ) Denotes Credit		1/ Pro Forma At FTY Test Year Base Rates	1/ Pro Forma At FPFTY Test Year Base Rates
Line No.	Description	\$	\$
1	<u>Flow Through Adjustments</u>		
2	Book/Tax Depreciation, Net	0	0
3	Book Depreciation- Net Salvage Amts	0	0
4	Property Removal Costs - ADR Property	0	0
5	Loss on Retirement - ACRS/MACRS Removal Costs	0	0
6	Interest on Debt 2/	(82,901,949)	(91,366,270)
7	Political Action Expenses (Sec. 162E)	0	0
8	Employee Business Expense Disallowance	302,787	330,313
9	Employee Stock Purchase Plan	50,885	50,885
10	NCS Allocation- Perm Taxes	0	0
11	Parking	21,792	21,792
12	AFUDC Equity	0	0
13	Penalties	-	-
14	Total Flow Through Adjustments	<u>(82,526,485)</u>	<u>(90,963,280)</u>
15	<u>Deferred Adjustments</u>		
16	Excess Tax Depreciation Over Book 3/	(10,917,447)	(35,165,499)
17	Repairs on Gas Pipeline	(92,462,406)	(95,267,133)
18	Bonus Depreciation	-	-
19	Sec 263A Mixed Service Costs	(1,466,537)	(1,819,238)
20	Avoided Cost Interest	-	-
21	Loss on Retirement - ACRS/MACRS Property Basis	802,192	-
22	Builder Incentives Capitalized	-	-
23	Stored Gas Losses	-	-
24	Contributions In Aid of Construction	2,575,061	-
25	Tax Inventory Adj	-	-
26	Capitalized Inventory	-	-
27	Customer Advances	-	-
28	Other	-	-
29	Total Deferred Adjustments	<u>(101,469,137)</u>	<u>(132,251,870)</u>
30	Total Statutory Adjustments	<u>(183,995,622)</u>	<u>(223,215,150)</u>

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

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

3/ See Exhibit No. 107, Page 3.

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

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

Response:

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

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

Response:

Please refer to Exhibit No.107, Pages 8, 9, 16 and 17, for a complete breakdown of the income tax calculation including deferred tax charges and credits.

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

Response:

Not applicable.

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

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

Response: For retired plant which was originally installed prior to 1971, the cost of removal has been used to make a reducing adjustment to the reserve for depreciation for tax reporting purposes under the mass asset accounting provisions of the Internal Revenue Code. For plant installed after vintage year 1970, cost of removal may be deducted as a current expense as allowed under the Asset Depreciation Range and the Accelerated Cost Recovery System (ACRS) regulations, including the modified ACRS prescribed by the Tax Reform Act of 1986. The income tax effect of the deductible removal costs has been flowed through for book purposes in accordance with the final opinion and order in Case R-832493.

61. Submit the corresponding data applicable to Pennsylvania Corporate Income Tax deferment.

a. Show the amounts of straight line tax depreciation and accelerated tax depreciation, the difference between which gave rise to the normalizing tax charged back to the test year operating statement.

b. Show normalization for both Federal and State Income Taxes.

c. Show tax rates used to calculate tax deferment amount.

Response: See Exhibit No. 107, Page 3. This response to Regulation 53.53 III A.52 details the deferred federal income tax and tax rate used to calculate the normalization of accelerated depreciation. State accelerated depreciation is not normalized.

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

62. Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows: For:

- a. Property installed prior to 1970.
- b. Property installed subsequent to 1969 (indicate increasing capacity additions and nonincreasing capacity additions).

Response:

- a. No tax deferrals have been booked, or included in the filing, for property installed prior to 1970.
- b. See Exhibit No. 107, Page 3. This response to Regulation 53.53 III A.52 details the tax and book depreciation on property installed subsequent to 1969.

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

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

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

Response: Columbia Gas of Pennsylvania, Inc. incurred a tax loss in tax year 2008, 2010, 2011, 2012, 2013 and 2017. The loss for federal purposes offset income from prior years as well as income from other subsidiaries. For state income purposes, see Exhibit No. 7, Page 23.

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

65. State whether the company eliminates any tax savings by the payment of actual interest on construction work in progress not in rate base claim.

If response is affirmative:

- a. Set forth amount of construction claimed in the tax savings reduction. Explain the basis for this amount.
- b. Explain the manner in which the debt portion of this construction is determined for purposes of the deferral calculation.
- c. State the interest rate used to calculate interest on this construction debt portion, and the manner in which it is derived.
- d. Provide details of calculation to determine tax savings reduction. State whether state taxes are increased to reflect the construction interest elimination.

Response: The company does not. The company capitalizes interest under section 263A of the Internal Revenue Code for tax purposes. This may result in more or less interest capitalized compared to the books. Deferred income taxes are required on ACRS basis differences and are accordingly booked.

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

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

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

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

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

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

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

Response:

DATA FOR 12-MONTH PERIOD ENDING DECEMBER 31, 2026

Projected accounting entries for:

- a. Accelerated Depreciation Deferred

Dr. 41011000	Accumulated Deferred Income Taxes	\$7,384,755
Cr. 28205000	Deferred Federal Income Tax	\$7,384,755

- b. Amortization of Job Development Credits

Dr. 25500000	Deferred Investment Tax Credit	\$78,757
Cr. 41141000	Deferred Federal Income Tax	\$78,757

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

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

<u>Schedule No.</u>	<u>Description</u>
Exhibit No. 107, Pages 16 and 17	Calculation of Income Taxes
Exhibit No. 107, Pages 8 and 9	Reconciliation of Taxable Net Income Per Budget and Pro Forma

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

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

**FTY = FUTURE TEST YEAR TME 11/30/25, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2026**

Line No.	Description	Pro Forma	Pro Forma	Pro Forma	Pro Forma
		At Proposed Test Year Base Rates	At Forecasted FTY Base Rates	At Forecasted FPFTY Base Rates	At Forecasted Proposed Base Rates
		(1)	(2)	(3)	(4)
		\$	\$	\$	\$
1	Operating Income Before Income Taxes (Exh. 102, Sch.3, Pg 3)	308,134,712	299,821,634	292,503,351	401,512,722
2	Pennsylvania Corporate Net Income Tax Deductible (P17, L8)	<u>(4,644,738)</u>	<u>(8,196,689)</u>	<u>(4,612,602)</u>	<u>(12,777,404)</u>
3	<u>Statutory Adjustments</u>				
4	<u>Flow-Through Adjustments</u>				
5	Interest on Debt (1)	(75,096,934)	(82,901,949)	(91,366,270)	(91,366,270)
6	Employee Business Expense Disallowance	577,303	302,787	330,313	330,313
7	AFUDC Equity	0	0	0	-
8	Employee Stock Purchase Plan	60,247	50,885	50,885	50,885
9	NCS Allocation- Perm Taxes	0	0	0	-
10	Parking	20,889	21,792	21,792	21,792
11	Stock Excess	<u>(147,171)</u>	<u>0</u>	<u>0</u>	<u>-</u>
12	Total Flow Through Adjustments	(74,585,666)	(82,526,485)	(90,963,280)	(90,963,280)
13	<u>Deferred Adjustments</u>				
14	Excess Tax Depreciation Over Book	(23,697,497)	(10,917,447)	(35,165,499)	(35,165,499)
15	Repairs on Gas Pipeline	(88,254,221)	(92,462,406)	(95,267,133)	(95,267,133)
16	Bonus Depreciation	0	-	-	-
17	Sec 263A Mixed Service Costs	(2,006,134)	(1,466,537)	(1,819,238)	(1,819,238)
18	Avoided Cost Interest	(1,511,845)	-	-	-
19	Loss on Retirement - ACRS/MACRS Property Basis	(25,595,201)	802,192	-	-
20	Builder Incentives Capitalized	0	-	-	-
21	Stored Gas Losses	0	-	-	-
22	Contributions In Aid of Construction	268,741	2,575,061	-	-
23	Tax Inventory Adj	0	-	-	-
24	Capitalized Inventory	(2,728,092)	-	-	-
25	Customer Advances	<u>(166,591)</u>	<u>-</u>	<u>-</u>	<u>-</u>
26	Total Deferred Adjustments	(143,690,840)	(101,469,137)	(132,251,870)	(132,251,870)
27	Taxable Income (Lines 1,2,12,26)	85,213,468	107,629,323	64,675,599	165,520,168
28	Federal Income Tax Payable @ 21%	17,894,828	22,602,158	13,581,876	34,759,235
29	Deferred Income Taxes (Line 26 @ 21%)	30,175,076	21,308,519	27,772,893	27,772,893
30	Tax Refund Amortization	0	0	0	0
31	Flow Back Of Excess Deferred Taxes	(1,893,644)	(1,919,843)	(2,498,191)	(2,498,191)
32	Effect of CNIT Deferred Tax on FIT (P17, Lines 9-12 @21%)	<u>(30,333)</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	Net Federal Income Tax Expense (Lines 28-32)	46,145,927	41,990,834	38,856,578	60,033,937
34	State Income Tax Expense (P17, L13)	<u>4,789,183</u>	<u>8,196,689</u>	<u>4,612,602</u>	<u>12,777,404</u>
35	Total Income Tax Expense	<u>50,935,110</u>	<u>50,187,523</u>	<u>43,469,180</u>	<u>72,811,341</u>

(1) Interest expense for rate purposes has been calculated as  $2.38\%$  weighted cost of short-term and long-term debt x original cost rate base of  $\$ 3,845,381,715 = 91,366,270$

**COLUMBIA GAS OF PENNSYLVANIA, INC.**

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

**FTY = FUTURE TEST YEAR TME 11/30/25, FPFTY = FULLY PROJECTED FUTURE TEST YEAR PERIOD ENDED DECEMBER 31, 2026**

Line No.	Description	Pro Forma At Proposed Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FPFTY Base Rates (3) \$	Pro Forma At Forecasted Proposed Base Rates (4) \$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>				
2	Operating Income Before Income Taxes (Page 16, Line 1)	308,134,712	299,821,634	292,503,351	401,512,722
3	Statutory Adjustments (Page 16, Lines 11 & 25)	(218,276,506)	(183,995,622)	(223,215,150)	(223,215,150)
4	Pennsylvania Bonus Depreciation Adj	<u>(24,086,452)</u>	<u>(13,239,161)</u>	<u>(7,704,734)</u>	<u>(7,704,734)</u>
5	CNIT Taxable Income	65,771,754	102,586,851	61,583,466	170,592,837
6	Net Operating Loss Deduction	11,063,419	0	0	0
7	PA Taxable Income	54,708,335	102,586,851	61,583,466	170,592,837
8	CNIT Payable at Base Rate of 8.49%/7.99%/7.49%	4,644,738	8,196,689	4,612,602	12,777,404
9	Deferred Tax On Net Operating Loss Deduction	0	0	0	0
10	Deferred Tax on Inventory Adj	0	-	0	0
11	Deferred Tax on Capitalized Inventory	136,132	0	0	0
12	Deferred Tax on Customer Advances	<u>8,313</u>	<u>0</u>	<u>0</u>	<u>0</u>
13	Pennsylvania Corporate Income Tax Expense	<u><u>4,789,183</u></u>	<u><u>8,196,689</u></u>	<u><u>4,612,602</u></u>	<u><u>12,777,404</u></u>

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

70. With respect to determination of income taxes, federal and state:
- a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.
  - b. Show income taxes for the annualized and normalized test year.
  - c. Show income tax effect of the rate increase requested.
  - d. Show income taxes for the normalized and annualized test year after application of the full rate increase.  
[It is imperative that continuity exists between the income tax calculations as recorded for the test year and the final income tax calculation under proposed rates. If the company has more than one accounting area, the additional separate worksheets must be provided in addition to those for total company.]

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

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

Response: Refer to Exhibit No. 107, Pages 7, 8, 9, 16 and 17.

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

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

Response: See Exhibit No.7, Page 33.

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.52 C

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

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

Response:

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

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

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

Response:

A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at November 30, 2025, the end of the future test year, at present rates and at December 31, 2026, the end of the fully projected future test year, at present rates and at proposed rates is found at Exhibit 102.

See the attached Exhibit No. 108, Page 3, for Columbia's adjusted rate base at November 30, 2025 and December 31, 2026. See Exhibit No. 8, Page 4, for Columbia's rate base per books from the last base rate case R-2024-3046519, which was a negotiated settlement.

Columbia Gas of Pennsylvania, Inc.  
Statement of Rate Base at Present Rates  
December 31, 2026

Line No.	Acct. No.	Description	Pro forma	Adjustments	Pro Forma	Adjustments	Pro Forma	Reference
			November 30, 2024	(2)	November 30, 2025	(4)	December 31, 2026	
			(1)	(2)	(3)	(4)	(5)	(6)
			\$	\$	\$	\$	\$	
1		<b>Property Plant and Equipment</b>						
2	101/106	Gas Plant in Service	4,346,857,816	436,529,280	4,783,387,096	436,492,629	5,219,879,725	Exh 108, Schedule 1
3	101	Gas Plant in Service - Leases	0		0	0	0	
4	107	Construction Work in Progress - In Service	0	0	0	0	0	Exh 108, Schedule 2
5	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	0	3,794,693	
6	108/111	Depreciation Reserve	(760,315,611)	(89,502,819)	(849,818,430)	(77,393,668)	(927,212,098)	Exh 108, Schedule 3
7	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	0	(163,467)	0	(163,467)	Exh 1, Schedule 1
8		Net Plant in Service	<u>3,590,173,431</u>	<u>347,026,461</u>	<u>3,937,199,892</u>	<u>359,098,961</u>	<u>4,296,298,853</u>	
9		<b>Working Capital</b>						
10	154	Materials and Supplies	910,617	6,575	917,192	30,868	948,060	Exh 108, Schedule 5
11	165	Prepayments	5,117,129	353,673	5,470,802	106,749	5,577,551	Exh 108, Schedule 6
12	164	Gas Storage Underground	34,245,989	6,143,930	40,389,919	10,028,951	50,418,870	Exh 108, Schedule 7
13		Cash Allowance	0	0	0	0	0	Exh 108, Schedule 4
14		Total Working Capital	<u>40,273,735</u>	<u>6,504,178</u>	<u>46,777,913</u>	<u>10,166,568</u>	<u>56,944,481</u>	
15		<b>Deferred Income Taxes</b>						
16	190	Income Taxes	40,525,734	(3,601,199)	36,924,536	(2,766,587)	34,157,949	Exh 108, Schedule 8
17	282	Depreciation	(373,583,759)	(23,535,663)	(397,119,422)	(12,560,751)	(409,680,172)	Exh 108, Schedule 8
18	254	Excess ADIT	(133,571,448)	2,309,743	(131,261,705)	2,485,087	(128,776,618)	Exh 108, Schedule 8
19	182	Regulatory Liability Excess ADIT (Before Gross Up)	1,618,727	(193,059)	1,425,668	(178,208)	1,247,459	Exh 108, Schedule 8
20		Total Deferred Income Taxes	<u>(465,010,745)</u>	<u>(25,020,178)</u>	<u>(490,030,923)</u>	<u>(13,020,459)</u>	<u>(503,051,382)</u>	
21								
22	235	<b>Customer Deposits</b>	(4,793,072)	(17,529)	(4,810,601)	(2,609)	(4,813,210)	Exh 108, Schedule 9
23		<b>Customer Advances for Construction</b>						
24	252/186	Cash Deposits	<u>2,012</u>	<u>962</u>	<u>2,973</u>	<u>0</u>	<u>2,973</u>	Exh 108, Schedule 10
25		<b>Total Rate Base</b>	<u>3,160,645,360</u>	<u>328,493,893</u>	<u>3,489,139,254</u>	<u>356,242,461</u>	<u>3,845,381,715</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.  
53.52 C

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

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

Response:

Please see Exhibit No. 108, Schedule No.3.

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

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

Response:

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

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

Response:

See Pa. B. Doc, No. 81-1842 filed November 27, 1981, changing the Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol. 11, No. 48, Saturday November 28, 1981, pp. 4157 - 4158).

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

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

Response:

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

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

Response:

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

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

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

Response:

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

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

Response:

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

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

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

Response:

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

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

Response:

There are no expected abrupt changes in monthly balances for the Fully Projected Future Test Year.

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

Response:

Columbia is not making a claim for fuel stock for the Fully Projected Future Test Year.

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

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

Response:

See Exhibit No. 108, Schedule No.8, for deferred taxes, Exhibit No. 108, Schedule No. 9, for customer deposits, and Exhibit No. 108, Schedule No. 10, for customer advances for construction.

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

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

Response:

The rate base claim at original cost as of December 31, 2026, is found above under Regulation 53.53 I.A.2 at Exhibit No. 108, Page 2.

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

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

Response: See Exhibit No. 108, Schedule No.4, for cash working capital (lead/lag), Exhibit No. 108, Schedule No.6, for prepayments working capital, Exhibit No. 108, Schedule No.7, for gas stored underground working capital.

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Description	Account No. (1)	Gas Plant in Service							Balance as of 1/31/2025 (8)=(5+6+7) \$
			Plant Beginning Balance 11/30/2024/ (2) \$	Additions (3) \$	Retirements (4) \$	Transfers (5) \$	Balance as of 12/31/2024 (6 = 2+3+4+5) \$	Additions (6) \$	Retirements (7) \$	
1	<b>Intangible Plant</b>									
2	Organization Costs	301.00	100,099	0	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	4,809,062	0	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	47,100,612	1,551,904	(575,231)	0	48,077,285	315,544	(333,152)	48,059,677
6	Intangible Plant, Miscellaneous Cloud	303.99	10,063,539	375,001	0	0	10,438,541	23,712	(856,730)	9,605,523
7	Land	350.10	23,882	0	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,294,840	0	0	0	3,294,840	0	0	3,294,840
10	Wells Construction	352.01	1,126,772	0	0	0	1,126,772	0	0	1,126,772
11	Wells Equipment	352.02	1,072,322	0	0	0	1,072,322	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	139,442	0	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	0	67,498	0	0	67,498
14	Lines	353.00	387,525	0	(1,728)	0	385,797	0	0	385,797
15	Compressor Station Equipment	354.00	947,638	0	0	0	947,638	0	0	947,638
16	Compressor Station Equipment - New	354.10	0	0	0	0	0	21,076	0	21,076
17	Measuring & Regulating Equipment	355.00	104,477	0	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>									
19	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	3,361,033	0	0	0	3,361,033	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	95,361	0	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	8,938,187	1,742,540	0	0	10,680,727	15,453	(155)	10,696,026
23	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	0	13	0	0	13
24	Rights of Way	374.50	3,233,314	0	0	0	3,233,314	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	6,557,326	645,139	(8,204)	0	7,194,261	36,750	(368)	7,230,643
28	Structures, Distribution Industrial M&R	375.60	85,565	0	0	0	85,565	0	0	85,565
29	Structures, Other Distribution System	375.70	51,096,866	182,880	(143)	0	51,279,603	0	0	51,279,603
30	Structures, Other Distribution System, Leased	375.71	5,353,586	163,308	0	0	5,516,894	0	0	5,516,894
31	Structures, Communication	375.80	16,515	0	0	0	16,515	0	0	16,515
32	<b>Mains:</b>									
33	Mains	376.00	2,892,690,825.25	77,201,387	(8,577,120)	1,006	2,961,316,099	11,038,025	(49,671)	2,972,304,453
34	Mains - CSL Replacements	376.08	23,515,480.90	0	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	59,735,561.23	0	(656,133.27)	(1,006)	59,078,422	0	(60,709)	59,017,713
36	Cast Iron	376.80	148,698.48	0	0	0	148,698	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	1,442,966	0	(550)	0	1,442,416	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	148,352,629	9,141,982	(98,121)	0	157,396,490	953,015	(9,530)	158,339,974
39	Measuring & Regulating Equipment Local Gas	378.30	406,189	0	(371)	0	405,818	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	120,061	0	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	(903)	0	0	0	(903)	0	0	(903)
42	Services	380.00	862,734,689	8,902,514	(1,623,316)	0	870,013,888	3,143,083	(31,431)	873,125,540
43	Meters	381.00	45,617,357	94,724	(1,558,076)	0	44,154,004	320,478	(3,205)	44,471,278
44	Auto Meter Reading Devices	381.10	26,290,014	29,984	0	0	26,319,998	56,555	(566)	26,375,987
45	Meter Installations	382.00	52,607,899	190,933	(26,334)	0	52,772,499	129,860	(1,299)	52,901,060
46	House Regulators	383.00	19,231,006	115,294	(3,300)	0	19,343,001	75,372	(754)	19,417,619
47	House Regulators Installations	384.00	3,484,788	0	0	0	3,484,788	1,634	(16)	3,486,406
48	Industrial M&R Equipment, Station Equipment	385.00	7,631,824	7,845	(26,386)	0	7,613,283	49,011	(490)	7,661,804
49	Industrial M&R Equipment, Large Volume	385.10	989,708	0	(5,577)	0	984,132	0	0	984,132
50	Other Equipment	387.10	19,450	0	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	117,248	0	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	119,609	0	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	554,949	0	0	0	554,949	0	0	554,949
54	Other Equipment, Telemetering	387.45	17,241,878	673,654	(37,003)	0	17,878,528	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	259,436	0	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	2,201,372	0	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>									
58	Structures, Communications	390.10	49,821	0	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	7,030,304	125,707	(12,929)	0	7,143,083	0	0	7,143,083
60	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	554,702	0	0	0	554,702	0	0	554,702
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	387,740	0	0	0	387,740	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	18,450	0	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	22,009,499	1,951,279	(127)	0	23,960,651	161,005	(1,610)	24,120,046
71	Tools, High Pressure Stopping	394.31	10,847	0	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	264,921	0	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	948,698	0	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	0
78	Communication Equipment, Telemetering	397.50	769,399	0	0	0	769,399	122,840	(1,228)	891,011
79	Miscellaneous Equipment	398.00	1,147,173	65,213	0	0	1,212,387	0	0	1,212,387
80	<b>Total Gas Plant in Service</b>		<b>4,346,857,816</b>	<b>103,161,289</b>	<b>(13,210,647)</b>	<b>0</b>	<b>4,436,808,458</b>	<b>16,463,412</b>	<b>(1,350,913)</b>	<b>4,451,920,957</b>

1/ Exhibit 8, Schedule 1.

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Description	Account No.	Additions (3)	Retirements (4)	Balance as of 2/28/2025 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 3/31/2025 (8)=(5+6+7)
		(1)	\$	\$	\$	\$	\$	\$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	449,740	(283,480)	48,225,936	412,185	(58,226)	48,579,895
6	Intangible Plant, Miscellaneous Cloud	303.99	27,647	0	9,633,169	30,974	(33,795)	9,630,349
7	Land	350.10	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
10	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
11	Wells Equipment	352.02	0	0	1,072,322	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
13	Other Leases	352.12	0	0	67,498	0	0	67,498
14	Lines	353.00	0	0	385,797	0	0	385,797
15	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
16	Compressor Station Equipment - New	354.10	18,219	0	39,295	28,092	0	67,387
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,033	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	11,548	(577)	10,706,996	18,188	(909)	10,724,275
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,314	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	30,667	(1,533)	7,259,777	47,518	(2,376)	7,304,920
28	Structures, Distribution Industrial M&R	375.60	0	0	85,565	0	0	85,565
29	Structures, Other Distribution System	375.70	3,500	0	51,283,103	7,725	0	51,290,828
30	Structures, Other Distribution System, Leased	375.71	3,500	0	5,520,394	7,725	0	5,528,119
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	<b>Mains:</b>							
33	Mains	376.00	9,068,094	(204,032)	2,981,168,515	14,266,383	(320,994)	2,995,113,904
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(249,373)	58,768,340	0	(392,326)	58,376,014
36	Cast Iron	376.80	0	0	148,698	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,416	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	783,921	(39,196)	159,084,699	1,314,408	(65,720)	160,333,386
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	405,818	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	2,629,038	(131,452)	875,623,126	4,072,264	(203,613)	879,491,777
43	Meters	381.00	269,561	(13,478)	44,727,360	417,211	(20,861)	45,123,711
44	Auto Meter Reading Devices	381.10	47,570	(2,378)	26,421,178	73,625	(3,681)	26,491,123
45	Meter Installations	382.00	102,721	(5,136)	52,998,645	160,398	(8,020)	53,151,024
46	House Regulators	383.00	56,862	(2,843)	19,471,638	89,427	(4,471)	19,556,594
47	House Regulators Installations	384.00	1,221	(61)	3,487,565	1,923	(96)	3,489,392
48	Industrial M&R Equipment, Station Equipment	385.00	41,070	(2,054)	7,700,820	63,600	(3,180)	7,761,240
49	Industrial M&R Equipment, Large Volume	385.10	0	0	984,132	0	0	984,132
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	554,949	0	0	554,949
54	Other Equipment, Telemetry	387.45	0	0	17,878,528	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	7,143,083	0	0	7,143,083
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	554,702	0	0	554,702
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	387,740	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	108,828	(5,441)	24,223,432	191,701	(9,585)	24,405,548
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	83,031	(4,152)	969,890	146,260	(7,313)	1,108,836
79	Miscellaneous Equipment	398.00	0	0	1,212,387	0	0	1,212,387
80	<b>Total Gas Plant in Service</b>		<b>13,736,736</b>	<b>(945,187)</b>	<b>4,464,712,506</b>	<b>21,349,607</b>	<b>(1,135,166)</b>	<b>4,484,926,947</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Description	Account No.	Balance as of			Balance as of		
			Additions (3)	Retirements (4)	4/30/2025 (5 = 2+3+4)	Additions (6)	Retirements (7)	5/31/2025 (8)=(5+6+7)
		(1)	\$	\$	\$	\$	\$	\$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	477,600	(785,738)	48,271,757	1,383,691	(179,722)	49,475,727
6	Intangible Plant, Miscellaneous Cloud	303.99	29,938	(27,585)	9,632,701	32,656	0	9,665,357
7	Land	350.10	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
10	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
11	Wells Equipment	352.02	0	0	1,072,322	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
13	Other Leases	352.12	0	0	67,498	0	0	67,498
14	Lines	353.00	0	0	385,797	0	0	385,797
15	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
16	Compressor Station Equipment - New	354.10	28,244	0	95,630	27,044	0	122,674
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,033	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	14,912	(895)	10,738,292	18,429	(1,290)	10,755,431
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,314	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Req Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	45,723	(2,743)	7,347,899	46,305	(3,241)	7,390,963
28	Structures, Distribution Industrial M&R	375.60	0	0	85,565	0	0	85,565
29	Structures, Other Distribution System	375.70	20,600	0	51,311,428	150,000	0	51,461,428
30	Structures, Other Distribution System, Leased	375.71	20,600	0	5,548,719	150,000	0	5,698,719
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	14,442,112	(389,937)	3,009,166,079	14,146,636	(445,619)	3,022,867,096
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(476,590)	57,899,425	0	(544,645)	57,354,779
36	Cast Iron	376.80	0	0	148,698	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,416	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	1,435,821	(86,149)	161,683,057	1,308,142	(91,570)	162,899,630
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	405,818	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	3,930,227	(235,814)	883,186,190	3,965,036	(277,553)	886,873,674
43	Meters	381.00	405,526	(24,332)	45,504,906	405,444	(28,381)	45,881,969
44	Auto Meter Reading Devices	381.10	71,563	(4,294)	26,558,392	71,549	(5,008)	26,624,933
45	Meter Installations	382.00	143,495	(8,610)	53,285,909	159,257	(11,148)	53,434,018
46	House Regulators	383.00	74,459	(4,468)	19,626,585	90,302	(6,321)	19,710,565
47	House Regulators Installations	384.00	1,576	(95)	3,490,874	1,948	(136)	3,492,686
48	Industrial M&R Equipment, Station Equipment	385.00	61,526	(3,692)	7,819,075	61,886	(4,332)	7,876,629
49	Industrial M&R Equipment, Large Volume	385.10	0	0	984,132	0	0	984,132
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	554,949	0	0	554,949
54	Other Equipment, Telemetry	387.45	0	0	17,878,528	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	7,143,083	0	0	7,143,083
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	554,702	0	0	554,702
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	387,740	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	212,241	(12,734)	24,605,055	212,735	(14,891)	24,802,899
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	161,930	(9,716)	1,261,051	162,308	(11,362)	1,411,997
79	Miscellaneous Equipment	398.00	0	0	1,212,387	0	0	1,212,387
80	<b>Total Gas Plant in Service</b>		<b>21,578,093</b>	<b>(2,073,390)</b>	<b>4,504,431,650</b>	<b>22,393,368</b>	<b>(1,625,220)</b>	<b>4,525,199,798</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Description	Account No.	Additions (3)	Retirements (4)	Balance as of 6/30/2025 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 7/31/2025 (8)=(5+6+7)
		(1)	\$	\$	\$	\$	\$	\$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	2,535,136	(412,456)	51,598,407	20,324,925	(174,547)	71,748,785
6	Intangible Plant, Miscellaneous Cloud	303.99	43,251	(34,683)	9,673,925	8,752,974	(154,863)	18,272,037
7	Land	350.10	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
10	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
11	Wells Equipment	352.02	0	0	1,072,322	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
13	Other Leases	352.12	0	0	67,498	0	0	67,498
14	Lines	353.00	0	0	385,797	0	0	385,797
15	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
16	Compressor Station Equipment - New	354.10	59,068	0	181,742	39,255	0	220,997
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,033	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	30,432	(2,130)	10,783,733	6,342	(381)	10,789,694
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,314	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Req Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	95,164	(6,661)	7,479,465	54,798	(3,288)	7,530,976
28	Structures, Distribution Industrial M&R	375.60	0	0	85,565	0	0	85,565
29	Structures, Other Distribution System	375.70	110,725	0	51,572,153	42,500	0	51,614,653
30	Structures, Other Distribution System, Leased	375.71	110,725	0	5,809,444	42,500	0	5,851,944
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	29,348,509	(924,478)	3,051,291,126	18,742,463	(506,046)	3,069,527,542
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,129,918)	56,224,862	0	(618,501)	55,606,360
36	Cast Iron	376.80	0	0	148,698	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,416	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	2,645,247	(185,167)	165,359,709	1,809,204	(108,552)	167,060,361
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	405,818	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	8,182,870	(572,801)	894,483,743	4,763,158	(285,789)	898,961,111
43	Meters	381.00	844,988	(59,149)	46,667,807	504,202	(30,252)	47,141,757
44	Auto Meter Reading Devices	381.10	149,115	(10,438)	26,763,610	88,977	(5,339)	26,847,248
45	Meter Installations	382.00	296,129	(20,729)	53,709,418	123,689	(7,421)	53,825,685
46	House Regulators	383.00	152,268	(10,659)	19,852,174	37,624	(2,257)	19,887,540
47	House Regulators Installations	384.00	3,217	(225)	3,495,678	670	(40)	3,496,308
48	Industrial M&R Equipment, Station Equipment	385.00	128,132	(8,969)	7,995,791	75,204	(4,512)	8,066,484
49	Industrial M&R Equipment, Large Volume	385.10	0	0	984,132	0	0	984,132
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	554,949	0	0	554,949
54	Other Equipment, Telemetry	387.45	0	0	17,878,528	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	7,143,083	0	0	7,143,083
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	554,702	0	0	554,702
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	387,740	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	369,142	(25,840)	25,146,200	225,022	(13,501)	25,357,721
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	281,639	(19,715)	1,673,921	171,682	(10,301)	1,835,302
79	Miscellaneous Equipment	398.00	0	0	1,212,387	0	0	1,212,387
80	<b>Total Gas Plant in Service</b>		<b>45,385,755</b>	<b>(3,424,018)</b>	<b>4,567,161,535</b>	<b>55,805,189</b>	<b>(1,925,592)</b>	<b>4,621,041,132</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Description	Account No.	Additions (3)	Retirements (4)	Balance as of 8/31/2025 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 9/30/2025 (8)=(5+6+7)
		(1)	\$	\$	\$	\$	\$	\$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	2,568,638	(596,357)	73,721,065	622,776	(251,613)	74,092,229
6	Intangible Plant, Miscellaneous Cloud	303.99	55,907	0	18,327,944	2,976,913	(26,459)	21,278,398
7	Land	350.10	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
10	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
11	Wells Equipment	352.02	0	0	1,072,322	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
13	Other Leases	352.12	0	0	67,498	0	0	67,498
14	Lines	353.00	0	0	385,797	0	0	385,797
15	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
16	Compressor Station Equipment - New	354.10	52,266	0	273,263	30,561	0	303,824
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,033	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	25,408	(1,779)	10,813,323	17,057	(1,706)	10,828,675
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,314	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	83,280	(5,830)	7,608,426	50,035	(5,003)	7,653,458
28	Structures, Distribution Industrial M&R	375.60	0	0	85,565	0	0	85,565
29	Structures, Other Distribution System	375.70	0	0	51,614,653	0	0	51,614,653
30	Structures, Other Distribution System, Leased	375.71	0	0	5,851,944	0	0	5,851,944
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	26,269,067	(827,476)	3,094,969,134	15,901,009	(715,545)	3,110,154,598
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,011,359)	54,595,001	0	(874,556)	53,720,446
36	Cast Iron	376.80	0	0	148,698	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,416	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	2,442,658	(170,986)	169,332,033	1,579,652	(157,965)	170,753,719
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	405,818	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	7,166,641	(501,665)	905,626,088	4,297,520	(429,752)	909,493,856
43	Meters	381.00	741,400	(51,898)	47,831,259	442,608	(44,261)	48,229,606
44	Auto Meter Reading Devices	381.10	130,835	(9,158)	26,968,925	78,107	(7,811)	27,039,222
45	Meter Installations	382.00	254,022	(17,782)	54,061,925	160,124	(16,012)	54,206,037
46	House Regulators	383.00	127,772	(8,944)	20,006,368	84,790	(8,479)	20,082,679
47	House Regulators Installations	384.00	2,686	(188)	3,498,806	1,803	(180)	3,500,429
48	Industrial M&R Equipment, Station Equipment	385.00	112,287	(7,860)	8,170,911	67,234	(6,723)	8,231,422
49	Industrial M&R Equipment, Large Volume	385.10	0	0	984,132	0	0	984,132
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	554,949	0	0	554,949
54	Other Equipment, Telemetering	387.45	0	0	17,878,528	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	7,143,083	0	0	7,143,083
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	554,702	0	0	554,702
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	387,740	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	355,314	(24,872)	25,688,163	247,610	(24,761)	25,911,012
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetering	397.50	271,089	(18,976)	2,087,415	188,916	(18,892)	2,257,439
79	Miscellaneous Equipment	398.00	0	0	1,212,387	0	0	1,212,387
80	<b>Total Gas Plant in Service</b>		<b>40,659,270</b>	<b>(3,255,129)</b>	<b>4,658,445,273</b>	<b>26,746,716</b>	<b>(2,589,719)</b>	<b>4,682,602,270</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Account Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of	Additions (6) \$	Retirements (7) \$	Balance as of
					10/31/2025 (5 = 2+3+4) \$			11/30/2025 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	905,612	(115,533)	74,882,308	709,720	(521,289)	75,070,759
6	Intangible Plant, Miscellaneous Cloud	303.99	68,053	0	21,346,451	53,332	(16,535)	21,383,249
7	Land	350.10	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
10	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
11	Wells Equipment	352.02	0	0	1,072,322	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
13	Other Leases	352.12	0	0	67,498	0	0	67,498
14	Lines	353.00	0	0	385,797	0	0	385,797
15	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
16	Compressor Station Equipment - New	354.10	103,545	0	407,369	42,168	0	449,537
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,033	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	64,659	(5,173)	10,888,161	29,009	(3,771)	10,913,399
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,314	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	173,702	(13,896)	7,813,264	72,367	(9,408)	7,876,223
28	Structures, Distribution Industrial M&R	375.60	0	0	85,565	0	0	85,565
29	Structures, Other Distribution System	375.70	0	0	51,614,653	0	0	51,614,653
30	Structures, Other Distribution System, Leased	375.71	0	0	5,851,944	0	0	5,851,944
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	54,191,853	(1,950,907)	3,162,395,544	21,878,172	(1,279,873)	3,182,993,843
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(2,384,442)	51,336,004	0	(1,564,289)	49,771,715
36	Cast Iron	376.80	0	0	148,698	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,416	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	4,857,938	(388,635)	175,223,022	1,983,287	(257,827)	176,948,482
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	405,818	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	14,894,427	(1,191,554)	923,196,729	6,195,757	(805,448)	928,587,037
43	Meters	381.00	1,527,985	(122,239)	49,635,352	633,316	(82,331)	50,186,337
44	Auto Meter Reading Devices	381.10	269,644	(21,572)	27,287,295	111,762	(14,529)	27,384,527
45	Meter Installations	382.00	578,684	(46,295)	54,738,426	249,762	(32,469)	54,955,719
46	House Regulators	383.00	318,722	(25,498)	20,375,904	142,055	(18,467)	20,499,492
47	House Regulators Installations	384.00	6,836	(547)	3,506,717	3,067	(399)	3,509,385
48	Industrial M&R Equipment, Station Equipment	385.00	232,720	(18,618)	8,445,524	96,691	(12,570)	8,529,646
49	Industrial M&R Equipment, Large Volume	385.10	0	0	984,132	0	0	984,132
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	554,949	0	0	554,949
54	Other Equipment, Telemetry	387.45	0	0	17,878,528	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	7,143,083	0	(523)	7,142,560
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	554,702	0	(424,732)	129,970
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	387,740	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	820,645	(65,652)	26,666,005	316,075	(111,582)	26,870,499
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	626,116	(50,089)	2,833,465	241,152	(31,350)	3,043,267
79	Miscellaneous Equipment	398.00	0	0	1,212,387	0	(25,988)	1,186,399
80	<b>Total Gas Plant in Service</b>		<b>79,641,142</b>	<b>(6,400,648)</b>	<b>4,755,842,764</b>	<b>32,757,691</b>	<b>(5,213,360)</b>	<b>4,783,387,096</b>

1/ Exhibit 8, Schedule 1.

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Account Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of 12/31/2025 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 1/31/2026 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	1,449,436	(432,816)	76,087,379	492,695	(987,927)	75,592,147
6	Intangible Plant, Miscellaneous Cloud	303.99	979,822	(158,960)	22,204,111	23,712	0	22,227,823
7	Land	350.10	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
10	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
11	Wells Equipment	352.02	0	0	1,072,322	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
13	Other Leases	352.12	0	0	67,498	0	0	67,498
14	Lines	353.00	0	0	385,797	0	0	385,797
15	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
16	Compressor Station Equipment - New	354.10	85,920	0	535,457	13,892	0	549,349
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,033	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	45,101	(11,275)	10,947,225	25,541	(250)	10,972,516
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,314	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	138,933	(34,733)	7,980,423	38,045	(372)	8,018,096
28	Structures, Distribution Industrial M&R	375.60	0	0	85,565	0	0	85,565
29	Structures, Other Distribution System	375.70	21,781	0	51,636,435	0	0	51,636,435
30	Structures, Other Distribution System, Leased	375.71	21,781	0	5,873,725	0	0	5,873,725
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains	376.00	43,425,568	(4,885,376)	3,221,534,034	12,243,885	(53,920.85)	3,233,723,999
34	Mains - CSL Replacements	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(5,971,016)	43,800,699	0	(65,903)	43,734,796
36	Cast Iron	376.80	0	0	148,698	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,416	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	3,921,752	(980,438)	179,889,796	882,320	(8,635)	180,763,481
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	405,818	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	11,943,369	(2,985,842)	937,544,564	3,396,344	(33,238)	940,907,670
43	Meters	381.00	1,232,566	(308,142)	51,110,761	364,063	(3,563)	51,471,261
44	Auto Meter Reading Devices	381.10	217,512	(54,378)	27,547,661	64,246	(629)	27,611,278
45	Meter Installations	382.00	435,143	(108,786)	55,282,076	174,202	(1,705)	55,454,573
46	House Regulators	383.00	225,309	(56,327)	20,668,474	120,731	(1,182)	20,788,024
47	House Regulators Installations	384.00	4,768	(1,192)	3,512,961	2,700	(26)	3,515,635
48	Industrial M&R Equipment, Station Equipment	385.00	186,979	(46,745)	8,669,880	49,364	(483)	8,718,761
49	Industrial M&R Equipment, Large Volume	385.10	0	0	984,132	0	0	984,132
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	554,949	0	0	554,949
54	Other Equipment, Telemetry	387.45	0	0	17,878,528	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	7,142,560	0	0	7,142,560
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	129,970	0	0	129,970
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	387,740	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	588,719	0	27,459,218	692,732	0	28,151,950
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	449,167	(112,292)	3,380,142	199,924	(1,957)	3,578,110
79	Miscellaneous Equipment	398.00	0	0	1,186,399	0	0	1,186,399
80	<b>Total Gas Plant in Service</b>		<b>65,373,628</b>	<b>(16,148,318)</b>	<b>4,832,612,406</b>	<b>18,784,397</b>	<b>(1,159,790)</b>	<b>4,850,237,013</b>

1/ Exhibit 8, Schedule 1.

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of 2/28/2026 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 3/31/2026 (8)=(5+6+7) \$
<b>1</b>	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	1,261,872	(59,126)	76,794,893	461,629	(697,570)	76,558,952
6	Intangible Plant, Miscellaneous Cloud	303.99	27,647	0	22,255,470	30,974	(153,636)	22,132,808
<b>7</b>	<b>Land</b>							
7	Land	350.10	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
10	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
11	Wells Equipment	352.02	0	0	1,072,322	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
13	Other Leases	352.12	0	0	67,498	0	0	67,498
14	Lines	353.00	0	0	385,797	0	0	385,797
15	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
16	Compressor Station Equipment - New	354.10	13,461	0	562,810	20,861	0	583,671
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
<b>18</b>	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,033	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	20,192	(988)	10,991,721	31,553	(1,544)	11,021,730
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,314	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	34,094	(1,668)	8,050,521	52,994	(2,593)	8,100,922
28	Structures, Distribution Industrial M&R	375.60	0	0	85,565	0	0	85,565
29	Structures, Other Distribution System	375.70	100,000	0	51,736,435	10,000	0	51,746,435
30	Structures, Other Distribution System, Leased	375.71	100,000	0	5,973,725	10,000	0	5,983,725
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains - CSL Replacements	376.00	10,034,298	(220,950)	3,243,537,346	15,772,882	(347,311)	3,258,962,918
34	Mains - Bare Steel	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(270,050)	43,464,746	0	(424,491)	43,040,255
36	Cast Iron	376.80	0	0	148,698	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,416	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	528,168	(25,844)	181,265,805	847,327	(41,462)	182,071,670
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	405,818	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	3,065,034	(149,979)	943,822,725	4,762,797	(233,054)	948,352,468
43	Meters	381.00	334,169	(16,352)	51,789,079	518,923	(25,392)	52,282,610
44	Auto Meter Reading Devices	381.10	58,971	(2,886)	27,667,364	91,575	(4,481)	27,754,458
45	Meter Installations	382.00	144,801	(7,085)	55,592,289	225,774	(11,048)	55,807,015
46	House Regulators	383.00	96,120	(4,703)	20,879,440	150,154	(7,347)	21,022,246
47	House Regulators Installations	384.00	2,135	(104)	3,517,665	3,336	(163)	3,520,838
48	Industrial M&R Equipment, Station Equipment	385.00	44,568	(2,181)	8,761,149	69,254	(3,389)	8,827,014
49	Industrial M&R Equipment, Large Volume	385.10	0	0	984,132	0	0	984,132
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	554,949	0	0	554,949
54	Other Equipment, Telemetering	387.45	0	0	17,878,528	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
<b>57</b>	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	7,142,560	0	0	7,142,560
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	129,970	0	0	129,970
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	387,740	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	495,376	0	28,647,326	865,760	0	29,513,085
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetering	397.50	142,967	(6,996)	3,714,081	249,861	(12,226)	3,951,715
79	Miscellaneous Equipment	398.00	0	0	1,186,399	0	0	1,186,399
<b>80</b>	<b>Total Gas Plant in Service</b>		<b>16,503,872</b>	<b>(768,914)</b>	<b>4,865,971,972</b>	<b>24,175,652</b>	<b>(1,965,707)</b>	<b>4,888,181,917</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of 4/30/2026 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 5/31/2026 (8)=(5+6+7) \$
<b>1</b>	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	446,190	(3,913,381)	73,091,761	486,700	(3,942,327)	69,636,134
6	Intangible Plant, Miscellaneous Cloud	303.99	29,938	(156,244)	22,006,502	32,656	0	22,039,159
<b>7</b>	<b>Land</b>							
7	Land	350.10	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
10	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
11	Wells Equipment	352.02	0	0	1,072,322	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
13	Other Leases	352.12	0	0	67,498	0	0	67,498
14	Lines	353.00	0	0	385,797	0	0	385,797
15	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
16	Compressor Station Equipment - New	354.10	25,303	0	608,974	24,930	0	633,905
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
<b>18</b>	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,033	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	14,759	(867)	11,035,622	15,300	(1,048)	11,048,874
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,314	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	49,975	(2,934)	8,147,962	49,700	(3,405)	8,194,257
28	Structures, Distribution Industrial M&R	375.60	0	0	85,565	0	0	85,565
29	Structures, Other Distribution System	375.70	9,500	0	51,755,935	40,000	0	51,795,935
30	Structures, Other Distribution System, Leased	375.71	9,500	0	5,993,225	40,000	0	6,033,225
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains - CSL Replacements	376.00	16,658,211	(440,166.63)	3,275,180,962	16,375,833	(504,822.77)	3,291,051,972
34	Mains - Bare Steel	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(537,981)	42,502,273	0	(617,006)	41,885,268
36	Cast Iron	376.80	0	0	148,698	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,416	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	841,047	(49,385)	182,863,332	868,626	(59,505)	183,672,453
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	405,818	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	4,610,714	(270,735)	952,692,447	4,580,438	(313,783)	956,959,101
43	Meters	381.00	533,405	(31,321)	52,784,694	528,646	(36,215)	53,277,125
44	Auto Meter Reading Devices	381.10	94,130	(5,527)	27,843,061	93,291	(6,391)	27,929,960
45	Meter Installations	382.00	150,016	(8,809)	55,948,223	151,803	(10,399)	56,089,627
46	House Regulators	383.00	74,454	(4,372)	21,092,328	76,833	(5,263)	21,163,898
47	House Regulators Installations	384.00	1,560	(92)	3,522,307	1,618	(111)	3,523,813
48	Industrial M&R Equipment, Station Equipment	385.00	67,151	(3,943)	8,890,222	66,705	(4,570)	8,952,357
49	Industrial M&R Equipment, Large Volume	385.10	0	0	984,132	0	0	984,132
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	554,949	0	0	554,949
54	Other Equipment, Telemetering	387.45	0	0	17,878,528	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
<b>57</b>	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	7,142,560	0	0	7,142,560
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	129,970	0	0	129,970
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	387,740	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	546,832	0	30,059,917	459,777	0	30,519,694
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetering	397.50	157,817	(9,267)	4,100,265	132,693	(9,090)	4,223,868
79	Miscellaneous Equipment	398.00	0	0	1,186,399	0	0	1,186,399
<b>80</b>	<b>Total Gas Plant in Service</b>		<b>24,320,502</b>	<b>(5,435,024)</b>	<b>4,907,067,395</b>	<b>24,025,550</b>	<b>(5,513,937)</b>	<b>4,925,579,008</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Description	Account No.	Additions (3)	Retirements (4)	Balance as of 6/30/2026 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 7/31/2026 (8)=(5+6+7)
		(1)	\$	\$	\$	\$	\$	\$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	644,596	(1,805,626)	68,475,104	1,391,522	(477,408)	69,389,219
6	Intangible Plant, Miscellaneous Cloud	303.99	43,251	(2,790,958)	19,291,451	36,445	0	19,327,896
7	Land	350.10	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
10	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
11	Wells Equipment	352.02	0	0	1,072,322	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
13	Other Leases	352.12	0	0	67,498	0	0	67,498
14	Lines	353.00	0	0	385,797	0	0	385,797
15	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
16	Compressor Station Equipment - New	354.10	51,256	0	685,161	35,441	0	720,602
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,033	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	22,764	(1,559)	11,071,079	4,632	(272)	11,075,438
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,314	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	96,893	(6,638)	8,284,512	60,240	(3,537)	8,341,215
28	Structures, Distribution Industrial M&R	375.60	0	0	85,565	0	0	85,565
29	Structures, Other Distribution System	375.70	40,000	0	51,835,935	181,000	0	52,016,935
30	Structures, Other Distribution System, Leased	375.71	40,000	0	6,073,225	181,000	0	6,254,225
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains - CSL Replacements	376.00	32,135,288	(990,644.28)	3,322,196,616	21,712,891	(573,728)	3,343,335,779
34	Mains - Bare Steel	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,210,787)	40,674,480	0	(701,224)	39,973,256
36	Cast Iron	376.80	0	0	148,698	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,416	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	1,564,356	(107,166)	185,129,642	1,116,308	(65,548)	186,180,402
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	405,818	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	8,985,948	(615,583)	965,329,465	5,662,410	(332,489)	970,659,386
43	Meters	381.00	1,051,369	(72,024)	54,256,470	681,614	(40,023)	54,898,061
44	Auto Meter Reading Devices	381.10	185,536	(12,710)	28,102,786	120,285	(7,063)	28,216,008
45	Meter Installations	382.00	266,317	(18,244)	56,337,700	125,645	(7,378)	56,455,967
46	House Regulators	383.00	118,157	(8,094)	21,273,960	30,833	(1,810)	21,302,983
47	House Regulators Installations	384.00	2,407	(165)	3,526,055	490	(29)	3,526,516
48	Industrial M&R Equipment, Station Equipment	385.00	130,913	(8,968)	9,074,302	82,560	(4,848)	9,152,013
49	Industrial M&R Equipment, Large Volume	385.10	0	0	984,132	0	0	984,132
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	554,949	0	0	554,949
54	Other Equipment, Telemetry	387.45	0	0	17,878,528	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	7,142,560	0	0	7,142,560
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	129,970	0	0	129,970
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	387,740	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	718,801	0	31,238,495	427,784	0	31,666,280
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	207,448	(14,211)	4,417,105	123,460	(7,249)	4,533,315
79	Miscellaneous Equipment	398.00	0	0	1,186,399	0	0	1,186,399
80	<b>Total Gas Plant in Service</b>		<b>46,305,298</b>	<b>(7,663,380)</b>	<b>4,964,220,926</b>	<b>31,974,559</b>	<b>(2,222,607)</b>	<b>4,993,972,878</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Description	Account No.	Additions (3)	Retirements (4)	Balance as of 8/31/2026 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 9/30/2026 (8)=(5+6+7)
		(1)	\$	\$	\$	\$	\$	\$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	833,232	(212,325)	70,010,126	697,482	(421,691)	70,285,916
6	Intangible Plant, Miscellaneous Cloud	303.99	55,907	(817,972)	18,565,832	46,799	0	18,612,631
7	Land	350.10	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
10	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
11	Wells Equipment	352.02	0	0	1,072,322	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
13	Other Leases	352.12	0	0	67,498	0	0	67,498
14	Lines	353.00	0	0	385,797	0	0	385,797
15	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
16	Compressor Station Equipment - New	354.10	69,117	0	789,719	27,153	0	816,872
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,033	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	36,881	(2,527)	11,109,792	12,622	(1,235)	11,121,179
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,314	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	134,419	(9,208)	8,466,425	51,671	(5,057)	8,513,040
28	Structures, Distribution Industrial M&R	375.60	0	0	85,565	0	0	85,565
29	Structures, Other Distribution System	375.70	0	0	52,016,935	0	0	52,016,935
30	Structures, Other Distribution System, Leased	375.71	0	0	6,254,225	0	0	6,254,225
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains - CSL Replacements	376.00	44,805,605	(1,381,236)	3,386,760,148	18,494,391	(814,475)	3,404,440,064
34	Mains - Bare Steel	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,688,177)	38,285,079	0	(995,469)	37,289,610
36	Cast Iron	376.80	0	0	148,698	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,416	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	2,444,163	(167,438)	188,457,128	1,297,686	(126,997)	189,627,817
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	405,818	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	12,424,054	(851,111)	982,232,328	4,788,217	(468,596)	986,551,949
43	Meters	381.00	1,442,997	(98,853)	56,242,204	559,261	(54,732)	56,746,733
44	Auto Meter Reading Devices	381.10	254,646	(17,445)	28,453,210	98,693	(9,659)	28,542,244
45	Meter Installations	382.00	391,692	(26,833)	56,820,826	144,045	(14,097)	56,950,774
46	House Regulators	383.00	187,652	(12,855)	21,477,779	65,170	(6,378)	21,536,572
47	House Regulators Installations	384.00	3,899	(267)	3,530,148	1,334	(131)	3,531,351
48	Industrial M&R Equipment, Station Equipment	385.00	180,964	(12,397)	9,320,580	69,754	(6,826)	9,383,508
49	Industrial M&R Equipment, Large Volume	385.10	0	0	984,132	0	0	984,132
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	554,949	0	0	554,949
54	Other Equipment, Telemetering	387.45	0	0	17,878,528	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	7,142,560	0	0	7,142,560
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	129,970	0	0	129,970
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	387,740	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	1,342,624	0	33,008,903	476,958	0	33,485,861
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetering	397.50	387,485	(26,545)	4,894,255	137,651	(13,471)	5,018,435
79	Miscellaneous Equipment	398.00	0	0	1,186,399	0	0	1,186,399
80	<b>Total Gas Plant in Service</b>		<b>64,995,337</b>	<b>(5,325,188)</b>	<b>5,053,643,027</b>	<b>26,968,887</b>	<b>(2,938,814)</b>	<b>5,077,673,100</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance	Additions (6) \$	Retirements (7) \$	Balance
					as of 10/31/2026 (5 = 2+3+4) \$			as of 11/30/2026 (8)=(5+6+7) \$
1	<b>Intangible Plant</b>							
2	Organization Costs	301.00	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	1,014,245	(179,146)	71,121,015	794,855	(108,894)	71,806,975
6	Intangible Plant, Miscellaneous Cloud	303.99	68,053	(9,050)	18,671,634	2,040,048	(34,080)	20,677,602
7	Land	350.10	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	0	0	3,294,840	0	0	3,294,840
10	Wells Construction	352.01	0	0	1,126,772	0	0	1,126,772
11	Wells Equipment	352.02	0	0	1,072,322	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	0	0	139,442	0	0	139,442
13	Other Leases	352.12	0	0	67,498	0	0	67,498
14	Lines	353.00	0	0	385,797	0	0	385,797
15	Compressor Station Equipment	354.00	0	0	947,638	0	0	947,638
16	Compressor Station Equipment - New	354.10	53,189	0	870,061	31,803	0	901,864
17	Measuring & Regulating Equipment	355.00	0	0	104,477	0	0	104,477
18	<b>Distribution Plant</b>							
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,033	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	49,503	(3,876)	11,166,806	46,756	(5,948)	11,207,613
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13	0	0	13
24	Rights of Way	374.50	0	0	3,233,314	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012	0	0	4,012
27	Structures, Regulating	375.40	116,292	(9,105)	8,620,226	79,971	(10,174)	8,690,023
28	Structures, Distribution Industrial M&R	375.60	0	0	85,565	0	0	85,565
29	Structures, Other Distribution System	375.70	0	0	52,016,935	0	0	52,016,935
30	Structures, Other Distribution System, Leased	375.71	0	0	6,254,225	0	0	6,254,225
31	Structures, Communication	375.80	0	0	16,515	0	0	16,515
32	Mains:							
33	Mains - CSL Replacements	376.00	37,929,258	(1,336,293)	3,441,033,028	24,015,234	(1,374,889)	3,463,673,373
34	Mains - Bare Steel	376.08	0	0	23,515,481	0	0	23,515,481
35	Bare Steel	376.30	0	(1,633,248)	35,656,363	0	(1,680,420)	33,975,943
36	Cast Iron	376.80	0	0	148,698	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,416	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	2,676,901	(209,579)	192,095,140	1,578,050	(200,766)	193,472,424
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	405,818	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)	0	0	(903)
42	Services	380.00	10,608,662	(830,569)	996,330,043	7,194,194	(915,273)	1,002,608,964
43	Meters	381.00	1,196,722	(93,693)	57,849,762	785,613	(99,949)	58,535,427
44	Auto Meter Reading Devices	381.10	211,186	(16,534)	28,736,896	138,638	(17,638)	28,857,896
45	Meter Installations	382.00	412,663	(32,308)	57,331,129	337,099	(42,887)	57,625,342
46	House Regulators	383.00	241,125	(18,878)	21,758,818	222,740	(28,338)	21,953,220
47	House Regulators Installations	384.00	5,233	(410)	3,536,175	4,943	(629)	3,540,489
48	Industrial M&R Equipment, Station Equipment	385.00	154,399	(12,088)	9,525,819	104,614	(13,309)	9,617,123
49	Industrial M&R Equipment, Large Volume	385.10	0	0	984,132	0	0	984,132
50	Other Equipment	387.10	0	0	19,450	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	554,949	0	0	554,949
54	Other Equipment, Telemetering	387.45	0	0	17,878,528	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	0	0	259,436	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372	0	0	2,201,372
57	<b>General Plant</b>							
58	Structures, Communications	390.10	0	0	49,821	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	7,142,560	0	0	7,142,560
60	Office Furniture & Equipment, Data handling Equip	391.11	0	0	91,304	0	0	91,304
61	Office Furniture & Equipment, Information Systems	391.12	0	0	129,970	0	0	129,970
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	387,740	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0	0
70	Tools, Tools and Other	394.30	1,635,533	0	35,121,394	1,326,183	0	36,447,577
71	Tools, High Pressure Stopping	394.31	0	0	10,847	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0	0
78	Communication Equipment, Telemetering	397.50	472,019	(36,955)	5,453,499	382,740	(48,694)	5,787,546
79	Miscellaneous Equipment	398.00	0	0	1,186,399	0	0	1,186,399
80	<b>Total Gas Plant in Service</b>		<b>56,844,982</b>	<b>(4,421,731)</b>	<b>5,130,096,351</b>	<b>39,083,481</b>	<b>(4,581,888)</b>	<b>5,164,597,944</b>

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Description	Account No. (1)	Additions (3) \$	Retirements (4) \$	Balance as of 12/31/2026 (5 = 2+3+4) \$
1	<b>Intangible Plant</b>				
2	Organization Costs	301.00	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	0	0	26,216
4	Intangible Plant, General	303.00	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	1,933,033	(1,860,114)	71,879,894
6	Intangible Plant, Miscellaneous Cloud	303.99	979,822	(118,441)	21,538,983
7	Land	350.10	0	0	23,882
8	Rights of Way	350.20	0	0	1,932
9	Compressor Station Structures	351.20	0	0	3,294,840
10	Wells Construction	352.01	0	0	1,126,772
11	Wells Equipment	352.02	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	0	0	139,442
13	Other Leases	352.12	0	0	67,498
14	Lines	353.00	0	0	385,797
15	Compressor Station Equipment	354.00	0	0	947,638
16	Compressor Station Equipment - New	354.10	62,101	0	963,965
17	Measuring & Regulating Equipment	355.00	0	0	104,477
18	<b>Distribution Plant</b>				
19	Land, City Gate/Main Line Industrial	374.10	0	0	21,944
20	Land, Other Distribution System	374.20	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	81,519	(19,944)	11,269,188
23	Land Rights, City Other Distribution System, Loc	374.41	0	0	13
24	Rights of Way	374.50	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	0	0	4,012
27	Structures, Regulating	375.40	150,207	(36,750)	8,803,480
28	Structures, Distribution Industrial M&R	375.60	0	0	85,565
29	Structures, Other Distribution System	375.70	21,781	0	52,038,716
30	Structures, Other Distribution System, Leased	375.71	21,781	0	6,276,007
31	Structures, Communication	375.80	0	0	16,515
32	Mains:				
33	Mains	376.00	47,393,044	(5,217,856)	3,505,848,560.26
34	Mains - CSL Replacements	376.08	0	0	23,515,480.90
35	Bare Steel	376.30	0	(6,377,380)	27,598,562.81
36	Cast Iron	376.80	0	0	148,698.48
37	Measuring & Regulating Equipment General	378.10	0	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	3,484,274	(852,466)	196,104,231
39	Measuring & Regulating Equipment Local Gas	378.30	0	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	0	0	(903)
42	Services	380.00	13,562,793	(3,318,288)	1,012,853,468
43	Meters	381.00	1,494,106	(365,550)	59,663,983
44	Auto Meter Reading Devices	381.10	263,666	(64,509)	29,057,053
45	Meter Installations	382.00	606,737	(148,445)	58,083,634
46	House Regulators	383.00	390,153	(95,455)	22,247,918
47	House Regulators Installations	384.00	8,618	(2,108)	3,546,998
48	Industrial M&R Equipment, Station Equipment	385.00	197,268	(48,264)	9,766,128
49	Industrial M&R Equipment, Large Volume	385.10	0	0	984,132
50	Other Equipment	387.10	0	0	19,450
51	Other Equipment, Odorization	387.20	0	0	117,248
52	Other Equipment, Radio	387.42	0	0	119,609
53	Other Equipment, Other Communications	387.44	0	0	554,949
54	Other Equipment, Telemetering	387.45	0	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	0	0	259,436
56	GPS Pipe Locators	387.50	0	0	2,201,372
57	<b>General Plant</b>				
58	Structures, Communications	390.10	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	0	0	7,142,560
60	Office Furniture & Equipment, Data handling Equip	391.11	0	(24,427)	66,877
61	Office Furniture & Equipment, Information Systems	391.12	0	0	129,970
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	0	0	10,830
65	Stores Equipment	393.00	0	0	0
66	Tools, Garage & Service Equipment	394.10	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0
70	Tools, Tools and Other	394.30	2,770,039	(186,889)	39,030,728
71	Tools, High Pressure Stopping	394.31	0	0	10,847
72	Laboratory Equipment Gas	395.00	0	0	264,921
73	Power Operated Equipment	396.00	0	0	948,698
74	Communication Equipment	397.00	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0
77	Communication Equipment, Other	397.40	0	0	0
78	Communication Equipment, Telemetering	397.50	799,441	(195,592)	6,391,394
79	Miscellaneous Equipment	398.00	0	(6,123)	1,180,276
80	<b>Total Gas Plant in Service</b>		<b>74,220,383</b>	<b>(18,938,602)</b>	<b>5,219,879,725</b>

1/ Exhibit 8, Schedule 1.

Columbia Gas of Pennsylvania, Inc.  
Gas Plant in Service by Gas Plant Account  
Test Year December 31, 2026

Line No.	Description	Account No. (1)	Plant	Additions (3)	Retirements (4)	Transfers (5)	Balance
			Beginning Balance 11/30/2024 (2)				as of 12/31/2026 (6 = 2+3+4)
			\$	\$	\$	\$	\$
1	<b>Intangible Plant</b>						
2	Organization Costs	301.00	100,099	0	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,216	0	0	0	26,216
4	Intangible Plant, General	303.00	4,809,062	0	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	47,100,612	44,164,960	(19,385,677)	0	71,879,894
6	Intangible Plant, Miscellaneous Cloud	303.99	10,063,539	16,865,433	(5,389,989)	0	21,538,983
7	Land	350.10	23,882	0	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	0	1,932
9	Compressor Station Structures	351.20	3,294,840	0	0	0	3,294,840
10	Wells Construction	352.01	1,126,772	0	0	0	1,126,772
11	Wells Equipment	352.02	1,072,322	0	0	0	1,072,322
12	Storage Leasehold and Rights	352.10	139,442	0	0	0	139,442
13	Other Leases	352.12	67,498	0	0	0	67,498
14	Lines	353.00	387,525	0	(1,728)	0	385,797
15	Compressor Station Equipment	354.00	947,638	0	0	0	947,638
16	Compressor Station Equipment - New	354.10	0	963,965	0	0	963,965
17	Measuring & Regulating Equipment	355.00	104,477	0	0	0	104,477
18	<b>Distribution Plant</b>						
19	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	0	21,944
20	Land, Other Distribution System	374.20	3,361,033	0	0	0	3,361,033
21	Land Rights, City Gate/Main Line	374.30	95,361	0	0	0	95,361
22	Land Rights, City Other Distribution System	374.40	8,938,187	2,401,099	(70,099)	0	11,269,188
23	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	0	13
24	Rights of Way	374.50	3,233,314	0	0	0	3,233,314
25	Structures, City Gate Measurement & Regulating	375.20	7,026	0	0	0	7,026
26	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	0	4,012
27	Structures, Regulating	375.40	6,557,326	2,434,880	(188,727)	0	8,803,480
28	Structures, Distribution Industrial M&R	375.60	85,565	0	0	0	85,565
29	Structures, Other Distribution System	375.70	51,096,866	941,993	(143)	0	52,038,716
30	Structures, Other Distribution System, Leased	375.71	5,353,586	922,421	0	0	6,276,007
31	Structures, Communication	375.80	16,515	0	0	0	16,515
32	Mains:						
33	Mains	376.00	2,892,690,825	647,490,096	(34,333,368)	1,006	3,505,848,560
34	Mains - CSL Replacements	376.08	23,515,481	0	0	0	23,515,481
35	Bare Steel	376.30	59,735,561	0	(32,135,992)	(1,006)	27,598,563
36	Cast Iron	376.80	148,698	0	0	0	148,698
37	Measuring & Regulating Equipment General	378.10	1,442,966	0	(550)	0	1,442,416
38	Measuring & Regulating Equipment Regulating	378.20	148,352,629	52,306,252	(4,554,649)	0	196,104,231
39	Measuring & Regulating Equipment Local Gas	378.30	406,189	0	(371)	0	405,818
40	Measuring & Regulating Equipment City Gate	379.10	120,061	0	0	0	120,061
41	Measuring & Regulating Equipment Exchange Gas	379.11	(903)	0	0	0	(903)
42	Services	380.00	862,734,689	167,727,509	(17,608,729)	0	1,012,853,468
43	Meters	381.00	45,617,357	17,330,896	(3,284,270)	0	59,663,983
44	Auto Meter Reading Devices	381.10	26,290,014	3,071,661	(304,622)	0	29,057,053
45	Meter Installations	382.00	52,607,899	6,115,012	(639,277)	0	58,083,634
46	House Regulators	383.00	19,231,006	3,364,376	(347,464)	0	22,247,918
47	House Regulators Installations	384.00	3,484,788	69,621	(7,411)	0	3,546,998
48	Industrial M&R Equipment, Station Equipment	385.00	7,631,824	2,401,701	(267,396)	0	9,766,128
49	Industrial M&R Equipment, Large Volume	385.10	989,708	0	(5,577)	0	984,132
50	Other Equipment	387.10	19,450	0	0	0	19,450
51	Other Equipment, Odorization	387.20	117,248	0	0	0	117,248
52	Other Equipment, Radio	387.42	119,609	0	0	0	119,609
53	Other Equipment, Other Communications	387.44	554,949	0	0	0	554,949
54	Other Equipment, Telemetry	387.45	17,241,878	673,654	(37,003)	0	17,878,528
55	Other Equipment, Customer Information Service	387.46	259,436	0	0	0	259,436
56	GPS Pipe Locators	387.50	2,201,372	0	0	0	2,201,372
57	<b>General Plant</b>						
58	Structures, Communications	390.10	49,821	0	0	0	49,821
59	Office Furniture & Equipment, Unspecified	391.10	7,030,304	125,707	(13,452)	0	7,142,560
60	Office Furniture & Equipment, Data handling Equip	391.11	91,304	0	(24,427)	0	66,877
61	Office Furniture & Equipment, Information Systems	391.12	554,702	0	(424,732)	0	129,970
62	Office Furniture & Equipment, Air Condition Equip	391.20	0	0	0	0	0
63	Transportation Equipment, Trailers > \$1,000	392.20	14,787	0	0	0	14,787
64	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	0	10,830
65	Stores Equipment	393.00	0	0	0	0	0
66	Tools, Garage & Service Equipment	394.10	387,740	0	0	0	387,740
67	Tools, CNG Equipment, Stationary	394.11	18,450	0	0	0	18,450
68	Tools, CNG Equipment, Portable	394.12	0	0	0	0	0
69	Tools, Shop Equipment	394.20	0	0	0	0	0
70	Tools, Tools and Other	394.30	22,009,499	17,518,714	(497,486)	0	39,030,728
71	Tools, High Pressure Stopping	394.31	10,847	0	0	0	10,847
72	Laboratory Equipment Gas	395.00	264,921	0	0	0	264,921
73	Power Operated Equipment	396.00	948,698	0	0	0	948,698
74	Communication Equipment	397.00	0	0	0	0	0
75	Communication Equipment, Telephone	397.10	0	0	0	0	0
76	Communication Equipment, Radio	397.20	0	0	0	0	0
77	Communication Equipment, Other	397.40	0	0	0	0	0
78	Communication Equipment, Telemetry	397.50	769,399	6,299,632	(677,637)	0	6,391,394
79	Miscellaneous Equipment	398.00	1,147,173	65,213	(32,111)	0	1,180,276
80	<b>Total Gas Plant in Service</b>		<b>4,346,857,816</b>	<b>993,254,795</b>	<b>(120,232,887)</b>	<b>0</b>	<b>5,219,879,725</b>

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	November 30, 2025 & December 31, 2026		
			Construction Work In Progress Account 107	Construction Work In Progress Account 107	Construction Work In Progress Account 107
			Per Books	Not In Rate Base	In Rate Base
			(1) \$	(2) \$	(3)=(1-2) \$
1		<b>Intangible Plant</b>			
2	301.00	Organization Costs	0	0	0
3	302.10	Franchises/Consent, Perpetual	0	0	0
4	303.00	Intangible Plant, General	0	0	0
5	303.30	Intangible Plant, Miscellaneous Software	16,627,801	16,627,801	0
6	303.99	Intangible Plant, Miscellaneous Cloud	8,473,430	8,473,430	0
7		Total Intangible Plant	25,101,230	25,101,230	0
8		<b>Underground Storage Plant</b>			
9	350.10	Land	0	0	0
10	350.20	Rights of Way	0	0	0
11	351.20	Compressor Station Structures	5,551	5,551	0
12	352.01	Wells Construction	0	0	0
13	352.02	Wells Equipment	0	0	0
14	352.10	Storage Leasehold and Rights	0	0	0
15	352.12	Other Leases	0	0	0
16	353.00	Lines	0	0	0
17	354.00	Compressor Station Equipment	0	0	0
18	355.00	Measuring & Regulating Equipment	0	0	0
19		Total Underground Storage Plant	5,551	5,551	0
20		<b>Distribution Plant</b>			
21	374.10	Land, City Gate/Main Line Industrial	0	0	0
22	374.20	Land, Other Distribution System	0	0	0
23	374.30	Land Rights, City Gate/Main Line	0	0	0
24	374.40	Land Rights, City Other Distribution System	7,297,108	7,297,108	0
25	374.41	Land Rights, City Other Distribution System, Loc	0	0	0
26	374.50	Rights of Way	0	0	0
27	375.20	Structures, City Gate Measurement & Regulating	0	0	0
28	375.31	Structures, General Meas & Reg Local Gas	0	0	0
29	375.40	Structures, Regulating	2,068,270	2,068,270	0
30	375.60	Structures, Distribution Industrial M&R	0	0	0
31	375.70	Structures, Other Distribution System	180,552	180,552	0
32	375.71	Structures, Other Distribution System, Leased	0	0	0
33	375.80	Structures, Communication	0	0	0
34	376.00	Mains	81,328,421	81,328,421	0
35	376.08	Mains - CSL Replacements	0	0	0
36	376.25	BS & CI Replaced Total	0	0	0
37	378.10	Measuring & Regulating Equipment General	0	0	0
38	378.20	Measuring & Regulating Equipment Regulating	17,105,552	17,105,552	0

COLUMBIA GAS OF PENNSYLVANIA, INC  
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	November 30, 2025 & December 31, 2026		
			Construction Work In Progress Account 107	Construction Work In Progress Account 107	Construction Work In Progress Account 107
			Per Books	Not In Rate Base	In Rate Base
			(1) \$	(2) \$	(3)=(1-2) \$
1	378.30	Measuring & Regulating Equipment Local Gas	421	421	0
2	379.10	Measuring & Regulating Equipment City Gate	0	0	0
3	379.11	Measuring & Regulating Equipment Exchange Gas	0	0	0
4	380.00	Services	1,589,215	1,589,215	0
5	380.12	CSL Replacement	0	0	0
6	380.13	Customer Service	0	0	0
7	381.00	Meters	27,833	27,833	0
8	381.10	Auto Meter Reading Devices	29,189	29,189	0
9	382.00	Meter Installations	189,768	189,768	0
10	383.00	House Regulators	154,346	154,346	0
11	384.00	House Regulators Installations	0	0	0
12	385.00	Industrial M&R Equipment. Station Equipment	231,354	231,354	0
13	385.10	Industrial M&R Equipment. Large Volume	2,123	2,123	0
14	387.10	Other Equipment	0	0	0
15	387.20	Other Equipment, Odorization	0	0	0
16	387.42	Other Equipment, Radio	0	0	0
17	387.44	Other Equipment, Other Communications	0	0	0
18	387.45	Other Equipment, Telephone	2,483,572	2,483,572	0
19	387.46	Other Equipment, Customer Information Service	0	0	0
20	398.00	Miscellaneous Equipment	0	0	0
21		Total Distribution Plant	112,687,723	112,687,723	0
22		<b>General Plant</b>			
23	389.20	Land Rights	0	0	0
24	390.10	Structures, Communications	0	0	0
25	391.10	Office Furniture & Equipment, Unspecified	0	0	0
26	391.11	Office Furniture & Equipment, Data handling Equip	0	0	0
27	391.12	Office Furniture & Equipment, Information Systems	0	0	0
28	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0
29	392.20	Transportation Equipment, Trailers > \$1,000	0	0	0
30	392.21	Transportation Equipment, Trailers \$1,000 or <	0	0	0
31	393.00	Stores Equipment	0	0	0
32	394.10	Tools, Garage & Service Equipment	0	0	0
33	394.11	Tools, CNG Equipment, Stationary	0	0	0
34	394.12	Tools, CNG Equipment, Portable	0	0	0
35	394.20	Tools, Shop Equipment	0	0	0
36	394.30	Tools, Tools and Other	17,429	17,429	0
37	394.31	Tools, High Pressure Stopping	0	0	0
38	395.00	Laboratory Equipment Gas	0	0	0
39	396.00	Power Operated Equipment	0	0	0
40	397.00	Communication Equipment	0	0	0
41	397.10	Communication Equipment, Telephone	0	0	0
42	397.20	Communication Equipment, Radio	0	0	0
43	397.40	Communication Equipment, Other	0	0	0
44	397.50	Communication Equipment, Telemetering	0	0	0
45	398.00	Miscellaneous Equipment	3,300	3,300	0
46		Total General Plant	20,729	20,729	0
47		<b>Total Plant</b>	<b>137,815,234</b>	<b>137,815,234</b>	<b>0</b>

Columbia Gas of Pennsylvania, Inc.  
Depreciation Reserve

Ln. No.	Description	Balance As Of		
		11/30/2024 Amount (1) \$	11/30/2025 Amount (2) \$	12/31/2026 Amount (3) \$
1	Amortizable Plant	(34,926,322)	(45,409,871)	(46,389,015)
2	Underground Storage Plant	(6,223,639)	(7,049,870)	(7,289,719)
3	Distribution Plant	(706,631,567)	(784,382,174)	(859,121,583)
4	General Plant	(12,299,398)	(12,741,222)	(14,175,807)
5	Non Depreciable Plant	<u>(234,685)</u>	<u>(235,293)</u>	<u>(235,974)</u>
5	Total (Exhibit 105)	<u>(760,315,611)</u>	<u>(849,818,430)</u>	<u>(927,212,098)</u>

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

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

Response:

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

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

Response:

Columbia is not making a claim for cash working capital.

COLUMBIA GAS OF PENNSYLVANIA, INC  
PLANT MATERIALS AND SUPPLIES  
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING  
DECEMBER 31, 2026

<u>Line No.</u>	<u>Month</u>	<u>Amount</u> \$	<u>Month</u>	<u>Amount</u> \$
1	Nov-24 Actual	856,467	Dec-25	1/ 892,978
2	Dec-24 Actual	866,548	Jan-26	1/ 1,005,633
3	1/ Jan-25	975,869	Feb-26	1/ 990,985
4	1/ Feb-25	961,655	Mar-26	1/ 1,027,402
5	1/ Mar-25	996,994	Apr-26	1/ 1,027,025
6	1/ Apr-25	996,628	May-26	1/ 1,026,828
7	1/ May-25	996,437	Jun-26	1/ 929,208
8	1/ Jun-25	901,706	Jul-26	1/ 906,524
9	1/ Jul-25	879,693	Aug-26	1/ 895,147
10	1/ Aug-25	868,653	Sep-26	1/ 897,255
11	1/ Sep-25	870,699	Oct-26	1/ 897,135
12	1/ Oct-25	870,582	Nov-26	1/ 908,449
13	1/ Nov-25	<u>881,561</u>	Dec-26	1/ <u>920,214</u>
14	Total	\$11,923,492		12,324,783
15	13 Month Average 11/30/2025	<u>\$917,192</u>	13 Month Average 12/31/2026	<u>\$948,060</u>
				<b><u>11/30/2025</u>   <u>12/31/2026</u></b>
1/	Based on previous year's balances adjusted for inflation using the GDP Deflator @ See Exhibit No. 104, Schedule No. 2, Page 20.			<u>2.9300%</u> <u>3.0500%</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.  
PREPAYMENTS  
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING  
DECEMBER 31, 2026

Accounts											
Ln. No.	Month	Prepaid Leases <u>16500000</u> (1) \$	Corp. Ins. <u>16521000</u> (2) \$	Prepaid Ins. /C <u>16520000</u> (3) \$	PUC,OCA, OSBA Fees <u>16503600</u> (4) \$	Prepaid Permits <u>16503700</u> (5) \$	Total (6) \$				
1	Nov-24	870,599	2/ 3,620,600	2/ 2/ 1,229,094	2/ 1,946,379	2/ 35,348	2/ 7,702,020				
2	Dec-24	881,264	2/ 3,122,313	2/ 1,027,637	2/ 1,671,436	2/ 35,548	2/ 6,738,199				
3	Jan-25	576,613	3/ 2,511,729	3/ 789,451	3/ 1,116,565	3/ 26,966	3/ 5,021,324				
4	Feb-25	591,529	3/ 2,115,226	3/ 628,754	3/ 897,735	3/ 17,995	3/ 4,251,239				
5	Mar-25	775,948	3/ 2,005,536	3/ 983,541	3/ 678,906	3/ 1,772	3/ 4,445,703				
6	Apr-25	790,462	3/ 1,529,910	3/ 771,201	3/ 460,077	3/ 4,680	3/ 3,556,330				
7	May-25	796,264	3/ 1,067,330	3/ 552,909	3/ 241,248	3/ 8,170	3/ 2,665,921				
8	Jun-25	806,369	3/ 576,039	3/ 340,569	3/ 22,419	3/ 0	3/ 1,745,396				
9	Jul-25	817,907	3/ 4,487,058	3/ 1,625,339	3/ (196,411)	3/ 6,927	3/ 6,740,820				
10	Aug-25	840,674	3/ 4,043,880	3/ 1,444,719	3/ (415,240)	3/ 7,529	3/ 5,921,562				
11	Sep-25	854,128	3/ 3,872,544	3/ 1,625,836	3/ 0	3/ 26,098	3/ 6,378,606				
12	Oct-25	867,700	3/ 3,340,528	3/ 1,494,902	3/ 2,286,406	3/ 36,075	3/ 8,025,611				
13	Nov-25	<u>896,107</u>	<u>3/ 3,726,684</u>	<u>3/ 1,265,107</u>	<u>3/ 2,003,408</u>	<u>3/ 36,384</u>	<u>3/ 7,927,690</u>				
14	Total	\$10,365,564	\$36,019,377	\$13,779,059	\$10,712,929	\$243,492	71,120,421				
15	13 Month Average Balance							<u>\$5,470,802</u>			
16	Dec-25	908,143	3/ 3,217,544	3/ 1,058,980	3/ 1,722,415	3/ 36,632	3/ 6,943,714				
17	Jan-26	594,200	3/ 2,588,337	3/ 813,529	3/ 1,150,620	3/ 27,788	3/ 5,174,474				
18	Feb-26	609,571	3/ 2,179,740	3/ 647,931	3/ 925,116	3/ 18,544	3/ 4,380,902				
19	Mar-26	799,614	3/ 2,066,705	3/ 1,013,539	3/ 699,613	3/ 1,826	3/ 4,581,297				
20	Apr-26	814,571	3/ 1,576,572	3/ 794,723	3/ 474,109	3/ 4,823	3/ 3,664,798				
21	May-26	820,550	3/ 1,099,884	3/ 569,773	3/ 248,606	3/ 8,419	3/ 2,747,232				
22	Jun-26	830,963	3/ 593,608	3/ 350,956	3/ 23,103	3/ 0	3/ 1,798,630				
23	Jul-26	842,853	3/ 4,623,913	3/ 1,674,912	3/ (202,402)	3/ 7,138	3/ 6,946,414				
24	Aug-26	866,315	3/ 4,167,218	3/ 1,488,783	3/ (427,905)	3/ 7,759	3/ 6,102,170				
25	Sep-26	880,179	3/ 3,990,657	3/ 1,675,424	3/ 0	3/ 26,894	3/ 6,573,154				
26	Oct-26	894,165	3/ 3,442,414	3/ 1,540,497	3/ 2,356,141	3/ 37,175	3/ 8,270,392				
27	Nov-26	923,438	3/ 3,840,348	3/ 1,303,693	3/ 2,064,512	3/ 37,494	3/ 8,169,485				
28	Dec-26	<u>935,841</u>	<u>3/ 3,315,679</u>	<u>3/ 1,091,279</u>	<u>3/ 1,774,949</u>	<u>3/ 37,749</u>	<u>3/ 7,155,497</u>				
29	Total	\$10,720,403	\$36,702,619	\$14,024,019	\$10,808,877	\$252,241	72,508,159				
30	13 Month Average Balance							<u>\$5,577,551</u>			

Notes:

2/ Actual 2024 balances

11/30/2025

12/31/2026

3/ Based on previous year's balance adjusted for inflation using GDP Deflator @  
See Exhibit No. 104, Schedule No. 2, Page 20.

2.9300%

3.0500%

COLUMBIA GAS OF PENNSYLVANIA, INC  
GAS STORED UNDERGROUND  
AVERAGE OF TWELVE MONTHLY BALANCES ENDING  
December 31, 2026

Line No.	Month	Scheduled Injections DTH (A)	ACOG \$ (B)	Injection Activity \$ (C = A * B)	Monthly WACOG \$ (D)	Scheduled Withdrawals DTH (E)	Withdrawal Activity \$ (F = D * E)	Adjustment DTH (G)	Adjustment \$ (H)	Ending Cumulative Balance \$ (I)	Ending Cumulative Balance DTH (J)	Monthly Average Rate \$ (K = I / J)
1	Nov-24	129,779	2.0439	265,255	1.8016	3,281,367	(5,911,710)	(2,826)	(5,088)	41,081,911	22,802,429	1.8016
2	Dec-24	163,936	3.0465	499,431	1.8105	3,707,120	(6,711,740)	0	0	34,869,602	19,259,245	1.8105
3	Jan-25	884	4.4974	3,976	1.8107	5,714,253	(10,346,797)	0	0	24,526,780	13,545,876	1.8106
4	Feb-25	0	3.5639	0	1.8106	4,921,000	(8,909,963)	0	0	15,616,817	8,624,876	1.8107
5	Mar-25	0	3.0154	0	1.8107	4,892,000	(8,857,944)	0	0	6,758,873	3,732,876	1.8106
6	Apr-25	2,682,000	3.0379	8,147,648	2.3237	0	0	0	0	14,906,521	6,414,876	2.3237
7	May-25	3,766,000	3.0452	11,468,223	2.5906	0	0	0	0	26,374,744	10,180,876	2.5906
8	Jun-25	3,771,000	3.1847	12,009,504	2.7512	0	0	0	0	38,384,248	13,951,876	2.7512
9	Jul-25	3,764,000	3.2419	12,202,512	2.8554	0	0	0	0	50,586,759	17,715,876	2.8554
10	Aug-25	3,425,000	3.2689	11,195,983	2.9224	0	0	0	0	61,782,742	21,140,876	2.9224
11	Sep-25	2,649,000	3.1127	8,245,542	2.9436	0	0	0	0	70,028,284	23,789,876	2.9436
12	Oct-25	1,766,000	2.9796	5,261,974	2.9461	0	0	0	0	75,290,258	25,555,876	2.9461
13	Nov-25	0	2.9386	0	2.9461	3,305,000	(9,736,861)	0	0	65,553,397	22,250,876	2.9461
14	Dec-25	0	3.9518	0	2.9461	3,077,000	(9,065,150)	0	0	56,488,247	19,173,876	2.9461
15	Jan-26	0	4.4728	0	2.9461	5,185,000	(15,275,529)	0	0	41,212,719	13,988,876	2.9461
16	Feb-26	0	4.1825	0	2.9461	4,400,000	(12,962,840)	0	0	28,249,879	9,588,876	2.9461
17	Mar-26	0	3.6078	0	2.9461	4,867,000	(14,338,669)	0	0	13,911,210	4,721,876	2.9461
18	Apr-26	2,938,000	3.2777	9,629,883	3.0733	0	0	0	0	23,541,093	7,659,876	3.0733
19	May-26	3,445,000	3.2369	11,151,121	3.1241	0	0	0	0	34,692,213	11,104,876	3.1241
20	Jun-26	3,445,000	3.3281	11,465,305	3.1724	0	0	0	0	46,157,518	14,549,876	3.1724
21	Jul-26	3,443,000	3.3303	11,466,223	3.2026	0	0	0	0	57,623,741	17,992,876	3.2026
22	Aug-26	3,133,000	3.3413	10,468,293	3.2232	0	0	0	0	68,092,034	21,125,876	3.2232
23	Sep-26	2,659,000	3.1560	8,391,804	3.2156	0	0	0	0	76,483,838	23,784,876	3.2156
24	Oct-26	1,766,000	3.1560	5,573,496	3.2115	0	0	0	0	82,057,334	25,550,876	3.2115
25	Nov-26	0	3.1560	0	3.2115	3,305,000	(10,614,008)	0	0	71,443,326	22,245,876	3.2115
26	Dec-26	0	3.1560	0	3.2115	3,077,000	(9,881,786)	0	0	61,561,541	19,168,876	3.2115
27	Twelve Month Average November 2025 ((Lns. 2 thru 13)/12)									40,389,919	15,513,657	
28	Twelve Month Average December 2026 ((Lns. 15 thru 26)/12)									50,418,870	15,956,960	

COLUMBIA GAS OF PENNSYLVANIA, INC  
DEFERRED INCOME TAXES  
BALANCE ENDING  
December 31, 2026

Line No.	Acct		Pro Forma Balance 11/30/2024 (1)	Pro Forma Balance 11/30/2025 (2)	Pro Forma Balance 12/31/2026 (3)	Reference
1		<u>Account 190 - Deferred Income Taxes</u>				
2	19001000	Capitalized Inventory - Fed	697,745	927,911	927,911	
3	19002000	Capitalized Inventory - St	174,505	232,069	232,069	
4	19005000	Cust. Advances - Fed	327,176	317,682	317,682	
5	19006000	Cust. Advances - St	81,826	79,452	79,452	
6	19005000	Federal Net Operating Loss	39,244,483	35,367,422	32,600,836	
7		Total Account 190	<u>40,525,734</u>	<u>36,924,536</u>	<u>34,157,949</u>	
8		<u>Account 282 - Deferred Income Taxes-Depreciation</u>				
9	28205000	Excess Accelerated Tax Depreciation - Fed				
10		Total Account 282	<u>(373,583,759)</u>	<u>(397,119,422)</u>	<u>(409,680,172)</u>	
11		<u>Account 283 - Deferred Income Taxes - Other</u>				
12	28305000	Legal Liability-Lease on G.O. Bldg. - Fed	0	0	0	
13	28306000	Legal Liability-Lease on G.O. Bldg. - St	0	0	0	
14		Total Account 283	<u>0</u>	<u>0</u>	<u>0</u>	
15		<u>Account 254 - Regulatory Liability Excess ADIT (Before Gross-Up)</u>				
16	25401000 / 25405000	Deficient Deferred Taxes 190- NOL, Inventory & Customer Advances	23,105,931	21,807,713	20,609,358	
17	25401000 / 25405000	Excess Accelerated Tax Depreciation - Fed	<u>(156,677,379)</u>	<u>(153,069,418)</u>	<u>(149,385,977)</u>	
18		Total Account 254	<u>(133,571,448)</u>	<u>(131,261,705)</u>	<u>(128,776,618)</u>	
19		<u>Account 182 - Regulatory Asset Deficient ADIT (Before Gross-Up)</u>				
20	18237000	Deficient Deferred Taxes 190 -Inventory & Customer Advances	1,618,727	1,425,668	1,247,459	
21		Total Account 182	<u>1,618,727</u>	<u>1,425,668</u>	<u>1,247,459</u>	
22		Total Accumulated Deferred Income Taxes (ADIT) and Excess ADIT	<u>(465,010,745)</u>	<u>(490,030,923)</u>	<u>(503,051,382)</u>	Exhibit 107, Pgs. 5

COLUMBIA GAS OF PENNSYLVANIA, INC  
CUSTOMER DEPOSITS  
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING  
December 31, 2026

Line No.	Month (1)	Acct-23500300 Other Deposits (2) \$	Acct-23500000 Security Deposits (3) \$	Total Account 235 (4) \$	Month (5)	Acct-23500300 Other Deposits (6) \$	Acct-23500000 Security Deposits (7) \$	Total Account 235 (8) \$
1	Nov-24	0	(5,451,710)	(5,451,710) 1/	Dec-25	0	(5,485,620)	(5,485,620)
2	Dec-24	0	(5,485,620)	(5,485,620) 1/	Jan-26	0	(4,467,832)	(4,467,832)
3	Jan-25	0	(4,467,832)	(4,467,832)	Feb-26	0	(4,488,787)	(4,488,787)
4	Feb-25	0	(4,488,787)	(4,488,787)	Mar-26	0	(4,448,362)	(4,448,362)
5	Mar-25	0	(4,448,362)	(4,448,362)	Apr-26	0	(4,387,849)	(4,387,849)
6	Apr-25	0	(4,387,849)	(4,387,849)	May-26	0	(4,340,978)	(4,340,978)
7	May-25	0	(4,340,978)	(4,340,978)	Jun-26	0	(4,316,898)	(4,316,898)
8	Jun-25	0	(4,316,898)	(4,316,898)	Jul-26	0	(4,295,419)	(4,295,419)
9	Jul-25	0	(4,295,419)	(4,295,419)	Aug-26	0	(5,024,643)	(5,024,643)
10	Aug-25	0	(5,024,643)	(5,024,643)	Sep-26	0	(5,038,396)	(5,038,396)
11	Sep-25	0	(5,038,396)	(5,038,396)	Oct-26	0	(5,339,611)	(5,339,611)
12	Oct-25	0	(5,339,611)	(5,339,611)	Nov-26	0	(5,451,710)	(5,451,710)
13	Nov-25	<u>0</u>	<u>(5,451,710)</u>	<u>(5,451,710)</u>	Dec-26	<u>0</u>	<u>(5,485,620)</u>	<u>(5,485,620)</u>
14	Total	0	(62,537,816)	(62,537,816)	Total	0	(62,571,726)	(62,571,726)
15	13 Month Average	<u>0</u>	<u>(4,810,601)</u>	<u>(4,810,601)</u>	13 Month Average	<u>0</u>	<u>(4,813,210)</u>	<u>(4,813,210)</u>

1/ Actual November 2024 & December 2024 balance. All other months are the Historic Test Year amounts.

COLUMBIA GAS OF PENNSYLVANIA, INC  
 CUSTOMER ADVANCES  
 December 31, 2026

Line No.	Month	Customer Advances - Deposit Account <u>25200000</u>	Customer Advances - Deposit (Post 12/31/99) Account <u>18600400</u>	Net <u>252</u>
		(1) \$	(2) \$	(3=1+2) \$
1	Nov-24	(1,639,807)	1,641,819	2,012
2	Nov-25	(1,592,223)	1,595,197	2,973
3	Dec-26	(1,592,223)	1,595,197	2,973

Note: November 2025 and December 2026 are based on December 2024 actual.