

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-001:

Please explain the Company's policy with regard to when customer advances and contributions in aid of construction must be made.

Response:

The Company's policy regarding when customer advances and contributions in aid of construction must be made is defined within Tariff Pa. P.U.C. No. 9 currently on file with the Pennsylvania Public Utility Commission ("Commission"), specifically, Section 8 Extensions - Subsection 8.2 Capital Expenditure Policy and Subsection 8.3 Deposits and Refunds. The Company may install up to 150 feet of distribution main per residential applicant(s) without charging the applicant(s) a deposit.

When applicable, Commercial and Industrial ("C&I") customers electing service shall pay a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant's gas requirement and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). The minimum capital investment is the capital expenditure required to serve only the gas requirement requested by the applicant(s).

The maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the company, taking into consideration the estimated additional annual volumes, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

Subsection 8.2.3 Reduction or Elimination of Deposit of Section 8.2 Capital Expenditure Policy of the Company's tariff provides that in any case where a deposit is required, it may be reduced or eliminated, if in the Company's judgment, the institution of such service will benefit other customers within a reasonable period of time.

Please see Exhibit No. 14, Schedule No. 2, for a complete copy of Columbia's current tariff.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-002:

Please provide a detailed explanation describing how contributions in aid of construction and customer advances are reflected in the Company's cost of service study.

Response:

Customer Advances for Construction are classified to the 252 and 186 account. This includes advances by customers for construction which are to be refunded either wholly or in part.

Once the customer advance is received it is journalized as a credit into the 252 account and a debit to Cash (Account 131). The next month a journal entry is made to debit the 186 account and credit the Capital asset (Account 101).

The calculation of rate base includes the Customer Advance 252 and 186 accounts as well as the Capital Asset (Account 101). Therefore, rate base has appropriately reduced amounts paid by Customers.

If the advance is refunded a debit is made against the Capital asset (Account 101) and the customer is issued a refund. Additionally, an entry is made to reduce the balances in Account 186 and 252. However, if the customer advance is deemed non-refundable it becomes a Contribution in Aid of Construction and remains as a credit to the Capital asset.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-003:

Please provide a breakdown of contributions in aid of construction by customer class and plant account number for the most recent year available.

Response:

Please see Exhibit No. 8, Schedule No. 1, for contributions in aid of construction by plant account for the historic test year. Contributions in aid of construction are not recorded on the Company's books by customer class.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-004:

Please provide a breakdown of transmission and distribution mains investment by pipe diameter.

Response:

Please see GAS-COS-004 Attachment A for the requested information.

Diameter	Quantity (Feet)	Amount \$
1/2"	320	233
3/4"	6,998	10,914
1"	59,125	398,708
1-1/8"	1,831	5,619
1-1/2"	8,832	8,992
1-1/4"	555,675	2,665,434
2"	15,221,557	459,405,532
2-1/2"	2,635	18,658
3"	2,720,621	27,686,883
3-1/2"	14,107	20,702
3-1/4"	16,352	3,267
4"	11,966,950	788,091,047
4-1/2"	4,845	18,124
4-7/8"	21,581	17,027
5"	25,578	20,478
5-1/4"	582	344
5-3/16"	10,720	13,722
5-1/2"	632	343
5-5/8"	11,994	9,668
6"	5,936,685	473,001,643
6-1/4"	7,094	5,618
6-5/8"	133,611	580,552
7"	1	13,436
7-5/8"	16,056	11,971
8"	3,292,430	413,645,254
8-1/4"	1,345	2,429
8-5/8"	10,801	361,804
9-5/8"	897	1,122
10"	688,111	33,725,448
12"	442,072	69,816,937
16"	341,876	39,069,745
20"	33,393	9,777,302
Total Pipe	41,555,307	\$ 2,318,408,957
Other Costs (Valves, Castings, etc) and 106 Unclassified		\$ 657,681,608
Per Exhibit 8, Schedule 1, Page 1, Column 9, Total Gas Plant in Service, Lines 31 thru 34		\$ 2,976,090,566

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-005:

Please provide a breakdown of customer advances by customer class for the most recent year available.

Response:

Customer Advances are not recorded on Columbia's books by customer class.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-006

Please provide a breakdown of services investment by service line diameter, and a breakdown of services by size and customer class.

Response:

The table below summarizes the Company's investment in service lines by size, as of November 30, 2024. The Company does not maintain on its books and records, the service line investment by size, by customer class. Please see Columbia Statement No. 6 for an explanation of the assignment of services to the various rate schedules for the Company's Class Cost of Service Studies.

101-1000 Gas Plant in Service

OTHER	460,249
UNDER 3"	857,117,994
3"	1,076,947
3-1/8"	5,672
3-1/2"	2,099
4"	3,567,836
4-1/2"	5,956
5"	138
6"	496,685
6-5/8"	2,501
8"	91,795
8-5/8"	252
10"	112
11-1/8"	0
12"	481,449
16"	0
20"	<u>158</u>
TOTAL ACCOUNT 380	\$863,309,843

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost Of Service

Question GAS-COS-007:

If available, please provide a breakdown of meter investment by meter size, and a breakdown of meters by size and customer class.

Response:

The table below lists the Company's investments in meters, Account 381, by size as identified on the Company's books and records as of November 30, 2024. The Company's books and records do not identify the assignment of meters to the various customer classes. Please see Columbia Statement No. 6 for an explanation of the assignment of meters to each customer rate class for the Class Cost of Service studies.

<u>Size</u>		<u>Investment</u>
<u>Cubic Feet Per</u>		<u>\$</u>
<u>Hour</u>		
0 - 500		29,181,704
501 - 1000		6,563,669
1001 - 1500		832,741
Over 1500		8,189,514
Unclassified		<u>849,730</u>
Total Account	381	<u><u>45,617,357</u></u>

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-008:

Please provide the Company's rate design models and cost of service study on an IBM PC-compatible computer disk in Lotus 1-2-3 or Quattro format. If the models consist of more than one file, please include information on all files on the disk and what they contain. If not available in Lotus 1-2-3 or Quattro format, please provide in ASCII format.

Response:

Please see the corresponding Excel files of the Company's rate design and allocated cost of service studies.

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2025-3053499

WITNESS: K. L. Johnson

STUDY TYPE: CUSTOMER/DEMAND

FORECASTED TEST YEAR: DECEMBER 31, 2026

111, SCHEDULE 1

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3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
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**COLUMBIA GAS OF PENNSYLVANIA, INC.
 RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND**

**111, SCHEDULE 1
 PAGE 1 OF 13
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		1,029,504,558	728,159,431	95,864,689	107,404,219	56,744,693	36,115,402	2,095,037	3,121,087
2	PRODUCTS PURCHASED [PAGE 7]		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		223,603,745	187,914,178	15,312,686	9,270,274	4,553,397	3,879,906	33,631	2,639,672
4	DEPRECIATION & AMORTIZATION [PAGE 5]		154,855,845	122,845,895	13,023,208	8,613,696	3,963,181	3,530,734	30,979	2,848,150
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,500,833</u>	<u>3,610,590</u>	<u>378,686</u>	<u>233,894</u>	<u>108,087</u>	<u>95,620</u>	<u>363</u>	<u>73,593</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		627,991,908	496,428,105	55,788,028	47,635,486	14,700,321	7,608,710	269,842	5,561,415
7	OPERATING INCOME BEFORE TAXES		401,512,650	231,731,327	40,076,661	59,768,733	42,044,372	28,506,692	1,825,195	(2,440,328)
8	INCOME TAXES		72,811,321	34,622,854	7,790,217	14,031,671	10,380,329	6,837,906	485,748	(1,337,404)
9	INVESTMENT TAX CREDIT	12	<u>(78,757)</u>	<u>(62,010)</u>	<u>(6,695)</u>	<u>(4,573)</u>	<u>(2,086)</u>	<u>(1,863)</u>	<u>(13)</u>	<u>(1,517)</u>
10	NET INCOME TAXES		72,732,564	34,560,843	7,783,522	14,027,098	10,378,242	6,836,044	485,736	(1,338,921)
11	OPERATING INCOME		328,780,086	197,170,483	32,293,139	45,741,635	31,666,129	21,670,648	1,339,459	(1,101,407)
12	RATE BASE [PAGE 10]		3,845,381,715	3,018,359,891	326,501,425	229,368,359	103,743,889	91,844,369	543,470	75,020,311
13	RATE OF RETURN EARNED ON RATE BASE		8.550%	6.532%	9.891%	19.942%	30.523%	23.595%	246.464%	-1.468%
14	UNITIZED RETURN		1.00000	0.76398	1.15684	2.33240	3.56994	2.75965	28.82620	(0.17170)

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

111, SCHEDULE 1

PAGE 2 OF 13

WITNESS: K. L. Johnson

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
1	TOTAL REVENUE [PAGE 6]		919,007,833	654,283,195	85,206,429	95,331,974	49,189,309	29,781,446	2,095,037	3,120,443
2	PRODUCTS PURCHASED [PAGE 7]		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		222,116,320	186,919,711	15,169,213	9,107,767	4,451,692	3,794,643	33,631	2,639,664
4	DEPRECIATION & AMORTIZATION [PAGE 5]		154,855,845	122,845,895	13,023,208	8,613,696	3,963,181	3,530,734	30,979	2,848,150
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,500,833</u>	<u>3,610,590</u>	<u>378,686</u>	<u>233,894</u>	<u>108,087</u>	<u>95,620</u>	<u>363</u>	<u>73,593</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		626,504,482	495,433,637	55,644,555	47,472,978	14,598,616	7,523,447	269,842	5,561,407
7	OPERATING INCOME BEFORE TAXES		292,503,351	158,849,558	29,561,875	47,858,995	34,590,693	22,257,999	1,825,195	(2,440,964)
8	INCOME TAXES [PAGE 11]		43,469,179	15,005,195	4,959,942	10,825,915	8,374,014	5,155,940	485,748	(1,337,575)
9	INVESTMENT TAX CREDIT	12	<u>(78,757)</u>	<u>(62,010)</u>	<u>(6,695)</u>	<u>(4,573)</u>	<u>(2,086)</u>	<u>(1,863)</u>	<u>(13)</u>	<u>(1,517)</u>
10	NET INCOME TAXES		43,390,422	14,943,185	4,953,247	10,821,342	8,371,928	5,154,077	485,736	(1,339,092)
11	OPERATING INCOME		249,112,929	143,906,373	24,608,628	37,037,654	26,218,765	17,103,922	1,339,459	(1,101,871)
12	RATE BASE [PAGE 10]		3,845,381,715	3,018,359,891	326,501,425	229,368,359	103,743,889	91,844,369	543,470	75,020,311
13	RATE OF RETURN EARNED ON RATE BASE		6.478%	4.768%	7.537%	16.148%	25.273%	18.623%	246.464%	-1.469%
14	UNITIZED RETURN		1.00000	0.73603	1.16348	2.49274	3.90136	2.87481	38.04631	(0.22677)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE **111, SCHEDULE 1**
CUSTOMER/DEMAND **PAGE 3 OF 13**

WITNESS: K. L. Johnson

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	301-305	INTANGIBLE PLANT	11	98,354,255	77,450,042	8,356,178	5,701,596	2,605,404	2,329,029	14,753	1,897,254
2	350-362	UNDERGROUND STORAGE PLANT	25	8,128,565	5,957,019	957,464	1,012,575	187,689	3,170	10,648	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	20	21,944	16,580	1,901	1,532	727	660	0	544
4	374.20	LAND - OTHER DISTRIBUTION	20	3,361,033	2,539,563	291,234	234,634	111,284	101,033	0	83,286
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	95,361	72,054	8,263	6,657	3,157	2,867	0	2,363
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	11,269,188	8,514,885	976,475	786,702	373,123	338,752	0	279,251
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	13	10	1	1	0	0	0	0
9	374.50	RIGHTS OF WAY	20	3,233,314	2,443,060	280,167	225,718	107,055	97,193	0	80,122
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	20	7,026	5,309	609	491	233	211	0	174
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	4,012	3,032	348	280	133	121	0	99
13	375.40	M & R STRUCTURES - REGULATING	20	8,776,354	6,631,325	760,471	612,677	290,585	263,817	0	217,478
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	27,126	0	0	0	0	0	27,126	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	85,565	0	1,158	14,873	30,322	28,401	0	10,812
16	375.70	M & R STRUCTURES - OTHER	11	52,038,716	40,978,408	4,421,209	3,016,684	1,378,506	1,232,277	7,806	1,003,827
17	375.71	M & R STRUCTURES - OTHER LEASED	11	6,276,007	4,942,104	533,210	363,820	166,251	148,616	941	121,064
18	375.80	M & R STRUCTURES - COMMUNICATION	20	16,515	12,479	1,431	1,153	547	496	0	409
19	376.00	MAINS	20	3,505,714,084	2,648,882,505	303,770,125	244,733,900	116,074,193	105,381,765	0	86,871,595
20	376.00	DIRECT - MAINS - MLDS		134,476	0	0	0	0	0	134,476	0
21	376.08	MAINS-CSL REPLACEMENTS	20	23,515,481	17,768,062	2,037,616	1,641,616	778,598	706,875	0	582,714
22	376.30	MAINS-BARE STEEL	20	27,518,961	20,793,052	2,384,518	1,921,099	911,153	827,220	0	681,920
23	376.30	DIRECT - MAINS-BARE STEEL		79,601	0	0	0	0	0	79,601	0
24	376.80	MAINS-CAST IRON	20	148,698	112,355	12,885	10,381	4,923	4,470	0	3,685
25	378.10	M & R EQUIP - GENERAL	20	1,442,416	1,089,875	124,985	100,695	47,758	43,359	0	35,743
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	195,425,261	147,661,373	16,933,599	13,642,638	6,470,530	5,874,483	0	4,842,638
27	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	405,818	306,632	35,164	28,330	13,437	12,199	0	10,056
29	379.10	M & R EQUIP - CITY GATE	20	120,061	90,717	10,403	8,382	3,975	3,609	0	2,975
30	379.11	M & R EQUIP - EXCHANGE GAS	20	(903)	(682)	(78)	(63)	(30)	(27)	0	(22)
31	380.00	SERVICES	15	1,012,851,914	924,754,055	72,165,699	12,974,633	2,096,604	577,326	0	283,599
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	1,554	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	59,647,664	46,670,718	8,635,789	3,866,958	365,044	89,472	8,947	10,737
35	381.00	DIRECT - METERS - MLDS FLEX		16,319	0	0	0	0	0	0	16,319
36	381.10	AUTOMATIC METER READING	16	29,057,053	22,735,400	4,206,880	1,883,769	177,829	43,586	4,359	5,230
37	382.00	METER INSTALLATIONS	16	58,083,634	45,446,959	8,409,349	3,765,562	355,472	87,126	8,713	10,455
38	383.00	HOUSE REGULATORS	21	22,247,918	20,373,086	1,535,774	301,459	30,925	5,117	667	890
39	384.00	HOUSE REG INSTALLATIONS	21	3,546,998	3,248,093	244,849	48,062	4,930	816	106	142
40	385.00	IND M&R EQUIPMENT	17	9,291,861	0	125,719	1,615,111	3,292,757	3,084,155	0	1,174,120
41	385.00	DIRECT - IND M&R EQUIPMENT		474,267	0	0	0	0	0	474,267	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	984,132	0	13,315	171,062	348,747	326,653	0	124,355
43	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	15,317	1,653	1,128	515	461	3	375
44	387.20	OTHER EQUIP ODORIZATION	11	117,248	92,328	9,961	6,797	3,106	2,776	18	2,262
45	387.42	OTHER EQUIP RADIO	11	119,609	94,188	10,162	6,934	3,168	2,832	18	2,307
46	387.44	OTHER EQUIP COMMUNICATION	11	554,949	437,000	47,149	32,170	14,701	13,141	83	10,705
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	18,068,379	14,228,126	1,535,089	1,047,424	478,631	427,859	2,710	348,539
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0
49	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,733,492</u>	<u>187,029</u>	<u>127,614</u>	<u>58,314</u>	<u>52,129</u>	<u>330</u>	<u>42,465</u>
50		TOTAL DISTRIBUTION PLANT		5,057,749,005	3,982,691,458	429,714,110	293,200,880	133,997,202	119,781,844	821,311	97,542,201
51	389-398	GENERAL PLANT	11	<u>55,647,899</u>	<u>43,820,495</u>	<u>4,727,846</u>	<u>3,225,909</u>	<u>1,474,113</u>	<u>1,317,742</u>	<u>8,347</u>	<u>1,073,448</u>
52		TOTAL GROSS PLANT		<u>5,219,879,725</u>	<u>4,109,919,014</u>	<u>443,755,596</u>	<u>303,140,960</u>	<u>138,264,408</u>	<u>123,431,785</u>	<u>855,060</u>	<u>100,512,902</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE **111, SCHEDULE 1**
CUSTOMER/DEMAND **PAGE 4 OF 13**
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT. NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1	301-305	INTANGIBLE PLANT	11	41,363,773	32,572,317	3,514,266	2,397,858	1,095,726	979,494	6,205	797,907
2	350-362	UNDERGROUND STORAGE PLANT	25	7,192,809	5,271,250	847,241	896,008	166,082	2,805	9,423	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	20	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	20	235,974	178,300	20,447	16,473	7,813	7,093	0	5,847
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	1,435,147	1,084,383	124,356	100,188	47,518	43,141	0	35,563
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	20	1,968,302	1,487,229	170,553	137,407	65,171	59,167	0	48,775
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	20	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	20	1,765,144	1,333,725	152,950	123,225	58,444	53,060	0	43,740
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	6,132	0	0	0	0	0	6,132	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	77,121	0	1,043	13,405	27,329	25,598	0	9,745
16	375.70	M & R STRUCTURES - OTHER	11	11,684,720	9,201,250	992,734	677,363	309,528	276,694	1,753	225,398
17	375.71	M & R STRUCTURES - OTHER LEASED	11	5,122,152	4,033,490	435,178	296,931	135,686	121,293	768	98,806
18	375.80	M & R STRUCTURES - COMMUNICATION	20	10,023	7,573	869	700	332	301	0	248
19	376.00	MAINS	20	486,236,062	367,395,106	42,132,355	33,944,140	16,099,276	14,616,256	0	12,048,930
20	376.00	DIRECT - MAINS - MLDS		46,595	0	0	0	0	0	46,595	0
21	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	20	19,509,764	14,741,382	1,690,521	1,361,977	645,968	586,464	0	483,452
23	376.30	DIRECT - MAINS-BARE STEEL		76,426	0	0	0	0	0	76,426	0
24	376.80	MAINS-CAST IRON	20	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	20	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	41,095,596	31,051,421	3,560,933	2,868,884	1,360,675	1,235,334	0	1,018,349
27	378.20	DIRECT - M & R EQUIP-GEN-REG		173,113	0	0	0	0	0	0	173,113
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	20	54,111	40,886	4,689	3,778	1,792	1,627	0	1,341
30	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	217,566,071	198,642,174	15,501,583	2,787,021	450,362	124,013	0	60,919
32	380.00	DIRECT - SERVICES		1,324	0	0	0	0	0	1,324	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	17,463,860	13,664,423	2,528,418	1,132,182	106,879	26,196	2,620	3,144
35	381.00	DIRECT - METERS - MLDS FLEX		4,100	0	0	0	0	0	0	4,100
36	381.10	AUTOMATIC METER READING	16	21,820,323	17,073,094	3,159,146	1,414,612	133,540	32,731	3,273	3,928
37	382.00	METER INSTALLATIONS	16	17,993,514	14,078,845	2,605,101	1,166,520	110,120	26,990	2,699	3,239
38	383.00	HOUSE REGULATORS	21	6,465,627	5,920,769	446,322	87,609	8,987	1,487	194	259
39	384.00	HOUSE REG INSTALLATIONS	21	3,017,148	2,762,893	208,274	40,882	4,194	694	91	121
40	385.00	IND M&R EQUIPMENT	17	3,362,364	(0)	45,493	584,446	1,191,521	1,116,036	0	424,868
41	385.00	DIRECT - IND M&R EQUIPMENT		126,648	0	0	0	0	0	126,648	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
43	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
44	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
45	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
46	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	4,981,199	3,922,495	423,203	288,760	131,952	117,955	747	96,087
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		15,035	0	0	0	0	0	15,035	0
49	387.50	GPS EQUIPMENT	11	<u>2,166,114</u>	<u>1,705,728</u>	<u>184,033</u>	<u>125,570</u>	<u>57,380</u>	<u>51,294</u>	<u>325</u>	<u>41,784</u>
50		TOTAL DISTRIBUTION PLANT		864,479,709	688,325,164	74,388,199	47,172,071	20,954,467	18,523,422	284,631	14,831,755
51	389-398	GENERAL PLANT	11	<u>14,175,807</u>	<u>11,162,881</u>	<u>1,204,377</u>	<u>821,772</u>	<u>375,517</u>	<u>335,683</u>	<u>2,126</u>	<u>273,451</u>
52		TOTAL DEPRECIATION RESERVE		<u>927,212,098</u>	<u>737,331,612</u>	<u>79,954,083</u>	<u>51,287,709</u>	<u>22,591,793</u>	<u>19,841,404</u>	<u>302,385</u>	<u>15,903,113</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 DEPRECIATION AND AMORTIZATION EXPENSE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

ALLOCATED COST OF SERVICE 111, SCHEDULE 1
 CUSTOMER/DEMAND PAGE 5 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	17,676,167	13,919,275	1,501,767	1,024,687	468,242	418,572	2,651	340,973
2	350-362	UNDERGROUND STORAGE PLANT	25	205,013	150,244	24,149	25,539	4,734	80	269	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	20	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	20	0	0	0	0	0	0	0	0
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	20	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	20	184,111	139,112	15,953	12,853	6,096	5,534	0	4,562
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	20	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	20	34,435	26,019	2,984	2,404	1,140	1,035	0	853
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	20	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	20	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	20	223,616	168,962	19,376	15,611	7,404	6,722	0	5,541
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	20	591	0	0	0	0	0	591	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	451	0	6	78	160	150	0	57
16	375.70	M & R STRUCTURES - OTHER	11	1,338,566	1,054,067	113,725	77,597	35,459	31,697	201	25,821
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,005,398	791,711	85,419	58,283	26,633	23,808	151	19,394
18	375.80	M & R STRUCTURES - COMMUNICATION	20	332	251	29	23	11	10	0	8
19	376.00	MAINS	20	80,661,684	60,947,162	6,989,335	5,630,992	2,670,708	2,424,690	0	1,998,797
20	376.00	DIRECT - MAINS - MLDS		2,539	0	0	0	0	0	2,539	0
21	376.08	MAINS-CSL REPLACEMENTS	20	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	20	980,880	741,143	84,993	68,475	32,477	29,485	0	24,306
23	376.30	DIRECT - MAINS-BARE STEEL		0	0	0	0	0	0	0	0
24	376.80	MAINS-CAST IRON	20	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	20	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	20	6,375,903	4,817,569	552,472	445,102	211,106	191,660	0	157,995
27	378.20	DIRECT - M & R EQUIP-GEN-REG		26,074	0	0	0	0	0	0	26,074
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	20	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	20	8,772	6,628	760	612	290	264	0	217
30	379.11	M & R EQUIP - EXCHANGE GAS	20	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	32,759,541	29,910,116	2,334,117	419,650	67,812	18,673	0	9,173
32	380.00	DIRECT - SERVICES		42	0	0	0	0	0	42	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,575,067	1,232,395	228,038	102,112	9,639	2,363	236	284
35	381.00	DIRECT - METERS - MLDS FLEX		357	0	0	0	0	0	0	357
36	381.10	AUTOMATIC METER READING	16	760,481	595,031	110,102	49,302	4,654	1,141	114	137
37	382.00	METER INSTALLATIONS	16	1,125,750	880,832	162,986	72,982	6,890	1,689	169	203
38	383.00	HOUSE REGULATORS	21	460,972	422,126	31,821	6,246	641	106	14	18
39	384.00	HOUSE REG INSTALLATIONS	21	45,444	41,614	3,137	616	63	11	1	2
40	385.00	IND M&R EQUIPMENT	17	489,569	0	6,624	85,097	173,489	162,498	0	61,862
41	385.00	DIRECT - IND M&R EQUIPMENT		19,919	0	0	0	0	0	19,919	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
43	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
44	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
45	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
46	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	939,060	739,473	79,783	54,437	24,876	22,237	141	18,115
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,749	0	0	0	0	0	2,749	0
49	387.50	GPS EQUIPMENT	11	23,590	18,576	2,004	1,368	625	559	4	455
50		TOTAL DISTRIBUTION PLANT		129,045,893	102,532,787	10,823,664	7,103,839	3,280,173	2,924,330	26,870	2,354,230
51	389-398	GENERAL PLANT	11	2,444,091	1,924,624	207,650	141,684	64,744	57,876	367	47,147
52		NET DEPRECIATION & AMORTIZATION EXPENSE		149,371,164	118,526,929	12,557,230	8,295,749	3,817,892	3,400,857	30,157	2,742,350
53		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,484,681	4,318,967	465,979	317,947	145,289	129,877	823	105,800
54		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		154,855,845	122,845,895	13,023,208	8,613,696	3,963,181	3,530,734	30,979	2,848,150

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 OPERATING REVENUE @ PROPOSED & CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND**

**111, SCHEDULE 1
 PAGE 6 OF 13
 WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
PROPOSED OPERATING REVENUE											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		540,099,699	450,307,877	49,222,937	33,361,497	6,988,901	184,077	34,410	0
2		USP REVENUE		31,518,521	31,518,521	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		35,101	27,293	3,983	3,825	0	0	0	0
5		RIDER EE - ENERGY EFFICIENCY		1,089,010	1,089,010	0	0	0	0	0	0
6		GAS PROCUREMENT REVENUE		436,972	336,614	45,013	43,226	11,918	201	0	0
7		MERCHANT FUNCTION REVENUE		1,187,650	1,111,125	39,037	37,488	0	0	0	0
8		GAS COST REVENUE		<u>222,971,332</u>	<u>171,604,858</u>	<u>22,947,264</u>	<u>22,036,235</u>	<u>6,075,656</u>	<u>102,450</u>	<u>204,869</u>	<u>0</u>
9		TOTAL SALES REVENUE		797,338,285	655,995,298	72,258,234	55,482,271	13,076,475	286,728	239,279	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		203,646,345	55,817,600	19,292,065	44,236,865	43,566,560	35,767,189	1,851,431	3,114,635
11		USP REVENUE		4,253,222	4,253,222	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		10,535	3,683	1,637	5,215	0	0	0	0
14		RIDER EE - ENERGY EFFICIENCY		146,955	146,955	0	0	0	0	0	0
15		FLEX REVENUE		0	0	0	0	0	0	0	0
16		GAS COST REVENUE		<u>22,060,153</u>	<u>10,452,583</u>	<u>4,126,184</u>	<u>7,481,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL TRANSPORTATION REVENUE		230,117,210	70,674,043	23,419,886	51,723,466	43,566,560	35,767,189	1,851,431	3,114,635
MISCELLANEOUS REVENUE											
18	487.00	FORFEITED DISCOUNTS	10	1,896,259	1,349,965	175,821	196,737	101,507	61,458	4,324	6,447
19	488.00	MISCELLANEOUS REVENUE	6	107,664	98,730	7,573	1,230	107	19	2	3
20	493.00	RENTS	11	0	0	0	0	0	0	0	0
21	495.00	OTHER	6	<u>45,141</u>	<u>41,395</u>	<u>3,175</u>	<u>516</u>	<u>45</u>	<u>8</u>	<u>1</u>	<u>1</u>
22		TOTAL MISCELLANEOUS REVENUE		2,049,063	1,490,090	186,569	198,482	101,658	61,485	4,327	6,452
23		TOTAL PROPOSED OPERATING REVENUE		<u>1,029,504,558</u>	<u>728,159,431</u>	<u>95,864,689</u>	<u>107,404,219</u>	<u>56,744,693</u>	<u>36,115,402</u>	<u>2,095,037</u>	<u>3,121,087</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
24	480/481	SALES BASE REVENUE		464,172,649	388,329,960	41,564,289	28,147,948	5,944,400	151,642	34,410	0
25		USP REVENUE		28,074,083	28,074,083	0	0	0	0	0	0
26		STAS REVENUE		0	0	0	0	0	0	0	0
27		RIDER CC - CUSTOMER CHOICE		35,101	27,293	3,983	3,825	0	0	0	0
28		RIDER EE - ENERGY EFFICIENCY		1,089,010	1,089,010	0	0	0	0	0	0
29		GAS PROCUREMENT REVENUE		436,972	336,614	45,013	43,226	11,918	201	0	0
30		MERCHANT FUNCTION REVENUE		1,187,650	1,111,125	39,037	37,488	0	0	0	0
31		GAS COST REVENUE		<u>222,971,332</u>	<u>171,604,858</u>	<u>22,947,264</u>	<u>22,036,235</u>	<u>6,075,656</u>	<u>102,450</u>	<u>204,869</u>	<u>0</u>
32		TOTAL SALES REVENUE		717,966,797	590,572,943	64,599,586	50,268,722	12,031,974	254,293	239,279	0
TRANSPORTATION REVENUE											
33	489.00	TRANSPORTATION BASE REVENUE		172,985,913	47,828,524	16,292,453	37,378,169	37,055,677	29,465,668	1,851,431	3,113,991
34		USP REVENUE		3,788,417	3,788,417	0	0	0	0	0	0
35		STAS REVENUE		0	0	0	0	0	0	0	0
36		RIDER CC - CUSTOMER CHOICE		10,535	3,683	1,637	5,215	0	0	0	0
37		RIDER EE - ENERGY EFFICIENCY		146,955	146,955	0	0	0	0	0	0
38		FLEX REVENUE		0	0	0	0	0	0	0	0
39		GAS COST REVENUE		<u>22,060,153</u>	<u>10,452,583</u>	<u>4,126,184</u>	<u>7,481,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40		TOTAL TRANSPORTATION REVENUE		198,991,973	62,220,162	20,420,274	44,864,770	37,055,677	29,465,668	1,851,431	3,113,991
MISCELLANEOUS REVENUE											
41	487.00	FORFEITED DISCOUNTS	10	1,896,259	1,349,965	175,821	196,737	101,507	61,458	4,324	6,447
42	488.00	MISCELLANEOUS REVENUE	6	107,664	98,730	7,573	1,230	107	19	2	3
43	493.00	RENTS	11	0	0	0	0	0	0	0	0
44	495.00	OTHER	6	<u>45,141</u>	<u>41,395</u>	<u>3,175</u>	<u>516</u>	<u>45</u>	<u>8</u>	<u>1</u>	<u>1</u>
45		TOTAL MISCELLANEOUS REVENUE		2,049,063	1,490,090	186,569	198,482	101,658	61,485	4,327	6,452
46		TOTAL CURRENT OPERATING REVENUE		<u>919,007,833</u>	<u>654,283,195</u>	<u>85,206,429</u>	<u>95,331,974</u>	<u>49,189,309</u>	<u>29,781,446</u>	<u>2,095,037</u>	<u>3,120,443</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 PRODUCTION & DISTRIBUTION O&M EXPENSES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND**

**111, SCHEDULE 1
 PAGE 7 OF 13
 WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
2	807.00	PURCHASED GAS EXPENSE	4	856,058	636,043	94,586	103,121	21,230	360	719	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>436,972</u>	<u>324,666</u>	<u>48,281</u>	<u>52,638</u>	<u>10,837</u>	<u>184</u>	<u>367</u>	<u>0</u>
4		TOTAL PURCHASED GAS		<u>246,324,515</u>	<u>183,018,150</u>	<u>27,216,315</u>	<u>29,673,379</u>	<u>6,107,723</u>	<u>102,993</u>	<u>205,955</u>	<u>0</u>
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
8	820.00	M & R	25	0	0	0	0	0	0	0	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	1,165	854	137	145	27	1	2	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>7,697</u>	<u>5,641</u>	<u>907</u>	<u>959</u>	<u>178</u>	<u>3</u>	<u>10</u>	<u>0</u>
12		TOTAL UNDERGROUND STORAGE OPERATIONS		8,862	6,495	1,044	1,104	205	4	12	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	841.00	OTHER STORAGE - OPS	25	<u>209</u>	<u>153</u>	<u>25</u>	<u>26</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL UNDERGROUND STORAGE MAINTENANCE		209	153	25	26	5	0	0	0
18		TOTAL UNDERGROUND STORAGE		<u>9,071</u>	<u>6,648</u>	<u>1,068</u>	<u>1,130</u>	<u>209</u>	<u>4</u>	<u>12</u>	<u>0</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
19	870.00	SUPERVISION & ENGINEERING	18	9,190,740	7,298,367	777,261	499,425	240,338	213,777	460	161,114
20	871.00	LOAD DISPATCHING	13	329,704	249,105	28,566	23,017	10,917	9,911	20	8,170
21	874.00	MAINS & SERVICES	14	19,228,767	15,199,379	1,600,410	1,099,309	504,371	452,261	961	372,077
22	875.00	M & R - GENERAL	13	854,431	645,557	74,028	59,648	28,290	25,684	51	21,173
23	876.00	M & R - INDUSTRIAL	17	379,824	0	5,139	66,021	134,598	126,071	0	47,995
24	878.00	METERS & HOUSE REGULATORS	23	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335	645
25	879.00	CUSTOMER INSTALLATIONS	15	6,398,321	5,841,795	455,880	81,963	13,245	3,647	0	1,792
26	880.00	OTHER	18	3,680,073	2,922,346	311,224	199,975	96,234	85,599	184	64,512
27	881.00	RENTS	18	<u>24,285</u>	<u>19,285</u>	<u>2,054</u>	<u>1,320</u>	<u>635</u>	<u>565</u>	<u>1</u>	<u>426</u>
28		TOTAL DISTRIBUTION OPERATIONS		42,664,707	34,244,587	3,598,671	2,178,067	1,042,577	920,892	2,012	677,901
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
29	885.00	SUPERVISION & ENGINEERING	18	198,176	157,372	16,760	10,769	5,182	4,610	10	3,474
30	886.00	STRUCTURES AND IMPROVEMENTS	13	286,419	216,401	24,815	19,995	9,483	8,610	17	7,098
31	887.00	MAINS	13	13,348,810	10,085,560	1,156,541	931,880	441,979	401,265	801	330,784
32	889.00	M & R - GENERAL	13	1,792,209	1,354,086	155,277	125,114	59,340	53,874	108	44,411
33	890.00	M & R - INDUSTRIAL	17	128,755	0	1,742	22,380	45,627	42,736	0	16,270
34	892.00	SERVICES	15	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
35	893.00	METERS & HOUSE REGULATORS	23	484,174	388,448	64,613	27,675	2,619	634	63	121
36	894.00	OTHER EQUIPMENT	18	<u>953,996</u>	<u>757,568</u>	<u>80,679</u>	<u>51,840</u>	<u>24,947</u>	<u>22,190</u>	<u>48</u>	<u>16,724</u>
37		TOTAL DISTRIBUTION MAINTENANCE		19,958,349	15,484,675	1,697,491	1,225,084	594,903	535,496	1,046	419,654
38		TOTAL DISTRIBUTION		<u>62,623,056</u>	<u>49,729,262</u>	<u>5,296,162</u>	<u>3,403,151</u>	<u>1,637,480</u>	<u>1,456,387</u>	<u>3,059</u>	<u>1,097,556</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 OTHER O&M EXPENSES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND**

**111, SCHEDULE 1
 PAGE 8 OF 13
 WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	752,261	689,839	52,914	8,591	745	135	15	23
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	7,909,632	7,253,291	556,364	90,328	7,831	1,424	158	237
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	373,107	235,229	112,003	25,875	0	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	8,672,658	8,119,950	281,081	271,628	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	815,066	(0)	1,092	17,989	434,626	307,508	21,632	32,220
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,187,650	1,111,125	39,037	37,488	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES	Direct	31,862,500	31,862,500	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 AMORT	7	647,261	606,011	20,978	20,272	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 AMORT	8	60,830	0	82	1,343	32,437	22,950	1,614	2,405
11	905.00	MISCELLANEOUS	6	464	426	33	5	1	0	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		<u>52,281,429</u>	<u>49,878,369</u>	<u>1,063,582</u>	<u>473,518</u>	<u>475,639</u>	<u>332,017</u>	<u>23,420</u>	<u>34,884</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>											
14	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	908.00	CUSTOMER ASSISTANCE	6	119	109	8	1	0	0	0	0
16	908.00	RIDER EE - ENERGY EFFICIENCY	Direct	1,235,965	1,235,965	0	0	0	0	0	0
17	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	91,634	84,030	6,446	1,047	91	17	2	3
18	910.00	MISCELLANEOUS	6	1,353,395	1,241,090	95,198	15,456	1,340	244	27	41
19	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
20	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
21	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
22		TOTAL CUST SERVICE & INFORMATION		<u>2,681,113</u>	<u>2,561,195</u>	<u>101,652</u>	<u>16,504</u>	<u>1,431</u>	<u>260</u>	<u>29</u>	<u>43</u>
<u>SALES EXPENSES</u>											
23	912.00	DEMONSTRATION	6	3,861	3,541	272	44	4	1	0	0
24	913.00	ADVERTISING	6	0	0	0	0	0	0	0	0
25		TOTAL SALES		<u>3,861</u>	<u>3,541</u>	<u>272</u>	<u>44</u>	<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
26	920.00	SALARIES	19	36,075,260	29,300,687	2,987,032	1,765,163	801,232	695,531	2,165	523,452
27	921.00	OFFICE SUPPLIES & EXPENSES	19	4,456,960	3,619,987	369,036	218,079	98,989	85,930	267	64,671
28	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
29	923.00	OUTSIDE SERVICES EMPLOYED	19	26,302,006	21,362,752	2,177,806	1,286,957	584,168	507,103	1,578	381,642
30	924.00	PROPERTY INSURANCE	19	258,264	209,765	21,384	12,637	5,736	4,979	16	3,747
31	925.00	INJURIES AND DAMAGES	19	5,007,540	4,067,174	414,624	245,019	111,218	96,545	301	72,659
32	926.00	EMPLOYEE PENSIONS & BENEFITS	24	16,766,986	13,558,120	1,404,906	827,283	384,635	338,525	838	252,679
33	928.00	REGULATORY COMMISSION EXPENSES	19	3,792,654	3,080,431	314,032	185,575	84,235	73,122	228	55,031
34	930.00	MISCELLANEOUS GENERAL	19	924,448	750,846	76,544	45,233	20,532	17,823	56	13,414
35	931.00	RENTS-GENERAL	19	3,238,811	2,630,595	268,174	158,475	71,934	62,444	194	46,995
36	932.00	MAINTENANCE	19	<u>6,401,831</u>	<u>5,199,631</u>	<u>530,072</u>	<u>313,242</u>	<u>142,185</u>	<u>123,427</u>	<u>384</u>	<u>92,891</u>
37		TOTAL ADMINISTRATIVE & GENERAL		<u>103,224,760</u>	<u>83,779,989</u>	<u>8,563,610</u>	<u>5,057,662</u>	<u>2,304,862</u>	<u>2,005,431</u>	<u>6,026</u>	<u>1,507,181</u>
38		TOTAL O & M EXPENSES		<u>467,147,805</u>	<u>368,977,152</u>	<u>42,242,661</u>	<u>38,625,388</u>	<u>10,527,348</u>	<u>3,897,093</u>	<u>238,500</u>	<u>2,639,664</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 TAXES OTHER THAN INCOME TAXES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND**

**111, SCHEDULE 1
 PAGE 9 OF 13**

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D)	<u>RSS/RDS</u> (E)	<u>SGS/DS-1</u> (F)	<u>SGS/DS-2</u> (G)	<u>SDS/LGSS</u> (H)	<u>LDS/LGSS</u> (I)	<u>MLDS</u> (J)	<u>FLEX</u> (K)
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	97,544	78,876	8,173	4,813	2,238	1,969	5	1,470
2	408.00	FICA	24	<u>2,986,116</u>	<u>2,414,633</u>	<u>250,207</u>	<u>147,335</u>	<u>68,502</u>	<u>60,290</u>	<u>149</u>	<u>45,001</u>
3		TOTAL FEDERAL TAXES		<u>3,083,660</u>	<u>2,493,509</u>	<u>258,380</u>	<u>152,148</u>	<u>70,739</u>	<u>62,259</u>	<u>154</u>	<u>46,471</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	1,372,160	1,080,521	116,579	79,544	36,349	32,493	206	26,469
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	0	0	0	0	0	0	0	0
8	408.00	STATE SALES AND USE TAX	19	37,943	30,818	3,142	1,857	843	732	2	551
9	408.00	OTHER	19	<u>7,069</u>	<u>5,742</u>	<u>585</u>	<u>346</u>	<u>157</u>	<u>136</u>	<u>0</u>	<u>103</u>
10		TOTAL STATE TAXES		<u>1,417,172</u>	<u>1,117,081</u>	<u>120,306</u>	<u>81,747</u>	<u>37,348</u>	<u>33,361</u>	<u>209</u>	<u>27,122</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>4,500,833</u>	<u>3,610,590</u>	<u>378,686</u>	<u>233,894</u>	<u>108,087</u>	<u>95,620</u>	<u>363</u>	<u>73,593</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND**

**111, SCHEDULE 1
 PAGE 10 OF 13
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1	101-107	GROSS PLANT [PAGE 3]		5,219,879,725	4,109,919,014	443,755,596	303,140,960	138,264,408	123,431,785	855,060	100,512,902
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,780,941	446,977	472,705	87,619	1,480	4,971	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(927,212,098)	(737,331,612)	(79,954,083)	(51,287,709)	(22,591,793)	(19,841,404)	(302,385)	(15,903,113)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	<u>(119,797)</u>	<u>(19,255)</u>	<u>(20,363)</u>	<u>(3,774)</u>	<u>(64)</u>	<u>(214)</u>	<u>0</u>
5		NET PLANT		4,296,298,853	3,375,248,546	364,229,235	252,305,593	115,756,460	103,591,797	557,432	84,609,789
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	948,060	746,560	80,547	54,959	25,114	22,450	142	18,288
7	164.00	GAS STORED UNDERGROUND - FSS	25	50,418,870	36,949,468	5,938,839	6,280,679	1,164,172	19,663	66,049	0
8	165.00	PREPAYMENTS	19	5,577,551	4,530,143	461,821	272,910	123,877	107,535	335	80,930
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		56,944,481	42,226,171	6,481,207	6,608,548	1,313,163	149,648	66,526	99,218
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	34,157,949	26,894,603	2,903,767	1,983,552	904,844	807,836	5,465	657,882
14	282.00	ACCUMULATED DEF INCOME TAX	12	(409,680,172)	(322,565,780)	(34,826,911)	(23,790,128)	(10,852,428)	(9,688,936)	(65,549)	(7,890,440)
15	283.00	ACCUMULATED DEF INCOME TAX	12	0	0	0	0	0	0	0	0
16	254.00	EXCESS ADIT	12	(128,776,618)	(101,393,558)	(10,947,300)	(7,478,058)	(3,411,293)	(3,045,567)	(20,604)	(2,480,238)
17	182.00	REG ASSET DEFICIENT ADIT (BEFORE GROSS UP)	12	<u>1,247,459</u>	<u>982,199</u>	<u>106,047</u>	<u>72,440</u>	<u>33,045</u>	<u>29,502</u>	<u>200</u>	<u>24,026</u>
18		TOTAL DEFERRED INCOME TAXES		(503,051,382)	(396,082,536)	(42,764,397)	(29,212,194)	(13,325,832)	(11,897,165)	(80,488)	(9,688,770)
19	235.00	CUSTOMER DEPOSITS	9	(4,813,210)	(3,034,536)	(1,444,878)	(333,796)	0	0	0	0
20	252.00	CUSTOMER ADVANCES	20	<u>2,973</u>	<u>2,246</u>	<u>258</u>	<u>208</u>	<u>98</u>	<u>89</u>	<u>0</u>	<u>74</u>
21		RATE BASE		<u>3,845,381,715</u>	<u>3,018,359,891</u>	<u>326,501,425</u>	<u>229,368,359</u>	<u>103,743,889</u>	<u>91,844,369</u>	<u>543,470</u>	<u>75,020,311</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 STATE/FEDERAL INCOME TAXES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND**

**111, SCHEDULE 1
 PAGE 11 OF 13
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		292,503,351	158,849,558	29,561,875	47,858,995	34,590,693	22,257,999	1,825,195	(2,440,964)
2	STATUTORY ADJUSTMENTS	12	(131,695,065)	(103,691,427)	(11,195,398)	(7,647,532)	(3,488,602)	(3,114,588)	(21,071)	(2,536,447)
3	INTEREST ON DEBT		(91,520,085)	(71,836,965)	(7,770,734)	(5,458,967)	(2,469,105)	(2,185,896)	(12,935)	(1,785,483)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(7,704,734)</u>	<u>(6,066,400)</u>	<u>(654,980)</u>	<u>(447,414)</u>	<u>(204,098)</u>	<u>(182,217)</u>	<u>(1,233)</u>	<u>(148,393)</u>
5	STATE TAXABLE INCOME		61,583,466	(22,745,234)	9,940,764	34,305,082	28,428,887	16,775,298	1,789,956	(6,911,287)
6	NET OPERATING LOSS DEDUCTION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	STATE TAXABLE INCOME		61,583,466	(22,745,234)	9,940,764	34,305,082	28,428,887	16,775,298	1,789,956	(6,911,287)
7	STATE NET INCOME TAX @ 7.49%		4,612,602	(1,703,618)	744,563	2,569,451	2,129,324	1,256,470	134,068	(517,655)
8	DEFERRED INCOME TAXES	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	STATE INCOME TAX		4,612,602	(1,703,618)	744,563	2,569,451	2,129,324	1,256,470	134,068	(517,655)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		292,503,351	158,849,558	29,561,875	47,858,995	34,590,693	22,257,999	1,825,195	(2,440,964)
11	STATE NET INCOME TAX (LINE 9)		(4,612,602)	1,703,618	(744,563)	(2,569,451)	(2,129,324)	(1,256,470)	(134,068)	517,655
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(223,215,150)</u>	<u>(175,750,681)</u>	<u>(18,975,520)</u>	<u>(12,962,104)</u>	<u>(5,912,969)</u>	<u>(5,279,038)</u>	<u>(35,714)</u>	<u>(4,299,124)</u>
13	FEDERAL TAXABLE INCOME		64,675,599	(15,197,505)	9,841,792	32,327,441	26,548,400	15,722,491	1,655,412	(6,222,432)
14	FEDERAL INCOME TAX @ 21%		13,581,876	(3,191,476)	2,066,776	6,788,763	5,575,164	3,301,723	347,637	(1,306,711)
15	DEFERRED INCOME TAXES	12	27,772,893	21,867,265	2,360,974	1,612,772	735,704	656,829	4,444	534,906
16	TAX REFUND AMORTIZATION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(2,498,191)	(1,966,976)	(212,371)	(145,070)	(66,177)	(59,082)	(400)	(48,115)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	FEDERAL INCOME TAX		38,856,578	16,708,813	4,215,379	8,256,464	6,244,691	3,899,470	351,681	(819,920)
20	STATE NET INCOME TAX (LINE 9)		<u>4,612,602</u>	<u>(1,703,618)</u>	<u>744,563</u>	<u>2,569,451</u>	<u>2,129,324</u>	<u>1,256,470</u>	<u>134,068</u>	<u>(517,655)</u>
21	TOTAL INCOME TAXES		<u>43,469,179</u>	<u>15,005,195</u>	<u>4,959,942</u>	<u>10,825,915</u>	<u>8,374,014</u>	<u>5,155,940</u>	<u>485,748</u>	<u>(1,337,575)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND**

111, SCHEDULE 1
PAGE 12 OF 13
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
1	DESIGN DAY	1	750,800,000	448,700,000	84,000,000	110,000,000	56,300,000	51,800,000	0	42,800,000
2	PERCENT		100.000%	56.540%	10.585%	13.861%	7.094%	6.527%	0.000%	5.393%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	38,730,034	29,788,890	3,983,416	3,825,270	1,054,673	17,784	60,000	0
4	PERCENT		100.000%	76.914%	10.285%	9.877%	2.723%	0.046%	0.155%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	66,387,230	33,471,971	5,620,514	9,039,909	7,706,440	10,548,396	0	8,874,400
6	PERCENT		100.000%	44.474%	7.468%	12.011%	10.240%	14.016%	0.000%	11.791%
7	GAS PURCHASED EXPENSE	4	245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
8	PERCENT		100.000%	74.299%	11.049%	12.046%	2.480%	0.042%	0.084%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	50.504%	9.027%	12.937%	8.667%	10.272%	0.000%	8.593%
11	AVERAGE NO. OF CUSTOMERS	6	449,930	412,605	31,651	5,137	447	79	11	12
12	PERCENT		100.000%	91.702%	7.034%	1.142%	0.099%	0.018%	0.002%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	11,389,914	10,664,121	369,115	356,678	0	0	0	0
14	PERCENT		100.000%	93.627%	3.241%	3.132%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	75,659,564	0	105,158	1,738,383	42,005,352	29,719,961	2,090,710	3,113,991
16	PERCENT		100.000%	0.000%	0.134%	2.207%	53.324%	37.728%	2.654%	3.953%
17	CUSTOMER DEPOSITS	9	3,892,852	2,454,255	1,168,609	269,988	0	0	0	0
18	PERCENT		100.000%	63.046%	30.019%	6.935%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,889,831	1,349,976	175,821	196,736	101,513	61,461	4,324	6,440
20	PERCENT		100.000%	71.191%	9.272%	10.375%	5.353%	3.241%	0.228%	0.340%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	4,882,273,033	3,920,170,496	422,968,649	288,598,309	131,894,010	117,901,753	739,817	96,010,657
22	PERCENT		100.000%	78.746%	8.496%	5.797%	2.649%	2.368%	0.015%	1.929%
23	GROSS PLANT	12	5,219,879,725	4,109,919,014	443,755,596	303,140,960	138,264,408	123,431,785	855,060	100,512,902
24	PERCENT		100.000%	78.736%	8.501%	5.807%	2.649%	2.365%	0.016%	1.926%
25	MAINS - ACCOUNT 376	13	3,557,111,303	2,687,555,974	308,205,145	248,306,995	117,768,867	106,920,331	214,078	88,139,913
26	PERCENT		100.000%	75.554%	8.664%	6.981%	3.311%	3.006%	0.006%	2.478%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 ALLOCATION FACTORS (CONT.)
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND**

**111, SCHEDULE 1
 PAGE 13 OF 13
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	4,481,541,259	3,612,310,029	380,370,843	261,281,628	119,865,471	107,497,656	215,632	88,423,512
28	PERCENT		100.000%	79.045%	8.323%	5.717%	2.623%	2.352%	0.005%	1.935%
29	SERVICES	15	854,536,761	780,426,119	60,905,860	10,949,455	1,769,268	486,058	0	241,661
30	PERCENT		100.000%	91.302%	7.125%	1.281%	0.207%	0.057%	0.000%	0.028%
31	METERS	16	35,883,553	28,081,289	5,196,306	2,326,769	219,821	53,811	5,557	6,406
32	PERCENT		100.000%	78.244%	14.478%	6.483%	0.612%	0.150%	0.015%	0.018%
33	INDUSTRIAL M & R	17	4,960,693	0	76,756	987,009	2,012,215	1,884,713	0	717,520
34	PERCENT		100.000%	0.000%	1.353%	17.382%	35.437%	33.192%	0.000%	12.636%
35	OTHER DISTRIBUTION O & M EXPENSES	18	47,724,479	38,574,325	4,108,185	2,639,822	1,270,144	1,129,648	2,356	851,307
36	PERCENT		100.000%	79.410%	8.457%	5.434%	2.615%	2.326%	0.005%	1.753%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	74,547,736	61,440,137	6,263,334	3,701,386	1,679,767	1,458,754	4,359	1,097,859
38	PERCENT		100.000%	81.221%	8.280%	4.893%	2.221%	1.928%	0.006%	1.451%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.559%	8.665%	6.981%	3.311%	3.006%	0.000%	2.478%
41	HOUSE REGULATORS (GPA 383)	21	3,794,805	3,475,101	261,984	51,434	5,278	876	132	144
42	PERCENT		100.000%	91.573%	6.903%	1.355%	0.139%	0.023%	0.003%	0.004%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	63.031%	8.846%	9.959%	5.989%	6.639%	0.000%	5.536%
45	METERS	23	172,555,814	138,474,256	23,032,641	9,865,810	934,200	226,115	22,792	43,772
46	PERCENT		100.000%	80.229%	13.345%	5.716%	0.541%	0.131%	0.013%	0.025%
47	LABOR	24	37,522,488	30,806,142	3,192,007	1,879,708	873,834	768,983	1,814	574,105
48	PERCENT		100.000%	80.862%	8.379%	4.934%	2.294%	2.019%	0.005%	1.507%
49	SALES AND CHOICE TRANSPORTATION	25	45,674,063	33,471,971	5,379,789	5,689,846	1,054,673	17,784	60,000	0
50	PERCENT		100.000%	73.285%	11.779%	12.457%	2.309%	0.039%	0.131%	0.000%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2025-3053499

WITNESS: K. L. Johnson

STUDY TYPE: PEAK & AVERAGE

FORECASTED TEST YEAR: DECEMBER 31, 2026

111, SCHEDULE 2

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)
14-22	CUSTOMER CHARGE - INCLUDING CUSTOMER COMPONENT OF MAINS
23-30	CUSTOMER CHARGE - EXCLUDING CUSTOMER COMPONENT OF MAINS

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

111, SCHEDULE 2
PAGE 1 OF 30
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		1,029,504,558	728,159,431	95,864,689	107,404,219	56,744,693	36,115,402	2,095,037	3,121,087
2	PRODUCTS PURCHASED [PAGE 7]		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		223,603,745	163,730,695	15,662,323	15,018,964	9,722,601	10,893,836	33,631	8,541,695
4	DEPRECIATION & AMORTIZATION [PAGE 5]		154,855,845	95,177,935	13,422,975	15,190,912	9,877,742	11,554,574	30,979	9,600,726
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,500,833</u>	<u>2,915,540</u>	<u>388,714</u>	<u>399,143</u>	<u>256,666</u>	<u>297,196</u>	<u>363</u>	<u>243,210</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		627,991,908	443,881,612	56,547,461	60,126,641	25,932,665	22,848,056	269,842	18,385,632
7	OPERATING INCOME BEFORE TAXES		401,512,650	284,277,819	39,317,229	47,277,578	30,812,028	13,267,346	1,825,195	(15,264,545)
8	INCOME TAXES		72,811,321	55,485,338	7,488,589	9,072,204	5,920,879	787,551	485,748	(6,428,989)
9	INVESTMENT TAX CREDIT	12	<u>(78,757)</u>	<u>(47,046)</u>	<u>(6,912)</u>	<u>(8,131)</u>	<u>(5,285)</u>	<u>(6,202)</u>	<u>(13)</u>	<u>(5,169)</u>
10	NET INCOME TAXES		72,732,564	55,438,292	7,481,677	9,064,073	5,915,595	781,348	485,736	(6,434,157)
11	OPERATING INCOME		328,780,086	228,839,527	31,835,551	38,213,505	24,896,434	12,485,998	1,339,459	(8,830,387)
12	RATE BASE [PAGE 10]		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
13	RATE OF RETURN EARNED ON RATE BASE		8.550%	10.060%	9.440%	9.409%	9.477%	4.061%	246.464%	-3.443%
14	UNITIZED RETURN		1.00000	1.17661	1.10409	1.10047	1.10842	0.47497	28.82620	(0.40269)

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

ALLOCATED COST OF SERVICE
 PEAK & AVERAGE

111, SCHEDULE 2

PAGE 2 OF 30

WITNESS: K. L. Johnson

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$	FLEX (J) \$
1	TOTAL REVENUE [PAGE 6]		919,007,833	654,283,195	85,206,429	95,331,974	49,189,309	29,781,446	2,095,037	3,120,443
2	PRODUCTS PURCHASED [PAGE 7]		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		222,116,320	162,736,228	15,518,850	14,856,457	9,620,896	10,808,573	33,631	8,541,687
4	DEPRECIATION & AMORTIZATION [PAGE 5]		154,855,845	95,177,935	13,422,975	15,190,912	9,877,742	11,554,574	30,979	9,600,726
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,500,833</u>	<u>2,915,540</u>	<u>388,714</u>	<u>399,143</u>	<u>256,666</u>	<u>297,196</u>	<u>363</u>	<u>243,210</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		626,504,482	442,887,144	56,403,987	59,964,133	25,830,960	22,762,793	269,842	18,385,623
7	OPERATING INCOME BEFORE TAXES		292,503,351	211,396,051	28,802,442	35,367,841	23,358,349	7,018,653	1,825,195	(15,265,180)
8	INCOME TAXES [PAGE 11]		43,469,179	35,867,680	4,658,313	5,866,448	3,914,565	(894,416)	485,748	(6,429,160)
9	INVESTMENT TAX CREDIT	12	<u>(78,757)</u>	<u>(47,046)</u>	<u>(6,912)</u>	<u>(8,131)</u>	<u>(5,285)</u>	<u>(6,202)</u>	<u>(13)</u>	<u>(5,169)</u>
10	NET INCOME TAXES		43,390,422	35,820,634	4,651,402	5,858,317	3,909,281	(900,618)	485,736	(6,434,328)
11	OPERATING INCOME		249,112,929	175,575,417	24,151,041	29,509,523	19,449,069	7,919,272	1,339,459	(8,830,852)
12	RATE BASE [PAGE 10]		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
13	RATE OF RETURN EARNED ON RATE BASE		6.478%	7.718%	7.161%	7.266%	7.403%	2.575%	246.464%	-3.443%
14	UNITIZED RETURN		1.00000	1.19142	1.10543	1.12164	1.14279	0.39750	38.04631	(0.53149)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

111, SCHEDULE 2

PAGE 3 OF 30

WITNESS: K. L. Johnson

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	301-305	INTANGIBLE PLANT	11	98,354,255	58,733,227	8,626,652	10,151,143	6,606,455	7,757,200	14,753	6,464,825
2	350-362	UNDERGROUND STORAGE PLANT	25	8,128,565	5,957,019	957,464	1,012,575	187,689	3,170	10,648	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	5	21,944	11,083	1,981	2,839	1,902	2,254	0	1,886
4	374.20	LAND - OTHER DISTRIBUTION	5	3,361,033	1,697,456	303,400	434,817	291,301	345,245	0	288,814
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	95,361	48,161	8,608	12,337	8,265	9,796	0	8,194
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	11,269,188	5,691,390	1,017,270	1,457,895	976,701	1,157,571	0	968,361
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	13	7	1	2	1	1	0	1
9	374.50	RIGHTS OF WAY	5	3,233,314	1,632,953	291,871	418,294	280,231	332,126	0	277,839
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	5	7,026	3,549	634	909	609	722	0	604
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	4,012	2,026	362	519	348	412	0	345
13	375.40	M & R STRUCTURES - REGULATING	5	8,776,354	4,432,410	792,242	1,135,397	760,647	901,507	0	754,152
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	27,126	0	0	0	0	0	27,126	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	85,565	0	1,158	14,873	30,322	28,401	0	10,812
16	375.70	M & R STRUCTURES - OTHER	11	52,038,716	31,075,440	4,564,316	5,370,916	3,495,441	4,104,294	7,806	3,420,505
17	375.71	M & R STRUCTURES - OTHER LEASED	11	6,276,007	3,747,780	550,469	647,747	421,559	494,989	941	412,522
18	375.80	M & R STRUCTURES - COMMUNICATION	5	16,515	8,341	1,491	2,137	1,431	1,696	0	1,419
19	376.00	MAINS	5	3,505,714,084	1,770,525,841	316,460,810	453,534,231	303,840,240	360,106,951	0	301,246,011
20	376.00	DIRECT - MAINS - MLDS		134,476	0	0	0	0	0	134,476	0
21	376.08	MAINS-CSL REPLACEMENTS	5	23,515,481	11,876,258	2,122,743	3,042,198	2,038,087	2,415,510	0	2,020,685
22	376.30	MAINS-BARE STEEL	5	27,518,961	13,898,176	2,484,137	3,560,128	2,385,068	2,826,748	0	2,364,704
23	376.30	DIRECT - MAINS-BARE STEEL		79,601	0	0	0	0	0	79,601	0
24	376.80	MAINS-CAST IRON	5	148,698	75,099	13,423	19,237	12,888	15,274	0	12,778
25	378.10	M & R EQUIP - GENERAL	5	1,442,416	728,478	130,207	186,605	125,014	148,165	0	123,947
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	195,425,261	98,697,574	17,641,038	25,282,166	16,937,507	20,074,083	0	16,792,893
27	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	405,818	204,954	36,633	52,501	35,172	41,686	0	34,872
29	379.10	M & R EQUIP - CITY GATE	5	120,061	60,636	10,838	15,532	10,406	12,333	0	10,317
30	379.11	M & R EQUIP - EXCHANGE GAS	5	(903)	(456)	(82)	(117)	(78)	(93)	0	(78)
31	380.00	SERVICES	15	1,012,851,914	924,754,055	72,165,699	12,974,633	2,096,604	577,326	0	283,599
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	1,554	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	59,647,664	46,670,718	8,635,789	3,866,958	365,044	89,472	8,947	10,737
35	381.00	DIRECT - METERS - MLDS FLEX		16,319	0	0	0	0	0	0	16,319
36	381.10	AUTOMATIC METER READING	16	29,057,053	22,735,400	4,206,880	1,883,769	177,829	43,586	4,359	5,230
37	382.00	METER INSTALLATIONS	16	58,083,634	45,446,959	8,409,349	3,765,562	355,472	87,126	8,713	10,455
38	383.00	HOUSE REGULATORS	21	22,247,918	20,373,086	1,535,774	301,459	30,925	5,117	667	890
39	384.00	HOUSE REG INSTALLATIONS	21	3,546,998	3,248,093	244,849	48,062	4,930	816	106	142
40	385.00	IND M&R EQUIPMENT	17	9,291,861	0	125,719	1,615,111	3,292,757	3,084,155	0	1,174,120
41	385.00	DIRECT - IND M&R EQUIPMENT		474,267	0	0	0	0	0	474,267	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	984,132	0	13,315	171,062	348,747	326,653	0	124,355
43	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	11,615	1,706	2,008	1,307	1,534	3	1,279
44	387.20	OTHER EQUIP ODORIZATION	11	117,248	70,016	10,284	12,101	7,876	9,247	18	7,707
45	387.42	OTHER EQUIP RADIO	11	119,609	71,426	10,491	12,345	8,034	9,434	18	7,862
46	387.44	OTHER EQUIP COMMUNICATION	11	554,949	331,394	48,675	57,276	37,276	43,769	83	36,477
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	18,068,379	10,789,713	1,584,778	1,864,837	1,213,653	1,425,053	2,710	1,187,635
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0
49	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,314,571</u>	<u>193,082</u>	<u>227,204</u>	<u>147,866</u>	<u>173,622</u>	<u>330</u>	<u>144,696</u>
50		TOTAL DISTRIBUTION PLANT		5,057,749,005	3,020,234,200	443,619,938	521,993,548	339,741,378	398,896,577	821,311	332,442,053
51	389-398	GENERAL PLANT	11	<u>55,647,899</u>	<u>33,230,699</u>	<u>4,880,877</u>	<u>5,743,420</u>	<u>3,737,869</u>	<u>4,388,950</u>	<u>8,347</u>	<u>3,657,736</u>
52		TOTAL GROSS PLANT		<u>5,219,879,725</u>	<u>3,118,155,145</u>	<u>458,084,931</u>	<u>538,900,686</u>	<u>350,273,392</u>	<u>411,045,897</u>	<u>855,060</u>	<u>342,564,614</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE **111, SCHEDULE 2**
PEAK & AVERAGE **PAGE 4 OF 30**
WITNESS: K. L. Johnson

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	41,363,773	24,700,791	3,628,017	4,269,155	2,778,405	3,262,361	6,205	2,718,841
2	350-362	UNDERGROUND STORAGE PLANT	25	7,192,809	5,271,250	847,241	896,008	166,082	2,805	9,423	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	5	235,974	119,176	21,301	30,528	20,452	24,239	0	20,277
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	1,435,147	724,807	129,551	185,665	124,384	147,418	0	123,322
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	5	1,968,302	994,071	177,679	254,639	170,593	202,184	0	169,136
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	5	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	5	1,765,144	891,468	159,340	228,357	152,985	181,316	0	151,679
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	6,132	0	0	0	0	0	6,132	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	77,121	0	1,043	13,405	27,329	25,598	0	9,745
16	375.70	M & R STRUCTURES - OTHER	11	11,684,720	6,977,647	1,024,867	1,205,980	784,863	921,574	1,753	768,037
17	375.71	M & R STRUCTURES - OTHER LEASED	11	5,122,152	3,058,744	449,264	528,657	344,055	403,984	768	336,679
18	375.80	M & R STRUCTURES - COMMUNICATION	5	10,023	5,062	905	1,297	869	1,030	0	861
19	376.00	MAINS	5	486,236,062	245,568,661	43,892,529	62,904,359	42,142,080	49,946,168	0	41,782,265
20	376.00	DIRECT - MAINS - MLDS		46,595	0	0	0	0	0	46,595	0
21	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	5	19,509,764	9,853,211	1,761,146	2,523,978	1,690,911	2,004,043	0	1,676,474
23	376.30	DIRECT - MAINS-BARE STEEL		76,426	0	0	0	0	0	76,426	0
24	376.80	MAINS-CAST IRON	5	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	5	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	41,095,596	20,754,920	3,709,700	5,316,537	3,561,755	4,221,340	0	3,531,345
27	378.20	DIRECT - M & R EQUIP-GEN-REG		173,113	0	0	0	0	0	0	173,113
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	5	54,111	27,328	4,885	7,000	4,690	5,558	0	4,650
30	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	217,566,071	198,642,174	15,501,583	2,787,021	450,362	124,013	0	60,919
32	380.00	DIRECT - SERVICES		1,324	0	0	0	0	0	1,324	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	17,463,860	13,664,423	2,528,418	1,132,182	106,879	26,196	2,620	3,144
35	381.00	DIRECT - METERS - MLDS FLEX		4,100	0	0	0	0	0	0	4,100
36	381.10	AUTOMATIC METER READING	16	21,820,323	17,073,094	3,159,146	1,414,612	133,540	32,731	3,273	3,928
37	382.00	METER INSTALLATIONS	16	17,993,514	14,078,845	2,605,101	1,166,520	110,120	26,990	2,699	3,239
38	383.00	HOUSE REGULATORS	21	6,465,627	5,920,769	446,322	87,609	8,987	1,487	194	259
39	384.00	HOUSE REG INSTALLATIONS	21	3,017,148	2,762,893	208,274	40,882	4,194	694	91	121
40	385.00	IND M&R EQUIPMENT	17	3,362,364	(0)	45,493	584,446	1,191,521	1,116,036	0	424,868
41	385.00	DIRECT - IND M&R EQUIPMENT		126,648	0	0	0	0	0	126,648	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
43	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
44	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
45	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
46	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	4,981,199	2,974,573	436,901	514,110	334,587	392,867	747	327,414
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		15,035	0	0	0	0	0	15,035	0
49	387.50	GPS EQUIPMENT	11	<u>2,166,114</u>	<u>1,293,517</u>	<u>189,990</u>	<u>223,565</u>	<u>145,498</u>	<u>170,841</u>	<u>325</u>	<u>142,379</u>
50		TOTAL DISTRIBUTION PLANT		864,479,709	545,385,382	76,453,436	81,151,349	51,510,653	59,976,306	284,631	49,717,951
51	389-398	GENERAL PLANT	11	<u>14,175,807</u>	<u>8,465,225</u>	<u>1,243,360</u>	<u>1,463,085</u>	<u>952,189</u>	<u>1,118,046</u>	<u>2,126</u>	<u>931,776</u>
52		TOTAL DEPRECIATION RESERVE		<u>927,212,098</u>	<u>583,822,647</u>	<u>82,172,054</u>	<u>87,779,597</u>	<u>55,407,329</u>	<u>64,359,518</u>	<u>302,385</u>	<u>53,368,568</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 DEPRECIATION AND AMORTIZATION EXPENSE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

ALLOCATED COST OF SERVICE PEAK & AVERAGE 111, SCHEDULE 2
 PAGE 5 OF 30
 WITNESS: K. L. Johnson

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	17,676,167	10,555,500	1,550,377	1,824,357	1,187,308	1,394,119	2,651	1,161,855
2	350-362	UNDERGROUND STORAGE PLANT	25	205,013	150,244	24,149	25,539	4,734	80	269	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	5	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	5	0	0	0	0	0	0	0	0
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	184,111	92,983	16,620	23,818	15,957	18,912	0	15,821
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	5	34,435	17,391	3,108	4,455	2,985	3,537	0	2,959
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	5	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	5	223,616	112,935	20,186	28,929	19,381	22,970	0	19,215
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	591	0	0	0	0	0	591	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	451	0	6	78	160	150	0	57
16	375.70	M & R STRUCTURES - OTHER	11	1,338,566	799,338	117,406	138,153	89,912	105,573	201	87,984
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,005,398	600,384	88,184	103,767	67,533	79,296	151	66,085
18	375.80	M & R STRUCTURES - COMMUNICATION	5	332	168	30	43	29	34	0	29
19	376.00	MAINS	5	80,661,684	40,737,377	7,281,330	10,435,202	6,990,948	8,285,568	0	6,931,259
20	376.00	DIRECT - MAINS - MLDS		2,539	0	0	0	0	0	2,539	0
21	376.08	MAINS-CSL REPLACEMENTS	5	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	5	980,880	495,384	88,544	126,896	85,013	100,756	0	84,287
23	376.30	DIRECT - MAINS-BARE STEEL		0	0	0	0	0	0	0	0
24	376.80	MAINS-CAST IRON	5	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	5	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	5	6,375,903	3,220,086	575,553	824,851	552,600	654,933	0	547,881
27	378.20	DIRECT - M & R EQUIP-GEN-REG		26,074	0	0	0	0	0	0	26,074
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	5	8,772	4,430	792	1,135	760	901	0	754
30	379.11	M & R EQUIP - EXCHANGE GAS	5	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	32,759,541	29,910,116	2,334,117	419,650	67,812	18,673	0	9,173
32	380.00	DIRECT - SERVICES		42	0	0	0	0	0	42	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,575,067	1,232,395	228,038	102,112	9,639	2,363	236	284
35	381.00	DIRECT - METERS - MLDS FLEX		357	0	0	0	0	0	0	357
36	381.10	AUTOMATIC METER READING	16	760,481	595,031	110,102	49,302	4,654	1,141	114	137
37	382.00	METER INSTALLATIONS	16	1,125,750	880,832	162,986	72,982	6,890	1,689	169	203
38	383.00	HOUSE REGULATORS	21	460,972	422,126	31,821	6,246	641	106	14	18
39	384.00	HOUSE REG INSTALLATIONS	21	45,444	41,614	3,137	616	63	11	1	2
40	385.00	IND M&R EQUIPMENT	17	489,569	0	6,624	85,097	173,489	162,498	0	61,862
41	385.00	DIRECT - IND M&R EQUIPMENT		19,919	0	0	0	0	0	19,919	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
43	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
44	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
45	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
46	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	939,060	560,769	82,365	96,920	63,077	74,064	141	61,724
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,749	0	0	0	0	0	2,749	0
49	387.50	GPS EQUIPMENT	11	23,590	14,087	2,069	2,435	1,585	1,861	4	1,551
50		TOTAL DISTRIBUTION PLANT		129,045,893	79,737,446	11,153,018	12,522,688	8,153,125	9,535,032	26,870	7,917,714
51	389-398	GENERAL PLANT	11	2,444,091	1,459,513	214,371	252,255	164,170	192,766	367	160,650
52		NET DEPRECIATION & AMORTIZATION EXPENSE		149,371,164	91,902,703	12,941,914	14,624,838	9,509,336	11,121,997	30,157	9,240,218
53		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,484,681	3,275,232	481,061	566,074	368,406	432,577	823	360,508
54		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		154,855,845	95,177,935	13,422,975	15,190,912	9,877,742	11,554,574	30,979	9,600,726

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 OPERATING REVENUE @ PROPOSED & CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 6 OF 30
 WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
PROPOSED OPERATING REVENUE											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		540,099,699	450,307,877	49,222,937	33,361,497	6,988,901	184,077	34,410	0
2		USP REVENUE		31,518,521	31,518,521	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		35,101	27,293	3,983	3,825	0	0	0	0
5		RIDER EE - ENERGY EFFICIENCY		1,089,010	1,089,010	0	0	0	0	0	0
6		GAS PROCUREMENT REVENUE		436,972	336,614	45,013	43,226	11,918	201	0	0
7		MERCHANT FUNCTION REVENUE		1,187,650	1,111,125	39,037	37,488	0	0	0	0
8		GAS COST REVENUE		<u>222,971,332</u>	<u>171,604,858</u>	<u>22,947,264</u>	<u>22,036,235</u>	<u>6,075,656</u>	<u>102,450</u>	<u>204,869</u>	<u>0</u>
9		TOTAL SALES REVENUE		797,338,285	655,995,298	72,258,234	55,482,271	13,076,475	286,728	239,279	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		203,646,345	55,817,600	19,292,065	44,236,865	43,566,560	35,767,189	1,851,431	3,114,635
11		USP REVENUE		4,253,222	4,253,222	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		10,535	3,683	1,637	5,215	0	0	0	0
14		RIDER EE - ENERGY EFFICIENCY		146,955	146,955	0	0	0	0	0	0
15		FLEX REVENUE		0	0	0	0	0	0	0	0
16		GAS COST REVENUE		<u>22,060,153</u>	<u>10,452,583</u>	<u>4,126,184</u>	<u>7,481,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL TRANSPORTATION REVENUE		230,117,210	70,674,043	23,419,886	51,723,466	43,566,560	35,767,189	1,851,431	3,114,635
MISCELLANEOUS REVENUE											
18	487.00	FORFEITED DISCOUNTS	10	1,896,259	1,349,965	175,821	196,737	101,507	61,458	4,324	6,447
19	488.00	MISCELLANEOUS REVENUE	6	107,664	98,730	7,573	1,230	107	19	2	3
20	493.00	RENTS	11	0	0	0	0	0	0	0	0
21	495.00	OTHER	6	<u>45,141</u>	<u>41,395</u>	<u>3,175</u>	<u>516</u>	<u>45</u>	<u>8</u>	<u>1</u>	<u>1</u>
22		TOTAL MISCELLANEOUS REVENUE		2,049,063	1,490,090	186,569	198,482	101,658	61,485	4,327	6,452
23		TOTAL PROPOSED OPERATING REVENUE		<u>1,029,504,558</u>	<u>728,159,431</u>	<u>95,864,689</u>	<u>107,404,219</u>	<u>56,744,693</u>	<u>36,115,402</u>	<u>2,095,037</u>	<u>3,121,087</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
24	480/481	SALES BASE REVENUE		464,172,649	388,329,960	41,564,289	28,147,948	5,944,400	151,642	34,410	0
25		USP REVENUE		28,074,083	28,074,083	0	0	0	0	0	0
26		STAS REVENUE		0	0	0	0	0	0	0	0
27		RIDER CC - CUSTOMER CHOICE		35,101	27,293	3,983	3,825	0	0	0	0
28		RIDER EE - ENERGY EFFICIENCY		1,089,010	1,089,010	0	0	0	0	0	0
29		GAS PROCUREMENT REVENUE		436,972	336,614	45,013	43,226	11,918	201	0	0
30		MERCHANT FUNCTION REVENUE		1,187,650	1,111,125	39,037	37,488	0	0	0	0
31		GAS COST REVENUE		<u>222,971,332</u>	<u>171,604,858</u>	<u>22,947,264</u>	<u>22,036,235</u>	<u>6,075,656</u>	<u>102,450</u>	<u>204,869</u>	<u>0</u>
32		TOTAL SALES REVENUE		717,966,797	590,572,943	64,599,586	50,268,722	12,031,974	254,293	239,279	0
TRANSPORTATION REVENUE											
33	489.00	TRANSPORTATION BASE REVENUE		172,985,913	47,828,524	16,292,453	37,378,169	37,055,677	29,465,668	1,851,431	3,113,991
34		USP REVENUE		3,788,417	3,788,417	0	0	0	0	0	0
35		STAS REVENUE		0	0	0	0	0	0	0	0
36		RIDER CC - CUSTOMER CHOICE		10,535	3,683	1,637	5,215	0	0	0	0
37		RIDER EE - ENERGY EFFICIENCY		146,955	146,955	0	0	0	0	0	0
38		FLEX REVENUE		0	0	0	0	0	0	0	0
39		GAS COST REVENUE		<u>22,060,153</u>	<u>10,452,583</u>	<u>4,126,184</u>	<u>7,481,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40		TOTAL TRANSPORTATION REVENUE		198,991,973	62,220,162	20,420,274	44,864,770	37,055,677	29,465,668	1,851,431	3,113,991
MISCELLANEOUS REVENUE											
41	487.00	FORFEITED DISCOUNTS	10	1,896,259	1,349,965	175,821	196,737	101,507	61,458	4,324	6,447
42	488.00	MISCELLANEOUS REVENUE	6	107,664	98,730	7,573	1,230	107	19	2	3
43	493.00	RENTS	11	0	0	0	0	0	0	0	0
44	495.00	OTHER	6	<u>45,141</u>	<u>41,395</u>	<u>3,175</u>	<u>516</u>	<u>45</u>	<u>8</u>	<u>1</u>	<u>1</u>
45		TOTAL MISCELLANEOUS REVENUE		2,049,063	1,490,090	186,569	198,482	101,658	61,485	4,327	6,452
46		TOTAL CURRENT OPERATING REVENUE		<u>919,007,833</u>	<u>654,283,195</u>	<u>85,206,429</u>	<u>95,331,974</u>	<u>49,189,309</u>	<u>29,781,446</u>	<u>2,095,037</u>	<u>3,120,443</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 PRODUCTION & DISTRIBUTION O&M EXPENSES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 7 OF 30**

WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
2	807.00	PURCHASED GAS EXPENSE	4	856,058	636,043	94,586	103,121	21,230	360	719	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>436,972</u>	<u>324,666</u>	<u>48,281</u>	<u>52,638</u>	<u>10,837</u>	<u>184</u>	<u>367</u>	<u>0</u>
4		TOTAL PURCHASED GAS		<u>246,324,515</u>	<u>183,018,150</u>	<u>27,216,315</u>	<u>29,673,379</u>	<u>6,107,723</u>	<u>102,993</u>	<u>205,955</u>	<u>0</u>
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
8	820.00	M & R	25	0	0	0	0	0	0	0	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	1,165	854	137	145	27	1	2	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>7,697</u>	<u>5,641</u>	<u>907</u>	<u>959</u>	<u>178</u>	<u>3</u>	<u>10</u>	<u>0</u>
12		TOTAL UNDERGROUND STORAGE OPERATIONS		8,862	6,495	1,044	1,104	205	4	12	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	841.00	OTHER STORAGE - OPS	25	<u>209</u>	<u>153</u>	<u>25</u>	<u>26</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL UNDERGROUND STORAGE MAINTENANCE		209	153	25	26	5	0	0	0
18		TOTAL UNDERGROUND STORAGE		<u>9,071</u>	<u>6,648</u>	<u>1,068</u>	<u>1,130</u>	<u>209</u>	<u>4</u>	<u>12</u>	<u>0</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
19	870.00	SUPERVISION & ENGINEERING	18	9,190,740	5,801,563	798,951	855,290	560,268	647,855	460	526,354
20	871.00	LOAD DISPATCHING	13	329,704	166,510	29,759	42,651	28,572	33,864	20	28,328
21	874.00	MAINS & SERVICES	14	19,228,767	11,449,385	1,654,635	1,990,754	1,306,018	1,539,840	961	1,287,174
22	875.00	M & R - GENERAL	13	854,431	431,513	77,121	110,529	74,045	87,759	51	73,413
23	876.00	M & R - INDUSTRIAL	17	379,824	0	5,139	66,021	134,598	126,071	0	47,995
24	878.00	METERS & HOUSE REGULATORS	23	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335	645
25	879.00	CUSTOMER INSTALLATIONS	15	6,398,321	5,841,795	455,880	81,963	13,245	3,647	0	1,792
26	880.00	OTHER	18	3,680,073	2,323,009	319,909	342,468	224,337	259,408	184	210,758
27	881.00	RENTS	18	<u>24,285</u>	<u>15,330</u>	<u>2,111</u>	<u>2,260</u>	<u>1,480</u>	<u>1,712</u>	<u>1</u>	<u>1,391</u>
28		TOTAL DISTRIBUTION OPERATIONS		42,664,707	28,097,860	3,687,615	3,639,326	2,356,513	2,703,534	2,012	2,177,848
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
29	885.00	SUPERVISION & ENGINEERING	18	198,176	125,097	17,227	18,442	12,081	13,969	10	11,350
30	886.00	STRUCTURES AND IMPROVEMENTS	13	286,419	144,650	25,852	37,051	24,821	29,418	17	24,609
31	887.00	MAINS	13	13,348,810	6,741,549	1,204,864	1,726,802	1,156,808	1,371,056	801	1,146,930
32	889.00	M & R - GENERAL	13	1,792,209	905,119	161,765	231,840	155,313	184,078	108	153,987
33	890.00	M & R - INDUSTRIAL	17	128,755	0	1,742	22,380	45,627	42,736	0	16,270
34	892.00	SERVICES	15	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
35	893.00	METERS & HOUSE REGULATORS	23	484,174	388,448	64,613	27,675	2,619	634	63	121
36	894.00	OTHER EQUIPMENT	18	<u>953,996</u>	<u>602,200</u>	<u>82,931</u>	<u>88,779</u>	<u>58,156</u>	<u>67,247</u>	<u>48</u>	<u>54,635</u>
37		TOTAL DISTRIBUTION MAINTENANCE		19,958,349	11,432,304	1,756,058	2,188,400	1,461,150	1,710,716	1,046	1,408,675
38		TOTAL DISTRIBUTION		<u>62,623,056</u>	<u>39,530,164</u>	<u>5,443,673</u>	<u>5,827,726</u>	<u>3,817,663</u>	<u>4,414,250</u>	<u>3,059</u>	<u>3,586,523</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

111, SCHEDULE 2
PAGE 8 OF 30
WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	752,261	689,839	52,914	8,591	745	135	15	23
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	7,909,632	7,253,291	556,364	90,328	7,831	1,424	158	237
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	373,107	235,229	112,003	25,875	0	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	8,672,658	8,119,950	281,081	271,628	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	815,066	(0)	1,092	17,989	434,626	307,508	21,632	32,220
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,187,650	1,111,125	39,037	37,488	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES	Direct	31,862,500	31,862,500	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 AMORT	7	647,261	606,011	20,978	20,272	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 AMORT	8	60,830	0	82	1,343	32,437	22,950	1,614	2,405
11	905.00	MISCELLANEOUS	6	464	426	33	5	1	0	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		<u>52,281,429</u>	<u>49,878,369</u>	<u>1,063,582</u>	<u>473,518</u>	<u>475,639</u>	<u>332,017</u>	<u>23,420</u>	<u>34,884</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>											
14	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	908.00	CUSTOMER ASSISTANCE	6	119	109	8	1	0	0	0	0
16	908.00	RIDER EE - ENERGY EFFICIENCY	Direct	1,235,965	1,235,965	0	0	0	0	0	0
17	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	91,634	84,030	6,446	1,047	91	17	2	3
18	910.00	MISCELLANEOUS	6	1,353,395	1,241,090	95,198	15,456	1,340	244	27	41
19	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
20	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
21	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
22		TOTAL CUST SERVICE & INFORMATION		<u>2,681,113</u>	<u>2,561,195</u>	<u>101,652</u>	<u>16,504</u>	<u>1,431</u>	<u>260</u>	<u>29</u>	<u>43</u>
<u>SALES EXPENSES</u>											
23	912.00	DEMONSTRATION	6	3,861	3,541	272	44	4	1	0	0
24	913.00	ADVERTISING	6	0	0	0	0	0	0	0	0
25		TOTAL SALES		<u>3,861</u>	<u>3,541</u>	<u>272</u>	<u>44</u>	<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
26	920.00	SALARIES	19	36,075,260	24,436,299	3,057,378	2,921,375	1,840,921	2,106,434	2,165	1,710,689
27	921.00	OFFICE SUPPLIES & EXPENSES	19	4,456,960	3,019,011	377,727	360,925	227,439	260,242	267	211,349
28	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
29	923.00	OUTSIDE SERVICES EMPLOYED	19	26,302,006	17,816,190	2,229,095	2,129,936	1,342,191	1,535,774	1,578	1,247,241
30	924.00	PROPERTY INSURANCE	19	258,264	174,940	21,888	20,914	13,179	15,080	16	12,247
31	925.00	INJURIES AND DAMAGES	19	5,007,540	3,391,957	424,389	405,511	255,535	292,390	301	237,458
32	926.00	EMPLOYEE PENSIONS & BENEFITS	24	16,766,986	11,231,701	1,438,440	1,380,426	881,944	1,013,229	838	820,409
33	928.00	REGULATORY COMMISSION EXPENSES	19	3,792,654	2,569,030	321,427	307,129	193,539	221,453	228	179,848
34	930.00	MISCELLANEOUS GENERAL	19	924,448	626,193	78,347	74,862	47,175	53,979	56	43,837
35	931.00	RENTS-GENERAL	19	3,238,811	2,193,874	274,489	262,279	165,277	189,114	194	153,584
36	932.00	MAINTENANCE	19	<u>6,401,831</u>	<u>4,336,408</u>	<u>542,555</u>	<u>518,420</u>	<u>326,685</u>	<u>373,803</u>	<u>384</u>	<u>303,575</u>
37		TOTAL ADMINISTRATIVE & GENERAL		<u>103,224,760</u>	<u>69,795,604</u>	<u>8,765,736</u>	<u>8,381,777</u>	<u>5,293,884</u>	<u>6,061,498</u>	<u>6,026</u>	<u>4,920,236</u>
38		TOTAL O & M EXPENSES		<u>467,147,805</u>	<u>344,793,669</u>	<u>42,592,298</u>	<u>44,374,078</u>	<u>15,696,552</u>	<u>10,911,023</u>	<u>238,500</u>	<u>8,541,687</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 9 OF 30**

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D)	<u>RSS/RDS</u> (E)	<u>SGS/DS-1</u> (F)	<u>SGS/DS-2</u> (G)	<u>SDS/LGSS</u> (H)	<u>LDS/LGSS</u> (I)	<u>MLDS</u> (J)	<u>FLEX</u> (K)
				\$	\$	\$	\$	\$	\$	\$	\$
		<u>FEDERAL TAXES</u>									
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	97,544	65,342	8,368	8,031	5,131	5,895	5	4,773
2	408.00	FICA	24	<u>2,986,116</u>	<u>2,000,310</u>	<u>256,179</u>	<u>245,847</u>	<u>157,070</u>	<u>180,451</u>	<u>149</u>	<u>146,111</u>
3		TOTAL FEDERAL TAXES		<u>3,083,660</u>	<u>2,065,651</u>	<u>264,547</u>	<u>253,878</u>	<u>162,201</u>	<u>186,346</u>	<u>154</u>	<u>150,884</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	1,372,160	819,399	120,352	141,621	92,168	108,222	206	90,192
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	0	0	0	0	0	0	0	0
8	408.00	STATE SALES AND USE TAX	19	37,943	25,702	3,216	3,073	1,936	2,216	2	1,799
9	408.00	OTHER	19	<u>7,069</u>	<u>4,788</u>	<u>599</u>	<u>572</u>	<u>361</u>	<u>413</u>	<u>0</u>	<u>335</u>
10		TOTAL STATE TAXES		<u>1,417,172</u>	<u>849,889</u>	<u>124,167</u>	<u>145,266</u>	<u>94,465</u>	<u>110,851</u>	<u>209</u>	<u>92,327</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>4,500,833</u>	<u>2,915,540</u>	<u>388,714</u>	<u>399,143</u>	<u>256,666</u>	<u>297,196</u>	<u>363</u>	<u>243,210</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 10 OF 30
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1	101-107	GROSS PLANT [PAGE 3]		5,219,879,725	3,118,155,145	458,084,931	538,900,686	350,273,392	411,045,897	855,060	342,564,614
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,780,941	446,977	472,705	87,619	1,480	4,971	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(927,212,098)	(583,822,647)	(82,172,054)	(87,779,597)	(55,407,329)	(64,359,518)	(302,385)	(53,368,568)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	<u>(119,797)</u>	<u>(19,255)</u>	<u>(20,363)</u>	<u>(3,774)</u>	<u>(64)</u>	<u>(214)</u>	<u>0</u>
5		NET PLANT		4,296,298,853	2,536,993,642	376,340,599	451,573,430	294,949,908	346,687,795	557,432	289,196,046
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	948,060	566,145	83,154	97,849	63,681	74,773	142	62,316
7	164.00	GAS STORED UNDERGROUND - FSS	25	50,418,870	36,949,468	5,938,839	6,280,679	1,164,172	19,663	66,049	0
8	165.00	PREPAYMENTS	19	5,577,551	3,778,067	472,697	451,670	284,622	325,673	335	264,487
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		56,944,481	41,293,680	6,494,690	6,830,198	1,512,475	420,109	66,526	326,803
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	34,157,949	20,404,592	2,997,702	3,526,467	2,291,998	2,689,939	5,465	2,241,786
14	282.00	ACCUMULATED DEF INCOME TAX	12	(409,680,172)	(244,726,546)	(35,953,532)	(42,295,381)	(27,489,540)	(32,262,314)	(65,549)	(26,887,310)
15	283.00	ACCUMULATED DEF INCOME TAX	12	0	0	0	0	0	0	0	0
16	254.00	EXCESS ADIT	12	(128,776,618)	(76,926,001)	(11,301,436)	(13,294,898)	(8,640,911)	(10,141,159)	(20,604)	(8,451,609)
17	182.00	REG ASSET DEFICIENT ADIT (BEFORE GROSS UP)	12	<u>1,247,459</u>	<u>745,181</u>	<u>109,477</u>	<u>128,788</u>	<u>83,705</u>	<u>98,237</u>	<u>200</u>	<u>81,871</u>
18		TOTAL DEFERRED INCOME TAXES		(503,051,382)	(300,502,774)	(44,147,789)	(51,935,024)	(33,754,748)	(39,615,297)	(80,488)	(33,015,262)
19	235.00	CUSTOMER DEPOSITS	9	(4,813,210)	(3,034,536)	(1,444,878)	(333,796)	0	0	0	0
20	252.00	CUSTOMER ADVANCES	5	<u>2,973</u>	<u>1,502</u>	<u>268</u>	<u>385</u>	<u>258</u>	<u>305</u>	<u>0</u>	<u>255</u>
21		RATE BASE		<u>3,845,381,715</u>	<u>2,274,751,514</u>	<u>337,242,890</u>	<u>406,135,193</u>	<u>262,707,893</u>	<u>307,492,912</u>	<u>543,470</u>	<u>256,507,842</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 STATE/FEDERAL INCOME TAXES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 11 OF 30
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> <u>(A)</u>	<u>ALLOC FACTOR</u> <u>(B)</u>	<u>TOTAL COMPANY</u> <u>(C)</u> \$	<u>RSS/RDS</u> <u>(D)</u> \$	<u>SGS/DS-1</u> <u>(E)</u> \$	<u>SGS/DS-2</u> <u>(F)</u> \$	<u>SDS/LGSS</u> <u>(G)</u> \$	<u>LDS/LGSS</u> <u>(H)</u> \$	<u>MLDS</u> <u>(I)</u> \$	<u>FLEX</u> <u>(J)</u> \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		292,503,351	211,396,051	28,802,442	35,367,841	23,358,349	7,018,653	1,825,195	(15,265,180)
2	STATUTORY ADJUSTMENTS	12	(131,695,065)	(78,669,364)	(11,557,559)	(13,596,199)	(8,836,739)	(10,370,986)	(21,071)	(8,643,147)
3	INTEREST ON DEBT		(91,520,085)	(54,139,086)	(8,026,381)	(9,666,018)	(6,252,448)	(7,318,331)	(12,935)	(6,104,887)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(7,704,734)</u>	<u>(4,602,500)</u>	<u>(676,168)</u>	<u>(795,437)</u>	<u>(516,988)</u>	<u>(606,748)</u>	<u>(1,233)</u>	<u>(505,662)</u>
5	STATE TAXABLE INCOME		61,583,466	73,985,101	8,542,335	11,310,188	7,752,175	(11,277,412)	1,789,956	(30,518,876)
6	NET OPERATING LOSS DEDUCTION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	STATE TAXABLE INCOME		61,583,466	73,985,101	8,542,335	11,310,188	7,752,175	(11,277,412)	1,789,956	(30,518,876)
7	STATE NET INCOME TAX @ 7.49%		4,612,602	5,541,484	639,821	847,133	580,638	(844,678)	134,068	(2,285,864)
8	DEFERRED INCOME TAXES	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	STATE INCOME TAX		4,612,602	5,541,484	639,821	847,133	580,638	(844,678)	134,068	(2,285,864)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		292,503,351	211,396,051	28,802,442	35,367,841	23,358,349	7,018,653	1,825,195	(15,265,180)
11	STATE NET INCOME TAX (LINE 9)		(4,612,602)	(5,541,484)	(639,821)	(847,133)	(580,638)	844,678	(134,068)	2,285,864
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(223,215,150)</u>	<u>(133,339,802)</u>	<u>(19,589,362)</u>	<u>(23,044,732)</u>	<u>(14,977,737)</u>	<u>(17,578,193)</u>	<u>(35,714)</u>	<u>(14,649,610)</u>
13	FEDERAL TAXABLE INCOME		64,675,599	72,514,765	8,573,260	11,475,976	7,799,975	(9,714,862)	1,655,412	(27,628,927)
14	FEDERAL INCOME TAX @ 21%		13,581,876	15,228,101	1,800,385	2,409,955	1,637,995	(2,040,121)	347,637	(5,802,075)
15	DEFERRED INCOME TAXES	12	27,772,893	16,590,415	2,437,349	2,867,274	1,863,561	2,187,115	4,444	1,822,735
16	TAX REFUND AMORTIZATION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(2,498,191)	(1,492,320)	(219,241)	(257,913)	(167,629)	(196,733)	(400)	(163,956)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	FEDERAL INCOME TAX		38,856,578	30,326,196	4,018,492	5,019,315	3,333,927	(49,738)	351,681	(4,143,296)
20	STATE NET INCOME TAX (LINE 9)		<u>4,612,602</u>	<u>5,541,484</u>	<u>639,821</u>	<u>847,133</u>	<u>580,638</u>	<u>(844,678)</u>	<u>134,068</u>	<u>(2,285,864)</u>
21	TOTAL INCOME TAXES		<u>43,469,179</u>	<u>35,867,680</u>	<u>4,658,313</u>	<u>5,866,448</u>	<u>3,914,565</u>	<u>(894,416)</u>	<u>485,748</u>	<u>(6,429,160)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

111, SCHEDULE 2
PAGE 12 OF 30
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
1	DESIGN DAY	1	750,800,000	448,700,000	84,000,000	110,000,000	56,300,000	51,800,000	0	42,800,000
2	PERCENT		100.000%	56.540%	10.585%	13.861%	7.094%	6.527%	0.000%	5.393%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	38,730,034	29,788,890	3,983,416	3,825,270	1,054,673	17,784	60,000	0
4	PERCENT		100.000%	76.914%	10.285%	9.877%	2.723%	0.046%	0.155%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	66,387,230	33,471,971	5,620,514	9,039,909	7,706,440	10,548,396	0	8,874,400
6	PERCENT		100.000%	44.474%	7.468%	12.011%	10.240%	14.016%	0.000%	11.791%
7	GAS PURCHASED EXPENSE	4	245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
8	PERCENT		100.000%	74.299%	11.049%	12.046%	2.480%	0.042%	0.084%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	50.504%	9.027%	12.937%	8.667%	10.272%	0.000%	8.593%
11	AVERAGE NO. OF CUSTOMERS	6	449,930	412,605	31,651	5,137	447	79	11	12
12	PERCENT		100.000%	91.702%	7.034%	1.142%	0.099%	0.018%	0.002%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	11,389,914	10,664,121	369,115	356,678	0	0	0	0
14	PERCENT		100.000%	93.627%	3.241%	3.132%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	75,659,564	0	105,158	1,738,383	42,005,352	29,719,961	2,090,710	3,113,991
16	PERCENT		100.000%	0.000%	0.134%	2.207%	53.324%	37.728%	2.654%	3.953%
17	CUSTOMER DEPOSITS	9	3,892,852	2,454,255	1,168,609	269,988	0	0	0	0
18	PERCENT		100.000%	63.046%	30.019%	6.935%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,889,831	1,349,976	175,821	196,736	101,513	61,461	4,324	6,440
20	PERCENT		100.000%	71.191%	9.272%	10.375%	5.353%	3.241%	0.228%	0.340%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	4,651,060,319	2,972,822,246	436,656,139	513,799,115	334,408,367	392,634,636	739,817	327,223,371
22	PERCENT		100.000%	59.716%	8.771%	10.321%	6.717%	7.887%	0.015%	6.573%
23	GROSS PLANT	12	5,219,879,725	3,118,155,145	458,084,931	538,900,686	350,273,392	411,045,897	855,060	342,564,614
24	PERCENT		100.000%	59.736%	8.776%	10.324%	6.710%	7.875%	0.016%	6.563%
25	MAINS - ACCOUNT 376	13	3,557,111,303	1,796,375,374	321,081,113	460,155,794	308,276,283	365,364,483	214,078	305,644,179
26	PERCENT		100.000%	50.503%	9.026%	12.936%	8.666%	10.271%	0.006%	8.592%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 ALLOCATION FACTORS (CONT.)
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 13 OF 30
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	4,264,036,994	2,721,129,429	393,246,811	473,130,427	310,372,886	365,941,809	215,632	305,927,777
28	PERCENT		100.000%	59.543%	8.605%	10.353%	6.792%	8.008%	0.005%	6.694%
29	SERVICES	15	854,536,761	780,426,119	60,905,860	10,949,455	1,769,268	486,058	0	241,661
30	PERCENT		100.000%	91.302%	7.125%	1.281%	0.207%	0.057%	0.000%	0.028%
31	METERS	16	35,883,553	28,081,289	5,196,306	2,326,769	219,821	53,811	5,557	6,406
32	PERCENT		100.000%	78.244%	14.478%	6.483%	0.612%	0.150%	0.015%	0.018%
33	INDUSTRIAL M & R	17	4,960,693	0	76,756	987,009	2,012,215	1,884,713	0	717,520
34	PERCENT		100.000%	0.000%	1.353%	17.382%	35.437%	33.192%	0.000%	12.636%
35	OTHER DISTRIBUTION O & M EXPENSES	18	45,793,750	30,662,965	4,222,544	4,520,487	2,961,341	3,424,058	2,356	2,782,036
36	PERCENT		100.000%	63.124%	8.693%	9.306%	6.096%	7.049%	0.005%	5.727%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	72,058,769	51,241,039	6,410,844	6,125,961	3,859,949	4,416,616	4,359	3,586,826
38	PERCENT		100.000%	67.737%	8.475%	8.098%	5.103%	5.839%	0.006%	4.742%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.559%	8.665%	6.981%	3.311%	3.006%	0.000%	2.478%
41	HOUSE REGULATORS (GPA 383)	21	3,794,805	3,475,101	261,984	51,434	5,278	876	132	144
42	PERCENT		100.000%	91.573%	6.903%	1.355%	0.139%	0.023%	0.003%	0.004%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	63.031%	8.846%	9.959%	5.989%	6.639%	0.000%	5.536%
45	METERS	23	172,555,814	138,474,256	23,032,641	9,865,810	934,200	226,115	22,792	43,772
46	PERCENT		100.000%	80.229%	13.345%	5.716%	0.541%	0.131%	0.013%	0.025%
47	LABOR	24	36,232,376	25,519,592	3,268,483	3,136,444	2,003,877	2,302,167	1,814	1,864,216
48	PERCENT		100.000%	66.987%	8.579%	8.233%	5.260%	6.043%	0.005%	4.893%
49	SALES AND CHOICE TRANSPORTATION	25	45,674,063	33,471,971	5,379,789	5,689,846	1,054,673	17,784	60,000	0
50	PERCENT		100.000%	73.285%	11.779%	12.457%	2.309%	0.039%	0.131%	0.000%

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	58,213,039	34,762,498	5,105,866	6,008,168	3,910,170	4,591,262	8,732	3,826,343
2	376.00	MAINS [2]	6	1,896,416,034	1,739,051,431	133,393,904	21,657,071	1,877,452	341,355	37,928	56,892
3	376.00	DIRECT - MAINS - MLDS [2]	Pg 3	72,745	0	0	0	0	0	72,745	0
4	376.08	MAINS-CSL REPLACEMENTS [2]	6	12,720,699	11,665,135	894,774	145,270	12,593	2,290	254	382
5	376.30	MAINS-BARE STEEL [2]	6	14,886,382	13,651,110	1,047,108	170,002	14,738	2,680	298	447
6	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 3	43,060	0	0	0	0	0	43,060	0
7	376.80	MAINS-CAST IRON [2]	6	80,438	73,763	5,658	919	80	14	2	2
8	380.00	SERVICES	15	1,012,851,914	924,754,055	72,165,699	12,974,633	2,096,603	577,326	0	283,599
9	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	1,554	0
10	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
11	381.00	METERS	16	59,647,664	46,670,718	8,635,789	3,866,958	365,044	89,471	8,947	10,737
12	381.00	DIRECT - METERS - MLDS FLEX		16,319	0	0	0	0	0	0	16,319
13	381.10	AUTOMATIC METER READING	16	29,057,053	22,735,400	4,206,880	1,883,769	177,829	43,586	4,359	5,230
14	382.00	METER INSTALLATIONS	16	58,083,634	45,446,959	8,409,349	3,765,562	355,472	87,125	8,713	10,455
15	383.00	HOUSE REGULATORS	21	22,247,918	20,373,086	1,535,774	301,459	30,925	5,117	667	890
16	384.00	HOUSE REG INSTALLATIONS	21	3,546,998	3,248,093	244,849	48,062	4,930	816	106	142
17	385.00	IND M&R EQUIPMENT	17	9,291,861	0	125,719	1,615,111	3,292,757	3,084,154	0	1,174,120
18	385.00	DIRECT - IND M&R EQUIPMENT	Pg 3	474,267	0	0	0	0	0	474,267	0
19	385.10	IND M&R EQUIPMENT - LG VOLUME	17	984,132	0	13,315	171,062	348,747	326,653	0	124,355
20	389-398	GENERAL PLANT [1]	11	<u>34,676,432</u>	<u>20,707,378</u>	<u>3,041,470</u>	<u>3,578,955</u>	<u>2,329,216</u>	<u>2,734,930</u>	<u>5,201</u>	<u>2,279,282</u>
21		TOTAL GROSS PLANT		3,213,312,143	2,883,139,626	238,826,153	56,187,001	14,816,555	11,886,780	666,834	7,789,193
22	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	25,775,422	15,392,051	2,260,762	2,660,281	1,731,335	2,032,908	3,866	1,694,218
23	376.00	MAINS [2]	6	263,029,398	241,203,219	18,501,488	3,003,796	260,399	47,345	5,261	7,891
24	376.00	DIRECT - MAINS - MLDS [2]	Pg 4	25,206	0	0	0	0	0	25,206	0
25	376.08	MAINS-CSL REPLACEMENTS [2]	6	0	0	0	0	0	0	0	0
26	376.30	MAINS-BARE STEEL [2]	6	10,553,807	9,678,052	742,355	120,524	10,448	1,900	211	317
27	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 4	41,343	0	0	0	0	0	41,343	0
28	376.80	MAINS-CAST IRON [2]	6	0	0	0	0	0	0	0	0
29	380.00	SERVICES	15	217,566,071	198,642,174	15,501,583	2,787,021	450,362	124,013	0	60,918
30	380.00	DIRECT - SERVICES	Pg 4	1,324	0	0	0	0	0	1,324	0
31	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
32	381.00	METERS	16	17,463,860	13,664,423	2,528,418	1,132,182	106,879	26,196	2,620	3,143
33	381.00	DIRECT - METERS - MLDS FLEX		4,100	0	0	0	0	0	0	4,100
34	381.10	AUTOMATIC METER READING	16	21,820,323	17,073,094	3,159,146	1,414,612	133,540	32,730	3,273	3,928
35	382.00	METER INSTALLATIONS	16	17,993,514	14,078,845	2,605,101	1,166,520	110,120	26,990	2,699	3,239
36	383.00	HOUSE REGULATORS	21	6,465,627	5,920,769	446,322	87,609	8,987	1,487	194	259
37	384.00	HOUSE REG INSTALLATIONS	21	3,017,148	2,762,893	208,274	40,882	4,194	694	91	121
38	385.00	IND M&R EQUIPMENT	17	3,362,364	0	45,493	584,446	1,191,521	1,116,036	0	424,868
39	385.00	DIRECT - IND M&R EQUIPMENT	Pg 4	126,648	0	0	0	0	0	126,648	0
40	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
41	389-398	GENERAL PLANT [1]	11	<u>8,833,512</u>	<u>5,275,020</u>	<u>774,787</u>	<u>911,707</u>	<u>593,347</u>	<u>696,699</u>	<u>1,325</u>	<u>580,627</u>
42		TOTAL DEPRECIATION RESERVE		596,079,667	523,690,540	46,773,729	13,909,580	4,601,133	4,106,998	214,061	2,783,629

[1] CUSTOMER PORTION OF DISTRIBUTION PLANT @ 62.314% (PAGE 17)
 [2] CUSTOMER PORTION OF MAINS @ 54.095% (PAGE 17)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 15 OF 30**

WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGS/DS-1 (E) \$	SGS/DS-2 (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$	
1	154.00	CUSTOMER BASED MATERIALS & SUPPLIES	Pg 22	636,059	576,385	47,021	9,499	1,748	930	133	343	
2	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXES	Pg 22	(309,674,015)	(277,854,558)	(23,016,206)	(5,414,866)	(1,427,904)	(1,145,555)	(64,264)	(750,662)	
3	235.00	CUSTOMER DEPOSITS	9	(4,813,210)	(3,034,536)	(1,444,878)	(333,796)	0	0	0	0	
4	252.00	CUSTOMER BASED ADVANCES	Pg 22	<u>1,995</u>	<u>1,808</u>	<u>147</u>	<u>30</u>	<u>5</u>	<u>3</u>	<u>0</u>	<u>1</u>	
5	TOTAL CUSTOMER-BASED RATE BASE			2,303,383,305	2,079,138,185	167,638,509	36,538,287	8,789,271	6,635,160	388,642	4,255,247	
6	EQUITY CAPITAL @ 54.400%			1,253,040,518	1,131,051,172	91,195,349	19,876,828	4,781,364	3,609,527	211,421	2,314,854	
7	RETURN ON RATE BASE @ 8.550%			196,939,273	177,766,315	14,333,093	3,124,024	751,483	567,306	33,229	363,824	
8	RETURN ON EQUITY @ 11.350%			142,220,099	128,374,308	10,350,672	2,256,020	542,685	409,681	23,996	262,736	
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	11,014,727	6,577,554	966,102	1,136,830	739,859	868,732	1,652	723,998	
10	376.00	MAINS [2]	6	43,633,938	40,013,194	3,069,211	498,300	43,198	7,854	873	1,309	
11	376.00	DIRECT - MAINS - MLDS [2]		1,373	0	0	0	0	0	1,373	0	
12	376.08	MAINS-CSL REPLACEMENTS [2]	6	0	0	0	0	0	0	0	0	
13	376.30	MAINS-BARE STEEL [2]	6	530,607	486,577	37,323	6,060	525	96	11	16	
14	376.30	DIRECT - MAINS-BARE STEEL [2]		0	0	0	0	0	0	0	0	
15	376.80	MAINS-CAST IRON [2]	6	0	0	0	0	0	0	0	0	
16	380.00	SERVICES	15	32,759,541	29,910,116	2,334,117	419,650	67,812	18,673	0	9,173	
17	380.00	DIRECT - SERVICES		42	0	0	0	0	0	42	0	
18	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0	
19	381.00	METERS	16	1,575,067	1,232,395	228,038	102,112	9,639	2,363	236	284	
20	381.00	DIRECT - METERS - MLDS FLEX		357	0	0	0	0	0	0	357	
21	381.10	AUTOMATIC METER READING	16	760,481	595,031	110,102	49,302	4,654	1,141	114	137	
22	382.00	METER INSTALLATIONS	16	1,125,750	880,832	162,986	72,982	6,890	1,689	169	203	
23	383.00	HOUSE REGULATORS	21	460,972	422,126	31,821	6,246	641	106	14	18	
24	384.00	HOUSE REG INSTALLATIONS	21	45,444	41,614	3,137	616	63	11	1	2	
25	385.00	IND M&R EQUIPMENT	17	489,569	(0)	6,624	85,097	173,489	162,498	0	61,862	
26	385.00	DIRECT - IND M&R EQUIPMENT		19,919	0	0	0	0	0	19,919	0	
27	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0	
28	389-398	GENERAL PLANT [3]	11	<u>1,523,011</u>	<u>909,481</u>	<u>133,583</u>	<u>157,190</u>	<u>102,301</u>	<u>120,120</u>	<u>228</u>	<u>100,108</u>	
29	TOTAL DEPRECIATION EXPENSES			93,940,798	81,068,921	7,083,045	2,534,383	1,149,071	1,183,280	24,632	897,466	
30	TOTAL NET SALVAGE AMORTIZED [3]			11	<u>3,417,724</u>	<u>2,040,928</u>	<u>299,769</u>	<u>352,743</u>	<u>229,569</u>	<u>269,556</u>	<u>513</u>	<u>224,647</u>
31	TOTAL DEPRECIATION & AMORTIZATION EXPENSES				<u>97,358,522</u>	<u>83,109,849</u>	<u>7,382,813</u>	<u>2,887,127</u>	<u>1,378,639</u>	<u>1,452,836</u>	<u>25,145</u>	<u>1,122,113</u>

[1] INTANGIBLE PLANT @ 62.314% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)

[2] MAINS @ 54.095% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)

[3] GENERAL PLANT & NET SALVAGE @ 62.314% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES. (PAGE 17)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 16 OF 30
 WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGS/DS-1 (F)	SGS/DS-2 (G)	SDS/LGSS (H)	LDS/LGSS (I)	MLDS (J)	FLEX (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	870.00	SUPERVISION & ENGINEERING [5]	Pg 21	6,507,195	5,155,965	527,491	305,108	179,543	193,709	316	145,063
2	874.00	MAINS & SERVICES [1]	Pg 18	12,358,136	11,315,158	873,115	147,048	16,837	3,886	656	1,436
3	876.00	M & R - INDUSTRIAL	17	379,824	0	5,139	66,021	134,598	126,071	0	47,995
4	878.00	METERS & HOUSE REGULATORS	23	2,578,562	2,068,754	344,109	147,391	13,950	3,378	335	645
5	879.00	CUSTOMER INSTALLATIONS	15	6,398,321	5,841,795	455,880	81,962	13,245	3,647	0	1,792
6	880.00	OTHER [5]	Pg 21	2,605,552	2,064,505	211,213	122,168	71,891	77,563	127	58,085
7	885.00	SUPERVISION & ENGINEERING [5]	Pg 21	140,312	111,176	11,374	6,579	3,871	4,177	7	3,128
8	887.00	MAINS [2]	13	7,221,039	3,646,841	651,771	934,114	625,775	741,673	433	620,432
9	890.00	M & R - INDUSTRIAL	17	128,755	1	1,742	22,380	45,627	42,736	0	16,269
10	892.00	SERVICES	15	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
11	893.00	METERS & HOUSE REGULATORS	23	484,174	388,449	64,613	27,675	2,619	634	63	121
12	894.00	OTHER EQUIPMENT [5]	Pg 21	675,445	535,187	54,753	31,670	18,637	20,107	33	15,058
13		TOTAL DISTRIBUTION		35,735,930	28,497,106	2,870,773	1,622,438	952,775	1,025,449	1,654	765,735
14	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	902.00	METER READING	6	752,261	689,838	52,914	8,591	745	135	15	23
16	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	7,909,632	7,253,290	556,364	90,328	7,831	1,424	158	237
17	903.00	INTEREST ON CUSTOMER DEPOSITS	9	373,107	235,229	112,003	25,875	0	0	0	0
18	904.00	UNCOLLECTIBLES-DIS REVENUE	7	8,672,658	8,119,949	281,081	271,628	0	0	0	0
19	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	815,066	(1)	1,092	17,989	434,626	307,508	21,632	32,220
20	904.00	UNCOLLECTIBLES-DIS COVID-19 AMORT	7	647,261	606,011	20,978	20,272	0	0	0	0
21	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 AMORT	8	60,830	(1)	82	1,343	32,437	22,950	1,614	2,405
22	905.00	MISCELLANEOUS	6	464	426	33	5	0	0	0	0
23	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
24		TOTAL CUSTOMER ACCOUNTS		19,231,279	16,904,741	1,024,547	436,031	475,639	332,017	23,419	34,885
25	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
26	908.00	CUSTOMER ASSISTANCE	6	119	110	8	1	0	0	0	0
27	908.00	RIDER EE - ENERGY EFFICIENCY	6	1,235,965	1,133,404	86,938	14,115	1,224	222	25	37
28	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	91,634	84,030	6,446	1,046	91	16	2	3
29	910.00	MISCELLANEOUS	6	1,353,395	1,241,089	95,198	15,456	1,340	244	27	41
30	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
31	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
32	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
33		TOTAL CUST SERVICE & INFORMATION		2,681,113	2,458,633	188,590	30,618	2,655	482	54	81
34	912.00	DEMONSTRATION	6	3,861	3,540	272	44	4	1	0	0
35	913.00	ADVERTISING	6	0	0	0	0	0	0	0	0
36		TOTAL SALES		3,861	3,540	272	44	4	1	0	0
37	920-931	CUSTOMER-RELATED A&G [3]		46,011,405	31,110,692	3,907,239	3,736,093	2,359,696	2,701,852	2,686	2,193,146
38		TOTAL CUST-RELATED O&M [LINES 13, 24, 32, 35 & 36]		103,663,587	78,974,712	7,991,421	5,825,224	3,790,769	4,059,801	27,813	2,993,847
39		DEPRECIATION & AMORTIZATION EXPENSE [PAGE 15, LINE 30]		97,358,522	83,109,849	7,382,813	2,887,127	1,378,639	1,452,836	25,145	1,122,113
40		INCOME TAXES		52,380,962	47,281,431	3,812,247	830,913	199,876	150,889	8,838	96,768
41		RETURN ON RATE BASE [PAGE 15, LINE 7]		196,939,274	177,766,315	14,333,093	3,124,024	751,483	567,306	33,229	363,824
42		TOTAL ANNUAL CUSTOMER-BASED COST		450,342,345	387,132,307	33,519,574	12,667,288	6,120,767	6,230,832	95,025	4,576,552
43		AVERAGE ANNUAL CUSTOMER BILLS [4]		5,467,378	5,017,029	381,930	61,816	5,374	951	134	144
44		MONTHLY SYSTEM BASED CHARGE/BILL		\$ 82.37	\$ 77.16	\$ 87.76	\$ 204.92	\$ 1,138.96	\$ 6,551.87	\$ 709.14	\$ 31,781.61

[1] MAINS AND SERVICES @ 64.269% OF TOTAL ACCOUNT 874. (PAGE 18)
 [2] MAINS @ 54.095% OF ACCOUNT 887. (PAGE 17)
 [3] CUSTOMER-RELATED A&G @ 44.574% OF A&G (PAGE 20).
 [4] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS (ALLOCATION FACTOR 6 DETAIL).

[5] CUSTOMER-RELATED (SEE WORKPAPER).

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - INTANGIBLE AND GENERAL PLANT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

111, SCHEDULE 2
 PAGE 17 OF 30

WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1		TOTAL GROSS PLANT LESS GENERAL & INTANGIBLE PLANT [1]		5,007,562,848						
2		CUSTOMER COMPONENT-MAINS [2]:		54.095%						
3	376.00	MAINS [2]	Pg 14	1,896,416,034						
4	376.00	DIRECT - MAINS - MLDS [2]	Pg 14	72,745						
5	376.08	MAINS-CSL REPLACEMENTS [2]	Pg 14	12,720,699						
6	376.30	MAINS-BARE STEEL [2]	Pg 14	14,886,382						
7	376.30	DIRECT - MAINS-BARE STEEL [2]	Pg 14	43,060						
8	376.80	MAINS-CAST IRON [2]	Pg 14	80,438						
9	380.00	SERVICES	Pg 14	1,012,851,914						
10	380.00	DIRECT - SERVICES	Pg 14	1,554						
11	380.12	CSL REPLACEMENT	Pg 14	-						
12	381.00	METERS	Pg 14	59,647,664						
13	381.00	DIRECT - METERS - MLDS FLEX	Pg 14	16,319						
14	381.10	AUTOMATIC METER READING	Pg 14	29,057,053						
15	382.00	METER INSTALLATIONS	Pg 14	58,083,634						
16	383.00	HOUSE REGULATORS	Pg 14	22,247,918						
17	384.00	HOUSE REG INSTALLATIONS	Pg 14	3,546,998						
18	385.00	IND M&R EQUIPMENT	Pg 14	9,291,861						
19	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	474,267						
20	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 14	<u>984,132</u>						
21		CUSTOMER-RELATED GROSS PLANT		3,120,422,672						
22		GENERAL PLANT	Pg 3	55,647,899						
23		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 20 / Line 1]		<u>62.314%</u>						
24		CUSTOMER-RELATED GENERAL PLANT		<u><u>34,676,432</u></u>						
25		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 3	93,418,877						
26		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 20 / Line 1]		<u>62.314%</u>						
27		CUSTOMER-RELATED INTANGIBLE PLANT		<u><u>58,213,039</u></u>						

[1] Exhibit 111, Schedule 3, Page 3, Line 51, less Page 3, Line 50, and Line 13, .

[2] Customer Component of Allocation Factor 20 - Minimum System Mains.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - ACCOUNTS 874 & 887
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
				TOTAL PLANT	CUSTOMER COMPONENT	CUSTOMER- RELATED					
1	376.00	MAINS	Pg 3	3,505,714,084							
2	376.00	DIRECT - MAINS - MLDS	Pg 3	134,476							
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,515,481							
4	376.30	MAINS-BARE STEEL	Pg 3	27,518,961							
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	79,601							
6	376.80	MAINS-CAST IRON	Pg 3	148,698							
7		TOTAL MAINS		3,557,111,302	54.095%	1,924,219,359					
8	380.00	SERVICES	Pg 3	1,012,851,914							
9	380.12	CSL REPLACEMENT	Pg 3	0							
10		TOTAL SERVICES		1,012,851,914	100.000%	1,012,851,914					
11		TOTAL MAINS AND SERVICES		4,569,963,216	64.269%	2,937,071,273					
12		TOTAL ACCOUNT 874	Pg 7			19,228,767					
13		PERCENTAGE CUSTOMER-RELATED (Line 12)				64.269%					
14		CUSTOMER-RELATED ACCOUNT 874				<u>12,358,136</u>					
LINE NO.		DESCRIPTION (A)		TOTAL COMPANY (B)	RSS/RDS (C)	SGS/DS-1 (D)	SGS/DS-2 (E)	SDS/LGSS (F)	LDS/LGSS (G)	MLDS (H)	FLEX (I)
15		Customer Based Mains	Pg 14	1,924,219,358	1,764,441,439	135,341,444	21,973,263	1,904,863	346,339	154,287	57,723
16		Services	Pg 14	1,012,853,468	924,754,055	72,165,699	12,974,633	2,096,603	577,326	1,554	283,599
17		Total Customer Based Mains and Services		2,937,072,826	2,689,195,494	207,507,143	34,947,896	4,001,466	923,664	155,841	341,322
				100.000%	91.560%	7.065%	1.190%	0.136%	0.031%	0.005%	0.012%
18		Account 874	Line 14	12,358,136							
19		CUSTOMER BASED ACCOUNT 874		12,358,136	11,315,158	873,115	147,048	16,837	3,886	656	1,436

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
 PEAK & AVERAGE

111, SCHEDULE 2
 PAGE 19 OF 30

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1		TOTAL ACCOUNT 887	Pg 7	13,348,810							
2		PERCENTAGE CUSTOMER-RELATED	Pg 18	54.095%							
3		CUSTOMER-RELATED ACCOUNT 887		7,221,039							
4		Total Customer Based Mains	Pg 18	1,924,219,358 100.000%	1,764,441,439 91.696%	135,341,444 7.034%	21,973,263 1.142%	1,904,863 0.099%	346,339 0.018%	154,287 0.008%	57,723 0.003%
5		Account 887		7,221,039							
6		CUSTOMER BASED ACCOUNT 887		7,221,039	6,621,439	507,897	82,459	7,148	1,300	579	217

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - A&G EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 20 OF 30
WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
1		TOTAL O & M LESS GAS PURCHASED COST AND A&G	Pg 7/8	118,891,560						
2	874.00	MAINS & SERVICES	Pg 16	12,358,136						
3	876.00	M & R - INDUSTRIAL	Pg 16	379,824						
4	878.00	METERS & HOUSE REGULATORS	Pg 16	2,578,562						
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	6,398,321						
6	887.00	MAINS	Pg 16	7,221,039						
7	890.00	M & R - INDUSTRIAL	Pg 16	128,755						
8	892.00	SERVICES	Pg 16	2,765,810						
9	893.00	METERS & HOUSE REGULATORS	Pg 16	484,174						
10	901.00	SUPERVISION	Pg 16	0						
11	902.00	METER READING	Pg 16	752,261						
12	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	Pg 16	7,909,632						
13	903.00	INTEREST ON CUSTOMER DEPOSITS	Pg 16	373,107						
14	904.00	UNCOLLECTIBLES-DIS REVENUE	Pg 16	8,672,658						
15	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	Pg 16	815,066						
16	904.00	UNCOLLECTIBLES-DIS COVID-19 AMORT	Pg 16	647,261						
17	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 AMORT	Pg 16	60,830						
18	905.00	MISCELLANEOUS	Pg 16	464						
19	921.00	OFFICE SUPPLIES & EXPENSES	Pg 16	0						
20	907.00	SUPERVISION	Pg 16	0						
21	908.00	CUSTOMER ASSISTANCE	Pg 16	119						
22	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	Pg 16	91,634						
23	910.00	MISCELLANEOUS	Pg 16	1,353,395						
24	921.00	OFFICE SUPPLIES & EXPENSES	Pg 16	0						
25	931.00	RENTS - GENERAL	Pg 16	0						
26	932.00	MAINTENANCE	Pg 16	0						
27	912.00	DEMONSTRATION	Pg 16	3,861						
28	913.00	ADVERTISING	Pg 16	0						
29		CUSTOMER-RELATED O&M LESS A&G		52,994,909						
30		ADMINISTRATIVE & GENERAL	Pg 8	103,224,760						
31		A&G CUSTOMER-RELATED COSTS PCT [Line 29 / Line 1]		44.574%						
32		CUSTOMER-RELATED A&G		46,011,405						

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - ACCOUNTS 870, 880, 885, 894
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 21 OF 30
WITNESS: K. L. Johnson**

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1		CUSTOMER COMPONENT EXPENSES									
2	874.00	MAINS & SERVICES	Pg 16	12,358,136	11,315,158	873,115	147,048	16,837	3,886	656	1,436
3	876.00	M & R - INDUSTRIAL	Pg 16	379,824	0	5,139	66,021	134,598	126,071	0	47,995
4	878.00	METERS & HOUSE REGULATORS	Pg 16	2,578,562	2,068,754	344,109	147,391	13,950	3,378	335	645
5	879.00	CUSTOMER INSTALLATIONS	Pg 16	6,398,321	5,841,795	455,880	81,962	13,245	3,647	0	1,792
6	887.00	MAINS	Pg 16	7,221,039	3,646,841	651,771	934,114	625,775	741,673	433	620,432
7	890.00	M & R - INDUSTRIAL	Pg 16	128,755	1	1,742	22,380	45,627	42,736	0	16,269
8	892.00	SERVICES	Pg 16	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
9	893.00	METERS & HOUSE REGULATORS	Pg 16	484,174	388,449	64,613	27,675	2,619	634	63	121
10		TOTAL		32,314,621	25,786,238	2,593,433	1,462,021	858,376	923,602	1,487	689,464
11		TOTAL COMPANY EXPENSES									
12	874.00	MAINS & SERVICES	Pg 7	19,228,767	11,449,385	1,654,635	1,990,754	1,306,018	1,539,840	961	1,287,174
13	876.00	M & R - INDUSTRIAL	Pg 7	379,824	0	5,139	66,021	134,598	126,071	0	47,995
14	878.00	METERS & HOUSE REGULATORS	Pg 7	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335	645
15	879.00	CUSTOMER INSTALLATIONS	Pg 7	6,398,321	5,841,795	455,880	81,963	13,245	3,647	0	1,792
16	887.00	MAINS	Pg 7	13,348,810	6,741,549	1,204,864	1,726,802	1,156,808	1,371,056	801	1,146,930
17	890.00	M & R - INDUSTRIAL	Pg 7	128,755	0	1,742	22,380	45,627	42,736	0	16,270
18	892.00	SERVICES	Pg 7	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
19	893.00	METERS & HOUSE REGULATORS	Pg 7	484,174	388,448	64,613	27,675	2,619	634	63	121
20		TOTAL		45,313,023	29,015,172	3,928,047	4,098,416	2,678,590	3,088,939	2,160	2,501,699
21		PERCENTAGE CUSTOMER RELATED (LINE 10 / LINE 20)		71.314%	88.872%	66.023%	35.673%	32.046%	29.900%	68.830%	27.560%
22		TOTAL COMPANY EXPENSES									
23	870.00	SUPERVISION & ENGINEERING	Pg 7	9,190,740	5,801,563	798,951	855,290	560,268	647,855	460	526,354
24		PERCENTAGE CUSTOMER RELATED			<u>88.872%</u>	<u>66.023%</u>	<u>35.673%</u>	<u>32.046%</u>	<u>29.900%</u>	<u>68.830%</u>	<u>27.560%</u>
25	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		6,507,195	5,155,965	527,491	305,108	179,543	193,709	316	145,063
26	880.00	OTHER	Pg 7	3,680,073	2,323,009	319,909	342,468	224,337	259,408	184	210,758
27		PERCENTAGE CUSTOMER RELATED			<u>88.872%</u>	<u>66.023%</u>	<u>35.673%</u>	<u>32.046%</u>	<u>29.900%</u>	<u>68.830%</u>	<u>27.560%</u>
28	880.00	OTHER CUSTOMER RELATED		2,605,552	2,064,505	211,213	122,168	71,891	77,563	127	58,085
29	885.00	SUPERVISION & ENGINEERING	Pg 7	198,176	125,097	17,227	18,442	12,081	13,969	10	11,350
30		PERCENTAGE CUSTOMER RELATED			<u>88.872%</u>	<u>66.023%</u>	<u>35.673%</u>	<u>32.046%</u>	<u>29.900%</u>	<u>68.830%</u>	<u>27.560%</u>
31	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		140,312	111,176	11,374	6,579	3,871	4,177	7	3,128
32	894.00	OTHER EQUIPMENT	Pg 7	953,996	602,200	82,931	88,779	58,156	67,247	48	54,635
33		PERCENTAGE CUSTOMER RELATED			<u>88.872%</u>	<u>66.023%</u>	<u>35.673%</u>	<u>32.046%</u>	<u>29.900%</u>	<u>68.830%</u>	<u>27.560%</u>
34	894.00	OTHER EQUIPMENT CUSTOMER RELATED		675,445	535,187	54,753	31,670	18,637	20,107	33	15,058

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION WITH MAINS COMPONENT - OTHER RATE BASE ITEMS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 22 OF 30
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D)	<u>RSS/RDS</u> (E)	<u>SGS/DS-1</u> (F)	<u>SGS/DS-2</u> (G)	<u>SDS/LGSS</u> (H)	<u>LDS/LGSS</u> (I)	<u>MLDS</u> (J)	<u>FLEX</u> (K)
1		Total Gross Plant	Pg 12	5,219,879,725	3,118,155,145	458,084,931	538,900,686	350,273,392	411,045,897	855,060	342,564,614
2		Customer Based Gross Plant	Pg 14	3,213,312,143	2,883,139,626	238,826,153	56,187,001	14,816,555	11,886,780	666,834	7,789,193
3		Percent		100.000%	89.725%	7.432%	1.749%	0.461%	0.370%	0.021%	0.242%
4		Customer Based Gross Plant to Total Gross Plant		61.559%							
5		Total Deferred Income Taxes	Pg 10	(503,051,382)							
6		CUSTOMER BASED DEFERRED INCOME TAXES		(309,674,015)	(277,854,558)	(23,016,206)	(5,414,866)	(1,427,904)	(1,145,555)	(64,264)	(750,662)
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 12	4,651,060,319	2,972,822,246	436,656,139	513,799,115	334,408,367	392,634,636	739,817	327,223,371
8		Customer Based Dist Plant Excl 375.7, 375.71, & 387	Pg 14	3,120,422,671	2,827,669,750	230,678,818	46,599,879	8,577,169	4,560,587	652,900	1,683,568
9		Percent		100.000%	90.618%	7.393%	1.493%	0.275%	0.146%	0.021%	0.054%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71, & 387		67.091%							
11		Materials & Supplies		948,060							
12		CUSTOMER BASED MATERIALS & SUPPLIES		636,059	576,385	47,021	9,499	1,748	930	133	343
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 12	4,651,060,319	2,972,822,246	436,656,139	513,799,115	334,408,367	392,634,636	739,817	327,223,371
14		Customer Based Dist Plant Excl 375.7, 375.71, & 387		3,120,422,671	2,827,669,750	230,678,818	46,599,879	8,577,169	4,560,587	652,900	1,683,568
15		Percent		100.000%	90.618%	7.393%	1.493%	0.275%	0.146%	0.021%	0.054%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71, & 387		67.091%							
17		Customer Advances	Pg 10	2,973							
18		CUSTOMER BASED ADVANCES		1,995	1,808	147	30	5	3	0	1

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

111, SCHEDULE 2

PAGE 23 OF 30

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	22,315,901	13,326,164	1,957,328	2,303,224	1,498,959	1,760,055	3,347	1,466,824
2	380.00	SERVICES	15	1,012,851,914	924,754,054	72,165,699	12,974,633	2,096,603	577,326	0	283,599
3	380.00	DIRECT - SERVICES	Pg 14	1,554	0	0	0	0	0	1,554	0
4	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
5	381.00	METERS	16	59,647,664	46,670,718	8,635,789	3,866,958	365,044	89,471	8,947	10,737
6	381.00	DIRECT - METERS - MLDS FLEX	Pg 14	16,319	0	0	0	0	0	0	16,319
7	381.10	AUTOMATIC METER READING	16	29,057,053	22,735,400	4,206,880	1,883,769	177,829	43,586	4,359	5,230
8	382.00	METER INSTALLATIONS	16	58,083,634	45,446,958	8,409,349	3,765,562	355,472	87,125	8,713	10,455
9	383.00	HOUSE REGULATORS	21	22,247,918	20,373,086	1,535,774	301,459	30,925	5,117	667	890
10	384.00	HOUSE REG INSTALLATIONS	21	3,546,998	3,248,093	244,849	48,062	4,930	816	106	142
11	385.00	IND M&R EQUIPMENT	17	9,291,861	0	125,719	1,615,111	3,292,757	3,084,154	0	1,174,120
12	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	474,267	0	0	0	0	0	474,267	0
13	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>984,132</u>	<u>0</u>	<u>13,315</u>	<u>171,062</u>	<u>348,747</u>	<u>326,653</u>	<u>0</u>	<u>124,355</u>
14		TOTAL GROSS PLANT		1,218,519,215	1,076,554,473	97,294,702	26,929,840	8,171,266	5,974,303	501,960	3,092,671
15	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	9,880,978	5,900,524	866,661	1,019,816	663,705	779,313	1,482	649,477
16	380.00	SERVICES	15	217,566,071	198,642,174	15,501,583	2,787,021	450,362	124,013	0	60,918
17	380.00	DIRECT - SERVICES	Pg 14	1,324	0	0	0	0	0	1,324	0
18	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
19	381.00	METERS	16	17,463,860	13,664,422	2,528,418	1,132,182	106,879	26,196	2,620	3,143
20	381.00	DIRECT - METERS - MLDS FLEX	Pg 14	4,100	0	0	0	0	0	0	4,100
21	381.10	AUTOMATIC METER READING	16	21,820,323	17,073,094	3,159,146	1,414,612	133,540	32,730	3,273	3,928
22	382.00	METER INSTALLATIONS	16	17,993,514	14,078,845	2,605,101	1,166,520	110,120	26,990	2,699	3,239
23	383.00	HOUSE REGULATORS	21	6,465,627	5,920,769	446,322	87,609	8,987	1,487	194	259
24	384.00	HOUSE REG INSTALLATIONS	21	3,017,148	2,762,892	208,274	40,882	4,194	694	91	121
25	385.00	IND M&R EQUIPMENT	17	3,362,364	0	45,493	584,446	1,191,521	1,116,036	0	424,868
26	385.00	DIRECT - IND M&R EQUIPMENT	Pg 14	126,648	0	0	0	0	0	126,648	0
27	385.10	IND M&R EQUIPMENT - LG VOLUME	17	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
28		TOTAL DEPRECIATION RESERVE		297,701,957	258,042,720	25,360,998	8,233,088	2,669,308	2,107,459	138,332	1,150,053

[1] INTANGIBLE PLANT @ 23.888% OF TOTAL REPRESENTING CUSTOMER PORTION (PAGE 26)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

111, SCHEDULE 2
 PAGE 24 OF 30
 WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	154.00	CUSTOMER BASED MATERIALS & SUPPLIES	Pg 30	243,831	216,726	19,433	5,020	1,360	859	102	331
2	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXE	Pg 30	(117,431,398)	(103,749,941)	(9,376,506)	(2,595,288)	(787,483)	(575,757)	(48,375)	(298,048)
3	235.00	CUSTOMER DEPOSITS	9	(4,813,210)	(3,034,536)	(1,444,878)	(333,796)	0	0	0	0
4	252.00	CUSTOMER BASED ADVANCES	Pg 30	765	680	61	16	4	3	0	1
5		TOTAL CUSTOMER-BASED RATE BASE		798,817,246	711,944,682	61,131,814	15,772,704	4,715,839	3,291,949	315,355	1,644,902
6		EQUITY CAPITAL @ 54.400%		434,556,582	387,297,907	33,255,707	8,580,351	2,565,416	1,790,820	171,553	894,827
7		RETURN ON RATE BASE @ 8.550%		68,298,875	60,871,270	5,226,770	1,348,566	403,204	281,462	26,963	140,639
8		RETURN ON EQUITY @ 11.350%		49,322,172	43,958,312	3,774,523	973,870	291,175	203,258	19,471	101,563
9	303.30	CUSTOMER & OTHER-BASED SOFTWARE [1]	11	4,222,483	2,521,499	370,354	435,802	283,624	333,027	633	277,544
10	380.00	SERVICES	15	32,759,541	29,910,116	2,334,117	419,650	67,812	18,673	0	9,173
11	380.00	DIRECT - SERVICES	Pg 15	42	0	0	0	0	0	42	0
12	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
13	381.00	METERS	16	1,575,067	1,232,395	228,038	102,112	9,639	2,363	236	284
14	381.00	DIRECT - METERS - MLDS FLEX	Pg 15	357	0	0	0	0	0	0	357
15	381.10	AUTOMATIC METER READING	16	760,481	595,031	110,102	49,302	4,654	1,141	114	137
16	382.00	METER INSTALLATIONS	16	1,125,750	880,831	162,986	72,982	6,890	1,689	169	203
17	383.00	HOUSE REGULATORS	21	460,972	422,126	31,821	6,246	641	106	14	18
18	384.00	HOUSE REG INSTALLATIONS	21	45,444	41,615	3,137	616	63	10	1	2
19	385.00	IND M&R EQUIPMENT	17	489,569	0	6,624	85,097	173,488	162,498	0	61,862
20	385.00	DIRECT - IND M&R EQUIPMENT	Pg 15	19,919	0	0	0	0	0	19,919	0
21	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
22		TOTAL DEPRECIATION EXPENSES		41,459,625	35,603,613	3,247,179	1,171,807	546,811	519,507	21,128	349,580
23		TOTAL NET SALVAGE AMORTIZED [1]	11	<u>1,310,181</u>	<u>782,387</u>	<u>114,916</u>	<u>135,224</u>	<u>88,005</u>	<u>103,334</u>	<u>197</u>	<u>86,118</u>
24		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		42,769,806	36,386,000	3,362,095	1,307,031	634,816	622,841	21,325	435,698

[1] NET SALVAGE @ 23.888% OF TOTAL REPRESENTING CUSTOMER PORTION (PAGE 26)

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
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WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGS/DS-1 (F)	SGS/DS-2 (G)	SDS/LGSS (H)	LDS/LGSS (I)	MLDS (J)	FLEX (K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	874.00	MAINS & SERVICES [SERVICES ONLY][1]		4,261,672	3,892,178	303,644	54,592	8,822	2,429	7	0
2	876.00	M & R - INDUSTRIAL	17	379,824	0	5,139	66,021	134,598	126,071	0	47,995
3	878.00	METERS & HOUSE REGULATORS	23	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335	645
4	879.00	CUSTOMER INSTALLATIONS	15	6,398,321	5,841,795	455,880	81,962	13,245	3,647	0	1,792
5	890.00	M & R - INDUSTRIAL	17	128,755	0	1,742	22,380	45,627	42,736	0	16,269
6	892.00	SERVICES	15	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
7	893.00	METERS & HOUSE REGULATORS	23	484,174	388,448	64,613	27,675	2,619	634	63	121
8		TOTAL DISTRIBUTION		16,997,118	14,716,416	1,372,192	435,452	224,586	180,472	405	67,596
9	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
10	902.00	METER READING	6	752,261	689,838	52,914	8,591	745	135	15	23
11	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	7,909,632	7,253,291	556,364	90,328	7,831	1,424	158	237
12	903.00	INTEREST ON CUSTOMER DEPOSITS	9	373,107	235,229	112,003	25,875	0	0	0	0
13	904.00	UNCOLLECTIBLES-DIS REVENUE	7	8,672,658	8,119,950	281,081	271,628	0	0	0	0
14	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	815,066	0	1,092	17,989	434,626	307,508	21,632	32,220
15	904.00	UNCOLLECTIBLES-DIS COVID-19 AMORT	7	647,261	606,011	20,978	20,272	0	0	0	0
16	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 AMORT	8	60,830	0	82	1,343	32,437	22,950	1,614	2,405
17	905.00	MISCELLANEOUS	6	464	425	33	5	0	0	0	0
18	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
19		TOTAL CUSTOMER ACCOUNTS		19,231,279	16,904,744	1,024,545	436,030	475,639	332,017	23,420	34,884
20	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
21	908.00	CUSTOMER ASSISTANCE	6	119	109	8	1	0	0	0	0
22	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	91,634	84,030	6,446	1,046	91	16	2	3
23	910.00	MISCELLANEOUS	6	1,353,395	1,241,090	95,198	15,456	1,340	244	27	41
24	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
25	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
26	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
27		TOTAL CUST SERVICE & INFORMATION		1,445,148	1,325,229	101,652	16,504	1,431	260	29	43
28	912.00	DEMONSTRATION	6	3,861	3,541	272	44	4	1	0	0
29	913.00	ADVERTISING	6	0	0	0	0	0	0	0	0
30		TOTAL SALES		3,861	3,541	272	44	4	1	0	0
31		CUSTOMER-RELATED BENEFITS	24	1,054,279	706,230	90,447	86,799	55,455	63,710	53	51,586
32		CUSTOMER-RELATED PAYROLL TAXES	11	952,326	568,691	83,529	98,290	63,968	75,110	143	62,596
33		TOTAL CUST-RELATED O&M [LINES 8, 19, 27, 30,31 & 32]		39,684,011	34,224,851	2,672,635	1,073,118	821,082	651,570	24,049	216,705
34		DEPRECIATION EXPENSE	Pg 24	42,334,108	36,386,000	3,362,095	1,307,031	634,816	622,841	21,325	435,698
35		INCOME TAXES		18,128,399	16,190,248	1,390,191	358,685	107,242	74,862	7,171	37,407
36		RETURN ON RATE BASE	Pg 24	68,158,235	60,871,270	5,226,770	1,348,566	403,204	281,462	26,963	140,639
37		TOTAL ANNUAL CUSTOMER-BASED COST		168,304,753	147,672,369	12,651,691	4,087,400	1,966,344	1,630,735	79,508	830,450
38		AVERAGE ANNUAL CUSTOMER BILLS [2]		5,467,378	5,017,029	381,930	61,816	5,374	951	134	144
39		MONTHLY CUSTOMER BASED COST/BILL [LINE 37 / LINE 38]		\$ 30.78	\$ 29.43	\$ 33.13	\$ 66.12	\$ 365.90	\$ 1,714.76	\$ 593.35	\$ 5,767.01

[1] MAINS AND SERVICES @ 22.163% OF TOTAL ACCOUNT 874. (PAGE 27)
 [2] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS (ALLOCATION FACTOR 6 DETAIL).

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - INTANGIBLE AND GENERAL PLANT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
 PAGE 26 OF 30
 WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1		TOTAL GROSS PLANT LESS GENERAL & INTANGIBLE PLANT [1Pg 17		5,007,562,848						
2	380.00	SERVICES	Pg 17	1,012,851,914						
3	380.00	DIRECT - SERVICES	Pg 17	1,554						
4	380.12	CSL REPLACEMENT	Pg 17	-						
5	381.00	METERS	Pg 17	59,647,664						
6	381.00	DIRECT - METERS - MLDS FLEX	Pg 17	16,319						
7	381.10	AUTOMATIC METER READING	Pg 17	29,057,053						
8	382.00	METER INSTALLATIONS	Pg 17	58,083,634						
9	383.00	HOUSE REGULATORS	Pg 17	22,247,918						
10	384.00	HOUSE REG INSTALLATIONS	Pg 17	3,546,998						
11	385.00	IND M&R EQUIPMENT	Pg 17	9,291,861						
12	385.00	DIRECT - IND M&R EQUIPMENT	Pg 17	474,267						
13	385.10	IND M&R EQUIPMENT - LG VOLUME	Pg 17	<u>984,132</u>						
14		CUSTOMER-RELATED GROSS PLANT		1,196,203,314						
15		GENERAL PLANT	Pg 3	55,647,899						
16		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		<u>23.888%</u>						
17		CUSTOMER-RELATED GENERAL PLANT		<u><u>13,293,170</u></u>						
18		INTANGIBLE PLANT [ACCOUNT 303.3 ONLY]	Pg 17	93,418,877						
19		INTANGIBLE PLANT CUSTOMER-RELATED COSTS PCT [Line 13 / Line 1]		<u>23.888%</u>						
20		CUSTOMER-RELATED INTANGIBLE PLANT		<u><u>22,315,901</u></u>						

[1] Exhibit 111, Schedule 3, Page 3, Line 51, less Page 3, Line 50.
 [2] Customer Component of Allocation Factor 20 - Minimum System Mains.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - ACCOUNT 874
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
 PEAK & AVERAGE

111, SCHEDULE 2
 PAGE 27 OF 30
 WITNESS: K. L. Johnson

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
LINE NO.	ACCT. NO.	ACCOUNT		TOTAL PLANT						
1	376.00	MAINS	Pg 3	3,505,714,084						
2	376.00	DIRECT - MAINS - MLDS	Pg 3	134,476						
3	376.08	MAINS-CSL REPLACEMENTS	Pg 3	23,515,481						
4	376.30	MAINS-BARE STEEL	Pg 3	27,518,961						
5	376.30	DIRECT - MAINS-BARE STEEL	Pg 3	79,601						
6	376.80	MAINS-CAST IRON	Pg 3	148,698						
7		TOTAL MAINS		3,557,111,302	77.837%					
8	380.00	SERVICES	Pg 3	1,012,851,914						
9	380.00	DIRECT - SERVICES	Pg 3	1,554						
10	380.12	CSL REPLACEMENT		-						
11		TOTAL SERVICES		1,012,853,468	22.163%					
12		TOTAL MAINS AND SERVICES		4,569,964,771						
13		TOTAL ACCOUNT 874	Pg 7	19,228,767						
14		PERCENTAGE SERVICES		22.163%						
14		CUSTOMER-RELATED ACCOUNT 874		<u>4,261,672</u>						
15	Customer Based Mains			0	0	0	0	0	0	0
16	Services		Pg 23	1,012,853,468	924,754,054	72,165,699	12,974,633	2,096,603	577,326	1,554
17	Total Customer Based Mains and Services			1,012,853,468	924,754,054	72,165,699	12,974,633	2,096,603	577,326	1,554
				99.972%	91.302%	7.125%	1.281%	0.207%	0.057%	0.000%
18	Account 874		Line 14	4,261,672						
19	CUSTOMER BASED ACCOUNT 874			4,261,672	3,892,178	303,644	54,592	8,822	2,429	7

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - BENEFITS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 28 OF 30**

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO. (A)</u>	<u>ACCOUNT TITLE (B)</u>	<u>ADJUSTED LABOR DOLLARS \$</u>	<u>ADJUSTED BENEFIT DOLLARS \$</u>	<u>ADJUSTED PAYROLL TAXES \$</u>
1		TOTAL LABOR DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 1 & 2)	38,770,674		
2		TOTAL BENEFIT DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 3, 4, & 5)		3,413,784	
3		TOTAL PAYROLL TAXES (Exhibit 111, Page 9, Lines 1, 2, & 5)			3,083,660
4	874.00	MAINS & SERVICES (1) Alloc 24	2,162,147	5.58%	190,387
5	876.00	M & R - INDUSTRIAL (2) Alloc 24	208,543	0.54%	18,366
6	878.00	METERS & HOUSE REGULATORS Alloc 24	1,726,846	4.45%	152,050
7	879.00	CUSTOMER INSTALLATIONS Alloc 24	4,471,118	11.53%	393,678
8	890.00	M & R - INDUSTRIAL Alloc 24	37,381	0.10%	3,277
9	892.00	SERVICES Alloc 24	1,143,449	2.95%	100,672
10	893.00	METERS & HOUSE REGULATORS Alloc 24	298,366	0.77%	26,286
11	902.00	METER READING Alloc 24	230,445	0.59%	20,278
12	903.00	BILLING & ACCOUNTING Alloc 24	1,695,582	4.37%	149,285
13	920.00	SALARIES Alloc 24	-	0.00%	-
14		TOTAL	11,973,875	30.88%	1,054,279

- (1) MAINS AND SERVICES @ 22.163% OF TOTAL ACCOUNT 874. (PAGE 27)
- (2) REMAINDER OF LABOR DOLLARS FROM ALLOCATOR #24.

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - CUSTOMER CHARGE CALCULATION EXCLUDING MAINS - ACCOUNTS 870, 880, 885, & 894
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 29 OF 30**

WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
1		CUSTOMER COMPONENT EXPENSES								
2	874.00	MAINS & SERVICES	Pg 25	4,261,672	3,892,178	303,644	54,592	8,822	2,429	7
3	876.00	M & R - INDUSTRIAL	Pg 25	379,824	0	5,139	66,021	134,598	126,071	0
4	878.00	METERS & HOUSE REGULATORS	Pg 25	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335
5	879.00	CUSTOMER INSTALLATIONS	Pg 25	6,398,321	5,841,795	455,880	81,962	13,245	3,647	0
6	890.00	M & R - INDUSTRIAL	Pg 25	128,755	0	1,742	22,380	45,627	42,736	0
7	892.00	SERVICES	Pg 25	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0
8	893.00	METERS & HOUSE REGULATORS	Pg 25	<u>484,174</u>	<u>388,448</u>	<u>64,613</u>	<u>27,675</u>	<u>2,619</u>	<u>634</u>	<u>63</u>
9		TOTAL		16,997,118	14,716,416	1,372,192	435,452	224,586	180,472	405
10		TOTAL COMPANY EXPENSES								
11	874.00	MAINS & SERVICES	Pg 21	19,228,767	11,449,385	1,654,635	1,990,754	1,306,018	1,539,840	961
12	876.00	M & R - INDUSTRIAL	Pg 21	379,824	0	5,139	66,021	134,598	126,071	0
13	878.00	METERS & HOUSE REGULATORS	Pg 21	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335
14	879.00	CUSTOMER INSTALLATIONS	Pg 21	6,398,321	5,841,795	455,880	81,963	13,245	3,647	0
15	890.00	M & R - INDUSTRIAL	Pg 21	128,755	0	1,742	22,380	45,627	42,736	0
16	892.00	SERVICES	Pg 21	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0
17	893.00	METERS & HOUSE REGULATORS	Pg 21	<u>484,174</u>	<u>388,448</u>	<u>64,613</u>	<u>27,675</u>	<u>2,619</u>	<u>634</u>	<u>63</u>
18		TOTAL		31,964,213	22,273,622	2,723,183	2,371,614	1,521,782	1,717,883	1,360
19		PERCENTAGE CUSTOMER RELATED (LINE 9 / LINE 18)		53.175%	66.071%	50.389%	18.361%	14.758%	10.506%	29.802%
20		TOTAL COMPANY EXPENSES (PAGE 7)								
21	870.00	SUPERVISION & ENGINEERING	Pg 21	9,190,740	5,801,563	798,951	855,290	560,268	647,855	460
22		PERCENTAGE CUSTOMER RELATED			<u>66.071%</u>	<u>50.389%</u>	<u>18.361%</u>	<u>14.758%</u>	<u>10.506%</u>	<u>29.802%</u>
23	870.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		4,543,658	3,833,150	402,583	157,040	82,684	68,064	137
24	880.00	OTHER	Pg 21	3,680,073	2,323,009	319,909	342,468	224,337	259,408	184
25		PERCENTAGE CUSTOMER RELATED			<u>66.071%</u>	<u>50.389%</u>	<u>18.361%</u>	<u>14.758%</u>	<u>10.506%</u>	<u>29.802%</u>
26	880.00	OTHER CUSTOMER RELATED		1,819,330	1,534,835	161,199	62,880	33,108	27,253	55
27	885.00	SUPERVISION & ENGINEERING	Pg 21	198,176	125,097	17,227	18,442	12,081	13,969	10
28		PERCENTAGE CUSTOMER RELATED			<u>66.071%</u>	<u>50.389%</u>	<u>18.361%</u>	<u>14.758%</u>	<u>10.506%</u>	<u>29.802%</u>
29	885.00	SUPERVISION & ENGINEERING CUSTOMER RELATED		97,974	82,653	8,681	3,386	1,783	1,468	3
30	894.00	OTHER EQUIPMENT	Pg 21	953,996	602,200	82,931	88,779	58,156	67,247	48
31		PERCENTAGE CUSTOMER RELATED			<u>66.071%</u>	<u>50.389%</u>	<u>18.361%</u>	<u>14.758%</u>	<u>10.506%</u>	<u>29.802%</u>
32	894.00	OTHER EQUIPMENT CUSTOMER RELATED		471,631	397,880	41,788	16,301	8,583	7,065	14

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION EXCLUDING MAINS - OTHER RATE BASE ITEMS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

**111, SCHEDULE 2
 PAGE 30 OF 30**

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1		Total Gross Plant	Pg 12	5,219,879,725	3,118,155,145	458,084,931	538,900,686	350,273,392	411,045,897	855,060	342,564,614
2		Customer Based Gross Plant Without Mains	Pg 23	1,218,519,215	1,076,554,473	97,294,702	26,929,840	8,171,266	5,974,303	501,960	3,092,671
3		Percent		100.000%	88.349%	7.985%	2.210%	0.671%	0.490%	0.041%	0.254%
4		Customer Based Gross Plant to Total Gross Plant		23.344%							
5		Total Deferred Income Taxes	Pg 10	(503,051,382)							
6		CUSTOMER BASED DEFFERED INCOME TAXES		(117,431,398)	(103,749,941)	(9,376,506)	(2,595,288)	(787,483)	(575,757)	(48,375)	(298,048)
7		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	4,651,060,319	2,972,822,246	436,656,139	513,799,115	334,408,367	392,634,636	739,817	327,223,371
8		Customer Based Dist Plant Excl 375.7, 375.71, & 387	Pg 23	1,196,203,314	1,063,228,309	95,337,374	24,626,616	6,672,307	4,214,248	498,613	1,625,847
9		Percent		100.000%	88.884%	7.970%	2.059%	0.558%	0.352%	0.042%	0.136%
10		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71, & 387		25.719%							
11		Materials & Supplies	Pg 10	948,060							
12		CUSTOMER BASED MATERIALS & SUPPLIES		243,831	216,726	19,433	5,020	1,360	859	102	331
13		DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	Pg 22	4,651,060,319	2,972,822,246	436,656,139	513,799,115	334,408,367	392,634,636	739,817	327,223,371
14		Customer Based Gross Plant Without Mains	Pg 23	1,196,203,314	1,063,228,309	95,337,374	24,626,616	6,672,307	4,214,248	498,613	1,625,847
15		Percent		100.000%	88.884%	7.970%	2.059%	0.558%	0.352%	0.042%	0.136%
16		Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71, & 387		25.719%							
17		Customer Advances	Pg 10	2,973							
18		CUSTOMER BASED ADVANCES		765	680	61	16	4	3	0	1

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2025-3053499

WITNESS: K. L. Johnson

STUDY TYPE: AVERAGE STUDY- ALLOCATORS 5 & 20

FORECASTED TEST YEAR: DECEMBER 31, 2026

111, SCHEDULE 3

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 1 OF 13
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		1,029,504,558	728,159,431	95,864,689	107,404,219	56,744,693	36,115,402	2,095,037	3,121,087
2	PRODUCTS PURCHASED [PAGE 7]		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		223,603,745	175,821,239	15,487,072	12,144,884	7,138,056	7,387,316	33,631	5,591,546
4	DEPRECIATION & AMORTIZATION [PAGE 5]		154,855,845	109,011,184	13,223,237	11,902,304	6,920,462	7,542,799	30,979	6,224,880
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,500,833</u>	<u>3,263,036</u>	<u>383,707</u>	<u>316,504</u>	<u>182,377</u>	<u>196,415</u>	<u>363</u>	<u>158,433</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		627,991,908	470,152,900	56,167,463	53,881,313	20,316,550	15,228,980	269,842	11,974,859
7	OPERATING INCOME BEFORE TAXES		401,512,650	258,006,531	39,697,226	53,522,906	36,428,143	20,886,423	1,825,195	(8,853,772)
8	INCOME TAXES		72,811,321	45,054,939	7,639,332	11,551,724	8,150,443	3,812,567	485,748	(3,883,433)
9	INVESTMENT TAX CREDIT	12	<u>(78,757)</u>	<u>(54,528)</u>	<u>(6,804)</u>	<u>(6,353)</u>	<u>(3,686)</u>	<u>(4,032)</u>	<u>(13)</u>	<u>(3,342)</u>
10	NET INCOME TAXES		72,732,564	45,000,412	7,632,528	11,545,372	8,146,757	3,808,534	485,736	(3,886,776)
11	OPERATING INCOME		328,780,086	213,006,119	32,064,698	41,977,534	28,281,386	17,077,888	1,339,459	(4,966,997)
12	RATE BASE [PAGE 10]		3,845,381,715	2,646,542,984	331,870,389	317,749,288	183,223,378	199,669,444	543,470	165,782,763
13	RATE OF RETURN EARNED ON RATE BASE		8.550%	8.048%	9.662%	13.211%	15.435%	8.553%	246.464%	-2.996%
14	UNITIZED RETURN		1.00000	0.94129	1.13006	1.54515	1.80526	1.00035	28.82620	(0.35041)

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3

PAGE 2 OF 13

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGS/DS-1</u> (E) \$	<u>SGS/DS-2</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$	<u>FLEX</u> (J) \$
1	TOTAL REVENUE [PAGE 6]		919,007,833	654,283,195	85,206,429	95,331,974	49,189,309	29,781,446	2,095,037	3,120,443
2	PRODUCTS PURCHASED [PAGE 7]		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		222,116,320	174,826,772	15,343,599	11,982,377	7,036,351	7,302,053	33,631	5,591,538
4	DEPRECIATION & AMORTIZATION [PAGE 5]		154,855,845	109,011,184	13,223,237	11,902,304	6,920,462	7,542,799	30,979	6,224,880
5	TAXES OTHER THAN INCOME [PAGE 9]		<u>4,500,833</u>	<u>3,263,036</u>	<u>383,707</u>	<u>316,504</u>	<u>182,377</u>	<u>196,415</u>	<u>363</u>	<u>158,433</u>
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		626,504,482	469,158,433	56,023,990	53,718,806	20,214,845	15,143,717	269,842	11,974,851
7	OPERATING INCOME BEFORE TAXES		292,503,351	185,124,763	29,182,440	41,613,168	28,974,464	14,637,730	1,825,195	(8,854,408)
8	INCOME TAXES [PAGE 11]		43,469,179	25,437,281	4,809,056	8,345,969	6,144,129	2,130,600	485,748	(3,883,604)
9	INVESTMENT TAX CREDIT	12	<u>(78,757)</u>	<u>(54,528)</u>	<u>(6,804)</u>	<u>(6,353)</u>	<u>(3,686)</u>	<u>(4,032)</u>	<u>(13)</u>	<u>(3,342)</u>
10	NET INCOME TAXES		43,390,422	25,382,754	4,802,253	8,339,616	6,140,443	2,126,567	485,736	(3,886,947)
11	OPERATING INCOME		249,112,929	159,742,009	24,380,187	33,273,552	22,834,021	12,511,162	1,339,459	(4,967,461)
12	RATE BASE [PAGE 10]		3,845,381,715	2,646,542,984	331,870,389	317,749,288	183,223,378	199,669,444	543,470	165,782,763
13	RATE OF RETURN EARNED ON RATE BASE		6.478%	6.036%	7.346%	10.472%	12.462%	6.266%	246.464%	-2.996%
14	UNITIZED RETURN		1.00000	0.93177	1.13399	1.61655	1.92374	0.96727	38.04631	(0.46249)

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 3 OF 13

WITNESS: K. L. Johnson

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
1	301-305	INTANGIBLE PLANT	11	98,354,255	68,090,651	8,491,906	7,926,369	4,605,930	5,043,606	14,753	4,181,039
2	350-362	UNDERGROUND STORAGE PLANT	25	8,128,565	5,957,019	957,464	1,012,575	187,689	3,170	10,648	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	22	21,944	13,831	1,941	2,185	1,314	1,457	0	1,215
4	374.20	LAND - OTHER DISTRIBUTION	22	3,361,033	2,118,493	297,317	334,725	201,292	223,139	0	186,067
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	95,361	60,107	8,436	9,497	5,711	6,331	0	5,279
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	11,269,188	7,103,082	996,872	1,122,298	674,912	748,161	0	623,862
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	13	8	1	1	1	1	0	1
9	374.50	RIGHTS OF WAY	22	3,233,314	2,037,990	286,019	322,006	193,643	214,660	0	178,996
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	22	7,026	4,429	622	700	421	467	0	389
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	4,012	2,529	355	400	240	266	0	222
13	375.40	M & R STRUCTURES - REGULATING	22	8,776,354	5,531,824	776,356	874,037	525,616	582,662	0	485,859
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	27,126	0	0	0	0	0	27,126	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	85,565	0	1,158	14,873	30,322	28,401	0	10,812
16	375.70	M & R STRUCTURES - OTHER	11	52,038,716	36,026,403	4,493,023	4,193,800	2,436,973	2,668,545	7,806	2,212,166
17	375.71	M & R STRUCTURES - OTHER LEASED	11	6,276,007	4,344,880	541,870	505,783	293,905	321,834	941	266,793
18	375.80	M & R STRUCTURES - COMMUNICATION	22	16,515	10,410	1,461	1,645	989	1,096	0	914
19	376.00	MAINS	22	3,505,714,084	2,209,686,644	310,115,468	349,134,066	209,957,217	232,744,358	0	194,076,332
20	376.00	DIRECT - MAINS - MLDS		134,476	0	0	0	0	0	134,476	0
21	376.08	MAINS-CSL REPLACEMENTS	22	23,515,481	14,822,043	2,080,179	2,341,907	1,408,342	1,561,193	0	1,301,817
22	376.30	MAINS-BARE STEEL	22	27,518,961	17,345,477	2,434,327	2,740,613	1,648,111	1,826,984	0	1,523,450
23	376.30	DIRECT - MAINS-BARE STEEL		79,601	0	0	0	0	0	79,601	0
24	376.80	MAINS-CAST IRON	22	148,698	93,726	13,154	14,809	8,906	9,872	0	8,232
25	378.10	M & R EQUIP - GENERAL	22	1,442,416	909,169	127,596	143,650	86,386	95,762	0	79,852
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	195,425,261	123,178,496	17,287,319	19,462,402	11,704,019	12,974,283	0	10,818,743
27	378.20	DIRECT - M & R EQUIP-GEN-REG		678,970	0	0	0	0	0	0	678,970
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	405,818	255,791	35,899	40,415	24,304	26,942	0	22,466
29	379.10	M & R EQUIP - CITY GATE	22	120,061	75,676	10,621	11,957	7,191	7,971	0	6,647
30	379.11	M & R EQUIP - EXCHANGE GAS	22	(903)	(569)	(80)	(90)	(54)	(60)	0	(50)
31	380.00	SERVICES	15	1,012,851,914	924,754,055	72,165,699	12,974,633	2,096,604	577,326	0	283,599
32	380.00	DIRECT - SERVICES		1,554	0	0	0	0	0	1,554	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	59,647,664	46,670,718	8,635,789	3,866,958	365,044	89,472	8,947	10,737
35	381.00	DIRECT - METERS - MLDS FLEX		16,319	0	0	0	0	0	0	16,319
36	381.10	AUTOMATIC METER READING	16	29,057,053	22,735,400	4,206,880	1,883,769	177,829	43,586	4,359	5,230
37	382.00	METER INSTALLATIONS	16	58,083,634	45,446,959	8,409,349	3,765,562	355,472	87,126	8,713	10,455
38	383.00	HOUSE REGULATORS	21	22,247,918	20,373,086	1,535,774	301,459	30,925	5,117	667	890
39	384.00	HOUSE REG INSTALLATIONS	21	3,546,998	3,248,093	244,849	48,062	4,930	816	106	142
40	385.00	IND M&R EQUIPMENT	17	9,291,861	0	125,719	1,615,111	3,292,757	3,084,155	0	1,174,120
41	385.00	DIRECT - IND M&R EQUIPMENT		474,267	0	0	0	0	0	474,267	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	984,132	0	13,315	171,062	348,747	326,653	0	124,355
43	387.10	OTHER EQUIP DISTRIBUTION	11	19,450	13,466	1,679	1,568	911	997	3	827
44	387.20	OTHER EQUIP ODORIZATION	11	117,248	81,171	10,123	9,449	5,491	6,013	18	4,984
45	387.42	OTHER EQUIP RADIO	11	119,609	82,806	10,327	9,639	5,601	6,134	18	5,085
46	387.44	OTHER EQUIP COMMUNICATION	11	554,949	384,191	47,914	44,723	25,988	28,458	83	23,591
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	18,068,379	12,508,738	1,560,024	1,456,131	846,142	926,547	2,710	768,087
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		69,585	0	0	0	0	0	69,585	0
49	387.50	GPS EQUIPMENT	11	<u>2,201,372</u>	<u>1,524,010</u>	<u>190,067</u>	<u>177,409</u>	<u>103,090</u>	<u>112,886</u>	<u>330</u>	<u>93,580</u>
50		TOTAL DISTRIBUTION PLANT		5,057,749,005	3,501,443,129	436,667,421	407,597,214	236,869,291	259,339,608	821,311	215,011,032
51	389-398	GENERAL PLANT	11	<u>55,647,899</u>	<u>38,525,040</u>	<u>4,804,640</u>	<u>4,484,664</u>	<u>2,605,991</u>	<u>2,853,624</u>	<u>8,347</u>	<u>2,365,592</u>
52		TOTAL GROSS PLANT		<u>5,219,879,725</u>	<u>3,614,015,839</u>	<u>450,921,431</u>	<u>421,020,823</u>	<u>244,268,900</u>	<u>267,240,008</u>	<u>855,060</u>	<u>221,557,664</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE **111, SCHEDULE 3**
AVERAGE STUDY- ALLOCATORS 5 & 20 **PAGE 4 OF 13**
WITNESS: K. L. Johnson

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	41,363,773	28,636,140	3,571,348	3,333,507	1,937,066	2,121,134	6,205	1,758,374
2	350-362	UNDERGROUND STORAGE PLANT	25	7,192,809	5,271,250	847,241	896,008	166,082	2,805	9,423	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	22	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	22	235,974	148,737	20,874	23,501	14,133	15,666	0	13,064
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	1,435,147	904,588	126,953	142,926	85,951	95,279	0	79,450
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	22	1,968,302	1,240,640	174,116	196,023	117,882	130,676	0	108,965
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	22	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	22	1,765,144	1,112,588	156,145	175,791	105,715	117,188	0	97,718
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	6,132	0	0	0	0	0	6,132	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	77,121	0	1,043	13,405	27,329	25,598	0	9,745
16	375.70	M & R STRUCTURES - OTHER	11	11,684,720	8,089,332	1,008,859	941,672	547,195	599,192	1,753	496,717
17	375.71	M & R STRUCTURES - OTHER LEASED	11	5,122,152	3,546,066	442,247	412,794	239,870	262,664	768	217,743
18	375.80	M & R STRUCTURES - COMMUNICATION	22	10,023	6,318	887	998	600	665	0	555
19	376.00	MAINS	22	486,236,062	306,479,452	43,012,442	48,424,249	29,120,678	32,281,212	0	26,918,028
20	376.00	DIRECT - MAINS - MLDS		46,595	0	0	0	0	0	46,595	0
21	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	22	19,509,764	12,297,199	1,725,834	1,942,977	1,168,440	1,295,253	0	1,080,061
23	376.30	DIRECT - MAINS-BARE STEEL		76,426	0	0	0	0	0	76,426	0
24	376.80	MAINS-CAST IRON	22	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	22	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	41,095,596	25,902,965	3,635,316	4,092,710	2,461,215	2,728,337	0	2,275,052
27	378.20	DIRECT - M & R EQUIP-GEN-REG		173,113	0	0	0	0	0	0	173,113
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	22	54,111	34,107	4,787	5,389	3,241	3,592	0	2,996
30	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	217,566,071	198,642,174	15,501,583	2,787,021	450,362	124,013	0	60,919
32	380.00	DIRECT - SERVICES		1,324	0	0	0	0	0	1,324	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	17,463,860	13,664,423	2,528,418	1,132,182	106,879	26,196	2,620	3,144
35	381.00	DIRECT - METERS - MLDS FLEX		4,100	0	0	0	0	0	0	4,100
36	381.10	AUTOMATIC METER READING	16	21,820,323	17,073,094	3,159,146	1,414,612	133,540	32,731	3,273	3,928
37	382.00	METER INSTALLATIONS	16	17,993,514	14,078,845	2,605,101	1,166,520	110,120	26,990	2,699	3,239
38	383.00	HOUSE REGULATORS	21	6,465,627	5,920,769	446,322	87,609	8,987	1,487	194	259
39	384.00	HOUSE REG INSTALLATIONS	21	3,017,148	2,762,893	208,274	40,882	4,194	694	91	121
40	385.00	IND M&R EQUIPMENT	17	3,362,364	(0)	45,493	584,446	1,191,521	1,116,036	0	424,868
41	385.00	DIRECT - IND M&R EQUIPMENT		126,648	0	0	0	0	0	126,648	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
43	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
44	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
45	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
46	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	4,981,199	3,448,484	430,077	401,435	233,270	255,436	747	211,751
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		15,035	0	0	0	0	0	15,035	0
49	387.50	GPS EQUIPMENT	11	<u>2,166,114</u>	<u>1,499,601</u>	<u>187,022</u>	<u>174,567</u>	<u>101,439</u>	<u>111,078</u>	<u>325</u>	<u>92,082</u>
50		TOTAL DISTRIBUTION PLANT		864,479,709	616,852,272	75,420,937	64,161,710	36,232,560	39,249,984	284,631	32,277,615
51	389-398	GENERAL PLANT	11	<u>14,175,807</u>	<u>9,813,911</u>	<u>1,223,939</u>	<u>1,142,428</u>	<u>663,853</u>	<u>726,935</u>	<u>2,126</u>	<u>602,614</u>
52		TOTAL DEPRECIATION RESERVE		<u>927,212,098</u>	<u>660,573,573</u>	<u>81,063,466</u>	<u>69,533,653</u>	<u>38,999,561</u>	<u>42,100,858</u>	<u>302,385</u>	<u>34,638,602</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 DEPRECIATION AND AMORTIZATION EXPENSE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

ALLOCATED COST OF SERVICE 111, SCHEDULE 3
 AVERAGE STUDY- ALLOCATORS 5 & 20 PAGE 5 OF 13
WITNESS: K. L. Johnson

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
1	301-305	INTANGIBLE PLANT	11	17,676,167	12,237,210	1,526,160	1,424,522	827,775	906,434	2,651	751,414
2	350-362	UNDERGROUND STORAGE PLANT	25	205,013	150,244	24,149	25,539	4,734	80	269	0
		<u>DISTRIBUTION PLANT</u>									
3	374.10	LAND - CITY GATE & M/L IND M&R	22	0	0	0	0	0	0	0	0
4	374.20	LAND - OTHER DISTRIBUTION	22	0	0	0	0	0	0	0	0
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	0	0	0	0	0	0	0	0
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	184,111	116,047	16,287	18,336	11,026	12,223	0	10,192
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	0	0	0	0	0	0	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	0	0	0	0	0	0	0	0
9	374.50	RIGHTS OF WAY	22	34,435	21,705	3,046	3,429	2,062	2,286	0	1,906
10	374.50	DIRECT - RIGHTS OF WAY		0	0	0	0	0	0	0	0
11	375.20	M & R STRUCTURES - CITY GATE	22	0	0	0	0	0	0	0	0
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	0	0	0	0	0	0	0	0
13	375.40	M & R STRUCTURES - REGULATING	22	223,616	140,947	19,781	22,270	13,392	14,846	0	12,379
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	591	0	0	0	0	0	591	0
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	451	0	6	78	160	150	0	57
16	375.70	M & R STRUCTURES - OTHER	11	1,338,566	926,689	115,572	107,875	62,685	68,642	201	56,902
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,005,398	696,037	86,806	81,025	47,083	51,557	151	42,740
18	375.80	M & R STRUCTURES - COMMUNICATION	22	332	209	29	33	20	22	0	18
19	376.00	MAINS	22	80,661,684	50,841,866	7,135,333	8,033,097	4,830,828	5,355,129	0	4,465,431
20	376.00	DIRECT - MAINS - MLDS		2,539	0	0	0	0	0	2,539	0
21	376.08	MAINS-CSL REPLACEMENTS	22	0	0	0	0	0	0	0	0
22	376.30	MAINS-BARE STEEL	22	980,880	618,259	86,769	97,686	58,745	65,121	0	54,302
23	376.30	DIRECT - MAINS-BARE STEEL		0	0	0	0	0	0	0	0
24	376.80	MAINS-CAST IRON	22	0	0	0	0	0	0	0	0
25	378.10	M & R EQUIP - GENERAL	22	0	0	0	0	0	0	0	0
26	378.20	M & R EQUIP - GENERAL - REGULATING	22	6,375,903	4,018,796	564,012	634,976	381,853	423,296	0	352,970
27	378.20	DIRECT - M & R EQUIP-GEN-REG		26,074	0	0	0	0	0	0	26,074
28	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	0	0	0	0	0	0	0	0
29	379.10	M & R EQUIP - CITY GATE	22	8,772	5,529	776	874	525	582	0	486
30	379.11	M & R EQUIP - EXCHANGE GAS	22	0	0	0	0	0	0	0	0
31	380.00	SERVICES	15	32,759,541	29,910,116	2,334,117	419,650	67,812	18,673	0	9,173
32	380.00	DIRECT - SERVICES		42	0	0	0	0	0	42	0
33	380.12	CSL REPLACEMENT	15	0	0	0	0	0	0	0	0
34	381.00	METERS	16	1,575,067	1,232,395	228,038	102,112	9,639	2,363	236	284
35	381.00	DIRECT - METERS - MLDS FLEX		357	0	0	0	0	0	0	357
36	381.10	AUTOMATIC METER READING	16	760,481	595,031	110,102	49,302	4,654	1,141	114	137
37	382.00	METER INSTALLATIONS	16	1,125,750	880,832	162,986	72,982	6,890	1,689	169	203
38	383.00	HOUSE REGULATORS	21	460,972	422,126	31,821	6,246	641	106	14	18
39	384.00	HOUSE REG INSTALLATIONS	21	45,444	41,614	3,137	616	63	11	1	2
40	385.00	IND M&R EQUIPMENT	17	489,569	0	6,624	85,097	173,489	162,498	0	61,862
41	385.00	DIRECT - IND M&R EQUIPMENT		19,919	0	0	0	0	0	19,919	0
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	0	0	0	0	0	0	0	0
43	387.10	OTHER EQUIP DISTRIBUTION	11	0	0	0	0	0	0	0	0
44	387.20	OTHER EQUIP ODORIZATION	11	0	0	0	0	0	0	0	0
45	387.42	OTHER EQUIP RADIO	11	0	0	0	0	0	0	0	0
46	387.44	OTHER EQUIP COMMUNICATION	11	0	0	0	0	0	0	0	0
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	939,060	650,111	81,079	75,679	43,976	48,155	141	39,920
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SERVICE		2,749	0	0	0	0	0	2,749	0
49	387.50	GPS EQUIPMENT	11	23,590	16,331	2,037	1,901	1,105	1,210	4	1,003
50		TOTAL DISTRIBUTION PLANT		129,045,893	91,134,641	10,988,358	9,813,264	5,716,649	6,229,697	26,870	5,136,414
51	389-398	GENERAL PLANT	11	2,444,091	1,692,044	211,023	196,969	114,457	125,333	367	103,898
52		NET DEPRECIATION & AMORTIZATION EXPENSE		149,371,164	105,214,140	12,749,689	11,460,294	6,663,614	7,261,544	30,157	5,991,727
53		AMORTIZATION OF NET NEGATIVE SALVAGE	11	5,484,681	3,797,045	473,547	442,010	256,848	281,254	823	233,154
54		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		154,855,845	109,011,184	13,223,237	11,902,304	6,920,462	7,542,799	30,979	6,224,880

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 OPERATING REVENUE @ PROPOSED & CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
 PAGE 6 OF 13
 WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
PROPOSED OPERATING REVENUE											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		540,099,699	450,307,877	49,222,937	33,361,497	6,988,901	184,077	34,410	0
2		USP REVENUE		31,518,521	31,518,521	0	0	0	0	0	0
3		STAS REVENUE		0	0	0	0	0	0	0	0
4		RIDER CC - CUSTOMER CHOICE		35,101	27,293	3,983	3,825	0	0	0	0
5		RIDER EE - ENERGY EFFICIENCY		1,089,010	1,089,010	0	0	0	0	0	0
6		GAS PROCUREMENT REVENUE		436,972	336,614	45,013	43,226	11,918	201	0	0
7		MERCHANT FUNCTION REVENUE		1,187,650	1,111,125	39,037	37,488	0	0	0	0
8		GAS COST REVENUE		<u>222,971,332</u>	<u>171,604,858</u>	<u>22,947,264</u>	<u>22,036,235</u>	<u>6,075,656</u>	<u>102,450</u>	<u>204,869</u>	<u>0</u>
9		TOTAL SALES REVENUE		797,338,285	655,995,298	72,258,234	55,482,271	13,076,475	286,728	239,279	0
TRANSPORTATION REVENUE											
10	489.00	TRANSPORTATION BASE REVENUE		203,646,345	55,817,600	19,292,065	44,236,865	43,566,560	35,767,189	1,851,431	3,114,635
11		USP REVENUE		4,253,222	4,253,222	0	0	0	0	0	0
12		STAS REVENUE		0	0	0	0	0	0	0	0
13		RIDER CC - CUSTOMER CHOICE		10,535	3,683	1,637	5,215	0	0	0	0
14		RIDER EE - ENERGY EFFICIENCY		146,955	146,955	0	0	0	0	0	0
15		FLEX REVENUE		0	0	0	0	0	0	0	0
16		GAS COST REVENUE		<u>22,060,153</u>	<u>10,452,583</u>	<u>4,126,184</u>	<u>7,481,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL TRANSPORTATION REVENUE		230,117,210	70,674,043	23,419,886	51,723,466	43,566,560	35,767,189	1,851,431	3,114,635
MISCELLANEOUS REVENUE											
18	487.00	FORFEITED DISCOUNTS	10	1,896,259	1,349,965	175,821	196,737	101,507	61,458	4,324	6,447
19	488.00	MISCELLANEOUS REVENUE	6	107,664	98,730	7,573	1,230	107	19	2	3
20	493.00	RENTS	11	0	0	0	0	0	0	0	0
21	495.00	OTHER	6	<u>45,141</u>	<u>41,395</u>	<u>3,175</u>	<u>516</u>	<u>45</u>	<u>8</u>	<u>1</u>	<u>1</u>
22		TOTAL MISCELLANEOUS REVENUE		2,049,063	1,490,090	186,569	198,482	101,658	61,485	4,327	6,452
23		TOTAL PROPOSED OPERATING REVENUE		<u>1,029,504,558</u>	<u>728,159,431</u>	<u>95,864,689</u>	<u>107,404,219</u>	<u>56,744,693</u>	<u>36,115,402</u>	<u>2,095,037</u>	<u>3,121,087</u>
CURRENT OPERATING REVENUE											
SALES REVENUE											
24	480/481	SALES BASE REVENUE		464,172,649	388,329,960	41,564,289	28,147,948	5,944,400	151,642	34,410	0
25		USP REVENUE		28,074,083	28,074,083	0	0	0	0	0	0
26		STAS REVENUE		0	0	0	0	0	0	0	0
27		RIDER CC - CUSTOMER CHOICE		35,101	27,293	3,983	3,825	0	0	0	0
28		RIDER EE - ENERGY EFFICIENCY		1,089,010	1,089,010	0	0	0	0	0	0
29		GAS PROCUREMENT REVENUE		436,972	336,614	45,013	43,226	11,918	201	0	0
30		MERCHANT FUNCTION REVENUE		1,187,650	1,111,125	39,037	37,488	0	0	0	0
31		GAS COST REVENUE		<u>222,971,332</u>	<u>171,604,858</u>	<u>22,947,264</u>	<u>22,036,235</u>	<u>6,075,656</u>	<u>102,450</u>	<u>204,869</u>	<u>0</u>
32		TOTAL SALES REVENUE		717,966,797	590,572,943	64,599,586	50,268,722	12,031,974	254,293	239,279	0
TRANSPORTATION REVENUE											
33	489.00	TRANSPORTATION BASE REVENUE		172,985,913	47,828,524	16,292,453	37,378,169	37,055,677	29,465,668	1,851,431	3,113,991
34		USP REVENUE		3,788,417	3,788,417	0	0	0	0	0	0
35		STAS REVENUE		0	0	0	0	0	0	0	0
36		RIDER CC - CUSTOMER CHOICE		10,535	3,683	1,637	5,215	0	0	0	0
37		RIDER EE - ENERGY EFFICIENCY		146,955	146,955	0	0	0	0	0	0
38		FLEX REVENUE		0	0	0	0	0	0	0	0
39		GAS COST REVENUE		<u>22,060,153</u>	<u>10,452,583</u>	<u>4,126,184</u>	<u>7,481,386</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40		TOTAL TRANSPORTATION REVENUE		198,991,973	62,220,162	20,420,274	44,864,770	37,055,677	29,465,668	1,851,431	3,113,991
MISCELLANEOUS REVENUE											
41	487.00	FORFEITED DISCOUNTS	10	1,896,259	1,349,965	175,821	196,737	101,507	61,458	4,324	6,447
42	488.00	MISCELLANEOUS REVENUE	6	107,664	98,730	7,573	1,230	107	19	2	3
43	493.00	RENTS	11	0	0	0	0	0	0	0	0
44	495.00	OTHER	6	<u>45,141</u>	<u>41,395</u>	<u>3,175</u>	<u>516</u>	<u>45</u>	<u>8</u>	<u>1</u>	<u>1</u>
45		TOTAL MISCELLANEOUS REVENUE		2,049,063	1,490,090	186,569	198,482	101,658	61,485	4,327	6,452
46		TOTAL CURRENT OPERATING REVENUE		<u>919,007,833</u>	<u>654,283,195</u>	<u>85,206,429</u>	<u>95,331,974</u>	<u>49,189,309</u>	<u>29,781,446</u>	<u>2,095,037</u>	<u>3,120,443</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 PRODUCTION & DISTRIBUTION O&M EXPENSES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
 PAGE 7 OF 13
 WITNESS: K. L. Johnson**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGS/DS-1 (F) \$	SGS/DS-2 (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	FLEX (K) \$
<u>PURCHASED GAS EXPENSES</u>											
1		GAS PURCHASED COST		245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
2	807.00	PURCHASED GAS EXPENSE	4	856,058	636,043	94,586	103,121	21,230	360	719	0
3	807.00	GAS PROCUREMENT EXPENSE	4	<u>436,972</u>	<u>324,666</u>	<u>48,281</u>	<u>52,638</u>	<u>10,837</u>	<u>184</u>	<u>367</u>	<u>0</u>
4		TOTAL PURCHASED GAS		<u>246,324,515</u>	<u>183,018,150</u>	<u>27,216,315</u>	<u>29,673,379</u>	<u>6,107,723</u>	<u>102,993</u>	<u>205,955</u>	<u>0</u>
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>											
5	816.00	WELLS	25	0	0	0	0	0	0	0	0
6	817.00	LINES	25	0	0	0	0	0	0	0	0
7	818.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
8	820.00	M & R	25	0	0	0	0	0	0	0	0
9	821.00	PURIFICATION	25	0	0	0	0	0	0	0	0
10	823.00	GAS LOSSES	25	1,165	854	137	145	27	1	2	0
11	825.00	STORAGE WELL ROYALTIES	25	<u>7,697</u>	<u>5,641</u>	<u>907</u>	<u>959</u>	<u>178</u>	<u>3</u>	<u>10</u>	<u>0</u>
12		TOTAL UNDERGROUND STORAGE OPERATIONS		8,862	6,495	1,044	1,104	205	4	12	0
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>											
13	832.00	WELLS	25	0	0	0	0	0	0	0	0
14	834.00	COMPRESSOR STATION	25	0	0	0	0	0	0	0	0
15	836.00	PURIFICATION	25	0	0	0	0	0	0	0	0
16	841.00	OTHER STORAGE - OPS	25	<u>209</u>	<u>153</u>	<u>25</u>	<u>26</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>
17		TOTAL UNDERGROUND STORAGE MAINTENANCE		209	153	25	26	5	0	0	0
18		TOTAL UNDERGROUND STORAGE		<u>9,071</u>	<u>6,648</u>	<u>1,068</u>	<u>1,130</u>	<u>209</u>	<u>4</u>	<u>12</u>	<u>0</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>											
19	870.00	SUPERVISION & ENGINEERING	18	9,190,740	6,549,965	788,106	677,358	400,349	430,770	460	343,734
20	871.00	LOAD DISPATCHING	13	329,704	207,803	29,162	32,832	19,746	21,889	20	18,252
21	874.00	MAINS & SERVICES	14	19,228,767	13,324,382	1,627,523	1,545,031	905,098	996,050	961	829,721
22	875.00	M & R - GENERAL	13	854,431	538,522	75,574	85,084	51,172	56,726	51	47,301
23	876.00	M & R - INDUSTRIAL	17	379,824	0	5,139	66,021	134,598	126,071	0	47,995
24	878.00	METERS & HOUSE REGULATORS	23	2,578,562	2,068,755	344,109	147,391	13,950	3,378	335	645
25	879.00	CUSTOMER INSTALLATIONS	15	6,398,321	5,841,795	455,880	81,963	13,245	3,647	0	1,792
26	880.00	OTHER	18	3,680,073	2,622,678	315,566	271,221	160,304	172,485	184	137,635
27	881.00	RENTS	18	<u>24,285</u>	<u>17,307</u>	<u>2,082</u>	<u>1,790</u>	<u>1,058</u>	<u>1,138</u>	<u>1</u>	<u>908</u>
28		TOTAL DISTRIBUTION OPERATIONS		42,664,707	31,171,206	3,643,143	2,908,690	1,699,519	1,812,154	2,012	1,427,982
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>											
29	885.00	SUPERVISION & ENGINEERING	18	198,176	141,234	16,994	14,606	8,633	9,289	10	7,412
30	886.00	STRUCTURES AND IMPROVEMENTS	13	286,419	180,521	25,334	28,522	17,154	19,015	17	15,856
31	887.00	MAINS	13	13,348,810	8,413,355	1,180,702	1,329,275	799,460	886,228	801	738,990
32	889.00	M & R - GENERAL	13	1,792,209	1,129,576	158,521	178,468	107,335	118,985	108	99,217
33	890.00	M & R - INDUSTRIAL	17	128,755	0	1,742	22,380	45,627	42,736	0	16,270
34	892.00	SERVICES	15	2,765,810	2,525,240	197,064	35,430	5,725	1,577	0	774
35	893.00	METERS & HOUSE REGULATORS	23	484,174	388,448	64,613	27,675	2,619	634	63	121
36	894.00	OTHER EQUIPMENT	18	<u>953,996</u>	<u>679,884</u>	<u>81,805</u>	<u>70,310</u>	<u>41,556</u>	<u>44,714</u>	<u>48</u>	<u>35,680</u>
37		TOTAL DISTRIBUTION MAINTENANCE		19,958,349	13,458,258	1,726,775	1,706,665	1,028,109	1,123,177	1,046	914,319
38		TOTAL DISTRIBUTION		<u>62,623,056</u>	<u>44,629,463</u>	<u>5,369,918</u>	<u>4,615,355</u>	<u>2,727,629</u>	<u>2,935,331</u>	<u>3,059</u>	<u>2,342,302</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
 PAGE 8 OF 13
 WITNESS: K. L. Johnson

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGS/DS-1	SGS/DS-2	SDS/LGSS	LDS/LGSS	MLDS	FLEX
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
				\$	\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>											
1	901.00	SUPERVISION	6	0	0	0	0	0	0	0	0
2	902.00	METER READING	6	752,261	689,839	52,914	8,591	745	135	15	23
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	7,909,632	7,253,291	556,364	90,328	7,831	1,424	158	237
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	373,107	235,229	112,003	25,875	0	0	0	0
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	8,672,658	8,119,950	281,081	271,628	0	0	0	0
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	815,066	(0)	1,092	17,989	434,626	307,508	21,632	32,220
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	Direct	1,187,650	1,111,125	39,037	37,488	0	0	0	0
8	904.00	DIRECT USP UNCOLLECTIBLES	Direct	31,862,500	31,862,500	0	0	0	0	0	0
9	904.00	UNCOLLECTIBLES-DIS COVID-19 AMORT	7	647,261	606,011	20,978	20,272	0	0	0	0
10	904.00	UNCOLLECTIBLES-GMB/GTS COVID-19 AMORT	8	60,830	0	82	1,343	32,437	22,950	1,614	2,405
11	905.00	MISCELLANEOUS	6	464	426	33	5	1	0	0	0
12	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
13		TOTAL CUSTOMER ACCOUNTS		<u>52,281,429</u>	<u>49,878,369</u>	<u>1,063,582</u>	<u>473,518</u>	<u>475,639</u>	<u>332,017</u>	<u>23,420</u>	<u>34,884</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>											
14	907.00	SUPERVISION	6	0	0	0	0	0	0	0	0
15	908.00	CUSTOMER ASSISTANCE	6	119	109	8	1	0	0	0	0
16	908.00	RIDER EE - ENERGY EFFICIENCY	Direct	1,235,965	1,235,965	0	0	0	0	0	0
17	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	91,634	84,030	6,446	1,047	91	17	2	3
18	910.00	MISCELLANEOUS	6	1,353,395	1,241,090	95,198	15,456	1,340	244	27	41
19	921.00	OFFICE SUPPLIES & EXPENSES	6	0	0	0	0	0	0	0	0
20	931.00	RENTS - GENERAL	6	0	0	0	0	0	0	0	0
21	932.00	MAINTENANCE	6	0	0	0	0	0	0	0	0
22		TOTAL CUST SERVICE & INFORMATION		<u>2,681,113</u>	<u>2,561,195</u>	<u>101,652</u>	<u>16,504</u>	<u>1,431</u>	<u>260</u>	<u>29</u>	<u>43</u>
<u>SALES EXPENSES</u>											
23	912.00	DEMONSTRATION	6	3,861	3,541	272	44	4	1	0	0
24	913.00	ADVERTISING	6	0	0	0	0	0	0	0	0
25		TOTAL SALES		<u>3,861</u>	<u>3,541</u>	<u>272</u>	<u>44</u>	<u>4</u>	<u>1</u>	<u>0</u>	<u>0</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>											
26	920.00	SALARIES	19	36,075,260	26,868,132	3,022,025	2,343,449	1,321,076	1,401,163	2,165	1,117,251
27	921.00	OFFICE SUPPLIES & EXPENSES	19	4,456,960	3,319,455	373,360	289,524	163,214	173,108	267	138,032
28	922.00	ADMIN. EXPENSE TRANSFERRED	19	0	0	0	0	0	0	0	0
29	923.00	OUTSIDE SERVICES EMPLOYED	19	26,302,006	19,589,208	2,203,319	1,708,578	963,180	1,021,570	1,578	814,573
30	924.00	PROPERTY INSURANCE	19	258,264	192,350	21,635	16,777	9,458	10,031	16	7,998
31	925.00	INJURIES AND DAMAGES	19	5,007,540	3,729,516	419,482	325,290	183,376	194,493	301	155,084
32	926.00	EMPLOYEE PENSIONS & BENEFITS	24	16,766,986	12,394,827	1,421,673	1,103,771	633,289	675,877	838	536,711
33	928.00	REGULATORY COMMISSION EXPENSES	19	3,792,654	2,824,693	317,711	246,371	138,887	147,307	228	117,459
34	930.00	MISCELLANEOUS GENERAL	19	924,448	688,510	77,441	60,052	33,853	35,906	56	28,630
35	931.00	RENTS-GENERAL	19	3,238,811	2,412,202	271,315	210,393	118,605	125,795	194	100,306
36	932.00	MAINTENANCE	19	<u>6,401,831</u>	<u>4,767,956</u>	<u>536,281</u>	<u>415,863</u>	<u>234,435</u>	<u>248,647</u>	<u>384</u>	<u>198,265</u>
37		TOTAL ADMINISTRATIVE & GENERAL		<u>103,224,760</u>	<u>76,786,848</u>	<u>8,664,240</u>	<u>6,720,068</u>	<u>3,799,373</u>	<u>4,033,897</u>	<u>6,026</u>	<u>3,214,309</u>
38		TOTAL O & M EXPENSES		<u>467,147,805</u>	<u>356,884,213</u>	<u>42,417,047</u>	<u>41,499,998</u>	<u>13,112,007</u>	<u>7,404,503</u>	<u>238,500</u>	<u>5,591,538</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 TAXES OTHER THAN INCOME TAXES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
 PAGE 9 OF 13**

WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D)	<u>RSS/RDS</u> (E)	<u>SGS/DS-1</u> (F)	<u>SGS/DS-2</u> (G)	<u>SDS/LGSS</u> (H)	<u>LDS/LGSS</u> (I)	<u>MLDS</u> (J)	<u>FLEX</u> (K)
		<u>FEDERAL TAXES</u>		\$	\$	\$	\$	\$	\$	\$	\$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	97,544	72,108	8,271	6,421	3,684	3,932	5	3,122
2	408.00	FICA	24	<u>2,986,116</u>	<u>2,207,457</u>	<u>253,193</u>	<u>196,576</u>	<u>112,786</u>	<u>120,370</u>	<u>149</u>	<u>95,586</u>
3		TOTAL FEDERAL TAXES		<u>3,083,660</u>	<u>2,279,565</u>	<u>261,464</u>	<u>202,997</u>	<u>116,470</u>	<u>124,302</u>	<u>154</u>	<u>98,708</u>
		<u>STATE TAXES</u>									
4	408.00	PA PROPERTY TAXES	11	1,372,160	949,946	118,472	110,582	64,258	70,364	206	58,331
5	408.00	PA STATE UNEMPLOYMENT	24	0	0	0	0	0	0	0	0
6	408.00	STATE CAPITAL STOCK TAX	11	0	0	0	0	0	0	0	0
7	408.00	LICENSE AND FRANCHISE TAX	11	0	0	0	0	0	0	0	0
8	408.00	STATE SALES AND USE TAX	19	37,943	28,260	3,179	2,465	1,390	1,474	2	1,175
9	408.00	OTHER	19	<u>7,069</u>	<u>5,265</u>	<u>592</u>	<u>459</u>	<u>259</u>	<u>275</u>	<u>0</u>	<u>219</u>
10		TOTAL STATE TAXES		<u>1,417,172</u>	<u>983,471</u>	<u>122,243</u>	<u>113,506</u>	<u>65,907</u>	<u>72,113</u>	<u>209</u>	<u>59,725</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>4,500,833</u>	<u>3,263,036</u>	<u>383,707</u>	<u>316,504</u>	<u>182,377</u>	<u>196,415</u>	<u>363</u>	<u>158,433</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 10 OF 13
WITNESS: K. L. Johnson

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGS/DS-1</u> (F) \$	<u>SGS/DS-2</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$	<u>FLEX</u> (K) \$
1	101-107	GROSS PLANT [PAGE 3]		5,219,879,725	3,614,015,839	450,921,431	421,020,823	244,268,900	267,240,008	855,060	221,557,664
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,780,941	446,977	472,705	87,619	1,480	4,971	0
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(927,212,098)	(660,573,573)	(81,063,466)	(69,533,653)	(38,999,561)	(42,100,858)	(302,385)	(34,638,602)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	<u>(163,467)</u>	<u>(119,797)</u>	<u>(19,255)</u>	<u>(20,363)</u>	<u>(3,774)</u>	<u>(64)</u>	<u>(214)</u>	<u>0</u>
5		NET PLANT		4,296,298,853	2,956,103,411	370,285,687	351,939,512	205,353,185	225,140,566	557,432	186,919,061
<u>WORKING CAPITAL</u>											
6	154.00	MATERIALS & SUPPLIES	11	948,060	656,341	81,856	76,404	44,398	48,617	142	40,302
7	164.00	GAS STORED UNDERGROUND - FSS	25	50,418,870	36,949,468	5,938,839	6,280,679	1,164,172	19,663	66,049	0
8	165.00	PREPAYMENTS	19	5,577,551	4,154,048	467,231	362,318	204,250	216,632	335	172,737
9	165.00	CLOUD BASED ASSETS	11	0	0	0	0	0	0	0	0
10		CASH WORKING CAPITAL - GAS PURCHASES	4	0	0	0	0	0	0	0	0
11		CASH WORKING CAPITAL - ALL OTHER	19	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
12		TOTAL WORKING CAPITAL		56,944,481	41,759,857	6,487,926	6,719,401	1,412,820	284,912	66,526	213,039
<u>DEFERRED INCOME TAXES</u>											
13	190.00	ACCUMULATED DEF INCOME TAX	12	34,157,949	23,649,257	2,950,905	2,755,180	1,598,592	1,748,887	5,465	1,449,663
14	282.00	ACCUMULATED DEF INCOME TAX	12	(409,680,172)	(283,642,066)	(35,392,270)	(33,044,803)	(19,173,032)	(20,975,625)	(65,549)	(17,386,827)
15	283.00	ACCUMULATED DEF INCOME TAX	12	0	0	0	0	0	0	0	0
16	254.00	EXCESS ADIT	12	(128,776,618)	(89,158,491)	(11,125,012)	(10,387,122)	(6,026,746)	(6,593,363)	(20,604)	(5,465,280)
17	182.00	REG ASSET DEFICIENT ADIT (BEFORE GROSS UP)	12	<u>1,247,459</u>	<u>863,678</u>	<u>107,768</u>	<u>100,620</u>	<u>58,381</u>	<u>63,870</u>	<u>200</u>	<u>52,942</u>
18		TOTAL DEFERRED INCOME TAXES		(503,051,382)	(348,287,622)	(43,458,609)	(40,576,125)	(23,542,805)	(25,756,231)	(80,488)	(21,349,502)
19	235.00	CUSTOMER DEPOSITS	9	(4,813,210)	(3,034,536)	(1,444,878)	(333,796)	0	0	0	0
20	252.00	CUSTOMER ADVANCES	22	<u>2,973</u>	<u>1,874</u>	<u>263</u>	<u>296</u>	<u>178</u>	<u>197</u>	<u>0</u>	<u>165</u>
21		RATE BASE		<u>3,845,381,715</u>	<u>2,646,542,984</u>	<u>331,870,389</u>	<u>317,749,288</u>	<u>183,223,378</u>	<u>199,669,444</u>	<u>543,470</u>	<u>165,782,763</u>

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 STATE/FEDERAL INCOME TAXES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
 PAGE 11 OF 13
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>ACCT NO.</u> <u>(A)</u>	<u>ALLOC FACTOR</u> <u>(B)</u>	<u>TOTAL COMPANY</u> <u>(C)</u> \$	<u>RSS/RDS</u> <u>(D)</u> \$	<u>SGS/DS-1</u> <u>(E)</u> \$	<u>SGS/DS-2</u> <u>(F)</u> \$	<u>SDS/LGSS</u> <u>(G)</u> \$	<u>LDS/LGSS</u> <u>(H)</u> \$	<u>MLDS</u> <u>(I)</u> \$	<u>FLEX</u> <u>(J)</u> \$
<u>STATE INCOME TAX</u>										
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		292,503,351	185,124,763	29,182,440	41,613,168	28,974,464	14,637,730	1,825,195	(8,854,408)
2	STATUTORY ADJUSTMENTS	12	(131,695,065)	(91,179,079)	(11,377,137)	(10,622,524)	(6,163,329)	(6,742,787)	(21,071)	(5,589,139)
3	INTEREST ON DEBT		(91,520,085)	(62,987,723)	(7,898,515)	(7,562,433)	(4,360,716)	(4,752,133)	(12,935)	(3,945,630)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	<u>(7,704,734)</u>	<u>(5,334,373)</u>	<u>(665,612)</u>	<u>(621,464)</u>	<u>(360,582)</u>	<u>(394,482)</u>	<u>(1,233)</u>	<u>(326,989)</u>
5	STATE TAXABLE INCOME		61,583,466	25,623,588	9,241,176	22,806,747	18,089,837	2,748,327	1,789,956	(18,716,165)
6	NET OPERATING LOSS DEDUCTION	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	STATE TAXABLE INCOME		61,583,466	25,623,588	9,241,176	22,806,747	18,089,837	2,748,327	1,789,956	(18,716,165)
7	STATE NET INCOME TAX @ 7.49%		4,612,602	1,919,207	692,164	1,708,225	1,354,929	205,850	134,068	(1,401,841)
8	DEFERRED INCOME TAXES	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
9	STATE INCOME TAX		4,612,602	1,919,207	692,164	1,708,225	1,354,929	205,850	134,068	(1,401,841)
<u>FEDERAL INCOME TAX</u>										
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 7)		292,503,351	185,124,763	29,182,440	41,613,168	28,974,464	14,637,730	1,825,195	(8,854,408)
11	STATE NET INCOME TAX (LINE 9)		(4,612,602)	(1,919,207)	(692,164)	(1,708,225)	(1,354,929)	(205,850)	(134,068)	1,401,841
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	<u>(223,215,150)</u>	<u>(154,543,009)</u>	<u>(19,283,557)</u>	<u>(18,004,534)</u>	<u>(10,446,469)</u>	<u>(11,428,616)</u>	<u>(35,714)</u>	<u>(9,473,251)</u>
13	FEDERAL TAXABLE INCOME		64,675,599	28,662,547	9,206,719	21,900,409	17,173,066	3,003,264	1,655,412	(16,925,818)
14	FEDERAL INCOME TAX @ 21%		13,581,876	6,019,135	1,933,411	4,599,086	3,606,344	630,685	347,637	(3,554,422)
15	DEFERRED INCOME TAXES	12	27,772,893	19,228,562	2,399,300	2,240,162	1,299,771	1,421,972	4,444	1,178,682
16	TAX REFUND AMORTIZATION	12	0	0	0	0	0	0	0	0
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(2,498,191)	(1,729,623)	(215,819)	(201,504)	(116,915)	(127,907)	(400)	(106,023)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19	FEDERAL INCOME TAX		38,856,578	23,518,074	4,116,892	6,637,743	4,789,200	1,924,750	351,681	(2,481,763)
20	STATE NET INCOME TAX (LINE 9)		<u>4,612,602</u>	<u>1,919,207</u>	<u>692,164</u>	<u>1,708,225</u>	<u>1,354,929</u>	<u>205,850</u>	<u>134,068</u>	<u>(1,401,841)</u>
21	TOTAL INCOME TAXES		<u>43,469,179</u>	<u>25,437,281</u>	<u>4,809,056</u>	<u>8,345,969</u>	<u>6,144,129</u>	<u>2,130,600</u>	<u>485,748</u>	<u>(3,883,604)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026

**ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
 PAGE 12 OF 13
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
1	DESIGN DAY	1	750,800,000	448,700,000	84,000,000	110,000,000	56,300,000	51,800,000	0	42,800,000
2	PERCENT		100.000%	56.540%	10.585%	13.861%	7.094%	6.527%	0.000%	5.393%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	38,730,034	29,788,890	3,983,416	3,825,270	1,054,673	17,784	60,000	0
4	PERCENT		100.000%	76.914%	10.285%	9.877%	2.723%	0.046%	0.155%	0.000%
5	THROUGHPUT EXCLUDING MLDS	3	66,387,230	33,471,971	5,620,514	9,039,909	7,706,440	10,548,396	0	8,874,400
6	PERCENT		100.000%	44.474%	7.468%	12.011%	10.240%	14.016%	0.000%	11.791%
7	GAS PURCHASED EXPENSE	4	245,031,485	182,057,441	27,073,448	29,517,621	6,075,656	102,450	204,869	0
8	PERCENT		100.000%	74.299%	11.049%	12.046%	2.480%	0.042%	0.084%	0.000%
9	PEAK & AVERAGE MAINS	5								
10	PERCENT		100.000%	50.504%	9.027%	12.937%	8.667%	10.272%	0.000%	8.593%
11	AVERAGE NO. OF CUSTOMERS	6	449,930	412,605	31,651	5,137	447	79	11	12
12	PERCENT		100.000%	91.702%	7.034%	1.142%	0.099%	0.018%	0.002%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	11,389,914	10,664,121	369,115	356,678	0	0	0	0
14	PERCENT		100.000%	93.627%	3.241%	3.132%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	75,659,564	0	105,158	1,738,383	42,005,352	29,719,961	2,090,710	3,113,991
16	PERCENT		100.000%	0.000%	0.134%	2.207%	53.324%	37.728%	2.654%	3.953%
17	CUSTOMER DEPOSITS	9	3,892,852	2,454,255	1,168,609	269,988	0	0	0	0
18	PERCENT		100.000%	63.046%	30.019%	6.935%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,889,831	1,349,976	175,821	196,736	101,513	61,461	4,324	6,440
20	PERCENT		100.000%	71.191%	9.272%	10.375%	5.353%	3.241%	0.228%	0.340%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	4,766,647,770	3,446,477,465	429,812,394	401,198,712	233,151,189	255,268,194	739,817	211,635,920
22	PERCENT		100.000%	69.230%	8.634%	8.059%	4.683%	5.128%	0.015%	4.251%
23	GROSS PLANT	12	5,219,879,725	3,614,015,839	450,921,431	421,020,823	244,268,900	267,240,008	855,060	221,557,664
24	PERCENT		100.000%	69.235%	8.639%	8.066%	4.680%	5.120%	0.016%	4.244%
25	MAINS - ACCOUNT 376	13	3,557,111,303	2,241,947,890	314,643,129	354,231,395	213,022,575	236,142,407	214,078	196,909,830
26	PERCENT		100.000%	63.027%	8.845%	9.958%	5.989%	6.639%	0.006%	5.536%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 ALLOCATION FACTORS (CONT.)
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**

**ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
 PAGE 13 OF 13
 WITNESS: K. L. Johnson**

<u>LINE NO.</u>	<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGS/DS-1</u> (E)	<u>SGS/DS-2</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)	<u>FLEX</u> (J)
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	4,372,771,342	3,166,701,944	386,808,827	367,206,028	215,119,178	236,719,732	215,632	197,193,429
28	PERCENT		100.000%	69.294%	8.464%	8.035%	4.707%	5.180%	0.005%	4.315%
29	SERVICES	15	854,536,761	780,426,119	60,905,860	10,949,455	1,769,268	486,058	0	241,661
30	PERCENT		100.000%	91.302%	7.125%	1.281%	0.207%	0.057%	0.000%	0.028%
31	METERS	16	35,883,553	28,081,289	5,196,306	2,326,769	219,821	53,811	5,557	6,406
32	PERCENT		100.000%	78.244%	14.478%	6.483%	0.612%	0.150%	0.015%	0.018%
33	INDUSTRIAL M & R	17	4,960,693	0	76,756	987,009	2,012,215	1,884,713	0	717,520
34	PERCENT		100.000%	0.000%	1.353%	17.382%	35.437%	33.192%	0.000%	12.636%
35	OTHER DISTRIBUTION O & M EXPENSES	18	46,758,853	34,618,396	4,165,364	3,580,072	2,115,729	2,276,936	2,356	1,816,934
36	PERCENT		100.000%	71.267%	8.575%	7.370%	4.356%	4.687%	0.005%	3.740%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	73,302,990	56,340,339	6,337,089	4,913,590	2,769,915	2,937,698	4,359	2,342,605
38	PERCENT		100.000%	74.478%	8.377%	6.496%	3.662%	3.884%	0.006%	3.097%
39	CUSTOMER/DEMAND MAINS	20								
40	PERCENT		100.000%	75.559%	8.665%	6.981%	3.311%	3.006%	0.000%	2.478%
41	HOUSE REGULATORS (GPA 383)	21	3,794,805	3,475,101	261,984	51,434	5,278	876	132	144
42	PERCENT		100.000%	91.573%	6.903%	1.355%	0.139%	0.023%	0.003%	0.004%
43	AVERAGE - ALLOCATORS 5 & 20	22								
44	PERCENT		100.000%	63.031%	8.846%	9.959%	5.989%	6.639%	0.000%	5.536%
45	METERS	23	172,555,814	138,474,256	23,032,641	9,865,810	934,200	226,115	22,792	43,772
46	PERCENT		100.000%	80.229%	13.345%	5.716%	0.541%	0.131%	0.013%	0.025%
47	LABOR	24	36,877,307	28,162,741	3,230,224	2,508,070	1,438,878	1,535,581	1,814	1,219,286
48	PERCENT		100.000%	73.924%	8.479%	6.583%	3.777%	4.031%	0.005%	3.201%
49	SALES AND CHOICE TRANSPORTATION	25	45,674,063	33,471,971	5,379,789	5,689,846	1,054,673	17,784	60,000	0
50	PERCENT		100.000%	73.285%	11.779%	12.457%	2.309%	0.039%	0.131%	0.000%

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

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

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 103, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 103, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 103, Sch 8)</i>
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	4,461	6,651,766.2	37,055,677	6,510,883	43,566,560
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	927	10,530,612.1	29,465,668	6,301,521	35,767,189
5	Rate Schedule MLDS - Main Line Distribution Service - Class I					
6	Main Line Distribution Service Class I	61	3,070,000.0	508,155	0	508,155
7	Rate Schedule MLDS - Main Line Distribution Service - Class II					
8	Main Line Distribution Service Class II	61	2,821,000.0	1,343,276	0	1,343,276
9	Flexible Rate and Negotiated Contract Services					
10	Flexible Rate and Negotiated Contract Services	144	8,874,400.0	3,113,991	644	3,114,635
11	Distribution Service Summary by Rate Class					
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
18	Total Company Throughput by Rate Class					
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
23	Other Operating Revenue					
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	Total Other Operating Revenue			2,049,063	0	2,049,063
32	Total Company Revenue			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 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) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider EE (7) <i>(Ex 103, Sch 6)</i>	Adjustment To Reflect Annualization (8=9-(1-7))	Annualized Base Revenue (9) <i>(Ex 103, Sch 1)</i>
1		GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	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		TOTAL GAS SERVICE REV	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		TOTAL OTHER OPER. REV	203,040,994	(22,516,911)	(3,954,876)	0	0	(10,691)	(153,412)	(1,370,128)	175,034,976
15		TOTAL REVENUE	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		SALES VOL (Dth) FORECAST									
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		TOTAL GAS SERVICE SALES	38,588,979.8	0.0	0.0	0.0	0.0	0.0	0.0	141,054.0	38,730,033.8
23		TRANSPORTATION VOL (Dth) FORECAST									
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		TOTAL TRANS VOLUME	42,482,595.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	42,482,595.8
29		TOTAL THROUGHPUT FORECAST	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 December 31, 2026

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	4,208,973		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				0	
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
15 Rate Schedule CAP - Residential Sales Service CAP						
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	
26 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)						
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				0	
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
39 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)						
40	Customer Charge:					
41	>6,440 to ≤ 64,400 Therms Annually	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.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2026

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule NSS - Negotiated Sales Service	(Ex 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		60,000.0	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	(workpaper)	7,553	
11	Total Rate Schedule NSS	12	60,000.0		239,279	3.9880
12	Rate Schedule LGSS - Large General Sales Service					
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		17,784.3	5.7607	102,450	
34	Total Rate Schedule LGSS	937	1,072,457.6		12,286,267	11.4562
35	Tariff Sales Summary by Rate Class					
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				171,604,858	
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				44,983,499	
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				204,869	
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				6,178,106	
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.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2026

<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1) <i>(Ex 103, Sch 2)</i>	<u>Volumes</u> (2) DTH <i>(Ex 103, Sch 3)</i>	<u>Base Rate</u> (3) \$/DTH	<u>Revenue</u> (4) \$	<u>Average Rate</u> (5) \$/DTH
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
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
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
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
24	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
25	Customer Charge					
26	6,440 - 64,400 Therms Annually	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
35	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
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.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2026

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms						
2	Customer Charge:					
3	6,440 - 64,400 Therms Annually	16,332		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
15 Rate Schedule SDS - Small Distribution Service						
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
25 Rate Schedule LDS - Large Distribution Service						
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
41 Rate Schedule MLDS - Main Line Distribution Service - Class I						
42	Customer Charge:					
43	> 274,000 to ≤ 540,000 Therms Annually	12		469.34	5,632	
44	> 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	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

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule MLDS - Main Line Distribution Service - Class II					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	61		4,096.00	249,856	
5	> 7,500,000 Therms Annually	<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
15	Flexible Rate and Negotiated Contract Services					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		33.00	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0		63.00	0	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		304.32	3,652	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	0		1,380.38	0	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0		3,502.84	0	
22	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0		5,448.36	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		10,506.98	0	
24	LDS > 7,500,000 Therms Annually	0		15,565.61	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	0		7,322.00	0	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	12			3,652	
34	Negotiated Contract Service Customer Charge:	132		<i>(workpaper)</i>	1,280,632	
35	Commodity Charge:					
36	All Gas Consumed		8,874,400.0	<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

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Distribution Service Summary by Rate Class					
2	Base Rate Revenue				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	
27	Total Company Throughput	5,467,378	81,212,629.6		916,958,770	
28	Other Operating Revenue					
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	
37	Total Company Revenue				919,007,833	

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

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule RSS - Residential Sales Service							
2	Total Rate Schedule RSS	4,139,388	0	19,740	(8,370)	0	58,215	4,208,973
3	Rate Schedule CAP - Residential Sales Service CAP							
4	Total Rate Schedule CAP	261,703	0	0	0	0	3,817	265,520
5	Rate Schedule SGSS - Small General Sales Service (< 6,440 Therms Annually)							
6	COMMERCIAL							
7	Less Than 6,440 Therms Annually	284,856	0	1,576	(1,454)	0	1,798	286,776
8	INDUSTRIAL							
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	1,576	(1,454)	0	1,800	287,160
11	Rate Schedule SGSS - Small General Sales Service (> 6,440 to <= 64,400 Therms Annually)							
12	COMMERCIAL							
13	6,440 - 64,400 Therms Annually	30,137	0	0	0	0	99	30,236
14	INDUSTRIAL							
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	Rate Schedule NSS - Negotiated Sales Service							
18	COMMERCIAL							
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	INDUSTRIAL							
21	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
22	Total Rate Schedule NSS	12	0	0	0	0	0	12
23	Rate Schedule LGSS - Large General Sales Service							
24	COMMERCIAL							
25	> 64,400 to <= 110,00 Therms Annually	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	INDUSTRIAL							
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	Tariff Sales Summary by Customer Class							
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	1,022	0	0	0	0	8	1,030
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
Schedule No. 2
Page 10 of 12
Witness: M. L. Battig

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>			
1	Rate Schedule RDS - Residential Distribution Service (Choice)							
2	Total Rate Schedule RDS	538,794	0	0	0	0	3,742	542,536
3	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
4	Less Than 6,440 Therms Annually	83,994	0	0	0	0	302	84,296
5	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
6	6,440 - 64,400 Therms Annually	14,718	0	0	0	0	29	14,747
7	Total Rate Schedule SCD	98,712	0	0	0	0	331	99,043
8	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
9	COMMERCIAL							
10	Less Than 6,440 Therms Annually	10,410	0	0	0	0	16	10,426
11	Total Commercial Bills Under SGDS	10,410	0	0	0	0	16	10,426
12	INDUSTRIAL							
13	Less Than 6,440 Therms Annually	48	0	0	0	0	0	48
14	Total Industrial Bills Under SGDS	48	0	0	0	0	0	48
15	Total Rate Schedule SGDS ≤ 6,440 Therms	10,458	0	0	0	0	16	10,474
16	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
17	COMMERCIAL							
18	6,440 - 64,400 Therms Annually	15,763	0	0	0	0	41	15,804
19	Total Commercial Bills Under SGDS	15,763	0	0	0	0	41	15,804
20	INDUSTRIAL							
21	6,440 - 64,400 Therms Annually	527	0	0	0	0	1	528
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	Rate Schedule SDS - Small Distribution Service							
25	COMMERCIAL							
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	1,608	0	0	0	0	3	1,611
28	Total Commercial Bills Under SDS	3,456	0	0	0	0	6	3,462
29	INDUSTRIAL							
30	> 64,400 to ≤ 110,00 Therms Annually	108	0	0	0	0	0	108
31	>110,000 to ≤ 540,000 Therms Annually	888	0	0	0	0	3	891
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

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
			Customers (2)	New Const (3)	Attrition (4)			
			(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)			
1	Rate Schedule LDS - Large Distribution Service							
2	COMMERCIAL							
3	> 540,000 to <= 1,074,000 Therms Annually	156	0	0	0	0	0	156
4	> 1,074,000 to <= 3,400,000 Therms Annually	72	0	0	0	0	0	72
5	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
6	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
7	Total Commercial Bills Under LDS	228	0	0	0	0	0	228
8	Rate Schedule LDS - Large Distribution Service							
9	INDUSTRIAL							
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	Rate Schedule MLDS - Main Line Distribution Service - Class I							
17	COMMERCIAL							
18	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
19	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
20	> 1,074,000 to <= 3,400,000 Therms Annually	12	0	0	0	0	0	12
21	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
22	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
23	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
24	INDUSTRIAL							
25	> 274,000 to <= 540,000 Therms Annually	12	0	0	0	0	0	12
26	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	> 3,400,000 to <= 7,500,000 Therms Annually	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	Rate Schedule MLDS - Main Line Distribution Service - Class II							
33	COMMERCIAL							
34	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
35	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0	0	0	0
36	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
37	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
38	INDUSTRIAL							
39	> 2,146,000 to <= 3,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 3,400,000 to <= 7,500,000 Therms Annually	60	0	0	0	0	1	61
41	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
42	Industrial Bills Under MLDS - Class II	60	0	0	0	0	1	61
43	Total Rate Schedule MLDS - Class II	60	0	0	0	0	1	61

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

Line No.	Description	Bills from Industrial & Lg Com Customers				Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
		Forecasted (1)	(2)	Incremental Bills				
		(1)	(2)	New Const (3)	Attrition (4)			
			(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)			
1	Rate Schedule Flex and NCS							
2	COMMERCIAL							
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12	0	0	0	0	0	12
6	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
8	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
15	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0
19	Negotiated Contract Services	12	0	0	0	0	0	12
20	Total Commerical Bills Under Flex and NCS	24	0	0	0	0	0	24
21	INDUSTRIAL							
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
27	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
31	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
33	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
34	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0
35	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0
38	Negotiated Contract Services	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	Distribution Service Summary by Customer Class							
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	0	2,504
45	Total Distribution Service	669,894	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 December 31, 2026

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	<u>Rate Schedule RSS - Residential Sales Service</u>						
2	Total Rate Schedule RSS	27,174,624.2	0.0	175,176.0	(56,311.0)	0.0	27,293,489.2
3	<u>Rate Schedule CAP - Residential Sales Service CAP</u>						
4	Total Rate Schedule CAP	2,495,400.8	0.0	0.0	0.0	0.0	2,495,400.8
5	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>						
6	COMMERCIAL						
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
8	INDUSTRIAL						
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
11	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>						
12	COMMERCIAL						
13	>6,440 to ≤ 64,400 Therms Annually	3,700,275.3	0.0	0.0	0.0	0.0	3,700,275.3
14	INDUSTRIAL						
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	<u>Rate Schedule NSS - Negotiated Sales Service</u>						
18	COMMERCIAL						
19	540,000 - 1,074,000 Therms Annually	60,000.0	0.0	0.0	0.0	0.0	60,000.0
20	INDUSTRIAL						
21	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate Schedule NSS	60,000.0	0.0	0.0	0.0	0.0	60,000.0
23	<u>Rate Schedule LGSS - Large General Sales Service</u>						
24	COMMERCIAL						
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	INDUSTRIAL						
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

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	Tariff Sales Summary by Customer Class						
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
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
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
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>
12	Total Rate Schedule SCD	3,260,948.5	0.0	0.0	0.0	0.0	3,260,948.5
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
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

Exhibit No. 103

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

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule	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>	Change (5)	
1	Rate Schedule SDS - Small Distribution Service						
2	COMMERCIAL						
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
6	INDUSTRIAL						
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
11	Rate Schedule LDS - Large Distribution Service						
12	COMMERCIAL						
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
18	INDUSTRIAL						
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
25	Rate Schedule MLDS - Main Line Distribution Service - Class I						
26	COMMERCIAL						
27	Total Commercial MLDS - Class I	126,000.0	0.0	0.0	0.0	0.0	126,000.0
28	INDUSTRIAL						
29	Total Industrial MLDS - Class I	<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
31	Rate Schedule MLDS - Main Line Distribution Service - Class II						
32	COMMERCIAL						
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
35	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
36	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
37	INDUSTRIAL						
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	2,821,000.0	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

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) <i>(Ex 103, Sch 4)</i>	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule Flex and NCS						
2	COMMERCIAL						
3	Total Commercial Flex and NCS	2,208,400.0	0.0	0.0	0.0	0.0	2,208,400.0
4	INDUSTRIAL						
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	Distribution Service Summary by Customer Class						
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	Total Company Throughput	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 December 31, 2026

Line No.		Bills from New Customers (1) <i>(Ex 103, Sch 4)</i>	Bills from Attrition Customers (2) <i>(Ex 103, Sch 4)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 103, Sch 4)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	19,740	(8,370)	0	11,370
3	COMMERCIAL				
4	Rate Schedule SGSS				
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	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	6,440 - 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule SGSS				
29	Less Than 6,440 Therms Annually	0	0	0	0
30	6,440 - 64,400 Therms Annually	0	0	0	0
31	Rate Schedule LGSS				
32	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
33	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
34	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
35	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
36	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
37	> 7,400,000 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	0	0
47	Rate Schedule MLDS II				
	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
48	Total	21,316	(9,824)	0	11,492

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

Line No.	Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL			
2	Rate Schedule RS			
3				
4	175,176.0	(56,311.0)	0.0	118,865.0
4	175,176.0	(56,311.0)	0.0	118,865.0
5	COMMERCIAL			
6	Rate Schedule SGSS			
7	92,762.0	(70,573.0)	0.0	22,189.0
8	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
9	92,762.0	(70,573.0)	0.0	22,189.0
10	Rate Schedule LGSS			
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	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
17	0.0	0.0	0.0	0.0
18	Rate Schedule SDS - Small Distribution Service			
19	0.0	0.0	0.0	0.0
20	0.0	0.0	0.0	0.0
21	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	0.0	0.0	0.0	0.0
23	Rate Schedule LDS			
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	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
29	0.0	0.0	0.0	0.0
30	INDUSTRIAL			
31	Rate Schedule SGSS			
32	0.0	0.0	0.0	0.0
33	Rate Schedule LDS			
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	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
41	0.0	0.0	0.0	0.0
42	Rate Schedule MLDS II			
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

	<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1 Heating Customers		
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 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. 15.68 (Dth)	U.P.C. 15.74 (Dth)	U.P.C. 12.91 (Dth)	U.P.C. 8.29 (Dth)	U.P.C. 3.92 (Dth)	U.P.C. 1.87 (Dth)	U.P.C. 1.16 (Dth)	U.P.C. 1.01 (Dth)	U.P.C. 1.14 (Dth)	U.P.C. 1.94 (Dth)	U.P.C. 5.27 (Dth)	U.P.C. 11.80 (Dth)	
1	RESIDENTIAL																
2	Rate Schedule RSS																
3	First Block Usage per Customer				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	First Month First Block Usage per Customer				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	COMMERCIAL																
2	Rate Schedule SGSS (Less Than 644 Dth Annually)																
3	First Block Usage per Customer				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	First Month First Block Usage per Customer				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.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended December 31, 2026

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2026												Total (Dth)
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)	
1	Customers who are projected to begin service between January 1, 2026 and December 31, 2026 - Nothing to Report																
2	N/A	N/A															
3	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
4	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
5	Large General Sales >64,400 to <= 110,000 Comm																
6	N/A	N/A															
7	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
8	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
9	SDS >110,00 to <= 540,000 Comm																
10	N/A	N/A															
11	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
12	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
13	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind																
6	Total customers who have been added																
7	Customers who are projected to become inactive between January 1, 2026 and December 31, 2026 - Nothing to Report																
8	N/A	N/A															
9	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
10	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
11	N/A	N/A															
12	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
13	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
14	N/A	N/A															
15	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
16	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
17	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Comm																
18	N/A	N/A															
19	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
20	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
21	N/A	TIF-IND															
22	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
23	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
24	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind																
25	N/A	N/A															
26	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
27	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
28	Flex LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Ind																
29	Total customers who have been removed																

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

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

<u>Line No.</u>		<u>Total Gas Cost</u>
		\$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	170,493,996
3	Total Comm/Ind Sales	<u>51,628,946</u>
4	Total Sales Revenue	222,122,942
5	Distribution Revenue Summary by Customer Class	
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
10	Total Throughput Revenue	244,639,853

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>
		\$
1	<u>Residential Sales Service</u>	
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
7	<u>Comm/Ind Sales Service</u>	
8	Merchant Function Charge	77,028
9	Gas Procurement Charge	100,869
10	Customer Choice	7,860
11	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
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	Total Tariff- Rider USP	27,890,286
21	Total Tariff - Merchant Function Charge	1,180,961
22	Total Tariff - Gas Procurement Charge	435,304
23	Total Tariff - Customer Choice	34,975
24	Total Tariff - Energy Efficiency	1,081,881
25	<u>Residential Distribution Service (Choice)</u>	
26	Rider USP	3,954,876
27	Customer Choice	3,845
28	Energy Efficiency	153,412
29	<u>Small General Distribution Service (Choice)</u>	
30	Customer Choice	6,846
31	Rider USP and Storage Interest Transportation Summary	
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	Total Transportation - Rider USP	3,954,876
37	Total Transportation - Customer Choice	10,691
38	Total Transportation - Energy Efficiency	153,412

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

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	4,208,973		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	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
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	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
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	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
41	Customer Charge:					
42	> 6,440 to ≤ 64,400 Therms Annually	30,737		75.00	2,305,275	
43	Commodity Charge:					
44	> 6,440 to ≤ 64,400 Therms Annually		3,825,270.3	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.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2026

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	>540,000 to ≤ 1,074,000 Therms Annually		60,000.0	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		7,553	
11	Total Rate Schedule NSS	12	60,000.0		239,279	3.9880
12	Rate Schedule LGSS - Large General Sales Service					
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		0.0	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		17,784.3	5.7607	102,450	
37	Total Rate Schedule LGSS	937	1,072,457.6		13,363,203	12.4604
38	Tariff Sales Summary by Rate Class					
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				171,604,858	
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				44,983,499	
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	937	1,072,458		13,363,203	
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

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	Rate Schedule RDS - Residential Distribution Service (Choice)					
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	146,955	
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
13	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms					
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	1,396	
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
24	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms					
25	Customer Charge					
26	> 6,440 to ≤ 64,400 Therms Annually	14,747		75.00	1,106,025	
27	Commodity Charge:					
28	> 6,440 to ≤ 64,400 Therms Annually		1,864,575.7	8.1187	15,137,931	
29	Rider CC		1,864,575.7	0.0010	1,865	
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
35	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms					
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		240,725.2	0.0010	241	
44	Subtotal				2,675,685	
45	STAS				0	
46	Subtotal				2,675,685	
47	Priority 1 Gas Cost		49,168.3	3.3208	163,278	
48	Total Rate Schedule SGDS	10,474	240,725.2		2,838,963	11.7934
49	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms					
50	Customer Charge:					
51	> 6,440 to ≤ 64,400 Therms Annually	16,332		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		3,350,063.1	0.0010	3,350	
58	Subtotal				27,996,259	
59	STAS				0	
60	Subtotal				27,996,259	
61	Priority 1 Gas Cost		659,395.2	3.3208	2,189,720	
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

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	<u>Rate Schedule SDS - Small Distribution Service</u>					
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
11	<u>Rate Schedule LDS - Large Distribution Service</u>					
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		<u>10,530,612.1</u>		<u>30,604,491</u>	
24	Subtotal				35,767,189	
25	STAS				0	
26	Total Rate Schedule LDS	927	10,530,612.1		35,767,189	3.3965
27	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
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
40	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
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		<u>2,821,000.0</u>		<u>1,093,420.0</u>	
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
For the 12 Months Ended December 31, 2026

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
1	<u>Flexible Rate and Negotiated Contract Services</u>					
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		<i>(workpaper)</i>	1,280,632	
21	Commodity Charge:					
22	All Gas Consumed		8,874,400.0	<i>(workpaper)</i>	<u>1,829,707</u>	
23	Subtotal				3,114,635	
24	STAS				0	
25	Total Flexible Rate and Negotiated Contract Services	144	8,874,400.0		3,114,635	
26	<u>Distribution Service Summary by Rate Class</u>					
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				<u>10,452,583</u>	
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				<u>11,607,570</u>	
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	
52	Total Company Throughput	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
For the 12 Months Ended December 31, 2026

Line No.	Description	<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	Other Operating Revenue					
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	Total Other Operating Revenue				2,049,063	
10	Total Company Revenue				1,029,504,558	

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	Adjusted Volumes	Revenue @ Current Rates	Proposed Revenue Increase	Total Proposed Revenue	Proposed Increase by Rate Schedule	Proposed Increase by Rate Class
		(1)	(2) DTH	(3) \$	(4) \$	(5 = 3 + 4) \$	(6) %	(7) %
		(Exh. 103, Sch. 2)	(Exh. 103, Sch. 3)	(Exh. 103, Sch. 1)		(Exh. 103, Sch. 7)		
1	Total Revenues							
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	Total Revenues	<u>5,467,378</u>	<u>81,212,629.6</u>	<u>\$919,007,833</u>	<u>\$ 110,496,725</u>	<u>\$ 1,029,504,558</u>	12.02%	12.02%
20	Base Rates Revenue Only							
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	Total Base Rates Revenues	<u>5,467,378</u>	<u>81,212,629.6</u>	<u>637,158,562</u>	<u>106,587,482</u>	<u>743,746,044</u>	16.73%	16.73%
38	STAS							
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	Total STAS			<u>\$0</u>	<u>\$0</u>	<u>\$0</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
 Schedule No. 8
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 Witness: K. L. Johnson

Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Rider CC							
2	Residential Sales - RS, CAP			\$27,293	\$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	Rider EE - Energy Efficiency Rider							
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	Gas Procurement Charge							
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%

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Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Universal Service Plan Rider							
2	Residential Sales - RS			\$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	Merchant Function Charge							
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	Gas Cost							
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
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Exhibit No. 103
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Line No.	Description	Total (1)	RS/RDS/RC2 (2)	SGSS1/SCD1/SGDS1 (3)	SGSS2/SCD2/SGDS2 (3)	SDS/LGS (4)	LDS/LGS (5)	MDS/NSS (6)	Flex/NCS (7)
1	Determination of Revenue Distribution								
2	Rate Base (Exhibit 111, Schedule 2, Page 2, Line 12)	\$3,845,381,715	\$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	Proposed Unitized Return	1.00000	1.17655	1.10410	1.10050	1.10840	0.41181	28.82620	(0.40272)
6	Change in Unitized Return	0.00000	(0.01487)	(0.00133)	(0.02114)	(0.03439)	0.01431	(9.22011)	0.12877
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	Revenue Required Increase (Exhibit 102 Sch. 3 Page 3)	110,496,795	73,876,895	10,658,506	12,071,905	7,555,930	6,334,545	3	(989)
13	Percent Distribution to Rate Classes	100.00%	66.85%	9.65%	10.93%	6.84%	5.73%	0.00%	0.00%
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	Proposed Increase to Base Revenue	\$110,496,795	\$73,876,895	\$10,658,506	\$12,071,905	\$7,555,930	\$6,334,545	\$3	(\$989)
19	Percent Distribution to Rate Classes	100.00%	66.85%	9.65%	10.93%	6.84%	5.73%	0.00%	0.00%
20	Current Base Revenue	\$637,158,562	\$436,158,484	\$57,856,742	\$65,526,117	\$43,000,077	\$29,617,310	\$1,885,841	\$3,113,991
21	Current Percent Distribution of Rate Classes	100.00%	68.45%	9.08%	10.28%	6.75%	4.65%	0.30%	0.49%
22	Proposed Base Revenue	\$747,655,357	\$510,035,379	\$68,515,248	\$77,598,022	\$50,556,007	\$35,951,855	\$1,885,844	\$3,113,002
23	Proposed Percent Distribution of Rate Classes	100.00%	68.22%	9.16%	10.38%	6.76%	4.81%	0.25%	0.42%

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Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	Residential Rate Design (RS, RDS, RC2)							
2	Total Revenue @ Current Rates				\$652,793,105			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				182,057,441			
5	Less: Gas Procurement Charge				336,614			
6	Less: Rider CC				30,976			
7	Less: Rider EE				1,235,965			
8	Less: Merchant Function Charge				1,111,125			
9	Less: Rider USP				31,862,500			
10	Plus: Proposed Increase to Base Rates				<u>73,876,895</u>			
11	Proposed Base Revenue				\$510,035,379			
12	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)	5,017,029	31.97	<u>160,394,417</u>	86,543,750	19.84%	17.25	73,850,667
13	Net Volumetric Gas Revenue			<u>\$349,640,962</u>				
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%		<u>\$73,877,445</u>
16	Rider USP - Universal Service Plan							
17	Universal Service Plan Rider @ Current Rate				31,862,500			
18	Plus: Redistribution of CAP shortfall resulting from proposed rates				<u>3,910,451</u>			
19	Expected Change in Universal Service Plan Rider Rate	30,976,569.9	1.1548	<u>\$35,772,951</u>			1.0286	

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Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$	
1	Small General Service Rate Design ≤ 6,440 Thms Annually (SGSS1, SCD1, SGDS1)								
2	Total Revenue @ Current Rates				\$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		39.00	<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	9.5455	51,352,744	43,336,349	74.90%	8.0554	8,016,395
18	Less Than 6,440 Therms Annually - SGDS1		240,725.2	9.4172	<u>2,266,958</u>	<u>1,916,702</u>	<u>3.31%</u>	7.9622	<u>350,256</u>
19	Total Base Revenue Charge				68,514,973	\$57,856,742	99.99%		\$10,658,231

Columbia Gas of Pennsylvania, Inc.
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Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	Small General Service Rate Design > 6,440 to ≤ 64,400 Thms Annually (SGSS2, SCD2, SGDS2)							
2	Total Revenue @ Current Rates			\$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			12,071,905				
10	Proposed Base Revenue			\$77,598,022				
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 6,440 to ≤ 64,440 Thms	61,816	75.00	4,636,200	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	8.1187	46,194,005	38,987,963	59.50%	6.8522	7,206,042
18	6,440 - 64,400 Therms Annually - SGDS2	3,350,063.1	7.9903	26,768,005	22,643,746	34.56%	6.7592	4,124,259
				\$72,962,010	\$61,631,709	100.00%		
19	Total Base Revenue Charge							12,072,093

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<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> \$
1	Small Distribution Service Rate Design (SDS/LGSS)							
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	1,623.00	<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	6.1188	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	5.7208	<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							7,555,930
14	Large Distribution Service Rate Design (LDS/LGSS)							
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	6,614.00	2,149,550	1,770,717		5,448.36	378,833
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	12,754.00	459,144	378,251		10,506.98	80,893
25	> 7,500,000 Therms Annually	12	18,895.00	<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	3.3359	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	2.9587	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	2.6552	3,186,279	2,624,880	10.39%	2.1874	561,399
31	> 7,500,000 Therms Annually	1,068,000.0	1.5800	<u>1,687,550</u>	<u>1,390,216</u>	<u>5.50%</u>	1.3017	<u>297,334</u>
				\$30,658,765	\$25,256,914	100.00%		<u>\$5,401,851</u>
32	Total Base Revenue Charge							\$6,334,545

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 9 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	Main Line Service Rate Design - Class I (NSS and MLDS-I) and MDS Class II								
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		> 274,000 to ≤ 540,000 Thms	12	469.34	5,632	5,632	469.34	0	
9		> 540,000 to ≤ 1,074,000 Therms Annually	12	1,149.00	13,788	13,788	1,149.00	0	
10		> 1,074,000 to ≤ 3,400,000 Therms Annually	12	2,050.00	24,600	24,600	2,050.00	0	
11		> 3,400,000 to ≤ 7,500,000 Therms Annually	25	4,096.00	102,400	102,400	4,096.00	0	
12		> 7,500,000 Therms Annually	12	7,322.00	87,864	87,864	7,322.00	0	
13	Less: MDS II Customer Charge Revenue (Exhibit 103, Sch. 1)								
14		> 2,146,000 to ≤ 3,400,000 Therms Annually	0	2,050.00	0	0	2,050.00	-	
15		> 3,400,000 to ≤ 7,500,000 Therms Annually	61	4,096.00	249,856	249,856	4,096.00	-	
16		> 7,500,000 Therms Annually	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	20.52%	0.0937	1
19	NSI Usage Charge (exhibit 103, Sch. 1)			60,000.0	0.3437	20,622	1.47%	0.3437	-
20	MDS II Usage Charge (Exhibit 103, Sch. 1)								
21		> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.4481	0	0	0.00%	0.4481	0
22		> 3,400,000 to ≤ 7,500,000 Therms Annually	2,821,000.0	0.3876	1,093,422	1,093,420	78.01%	0.3876	2
23		> 7,500,000 Therms Annually	0.0	0.3355	0	0	0.00%	0.3355	0
24							100.00%		
25	Total Base Revenue Charge							3	
26	Flexible Rate and Negotiated Contract Services								
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		SGDS-1 Less Than 6,440 Therms Annually	0	39.00	0	0	33.00	0	
36		SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	75.00	0	0	63.00	0	
37		SDS > 64,400 to ≤ 110,000 Therms Annually	12	358.00	4,296	3,652	304.32	644	
38		SDS > 110,000 to ≤ 540,000 Therms Annually	0	1,623.00	0	0	1,380.38	0	
39		LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	4,252.00	0	0	3,502.84	0	
40		LDS > 1,074,000 to ≤ 3,400,000 Therms Annually	0	6,614.00	0	0	5,448.36	0	
41		LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	12,754.00	0	0	10,506.98	0	
42		LDS > 7,500,000 Therms Annually	0	18,895.00	0	0	15,565.61	0	
43		MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	469.34	0	0	469.34	0	
44		MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	1,149.00	0	0	1,149.00	0	
45		MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	2,050.00	0	0	2,050.00	0	
46		MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	4,096.00	0	0	4,096.00	0	
47		MDS-I > 7,500,000 Therms Annually	0	7,322.00	0	0	7,322.00	0	
48		MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	2,050.00	0	0	2,050.00	0	
49		MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	4,096.00	0	0	4,096.00	0	
50		MDS-II > 7,500,000 Therms Annually	0	7,322.00	0	0	7,322.00	0	
	Total Flex Customer Charge				4,296				
51	Total Base Revenue Charge							644	

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-009:

Please provide a copy of the Company's current customer extension policy. Provide a representative sample of the analyses conducted by the Company when deciding whether service to a new customer qualifies under the Company's customer extension policy.

Response:

Under its Tariff, the Company's current customer extension policy is as follows:

8. Extensions

8.1 Service Connections

The Company will install the service line from its main to point of delivery, as defined in the Point of Delivery section of this tariff; provided, however;

(a) In the territories formerly served under Tariff Gas--Pa. P.U.C. No. 6 and Tariff Gas--Pa.P.U.C. No. 7, the Company will install at its expense the service line from its main to a convenient point approximately one-hundred fifty (150) feet inside the customer's property line, absent any abnormal underground conditions or excessive permitting requirements. (See the description of Territory section of this tariff to identify territory formerly served under Tariff Gas--Pa. P.U.C. No. 6 and Tariff Gas--Pa. P.U.C. No. 7.)

(b) In rural areas, where service is not available directly from the Company, service may be provided from a transmission or production line. It is the sole discretion of the owner of the transmission or production line to allow service from their facilities to the customer. If connection is allowed, the Company's service connection will consist of a tap on the line and a service valve.

8.2 Capital Expenditure Policy

8.2.1 Residential Distribution Service

The Company, at its discretion, may extend its distribution mains up to a distance of one-hundred fifty (150) feet on any street or highway without cost to an applicant(s), absent any abnormal underground conditions or unusual permitting requirements.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

When abnormal underground conditions or unusual permitting requirements exist, as determined by the Company, the applicant(s) will be required to pay a refundable cash deposit in an amount determined by the Company.

The applicant(s) will be required to pay a cash deposit to the Company when it is necessary to extend the main line more than one-hundred fifty (150) feet per applicant. The cash deposit will be equal to the difference between the minimum capital investment required to serve the applicant(s)'s gas requirements, excluding the one-hundred fifty (150) foot main allotment per applicant, and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). The minimum capital investment is the capital expenditure required to serve only the gas requirements requested by the particular applicant(s).

The maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the Company, taking into consideration the estimated additional annual quantities, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

If the net present value of the project is greater than \$1,000 per applicant, the Company may, at its sole discretion, provide a contribution up to \$1,000 per applicant, to offset installation costs of gas piping incurred by the applicant(s).

8.2.2 Commercial and Industrial Distribution Service

The applicants will be required to provide a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant's gas requirements and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). Minimum capital investment is the capital expenditure required to serve only the gas requirements requested by the particular applicant(s).

- (a) Projects Where the Net Present Value of the Cash Flows, Using the Minimum Capital Investment, is Equal to or Greater than Zero.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Such projects are economically feasible provided that there are assurances that the applicant will use the projected quantities of gas for the minimum time period stated in the agreement. Such assurances may be provided in the form of (1) a minimum use agreement, in which applicant contractually agrees to take delivery of certain minimum quantities of gas, and to pay the applicable distribution charges for such quantities, irrespective of applicant's actual consumption of gas or (2) a minimum revenue agreement, in which applicant contractually agrees to pay a minimum amount over the term of the agreement. At the Company's sole discretion, a deposit may be required if the Company is not certain that the applicant will use the quantity of gas, as projected, for the entire Minimum Time Period. The maximum required deposit shall be no more than the minimum capital investment.

- (b) Projects Where the Net Present Value of the Cash Flows, Using the Minimum Capital Investment, is Less than Zero.

The Company shall require a refundable deposit in the amount that the net present value is below zero. For example, if the net present value of a project is -\$1,000, the Company shall require a \$1,000 refundable deposit. In addition, if there is uncertainty that the applicant will use the projected quantity of gas for the minimum time period stated in the agreement, the Company may, in its sole discretion, (1) require the Applicant to pay an additional refundable deposit, or (2) require the applicant to enter into a minimum use agreement, in which applicant contractually agrees to take delivery of certain minimum quantities of gas, and to pay the applicable distribution charges for such quantity, irrespective of applicant's actual consumption of gas, or (3) require applicant to enter into a minimum revenue agreement, in which applicant contractually agrees to pay a minimum amount over the term of the agreement. The additional refundable deposit, if required, shall be no more than the combined total of the Company's minimum capital investment and the net present value. For example, if the Company's minimum capital investment is \$10,000 and the net present value of the project is -\$1,000, the applicant shall be required to provide an additional \$9,000 deposit.

For purposes of subsection (a) and (b), above, the maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the Company,

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

taking into consideration the estimated additional annual quantity, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

8.2.3 Reduction or Elimination of Deposit

In any case where a deposit is required, it may be reduced or eliminated, if in the Company's judgment, the institution of such service will benefit other customers within a reasonable period of time.

8.2.4 Payment Period of Deposit

When an applicant's projected annual usage is greater than 64,400 therms, the Company and the applicant may negotiate the period over which the deposit will be paid. If the applicant pays thirty percent (30%) of the deposit prior to commencement of the line extension construction, the remaining balance of the deposit may be paid over a period that is agreed upon between the Company and the applicant. Otherwise, the payment period will not exceed ten (10) years. The terms of any payment period will be memorialized in an agreement between the applicant and the Company. The installment amount will be added to and include in the Customer Change line item on the customer's bill.

8.2.5 Taxes on Deposits for Construction & Customer Advances

Any deposit, advance or other like amounts received from the applicant which shall constitute taxable income as defined by the Internal Revenue Service will have the income taxes segregated in a deferred account for inclusion in rate base in a future rate case proceeding. Such income taxes associated with a deposit or advance will not be charged to the specific depositor of the capital.

Please see Attachment A for a sample of the analyses conducted by the Company when deciding whether service to a new customer qualifies under the Company's customer extension policy. The Company's customer extension policy appears in the current tariff on pages 48-50 which may also be found in Exhibit 14, Schedule 2, Attachment 1.

Project Summary

[REDACTED] (WMS2301502)

Project Name	[REDACTED]
WMS Project ID	WMS2301502
Revision	0
Company	37 - Columbia Gas of Pennsylvania, Inc.
Location	2391 - Washington
Competition	
Number of Data Sheets	1
Economic Model Version	49

Project Summary

	Minimum	Recommended
Max Term of Cash Flow Analysis (Years)	40	
Total Added Connect Load (Dth/Hr)	0.00	
Total Added Max Hour (Dth/Hr)	5.34	
Total Added Max Day (Dth)	33.48	
Total Annual Load Increase (Dth)	6177.00	
Services Count	33	33
Meters/Regulators Count	89	89
Service and M/R Costs	\$43,788.00	\$157,638.00
Extension Costs	\$89,433.00	\$89,433.00
Betterment Costs	\$0.00	\$0.00
Relocation Costs	\$0.00	\$0.00
Total Plant Investment	\$133,221.00	\$247,071.00 *
Net Present Value (NPV) Cash Flow	\$533,877.97	\$466,251.21
Required CIAC	\$0.00	\$0.00
Required CIAC with Gross Up	***	***
NASR Amount <input type="button" value="Change"/>	\$0.00	
Actual CIAC <input type="button" value="Change"/>	\$0.00	
IRR without Deposit	40.98%	25.55%
IRR with Deposit	40.98%	25.55%
Discounted Payback Years	4	6
Total Annual Revenue Addition	\$72,437.04	\$72,437.04
Cost of Capital %	7.41%	7.41%
Last Calculated	12/13/2023 9:25:14 AM	
	<input type="button" value="Download Spreadsheet"/>	<input type="button" value="Download Spreadsheet"/>

* Total Plant Investment Reason for Differences:

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-010:

Please provide a detailed supply and requirement schedule for the Company's three most recent annual peak days and for design day. The schedules should include deliveries by source and requirements by rate schedule. Identify sources and requirements for transportation customers separately. Also include the Company's daily sendout sheet for each peak day and applicable weather data.

Response:

Attachment A to this response provides the actual peak day requirements and associated supplies by source for the Company's peak day each winter for the 2021/2022 through 2023/2024 heating seasons. The requirements shown represent the Company's total throughput. The breakdown by class is an estimate since actual daily-metered volumes are not available for all customers and are based on an analysis of both daily and monthly billing data for the Company's customers. Also shown for each day are the actual weather conditions of most significance (current day average temperature, prior day average temperature, and current day average wind speed).

Attachment B to this response separately provides the estimated requirements of the Company's Gas Distribution Service customers by rate schedule and their associated supply for the Company's actual peak days each winter for the 2021/2022 through 2023/2024 heating seasons.

Attachment C to this response provides the peak day requirements, as contained on GAS-COS-010 Attachment A, segregated by rate schedule and service type (Sales, Choice, and Gas Distribution Service). The allocation of requirements by rate schedule and service type is estimated based on design day requirements.

Attachment D to this response provides by revenue class the peak day requirements for Winter 2024-2025 as expected at the Company's design day conditions. Also shown are the supply sources required by the Company to meet its design peak day firm service obligations.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Attachment E to this response provides the winter 2024-2025 forecasted design peak day requirements, as contained on GAS-COS-010 Attachment D, segregated by rate schedule and service type.

Columbia Gas of Pennsylvania

Historical Peak Day

Units are in MDth/Day

				Historical Winter Season		
				2023 / 24	2022 / 23	2021 / 22
Day of Week				Tue	Fri	Wed
Date				Jan. 16	Dec. 23	Jan. 26
Current Day Average Temp				14° F	1° F	11° F
Prior Day Average Temp				20° F	36° F	20° F
Current Day Average Wind Speed				12 mph	22 mph	3 mph
Requirements ⁽¹⁾						
Residential				327.0	400.2	332.8
Commercial				200.4	245.3	204.0
Industrial				88.7	66.1	91.2
Total Retail:				616.1	711.6	628.0
Company Use:				0.9	0.7	1.3
Unaccounted For:				1.1	0.8	1.5
Total Requirements:				618.1	713.1	630.8
Supply ⁽²⁾						
Columbia Gas Transmission Corp.				455.8	557.9	494.9
Eastern Gas Transmission & Storage, Inc. ⁽³⁾				39.7	43.1	43.6
Equitrans				45.3	29.1	14.9
National Fuel Gas Supply Corp.				4.6	5.6	5.0
Tennessee Gas Pipeline				22.1	24.7	21.4
Texas Eastern Transmission				49.1	48.7	46.7
Direct Local				1.5	4.0	4.1
Blackhawk Storage				0.0	0.0	0.2
Total Supply:				618.1	713.1	630.8

⁽¹⁾ Total actual throughput; breakdown by category/class is an estimate.

⁽²⁾ Actual supplies via identified sources.

Columbia Gas of Pennsylvania

Historical Peak Day Requirements of Delivery Service Customers by Rate Schedule and Associated Supply by Source ⁽¹⁾

Units are in MDth

		Historical Winter Season		
		2023 / 24	2022 / 23	2021 / 22
Day of Week		Tue	Fri	Wed
Date		Jan. 16	Dec. 23	Jan. 26
Current Day Average Temp		14° F	1° F	11° F
Prior Day Average Temp		20° F	36° F	20° F
Current Day Average Wind Speed		12 mph	22 mph	3 mph
Requirements ⁽²⁾				
Commercial				
SGDS	28.7	32.7	29.9	
LDS	23.4	12.1	12.3	
MDS	0.8	0.9	0.8	
NCS	0.1	0.3	0.1	
SDS	29.5	43.1	40.8	
Total Commercial	82.5	89.0	84.0	
Industrial				
SGDS	1.2	0.8	1.0	
LDS	41.1	22.4	29.2	
MDS	20.7	11.3	19.6	
NCS	0.3	0.2	0.3	
SDS	24.2	30.5	38.8	
Total Industrial	87.4	65.3	88.9	
Requirements	169.9	154.2	172.8	
Supply ⁽³⁾				
Columbia Gas Transmission Corp.	125.3	120.7	135.6	
Dominion Transmission Inc.	10.9	9.3	11.9	
Equitrans	12.5	6.3	4.1	
National Fuel Gas Supply Corp.	1.3	1.2	1.4	
Tennessee Gas Pipeline	6.1	5.3	5.9	
Texas Eastern Transmission	13.5	10.5	12.8	
Direct Local	0.4	0.9	1.1	
Blackhawk Storage	0.0	0.0	0.1	
Total Supply:	169.9	154.2	172.8	

⁽¹⁾ Excludes Choice quantities (SCD).

⁽²⁾ Allocation of daily rate schedule requirement based on actual rate schedule demand for month.

⁽³⁾ Transportation supplies via identified sources.

Columbia Gas Of Pennsylvania

Historical Peak Day Requirements by Rate Schedule Volume in MDth/Day

	Jan. 16, 2024 Total Demand			Dec. 23, 2022 Total Demand			Jan. 26, 2022 Total Demand		
	Tariff	Choice/GDS	Total Throughput	Tariff	Choice/GDS	Total Throughput	Tariff	Choice/GDS	Total Throughput
Residential									
RS	257.7	0.0	257.7	290.4	0.0	290.4	228.5	0.0	228.5
RCC	23.9	0.0	23.9	27.7	0.0	27.7	21.8	0.0	21.8
RTC	0.0	45.4	45.4	0.0	82.1	82.1	0.0	82.5	82.5
Residential Total	281.6	45.4	327.0	318.1	82.1	400.2	250.3	82.5	332.8
Commercial									
LDS/LGSS	0.0	11.5	11.5	0.0	13.5	13.5	0.0	11.1	11.1
LDS FLEX	0.0	11.9	11.9	0.0	13.8	13.8	0.0	10.4	10.4
MDS	0.6	0.8	1.4	0.5	0.9	1.4	0.5	0.5	1.0
SDS/LGSS	7.8	25.8	33.5	12.6	29.2	41.8	8.5	26.0	34.5
SGDS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGS2	38.3	0.0	38.3	53.4	0.0	53.4	38.6	0.0	38.6
SGS1	44.8	0.0	44.8	56.0	0.0	56.0	44.8	0.0	44.8
SGDS1 FLEX	0.0	0.0	0.0	0.0	0.2	0.2	0.0	0.2	0.2
SCD1	0.0	15.2	15.2	0.0	16.9	16.9	0.0	19.6	19.6
SCD2	0.0	18.2	18.2	0.0	18.4	18.4	0.0	17.0	17.0
SGDS1	0.0	2.0	2.0	0.0	2.7	2.7	0.0	2.1	2.1
SGDS2	0.0	23.6	23.6	0.0	27.2	27.2	0.0	24.6	24.6
SGDS2 FLEX	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.1	0.1
SS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Commercial	91.4	109.0	200.4	122.5	122.8	245.3	92.4	111.6	204.0
Industrial									
LDS/LGSS	0.0	32.4	32.4	0.0	26.2	26.2	0.0	31.3	31.3
LDS FLEX	0.0	23.7	23.7	0.0	17.6	17.6	0.0	29.5	29.5
MDS	0.0	21.4	21.4	0.0	12.8	12.8	0.0	6.9	6.9
MDS FLEX	0.0	0.0	0.0	0.0	1.6	1.6	0.0	11.4	11.4
SDS/LGSS	0.9	8.8	9.7	0.9	6.1	7.0	0.5	10.2	10.7
SGDS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGS2	0.5	0.0	0.5	0.5	0.0	0.5	0.5	0.0	0.5
SGS1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SCD1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SCD2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGDS1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGDS2	0.0	1.0	1.0	0.0	0.5	0.5	0.0	0.9	0.9
SS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Industrial	1.4	87.3	88.7	1.3	64.8	66.1	1.0	90.2	91.2
Other	2.0	0.0	2.0	1.5	0.0	1.5	2.8	0.0	2.8
Design Day	376.5	241.7	618.1	443.4	269.7	713.1	346.5	284.3	630.8

Note: Allocation based on Design Day breakout.

Columbia Gas of Pennsylvania

**Forecasted Design Day Requirements and Supply
For 2024/25 Heating Season
Units are in MDth/Day**

		Total Design Day Demand	
		2024 / 25	
Day of Week		Weekday	
Current Day Average Temp		-5° F	
Prior Day Average Temp		6° F	
Current Day Average Wind Speed		11mph	
Requirements ⁽¹⁾			
Firm :	Residential		448.7
	Commercial ⁽²⁾		169.0
	Industrial ⁽²⁾		1.7
	Company Use		0.9
	Unaccounted For Gas		1.1
	Total Firm:		621.4
Non-Firm:	Residential		0.0
	Commercial		102.3
	Industrial		97.0
	Total Non-Firm:		199.3
	Total Requirements:		820.7
Supply ⁽³⁾			
	Columbia Gas Transmission Corp.		
	Dominion		
	Equitrans		
	National Fuel Gas Supply Corp.		
	Tennessee Gas Pipeline		
	Texas Eastern Transmission		
	Direct Local		
	Blackhawk Storage		
	Total Supply:		665.2
Imbalance ⁽⁴⁾			155.6

(1) Per CPA's "2024 Design Day Forecast."

(2) Excludes Standby Service and Elective Balancing Service quantities.

(3) Supply provided by CPA and Natural Gas Suppliers.

(4) Represents customer demand of a non-firm nature, for which the Company has no dedicated supply/capacity assets, that would have to be accounted for by customers or suppliers acting on their behalf.

2024/25 Design Day Requirements by Rate Schedule
Volume in MDth/Day

	Total Demand			Firm Demand			Non-Firm Demand			Additional Firm Obligation	Total Firm Obligation
	Tariff	GTS / Choice	Total Throughput	Tariff	Choice	Total Throughput	Tariff	GTS	Total Throughput		
Residential											
RS	353.6	0.0	353.6	353.6	0.0	353.6	0.0	0.0	0.0	0.0	353.6
RCC	32.8	0.0	32.8	32.8	0.0	32.8	0.0	0.0	0.0	0.0	32.8
RTC	0.0	62.3	62.3	0.0	62.3	62.3	0.0	0.0	0.0	0.0	62.3
Residential Total	386.4	62.3	448.7	386.4	62.3	448.7	0.0	0.0	0.0	0.0	448.7
Commercial											
LDS/LGSS	0.0	15.5	15.5	0.0	0.0	0.0	0.0	15.5	15.5	0.0	0.0
LDS FLEX	0.0	16.1	16.1	0.0	0.0	0.0	0.0	16.1	16.1	0.0	0.0
MDS	0.8	1.1	1.9	0.8	0.0	0.8	0.0	1.1	1.1	0.0	0.8
SDS/LGSS	10.5	34.9	45.4	10.5	0.0	10.5	0.0	34.9	34.9	0.0	10.5
SDS/LGSS FLEX	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.0
SGDS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGS2	51.9	0.0	51.9	51.9	0.0	51.9	0.0	0.0	0.0	0.0	51.9
SGS1	60.6	0.0	60.6	60.6	0.0	60.6	0.0	0.0	0.0	0.0	60.6
SCD1	0.0	20.6	20.6	0.0	20.6	20.6	0.0	0.0	0.0	0.0	20.6
SCD2	0.0	24.6	24.6	0.0	24.6	24.6	0.0	0.0	0.0	0.0	24.6
SGDS1	0.0	2.7	2.7	0.0	0.0	0.0	0.0	2.7	2.7	0.0	0.0
SGDS2	0.0	32.0	32.0	0.0	0.0	0.0	0.0	32.0	32.0	0.0	0.0
SS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.4	5.4
EBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.8	4.8
Total Commercial	123.8	147.5	271.3	123.8	45.2	169.0	0.0	102.3	102.3	10.2	179.2
Industrial											
LDS/LGSS	0.0	36.3	36.3	0.0	0.0	0.0	0.0	36.3	36.3	0.0	0.0
LDS/LGSS FLEX	0.0	26.6	26.6	0.0	0.0	0.0	0.0	26.6	26.6	0.0	0.0
MDS	0.0	24.0	24.0	0.0	0.0	0.0	0.0	24.0	24.0	0.0	0.0
SDS/LGSS	1.1	9.8	10.9	1.1	0.0	1.1	0.0	9.8	9.8	0.0	1.1
SGDS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGS2	0.5	0.0	0.5	0.5	0.0	0.5	0.0	0.0	0.0	0.0	0.5
SGS1	0.1	0.0	0.1	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.1
SCD1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SCD2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGDS1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGDS2	0.0	1.0	1.0	0.0	0.0	0.0	0.0	1.0	1.0	0.0	0.0
SS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
EBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.7	7.7
Total Industrial	1.7	97.8	99.5	1.7	0.0	1.7	0.0	97.8	97.8	7.7	9.4
Other	2.0	0.0	2.0	2.0	0.0	2.0	0.0	0.0	0.0	0.0	2.0
2024/25 Design Day	513.9	307.6	821.5	513.9	107.5	621.4	0.0	200.1	200.1	17.9	639.3

(1) Standby and Elective Balancing Service Quantities

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-11:

Please provide copies of the Company's daily sendout sheets for November through March of the most recent heating season.

Response:

Please see GAS-COS-11 Attachment A showing the actual daily Dth sendout during the period November 1, 2023 through March 31, 2024.

Columbia Gas of Pennsylvania
Heating Season November 2023 Through March 2024
Daily Dth Sendout

<u>Date</u>	<u>Dth</u>
11/01/23	354,486
11/02/23	317,328
11/03/23	233,932
11/04/23	193,260
11/05/23	209,546
11/06/23	175,359
11/07/23	196,649
11/08/23	198,785
11/09/23	218,983
11/10/23	261,704
11/11/23	265,821
11/12/23	294,187
11/13/23	271,614
11/14/23	287,956
11/15/23	258,683
11/16/23	207,923
11/17/23	195,832
11/18/23	270,450
11/19/23	284,285
11/20/23	324,451
11/21/23	290,355
11/22/23	268,587
11/23/23	251,087
11/24/23	331,649
11/25/23	318,557
11/26/23	289,896
11/27/23	414,808
11/28/23	494,711
11/29/23	449,652
11/30/23	309,289
12/01/23	272,611
12/02/23	199,853
12/03/23	251,430
12/04/23	333,308
12/05/23	366,502
12/06/23	397,093
12/07/23	361,445
12/08/23	251,711
12/09/23	217,401
12/10/23	309,014
12/11/23	409,692
12/12/23	370,664
12/13/23	410,760
12/14/23	389,978

Columbia Gas of Pennsylvania
Heating Season November 2023 Through March 2024
Daily Dth Sendout

<u>Date</u>	<u>Dth</u>
12/15/23	327,308
12/16/23	257,113
12/17/23	263,257
12/18/23	391,130
12/19/23	468,804
12/20/23	398,728
12/21/23	359,279
12/22/23	321,791
12/23/23	253,003
12/24/23	223,147
12/25/23	204,621
12/26/23	226,604
12/27/23	230,513
12/28/23	267,329
12/29/23	314,113
12/30/23	322,569
12/31/23	323,530
01/01/24	369,813
01/02/24	413,201
01/03/24	381,319
01/04/24	461,697
01/05/24	421,913
01/06/24	392,030
01/07/24	384,432
01/08/24	391,620
01/09/24	353,090
01/10/24	396,993
01/11/24	382,406
01/12/24	346,853
01/13/24	447,043
01/14/24	547,059
01/15/24	543,301
01/16/24	617,794
01/17/24	599,624
01/18/24	507,472
01/19/24	526,973
01/20/24	577,180
01/21/24	564,503
01/22/24	466,781
01/23/24	367,629
01/24/24	288,720
01/25/24	217,162
01/26/24	217,144
01/27/24	255,564

Columbia Gas of Pennsylvania
Heating Season November 2023 Through March 2024
Daily Dth Sendout

<u>Date</u>	<u>Dth</u>
01/28/24	337,132
01/29/24	397,055
01/30/24	385,913
01/31/24	363,468
02/01/24	310,158
02/02/24	360,467
02/03/24	349,129
02/04/24	333,843
02/05/24	384,213
02/06/24	404,073
02/07/24	355,878
02/08/24	280,059
02/09/24	210,649
02/10/24	211,362
02/11/24	307,455
02/12/24	341,674
02/13/24	393,305
02/14/24	443,299
02/15/24	393,676
02/16/24	390,449
02/17/24	483,755
02/18/24	437,728
02/19/24	419,832
02/20/24	381,320
02/21/24	312,995
02/22/24	317,859
02/23/24	290,750
02/24/24	407,611
02/25/24	338,098
02/26/24	234,743
02/27/24	191,099
02/28/24	351,843
02/29/24	414,928
03/01/24	295,048
03/02/24	245,140
03/03/24	192,373
03/04/24	169,672
03/05/24	175,876
03/06/24	212,036
03/07/24	251,578
03/08/24	200,835
03/09/24	263,685
03/10/24	383,984
03/11/24	311,726

Columbia Gas of Pennsylvania
Heating Season November 2023 Through March 2024
Daily Dth Sendout

<u>Date</u>	<u>Dth</u>
03/12/24	207,235
03/13/24	183,200
03/14/24	145,465
03/15/24	219,169
03/16/24	187,593
03/17/24	263,962
03/18/24	392,637
03/19/24	329,246
03/20/24	372,501
03/21/24	383,779
03/22/24	295,309
03/23/24	379,095
03/24/24	311,097
03/25/24	238,442
03/26/24	243,542
03/27/24	232,419
03/28/24	260,214
03/29/24	252,969
03/30/24	224,144
03/31/24	173,963

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

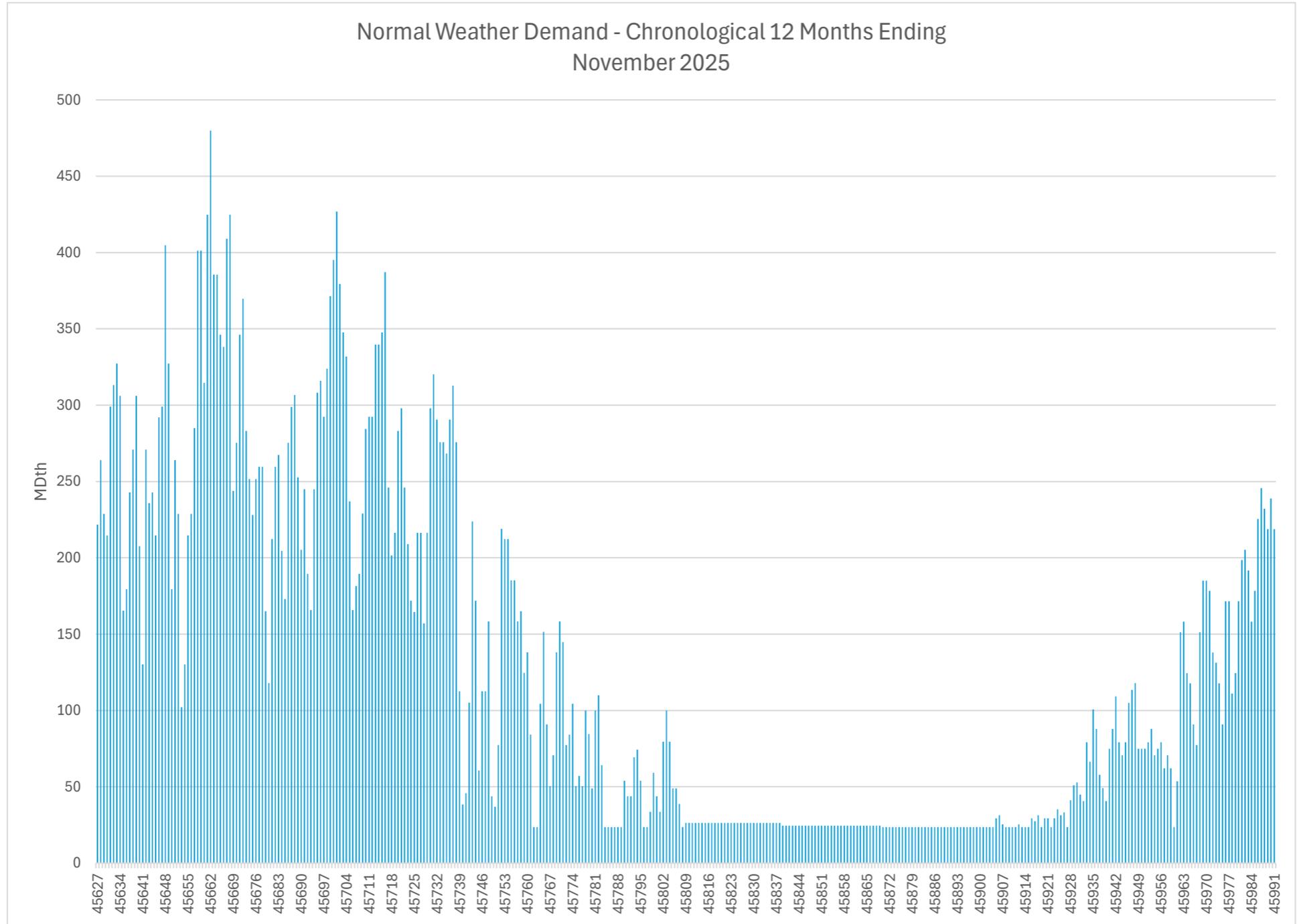
Question No. GAS-COS-12:

Please provide a copy of the load duration curve used by the Company for capacity planning purposes. Please also identify the numerical data points shown for each day on the curve.

Response:

The Company's basic supply and capacity analysis tool is the PLEXOS® Software. PLEXOS® determines the "optimum," time-dependent levels of pipeline transportation service and storage service to be utilized to meet the Company's prospective demand under various weather-related scenarios and meets that demand with a least cost mix of supplies. PLEXOS® recognizes specific demand regions within the Company's service territory and the pipeline capacity and supply sources available to each region. The Company updates supply prices, storage balances, and other input data in PLEXOS® on an ongoing basis from a variety of published and private sources. The Company utilizes PLEXOS® for both long-range and short-term operational planning. The Normal Weather Firm Demands are shown in GAS-COS-012 Attachment A. The attachment shows the Normal Weather Firm Demands as follows:

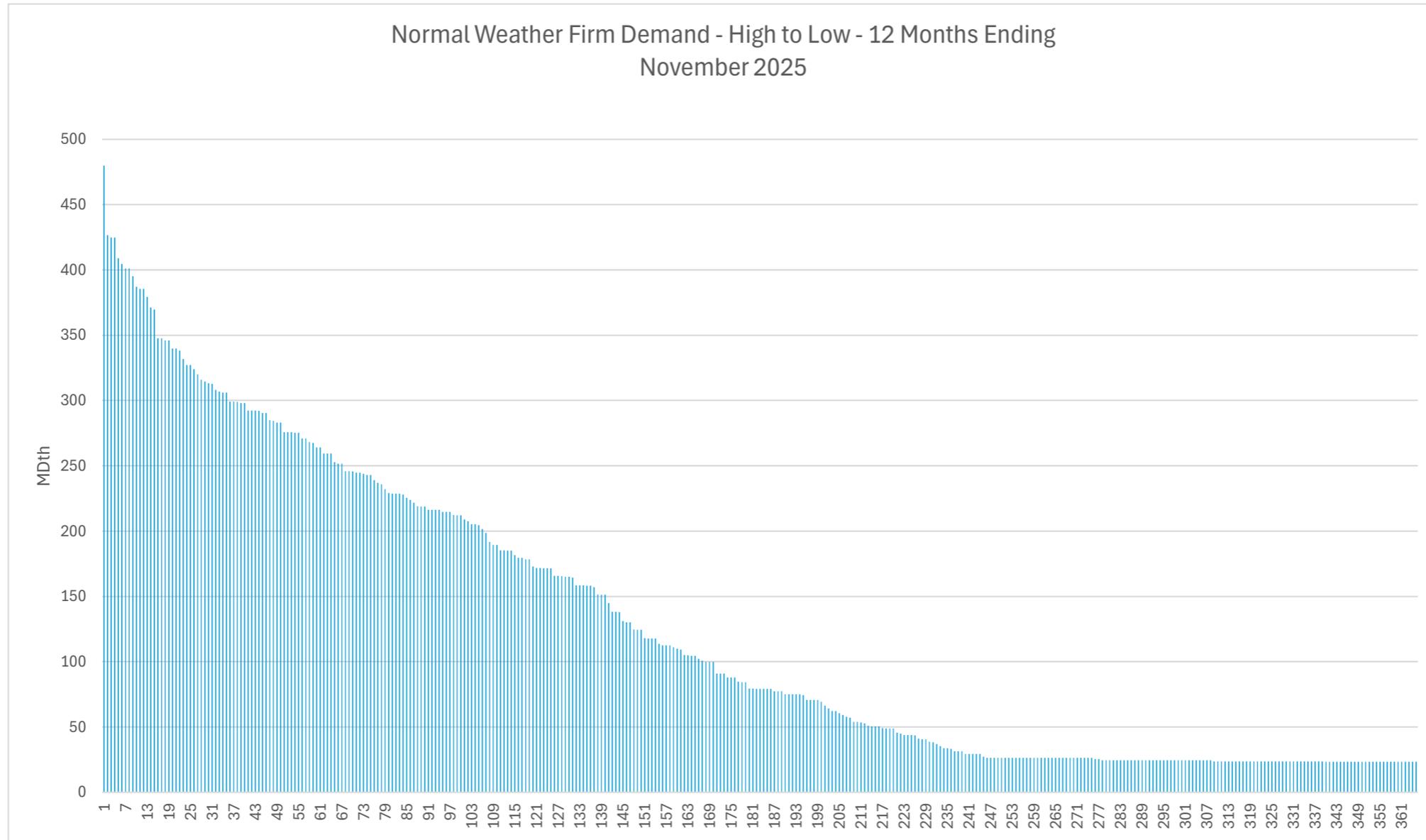
- Pages 1-2. Chronological order for the 12 months ending November 2025.
- Page 3. Graphically for the 12 months ending November 2025.
- Pages 4-5. Sorted high to low for the 12 months ending November 2025.
- Page 6. Graphically for the 12 months ending November 2025.



Normal Weather Firm Demand - High to Low - 12 Months Ending November 2025

Day #	Firm Demand (MDth)										
1	479.8	62	259.5	123	171.6	184	79.3	245	27.4	306	24.5
2	426.7	63	259.5	124	171.6	185	79.3	246	26.3	307	24.5
3	424.8	64	259.5	125	171.6	186	79.3	247	26.3	308	24.5
4	424.8	65	252.8	126	165.8	187	77.4	248	26.3	309	23.6
5	409.0	66	251.7	127	165.8	188	77.4	249	26.3	310	23.6
6	404.7	67	251.7	128	165.4	189	77.3	250	26.3	311	23.6
7	401.2	68	246.0	129	165.1	190	75.0	251	26.3	312	23.6
8	401.2	69	246.0	130	165.1	191	75.0	252	26.3	313	23.6
9	395.1	70	245.6	131	164.4	192	75.0	253	26.3	314	23.6
10	387.2	71	244.9	132	158.3	193	75.0	254	26.3	315	23.6
11	385.4	72	244.9	133	158.3	194	75.0	255	26.3	316	23.6
12	385.4	73	243.8	134	158.3	195	74.4	256	26.3	317	23.6
13	379.3	74	242.8	135	158.1	196	70.7	257	26.3	318	23.6
14	371.4	75	242.8	136	158.1	197	70.7	258	26.3	319	23.6
15	369.7	76	238.9	137	157.0	198	70.7	259	26.3	320	23.6
16	347.7	77	237.0	138	151.6	199	70.7	260	26.3	321	23.6
17	347.7	78	235.8	139	151.4	200	69.3	261	26.3	322	23.6
18	346.1	79	232.2	140	151.4	201	66.4	262	26.3	323	23.6
19	346.1	80	229.1	141	144.8	202	64.2	263	26.3	324	23.6
20	339.8	81	228.8	142	138.1	203	62.1	264	26.3	325	23.6
21	339.8	82	228.8	143	138.1	204	62.1	265	26.3	326	23.6
22	338.2	83	228.8	144	137.9	205	60.6	266	26.3	327	23.6
23	331.8	84	228.1	145	131.2	206	59.1	267	26.3	328	23.6
24	327.3	85	225.4	146	130.3	207	57.8	268	26.3	329	23.6
25	327.3	86	223.8	147	130.3	208	57.2	269	26.3	330	23.6
26	323.9	87	221.7	148	124.6	209	54.0	270	26.3	331	23.6
27	320.2	88	219.0	149	124.5	210	54.0	271	26.3	332	23.6
28	316.0	89	218.7	150	124.5	211	53.5	272	26.3	333	23.6
29	314.6	90	218.7	151	117.9	212	52.9	273	26.3	334	23.6
30	313.2	91	216.3	152	117.9	213	50.9	274	26.3	335	23.6
31	312.8	92	216.3	153	117.7	214	50.5	275	26.3	336	23.6
32	308.1	93	216.3	154	117.7	215	50.5	276	25.5	337	23.6
33	306.7	94	216.3	155	113.6	216	50.5	277	25.5	338	23.6
34	306.2	95	214.7	156	112.5	217	49.2	278	24.5	339	23.6
35	306.2	96	214.7	157	112.5	218	49.0	279	24.5	340	23.5
36	299.1	97	214.7	158	112.5	219	49.0	280	24.5	341	23.5
37	299.1	98	212.3	159	111.0	220	49.0	281	24.5	342	23.5
38	298.9	99	212.3	160	110.1	221	45.7	282	24.5	343	23.5
39	297.9	100	212.3	161	109.3	222	44.9	283	24.5	344	23.5
40	297.9	101	208.9	162	105.1	223	43.9	284	24.5	345	23.5

41	292.3	102	207.7	163	105.0	224	43.9	285	24.5	346	23.5
42	292.3	103	205.3	164	104.4	225	43.9	286	24.5	347	23.5
43	292.3	104	205.2	165	104.4	226	43.7	287	24.5	348	23.5
44	292.1	105	204.5	166	102.1	227	41.1	288	24.5	349	23.5
45	290.5	106	201.5	167	100.7	228	40.7	289	24.5	350	23.5
46	290.5	107	198.5	168	99.9	229	40.7	290	24.5	351	23.5
47	285.0	108	191.8	169	99.9	230	38.8	291	24.5	352	23.5
48	284.4	109	189.5	170	99.9	231	38.3	292	24.5	353	23.5
49	283.1	110	189.5	171	90.9	232	37.0	293	24.5	354	23.5
50	283.1	111	185.3	172	90.8	233	35.3	294	24.5	355	23.5
51	275.7	112	185.3	173	90.8	234	33.7	295	24.5	356	23.5
52	275.7	113	185.1	174	87.8	235	33.7	296	24.5	357	23.5
53	275.7	114	185.1	175	87.8	236	33.3	297	24.5	358	23.5
54	275.3	115	181.6	176	87.8	237	31.3	298	24.5	359	23.5
55	275.3	116	179.5	177	84.6	238	31.3	299	24.5	360	23.5
56	271.0	117	179.5	178	84.2	239	31.3	300	24.5	361	23.5
57	271.0	118	178.3	179	84.2	240	29.4	301	24.5	362	23.5
58	268.3	119	178.3	180	79.5	241	29.4	302	24.5	363	23.5
59	267.4	120	173.0	181	79.5	242	29.4	303	24.5	364	23.5
60	263.9	121	171.8	182	79.3	243	29.4	304	24.5	365	23.5
61	263.9	122	171.8	183	79.3	244	29.4	305	24.5		



Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-013:

Please provide the following for the Company's ten largest transportation customers during peak month of the most recent heating season:

- a. actual consumption
- b. volume delivered to the Company on their behalf, if applicable
- c. daily nomination

Response:

Please see GAS-COS-013 Attachment A.

Customer	Usage 01/24 (Dth)	Nominations 01/24 (Dth)	01/01/24	01/02/24	01/03/24	01/04/24	01/05/24	01/06/24	01/07/24	01/08/24	01/09/24	01/10/24	01/11/24	01/12/24	01/13/24	01/14/24	01/15/24	01/16/24
			Day 1 (Dth)	Day 2 (Dth)	Day 3 (Dth)	Day 4 (Dth)	Day 5 (Dth)	Day 6 (Dth)	Day 7 (Dth)	Day 8 (Dth)	Day 9 (Dth)	Day 10 (Dth)	Day 11 (Dth)	Day 12 (Dth)	Day 13 (Dth)	Day 14 (Dth)	Day 15 (Dth)	Day 16 (Dth)
A	306,098	311,450	9,950	9,950	9,950	9,950	9,950	9,950	9,950	9,950	9,950	9,950	9,950	9,950	9,950	9,950	9,950	9,950
B	261,175	**	N/A	N/A	N/A	N/A	N/A	N/A	N/A									
C	225,089	241,894	6,187	6,187	6,187	10,188	8,188	10,188	10,188	10,188	6,187	6,187	6,187	6,187	10,215	10,215	10,215	10,176
D	111,928	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A									
E	73,162	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A									
F	71,362	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A									
G	61,545	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A									
H	57,980	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A									
I	57,766	64,100	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
J	54,034	95,477	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,903	2,581	3,979	3,627	3,606

Customer	01/17/24	01/18/24	01/19/24	01/20/24	01/21/24	01/22/24	01/23/24	01/24/24	01/25/24	01/26/24	01/27/24	01/28/24	01/29/24	01/30/24	01/31/24
	Day 17 (Dth)	Day 18 (Dth)	Day 19 (Dth)	Day 20 (Dth)	Day 21 (Dth)	Day 22 (Dth)	Day 23 (Dth)	Day 24 (Dth)	Day 25 (Dth)	Day 26 (Dth)	Day 27 (Dth)	Day 28 (Dth)	Day 29 (Dth)	Day 30 (Dth)	Day 31 (Dth)
A	13,950	13,950	13,950	15,950	15,950	15,950	6,950	6,950	6,950	6,950	6,950	6,950	6,950	6,950	6,950
B	**	N/A													
C	9,958	10,215	10,134	6,007	6,810	10,017	6,187	6,187	6,187	6,187	6,187	6,187	6,187	6,187	6,187
D	*	N/A													
E	*	N/A													
F	*	N/A													
G	*	N/A													
H	*	N/A													
I	2,200	2,200	2,500	2,400	2,400	2,400	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
J	3,581	3,081	3,581	3,081	3,981	4,581	2,032	2,032	2,032	2,032	2,032	2,032	2,032	5,365	5,373

Note:

* Customer account within Aggregation Group

** Multiple customer accounts within Stand Alone Nomination Group

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-14:

Please provide a summary identifying the salient features of each of the following. Salient features include contract party, effective term and applicable contract quantities (daily, annual, seasonal, etc.).

- a. All firm transportation agreements by type greater than one month in length. Indicate whether the capacity is available at the Company's citygate to meet design day requirements or is upstream capacity. Identify the downstream pipeline for each upstream arrangement.
- b. All firm storage, gathering and exchange agreements. Indicate if each agreement provides design day capacity at the citygate or requires separate transportation (identify) service to effectuate delivery. Include on-system storage and peak shaving facilities used by the Company and identify all ratcheting provisions applicable to the Company's contractual and on-system storage arrangements.

Response:

Please see GAS-COS-014 Attachment A for the requested information.

FIRM CITY GATE TRANSPORTATION AGREEMENTS

<u>TRANSPORTER</u>	<u>CONTRACT NUMBER</u>	<u>RATE SCHEDULE</u>	<u>EFFECTIVE DATE</u>	<u>PRIMARY TERMINATION</u>		<u>CONTRACT QUANTITY</u>		<u>REC POINT QUANTITY</u>		<u>DEL POINT QUANTITY</u>
				<u>DATE</u>	<u>SEASONAL</u>	<u>DTH/D</u>	<u>RECEIPT POINT</u>	<u>DTH/D</u>	<u>CITY GATE DELIVERY POINT</u>	
COLUMBIA GAS	80136	FTS	03/31/22	03/31/26	12 Mos	60,551	801 TCO-LEACH B15 UNIONVILLE C16 DELMONT	39,196 7,583 13,772	CPA CITY GATE	60,551
COLUMBIA GAS	50675	FTS	11/01/97	10/31/26	12 Mos	13,334	BROADRUN	13,334	CPA CITY GATE	13,334
COLUMBIA GAS	56741	FTS	11/01/98	10/31/27	12 Mos	11,666	GRANT STATION BROADRUN	10,000 1,666	CPA CITY GATE	11,666
COLUMBIA GAS	56742	FTS	11/01/99	10/31/26	12 Mos	10,000	LEACH	10,000	CPA CITY GATE	10,000
COLUMBIA GAS	82610	SST	04/01/22	03/31/30	OCT-MAR APR-SEPT	395,714 197,857	STORAGE O-M STORAGE A-S	395,714 197,857	CPA CITY GATE	395,714 197,857
COLUMBIA GAS	256937	FTS	4/1/2022	3/31/2027	12 Mos	39,380	TCO POOL	39,380	CPA CITY GATE	39,380
EASTERN GAS TRANSMISSION*	700034	FTNN-GSS	06/01/05	03/31/28	NOV-MAR	6,000	GSS STORAGE	6,000	CPA @ WARRENDALE/DARLINGTON	6,000
EASTERN GAS TRANSMISSION*	100121	FTNN	04/01/14	03/31/29	12 Mos	4,800	GSS STORAGE	4,800	PLEASANT GAP	4,800
EASTERN GAS TRANSMISSION*	100122	FTNN	05/01/15	03/31/30	12 Mos	15,000	GSS STORAGE	15,000	PLEASANT GAP/CENTER HALL	15,000
EASTERN GAS TRANSMISSION*	200687	FT	05/01/15	03/31/30	12 Mos	5,000	TRANSCO LEIDY	5,000	PLEASANT GAP	5,000
EASTERN GAS TRANSMISSION*	200539	FT	11/01/09	03/31/28	NOV-MAR APR-OCT	3,000 2,000	OAKFORD	3,000	CPA @ WARRENDALE	3,000
EASTERN GAS TRANSMISSION*	200754	FT	04/01/20	03/31/30	12 Mos	255	DETI Loudoun	255	CPA @ CENTRE HALL	3,000
EQUITRANS	1588	FTS	04/01/20	3/31/2025 (1)	NOV-MAR	18,870	Rhinehart m11183	18,870	CPA @ SPARTON	18,870
EQUITRANS	1590	NOFT	04/01/20	3/31/2025 (1)	NOV-MAR APRIL & OCT MAY - SEPT	36,130 32,000 20,000	Rhinehart m11183, Storage Rhinehart m11183 Rhinehart m11183	36,130 32,000 20,000	CPA @ SPARTON	36,180 32,000 20,000
NATIONAL FUEL	F02091	FT	11/01/98	10/31/25 (1)	12 Mos	4,304	TRANSCO LEIDY	4,304	CPA@WARREN	4,304
NATIONAL FUEL	E12637	EFT	10/01/21	03/31/31	12 Mos	4,000	NFSTOR/MERCER	4,000	CPA@FINDLAY TOWNSHIP	4,000
TENNESSEE GAS	345027-FTATGP	FT-A	11/01/19	10/31/29	12 Mos	16,000	ZONE 4 POOL	16,000	CPA @ NEW CASTLE	16,000
TENNESSEE GAS	63409-FTATGP	FT-A	11/01/07	10/31/27	12 Mos	7,600	ZONE 4 POOL	7,600	CPA @ PITT TERMINAL	7,600
TENNESSEE GAS	396852-FTATGP	FT-A	11/01/24	03/31/25	Nov - Mar	9,300	ZONE 4 POOL	9,300	CPA @ PITT TERMINAL	9,300
TEXAS EASTERN	800387	CDS	11/01/06	10/31/27	12 Mos	2,342	VENICE ST LANDRY	941 1,401	COL GAS @ ROCKWOOD CPA @ ST COLLEGE CPA @ EMIGSVILLE COL GAS @ EAGLE CPA @ CHAMBERSBURG	2,342 287 2,342 2,342 219
TEXAS EASTERN	910464	CDS	11/01/06	10/31/30	12 Mos	5,000	MRPL	5,000	CPA @ ROCKWOOD/CHANMBERSBURC	5,000
TEXAS EASTERN	910463	CDS	11/01/06	10/31/30	12 Mos	158	MRPL	158	CPA @ CHAMBERSBURG	158
TEXAS EASTERN	910951	FT-1	11/01/12	10/31/26	12 Mos	11,753	ELA, MI	14,835	CPA @ UNIONTOWN	11,753
TEXAS EASTERN	830049	FT-1	12/01/98	11/30/27	DEC-MAR	10,000	EAGLE	10,000	CPA @ ST COLLEGE CPA @ ROCKWOOD CPA @ CHAMBERSBURG	1,658 8,242 100
TEXAS EASTERN	911660	FT-1	11/01/19	10/31/26	12 Mos	100	79965 Marietta Extension	100	CPA @ JOHNSON RD	100
TEXAS EASTERN	911831	FT-1	01/01/22	12/31/27	12 Mos	1,200	73812 Mark West	1,200	CPA @ NEMACOLIN	1,200
TEXAS EASTERN	911923	FT-1	12/01/23	11/30/2026 (1)	12 Mos	2,000	73714 High Noon	2,000	CPA @ UNIONTOWN	2,000

FIRM UPSTREAM TRANSPORTATION AGREEMENTS

<u>TRANSPORTER</u>	<u>CONTRACT NUMBER</u>	<u>RATE SCHEDULE</u>	<u>EFFECTIVE DATE</u>	<u>PRIMARY TERMINATION DATE</u>	<u>SEASONAL</u>	<u>CONTRACT QUANTITY DTH/D</u>	<u>RECEIPT POINT</u>	<u>REC POINT QUANTITY DTH/D</u>	<u>CITY GATE DELIVERY POINT</u>	<u>DEL POINT QUANTITY DTH/D</u>
TEXAS EASTERN	910951	FT-1	11/01/12	10/31/2026 (1)	12 Mos	3,082	ELA, MI	3,082	COL GAS @ DELMONT	3,082

STORAGE

<u>COUNTERPARTY</u>	<u>CONTRACT NUMBER</u>	<u>RATE SCHEDULE</u>	<u>EFFECTIVE DATE</u>	<u>PRIMARY TERMINATION DATE</u>	<u>SEASONAL</u>	<u>CONTRACT QUANTITY DTH/D</u>	<u>RECEIPT POINT</u>	<u>REC POINT QUANTITY DTH/D</u>	<u>CITY GATE DELIVERY POINT</u>	<u>DEL POINT QUANTITY DTH/D</u>
COLUMBIA GAS	82512	FSS	04/01/22	03/31/30	MDQ	395,714	REQUIRES COLUMBIA GAS SST FOR DELIVERY TO THE CITY GATE			
					SCQ	21,948,692				
EASTERN GAS TRANSMISSION*	600037	GSS	06/01/05	03/31/28	MDQ	9,000	REQUIRES DTI FTNN-GSS AND FT FOR DELIVERY TO THE CITY GATE			
					SCQ	941,176				
EASTERN GAS TRANSMISSION*	300195	GSS	04/01/14	03/31/29	MDQ	4,800	REQUIRES DTI FTNN-GSS AND FT FOR DELIVERY TO THE CITY GATE			
					SCQ	240,000				
EASTERN GAS TRANSMISSION*	300206	GSS	05/01/15	03/31/30	MDQ	15,000	REQUIRES DTI FTNN-GSS AND FT FOR DELIVERY TO THE CITY GATE			
					SCQ	930,000				
EQUITRANS	1589	115SS	04/01/20	03/31/25	MDQ	19,130	REQUIRES EQUITRANS FTS FOR DELIVERY TO THE CITY GATE			
					SCQ	2,000,000				
NATIONAL FUEL	G12636	ESS	10/01/21	03/31/31	MDQ	2,429				267,143
					SCQ	267,143				
BLACKHAWK					MDQ	10,000	ON SYSTEM STORAGE			
					SCQ	30,000				

EXCHANGES

<u>COUNTERPARTY</u>	<u>EFFECTIVE DATE</u>	<u>PRIMARY TERMINATION DATE</u>	<u>CONTRACT QUANTITY DTH/D</u>	<u>RECEIPT POINT</u>
PEOPLES	10/08/93	11/10/25 (1)	NOT SPEC	CITY GATE EXCHANGE
NATIONAL FUEL DIST	12/2/1974	(2)	NOT SPEC	CITY GATE EXCHANGE

STORAGE RATCHET PROVISIONS

COLUMBIA FSS	SCQ LEVEL	MDWQ	EQUITRANS 115SS	SCQ LEVEL	MDWQ
	100% TO 30%	100 % OF MDQ		100% TO 35%	100% OF MDWQ
	<30% TO 20%	80% OF MDQ		<35% TO 16%	92% OF MDWQ
	<20% TO 10%	65% OF MDQ		<16% TO 10%	70% OF MDWQ
	<10% TO 0%	50% OF MDQ		<10% TO 0%	63% OF MDWQ
EASTERN GSS	SCQ LEVEL	MDWQ	NATIONAL FUEL	SCQ LEVEL	MDWQ
	100% TO 35%	100 % OF MDQ		Inventory >30%	100% OF MDWQ
	<35% TO 16%	92% OF MDQ		Inventory 20-30%	90% OF MDWQ
	<16% TO 10%	70% OF MDQ		Inventory 10-20%	80% OF MDWQ
	<10% TO 0%	63% OF MDQ		Inventory <10%	70% OF MDWQ

LIMITED ON A MONTHLY BASIS TO 87.5% OF THE TOTAL MONTHLY WITHDRAWAL CAPABILITY.

BLACKHAWK

RATCHETS DO NOT APPLY

TERM NOTES:

- (1) YEAR TO YEAR THEREAFTER
- (2) THEREAFTER UNTIL TERMINATED

*EASTERN GAS TRANSMISSION AND STORAGE (FORMERLY DOMINION TRANSMISSION)

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-015:

For the most recent annual period available, please identify the applicable monthly volumes and revenues under each rate schedule which were:

- a. Sold under a negotiated or market-based rate
- b. Transported under a negotiated or market based rate
- c. Transported at full margin transportation rates

Response:

- a. Please see the attached spreadsheet (GAS-COS-015 Attachment A) showing actual billed (invoiced) quantities and revenue sold under a negotiated or market-based rate for the 12 Months Ended November 30, 2024.
- b. Please see the attached spreadsheet (GAS-COS-015 Attachment B) showing actual billed (invoiced) quantities and revenue transported under a negotiated or market based rate for the 12 Months Ended November 30, 2024.
- c. Please see the attached spreadsheet (GAS-COS-015 Attachment C) showing actual billed (invoiced) quantities and revenue transported at full margin transportation rates for the 12 Months Ended November 30, 2024.

Columbia Gas of Pennsylvania, Inc.
Actual Billed Volumes and Revenues Billed - Sold Under a Negotiated or Market Based Rate
For the 12 Months Ending November 30, 2024

		Volumes											
		Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24
		DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH
NSS		7,833.0	8,940.0	8,637.0	7,206.0	6,389.0	3,623.0	2,419.0	2,189.0	2,307.0	2,228.0	2,884.0	4,521.0

		Revenues											
		Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NSS		33,029.84	36,668.05	34,370.63	22,661.70	20,037.31	12,264.67	10,899.19	10,329.58	9,128.12	8,927.09	12,942.34	18,360.67

Columbia Gas of Pennsylvania, Inc.
Actual Billed Volumes and Revenues Billed - Transported at Full Margin Transportation Rates
For the 12 Months Ending November 30, 2024

	Volumes											
	Dec-23 DTH	Jan-24 DTH	Feb-24 DTH	Mar-24 DTH	Apr-24 DTH	May-24 DTH	Jun-24 DTH	Jul-24 DTH	Aug-24 DTH	Sep-24 DTH	Oct-24 DTH	Nov-24 DTH
LDS	1,003,278.0	1,044,807.0	1,017,820.0	898,693.0	772,210.0	755,224.0	759,847.0	716,091.0	759,545.0	763,471.0	777,518.0	854,132.0
MLDS I	232,580.0	248,924.0	254,108.0	225,580.0	231,199.0	236,730.0	216,529.0	215,067.0	202,125.0	197,246.0	179,945.0	273,089.0
MLDS II	286,492.0	316,200.0	302,813.0	278,087.0	269,656.0	240,295.0	256,614.0	253,837.0	253,609.0	261,122.0	244,992.0	237,374.0
RDS	552,195.9	705,688.3	647,831.8	476,144.7	371,540.7	149,047.3	81,261.3	60,786.3	56,033.5	62,976.3	87,332.0	203,830.2
SCD	434,083.8	568,148.6	543,353.7	394,327.4	285,482.0	135,105.5	82,516.8	68,458.3	64,775.1	69,895.4	91,689.3	171,572.6
SDS	687,183.0	788,421.0	751,832.0	609,972.0	542,399.0	385,732.0	318,626.0	276,329.0	295,601.0	308,116.0	347,412.0	457,173.0
SGDS	445,461.0	583,744.0	539,486.0	410,679.0	326,434.0	154,703.0	97,080.0	78,833.0	74,705.0	84,950.0	113,146.0	203,735.0

	Revenues											
	Dec-23 \$	Jan-24 \$	Feb-24 \$	Mar-24 \$	Apr-24 \$	May-24 \$	Jun-24 \$	Jul-24 \$	Aug-24 \$	Sep-24 \$	Oct-24 \$	Nov-24 \$
LDS	2,338,795.36	2,421,406.08	2,370,530.48	2,105,816.09	1,924,775.25	1,771,357.99	1,792,291.54	1,711,114.64	1,804,732.46	1,897,492.89	1,927,598.13	2,065,531.11
MLDS I	35,735.8	37,257.6	37,743.5	35,070.7	47,765.3	114,160.0	35,608.5	35,532.7	39,268.5	53,896.5	44,820.6	89,777.1
MLDS II	135,620.3	147,082.7	141,896.5	132,315.1	129,048.2	117,670.0	123,995.2	124,133.1	124,042.3	126,994.3	122,626.2	119,635.1
RDS	7,884,661.3	9,923,683.4	9,540,466.3	7,616,170.9	5,425,448.0	2,909,780.5	1,772,224.6	1,560,114.1	1,520,417.3	1,607,358.6	1,927,913.9	3,836,705.8
SCD	3,778,665.8	4,852,596.9	4,634,414.9	3,444,420.3	2,592,966.3	1,381,220.4	943,524.6	845,505.0	836,384.2	872,934.7	1,064,030.4	1,738,345.1
SDS	3,296,281.6	3,720,761.5	3,559,898.3	2,945,323.0	2,646,239.5	1,963,441.4	1,672,521.2	1,502,963.9	1,589,857.1	1,640,843.7	1,849,981.5	2,348,555.0
SGDS	2,737,785.7	3,560,695.44	3,298,113.35	2,533,215.11	2,032,983.37	1,014,856.04	673,723.17	572,766.62	545,254.81	609,180.24	793,425.71	1,347,707.65

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-16:

Please provide the following for each curtailment during the last three years:

- a. Dates of curtailment
- b. Type of curtailment (firm service, interruptible service, both)
- c. Whether curtailment was related to amount of capacity on the Company's system, other capacity or supply related
- d. Rate schedule that curtailed volumes would have been billed under
- e. Curtailed volumes by rate schedule
- f. Actual volumes moved by rate schedule

Response:

- a.) – f.) As described in the Gas Emergency Rules section of the Company's tariff, curtailment is an action the Company may take regarding Company provided services in the event of an "emergency." As further defined in the Company's tariff, an emergency is a situation wherein the aggregate customer demand on the Company's system, or confined segment of the system, exceeds or threatens to exceed the gas supply or capacity that is actually and lawfully available to the Company to meet the demands, and the actual or threatened excess in demand creates an immediate threat to the Company's system operating integrity with respect to Priority 1 customers. While the Company has asked several customers to voluntarily reduce their load on cold days in the past to avoid the necessity of a curtailment, there have been no incidents during the last three years requiring the Company to curtail its services or customers.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-17:

Please identify the Company's design day planning criteria and the probability of design day occurrence. Include any available documentation supporting the Company's claimed probability of occurrence.

Response:

Columbia's design day planning criteria are based on Design Current Day Temperature, Design Prior Day Temperature, Design Current Day Wind Speed, and assume occurrence on a weekday.

Columbia's design day weather conditions were last updated in 2015. The aforementioned design day weather conditions are premised upon all available historical weather data through the winter of 2014/15. GAS-COS-17 Attachment A shows the Design Temperatures, Design Wind Speed, the historical temperature period considered and the weights of the National Weather Service locations used to arrive at the Design Weather Conditions for each of Columbia's market areas. The weather stations used for this determination are those located at Hagerstown, Maryland, Morgantown, West Virginia, and Harrisburg, Pittsburgh, and Bradford, Pennsylvania. These weather stations are used because of length of available, consistent weather history and their proximity to Columbia's customers. The following paragraphs provide detail on the development of GAS-COS-17 Attachment A.

Columbia's Design Current Day Temperature is that temperature having a 1 in 15 probability or a 6.7 percent risk level. That is, the probability is 1 in 15, or 6.7 percent that any given winter will have one or more days with an average daily temperature equal to or colder than the Design Temperature. Columbia uses the Gumbel, or double exponential, distribution to calculate the probabilities. This skewed distribution is selected because the distribution of historical coldest temperatures is skewed.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Columbia has developed temperature probability distributions for eight Pipeline Scheduling Points (PSP) in Pennsylvania. These PSPs correspond to geographically defined markets in Columbia Gas Transmission's (TCO) FERC-approved Tariff. The development of a Design PSP Temperature is a two-step process. First, for each weather station within the PSP, all available history is used to develop an associated design temperature. Next, the design temperatures for each weather station are weighted based on the firm demand associated with each weather station. The weighted temperatures are then summed to arrive at the PSP design average temperature. Columbia's system wide Design Current Day Temperature is minus 5 degrees Fahrenheit. The same method is used to develop design prior day temperature and design current day wind speed by PSP and for Columbia in total.

GAS-COS-17 Attachment B is the supporting probability of occurrence analyses for the weather station Design Temperatures. For each analysis, the heating season's days are ranked coldest to warmest. Shown are the twenty coldest days of each season. The coldest day of each season, denoted by "Rank 1" on the "20 Coldest" Report, is used in the Gumbel Analysis. Provided for each analysis are the Gumbel Curve parameters and probabilities considered.

The condition of Design Prior Day Temperature results from the mean temperature difference between historical "cold days" and their associated prior days. A "Cold Day" is defined as a day as cold as or colder than the Design Current Day Temperature, plus 5 degrees Fahrenheit. Using the Pittsburgh, Pennsylvania Design Current Day Temperature of minus 7 degrees Fahrenheit as an example, a "Cold Day" would be any day having an average temperature of minus 2 degrees Fahrenheit or colder. The average difference, prior day temperature less current day temperature, is added to the Design Current Day Temperature to provide Design Prior Day Temperature. The Pittsburgh, Pennsylvania average difference is 12 degrees Fahrenheit, so the Design Prior Day Temperature is $-7 + 12 = 5$ degrees Fahrenheit. To obtain the total company Design Prior Day Temperature, weather station weighting is then applied to each weather station's Design Prior Day Temperature and summed for a total company design. Columbia's system wide Design Prior Day Temperature is 6 degrees Fahrenheit.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Consistent with the Prior Day Design Temperature methodology, the approach to use an average of "Cold Days" is used to establish Design Wind Speed. However, because Wind Speed data has only been available since 1991/92, a "Cold Day" is defined as Design Current Day Temperature plus 15 degrees Fahrenheit. Again, the design is developed at the weather station level, and then weighted for the total company design. Columbia's system wide Design Wind speed is 11 mph.

Columbia Gas of Pennsylvania
Company Winter Monthly Design Day Conditions ⁽¹⁾

TCO Market Area	Pipeline Area	Location	2015 Station Weighting	Company (Gumbel 1-in-15)			
				Historical Period	Current Day Temp	Prior Day Temp ⁽²⁾	Wind Speed ⁽²⁾
25	Lancaster	Harrisburg, PA	95.1311	1925-2015	2	10	12
		Hagerstown, MD	4.8689	1925-2015	0	10	12
		Total	100.0000		2	10	12
26	Bedford	Morgantown, WV	100.0000	1949-2015	-6	5	7
29	Downingtown	Harrisburg, PA	100.0000	1925-2015	2	10	12
35	Pittsburgh	Pittsburgh, PA	74.9116	1925-2015	-7	5	11
		Morgantown, WV	25.0884	1949-2015	-6	5	7
		Total	100.0000		-7	5	10
36	Olean	Pittsburgh, PA	2.8939	1925-2015	-7	5	11
		Bradford, PA	97.1061	1941-2015	-15	-2	11
		Total	100.0000		-15	-2	11
38	Rimersburg	Pittsburgh, PA	56.1941	1925-2015	-7	5	11
		Bradford, PA	43.8059	1941-2015	-15	-2	7
		Total	100.0000		-11	2	9
39	New Castle	Pittsburgh, PA	100.0000	1925-2015	-7	5	11
40	PA/WV Misc.	Pittsburgh, PA	3.1982	1925-2015	-7	5	11
		Morgantown, WV	96.8018	1949-2015	-6	5	7
		Total	100.0000		-6	5	7
CPA Total		Harrisburg	24.9422	1925-2015	2	10	12
		Pittsburgh	51.3767	1925-2015	-7	5	11
		Hagerstown	1.2765	1925-2015	0	10	12
		Bradford	6.5920	1941-2015	-15	-2	11
		Morgantown	15.8126	1949-2015	-6	5	7
		Total Co	100.0000		Total Co	-5	6

(1) Using all available temperature data through March 2015 and weather station weights based on actual firm customer demand from December 2014 through February 2015.

(2) In the 2015 Study, Prior Day Temperature was developed using a 5 degree range for Cold Days; Wind Speed was developed using 15 degree range for Cold Days.

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 37-BRADFORD, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1941 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1941	151	-8	0	0	2	5	5	6	9	9	9	11	12	13	14	15	15	17	17	17	18
1942	151	-13	-4	1	1	5	6	6	7	9	9	11	11	11	12	13	13	14	15	15	15
1943	152	-1	2	5	6	8	9	9	9	10	10	10	12	13	13	14	14	15	15	16	17
1944	151	-10	-3	0	1	3	4	8	8	8	8	9	9	9	11	12	12	13	13	13	14
1945	151	4	5	6	6	7	8	8	9	9	10	11	11	12	12	13	14	15	15	15	16
1946	151	2	6	6	9	10	10	13	13	13	14	14	14	15	15	15	15	17	17	17	18
1947	152	-5	-3	-2	-2	1	1	1	2	5	5	6	6	7	8	9	10	10	11	12	13
1948	151	2	11	11	15	16	17	18	19	19	19	20	20	20	20	21	22	22	22	22	22
1949	151	5	7	7	8	8	8	11	13	13	14	15	15	16	17	17	18	18	19	19	19
1950	151	-1	1	3	3	6	9	10	11	11	11	11	12	13	13	14	16	16	17	17	18
1951	152	3	4	4	7	8	9	10	12	12	12	13	13	13	14	15	15	16	16	17	17
1952	151	7	11	13	14	15	17	19	19	19	20	20	20	20	20	20	20	20	21	21	21
1953	151	4	4	6	9	10	10	11	12	12	12	12	13	14	14	15	16	16	17	18	18
1954	151	-2	-1	0	0	3	4	5	7	8	8	8	10	12	13	14	14	14	14	14	15
1955	152	2	9	9	10	10	11	11	13	13	13	13	13	13	13	14	14	14	15	15	15
1956	151	-7	-5	-3	-1	5	9	11	11	14	15	15	15	16	16	16	16	18	18	18	18
1957	151	-4	0	1	1	2	3	3	4	4	6	6	7	9	9	9	10	11	11	12	13
1958	151	0	3	3	4	4	4	4	4	4	5	5	6	7	7	8	8	8	8	8	9
1959	152	6	6	7	8	8	9	9	10	10	11	11	12	12	12	12	12	12	13	14	14
1960	151	-3	-2	0	1	1	2	2	2	3	3	3	4	4	4	4	5	6	7	8	10
1961	151	-1	3	4	4	4	5	7	7	7	8	8	9	9	9	10	10	12	12	13	13
1962	151	-13	-4	-2	-2	-1	0	0	0	0	1	2	2	3	4	4	6	7	7	7	7
1963	152	1	2	5	5	6	6	7	8	8	8	10	10	11	11	11	11	12	12	12	12
1964	151	-3	-1	-1	0	0	0	2	2	6	6	6	7	7	9	10	10	12	12	12	12
1965	151	-3	0	1	4	5	5	6	7	8	10	11	11	11	12	13	14	14	14	14	15
1966	151	2	2	3	3	3	4	6	7	8	8	8	9	10	10	11	14	15	15	16	16
1967	152	-1	-1	0	0	2	2	4	5	5	6	7	7	7	8	8	8	8	9	9	10
1968	151	-2	1	2	5	5	6	6	6	8	9	9	9	10	10	11	11	11	12	12	12
1969	151	-4	-2	1	1	2	2	3	4	4	4	8	8	9	9	10	10	10	10	12	13
1970	151	-4	-4	-2	0	3	4	4	5	6	7	8	8	9	9	9	10	11	11	12	12
1971	152	-4	0	1	3	3	4	5	6	7	7	7	9	9	9	9	10	10	10	10	11
1972	151	-2	2	3	4	4	4	5	6	7	8	9	9	10	10	11	11	12	12	14	14
1973	151	2	6	7	10	10	11	11	12	13	13	13	13	13	14	14	14	15	15	16	16
1974	151	1	6	7	7	8	8	9	12	13	14	14	16	16	16	16	16	16	16	17	17
1975	152	-5	-3	0	0	2	3	6	6	6	7	8	9	10	11	11	12	13	13	13	13
1976	151	-15	-15	-9	-7	-4	-3	-3	-3	-3	-3	-2	-1	1	2	2	3	4	4	4	4

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 37-BRADFORD, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1941 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1977	151	-2	0	3	3	3	4	4	5	5	5	5	6	6	6	6	6	6	7	7	8
1978	151	-12	-11	-10	-9	-8	-6	-4	-4	-3	-2	0	0	1	2	2	2	3	3	6	7
1979	152	-6	-6	-5	3	3	5	5	6	6	7	7	9	9	9	9	10	10	11	11	12
1980	151	-9	-8	-5	-4	-4	-1	-1	0	0	0	1	1	2	2	3	4	4	4	6	7
1981	151	-21	-7	-7	-6	3	4	5	5	5	6	7	7	7	8	8	9	9	9	9	10
1982	151	5	5	6	7	10	12	12	13	14	14	15	15	15	15	15	16	16	16	16	18
1983	152	-11	-7	-3	0	0	0	2	2	2	3	3	4	5	5	5	6	6	6	6	6
1984	151	-10	-9	4	5	5	6	8	8	10	11	11	12	12	12	13	13	13	13	14	15
1985	151	1	2	3	4	4	6	7	7	8	8	9	9	10	10	11	11	11	11	12	12
1986	151	-2	-1	3	7	7	9	9	11	11	12	15	15	16	17	17	17	18	18	19	19
1987	152	-1	0	1	2	2	4	6	8	10	10	11	11	12	12	12	13	13	14	15	15
1988	151	-4	5	8	8	10	10	10	11	11	12	13	13	13	14	14	14	14	15	15	15
1989	151	0	1	2	2	4	4	6	6	7	7	8	9	9	10	10	11	12	12	13	14
1990	151	0	5	7	9	11	12	13	15	15	15	16	16	16	17	17	18	18	18	19	19
1991	152	2	5	7	8	8	8	11	12	13	13	13	14	14	14	14	14	15	15	15	15
1992	151	1	6	6	7	9	9	10	10	11	11	12	12	13	13	14	14	15	15	15	16
1993	151	-15	-8	-5	-3	-3	-2	2	4	4	6	6	7	7	7	8	8	8	8	9	10
1994	151	-1	0	2	3	6	7	8	8	11	11	13	13	13	14	14	14	15	15	15	16
1995	152	-5	-1	-1	1	3	4	4	4	4	5	6	6	7	7	7	8	8	8	8	10
1996	151	-3	-2	4	6	7	8	10	11	11	12	12	14	14	16	16	17	17	17	17	18
1997	151	11	13	15	15	17	20	21	21	21	21	21	21	21	22	22	23	23	23	23	23
1998	151	3	6	7	8	8	9	9	10	11	11	11	11	11	12	13	14	14	14	15	15
1999	152	1	3	4	5	7	9	9	11	12	13	13	13	14	14	14	15	15	17	17	17
2000	151	8	9	12	12	12	13	13	13	13	14	14	15	15	15	15	15	16	16	16	16
2001	151	14	14	14	15	16	17	17	17	17	18	18	18	19	19	19	20	20	20	21	21
2002	151	1	1	2	3	4	5	6	6	6	7	7	7	7	9	9	9	9	10	10	10
2003	152	-5	0	2	2	2	3	4	5	6	7	8	9	9	10	12	12	12	12	13	13
2004	151	-1	0	0	2	4	5	5	5	8	9	9	11	11	13	14	14	14	15	15	15
2005	151	5	7	8	10	10	12	13	13	15	15	15	15	15	15	15	16	17	17	17	17
2006	151	-2	0	0	3	4	5	7	7	7	8	9	10	10	10	10	10	11	11	11	12
2007	152	0	4	5	8	9	9	10	11	11	12	12	13	13	13	13	14	15	15	16	16
2008	151	-5	0	2	3	6	6	6	7	8	8	8	9	9	10	10	11	12	13	13	13
2009	151	4	5	6	7	7	10	11	11	12	13	13	13	15	15	15	15	16	16	16	16
2010	151	3	3	4	7	9	10	10	11	12	12	12	13	13	13	13	14	14	14	14	14
2011	152	4	7	13	14	16	16	17	19	19	19	19	20	21	22	22	23	23	23	24	24
2012	151	4	4	5	6	12	12	13	15	15	15	15	16	17	17	18	19	20	20	20	20

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 37-BRADFORD, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1941 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
2013	151	-8	-3	-1	0	1	2	3	3	3	4	5	5	5	6	7	9	9	10	10	10
2014	151	-9	-4	-4	-3	-1	3	4	4	4	5	5	6	7	8	8	8	9	10	10	10

Gumbel Analysis

Table 2

January 6, 2016

Weather Station 37-BRADFORD, PA. Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Gumbel Distribution
 Overall Range Beginning Years: 1941 to 2014; Period Range: 11-01 to 03-31

Rank	Gumbel Curve parameters and probabilities							
	Alpha	Gamma	1/1.25	1/2.0	1/5.0	1/10.0	1/15.0	1/20.0
1	0.78139	0.1715996	3.6	-1.4	-8.1	-12.3	-14.9	-16.5
2	2.92184	0.1341198	6.0	1.6	-3.8	-7.0	-8.8	-10.0
3	4.25546	0.1146846	7.4	3.3	-1.7	-4.5	-6.1	-7.1
4	5.40643	0.0999519	8.7	4.6	-0.2	-2.9	-4.4	-5.3
5	6.60261	0.0918836	9.9	5.9	1.3	-1.2	-2.6	-3.5
6	7.52662	0.0823387	10.9	6.8	2.2	-0.3	-1.7	-2.6
7	8.43413	0.0769368	11.9	7.8	3.3	0.8	-0.5	-1.4
8	9.16230	0.0709217	12.7	8.6	4.0	1.5	0.2	-0.7
9	9.74853	0.0689490	13.2	9.2	4.8	2.4	1.1	0.3
10	10.24749	0.0667739	13.7	9.7	5.4	3.1	1.9	1.1

Normal Analysis

Table 3

January 6, 2016

Weather Station 37-BRADFORD, PA. Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Normal Distribution
 Overall Range Beginning Years: 1941 to 2014; Period Range: 11-01 to 03-31

Rank	Normal Curve parameters and probabilities							
	Mean	Std Dev	1/5.0	1/7.0	1/10.0	1/13.0	1/15.0	1/20.0
1	-1.8	6.2	-7.0	-8.4	-9.7	-10.6	-11.1	-12.0
2	1.1	5.4	-3.5	-4.7	-5.9	-6.6	-7.0	-7.8
3	2.9	5.0	-1.4	-2.5	-3.6	-4.3	-4.7	-5.4
4	4.2	5.0	-0.0	-1.2	-2.2	-3.0	-3.3	-4.1
5	5.5	4.8	1.5	0.4	-0.6	-1.3	-1.7	-2.4
6	6.6	4.8	2.5	1.4	0.4	-0.3	-0.7	-1.4
7	7.5	4.8	3.5	2.4	1.4	0.7	0.4	-0.3
8	8.3	4.9	4.2	3.0	2.0	1.3	0.9	0.2
9	8.9	4.9	4.9	3.8	2.7	2.0	1.7	1.0
10	9.5	4.8	5.5	4.4	3.4	2.7	2.3	1.7
11	10.1	4.6	6.2	5.2	4.2	3.5	3.2	2.5
12	10.6	4.5	6.8	5.8	4.8	4.2	3.8	3.2
13	11.2	4.5	7.4	6.4	5.5	4.8	4.5	3.9
14	11.7	4.4	8.0	7.0	6.1	5.4	5.1	4.5
15	12.1	4.4	8.4	7.4	6.5	5.8	5.5	4.9
16	12.6	4.3	9.0	8.0	7.1	6.4	6.1	5.5
17	13.1	4.3	9.5	8.5	7.6	7.0	6.7	6.0
18	13.5	4.3	9.8	8.9	7.9	7.3	7.0	6.4
19	13.9	4.2	10.4	9.4	8.5	7.9	7.6	7.0
20	14.3	4.0	10.9	10.0	9.2	8.6	8.3	7.7

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 44-HAGERSTOWN, MD Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1925	151	11	17	17	19	20	20	20	21	21	21	21	21	22	22	22	23	23	24	25	25
1926	151	14	14	17	19	20	20	20	20	22	23	24	24	24	25	25	25	25	26	26	26
1927	152	13	15	15	15	17	17	18	18	20	20	21	22	23	23	23	24	24	25	25	26
1928	151	17	18	19	20	21	21	21	21	22	23	23	23	24	24	24	25	25	25	25	25
1929	151	10	10	14	14	15	18	19	19	19	20	20	20	21	22	22	22	23	24	24	24
1930	151	17	18	21	21	21	21	22	22	22	22	23	23	23	24	25	26	26	26	26	26
1931	152	18	20	22	22	22	25	26	26	27	27	28	30	30	30	30	31	31	33	33	33
1932	151	14	16	17	18	18	20	22	24	24	24	24	25	26	27	27	27	28	28	29	29
1933	151	4	5	12	12	14	15	16	16	16	17	18	18	19	19	20	20	20	21	21	21
1934	151	4	11	11	11	15	17	17	18	18	19	20	20	21	24	25	25	26	26	26	26
1935	152	6	6	7	10	10	12	12	13	13	13	13	15	16	16	16	16	17	18	18	18
1936	151	21	24	24	25	25	25	26	26	27	27	27	28	28	28	29	29	29	30	30	30
1937	151	20	20	20	20	21	22	23	23	23	23	23	24	24	24	24	24	24	25	25	25
1938	151	17	19	20	20	20	20	23	23	23	23	24	24	25	26	26	26	27	27	27	27
1939	152	7	11	12	15	16	16	17	17	17	17	18	19	20	20	20	20	20	21	21	21
1940	151	20	21	21	22	22	23	23	23	24	24	24	24	25	26	26	26	26	26	26	26
1941	151	5	10	12	13	15	16	16	18	21	22	23	24	25	25	26	26	27	28	28	28
1942	151	7	9	12	17	17	21	21	21	21	22	22	22	23	24	24	24	24	25	26	27
1943	152	13	18	19	20	22	22	22	23	23	23	23	24	24	24	25	25	26	26	26	26
1944	151	13	13	15	16	16	17	18	18	19	19	19	19	19	19	20	21	21	21	21	22
1945	151	13	13	13	17	17	18	18	18	20	20	20	20	20	21	21	22	22	22	22	22
1946	151	8	14	16	17	20	20	21	21	21	21	22	22	23	23	24	24	24	24	24	25
1947	152	6	8	8	10	10	12	12	12	14	15	15	16	17	17	18	20	20	21	21	22
1948	151	17	19	20	21	21	22	24	25	25	25	26	27	27	27	27	28	28	28	29	29
1949	151	19	20	21	22	24	24	25	25	26	26	26	26	26	26	26	27	27	28	28	28
1950	151	10	12	14	15	15	16	17	17	18	19	19	21	21	21	22	22	22	23	24	24
1951	152	8	10	15	16	18	18	22	23	23	23	23	24	24	24	25	26	26	26	26	26
1952	151	23	23	24	25	25	25	25	26	26	27	27	28	28	28	29	29	29	29	30	30
1953	151	15	16	17	17	18	19	19	19	20	21	22	22	24	25	25	26	26	26	26	26
1954	151	11	11	12	16	16	17	19	19	20	20	21	22	22	22	23	23	24	24	25	25
1955	152	17	18	18	18	20	20	20	21	21	21	22	23	23	24	24	24	24	24	25	25
1956	151	6	7	10	18	18	21	21	22	22	23	23	23	24	24	26	27	27	28	28	28
1957	151	4	10	12	12	15	16	17	18	18	18	20	20	22	22	22	22	22	23	23	23
1958	151	10	12	14	14	16	16	16	17	17	17	18	18	19	19	20	20	21	21	22	22
1959	152	15	16	16	16	19	19	20	20	21	21	22	22	22	22	23	23	23	24	24	24
1960	151	3	3	3	8	8	8	9	10	11	11	12	12	13	13	14	14	15	15	15	17

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 44-HAGERSTOWN, MD Using Temperature Variable MID_MID_AVG_TMP
20 Coldest Daily Temperatures Per Period, Ranked
Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1961	151	11	13	14	15	16	16	17	17	18	18	19	21	22	22	22	23	23	23	23	24
1962	151	6	7	8	9	11	13	13	13	14	16	16	18	18	18	18	18	19	19	19	19
1963	152	9	13	14	14	15	15	17	17	18	18	19	19	20	20	20	20	20	21	21	21
1964	151	7	10	12	13	14	15	16	16	17	18	20	20	20	20	21	22	22	23	23	23
1965	151	3	10	10	15	16	16	18	19	19	20	21	22	22	22	23	24	24	24	25	25
1966	151	10	13	14	15	15	17	19	19	19	20	21	22	22	23	23	23	23	23	24	24
1967	152	2	2	6	8	9	9	11	12	13	15	16	16	17	19	19	20	20	20	20	21
1968	151	15	16	16	17	19	20	21	21	21	21	21	22	22	22	22	23	23	23	23	24
1969	151	4	5	9	11	13	13	14	14	14	15	17	18	18	18	19	19	20	21	21	21
1970	151	9	10	11	11	12	13	15	15	16	16	17	18	19	19	19	20	20	20	21	21
1971	152	6	15	18	18	20	20	21	21	22	23	24	24	24	24	24	25	25	26	26	26
1972	151	15	17	19	20	20	21	21	21	21	22	23	23	23	24	24	26	26	26	27	27
1973	151	17	24	24	24	24	25	25	26	26	27	27	27	27	28	28	28	28	29	29	29
1974	151	11	17	20	23	25	25	26	27	27	27	27	28	28	28	28	29	29	29	29	29
1975	152	14	16	17	18	20	20	21	21	21	22	23	23	23	24	25	25	25	25	26	26
1976	151	4	11	11	12	13	14	15	15	16	17	17	18	18	18	19	19	19	19	19	20
1977	151	12	15	15	15	15	16	16	16	18	19	19	19	19	20	20	20	20	20	20	21
1978	151	3	8	9	10	11	14	16	16	16	16	17	18	18	18	19	19	19	20	20	20
1979	152	12	13	17	19	20	20	21	22	23	23	23	24	24	24	25	25	25	26	26	27
1980	151	6	7	7	9	12	12	13	13	13	13	14	14	14	14	15	16	18	18	20	20
1981	151	-6	2	4	8	10	13	14	15	15	15	16	17	18	19	19	19	20	22	22	23
1982	151	15	15	17	17	19	20	23	23	23	23	23	23	24	24	25	25	26	26	26	26
1983	152	-3	6	6	7	7	11	12	13	15	16	16	16	16	17	17	18	18	18	19	19
1984	151	0	3	13	17	17	18	19	19	19	20	21	21	22	22	22	23	23	23	23	24
1985	151	11	12	13	14	14	18	18	19	19	19	20	20	20	21	21	22	23	23	23	23
1986	151	9	10	10	12	19	19	20	22	23	23	23	25	25	26	26	27	27	27	27	27
1987	152	10	12	14	14	15	16	16	17	18	19	19	19	19	20	21	22	23	23	24	24
1988	151	12	13	18	20	21	22	22	22	22	22	23	23	24	24	24	24	24	24	26	27
1989	151	7	12	12	12	13	13	13	13	15	16	17	17	18	19	20	21	21	22	22	22
1990	151	17	17	20	21	21	23	23	25	25	25	25	26	27	28	28	28	29	30	30	30
1991	152	14	18	21	23	23	24	24	24	25	25	25	25	25	26	26	26	26	26	27	27
1992	151	15	18	18	19	20	20	21	21	21	21	23	23	24	25	25	25	25	25	26	26
1993	151	-5	2	3	5	6	9	16	16	17	18	18	18	18	19	19	19	19	19	20	22
1994	151	11	14	15	15	18	19	20	22	22	25	25	25	25	26	26	26	27	27	27	27
1995	152	8	9	14	14	15	17	17	18	19	19	20	20	21	21	21	21	21	22	22	23
1996	151	12	12	13	17	19	19	20	21	24	26	26	26	27	27	28	28	28	28	29	29

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 44-HAGERSTOWN, MD Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1997	151	21	25	25	26	29	29	30	30	30	31	31	32	32	32	32	33	33	33	33	33
1998	151	17	17	20	20	21	22	23	23	23	24	24	24	25	25	25	25	26	26	26	27
1999	152	17	17	18	18	21	23	23	23	23	24	24	25	25	25	25	27	28	28	28	28
2000	151	15	18	18	18	18	18	19	19	19	21	21	22	22	22	23	23	23	23	23	24
2001	151	21	22	22	23	24	25	26	26	27	27	27	28	28	28	28	29	29	29	30	30
2002	151	10	11	12	13	14	18	18	18	19	19	20	20	21	21	21	21	22	22	22	22
2003	152	10	10	13	14	14	15	16	16	17	18	18	18	20	20	20	20	20	21	21	22
2004	151	13	14	14	16	16	17	17	17	19	20	20	22	22	22	23	24	24	24	25	25
2005	151	16	18	19	21	23	23	24	24	25	25	26	27	27	27	27	27	27	28	28	28
2006	151	9	12	14	17	17	18	18	19	20	20	21	21	21	21	21	22	22	23	23	23
2007	152	16	17	18	20	21	21	21	22	22	23	25	26	27	27	27	27	28	28	29	30
2008	151	9	13	17	17	17	20	21	21	21	23	24	24	25	25	25	25	25	25	25	26
2009	151	19	19	19	21	21	23	23	24	25	25	25	25	26	26	26	26	26	26	27	27
2010	151	15	18	19	19	20	22	22	22	23	23	23	23	23	23	24	25	25	25	25	25
2011	152	20	22	23	25	26	26	26	27	28	29	30	30	30	30	31	32	32	32	33	33
2012	151	15	16	17	18	20	22	23	24	26	27	27	27	27	28	28	28	28	29	29	30
2013	151	7	7	8	11	12	13	15	15	16	17	18	19	19	19	20	21	21	22	22	23
2014	151	9	9	10	11	13	14	16	16	17	18	18	20	21	21	22	22	23	23	24	24

Gumbel Analysis

Table 2

January 6, 2016

Weather Station 44-HAGERSTOWN, MD Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Gumbel Distribution
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Rank	Gumbel Curve parameters and probabilities							
	Alpha	Gamma	1/1.25	1/2.0	1/5.0	1/10.0	1/15.0	1/20.0
1	13.79763	0.1909110	16.3	11.9	5.8	2.0	-0.3	-1.8
2	15.23799	0.1390350	18.2	14.0	8.8	5.7	4.0	2.8
3	16.37314	0.1235248	19.3	15.4	10.9	8.3	6.8	5.8
4	17.45952	0.1129160	20.3	16.7	12.5	10.1	8.8	7.9
5	18.44741	0.1022099	21.4	17.8	13.7	11.4	10.1	9.3
6	19.32566	0.0997233	22.1	18.8	14.9	12.9	11.7	11.0
7	20.10729	0.0957619	22.9	19.6	16.0	14.0	12.9	12.2
8	20.49003	0.0884509	23.3	20.0	16.3	14.4	13.3	12.6
9	21.06014	0.0860543	23.8	20.6	17.1	15.2	14.2	13.5
10	21.57533	0.0823038	24.3	21.2	17.7	15.8	14.8	14.1

Normal Analysis

Table 3

January 6, 2016

Weather Station 44-HAGERSTOWN, MD Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Normal Distribution
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Rank	Normal Curve parameters and probabilities							
	Mean	Std Dev	1/5.0	1/7.0	1/10.0	1/13.0	1/15.0	1/20.0
1	11.1	5.9	6.1	4.7	3.5	2.6	2.2	1.3
2	13.4	5.3	9.0	7.8	6.6	5.9	5.5	4.7
3	15.0	4.9	10.8	9.7	8.6	7.9	7.6	6.8
4	16.3	4.6	12.5	11.5	10.5	9.8	9.5	8.8
5	17.5	4.5	13.7	12.7	11.7	11.0	10.7	10.1
6	18.5	4.2	14.9	14.0	13.1	12.5	12.2	11.6
7	19.4	4.0	16.0	15.1	14.2	13.6	13.3	12.7
8	19.8	4.1	16.4	15.4	14.6	14.0	13.7	13.1
9	20.4	3.9	17.1	16.2	15.4	14.8	14.5	14.0
10	21.0	3.9	17.7	16.8	16.0	15.4	15.1	14.6
11	21.5	3.7	18.4	17.6	16.8	16.2	15.9	15.4
12	22.1	3.8	18.9	18.1	17.3	16.7	16.4	15.9
13	22.5	3.6	19.5	18.6	17.9	17.3	17.1	16.6
14	22.9	3.6	19.8	19.0	18.2	17.7	17.4	16.9
15	23.3	3.5	20.3	19.5	18.7	18.2	18.0	17.4
16	23.7	3.6	20.7	19.9	19.1	18.6	18.3	17.8
17	24.0	3.5	21.1	20.3	19.5	19.0	18.8	18.2
18	24.4	3.5	21.5	20.7	20.0	19.5	19.2	18.7
19	24.8	3.5	21.8	21.0	20.3	19.8	19.5	19.0
20	25.0	3.4	22.2	21.5	20.7	20.3	20.0	19.5

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 06-HARRISBURG, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1925	151	13	15	15	17	19	19	20	20	21	21	21	22	23	23	23	23	24	24	24	24
1926	151	14	14	14	18	18	19	19	19	20	20	21	21	22	24	24	25	25	25	26	26
1927	152	14	16	17	17	18	19	19	20	21	22	22	22	23	23	23	24	24	24	25	26
1928	151	13	17	18	22	22	23	23	23	23	24	24	24	24	25	25	25	25	25	25	26
1929	151	13	14	15	16	18	19	19	20	20	20	21	21	21	21	22	23	24	24	24	24
1930	151	18	19	20	21	21	21	23	23	24	24	24	24	25	26	27	27	27	27	27	28
1931	152	17	20	21	22	22	25	25	26	26	26	27	29	29	30	30	30	31	31	31	31
1932	151	14	15	15	16	18	18	19	22	22	23	23	23	23	25	25	25	25	26	26	26
1933	151	1	7	10	10	11	11	11	14	16	16	16	17	17	17	18	18	18	19	19	19
1934	151	9	11	11	12	13	13	13	14	15	19	19	19	21	22	22	23	23	23	24	24
1935	152	2	7	8	10	11	11	12	12	12	14	14	14	14	14	16	17	17	18	18	18
1936	151	20	23	24	24	24	25	26	26	26	26	27	27	27	28	29	29	29	29	29	30
1937	151	13	17	20	20	20	22	22	22	22	23	23	23	24	24	25	25	25	26	26	26
1938	151	12	18	18	19	21	21	21	21	22	24	24	24	25	25	25	25	25	25	25	26
1939	152	10	10	14	14	16	16	17	19	19	19	20	20	20	20	20	20	21	21	21	21
1940	151	20	21	21	22	22	23	23	24	24	24	24	25	25	26	26	26	26	26	27	27
1941	151	7	9	10	11	11	15	17	19	20	20	21	23	23	24	25	25	25	26	26	26
1942	151	8	9	13	14	15	19	19	19	20	22	22	23	23	23	23	23	24	24	24	24
1943	152	16	19	19	20	20	20	20	20	22	23	23	23	24	24	24	24	24	24	25	25
1944	151	11	13	14	15	15	17	18	18	20	20	21	21	21	21	21	22	22	22	22	22
1945	151	15	16	17	17	18	19	20	20	21	21	21	22	22	22	22	22	23	23	23	23
1946	151	8	15	17	18	18	21	22	22	22	22	23	23	24	24	25	25	26	26	26	26
1947	152	11	11	12	13	13	13	13	14	14	15	15	15	15	17	18	19	19	20	21	21
1948	151	15	19	20	22	22	23	26	26	26	27	27	28	28	29	29	29	29	29	29	30
1949	151	18	19	19	20	21	22	24	24	25	25	26	26	27	27	27	27	27	27	28	28
1950	151	13	14	14	14	15	19	19	20	20	21	22	22	23	23	23	23	23	24	24	24
1951	152	11	12	18	19	20	21	23	23	23	24	25	25	25	26	27	27	27	28	28	28
1952	151	22	25	25	26	28	28	28	29	29	29	29	29	29	29	30	30	30	30	31	31
1953	151	16	18	18	19	19	19	20	21	21	21	23	24	24	25	25	25	26	26	27	28
1954	151	10	14	14	17	18	19	19	19	20	20	21	21	23	24	24	25	26	26	26	26
1955	152	16	17	19	21	22	22	23	23	23	24	24	24	24	25	26	26	26	26	27	27
1956	151	7	10	11	16	19	21	22	22	23	23	24	25	25	26	26	26	27	27	27	28
1957	151	7	12	13	13	16	16	16	17	17	19	20	22	23	23	23	23	23	24	24	24
1958	151	14	14	15	15	16	16	16	17	18	18	19	20	20	20	21	21	21	21	22	22
1959	152	17	18	20	21	21	22	22	22	22	23	23	24	25	26	26	26	26	26	26	26
1960	151	5	6	7	9	10	10	10	10	11	11	12	13	13	15	15	16	16	16	17	18

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 06-HARRISBURG, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1961	151	10	14	14	15	16	16	17	18	19	19	19	20	20	21	21	22	22	23	23	23
1962	151	5	9	10	11	12	14	14	14	16	17	17	17	18	18	18	18	19	19	20	20
1963	152	9	11	14	14	15	17	17	18	18	18	19	19	19	19	20	21	21	22	22	22
1964	151	7	8	15	15	15	16	17	18	19	19	21	21	21	21	21	22	22	24	24	24
1965	151	6	7	12	14	16	18	18	18	19	20	20	20	21	23	23	23	23	23	23	24
1966	151	10	12	13	14	16	17	18	19	20	20	21	21	22	22	23	23	24	24	24	24
1967	152	6	8	10	10	11	11	13	14	15	16	18	18	18	18	19	19	20	20	20	21
1968	151	17	17	18	18	19	20	20	22	22	22	23	23	24	24	25	25	25	25	25	25
1969	151	5	7	11	12	13	13	14	14	15	15	16	18	18	18	19	19	19	19	21	22
1970	151	11	12	16	16	17	17	18	18	19	20	20	22	22	23	24	24	25	25	25	25
1971	152	13	18	20	20	21	22	22	23	24	24	25	25	25	27	27	27	27	27	28	28
1972	151	13	17	19	20	21	23	23	23	24	24	24	24	25	25	26	26	26	27	27	27
1973	151	20	21	22	23	23	24	24	24	24	24	25	25	25	26	27	27	27	27	28	28
1974	151	14	16	22	23	23	24	25	25	25	26	26	26	27	27	27	27	27	28	28	28
1975	152	14	15	17	19	19	21	21	22	22	22	23	23	23	24	25	25	25	25	26	26
1976	151	4	8	8	11	13	14	14	14	15	16	16	17	17	18	19	19	20	20	20	20
1977	151	13	14	15	15	17	18	18	18	18	19	19	19	19	19	19	20	20	20	20	20
1978	151	2	8	8	8	9	10	11	15	16	16	17	18	18	19	19	19	20	20	20	20
1979	152	15	18	19	20	20	21	22	22	22	22	22	23	23	24	24	25	25	25	25	26
1980	151	7	8	8	9	10	12	12	13	15	16	16	16	16	17	17	17	18	19	19	19
1981	151	0	6	7	11	12	17	17	18	18	18	18	19	19	19	21	21	21	22	23	23
1982	151	19	21	22	22	22	22	22	23	25	25	25	26	27	27	27	28	29	29	30	30
1983	152	2	5	6	8	10	10	13	14	15	15	16	17	17	18	18	19	19	19	19	21
1984	151	0	7	18	18	20	20	20	21	21	22	22	22	23	24	24	25	25	26	26	26
1985	151	12	13	15	18	19	19	19	19	20	20	20	21	21	21	22	22	22	22	22	23
1986	151	13	15	16	17	17	19	20	21	24	25	26	26	26	27	27	27	28	28	28	28
1987	152	12	13	13	14	14	14	15	15	16	17	18	18	19	20	20	20	20	21	21	22
1988	151	13	17	17	18	18	18	20	21	21	22	22	23	24	24	24	25	25	27	27	27
1989	151	11	12	12	14	14	15	16	16	17	17	17	18	19	19	21	21	21	23	23	25
1990	151	17	21	21	21	22	23	24	25	25	26	26	27	27	28	28	28	28	28	29	29
1991	152	14	17	22	22	22	23	23	23	24	24	24	24	25	25	26	26	27	27	27	27
1992	151	13	17	19	19	19	20	20	21	21	21	21	23	23	24	25	26	26	26	26	26
1993	151	-6	-2	0	5	6	9	12	14	15	15	16	17	17	17	18	18	18	18	19	19
1994	151	13	15	16	18	18	19	19	23	23	24	24	25	25	25	26	26	26	27	27	27
1995	152	9	10	14	15	15	15	16	16	17	17	17	18	19	19	19	19	20	20	21	21
1996	151	11	12	13	19	20	21	21	22	23	24	24	25	25	26	26	26	27	28	29	29

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 06-HARRISBURG, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1997	151	22	26	26	26	28	28	29	30	30	31	31	31	32	32	32	32	32	32	33	33
1998	151	15	17	18	21	21	21	21	21	21	21	22	23	23	23	25	25	25	26	26	26
1999	152	14	16	16	16	17	20	20	20	20	22	22	23	23	23	25	25	25	25	26	26
2000	151	17	19	19	19	19	20	21	21	21	21	21	22	23	23	23	23	23	24	25	25
2001	151	22	23	24	25	26	26	27	27	27	27	27	27	28	28	29	29	29	30	30	30
2002	151	13	13	14	14	16	18	19	19	20	20	20	21	21	21	21	21	22	22	22	22
2003	152	9	12	14	16	16	16	16	16	17	18	19	19	20	20	20	21	21	21	22	22
2004	151	12	14	16	16	16	17	18	18	20	22	22	22	22	24	24	25	25	25	26	26
2005	151	14	17	20	21	23	25	26	26	26	27	27	27	27	27	28	28	28	28	28	29
2006	151	11	13	16	16	18	18	19	19	19	21	21	21	22	23	23	24	24	24	25	25
2007	152	16	19	20	20	22	23	23	24	25	25	26	27	27	27	27	28	28	28	28	29
2008	151	11	13	16	18	19	19	20	20	21	21	21	22	23	23	24	24	24	24	25	25
2009	151	18	19	22	22	23	23	24	24	25	25	26	26	26	26	26	26	26	27	27	27
2010	151	14	15	16	21	22	22	22	22	23	24	24	24	24	24	24	24	25	25	25	25
2011	152	20	22	25	25	25	26	26	27	28	28	29	29	30	30	31	31	31	32	32	32
2012	151	15	16	17	19	20	21	23	25	26	26	27	27	27	28	28	28	28	28	29	29
2013	151	6	8	10	13	13	14	15	15	15	16	16	17	18	19	20	21	21	21	21	22
2014	151	6	7	8	10	12	13	14	14	15	15	16	17	17	17	18	18	19	20	21	22

Gumbel Analysis

Table 2

January 6, 2016

Weather Station 06-HARRISBURG, PA. Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Gumbel Distribution
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Rank	Gumbel Curve parameters and probabilities							
	Alpha	Gamma	1/1.25	1/2.0	1/5.0	1/10.0	1/15.0	1/20.0
1	14.21709	0.2113989	16.5	12.5	7.0	3.6	1.5	0.2
2	15.81812	0.1465967	18.6	14.6	9.7	6.8	5.1	4.0
3	17.08256	0.1264272	19.9	16.2	11.7	9.2	7.7	6.8
4	18.03365	0.1168955	20.8	17.3	13.2	10.9	9.7	8.8
5	18.74523	0.1061730	21.6	18.1	14.1	12.0	10.7	10.0
6	19.62149	0.0997581	22.4	19.1	15.2	13.2	12.0	11.3
7	20.19157	0.0927926	23.0	19.7	15.9	13.9	12.8	12.0
8	20.71034	0.0885429	23.5	20.2	16.6	14.6	13.5	12.8
9	21.30417	0.0878808	24.0	20.9	17.4	15.6	14.5	13.9
10	21.80516	0.0848169	24.5	21.4	18.0	16.2	15.2	14.6

Normal Analysis

Table 3

January 6, 2016

Weather Station 06-HARRISBURG, PA. Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Normal Distribution
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Rank	Normal Curve parameters and probabilities							
	Mean	Std Dev	1/5.0	1/7.0	1/10.0	1/13.0	1/15.0	1/20.0
1	11.8	5.4	7.2	6.0	4.8	4.1	3.7	2.9
2	14.1	5.0	9.9	8.7	7.7	6.9	6.6	5.8
3	15.7	4.8	11.7	10.6	9.5	8.8	8.5	7.8
4	16.9	4.5	13.2	12.2	11.2	10.5	10.2	9.6
5	17.8	4.3	14.1	13.2	12.2	11.6	11.3	10.6
6	18.8	4.3	15.2	14.2	13.3	12.7	12.4	11.8
7	19.4	4.2	15.9	15.0	14.1	13.5	13.1	12.5
8	20.0	4.1	16.6	15.7	14.8	14.2	13.9	13.3
9	20.7	3.9	17.4	16.5	15.7	15.2	14.9	14.3
10	21.2	3.8	18.0	17.2	16.4	15.8	15.5	15.0
11	21.6	3.7	18.5	17.7	16.9	16.3	16.0	15.5
12	22.2	3.6	19.1	18.3	17.5	17.0	16.7	16.2
13	22.6	3.7	19.5	18.7	17.9	17.3	17.1	16.5
14	23.1	3.7	20.0	19.2	18.4	17.9	17.6	17.1
15	23.5	3.7	20.4	19.6	18.8	18.2	18.0	17.4
16	23.8	3.5	20.9	20.1	19.3	18.8	18.6	18.1
17	24.1	3.4	21.2	20.4	19.7	19.2	18.9	18.4
18	24.4	3.4	21.5	20.8	20.0	19.5	19.3	18.8
19	24.8	3.4	22.0	21.2	20.5	20.0	19.8	19.3
20	25.1	3.3	22.3	21.5	20.8	20.4	20.1	19.6

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 38-MORGANTOWN, WV. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1949 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1949	151	15	15	17	17	19	20	20	21	21	21	22	23	25	26	26	26	26	28	28	28
1950	151	7	8	8	8	13	14	14	14	15	15	17	18	18	19	19	20	21	22	22	22
1951	152	6	12	14	16	19	21	21	22	23	24	24	25	26	26	26	27	27	27	27	27
1952	151	19	21	23	23	24	24	24	24	24	24	25	25	26	26	27	27	27	28	28	29
1953	151	13	14	15	16	17	18	18	20	20	22	23	23	24	24	24	24	24	24	25	25
1954	151	5	8	11	12	12	13	14	14	16	17	19	20	20	20	20	20	21	22	22	24
1955	152	14	16	17	17	19	19	19	20	20	20	21	21	21	22	22	22	23	23	24	24
1956	151	3	11	12	14	15	16	18	19	20	21	22	23	23	25	26	26	26	26	27	27
1957	151	0	6	7	8	12	12	12	14	14	15	16	16	16	16	16	16	17	17	19	20
1958	151	5	8	9	9	10	11	11	11	13	14	14	15	16	17	17	17	17	18	18	19
1959	152	14	15	16	16	17	17	17	18	18	19	19	20	20	20	21	21	21	21	22	22
1960	151	3	7	7	8	9	9	9	10	10	14	14	15	16	17	18	18	19	19	19	20
1961	151	5	6	10	12	12	13	15	16	16	17	17	20	21	22	22	22	23	23	23	24
1962	151	-5	4	5	6	7	8	9	9	10	11	11	11	11	12	14	15	15	15	16	16
1963	152	7	9	10	11	14	14	15	15	16	16	18	18	19	19	20	20	20	20	21	21
1964	151	4	6	7	8	8	9	11	13	14	15	15	16	16	16	16	17	17	17	18	19
1965	151	3	6	12	12	17	18	18	18	19	20	20	21	21	21	21	21	21	21	22	23
1966	151	7	10	11	12	14	15	15	17	19	19	19	20	20	21	21	22	22	23	25	25
1967	152	0	3	6	6	9	10	10	13	13	14	14	14	14	15	17	17	18	18	18	18
1968	151	11	11	13	13	13	13	15	15	16	16	16	17	18	19	19	19	19	20	20	20
1969	151	-5	-3	3	5	5	7	9	12	13	13	15	17	17	17	18	18	19	19	19	20
1970	151	2	3	8	9	9	12	12	12	14	14	14	15	15	15	18	19	21	21	21	21
1971	152	-8	4	4	11	12	12	12	12	15	15	15	17	19	19	20	20	21	21	21	21
1972	151	2	10	10	10	11	12	12	12	12	12	13	14	14	16	16	16	17	18	19	21
1973	151	12	13	14	15	16	16	17	18	19	19	20	21	21	22	22	22	22	22	23	23
1974	151	11	13	17	20	20	20	21	22	22	22	23	23	23	23	24	24	25	25	25	25
1975	152	3	7	8	11	12	13	14	16	16	17	18	18	18	21	21	23	23	23	23	24
1976	151	-5	4	5	7	8	8	10	10	10	11	12	12	12	12	13	13	15	16	16	16
1977	151	6	9	10	10	11	12	13	13	13	14	14	15	15	15	15	15	15	15	16	16
1978	151	7	7	8	10	12	12	12	13	14	15	15	15	16	16	17	18	18	19	19	19
1979	152	12	14	15	16	16	17	17	17	17	18	20	21	21	22	23	23	23	24	24	26
1980	151	3	4	6	7	7	7	8	9	11	11	11	12	14	15	16	19	19	19	19	19
1981	151	-8	-1	-1	9	13	13	14	15	16	16	17	17	17	20	21	21	21	21	22	22
1982	151	13	14	15	19	20	21	22	23	23	23	24	24	26	26	26	26	27	27	27	27
1983	152	-8	-2	2	5	6	7	10	11	12	13	15	15	16	17	17	18	19	20	20	20
1984	151	-7	-6	8	10	11	13	13	14	15	17	17	17	17	17	18	18	18	19	20	21

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 38-MORGANTOWN, WV. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1949 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1985	151	6	12	12	12	13	14	15	15	16	16	16	16	17	18	19	19	19	20	21	21
1986	151	8	11	13	16	16	17	21	22	22	23	23	23	25	26	27	28	28	28	28	29
1987	152	7	7	9	10	14	14	15	16	17	17	18	18	19	19	20	21	22	22	22	22
1988	151	12	12	16	16	18	19	21	21	21	21	22	22	22	22	23	23	23	24	24	25
1989	151	-2	4	6	6	8	12	12	13	14	15	15	16	17	18	22	23	23	23	24	24
1990	151	13	16	17	20	22	22	23	24	25	25	26	26	26	27	27	28	28	28	28	28
1991	152	12	12	17	19	20	20	21	22	22	22	23	23	23	23	24	24	24	24	25	25
1992	151	13	15	16	17	17	18	19	20	22	23	24	24	25	25	25	26	26	27	27	27
1993	151	-10	0	2	4	4	6	15	15	15	16	18	18	18	18	19	19	20	20	21	21
1994	151	9	9	11	12	15	16	16	17	20	21	22	23	24	24	24	24	25	25	25	27
1995	152	3	7	9	12	12	14	15	15	16	17	17	17	18	18	20	20	21	21	21	21
1996	151	5	7	11	12	12	13	15	18	21	21	22	22	22	23	24	25	26	26	27	27
1997	151	20	21	22	23	24	26	27	27	28	28	28	28	28	29	29	29	30	30	30	30
1998	151	11	17	18	19	20	20	21	21	21	21	21	21	22	23	23	24	24	24	25	25
1999	152	11	12	12	13	17	18	18	18	19	19	21	21	23	24	24	25	25	26	26	26
2000	151	12	12	13	13	14	16	17	18	18	18	18	19	20	21	21	21	22	22	22	22
2001	151	16	17	17	18	18	21	22	22	22	23	23	24	24	24	24	26	26	27	28	29
2002	151	9	9	9	12	14	16	17	17	17	17	18	19	19	20	20	20	20	20	21	22
2003	152	7	9	11	11	13	13	13	15	16	17	17	17	19	21	22	22	22	23	23	23
2004	151	8	9	10	12	14	16	16	19	20	20	21	22	22	22	23	24	24	24	24	25
2005	151	13	19	20	20	21	24	24	24	24	24	24	24	25	25	26	26	26	26	26	26
2006	151	5	7	13	13	14	15	15	16	16	17	17	18	19	20	21	21	22	23	23	23
2007	152	12	14	15	16	17	18	19	19	20	20	21	22	23	24	25	26	26	26	26	26
2008	151	2	9	12	13	13	16	16	16	17	17	17	19	19	20	21	22	22	22	22	23
2009	151	13	16	16	18	18	18	18	19	20	21	21	21	22	22	22	22	23	23	24	24
2010	151	13	14	17	17	18	18	18	19	19	19	19	20	20	21	22	22	22	23	23	23
2011	152	17	19	20	22	22	22	23	23	27	28	29	29	29	30	30	31	31	31	31	32
2012	151	11	13	16	17	17	19	19	22	22	24	24	25	25	26	27	27	27	27	28	28
2013	151	0	1	5	6	8	10	11	12	13	17	18	18	18	18	18	19	19	19	19	20
2014	151	4	4	4	5	8	9	11	12	13	15	15	17	17	18	18	20	20	20	20	20

Gumbel Analysis

Table 2

January 6, 2016

Weather Station 38-MORGANTOWN, WV. Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Gumbel Distribution
 Overall Range Beginning Years: 1949 to 2014; Period Range: 11-01 to 03-31

Rank	Gumbel Curve parameters and probabilities							
	Alpha	Gamma	1/1.25	1/2.0	1/5.0	1/10.0	1/15.0	1/20.0
1	9.65938	0.1684901	12.5	7.5	0.6	-3.7	-6.3	-8.0
2	11.34037	0.1315181	14.5	10.0	4.5	1.3	-0.6	-1.8
3	12.82886	0.1152931	16.0	11.8	6.9	4.1	2.6	1.6
4	13.93892	0.1043014	17.1	13.1	8.5	6.0	4.6	3.6
5	15.12290	0.0972773	18.2	14.4	10.1	7.7	6.4	5.5
6	16.01750	0.0896780	19.1	15.4	11.2	8.8	7.6	6.7
7	16.76460	0.0867422	19.8	16.2	12.2	10.0	8.8	8.0
8	17.53093	0.0835989	20.5	17.0	13.1	11.1	9.9	9.2
9	18.28369	0.0792378	21.3	17.8	14.0	11.9	10.8	10.1
10	18.89878	0.0785784	21.8	18.5	14.8	12.9	11.8	11.1

Normal Analysis

Table 3

January 6, 2016

Weather Station 38-MORGANTOWN, WV. Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Normal Distribution
 Overall Range Beginning Years: 1949 to 2014; Period Range: 11-01 to 03-31

Rank	Normal Curve parameters and probabilities							
	Mean	Std Dev	1/5.0	1/7.0	1/10.0	1/13.0	1/15.0	1/20.0
1	6.5	7.0	0.6	-1.0	-2.5	-3.5	-4.0	-5.0
2	9.4	5.7	4.6	3.3	2.1	1.2	0.8	-0.0
3	11.4	5.1	7.1	5.9	4.8	4.1	3.7	2.9
4	12.8	4.8	8.7	7.6	6.6	5.9	5.6	4.9
5	14.1	4.7	10.2	9.1	8.1	7.4	7.1	6.4
6	15.1	4.6	11.2	10.2	9.2	8.6	8.2	7.6
7	16.0	4.3	12.3	11.4	10.4	9.8	9.5	8.9
8	16.8	4.2	13.2	12.3	11.4	10.8	10.4	9.8
9	17.6	4.2	14.1	13.1	12.2	11.6	11.3	10.7
10	18.3	4.0	14.9	14.0	13.2	12.6	12.3	11.7
11	18.9	4.0	15.5	14.6	13.7	13.1	12.8	12.3
12	19.5	3.9	16.2	15.3	14.5	13.9	13.6	13.1
13	20.0	4.0	16.7	15.8	15.0	14.4	14.1	13.5
14	20.7	3.9	17.4	16.5	15.6	15.1	14.8	14.2
15	21.3	3.8	18.1	17.3	16.5	15.9	15.6	15.1
16	21.7	3.8	18.5	17.6	16.8	16.3	16.0	15.4
17	22.2	3.6	19.1	18.3	17.5	17.0	16.7	16.2
18	22.5	3.6	19.5	18.6	17.9	17.3	17.1	16.6
19	22.9	3.5	19.9	19.2	18.4	17.9	17.6	17.1
20	23.3	3.5	20.3	19.5	18.8	18.3	18.0	17.5

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 14-PITTSBURGH, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1925	151	4	8	13	14	14	14	14	16	16	17	17	18	18	19	19	19	20	21	21	21
1926	151	10	11	13	17	18	19	19	20	21	21	21	22	22	22	23	23	23	24	25	25
1927	152	7	8	12	12	12	13	14	14	15	17	17	17	18	18	19	20	20	21	23	23
1928	151	13	15	16	17	17	17	18	19	20	20	20	21	22	22	23	23	23	23	23	24
1929	151	8	8	8	11	13	15	16	16	16	17	17	17	18	18	18	19	19	20	21	21
1930	151	13	13	16	17	19	19	19	21	22	22	23	23	23	24	24	24	24	25	25	25
1931	152	9	12	14	17	18	18	18	18	22	22	25	26	26	29	29	29	29	30	30	30
1932	151	3	7	14	14	15	16	16	18	19	20	20	21	21	21	23	24	24	24	24	25
1933	151	-1	4	5	5	5	6	9	9	10	12	14	14	15	15	15	17	17	17	18	18
1934	151	9	13	15	15	17	17	18	20	21	21	21	22	22	23	23	23	24	24	25	25
1935	152	-9	-2	-2	1	2	4	5	6	7	8	9	9	9	10	10	10	11	11	11	11
1936	151	16	18	18	20	20	20	21	21	22	23	23	23	24	24	24	24	25	25	25	26
1937	151	9	13	13	14	15	15	16	16	16	17	17	17	17	18	19	20	23	23	23	23
1938	151	14	14	15	15	15	16	18	18	19	21	21	21	21	22	22	23	24	24	24	24
1939	152	-3	5	7	8	10	11	11	11	11	12	13	13	13	14	15	16	16	17	17	17
1940	151	11	12	12	13	14	15	15	19	19	19	19	19	20	20	20	20	20	20	22	22
1941	151	-1	5	7	9	10	10	11	12	12	13	13	17	18	19	21	21	22	22	23	23
1942	151	2	5	8	8	10	11	11	12	12	14	15	16	17	17	17	18	19	19	19	19
1943	152	10	11	14	15	15	15	16	16	16	17	17	19	19	20	20	20	21	21	22	22
1944	151	6	9	9	11	13	13	14	16	17	17	17	17	18	18	19	19	19	19	20	20
1945	151	9	10	11	13	13	14	14	17	17	18	19	20	20	20	20	20	21	21	21	22
1946	151	3	4	9	10	15	16	17	17	17	18	19	19	19	21	21	21	21	21	21	22
1947	152	5	7	9	9	10	10	11	11	12	12	13	13	13	15	16	16	17	19	20	21
1948	151	14	16	18	20	20	22	23	24	24	24	25	25	25	26	26	26	26	27	27	27
1949	151	13	13	15	16	17	19	20	21	21	22	22	22	25	26	26	26	26	26	26	27
1950	151	6	8	11	12	13	14	14	14	15	16	17	18	18	18	19	20	20	21	21	21
1951	152	1	13	13	13	19	19	20	20	21	22	23	23	24	24	25	25	26	26	26	26
1952	151	18	19	21	22	22	23	23	23	24	24	25	25	25	25	25	25	25	25	26	26
1953	151	12	13	13	15	17	17	18	20	21	21	21	21	21	22	22	22	22	22	23	23
1954	151	6	7	7	8	9	10	13	13	15	17	17	17	19	19	20	20	21	21	22	22
1955	152	14	15	16	17	18	18	18	19	19	20	21	21	21	21	21	22	22	22	22	23
1956	151	3	8	12	12	14	15	17	18	18	18	19	21	21	22	23	23	23	23	23	24
1957	151	-1	7	7	8	9	9	11	12	13	14	15	16	16	17	17	17	18	18	20	20
1958	151	0	3	6	6	9	9	10	10	10	10	10	10	11	13	14	14	15	16	16	17
1959	152	13	14	14	14	15	16	16	16	16	16	17	18	18	18	18	18	18	19	19	20
1960	151	0	2	5	5	5	5	7	7	8	8	10	10	11	12	12	14	17	17	17	17

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 14-PITTSBURGH, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1961	151	3	8	8	9	9	10	12	13	13	14	14	16	16	17	17	18	18	19	19	20
1962	151	-9	0	0	2	3	3	4	5	5	5	6	7	7	8	9	10	12	13	13	13
1963	152	4	6	8	9	11	11	12	12	13	13	14	15	15	16	16	18	18	19	19	20
1964	151	5	9	10	10	11	11	12	12	12	13	14	14	15	16	17	17	17	18	18	19
1965	151	-1	0	6	10	12	12	13	14	15	15	16	16	17	18	19	19	19	19	19	20
1966	151	8	9	9	11	11	12	13	13	14	14	15	15	20	21	21	21	22	22	22	22
1967	152	1	3	4	6	6	6	11	11	12	12	12	13	14	14	14	15	15	16	17	17
1968	151	7	8	9	11	12	12	13	15	15	16	16	16	16	16	17	17	17	18	18	18
1969	151	-2	1	4	4	5	8	8	9	12	12	12	13	14	14	15	15	16	16	16	17
1970	151	0	2	3	5	9	11	11	11	12	13	13	14	14	17	17	17	18	18	18	18
1971	152	-1	6	7	10	10	11	12	12	14	14	16	17	18	19	19	19	20	20	20	21
1972	151	5	12	14	14	15	15	15	15	16	16	16	16	17	17	19	21	21	22	22	22
1973	151	15	16	16	16	18	18	19	19	20	20	20	20	21	21	21	22	22	23	23	23
1974	151	11	12	15	17	18	21	21	21	22	22	22	22	23	23	24	24	25	25	25	26
1975	152	3	5	9	9	13	14	14	16	16	16	17	17	18	18	20	20	21	21	21	22
1976	151	-9	-1	0	1	2	3	4	5	6	6	6	6	7	7	7	7	8	8	9	9
1977	151	6	8	10	11	12	12	13	13	13	13	14	14	14	15	15	15	15	15	16	16
1978	151	0	0	2	2	3	3	4	5	6	6	7	7	8	12	13	13	13	13	14	15
1979	152	8	8	9	11	12	13	13	13	15	16	16	16	16	16	17	17	17	17	17	19
1980	151	-1	3	5	5	5	6	6	6	9	9	10	10	10	11	11	11	13	14	15	15
1981	151	-10	-4	-1	6	8	9	9	10	10	10	12	14	14	15	16	16	17	18	18	18
1982	151	14	15	17	19	19	19	21	21	21	22	23	23	23	23	24	24	25	25	26	26
1983	152	-5	-4	1	3	3	5	8	9	9	11	12	12	13	14	16	16	16	17	17	17
1984	151	-8	-5	10	11	11	12	13	13	14	14	14	15	15	16	16	17	17	18	18	19
1985	151	6	10	11	12	12	13	13	13	14	15	15	15	16	16	16	16	18	18	18	19
1986	151	5	11	13	16	16	18	19	20	20	21	21	22	23	24	24	25	26	27	27	28
1987	152	4	5	5	9	11	12	13	14	15	16	17	17	17	17	18	18	19	19	20	20
1988	151	13	13	15	15	16	16	17	17	18	19	20	20	20	20	21	21	21	22	22	23
1989	151	-1	0	3	3	7	9	9	10	10	11	11	15	16	17	18	20	20	20	20	21
1990	151	13	14	15	15	15	17	18	18	19	21	22	23	23	24	24	25	26	27	27	28
1991	152	8	10	14	18	18	19	19	19	19	21	21	21	22	22	22	22	23	23	23	23
1992	151	8	11	13	13	15	17	17	19	20	20	22	22	23	23	23	24	24	24	24	25
1993	151	-12	-4	-1	1	1	5	11	12	13	13	13	14	14	15	16	16	16	16	16	17
1994	151	4	6	6	9	12	12	13	13	18	19	20	20	21	21	22	22	22	22	23	23
1995	152	1	5	8	10	10	11	11	12	13	13	14	15	15	15	15	16	16	16	16	18
1996	151	3	4	9	10	10	12	13	15	19	19	20	20	21	21	22	22	25	25	25	25

Gumbel Analysis

Table 1

January 6, 2016

Weather Station 14-PITTSBURGH, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Period Begins	N days	Rank 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1997	151	18	19	20	22	23	24	24	25	26	27	27	27	28	28	28	28	28	28	29	29
1998	151	4	11	12	14	15	15	16	17	17	17	18	18	19	19	19	20	21	21	21	22
1999	152	9	10	12	13	15	16	17	18	18	18	19	20	20	21	21	22	24	24	24	24
2000	151	10	11	12	12	15	15	16	17	18	18	18	18	19	19	19	20	20	20	20	21
2001	151	15	15	17	17	19	20	21	21	21	21	22	22	22	23	24	25	25	26	26	26
2002	151	7	8	9	11	12	14	14	15	16	16	16	16	17	18	18	18	18	18	18	18
2003	152	7	8	9	10	10	11	14	14	15	15	16	17	17	18	18	18	19	19	20	22
2004	151	7	8	9	10	11	12	14	15	15	17	18	18	18	19	19	20	21	21	21	22
2005	151	12	16	16	16	17	18	19	20	20	20	21	21	23	23	23	23	23	23	24	24
2006	151	2	4	7	9	10	11	12	13	13	14	16	16	16	17	17	18	18	19	19	20
2007	152	10	10	15	15	16	16	17	17	18	19	20	21	21	21	21	23	23	23	23	23
2008	151	0	8	8	9	10	13	13	14	14	15	15	16	16	17	19	20	20	21	21	21
2009	151	10	12	12	13	15	15	15	16	17	17	19	19	19	20	20	21	22	22	22	22
2010	151	11	13	14	14	14	16	16	17	17	17	18	18	18	20	20	20	20	21	21	21
2011	152	15	17	19	20	20	20	21	22	23	24	26	26	26	27	27	27	28	28	29	29
2012	151	8	10	15	15	15	16	18	19	20	20	20	21	21	21	22	22	24	25	26	26
2013	151	-2	1	5	7	9	10	11	12	13	14	15	15	15	15	15	15	15	16	16	18
2014	151	0	2	2	3	6	8	9	9	10	12	12	12	12	14	14	15	16	16	16	16

Gumbel Analysis

Table 2

January 6, 2016

Weather Station 14-PITTSBURGH, PA. Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Gumbel Distribution
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Rank	Gumbel Curve parameters and probabilities							
	Alpha	Gamma	1/1.25	1/2.0	1/5.0	1/10.0	1/15.0	1/20.0
1	8.45297	0.1715663	11.3	6.3	-0.4	-4.7	-7.2	-8.9
2	10.03743	0.1386572	13.0	8.8	3.5	0.5	-1.3	-2.4
3	11.59005	0.1201562	14.6	10.6	5.9	3.3	1.7	0.8
4	12.61578	0.1049150	15.7	11.8	7.2	4.7	3.3	2.4
5	13.61852	0.0971075	16.7	12.9	8.6	6.2	4.9	4.0
6	14.36702	0.0901028	17.5	13.7	9.5	7.2	6.0	5.1
7	15.18028	0.0880427	18.2	14.6	10.7	8.5	7.3	6.6
8	15.85034	0.0811926	18.9	15.3	11.3	9.2	8.0	7.3
9	16.57554	0.0772143	19.7	16.1	12.2	10.0	8.9	8.1
10	17.12359	0.0737218	20.2	16.7	12.8	10.7	9.5	8.8

Normal Analysis

Table 3

January 6, 2016

Weather Station 14-PITTSBURGH, PA. Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Normal Distribution
 Overall Range Beginning Years: 1925 to 2014; Period Range: 11-01 to 03-31

Rank	Normal Curve parameters and probabilities							
	Mean	Std Dev	1/5.0	1/7.0	1/10.0	1/13.0	1/15.0	1/20.0
1	5.4	6.7	-0.2	-1.7	-3.2	-4.1	-4.6	-5.6
2	8.1	5.5	3.5	2.2	1.0	0.2	-0.2	-1.0
3	10.1	5.1	5.8	4.7	3.6	2.8	2.4	1.7
4	11.4	4.9	7.2	6.1	5.1	4.4	4.0	3.3
5	12.6	4.8	8.5	7.4	6.3	5.6	5.3	4.6
6	13.4	4.7	9.5	8.4	7.4	6.7	6.4	5.7
7	14.4	4.4	10.6	9.6	8.7	8.1	7.7	7.1
8	15.1	4.5	11.3	10.3	9.3	8.7	8.3	7.7
9	15.8	4.4	12.1	11.1	10.2	9.5	9.2	8.5
10	16.4	4.4	12.7	11.7	10.8	10.1	9.8	9.2
11	17.1	4.4	13.4	12.4	11.4	10.8	10.5	9.8
12	17.6	4.3	14.0	13.0	12.1	11.4	11.1	10.5
13	18.1	4.3	14.5	13.5	12.6	12.0	11.6	11.0
14	18.8	4.2	15.3	14.3	13.4	12.8	12.5	11.9
15	19.2	4.2	15.7	14.8	13.9	13.3	13.0	12.4
16	19.7	4.1	16.2	15.3	14.5	13.9	13.6	13.0
17	20.3	4.0	16.9	16.0	15.1	14.6	14.3	13.7
18	20.6	4.0	17.3	16.4	15.5	15.0	14.7	14.1
19	21.0	4.0	17.6	16.7	15.9	15.3	15.0	14.4
20	21.4	3.9	18.1	17.2	16.4	15.8	15.5	15.0

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-018:

For each customer class contained in the cost of service study, please provide monthly throughput by class.

Response:

Please see the attached spreadsheet GAS-COS-018 Attachment A for the forecasted quantities by rate schedule by customer class by month. In addition, please see Exhibit No. 103, Schedule No. 4, Pages 7 through 9 and Pages 14 through 15, for the monthly quantities pertaining to new customers and customer attrition. Together, the monthly quantities sum to the total fully projected future test year volumes shown in Exhibit No. 103, Page 15, Line 29, for the cost of service.

Columbia Gas of Pennsylvania, Inc.
Forecasted Volumes By Rate Schedule by Customer Class by Month
For the 12 Months Ending December 31, 2026

		January	February	March	April	May	June	July	August	September	October	November	December	Total
		DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	
CAP	RES	487,677.8	492,136.3	415,523.0	271,616.7	125,003.5	48,417.2	25,182.9	21,499.2	25,472.0	51,544.7	153,362.1	377,965.4	2,495,400.8
LDS	COM	250,300.0	249,700.0	214,200.0	182,800.0	143,100.0	116,200.0	107,100.0	112,300.0	120,000.0	142,700.0	190,100.0	232,500.0	2,061,000.0
LDS	IND	700,742.6	735,907.7	749,698.3	718,411.7	705,320.7	665,331.8	641,870.2	669,140.6	659,671.5	687,452.9	761,852.4	774,211.7	8,469,612.1
LDS FLEX	COM	271,000.0	271,000.0	225,000.0	280,000.0	135,000.0	105,000.0	108,000.0	110,000.0	120,000.0	140,000.0	190,000.0	245,000.0	2,200,000.0
LDS FLEX	IND	587,000.0	573,000.0	566,000.0	547,000.0	542,000.0	483,000.0	478,000.0	483,000.0	559,000.0	583,000.0	560,000.0	594,000.0	6,555,000.0
LGSS	COM	140,001.7	141,919.5	116,951.0	87,726.4	53,320.0	32,319.6	25,338.1	24,886.5	25,841.5	32,205.5	54,239.1	111,800.5	846,549.4
LGSS	IND	31,589.9	30,192.5	23,183.9	19,812.9	11,588.2	11,713.6	9,690.3	8,652.5	14,351.8	12,479.5	21,409.5	31,243.6	225,908.2
MLDS I	COM	16,000.0	15,500.0	13,500.0	10,400.0	9,400.0	7,600.0	6,000.0	6,600.0	6,700.0	8,700.0	11,000.0	14,600.0	126,000.0
MLDS I	IND	214,100.0	233,500.0	205,700.0	218,700.0	243,500.0	256,200.0	358,500.0	336,900.0	250,500.0	238,600.0	194,000.0	193,800.0	2,944,000.0
MLDS I FLEX	IND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MLDS II	IND	265,400.0	248,000.0	251,900.0	230,200.0	242,100.0	227,000.0	231,500.0	237,600.0	232,500.0	213,600.0	195,200.0	246,000.0	2,821,000.0
MLDS II FLEX	IND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NSS	COM	9,000.0	9,000.0	7,200.0	5,100.0	3,200.0	1,700.0	2,000.0	2,000.0	2,100.0	3,600.0	6,600.0	8,500.0	60,000.0
RDS	RES	720,426.1	715,620.2	584,329.6	375,172.2	177,909.3	87,197.7	54,601.2	47,530.9	52,934.4	89,242.3	250,944.0	527,172.8	3,683,080.7
RSS	RES	5,273,108.4	5,305,935.3	4,346,138.4	2,777,079.3	1,311,213.2	632,599.1	393,500.6	344,376.1	386,670.5	654,545.0	1,766,789.7	3,982,668.6	27,174,624.2
SCD	COM	608,286.4	616,970.3	491,264.4	323,459.6	172,871.1	91,762.6	71,340.4	64,765.6	67,639.6	98,270.2	204,081.7	450,236.6	3,260,948.5
SDS	COM	615,293.8	629,280.8	550,438.8	384,331.2	309,304.7	187,178.6	130,958.5	140,729.3	155,697.2	211,632.4	346,340.2	494,975.7	4,156,161.2
SDS	IND	229,186.2	233,461.9	232,570.1	217,245.9	201,769.7	184,968.9	179,200.0	182,281.4	186,213.1	199,636.9	217,998.0	231,072.9	2,495,605.0
SDS FLEX	COM	950.0	825.0	825.0	700.0	600.0	600.0	600.0	500.0	600.0	600.0	700.0	900.0	8,400.0
SDS FLEX	IND	5,200.0	5,100.0	5,000.0	6,000.0	9,500.0	11,800.0	10,200.0	13,000.0	13,200.0	14,700.0	9,800.0	7,500.0	111,000.0
SGDS	COM	619,833.1	611,628.2	520,181.6	333,013.6	218,828.1	109,220.4	69,098.5	70,604.7	78,838.0	122,284.7	245,919.8	461,764.6	3,461,215.3
SGDS	IND	19,275.6	18,703.0	16,331.0	12,691.9	6,845.7	4,533.8	4,984.0	4,970.6	6,063.1	6,723.5	10,138.5	18,312.3	129,573.0
SGDS FLEX	COM	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGSS	COM	1,427,895.2	1,454,523.1	1,167,432.9	805,526.2	388,898.1	206,580.3	149,187.5	129,482.2	149,361.0	215,060.8	476,562.9	1,068,252.0	7,638,762.2
SGSS	IND	<u>25,040.6</u>	<u>25,582.6</u>	<u>19,909.9</u>	<u>13,933.0</u>	<u>6,829.6</u>	<u>3,099.6</u>	<u>2,280.5</u>	<u>2,689.8</u>	<u>4,041.5</u>	<u>9,347.8</u>	<u>14,066.4</u>	<u>20,913.7</u>	<u>147,735.0</u>
Total		12,517,307.4	12,617,486.4	10,723,277.9	7,820,920.6	5,018,101.9	3,474,023.2	3,059,132.7	3,013,509.4	3,117,395.2	3,735,926.2	5,881,104.3	10,093,390.4	81,071,575.6

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost Of Service

Question No. GAS-COS-019:

Please provide workpapers showing the development of each allocation factor reflected in the Company's cost of service study. Include a description of each allocation factor, all calculations performed to develop the allocators and all supporting documentation, studies or other information relied upon to determine the allocators.

Response:

Statement No. 6 with related Exhibits KLJ-1, KLJ-2, KLJ-3, and KLJ-4 contains descriptions, calculations, and rationale of the allocation factors and assignment to the various components of the Studies. Exhibit No. 111, Schedules 1, 2 & 3, contains a legend of the allocation factors.

Response to standard data request GAS-COS-008 includes Excel files of the Company's allocated cost of service studies.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-20:

Please provide all workpapers, calculations and supporting documentation for the functionalization and classification performed for the Company's cost of service study.

Response:

Columbia Gas of Pennsylvania ("Company") follows the Federal Energy Regulatory Commission ("FERC") chart of accounts for accounting purposes. The FERC chart of accounts establishes specific functional accounts for natural gas companies, i.e., Other Gas Supply Expenses, Underground Storage Expense, Distribution Expense, Customer Accounts Expense, Customer Service & Information Expense, Sales Expense and Administrative and General Expenses. The Company's Cost of Service studies as provided in Exhibit No. 111 were prepared based on the Company's accounting records which functionalized and classified its costs consistent with the FERC chart of accounts. No specific work papers were prepared to functionalize and classify the Company's costs beyond the Company's accounting records.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-021:

If not provided elsewhere, please provide a detailed proof of revenues at both present and proposed rates.

Response:

Please see Exhibit No. 103, Pages 8 through 9.