

**BEFORE THE  
PENNSYLVANIA PUBLIC UTILITY COMMISSION**

Pennsylvania Public Utility Commission	:	R-2025-3053499
Office of Small Business Advocate	:	C-2025-3054550
Office of Consumer Advocate	:	C-2025-3054484
The Pennsylvania University	:	C-2025-3054780
Terri Walker	:	C-2025-3054662
Linda Slick	:	C-2025-3054552
Linda Allison	:	C-2025-3054434
	:	
	:	
v.	:	
	:	
	:	
Columbia Gas of Pennsylvania, Inc	:	

**PREHEARING ORDER**

On March 20, 2025, Columbia Gas of Pennsylvania, Inc. (Columbia or the Company) filed Supplement No. 392 to Tariff Gas Pa. P.U.C. No. 9 with the Commission. The Company proposes to increase rates to produce additional overall revenues of \$110.5 million per year, a 12.0% increase in overall distribution revenue requirement.

Under the Company’s proposal, the total bill for a residential customer purchasing 70 therms per month would increase from \$138.52 to \$154.29, an increase of \$15.77 or 11.38%. The Company has proposed increasing the monthly residential customer charge from \$17.25 to \$31.97, an increase of \$14.72 or 85.3%. Additionally, the filing requests approval for Columbia to convert its pilot Weather Normalization Adjustment (WNA) into a permanent program, implement a Revenue Normalization Adjustment (RNA), and introduce an Economic Development Distribution Service tariff, and renew its residential energy efficiency program and establish a new commercial energy efficiency program.,

On March 24, 2025, the Commission's Bureau of Investigation & Enforcement (I&E) filed a Notice of Appearance.

On 3/28/25, Linda Allison filed a Complaint at C-2025-3054434

On April 8, 2025, the OCA filed a Formal Complaint, Public Statement, and Notice of Appearance at C-2025-3054484.

On 4/11/25, the Office of Small Business Advocate filed Complaint at C-2025-3054550.

On 4/11/25, Linda Slick filed a Complaint at C-2025-3054552.

On 4/11/25 the Coalition for Affordable Utility Services and Energy Efficiency in Pennsylvania (CAUSE-PA) filed a Petition to Intervene.

On 4/17/25, Terri Walker filed a Complaint at C-2025-3054662.

On 4/24/25, Pennsylvania State University filed a Complaint at C-2025-3054780.

On April 24, 2025, a Prehearing Conference Order and a Prehearing Conference Notice were issued.

On April 28, 2025, Columbia filed its Supplement No. 399 to Tariff Gas Pa. P.U.C. No. 9, pursuant to the Commission's April 24, 2025 Order suspending the proposed rates and rules contained in Supplement No. 392 to Tariff Gas Pa. P.U.C. No. 9 until December 19, 2025.

On 5/5/25, the Pennsylvania Weatherization Providers Task Force (Task Force) filed a Petition to Intervene.

The Prehearing Conference convened as scheduled. Counsel for Columbia, I&E, OCA and OSBA appeared, as well as the Pennsylvania State University, CAUSE-PA, Task Force. (collectively, Parties). Linda Slick, an individual Complainant also attended the conference. This prehearing order memorializes the matters decided and agreed upon by the Parties attending the conference.

#### Consolidation

The complaints of the statutory advocates and the Pennsylvania State University, Terri Walker, Linda Slick, and Linda Allsion are consolidated with the above-docketed rate proceeding. Any additional complaints filed following the May 7, 2025 Prehearing Conference are deemed consolidated without further order.

#### Petitions to Intervene

There was no objection to the petitions to intervene of CAUSE-PA And the Pennsylvania Weatherization Providers Task Force. Those petitions are granted.

#### Service List

A service list of the Parties is attached to this order.

Any party that did not appear at the May 7, 2025 Prehearing Conference, and Linda Slick, at her election, will be treated as an inactive participant to this proceeding. Inactive participants will receive the administrative law judge's written orders, notices of hearings and copies of any Commission decisions and orders. Inactive participants will not participate in discovery, testify at the evidentiary hearing, or cross-examine witnesses. Inactive participants will not receive copies of the hearing exhibits or briefs filed by the active participants. Any participant entering their appearance after the May 7, 2025 Prehearing Conference must designate whether they want to be treated as an active participant in writing to the Administrative Law Judge and the active participants of record.

## Litigation Schedule

The Parties will comply with the following litigation schedule:

Public Input Hearings	June 3-4, 2025
Other Parties' Direct Testimony	June 18, 2025
Rebuttal Testimony	July 17, 2025
Surrebuttal Testimony	July 31, 2025
Rejoinder Outlines	August 5, 2025
Hearings for cross-examination of all 2025 witnesses, oral rejoinder (In-Person)	August 6, 7, and 8,
Main Briefs	August 26, 2025
Reply Briefs	September 5, 2025
End of Suspension	December 19, 2025

Because of availability conflicts, Columbia witness Spanos will have limited availability for cross-examination on August 6, 2025. In addition, the parties have agreed to an extension for the submission of surrebuttal testimony by OCA witness Mugrace until 2:00 PM on August 1, 2025.

The Parties are reminded of the Commission's requirements for the preparation and filing of written testimony. 52 Pa. Code § 5.412. Written testimony must be accompanied by all exhibits to which it relates. **Worksheet and calculations which are used as exhibits must be provided in Excel format by email to the Administrative Law Judges and other Parties within two business days of the testimony being served.** Technical terms and concepts are to be clearly defined and explained in the testimonies and briefs. **The Parties are to agree on a list of common acronyms and use them consistently in all written testimony and briefs.**

The above-stated dates are in-hand dates for service on the Parties and the Administrative Law Judge. The Parties at the Prehearing Conference and the Administrative Law Judge agree to accept electronic service of such material,<sup>1</sup> so long as the subject email is received by the date due. The Administrative Law Judge's e-mail addresses are:

Administrative Law Judge Jeff Watson ([jeffwatson@pa.gov](mailto:jeffwatson@pa.gov))

Administrative Law Judge Chad Allensworth ([callenswor@pa.gov](mailto:callenswor@pa.gov)).

The evidentiary hearings will begin promptly at 10:00 a.m. The Parties must confer before commencement of the hearing to schedule their witnesses so as to avoid "holes" or "dead time" during the hearing. In the event that a partial settlement is achieved, the Parties should be prepared to proceed at the hearing to present evidence on the non-resolved issues.

#### Hearing Procedures

OCA requested that the Prehearing Conference Order and Evidentiary Hearing Notice clarify issues regarding hearing exhibits as follows:

A. Evidentiary hearing exhibits need not include all pre-served testimony which is circulated to the ALJs and parties in this proceeding in accordance with the above-referenced procedural schedule. However, such pre-served testimony may be identified for movement into the record at the hearing through an inventory of pre-served testimony which is provided as a hearing exhibit.

B. Evidentiary hearing exhibits may be provided to the ALJs and parties by 10 am the day before the start of evidentiary hearings with the exception of hearing exhibits related to rejoinder which may be provided by the end of the day on same day.

There was no objection to OCA's proposal which will be adopted in the event of a full settlement in this proceeding. In the event there is not a full settlement in this proceeding, as an in-person evidentiary hearing has been scheduled, it is expected

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<sup>1</sup> For parties accepting electronic service, the documents are to be served electronically on the date indicated, by 4:00 p.m. unless otherwise indicated.

that sufficient copies of exhibits, including written testimony and accompanying exhibits, will be provided to the witnesses, Parties, Judges and Court Reporter at the evidentiary hearing. An Order regarding evidentiary issues, or any request to modify this provision, will be entered prior to the evidentiary hearing in this proceeding.

### Public Input Hearings

The Parties have agreed to one day of in-person public input hearings and one day of public input hearings conducted by telephone.

Public input hearings are tentatively scheduled to be held on June 3 and 4, 2025. An in-person public input hearing is tentatively scheduled for 1:00 p.m. and 6:00 p.m. on June 3, 2025 at the Washington County Crossroads Center, 95 West Beau Street, Washington, Pennsylvania, at Public Meeting Room G-16. Public input hearings by telephone are tentatively scheduled for June 4, 2025 at 1:00 p.m. and 6:00 p.m. Upon confirmation by the Administrative Law Judges, which is anticipated by Monday, May 12, 2025, Columbia shall thereupon publish notice of the date, time and registration instructions for the public input hearings in newspapers of general circulation in Columbia's service territory, weekly, for two consecutive weeks, if possible, in consideration of necessary lead time for publication. Columbia shall file proof of publication with the Commission's Secretary's Bureau. Columbia is further ordered to publish notice of the public input hearings on its website, social media and through any other electronic means available.

Public input hearing notices will be issued setting forth procedures to be followed regarding registration and participation at the public input hearings, which shall include the following. Pre-registration will be required for telephonic hearings to be completed not later than 10:00 a.m. on the day of the telephonic Public Input Hearing at which the witness seeks to testify.

Hearing exhibits proposed for telephonic public input hearings shall be required to be submitted electronically to the Administrative Law Judges by 10:00 a.m. the day before the

Public Input Hearing at which the witness seeks to testify at a telephonic public input hearing at [jeffwatson@pa.gov](mailto:jeffwatson@pa.gov), and [callenswor@pa.gov](mailto:callenswor@pa.gov), and to [mwarn@pa.gov](mailto:mwarn@pa.gov). The proposed exhibits shall be submitted in a form acceptable for admission into the record by the Commission Secretary and must be received timely by the Administrative Law Judges consistent with this order with attachments that are properly uploaded and readily able to be opened, viewed and transferred to the active Parties. The proposed exhibits will be forwarded by the office of Administrative Law Judge electronically to counsel for the active parties, where appropriate. The proposed exhibits may not be considered in the event of the failure to comply with the requirements set forth in this Order.

The Company shall be required to, at a minimum, generate a notice of the Public Input Hearings that contains all relevant information as to date, time, location, and phone numbers and access codes and further be required to advertise the notice: (1) in the general readership section (not legal section) of local newspapers within the service territory; (2) on its website; and (3) in social media posts which the Company utilizes to advertise generally. The active involved in the proceeding, including the statutory parties shall be provided a copy of the Company's proposed public input hearing notices/announcements prior to their publication and distribution and have input into which publications the ads are placed. The active Parties shall confer in an effort to agree upon notice/announcement language on or before Tuesday May 13, 2025.

Telephonic Public Input Hearing Notices shall include language similar to the following, and include the phone numbers and access codes for the public to participate in the telephone public input hearings set forth below:

At the above date and time, you must call into the Public Input Hearing in Order to participate. You will not be called by the Presiding Officers. To participate in the Public Input Hearing you must dial the toll-free Conference number below, you must enter the PIN number below when instructed, and you must speak your name when prompted, and press #. The telephone system will then connect you to the hearing. The number you will call is

Toll-free Bridge Number: 866.675.4281

PIN Number: 85057514

In addition, if you require an interpreter to participate in the hearings, every reasonable effort will be made to have an interpreter present. Please email the Presiding Officers' legal assistant [mswarner@pa.gov](mailto:mswarner@pa.gov) or call the office at 717-787-1399 as soon as possible but at least ten (10) business days prior to the hearing to submit your request.

TTY-based Telecommunications Relay Service number for persons who are deaf or hearing-impaired is: 711.

### Issues

In their respective prehearing memoranda, the Parties identified various issues they may wish to pursue. The reader is directed to these documents to review a recitation of these issues. Additional issues may arise as the discovery process develops.

## Discovery

The Parties shall engage in informal discovery whenever and wherever possible in an attempt to resolve any discovery disputes amicably. 52 Pa. Code § 5.322. If this process fails, the Parties have recourse to the Commission's procedures for formal discovery, as herein modified. 52 Pa. Code §§ 5.321, *et seq.* The Parties must not send the Administrative Law Judge discovery material or cover letters, unless attached to a motion to compel. **All motions to compel must contain a certification of counsel of the informal discovery undertaken and their efforts to resolve their discovery disputes informally.** If a motion to compel fails to contain such certification, the Administrative Law Judge will contact the Parties and direct them to pursue informal discovery.

The Parties must endeavor to complete discovery upon the filing of surrebuttal testimony absent extraordinary circumstances. Motions to compel discovery filed after July 25, 2025 may not be ruled upon in advance of the evidentiary hearing.

OCA proposed modifications to the Commission's procedures for formal discovery. Columbia objected to a portion of the proposed modifications. Following a discussion with the Parties at the Prehearing Conference, the following modified discovery procedures apply to this case:

The following modifications will apply to all discovery requests served on and after the date of the prehearing conference of May 7, 2025. Any outstanding interrogatories or requests for admissions are due no later than 10 calendar days after the Prehearing Conference to the extent such responses are due later than such date, in accordance with Paragraph A below.

A. Answers to written interrogatories and requests for document production, entry for inspection, or other purposes shall be served in-hand within ten (10) calendar days of service.

B. Objections to interrogatories and/or requests for production shall be communicated orally to the propounding party within three (3) calendar days of service of the interrogatories;

unresolved objections shall be served in writing to the propounding party within five (5) calendar days of service of the interrogatories and/or requests for production.

C. Motions to dismiss objections and/or direct the answering of interrogatories and/or requests for production shall be filed within five (5) business days of service of written objections.

D. Answers to motions to dismiss objections and/or answering of interrogatories and/or requests for production shall be filed within three (3) business days of service of such motions.

E. Requests for admissions will be deemed admitted unless answered within ten (10) calendar days or objected to within five (5) calendar days of service.

F. Answers to on-the-record data requests shall be served in-hand within five (5) calendar days of the requests.

G. Any discovery served after served after 4:30 p.m. Monday through Thursday or after 1:00 p.m. on a Friday or the day before a holiday will be deemed to have been served on the next business day for purposes of calculating the due date for any responsive filing.

After rebuttal is served, the deadlines shall be reduced as follows:

A. Answers to interrogatories and responses to requests for document production, entry for inspection, or other purposes shall be served within five (5) calendar days of service of the interrogatories or requests for production.

B. Objections to interrogatories and/or requests for production shall be communicated orally to the propounding party within two (2) calendar days of service; unresolved objections shall be served on the propounding party in writing within three (3) calendar days of service of the interrogatories and/or requests for production.

C. Motions to dismiss objections and/or direct the answering of interrogatories and/or requests for production shall be filed within three (3) business days of service of written objections.

D. Answers to motions to dismiss objections and/or direct the answering of interrogatories and/or requests for production shall

be filed within three (3) business days of service of such motions.

E. Requests for admission shall be deemed admitted unless answered or objected to within three (3) calendar days of service.

F. Discovery requests served after 4:30 p.m. Monday through Thursday or afternoon on a Friday or the day preceding a holiday shall be deemed to have been served on the next business day.

All discovery due dates shall be “in-hand” and electronic or fax service on the due date will satisfy the “in-hand” requirement.

#### Pre-Served Testimony and Exhibits

No written testimony will be admitted into evidence unless accompanied by a verification or affidavit of the witness.

Confidential Security Information (CSI) as defined by 35 P.S. § 2141 *et seq.* should not be transmitted by email or other electronic means. The Parties are to avoid introducing CSI into the record and should develop alternative means, such as joint stipulations or redaction when proposing testimony or exhibits. If there is no other alternative to establish a material fact other than by CSI, the Parties are to contact the Administrative Law Judge immediately and in advance of the evidentiary hearing.

#### Settlement and Stipulations

The Parties are reminded it is the Commission’s policy to encourage settlements. 52 Pa. Code § 5.231(a). The Parties are strongly urged to seriously explore this possibility. Submission of a fully executed joint settlement petition, together with all Parties’ statements in support of the joint petition/settlement, must be filed with the Secretary for the Commission and received in-hand by the Administrative Law Judge no later than the close of business on September 5, 2025.

The Parties must agree on a common outline for statements in support, including headings and subheadings. Each party need not address every issue, but the same headings and subheadings must be presented in the same order. Statements in support shall be specific and explain the benefit of the settlement terms to your client beyond the savings of litigation time and expense and how the settlement is in the public interest. An example is a summary of what was requested in the initial filing, your client's position, how the settlement terms differ from the original position or request, and the anticipated effect of the settlement on your client and/or the ratepayers.

A settlement petition must include an appendix table which sets for the following information: the current rates for each customer class in each rate zone, the rate increase proposed in the initial filing for each customer class in each rate zone and the rates proposed for each customer class in each rate zone in the petition for settlement. Presentation of rate impacts should be clear and consistent regarding whether the impacts include supply rates in effect at the time of the settlement or are exclusively related to distribution rates. All of these costs and comparisons shall be stated in dollar/cents amounts and in percentages.

If settlement is not feasible, the Parties are encouraged to stipulate to any matters they reasonably can to expedite this proceeding, lessen the burden of time and expenses in litigation on all Parties and conserve precious administrative hearing resources. 52 Pa. Code §§ 5.232 and 5.234. All stipulations entered into by the Parties must be reduced to writing, signed by the Parties to be bound thereby, and moved into the record during the hearing in this case. An exception to this requirement may occur when circumstances of time and expediency warrant. If so, an oral presentation of a stipulation is permissible, if it is followed by a reduction to writing as herein directed.

#### Cross-Examination

Friendly cross-examination or cumulative cross-examination during hearings will not be permitted. 52 Pa. Code §§ 5.76; 5.243.

## Briefs and Reply Briefs

The Parties must comply with 52 Pa. Code §§ 5.501, et seq., regarding the preparation and filing of briefs. Briefs must include proposed conclusions of law and proposed ordering paragraphs. Page limitations on briefs will be discussed on or before the last day of hearing. The Parties shall submit to each Administrative Law Judge one copy by email. The electronic version of a brief must be prepared in Microsoft Office Word format. If in doubt, please email the office of Administrative Law Judge for clarification.

**IMPORTANT NOTICE:** All briefs must conform to the “Instructions for Briefs” attached hereto as Appendix A and made a part of this order. **Also, Rate Case Tables will be electronically provided to the Parties. These Tables must be used by Columbia and all Parties in this proceeding.** If any party fails to follow these instructions in the smallest detail, that party’s position will not be considered, regardless of where the record may support it or the position of any other party to this proceeding. Your anticipated cooperation will be appreciated.

In its prehearing memoranda and at the prehearing conference, OCA requested that the Instructions for Briefs provide that the common outline provided by the ALJs will include Roman numeral-level headers for an Overall Position on Rate Increase section following the Summary of Argument section, as well as Alternative Ratemaking, Customer Service / Quality of Service, Customer Assistance Programs, Energy Efficiency, and Tariff Issues (not otherwise briefed) sections of the brief which follow Rate Structure / Rate Design and precede the Conclusion. OCA recommended removing any “Fair Value” heading from the Rate Base section. OCA’s proposals for the common briefing outline are attached as Appendix B to OCA’s Prehearing Memorandum filed in this proceeding.

The Parties are directed to confer regarding OCA’s proposal and attempt to agree upon a Common Brief Outline and any other briefing requirements in addition to those set forth herein or attached in Appendix A hereto, and to submit their proposed agreement to the Administrative Law Judges on or before August 6, 2025. In the event the Parties are unable to reach an agreement on a Common Brief Outline and other briefing requirements, proposal from

any active Parties shall be submitted to the Administrative Law Judges, including a copy in WORD format, not later than August 6, 2025.

Modification

Any of the provisions of this Prehearing Order may be modified upon motion and good cause shown by any party in interest.

Date: May 9, 2025

\_\_\_\_\_  
/s/  
Jeffrey A. Watson  
Administrative Law Judge

\_\_\_\_\_  
/s/  
Chad L. Allensworth  
Administrative Law Judge

Special Instructions for Briefs and Exceptions  
in Major General Rate Increase Proceedings

1. Each brief shall follow the general organization shown in the attached standardized format.
  
2. Each brief shall contain a table of contents with page references to a summary of argument and to each topic addressed in the argument.
  
3. Adjustments contained in each brief shall:
  - a. be based on a specific test year, to be selected before the close of the record;
  
  - b. be complete and self contained, include accurate reference to the appropriate record sources, be on a before-income-tax basis (never on a net income or revenue requirement basis) and be on a consistent jurisdictional basis (if record support cannot be located, the adjustment may/will be rejected);
  
  - c. be detailed to demonstrate the step-by-step calculation of that adjustment together with appropriate accurate record references (once again, if the record support cannot be located for the necessary steps, the adjustment may/will be rejected);
  
  - d. include concomitant rate base, revenue, expense, depreciation expense, and tax (i.e., taxes other, State Income, and federal Income) adjustments set forth, together with the details of their calculation;
  
  - e. include within the brief calculations which are the basis for proposed adjustments, but which are incomplete in the record.
  
4. Tables showing all proposed rate base and income adjustments, organized as shown in the attached Table I and Table II, shall be submitted with each brief which includes such adjustments.
  - a. The starting point of Table I “Income Summary” shall be the utility’s final pro forma showing at present rates. The ALJS shall specify the starting point to be the most recent update

admitted into evidence. The update, admission, and ALJS ruling shall be cited on the table.

b. The effect of deferred or accrued taxes on the various tax adjustments presented in Table II “Summary of Adjustments” shall be indicated by a footnote.

5. The following schedules shall be submitted with each brief.

a. A schedule showing the precise derivation of any adjustment to proposed cash working capital allowance.

i. The schedule describing an adjustment to a Utility’s claim for Cash Working Capital shall separately list (1) adjustments originating from Table II “Summary of Adjustments” and (2) adjustments resulting from the proposed revenue increase. Any effect on deferred and/or accrued taxes shall be shown in a separate column or footnote.

ii. Net Revenue and Expense Lag Days for all Cash Working Capital Adjustments shall be calculated to at least one decimal place.

b. A schedule showing all tax and jurisdictional allocation factors utilized (any deviations from standard or obvious factors should be explained on the schedule on in the brief).

c. A schedule listing, for the party or Parties filing the brief, each exhibit or other document admitted into the record, along with the date the document was identified and the date the document was admitted.

6. Rate structure proposals shall be reasonably specific and explicit, shall, as appropriate, refer accurately to record support and shall be summarized at the end of the “Rate Structure” topic heading of each brief.

7. Parties shall, as feasible and appropriate, discuss alternative rate design proposals for overall rate increases at and below the requested increase

8. Regarding the filing of exceptions, the following instructions are provided:
  - a. Each exception shall be separately identified and, as necessary, discussed.
  - b. Each exception shall include, before any discussion is provided, the following elements (see examples attached):
    - i. a reference to the relevant part of the Recommended Decision, at least to the relevant pages;
    - ii. a reference to related discussions in the excepting party's brief and, as appropriate, to other briefs; and
    - iii. a concise statement of the exception.
  - c. The exceptions shall follow the order of presentation provided in the table of contents to the Recommended Decision.
  - d. If a party takes exception concerning a topic not included within the Recommended Decision or the table of contents thereto, the appropriate exception shall be included at the end of the appropriate major topic heading (such as "Rate Base" or "Expenses").
  - e. If a party seeks to correct computations associated with the Recommended Decision, replacement computations, with source references to briefs or the record, shall be provided.

## APPENDIX A

### Standardized Brief Format for General Rate Increase Proceedings

- I. Introduction
- II. Summary of Argument
- III. Rate Base
  - A. Fair Value
  - B. Plant in Service
  - C. Depreciation Reserve
  - D. Additions to Rate Base
  - E. Deductions from Rate Base
  - F. Conclusion
- IV. Revenues
- V. Expenses
- VI. Taxes
- VII. Rate of Return
- VIII. Miscellaneous Issue
- IX. Rate Structure
  - A. Cost of Service
  - B. Revenue Allocation
  - C. Tariff Structure
  - D. Summary and Alternatives
- X. Conclusion

Note: Appropriate modifications may be made. For instance, a party might add “Affiliated Interest Expenses” as a major topic heading or might brief only rate structure and not use other topic headings. A summary and alternatives should be provided under “Rate Structure” but the “Rate Base” and “Rate Structure” formats shown may be modified, as appropriate. Additional subheadings should be used, as appropriate.



TABLE I

INCOME SUMMARY  
(\$000)

	<u>Pro Forma</u> <u>Present</u> <u>Rates</u> \$	<u>Recommended</u> <u>Adjustments</u> \$	<u>Adjusted</u> <u>Present</u> <u>Rates</u> \$	<u>Revenue</u> <u>Adjustment</u> \$	<u>Total</u> <u>Allowable</u> <u>Revenues</u> \$
Operating Revenues	_____	_____	_____	_____	
Deductions:					
O&M Expenses					
Depreciation					
Taxes:					
State					
Federal					
Other	_____	_____	_____	_____	
Total Deductions	_____	_____	_____	_____	
Net Income Available for Return	=====	=====	=====	=====	
Rate Base					
Recommended Rate of Return					



### Examples of Specific Exceptions

1. Staff excepts to the ALJS's rejection of the Staff (and OCA) rate case expense adjustment. See R.D., pp. 31-2; Staff brief, pp. 54-5; OCA brief, pp. 98-9. The \$128,000 adjustment, based on a filing once every four years and on disallowance of certain expenses, should be accepted.
  
2. The Company excepts to the adoption of the OCA revenue adjustment. See R.D., pp. 28-30; Company brief, pp. 56-9; Company reply brief, p. 12. This adjustment was based on unreasonable projections of industrial consumption (see OCA brief, p. 84). The Company projection, as modified at Company St. 14, pp. 11-12, should be used.
  
3. OCA excepts to the ALJS's failure to address, and accept, its weather adjustment to revenues. See OCA brief, pp. 21-4; OCA reply brief, p. 12.
  
4. Corrections to calculations underlying salary increases (R.D., p. 41), force reductions (R.D., pp. 48-9) and tax normalization (R.D., pp. 81-2) are offered and explained at Appendix B.

**R-2025-3053499 - PA PUBLIC UTILITY COMMISSION v. COLUMBIA GAS OF PENNSYLVANIA INC**

*Revised: May 8, 2025*

CANDIS A TUNILO SENIOR  
ATTORNEY  
COLUMBIA GAS OF PENNSYLVANIA  
INC  
800 N THIRD ST  
STE 204  
HARRISBURG PA 17102  
**717.233.1351**  
**223.488.0794**

[ctunilo@nisource.com](mailto:ctunilo@nisource.com)

Served via eService on May 9, 2025

SCOTT B GRANGER ESQUIRE  
PA PUC BUREAU OF INVESTIGATION  
& ENFORCEMENT  
SECOND FLOOR WEST  
400 NORTH STREET  
HARRISBURG PA 17120  
**717.425.7593**  
**717.884.1440**

[sgranger@pa.gov](mailto:sgranger@pa.gov)

Served via eService on May 9, 2025

ADAM WILLIAMS  
PAPUC BUREAU OF INVESTIGATION  
AND ENFORCEMENT  
400 NORTH STREET  
HARRISBURG PA 17120  
**717.878.8754**

[adawilliam@pa.gov](mailto:adawilliam@pa.gov)

Served via Email on May 9, 2025

LINDA ALLISON  
522 PACIFIC AVENUE  
YORK PA 17404  
**717.852.0474**

[xdiver@verizon.net](mailto:xdiver@verizon.net)

Served via Email on May 9, 2025

CHRISTY APPLEBY ESQUIRE  
OFFICE OF CONSUMER ADVOCATE  
555 WALNUT STREET 5TH FLOOR  
FORUM PLACE  
HARRISBURG PA 17101  
**717.783.5048**

[cappleby@paoca.org](mailto:cappleby@paoca.org)

Served via eService on May 9, 2025

BARRETT SHERIDAN ESQUIRE  
OFFICE OF CONSUMER ADVOCATE  
555 WALNUT STREET 5TH FLOOR  
FORUM PLACE  
HARRISBURG PA 17101  
**717.783.5048**

[bsheridan@paoca.org](mailto:bsheridan@paoca.org)

Served via eService on May 9, 2025

JACOB GUTHRIE  
OFFICE OF CONSUMER ADVOCATE  
555 WALNUT STREET  
5TH FLOOR FORUM PLACE  
HARRISBURG PA 17101  
**717.783.5048**

[jguthrie@paoca.org](mailto:jguthrie@paoca.org)

Served via eService on May 9, 2025

REBECCA LYTTLE  
OFFICE OF SMALL BUSINESS  
ADVOCATE  
555 WALNUT STREET  
1ST FLOOR  
HARRISBURG PA 17101  
**717.783.2525**  
[relyttle@pa.gov](mailto:relyttle@pa.gov)

Served via Email on May 9, 2025

STEVEN C GRAY ESQUIRE  
OFFICE OF SMALL BUSINESS  
ADVOCATE  
FORUM PLACE  
555 WALNUT STREET 1ST FLOOR  
HARRISBURG PA 17101  
**717.783.2525**  
**717.783.2831**  
[sgray@pa.gov](mailto:sgray@pa.gov)

Served via Email on May 9, 2025

JOHN SWEET LEGAL COUNSEL  
PA UTILITY LAW PROJECT  
118 Locust Street  
HARRISBURG PA 17101  
**717.701.3837**  
[jsweet@pautilitylawproject.org](mailto:jsweet@pautilitylawproject.org)

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RIA PEREIRA ATTORNEY  
PA UTILITY LAW PROJECT  
118 LOCUST STREET  
HARRISBURG PA 17101  
**717.710.3825**  
[rpereira@pautilitylawproject.org](mailto:rpereira@pautilitylawproject.org)

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LAUREN BERMAN  
PA UTILITY LAW PROJECT  
118 LOCUST ST  
HARRISBURG PA 17101  
717.710.3825  
[lberman@pautilitylawproject.org](mailto:lberman@pautilitylawproject.org)  
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LINDA SLICK  
2200 Broadway Ave  
2 FL  
PITTSBURGH PA 15216  
**412.295.8360**  
[15216slick@gmail.com](mailto:15216slick@gmail.com)  
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TERRI WALKER  
508 MAIN STREET  
MEYERSDALE PA 15552  
**814.483.2526**  
[2shihtzu@gmail.com](mailto:2shihtzu@gmail.com)  
Served via Email on May 9, 2025

ANTHONY D KANAGY ESQUIRE  
17 NORTH SECOND STREET 12TH  
FLOOR  
HARRISBURG PA 17101-1601  
**717.612.6034**  
**717.731.1985**  
[akanagy@postschell.com](mailto:akanagy@postschell.com)  
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MEGAN E RULLI ESQUIRE  
POST & SCHELL  
17 NORTH SECOND STREET  
12TH FLOOR  
HARRISBURG PA 17101  
**717.612.6012**  
**717.472.0466**  
[mrulli@postschell.com](mailto:mrulli@postschell.com)  
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MICHAEL W HASSELL ESQUIRE  
POST & SCHELL PC  
17 NORTH SECOND STREET 12TH  
FLOOR  
HARRISBURG PA 17101-1601  
**717.612.6029**  
[mhassell@postschell.com](mailto:mhassell@postschell.com)  
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JOSEPH L VULLO ESQUIRE  
BURKE VULLO REILLY ROBERTS  
1460 WYOMING AVENUE  
FORTY FORT PA 18704  
**570.288.6441**  
[jvullo@bvrrlaw.com](mailto:jvullo@bvrrlaw.com)  
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ERICH STRUBLE ATTORNEY  
HMS LEGAL LLP  
501 CORPORATE CIRCLE  
SUITE 302  
HARRISBURG PA 17110  
**717.703.0812**  
**717.713.5673**  
[ewstruble@hmslegal.com](mailto:ewstruble@hmslegal.com)  
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THOMAS J SNISCAK ESQUIRE  
HMS LEGAL LLP F/K/A HAWKE  
MCKEON & SNISCAK LLP  
501 CORPORATE CIRCLE SUITE 302  
HARRISBURG PA 17110  
**717.236.1300**  
[tjsniscak@hmslegal.com](mailto:tjsniscak@hmslegal.com)  
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WHITNEY E SNYDER ESQUIRE  
HMS LEGAL LLP F/K/A HAWKE  
MCKEON AND SNISCAK LLP  
100 NORTH 10TH STREET  
HARRISBURG PA 17101  
**717.703.0807**  
**717.236.4841**  
[wesnyder@hmslegal.com](mailto:wesnyder@hmslegal.com)  
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