

Columbia Gas of Pennsylvania, Inc.
2016 General Rate Case
Docket No. R-2016-2529660
Standard Filing Requirements
Exhibits 101-108
Volume 6 of 10

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(c)

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

Response: Refer to Exhibit No. 1, Schedule 1, for a balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(c)

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

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

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

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

Response: Refer to Exhibit No. 1, Schedule 3, for monthly cash balances of Columbia Gas of Pennsylvania, Inc. from December 2013 through November 2015.

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

Response: Refer to Exhibit No.1, Schedule No.4, for Other Property and Investment, Temporary Cash Investments and Working Funds for Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

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

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

Response: Refer to Exhibit No. 1, Schedule 5, for monthly balances of Current Gas Storage of Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2015.

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

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

Response: Refer to Exhibit No. 1, Schedule 1, for a comparative balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2014 and 2015.

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

Response: Refer to Exhibit No. 1, Schedule 6, for details of other physical property, investments in affiliated companies and other investments for Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

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

3. Supply the amounts and purpose of Special Cash Accounts of all types, such as:

- a. Interest and Dividend Special Deposits.
- b. Working Funds other than general operating cash accounts.
- c. Other special cash accounts and amounts (Temporary cash investments).

Response: Refer to Exhibit No. 1, Schedule 7, for Special Cash Accounts of all types for Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

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

Response: Refer to Exhibit No. 1, Schedule 8, for Notes Receivable, Accounts Receivable from Associated Companies and other significant receivables for Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

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

Response: Refer to Exhibit No. 1, Schedule 9, for details of the reserve for Uncollectible Accounts for Columbia Gas of Pennsylvania, Inc. for the twelve months ended December 31, 2013, 2014 and 2015.

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

Response: Refer to Exhibit No. 1, Schedule 10, for details of prepayments for Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

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

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

Response: Refer to Exhibit No. 1, Schedule 11, for details of other significant current assets listed on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

8. Explain in detail, including the amount and purpose, the deferred asset accounts that currently operate to affect or will at a later date affect the operating account supplying:

- a. Origin of these accounts
- b. Probable changes to this account in the near future
- c. Amortization of these accounts currently charged to operations or to be charged in the near future.
- d. Method of determining yearly amortization for the following accounts:
 - Temporary Facilities
 - Miscellaneous Deferred Debits
 - Research and Development
 - Property Losses
 - Any other deferred accounts that affect operating results

Response: Refer to Exhibit No. 1, Schedule 12, for details of deferred asset accounts on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

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

Response: Refer to Exhibit No. 1, Schedule 13, for details of Accounts Payable to Associated Companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

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

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

Response: Refer to Exhibit No. 1, Schedule 14, for details of other deferred credits for Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

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

Response: Refer to Exhibit No. 1, Schedule 15, for analysis of the Injury and damages reserve and amortization for Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

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

Response: Refer to Exhibit 1, Schedule 16, for analysis of other reserve balances for Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

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

Response: Refer to Exhibit No. 1, Schedule 17, for the Unappropriated retained earnings for Columbia Gas of Pennsylvania, Inc. for calendar years 2012, 2013, 2014, and the twelve months ended November 30, 2015.

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

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

Response: Refer to Exhibit No. 1, Schedule 18, Pages 3 and 4, for details of Unrecovered Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2015 and Page 3 at November 30, 2014.

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

Response: Refer to Exhibit No. 1, Schedule 18, Page 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2015.

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

Response: As of November 30, 2015, Deferred Income Taxes associated with deferred purchased gas costs are reflected as follows:

A federal income tax rate of 35% and a state income tax rate of 9.99% has been used to record deferred income taxes. The same rates were also, and will be, used to reverse those taxes as amortization of deferred gas costs occurred/occurs. Note, there are no accumulated deferred income taxes on deferred fuel costs as of November 30, 2015 because the fuel costs are in an over-recovered position. Pursuant to Revenue Ruling 80-308 and 2003-39, for tax purposes, the Internal Revenue Service ("IRS") allows a public utility to exclude from income fuel cost over-recoveries that they are obligated to return to their customers. Since the

Company lacks "complete dominion" over the over-recoveries, the Company does not have to recognize them as income when received.

Account 283 - Federal Accumulated Deferred Income Taxes \$0.00.
Account 283 - State Accumulated Deferred Income Taxes \$0.00.

COLUMBIA GAS OF PENNSYLVANIA, INC

53.52 (b)

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

Response: Exhibit No. 102 Schedule No. 3 outlines the operating income statement for the twelve months ending November 30, 2016 (future test year) and twelve months ending December 31, 2017 (fully forecasted rate year).

53.52 (c)

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

Response: Exhibit 103 sets forth the operating revenues for the twelve months ending November 30, 2016 (future test year) and twelve months ending December 31, 2017 (fully forecasted rate year).

Exhibit 104 sets forth the operating expenses for the twelve months ending November 30, 2016 (future test year) and twelve months ending December 31, 2017 (fully forecasted rate year).

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

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

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

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

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

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

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

Operating Expenses (by category)
Depreciation
Amortization
Taxes, Other than Income Taxes
Total Operating Expense
Operating Income Before Taxes
Federal Taxes
State Taxes
Deferred State
Income Tax Credits
Other Credits
Other Credits and Charges, etc.
Total Income Taxes
Net Utility Operating Income
Other Income and Deductions
Other Income
Detailed listing of Other Income used in Tax Calculation
Other Income Deduction
Detailed listing
Taxes Applicable to Other Income and Deductions
Listing

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

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

Response: See Exhibit 102, Schedule No.3, Page 3, for the Income Statement at present rates for the future test year and the fully forecasted rate year and the fully forecasted rate year at proposed rates.

Refer to Exhibit No.2, Schedule No.4, for the Income Statement per books at November 30, 2015.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2017

Line No.	Description	FTY		FFRY			FFRY
		Reference (1)	Test Year (2)	Reference (3)	Test Year (4)	Adjustments (5)	@ Proposed Rates (6)
			\$		\$	\$	\$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 103	339,373,296	Exhibit 103	341,131,183	52,173,350	393,304,533
3	Fuel Revenues	Exhibit 103	123,733,897	Exhibit 103	124,134,259	0	124,134,259
4	Rider USP	Exhibit 103	21,610,640	Exhibit 103	21,659,275	2,949,483	24,608,758
5	Gas Procurement Charge	Exhibit 103	2,381,154	Exhibit 103	2,387,896	0	2,387,896
6	Merchant Function Charge	Exhibit 103	1,100,490	Exhibit 103	1,103,635	0	1,103,635
7	Rider CC	Exhibit 103	46,601	Exhibit 103	46,784	0	46,784
8	Total Sales and Transportation Revenue				490,463,032	55,122,833	545,585,865
9	Off System Sales Revenue	Exhibit 103	0	Exhibit 103	0	0	0
10	Late Payment Fees	Exhibit 103	1,188,391	Exhibit 103	1,193,787	134,169	1,327,956
11	Other Operating Revenues (Excl. Transportation)	Exhibit 103	<u>553,226</u>	Exhibit 103	<u>553,226</u>	<u>0</u>	<u>553,226</u>
12	Total Operating Revenues		489,987,695		492,210,045	55,257,002	547,467,047
			0				
13	Operating Revenue Deductions						
14	Gas Supply Expense	Exhibit 103	123,733,897	Exhibit 103	124,134,259	0	124,134,259
15	Off System Sales Expense	Exhibit 103	0	Exhibit 103	0	0	0
16	Gas Used in Company Operations		0		0	0	0
17	Operating and Maintenance Expense	Exhibit 104, Sch 1, Pg 2, Col 3	175,074,772	Exhibit 104, Sch 1, Pg 2, Col 6	182,774,037	705,946	183,479,983
18	Depreciation and Amortization	Exhibit 105	49,710,699	Exhibit 105	57,391,343	0	57,391,343
19	Net Salvage Amortized	Exhibit 105	4,501,669	Exhibit 105	4,518,788	0	4,518,788
20	Taxes Other Than Income Taxes	Exhibit 106	<u>2,952,664</u>	Exhibit 106	<u>3,090,284</u>	<u>0</u>	<u>3,090,284</u>
21	Total Operating Revenue Deductions		355,973,701		371,908,712	705,946	372,614,658
22	Operating Income Before Income Taxes		134,013,994		120,301,333	54,551,056	174,852,389
23	Income Taxes	Exhibit 107	39,075,002	Exhibit 107	31,682,590	21,761,616	53,444,206
24	Investment Tax Credit	Exhibit 107	<u>(360,240)</u>	Exhibit 107	<u>(360,240)</u>	<u>0</u>	<u>(360,240)</u>
25	Operating Income		95,299,232		88,978,983	32,789,440	121,768,423
26	Rate Base	Exhibit 108	1,289,103,631	Exhibit 108	1,494,091,075	0	1,494,091,075
27	% Rate of Return Earned on Rate Base		7.39%		5.96%		8.15%

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

FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2017

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> <u>(1)</u> \$
<u>FTY Calculation</u>		
1	Rate Base	1,289,103,631
2	Weighted Cost of Short &	
3	Long Term Debt	<u>2.400%</u>
4	Interest Expense	<u>30,938,487</u>
<u>FFRY Calculation</u>		
5	Rate Base	1,494,091,075
6	Weighted Cost of Short &	
7	Long Term Debt	<u>2.400%</u>
8	Interest Expense	<u>35,858,186</u>

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

FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2017

Line No.	Acct. No.	Description	Detail	Amount
				(1)
				\$
1		Proforma Rate Base at Present Rates		1,494,091,075
2		Return on Rate Base		8.150%
3		Total Requirement		121,768,423
4		Less: Net Operating Income at Present Rates		<u>88,978,983</u>
5		Net Required		32,789,440
6		Revenue Conversion Factor		<u>1.68520727</u>
7		Gross Revenue Requirement (Before Late Payments)		<u><u>55,257,002</u></u>
8		Revenue Conversion Factor:		
9		Operating Revenue		1.00000000
10		Less: Uncollectibles		0.01277569
11		Plus: Late Payments		0.00243400
12		Income Before State Taxes		0.98965831
13		State Income Tax Effect Tax Rate		0.07753894
14		Less: State Income Tax		0.07673706
15		Income Before Federal Taxes		0.91292126
16		Less: Federal Tax @ 35%		<u>0.31952244</u>
17		Adjusted Operating Income		0.59339882
18		Revenue Conversion Factor		1.68520727

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2017

Line No.	Acct. No.	Description	Amount
			(1)
			\$
1		Additional Revenue Requirement	55,122,833
2	Plus:	Late Payments	134,169
3		Total Revenue Requirement	<u>55,257,002</u>
4	Less:	Uncollectible Accounts Expense	
5		Line 3 X Uncollectible Rate	<u>705,946</u>
6		Income Before State Income Tax	54,551,056
7		State Income Taxes	
8		Exh 107, Pg 17, Col 4 Less Exh 107, Pg 17, Col 3	<u>4,105,764</u>
9		Income Before Federal Income Tax	50,445,292
10		Federal Income Taxes	
11		Line 9 Times 35%	<u>17,655,852</u>
12		Operating Income	<u><u>32,789,440</u></u>

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

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

Response: See Exhibit No. 2, Schedule No. 5.

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

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

Response: There are no other divisions operating in Pennsylvania.

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

Response: Pennsylvania jurisdictional data does not include other state data.

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

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

Response: See Exhibit No. 2, Schedule No. 7.

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52(a)

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

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

Response: See Exhibit No. 3.

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

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

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

Response: See Exhibit No. 103, Schedule 7, Pages 7-12.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania, Inc. has used a historic test year in this rate filing of November 30, 2015. The "Per Books" operating revenues are shown on page 9, Exhibit 3 for the historic test year.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully forecasted rate year, the twelve months ending December 31, 2017, see Exhibit No. 103, pages 8 through 9.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully forecasted rate year, the twelve months ending December 31, 2017, see Exhibit No. 103, pages 8 through 9.

COLUMBIA GAS OF PENNSYLVANIA, INC
53:53 III. E

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

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

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

Response: See Exhibit No. 103, page 14.

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

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

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

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

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

Response: See Exhibit No. 103, page 15.

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC
53.53 III. E

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

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

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

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

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

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

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended November 30, 2016

Exhibit No. 103
 Page 6 of 15
 Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 7)</i>
<u>Sales Service</u>						
1	Rate Schedule RSS - Residential Sales Service					
2	Residential Sales Service	3,429,595	24,230,353.6	267,573,765	32,847,974	300,421,739
3	Rate Schedule RDGSS - Residential Distributed Generation Sales Service					
4	Residential Distributed Generation Sales Service	0	0.0	0	0	0
5	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
6	Small General Sales Service	315,479	9,069,329.0	67,520,499	5,336,973	72,857,472
7	Rate Schedule NSS - Negotiated Sales Service					
8	540,000 - 1,074,000 Therms	12	65,000.0	236,061	0	236,061
9	Rate Schedule LGSS - Large General Sales Service					
10	Large General Sales Service	1,046	961,518.7	5,354,828	261,799	5,616,627
11	Tariff Sales Summary by Rate Class					
12	Total Residential Sales Service	3,429,595	24,230,353.6	267,573,765	32,847,974	300,421,739
13	Total Small General Sales Service	315,479	9,069,329.0	67,520,499	5,336,973	72,857,472
14	Total Negotiated Sales Service	12	65,000.0	236,061	0	236,061
14	Total Large General Sales Service	<u>1,046</u>	<u>961,518.7</u>	<u>5,354,828</u>	<u>261,799</u>	<u>5,616,627</u>
15	Total Tariff Sales	3,746,132	34,326,201.3	340,685,153	38,446,746	379,131,899
<u>Distribution Service</u>						
16	Rate Schedule RDS - Residential Distribution Service (Choice)					
17	Residential Distribution Service	1,001,363	7,550,000.0	63,563,200	10,049,512	73,612,712
18	Residential Distribution Service - CAP (Choice)					
19	Residential Distribution Service	260,139	2,550,181.5	25,870,914	(6,879)	25,864,035
20	Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)					
21	Residential Distributed Generation Distribution Serv.	0	0.0	0	0	0
22	Rate Schedule SCD - Small Commercial Distribution (Choice)					
23	Small Commercial Distribution Service	100,202	2,365,037.6	12,270,595	1,463,501 -	13,734,096
24	Rate Schedule SGDS - Small General Distribution Service					
25	Small General Distribution Service	27,829	3,407,705.5	12,746,566	1,159,515	13,906,081

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2016

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 8)</i>
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	5,446	6,280,847.1	14,687,881	1,592,771	16,280,652
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	1,118	20,190,638.0	17,065,356	2,140,429	19,205,785
5	Rate Schedule MLDS - Main Line Distribution Service - Class I					
6	Main Line Distribution Service Class I	36	2,779,000.0	386,109	0	386,109
7	Rate Schedule MLDS - Main Line Distribution Service - Class II					
8	Main Line Distribution Service Class II	72	2,400,500.0	970,304	0	970,304
9	Distribution Service Summary by Rate Class					
10	Total Residential Distribution Service	1,261,502	10,100,181.5	89,434,114	10,042,633	99,476,747
11	Total Small Distribution Service (SCD, SGDS, SDS)	133,477	12,053,590.2	39,705,042	4,215,787	43,920,829
12	Total Large Distribution Service	1,118	20,190,638.0	17,065,356	2,140,429	19,205,785
13	Total Main Line Distribution Service	<u>108</u>	<u>5,179,500.0</u>	<u>1,356,413</u>	<u>0</u>	<u>1,356,413</u>
14	Total Distribution Service	1,396,205	47,523,909.7	147,560,925	16,398,849	163,959,774
15	Total Company Throughput by Rate Class					
16	Total Residential	4,691,097	34,330,535.1	357,007,879	42,890,607	399,898,486
17	Total Small Commercial & Industrial	448,956	21,122,919.2	107,225,541	9,552,760	116,778,301
18	Total Large Commercial & Industrial	<u>2,284</u>	<u>26,396,656.7</u>	<u>24,012,658</u>	<u>2,402,228</u>	<u>26,414,886</u>
19	Total Throughput	5,142,337	81,850,111.0	488,246,078	54,845,595	543,091,673
20	Other Operating Revenue					
21	487 - Forfeited Discounts			1,188,391	0	1,188,391
22	488 - Miscellaneous Service Revenues			145,854	0	145,854
23	493 - Rent from Gas Property			158,725	0	158,725
24	495 - Prior Yr. Rate Refund - Net.			0	0	0
25	495 - Off System Sales			0	0	0
26	495 - Other Gas Revenues - Other			248,647	0	248,647
27	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
28	Total Other Operating Revenue			1,741,617	0	1,741,617
29	Total Company Revenue			489,987,695	54,845,595	544,833,290

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
 For the 12 Months Ended December 31, 2017

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 7)</i>
<u>Sales Service</u>						
1	Rate Schedule RSS - Residential Sales Service					
2	Residential Sales Service	3,463,638	24,297,875.3	268,729,542	33,007,089	301,736,631
3	Rate Schedule RDGSS - Residential Distributed Generation Sales Service					
4	Residential Distributed Generation Sales Service	0	0.0	0	0	0
5	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
6	Small General Sales Service	317,653	9,102,215.1	67,792,969	5,364,079	73,157,048
7	Rate Schedule NSS - Negotiated Sales Service					
8	540,000 - 1,074,000 Therms	12	65,000.0	292,015	0	292,015
9	Rate Schedule LGSS - Large General Sales Service					
10	Large General Sales Service	1,046	958,126.6	5,338,154	261,073	5,599,227
11	Tariff Sales Summary by Rate Class					
12	Total Residential Sales Service	3,463,638	24,297,875.3	268,729,542	33,007,089	301,736,631
13	Total Small General Sales Service	317,653	9,102,215.1	67,792,969	5,364,079	73,157,048
14	Total Negotiated Sales Service	12	65,000.0	292,015	0	292,015
14	Total Large General Sales Service	<u>1,046</u>	<u>958,126.6</u>	<u>5,338,154</u>	<u>261,073</u>	<u>5,599,227</u>
15	Total Tariff Sales	3,782,349	34,423,217.0	342,152,680	38,632,241	380,784,921
<u>Distribution Service</u>						
16	Rate Schedule RDS - Residential Distribution Service (Choice)					
17	Residential Distribution Service	1,009,081	7,554,000.0	63,717,266	10,074,673	73,791,939
18	Residential Distribution Service - CAP (Choice)					
19	Residential Distribution Service	262,122	2,551,793.7	25,917,731	0	25,917,731
20	Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)					
21	Residential Distributed Generation Distribution Serv.	0	0.0	0	0	0
22	Rate Schedule SCD - Small Commercial Distribution (Choice)					
23	Small Commercial Distribution Service	100,582	2,400,023.9	12,424,896	1,483,937	13,908,833
24	Rate Schedule SGDS - Small General Distribution Service					
25	Small General Distribution Service	27,829	3,451,659.5	12,897,027	1,172,210	14,069,237

Columbia Gas of Pennsylvania, Inc.
 Comparison of Revenues at Current and Proposed Rates
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 1)</i>	Volumes (2) Dth <i>(Ex 103, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 103, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 103, Sch 8)</i>
1 Rate Schedule SDS - Small Distribution Service						
2	Small Distribution Service	5,446	6,341,013.6	14,807,046	1,605,958	16,413,004
3 Rate Schedule LDS - Large Distribution Service						
4	Large Distribution Service	1,118	20,981,336.3	17,189,937	2,153,807	19,343,744
5 Rate Schedule MLDS - Main Line Distribution Service - Class I						
6	Main Line Distribution Service Class I	36	2,779,000.0	386,109	0	386,109
7 Rate Schedule MLDS - Main Line Distribution Service - Class II						
8	Main Line Distribution Service Class II	72	2,402,000.0	970,340	0	970,340
9 Distribution Service Summary by Rate Class						
10	Total Residential Distribution Service	1,271,203	10,105,793.7	89,634,997	10,074,673	99,709,670
11	Total Small Distribution Service (SCD, SGDS, SDS)	133,857	12,192,697.0	40,128,969	4,262,105	44,391,074
12	Total Large Distribution Service	1,118	20,981,336.3	17,189,937	2,153,807	19,343,744
13	Total Main Line Distribution Service	<u>108</u>	<u>5,181,000.0</u>	<u>1,356,449</u>	<u>0</u>	<u>1,356,449</u>
14	Total Distribution Service	1,406,286	48,460,827.0	148,310,352	16,490,585	164,800,937
15 Total Company Throughput by Rate Class						
16	Total Residential	4,734,841	34,403,669.0	358,364,539	43,081,762	401,446,301
17	Total Small Commercial & Industrial	451,510	21,294,912.1	107,921,938	9,626,184	117,548,122
18	Total Large Commercial & Industrial	<u>2,284</u>	<u>27,185,462.9</u>	<u>24,176,555</u>	<u>2,414,880</u>	<u>26,591,435</u>
19	Total Throughput	5,188,635	82,884,044.0	490,463,032	55,122,826	545,585,858
20 Other Operating Revenue						
21	487 - Forfeited Discounts			1,193,787	134,169	1,327,956
22	488 - Miscellaneous Service Revenues			145,854	0	145,854
23	493 - Rent from Gas Property			158,725	0	158,725
24	495 - Prior Yr. Rate Refund - Net.			0	0	0
25	495 - Off System Sales			0	0	0
26	495 - Other Gas Revenues - Other			248,647	0	248,647
27	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
28	Total Other Operating Revenue			1,747,013	134,169	1,881,182
29 Total Company Revenue				492,210,045	55,256,995	547,467,040

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
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Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6)	Adjustment To Reflect Annualization (7=8-(1-6))	Annualized Base Revenue (8) <i>(Ex 103, Sch 1)</i>
1		GAS SERVICE REVENUE								
2	480	Residential Sales Revenue	266,902,169	(74,951,739)	(16,444,209)	(1,680,695)	(1,005,999)	(24,183)	486,000	173,281,344
3	481	Comm/Ind Sales Revenue	68,550,646	(29,319,701)	0	(652,081)	(85,128)	(8,346)	2,521,486	41,006,876
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	335,452,815	(104,271,440)	(16,444,209)	(2,332,776)	(1,091,127)	(32,529)	3,007,486	214,288,220
6	487	Forfeited Discounts	1,177,473	0	0	0	0	0	10,918	1,188,391
7	488	Miscellaneous Service Rev	145,854	0	0	0	0	0	0	145,854
8	489	Transportation of Gas	148,307,734	(17,356,476)	(5,152,435)	0	0	(13,580)	(700,167)	125,085,076
9	493	Rent from Gas Property	158,725	0	0	0	0	0	0	158,725
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	248,647	0	0	0	0	0	0	248,647
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	150,038,433	(17,356,476)	(5,152,435)	0	0	(13,580)	(689,249)	126,826,693
15		TOTAL REVENUE	485,491,248	(121,627,916)	(21,596,644)	(2,332,776)	(1,091,127)	(46,109)	2,318,237	341,114,913
16		SALES VOL (Dth) FORECAST								
17		Residential Sales	24,182,660.8	0.0	0.0	0.0	0.0	0.0	47,692.8	24,230,353.6
18		Commercial Sales	9,247,827.9	0.0	0.0	0.0	0.0	0.0	604,018.3	9,851,846.2
19		Industrial Sales	206,843.0	0.0	0.0	0.0	0.0	0.0	37,158.5	244,001.5
20		Unbilled Sales	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
22		TOTAL GAS SERVICE SALES	33,637,331.7	0.0	0.0	0.0	0.0	0.0	688,869.6	34,326,201.3
23		TRANSPORTATION VOL (Dth) FORECAST								
24		Residential Transportation	10,124,575.2	0.0	0.0	0.0	0.0	0.0	(24,393.7)	10,100,181.5
25		Commercial Transportation	14,398,902.6	0.0	0.0	0.0	0.0	0.0	(536,839.4)	13,862,063.2
26		Industrial Transportation	20,956,040.5	0.0	0.0	0.0	0.0	0.0	2,605,624.5	23,561,665.0
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	45,479,518.3	0.0	0.0	0.0	0.0	0.0	2,044,391.4	47,523,909.7
29		TOTAL THROUGHPUT FORECAST	79,116,850.0	0.0	0.0	0.0	0.0	0.0	2,733,261.0	81,850,111.0

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
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Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future Test Year Gas Cost (2) <i>(Ex 103, Sch 5)</i>	Proforma Future Rider USP (3) <i>(Ex 103, Sch 6)</i>	Proforma Future Gas Proc. Charge (4) <i>(Ex 103, Sch 6)</i>	Proforma Future Merchant Function Charge (5) <i>(Ex 103, Sch 6)</i>	Proforma Future Rider CC (6)	Adjustment To Reflect Annualization (7=8-(1-6))	Annualized Base Revenue (8) <i>(Ex 103, Sch 1)</i>
1 GAS SERVICE REVENUE										
2	480	Residential Sales Revenue	267,573,765	(75,099,558)	(16,476,640)	(1,684,010)	(1,007,983)	(24,230)	(345,350)	172,935,994
3	481	Comm/Ind Sales Revenue	73,111,388	(31,305,791)	0	(697,144)	(92,507)	(9,070)	(189,373)	40,817,503
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5	TOTAL GAS SERVICE REV		340,685,153	(106,405,349)	(16,476,640)	(2,381,154)	(1,100,490)	(33,300)	(534,723)	213,753,497
6	487	Forfeited Discounts	1,188,391	0	0	0	0	0	0	1,188,391
7	488	Miscellaneous Service Rev	145,854	0	0	0	0	0	0	145,854
8	489	Transportation of Gas	147,560,925	(17,328,548)	(5,134,000)	0	0	(13,301)	965,308	126,050,384
9	493	Rent from Gas Property	158,725	0	0	0	0	0	0	158,725
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	248,647	0	0	0	0	0	0	248,647
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14	TOTAL OTHER OPER. REV		149,302,542	(17,328,548)	(5,134,000)	0	0	(13,301)	965,308	127,792,001
15	TOTAL REVENUE		489,987,695	(123,733,897)	(21,610,640)	(2,381,154)	(1,100,490)	(46,601)	430,585	341,545,498
16 SALES VOL (Dth) FORECAST										
17		Residential Sales	24,230,353.6	0.0	0.0	0.0	0.0	0.0	(127,147.3)	24,103,206.3
18		Commercial Sales	9,851,846.2	0.0	0.0	0.0	0.0	0.0	(58,772.4)	9,793,073.8
19		Industrial Sales	244,001.5	0.0	0.0	0.0	0.0	0.0	(3,000.6)	241,000.9
20		Unbilled Sales	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
22	TOTAL GAS SERVICE SALES		34,326,201.3	0.0	0.0	0.0	0.0	0.0	(188,920.3)	34,137,281.0
23 TRANSPORTATION VOL (Dth) FORECAST										
24		Residential Transportation	10,100,181.5	0.0	0.0	0.0	0.0	0.0	5,612.2	10,105,793.7
25		Commercial Transportation	13,862,063.2	0.0	0.0	0.0	0.0	0.0	361,968.8	14,224,032.0
26		Industrial Transportation	23,561,665.0	0.0	0.0	0.0	0.0	0.0	(1,630,663.7)	21,931,001.3
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	TOTAL TRANS VOLUME		47,523,909.7	0.0	0.0	0.0	0.0	0.0	(1,263,082.7)	46,260,827.0
29	TOTAL THROUGHPUT FORECAST		81,850,111.0	0.0	0.0	0.0	0.0	0.0	(1,452,003.0)	80,398,108.0

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2017 - Unadjusted

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Line No.	Acct No.	Description	Annualized Base Revenue (1) \$ (Exh 103 - Page 14)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 103, Sch 1)	Annualized Merchant Function Charge (5) \$ (Ex 103, Sch 1)	Annualized Rider CC (6) \$ (Ex 103, Sch 1)	Annualized Revenue (7=1+2+3+4+5+6) \$ (Ex 103, Sch 1)
1 GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	172,935,994	74,705,478	15,958,733	1,675,173	1,002,693	24,103	266,302,174
3	481	Comm/Ind Sales Revenue	40,817,503	31,170,287	0	692,850	91,912	9,011	72,781,563
4	481	Other Sales Revenue	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	213,753,497	105,875,765	15,958,733	2,368,023	1,094,605	33,114	339,083,737
6	487	Forfeited Discounts	1,188,391	0	0	0	0	0	1,188,391
7	488	Miscellaneous Service Revenues	145,854	0	0	0	0	0	145,854
8	489	Transportation of Gas	126,050,384	9,921,792	5,001,503	0	0	13,384	140,987,063
9	493	Rent from Gas Property	158,725	0	0	0	0	0	158,725
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	248,647	0	0	0	0	0	248,647
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	127,792,001	9,921,792	5,001,503	0	0	13,384	142,728,680
15		TOTAL REVENUE	341,545,498	115,797,557	20,960,236	2,368,023	1,094,605	46,498	481,812,417
16 SALES VOL (Dth) FORECAST									
17		Residential Sales	24,103,206.3	0.0	0.0	0.0	0.0	0.0	24,103,206.3
18		Commercial Sales	9,793,073.8	0.0	0.0	0.0	0.0	0.0	9,793,073.8
19		Industrial Sales	241,000.9	0.0	0.0	0.0	0.0	0.0	241,000.9
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	34,137,281.0	0.0	0.0	0.0	0.0	0.0	34,137,281.0
23 TRANSPORTATION VOLUMES (Dth) FORECAST									
24		Residential Transportation	10,105,793.7	0.0	0.0	0.0	0.0	0.0	10,105,793.7
25		Commercial Transportation	14,224,032.0	0.0	0.0	0.0	0.0	0.0	14,224,032.0
26		Industrial Transportation	21,931,001.3	0.0	0.0	0.0	0.0	0.0	21,931,001.3
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	46,260,827.0	0.0	0.0	0.0	0.0	0.0	46,260,827.0
29		TOTAL THROUGHPUT FORECAST	80,398,108.0	0.0	0.0	0.0	0.0	0.0	80,398,108.0

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
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Line No.	Acct No	Description	Per Proforma Future Test Year (1)	Proforma Future 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)	Adjustment To Reflect Annualization (7=8-(1-6))	Annualized Base Revenue (8) <i>(Ex 103, Sch 1)</i>
1		GAS SERVICE REVENUE								
2	480	Residential Sales Revenue	267,573,765	(75,099,558)	(16,476,640)	(1,684,010)	(1,007,983)	(24,230)	893,016	174,174,360
3	481	Comm/Ind Sales Revenue	73,111,388	(31,305,791)	0	(697,144)	(92,507)	(9,070)	161,963	41,168,839
4	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	340,685,153	(106,405,349)	(16,476,640)	(2,381,154)	(1,100,490)	(33,300)	1,054,979	215,343,199
6	487	Forfeited Discounts	1,188,391	0	0	0	0	0	5,396	1,193,787
7	488	Miscellaneous Service Rev	145,854	0	0	0	0	0	0	145,854
8	489	Transportation of Gas	147,560,925	(17,328,548)	(5,134,000)	0	0	(13,301)	702,908	125,787,984
9	493	Rent from Gas Property	158,725	0	0	0	0	0	0	158,725
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	248,647	0	0	0	0	0	0	248,647
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	149,302,542	(17,328,548)	(5,134,000)	0	0	(13,301)	708,304	127,534,997
15		TOTAL REVENUE	489,987,695	(123,733,897)	(21,610,640)	(2,381,154)	(1,100,490)	(46,601)	1,763,283	342,878,196
16		SALES VOL (Dth) FORECAST								
17		Residential Sales	24,230,353.6	0.0	0.0	0.0	0.0	0.0	67,521.7	24,297,875.3
18		Commercial Sales	9,851,846.2	0.0	0.0	0.0	0.0	0.0	32,494.6	9,884,340.8
19		Industrial Sales	244,001.5	0.0	0.0	0.0	0.0	0.0	(3,000.6)	241,000.9
20		Unbilled Sales	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
22		TOTAL GAS SERVICE SALES	34,326,201.3	0.0	0.0	0.0	0.0	0.0	97,015.7	34,423,217.0
23		TRANSPORTATION VOL (Dth) FORECAST								
24		Residential Transportation	10,100,181.5	0.0	0.0	0.0	0.0	0.0	5,612.2	10,105,793.7
25		Commercial Transportation	13,862,063.2	0.0	0.0	0.0	0.0	0.0	361,968.8	14,224,032.0
26		Industrial Transportation	23,561,665.0	0.0	0.0	0.0	0.0	0.0	569,336.3	24,131,001.3
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	47,523,909.7	0.0	0.0	0.0	0.0	0.0	936,917.3	48,460,827.0
29		TOTAL THROUGHPUT FORECAST	81,850,111.0	0.0	0.0	0.0	0.0	0.0	1,033,933.0	82,884,044.0

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended December 31, 2017

Exhibit No. 103
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Witness: M. J. Bell

Line No.	Acct No.	Description	Annualized Base Revenue (1) \$ (Exh 103 - Page 14)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 103, Sch 1)	Annualized Merchant Function Charge (5) \$ (Ex 103, Sch 1)	Annualized Rider CC (6) \$ (Ex 103, Sch 1)	Annualized Revenue (7=1+2+3+4+5+6) \$ (Ex 103, Sch 1)
1 GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	174,174,360	75,308,835	16,522,555	1,688,702	1,010,792	24,298	268,729,542
3	481	Comm/Ind Sales Revenue	41,168,839	31,453,160	0	699,194	92,843	9,102	73,423,138
4	481	Other Sales Revenue	0	0	0	0	0	0	0
5		TOTAL GAS SERVICE REV	215,343,199	106,761,995	16,522,555	2,387,896	1,103,635	33,400	342,152,680
6	487	Forfeited Discounts	1,193,787	0	0	0	0	0	1,193,787
7	488	Miscellaneous Service Revenues	145,854	0	0	0	0	0	145,854
8	489	Transportation of Gas	125,787,984	17,372,264	5,136,720	0	0	13,384	148,310,352
9	493	Rent from Gas Property	158,725	0	0	0	0	0	158,725
10	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0
11	495	Off System Sales	0	0	0	0	0	0	0
12	495	Other Gas Revenues - Other	248,647	0	0	0	0	0	248,647
13	496	Provision For Rate Refunds	0	0	0	0	0	0	0
14		TOTAL OTHER OPER. REV	127,534,997	17,372,264	5,136,720	0	0	13,384	150,057,365
15		TOTAL REVENUE	342,878,196	124,134,259	21,659,275	2,387,896	1,103,635	46,784	492,210,045
16 SALES VOL (Dth) FORECAST									
17		Residential Sales	24,297,875.3	0.0	0.0	0.0	0.0	0.0	24,297,875.3
18		Commercial Sales	9,884,340.8	0.0	0.0	0.0	0.0	0.0	9,884,340.8
19		Industrial Sales	241,000.9	0.0	0.0	0.0	0.0	0.0	241,000.9
20		Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21		Other Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22		TOTAL GAS SERVICE SALES	34,423,217.0	0.0	0.0	0.0	0.0	0.0	34,423,217.0
23 TRANSPORTATION VOLUMES (Dth) FORECAST									
24		Residential Transportation	10,105,793.7	0.0	0.0	0.0	0.0	0.0	10,105,793.7
25		Commercial Transportation	14,224,032.0	0.0	0.0	0.0	0.0	0.0	14,224,032.0
26		Industrial Transportation	24,131,001.3	0.0	0.0	0.0	0.0	0.0	24,131,001.3
27		Unbilled Transportation	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28		TOTAL TRANS VOLUME	48,460,827.0	0.0	0.0	0.0	0.0	0.0	48,460,827.0
29		TOTAL THROUGHPUT FORECAST	82,884,044.0	0.0	0.0	0.0	0.0	0.0	82,884,044.0

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2016

Exhibit No. 103
Schedule No. 1
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Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	3,429,595		16.75	57,445,716	
3	Commodity Charge:					
4	All Gas Consumed		24,230,353.6	4.7806	115,835,628	
5	Rider USP - Universal Service Plan		24,230,353.6	0.6800	16,476,640	
6	Rider CC - Customer Choice		24,230,353.6	0.0010	24,230	
7	Gas Procurement Charge		24,230,353.6	0.0695	<u>1,684,010</u>	
8	Subtotal				191,466,224	
9	STAS				0	
10	Base Rate Revenue				191,466,224	
11	Gas Cost		24,230,353.6	3.0994	75,099,558	
12	Merchant Function Charge		<u>24,230,353.6</u>	0.0416	<u>1,007,983</u>	
13	Total Rate Schedule RSS	3,429,595	24,230,353.6		267,573,765	11.0429
14 Rate Schedule RDGSS - Residential Distributed Generation Sales Service						
15	Customer Charge	0		16.75	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.7806	0	
18	Rider USP - Universal Service Plan		0.0	0.6800	0	
19	Rider CC - Customer Choice		0.0	0.0010	0	
20	Gas Procurement Charge		0.0	0.0695	0	
21	Subtotal				0	
22	STAS				0	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	3.0994	0	
25	Merchant Function Charge		<u>0.0</u>	0.0416	0	
26	Total Rate Schedule RDGSS	0	0.0		0	
27 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)						
28	Customer Charge:					
29	Less Than 6,440 Therms Annually	272,706		21.25	5,795,003	
30	Commodity Charge:					
31	Less Than 6,440 Therms Annually		4,294,776.7	3.5939	15,434,998	
32	Rider CC - Customer Choice		4,294,776.7	0.0010	4,295	
33	Gas Procurement Charge		4,294,776.7	0.0695	<u>298,487</u>	
34	Subtotal				21,532,783	
35	STAS				0	
36	Base Rate Revenue				21,532,783	
37	Gas Cost		4,294,776.7	3.0994	13,311,231	
38	Merchant Function Charge		4,294,776.7	0.0102	<u>43,807</u>	
39	Total Rate Schedule SGSS	272,706	4,294,776.7		34,887,821	8.1233
40 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)						
41	Customer Charge:					
42	>6,440 to ≤ 64,400 Therms Annually	42,773		48.00	2,053,104	
43	Commodity Charge:					
44	>6,440 to ≤ 64,400 Therms Annually		4,774,552.3	3.2246	15,396,021	
45	Rider CC - Customer Choice		4,774,552.3	0.0010	4,775	
46	Gas Procurement Charge		4,774,552.3	0.0695	<u>331,831</u>	
47	Subtotal				17,785,731	
48	STAS				0	
49	Base Rate Revenue				17,785,731	
50	Gas Cost		4,774,552.3	3.0994	14,798,247	
51	Merchant Function Charge		4,774,552.3	0.0102	<u>48,700</u>	
52	Total Rate Schedule SGSS	42,773	4,774,552.3		32,632,678	6.8347

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2016

Exhibit No. 103
Schedule No. 1
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Witness: M. J. Bell

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 NSS - Negotiated Sales Service</u>					
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		65,000.0	0.0937	6,091	
6	Subtotal		65,000.0		19,879	
7	STAS				0	
8	Base Rate Revenue				19,879	
9	Gas Cost - Commodity		65,000.0	(workpaper)	212,030	
10	Gas Cost - Demand		550.0		4,152	
11	Total Rate Schedule NSS	12	65,000.0		238,061	3.6317
12	<u>Rate Schedule LGSS - Large General Sales Service</u>					
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 Therms Annually	650		215.00	139,750	
15	>110,000 to ≤ 540,000 Therms Annually	372		685.00	254,820	
16	>540,000 to ≤ 1,074,000 Therms Annually	24		1,800.00	43,200	
17	>1,074,000 to ≤ 3,400,000 Therms Annually	0		2,800.00	0	
18	>3,400,000 to ≤ 7,400,000 Therms Annually	0		5,400.00	0	
19	> 7,400,000 Therms Annually	0		8,000.00	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		426,946.6	2.0774	886,939	
22	> 110,000 to ≤ 540,000 Therms Annually		460,344.5	1.9422	894,081	
23	>540,000 to ≤ 1,074,000 Therms Annually		74,227.6	1.2001	89,081	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.0645	0	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.9553	0	
26	> 7,500,000 Therms Annually		0.0	0.5684	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		887,291.1	0.0695	61,667	
28	Gas Procurement - > 540,000 Therms Annually		74,227.6	0.0695	5,159	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				2,374,697	
32	Gas Cost - ≤ 540,000 Therms Annually		887,291.1	3.0994	2,750,070	
33	Gas Cost - > 540,000 Therms Annually		74,227.6	3.0994	230,061	
34	Total Rate Schedule LGSS	1,046	961,518.7		5,354,828	5.5691
35	<u>Tariff Sales Summary by Rate Class</u>					
36	Base Rate Revenue				173,281,344	
37	STAS				0	
38	Rider USP				16,476,640	
39	Merchant Function Charge				1,007,983	
40	Gas Procurement Charge				1,684,010	
41	Rider CC				24,230	
42	Gas Cost				75,099,558	
43	Total Residential Sales	3,429,595	24,230,353.6		267,573,765	
44	Base Rate Revenue				38,679,126	
45	STAS				0	
46	Merchant Function Charge				92,507	
47	Gas Procurement Charge				630,318	
48	Rider CC				9,070	
49	Gas Cost				28,109,478	
50	Total Small General Sales	315,479	9,069,329.0		67,520,499	
51	Base Rate Revenue				19,879	
52	STAS				0	
53	Gas Cost				216,182	
54	Total Negotiated Sales	12	65,000.0		236,061	
55	Base Rate Revenue				2,307,871	
56	STAS				0	
57	Gas Procurement Charge				66,826	
58	Gas Cost				2,980,131	
59	Total Large General Sales	1,046	961,518.7		5,354,828	
60	Total Tariff Sales	3,746,132	34,326,201.3		340,685,153	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2016

Exhibit No. 103
Schedule No. 1
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Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	1,001,363		16.75	16,772,830	
3	Commodity Charge:					
4	All Gas Consumed		7,550,000.0	4.7806	36,093,530	
5	Rider USP - Universal Service Plan		7,550,000.0	0.6800	5,134,000	
6	Rider CC		<u>7,550,000.0</u>	0.0010	7,550	
7	Subtotal				58,007,910	
8	STAS				<u>0</u>	
9	Base Rate Revenue				58,007,910	
10	Gas Cost		7,550,000.0	0.7358	<u>5,555,290</u>	
11	Total Rate Schedule RDS	1,001,363	7,550,000.0		63,563,200	8.4190
12 Rate Schedule RCC - Residential Distribution Service (CAP)						
13	Customer Charge	260,139		16.75	4,357,328	
14	Commodity Charge:					
15	All Gas Consumed		2,550,181.5	4.7806	<u>12,191,398</u>	14,877,478.0000
16	Subtotal		2,550,181.5		16,548,726	
17	STAS				<u>0</u>	
18	Base Rate Revenue				16,548,726	
19	Gas Cost		<u>2,550,181.5</u>	3.6555	<u>9,322,188</u>	
20	Total Rate Schedule RCC	260,139	2,550,181.5		25,870,914	10.1447
21 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
22	Customer Charge	0		16.75	0	
23	Commodity Charge:					
24	All Gas Consumed		0.0	4.7806	0	
25	Rider USP - Universal Service Plan		0.0	0.6800	0	
26	Rider CC		0.0	0.0010	0	
27	Subtotal				0	
28	STAS				<u>0</u>	
29	Base Rate Revenue				0	
30	Gas Cost		<u>0.0</u>	0.7358	<u>0</u>	
31	Total Rate Schedule RDGDS	0	0.0		0	
32 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
33	Customer Charge					
34	Less Than 6,440 Therms Annually	90,045		21.25	1,913,456	
35	Commodity Charge:					
36	Less Than 6,440 Therms Annually		1,355,923.6	3.5939	4,873,054	
37	Rider CC		1,355,923.6	0.0010	1,356	
38	Subtotal				6,787,866	
39	STAS				<u>0</u>	
40	Base Rate Revenue				6,787,866	
41	Gas Cost		1,355,923.6	0.7358	<u>997,689</u>	
42	Total Rate Schedule SCD ≤ 6,440 Therm	90,045	1,355,923.6		7,785,555	5.7419
43 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms						
44	Customer Charge					
45	6,440 - 64,400 Therms Annually	10,157		48.00	487,536	
46	Commodity Charge:					
47	6,440 - 64,400 Therms Annually		1,009,114.0	3.2246	3,253,989	
48	Rider CC		1,009,114.0	0.0010	1,009	
49	Subtotal				3,742,534	
50	STAS				<u>0</u>	
51	Base Rate Revenue				3,742,534	
52	Gas Cost		1,009,114.0	0.7358	<u>742,506</u>	
53	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	10,157	1,009,114.0		4,485,040	4.4445

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2016

Exhibit No. 103
Schedule No. 1
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Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 <u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>						
2	Customer Charge:					
3	Less Than 6,440 Therms Annually	8,135		21.25	172,869	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	Less Than 6,440 Therms Annually		21,811.4	3.3759	73,633	
7	All Other Aggregation					
8	Less Than 6,440 Therms Annually		133,700.3	3.3759	451,359	
9	Rider CC		155,511.7	0.0010	156	
10	Subtotal				698,017	
11	STAS				0	
12	Subtotal				698,017	
13	Flex	36	1,000.0	(workpaper)	3,645	
14	Priority 1 Gas Cost		<u>21,811.4</u>	1.0451	<u>22,795</u>	
15	Total Rate Schedule SGDS ≤ 6,440 Therms	8,171	156,511.7		724,457	4.6288
16 <u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>						
						710,875.0000
17	Customer Charge:					
18	6,440 - 64,400 Therms Annually	19,586		48.00	940,128	
19	Commodity Charge:					
20	Priority 1 - Aggregation					
21	6,440 - 64,400 Therms Annually		658,386.9	3.2062	2,110,920	
22	All Other Aggregation					
23	6,440 - 64,400 Therms Annually		2,571,606.9	3.2062	8,245,086	
24	Rider CC		3,229,993.8	0.0010	3,230	
25	Subtotal				11,299,364	
26	STAS				0	
27	Subtotal				11,299,364	
28	Flex	72	21,200.0	(workpaper)	34,665	
29	Priority 1 Gas Cost		<u>658,386.9</u>	1.0451	<u>688,080</u>	
30	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,658	3,251,193.8		12,022,109	3.6978
31 <u>Rate Schedule SDS - Small Distribution Service</u>						
32	Customer Charge:					
33	> 64,400 to ≤ 110,00 Therms Annually	2,509		215.00	539,435	
34	>110,000 to ≤ 540,000 Therms Annually	2,817		685.00	1,929,645	
35	Commodity Charge:					
36	> 64,400 to ≤ 110,00 Therms Annually		1,454,745.3	2.0774	3,022,088	
37	>110,000 to ≤ 540,000 Therms Annually		<u>4,603,201.8</u>	1.9422	<u>8,940,339</u>	
38	Subtotal		6,057,947.1		14,431,507	
39	STAS				0	
40	Flexed Deliveries	120	<u>222,900.0</u>	(workpaper)	<u>256,374</u>	
41	Total Rate Schedule SDS	5,446	6,280,847.1		14,687,881	2.3385
42 <u>Rate Schedule LDS - Large Distribution Service</u>						
43	Customer Charge:					
44	> 540,000 to ≤ 1,074,000 Therms Annually	506		1,800.00	910,800	
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	336		2,800.00	940,800	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		5,400.00	259,200	
47	> 7,500,000 Therms Annually	<u>12</u>		8,000.00	<u>96,000</u>	
48	Total	902			2,206,800	
49	Commodity Charge:					
50	> 540,000 to ≤ 1,074,000 Therms Annually		3,140,774.0	1.2001	3,769,243	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,701,200.0	1.0645	5,004,427	
52	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,613,000.0	0.9553	1,540,899	
53	> 7,500,000 Therms Annually		<u>880,000.0</u>	0.5684	<u>500,192</u>	
54	Total Deliveries		10,334,974.0		10,814,761	
55	Subtotal				13,021,561	
56	STAS				0	
57	Flexed Deliveries	216	<u>9,855,664.0</u>	(workpaper)	<u>4,043,795</u>	
58	Total Rate Schedule LDS	1,118	20,190,638.0		17,065,356	0.8452

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2016

Exhibit No. 103
Schedule No. 1
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Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 <u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>						
2	Customer Charge:					
3	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
4	> 540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
5	> 1,074,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
6	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
7	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
8	Total	24			38,388	
9	Commodity Charge:					
10	All Gas Consumed		102,000.0	0.0937	9,557	
11	Subtotal				47,945	
12	STAS				0	
13	Flex	<u>12</u>	<u>2,677,000.0</u>	(workpaper)	<u>338,164</u>	
14	Total Rate Schedule MLDS - Class I	36	2,779,000.0		386,109	0.1389
15 <u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>						
16	Customer Charge:					
17	> 2,146,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
19	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
20	Total	12			24,600	
21	Commodity Charge:					
22	> 2,146,000 to <= 3,400,000 Therms Annually		24,000.0	0.4479	10,750	
23	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	0.3874	0	
24	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
25	Total Deliveries		24,000.0		10,750.0	
26	Subtotal				35,350	
27	STAS				0	
28	Flex	<u>60</u>	<u>2,376,500.0</u>	(workpaper)	<u>934,954</u>	
29	Total Rate Schedule MLDS - Class II	72	2,400,500.0		970,304	0.4042

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2016

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				69,415,086
3	STAS				0
4	Rider USP				5,134,000
5	Rider CC				7,550
6	Gas Cost				<u>14,877,478</u>
7	Total Residential Distribution Service	1,261,502	10,100,181.5		89,434,114
8	Base Rate Revenue				37,248,221
9	STAS				0
10	Rider CC				5,751
11	Gas Cost				<u>2,451,070</u>
12	Total Small Distribution Service (SCD, SGDS, SDS)	133,477	12,053,590.2		39,705,042
13	Base Rate Revenue				17,065,356
14	STAS				0
15	Total Large Distribution Service	1,118.0	20,190,638.0		17,065,356
16	Base Rate Revenue				1,356,413
17	STAS				0
18	Total Main Line Distribution Service	108	5,179,500.0		1,356,413
19	Total Distribution Service	1,396,205	47,523,909.7		147,560,925
20	Total Company Throughput	5,142,337	81,850,111.0		488,246,078
21	Other Operating Revenue				
22	487 - Forfeited Discounts				1,188,391
23	488 - Miscellaneous Service Revenues				145,854
24	493 - Rent from Gas Property				158,725
25	495 - Prior Yr. Rate Refund - Net.				0
26	495 - Off System Sales				0
27	495 - Other Gas Revenues - Other				248,647
28	496 - Provision For Rate Refunds				0
29	Total Other Operating Revenue				1,741,617
30	Total Company Revenue				489,987,695

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2017 - Unadjusted

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	3,445,266		16.75	57,708,206	
3	Commodity Charge:					
4	All Gas Consumed		24,103,206.3	4.7806	115,227,788	
5	Rider USP - Universal Service Plan		24,103,206.3	0.6621	15,958,733	
6	Rider CC - Customer Choice		24,103,206.3	0.0010	24,103	
7	Gas Procurement Charge		24,103,206.3	0.0695	<u>1,675,173</u>	
8	Subtotal				190,594,003	
9	STAS				0	
10	Base Rate Revenue				190,594,003	
11	Gas Cost		24,103,206.3	3.0994	74,705,478	
12	Merchant Function Charge		<u>24,103,206.3</u>	0.0416	<u>1,002,693</u>	
13	Total Rate Schedule RSS	3,445,266	24,103,206.3		266,302,174	11.0484
14 Rate Schedule RDGSS - Residential Distributed Generation Sales Service						
15	Customer Charge	0		16.75	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.7806	0	
18	Rider USP - Universal Service Plan		0.0	0.6621	0	
19	Rider CC - Customer Choice		0.0	0.0010	0	
20	Gas Procurement Charge		0.0	0.0695	0	
21	Subtotal				0	
22	STAS				0	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	3.0994	0	
25	Merchant Function Charge		<u>0.0</u>	0.0416	0	
26	Total Rate Schedule RDGSS	0	0.0		0	
27 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)						
28	Customer Charge:					
29	Less Than 6,440 Therms Annually	273,782		21.25	5,817,868	
30	Commodity Charge:					
31	Less Than 6,440 Therms Annually		4,245,877.6	3.5939	15,259,260	
32	Rider CC - Customer Choice		4,245,877.6	0.0010	4,246	
33	Gas Procurement Charge		4,245,877.6	0.0695	<u>295,088</u>	
34	Subtotal				21,376,462	
35	STAS				0	
36	Base Rate Revenue				21,376,462	
37	Gas Cost		4,245,877.6	3.0994	13,159,673	
38	Merchant Function Charge		4,245,877.6	0.0102	<u>43,308</u>	
39	Total Rate Schedule SGSS	273,782	4,245,877.6		34,579,443	8.1442
40 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)						
41	Customer Charge:					
42	>6,440 to ≤ 64,400 Therms Annually	42,773		48.00	2,053,104	
43	Commodity Charge:					
44	>6,440 to ≤ 64,400 Therms Annually		4,765,070.5	3.2246	15,365,446	
45	Rider CC - Customer Choice		4,765,070.5	0.0010	4,765	
46	Gas Procurement Charge		4,765,070.5	0.0695	<u>331,172</u>	
47	Subtotal				17,754,487	
48	STAS				0	
49	Base Rate Revenue				17,754,487	
50	Gas Cost		4,765,070.5	3.0994	14,768,860	
51	Merchant Function Charge		4,765,070.5	0.0102	<u>48,604</u>	
52	Total Rate Schedule SGSS	42,773	4,765,070.5		32,571,951	6.8356

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2017 - Unadjusted

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>65,000.0</u>	0.0937	<u>6,091</u>	
6	Subtotal		65,000.0		19,879	
7	STAS				0	
8	Base Rate Revenue				19,879	
9	Gas Cost - Commodity		65,000.0 (workpaper)		267,085	
10	Gas Cost - Demand		660.0		<u>5,051</u>	
11	Total Rate Schedule NSS	12	65,000.0		292,015	4.4925
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	> 64,400 to ≤ 110,000 Therms Annually	650		215.00	139,750	
15	>110,000 to ≤ 540,000 Therms Annually	372		685.00	254,820	
16	>540,000 to ≤ 1,074,000 Therms Annually	24		1,800.00	43,200	
17	>1,074,000 to ≤ 3,400,000 Therms Annually	0		2,800.00	0	
18	>3,400,000 to ≤ 7,400,000 Therms Annually	0		5,400.00	0	
19	> 7,400,000 Therms Annually	0		8,000.00	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		425,907.2	2.0774	884,780	
22	> 110,000 to ≤ 540,000 Therms Annually		459,074.0	1.9422	891,614	
23	>540,000 to ≤ 1,074,000 Therms Annually		73,145.4	1.2001	87,782	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.0645	0	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.9553	0	
26	> 7,500,000 Therms Annually		0.0	0.5684	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		884,981.2	0.0695	61,506	
28	Gas Procurement - > 540,000 Therms Annually		73,145.4	0.0695	5,084	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				2,368,536	
32	Gas Cost - ≤ 540,000 Therms Annually		884,981.2	3.0994	2,742,911	
33	Gas Cost - > 540,000 Therms Annually		<u>73,145.4</u>	3.0994	<u>226,707</u>	
34	Total Rate Schedule LGSS	1,046	958,126.6		5,338,154	5.5714
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				172,935,994	
37	STAS				0	
38	Rider USP				15,958,733	
39	Merchant Function Charge				1,002,693	
40	Gas Procurement Charge				1,675,173	
41	Rider CC				24,103	
42	Gas Cost				<u>74,705,478</u>	
43	Total Residential Sales	3,445,266	24,103,206.3		266,302,174	
44	Base Rate Revenue				38,495,678	
45	STAS				0	
46	Merchant Function Charge				91,912	
47	Gas Procurement Charge				626,260	
48	Rider CC				9,011	
49	Gas Cost				<u>27,928,533</u>	
50	Total Small General Sales	316,555	9,010,948.1		67,151,394	
51	Base Rate Revenue				19,879	
52	STAS				0	
53	Gas Cost				<u>272,136</u>	
54	Total Negotiated Sales	12	65,000.0		292,015	
55	Base Rate Revenue				2,301,946	
56	STAS				0	
57	Gas Procurement Charge				66,590	
58	Gas Cost				<u>2,989,618</u>	
59	Total Large General Sales	1,046	958,126.6		5,338,154	
60	Total Tariff Sales	3,762,879	34,137,281.0		339,083,737	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2017 - Unadjusted

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
2	Customer Charge	1,009,081		16.75	16,902,107	
3	Commodity Charge:					
4	All Gas Consumed		7,554,000.0	4.7806	36,112,652	
5	Rider USP - Universal Service Plan		7,554,000.0	0.6621	5,001,503	
6	Rider CC		<u>7,554,000.0</u>	0.0010	7,554	
7	Subtotal				58,023,816	
8	STAS				0	
9	Base Rate Revenue				58,023,816	
10	Gas Cost		7,554,000.0	0.7358	<u>5,556,233</u>	
11	Total Rate Schedule RDS	1,009,081	7,554,000.0		63,582,049	8.4170
12 <u>Rate Schedule RCC - Residential Distribution Service (CAP)</u>						
13	Customer Charge	262,122		16.75	4,390,544	
14	Commodity Charge:					
15	All Gas Consumed		2,551,793.7	4.7806	<u>12,199,105</u>	
16	Subtotal		2,551,793.7		16,589,649	
17	STAS				0	
18	Base Rate Revenue				16,589,649	
19	Gas Cost		<u>2,551,793.7</u>	0.7358	<u>1,877,610</u>	
20	Total Rate Schedule RCC	262,122	2,551,793.7		18,467,259	7.2370
21 <u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>						
22	Customer Charge	0		16.75	0	
23	Commodity Charge:					
24	All Gas Consumed		0.0	4.7806	0	
25	Rider USP - Universal Service Plan		0.0	0.6621	0	
26	Rider CC		0.0	0.0010	0	
27	Subtotal				0	
28	STAS				0	
29	Base Rate Revenue				0	
30	Gas Cost		<u>0.0</u>	0.7358	<u>0</u>	
31	Total Rate Schedule RDGDS	0	0.0		0	
32 <u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>						
33	Customer Charge					
34	Less Than 6,440 Therms Annually	90,425		21.25	1,921,531	
35	Commodity Charge:					
36	Less Than 6,440 Therms Annually		1,376,587.2	3.5939	4,947,317	
37	Rider CC		1,376,587.2	0.0010	1,377	
38	Subtotal				6,870,225	
39	STAS				0	
40	Base Rate Revenue				6,870,225	
41	Gas Cost		1,376,587.2	0.7358	<u>1,012,893</u>	
42	Total Rate Schedule SCD ≤ 6,440 Therm	90,425	1,376,587.2		7,883,118	5.7266
43 <u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>						
44	Customer Charge					
45	6,440 - 64,400 Therms Annually	10,157		48.00	487,536	
46	Commodity Charge:					
47	6,440 - 64,400 Therms Annually		1,023,436.7	3.2246	3,300,174	
48	Rider CC		1,023,436.7	0.0010	1,023	
49	Subtotal				3,788,733	
50	STAS				0	
51	Base Rate Revenue				3,788,733	
52	Gas Cost		1,023,436.7	0.7358	<u>753,045</u>	
53	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	10,157	1,023,436.7		4,541,778	4.4378

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Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
2	Customer Charge:					
3	Less Than 6,440 Therms Annually	8,135		21.25	172,869	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	Less Than 6,440 Therms Annually		22,102.4	3.3759	74,615	
7	All Other Aggregation					
8	Less Than 6,440 Therms Annually		135,510.3	3.3759	457,469	
9	Rider CC		157,612.7	0.0010	158	
10	Subtotal				705,111	
11	STAS				0	
12	Subtotal				705,111	
13	Flex	36	1,000.0	(workpaper)	3,645	
14	Priority 1 Gas Cost		22,102.4	1.0451	23,099	
15	Total Rate Schedule SGDS ≤ 6,440 Therms	8,171	158,612.7		731,855	4.6141
16	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
17	Customer Charge:					
18	6,440 - 64,400 Therms Annually	19,586		48.00	940,128	
19	Commodity Charge:					
20	Priority 1 - Aggregation					
21	6,440 - 64,400 Therms Annually		666,838.0	3.2062	2,138,016	
22	All Other Aggregation					
23	6,440 - 64,400 Therms Annually		2,605,008.8	3.2062	8,352,179	
24	Rider CC		3,271,846.8	0.0010	3,272	
25	Subtotal				11,433,595	
26	STAS				0	
27	Subtotal				11,433,595	
28	Flex	72	21,200.0	(workpaper)	34,665	
29	Priority 1 Gas Cost		666,838.0	1.0451	696,912	
30	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,659	3,293,046.8		12,165,172	3.6942
31	<u>Rate Schedule SDS - Small Distribution Service</u>					
32	Customer Charge:					
33	> 64,400 to ≤ 110,00 Therms Annually	2,509		215.00	539,435	
34	>110,000 to ≤ 540,000 Therms Annually	2,817		685.00	1,929,645	
35	Commodity Charge:					
36	> 64,400 to ≤ 110,00 Therms Annually		1,472,998.1	2.0774	3,060,006	
37	>110,000 to ≤ 540,000 Therms Annually		4,645,015.5	1.9422	9,021,549	
38	Subtotal		6,118,013.6		14,550,635	
39	STAS				0	
40	Flexed Deliveries	120	223,000.0	(workpaper)	256,411	
41	Total Rate Schedule SDS	5,446	6,341,013.6		14,807,046	2.3351
42	<u>Rate Schedule LDS - Large Distribution Service</u>					
43	Customer Charge:					
44	> 540,000 to ≤ 1,074,000 Therms Annually	506		1,800.00	910,800	
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	336		2,800.00	940,800	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		5,400.00	259,200	
47	> 7,500,000 Therms Annually	12		8,000.00	96,000	
48	Total	902			2,206,800	
49	Commodity Charge:					
50	> 540,000 to ≤ 1,074,000 Therms Annually		3,143,336.3	1.2001	3,772,318	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,804,000.0	1.0645	5,113,858	
52	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,628,000.0	0.9553	1,555,228	
53	> 7,500,000 Therms Annually		800,000.0	0.5684	454,720	
54	Total Deliveries		10,375,336.3		10,896,124	
55	Subtotal				13,102,924	
56	STAS				0	
57	Flexed Deliveries	204	8,406,000.0	(workpaper)	4,349,413	
58	Total Rate Schedule LDS	1,106	18,781,336.3		17,452,337	0.9292

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 <u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>						
2	Customer Charge:					
3	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
4	> 540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
5	> 1,074,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
6	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
7	> 7,500,000 Therms Annually	0		7,322.00	0	
8	Total	24			38,388	
9	Commodity Charge:					
10	All Gas Consumed		102,000.0	0.0937	9,557	
11	Subtotal				47,945	
12	STAS				0	
13	Flex	12	2,677,000.0	(workpaper)	338,164	
14	Total Rate Schedule MLDS - Class I	36	2,779,000.0		386,109	0.1389
15 <u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>						
16	Customer Charge:					
17	> 2,146,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
19	> 7,500,000 Therms Annually	0		7,322.00	0	
20	Total	12			24,600	
21	Commodity Charge:					
22	> 2,146,000 to <= 3,400,000 Therms Annually		24,000.0	0.4479	10,750	
23	> 3,400,000 to <= 7,500,000 Therms Annually			0.0	0.3874	
24	> 7,500,000 Therms Annually			0.0	0.3355	
25	Total Deliveries		24,000.0		10,750.0	
26	Subtotal				35,350	
27	STAS				0	
28	Flex	60	2,378,000.0	(workpaper)	934,990	
29	Total Rate Schedule MLDS - Class II	72	2,402,000.0		970,340	0.4040

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				69,604,408
3	STAS				0
4	Rider USP				5,001,503
5	Rider CC				7,554
6	Gas Cost				<u>7,435,843</u>
7	Total Residential Distribution Service	1,271,203	10,105,793.7		82,049,308
8	Base Rate Revenue				37,637,190
9	STAS				0
10	Rider CC				5,830
11	Gas Cost				<u>2,485,949</u>
12	Total Small Distribution Service (SCD, SGDS, SDS)	133,858	12,192,697.0		40,128,969
13	Base Rate Revenue				17,452,337
14	STAS				0
15	Total Large Distribution Service	1,106.0	18,781,336.3		17,452,337
16	Base Rate Revenue				1,356,449
17	STAS				0
18	Total Main Line Distribution Service	108	5,181,000.0		1,356,449
19	Total Distribution Service	1,406,275	46,260,827.0		140,987,063
20	Total Company Throughput	5,169,154	80,398,108.0		480,070,800
21	Other Operating Revenue				
22	487 - Forfeited Discounts				1,188,391
23	488 - Miscellaneous Service Revenues				145,854
24	493 - Rent from Gas Property				158,725
25	495 - Prior Yr. Rate Refund - Net.				0
26	495 - Off System Sales				0
27	495 - Other Gas Revenues - Other				248,647
28	496 - Provision For Rate Refunds				0
29	Total Other Operating Revenue				1,741,617
30	Total Company Revenue				481,812,417

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2017

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,463,638		16.75	58,015,937	
3	Commodity Charge:					
4	All Gas Consumed		24,297,875.3	4.7806	116,158,423	
5	Rider USP - Universal Service Plan		24,297,875.3	0.6800	16,522,555	
6	Rider CC - Customer Choice		24,297,875.3	0.0010	24,298	
7	Gas Procurement Charge		24,297,875.3	0.0695	<u>1,688,702</u>	
8	Subtotal				192,409,915	
9	STAS				0	
10	Base Rate Revenue				192,409,915	
11	Gas Cost		24,297,875.3	3.0994	75,308,835	
12	Merchant Function Charge		<u>24,297,875.3</u>	0.0416	<u>1,010,792</u>	
13	Total Rate Schedule RSS	3,463,638	24,297,875.3		268,729,542	11.0598
14	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>					
15	Customer Charge	0		16.75	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.7806	0	
18	Rider USP - Universal Service Plan			0.6800	0	
19	Rider CC - Customer Choice			0.0010	0	
20	Gas Procurement Charge		0.0	0.0695	0	
21	Subtotal				0	
22	STAS				0	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	3.0994	0	
25	Merchant Function Charge		<u>0.0</u>	0.0416	0	
26	Total Rate Schedule RDGSS	0		0.0	0	
27	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
28	Customer Charge:					
29	Less Than 6,440 Therms Annually	274,880		21.25	5,841,200	
30	Commodity Charge:					
31	Less Than 6,440 Therms Annually		4,337,144.6	3.5939	15,587,264	
32	Rider CC - Customer Choice		4,337,144.6	0.0010	4,337	
33	Gas Procurement Charge		4,337,144.6	0.0695	<u>301,432</u>	
34	Subtotal				21,734,233	
35	STAS				0	
36	Base Rate Revenue				21,734,233	
37	Gas Cost		4,337,144.6	3.0994	13,442,546	
38	Merchant Function Charge		4,337,144.6	0.0102	<u>44,239</u>	
39	Total Rate Schedule SGSS	274,880	4,337,144.6		35,221,018	8.1208
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	42,773		48.00	2,053,104	
43	Commodity Charge:					
44	>6,440 to ≤ 64,400 Therms Annually		4,765,070.5	3.2246	15,365,446	
45	Rider CC - Customer Choice		4,765,070.5	0.0010	4,765	
46	Gas Procurement Charge		4,765,070.5	0.0695	<u>331,172</u>	
47	Subtotal				17,754,487	
48	STAS				0	
49	Base Rate Revenue				17,754,487	
50	Gas Cost		4,765,070.5	3.0994	14,768,860	
51	Merchant Function Charge		4,765,070.5	0.0102	<u>48,604</u>	
52	Total Rate Schedule SGSS	42,773	4,765,070.5		32,571,951	6.8356

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2017

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Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule NSS - Negotiated Sales Service					
2	Customer Charge					
3	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	540,000 - 1,074,000 Therms Annually		<u>65,000.0</u>	0.0937	<u>6,091</u>	
6	Subtotal		65,000.0		19,879	
7	STAS				<u>0</u>	
8	Base Rate Revenue				19,879	
9	Gas Cost - Commodity		65,000.0 (workpaper)		267,085	
10	Gas Cost - Demand		660.0		<u>5,051</u>	
11	Total Rate Schedule NSS	12	65,000.0		292,015	4.4925
12	Rate Schedule LGSS - Large General Sales Service					
13	Customer Charge:					
14	> 64,400 to ≤ 110,00 Therms Annually	650		215.00	139,750	
15	>110,000 to ≤ 540,000 Therms Annually	372		685.00	254,820	
16	>540,000 to ≤ 1,074,000 Therms Annually	24		1,800.00	43,200	
17	>1,074,000 to ≤ 3,400,000 Therms Annually	0		2,800.00	0	
18	>3,400,000 to ≤ 7,400,000 Therms Annually	0		5,400.00	0	
19	> 7,400,000 Therms Annually	0		8,000.00	0	
20	Commodity Charge:					
21	> 64,400 ≤ 110,000 Therms Annually		425,907.2	2.0774	884,780	
22	> 110,000 to ≤ 540,000 Therms Annually		459,074.0	1.9422	891,614	
23	>540,000 to ≤ 1,074,000 Therms Annually		73,145.4	1.2001	87,782	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.0645	0	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.9553	0	
26	> 7,500,000 Therms Annually		0.0	0.5684	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		884,981.2	0.0695	61,506	
28	Gas Procurement - > 540,000 Therms Annually		73,145.4	0.0695	5,084	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				<u>0</u>	
31	Base Rate Revenue				2,368,536	
32	Gas Cost - ≤ 540,000 Therms Annually		884,981.2	3.0994	2,742,911	
33	Gas Cost - > 540,000 Therms Annually		<u>73,145.4</u>	3.0994	<u>226,707</u>	
34	Total Rate Schedule LGSS	1,046	958,126.6		5,338,154	5.5714
35	Tariff Sales Summary by Rate Class					
36	Base Rate Revenue				174,174,360	
37	STAS				0	
38	Rider USP				16,522,555	
39	Merchant Function Charge				1,010,792	
40	Gas Procurement Charge				1,688,702	
41	Rider CC				24,298	
42	Gas Cost				<u>75,308,835</u>	
43	Total Residential Sales	3,463,638	24,297,875.3		268,729,542	
44	Base Rate Revenue				38,847,014	
45	STAS				0	
46	Merchant Function Charge				92,843	
47	Gas Procurement Charge				632,604	
48	Rider CC				9,102	
49	Gas Cost				<u>28,211,406</u>	
50	Total Small General Sales	317,653	9,102,215.1		67,792,969	
51	Base Rate Revenue				19,879	
52	STAS				0	
53	Gas Cost				<u>272,136</u>	
54	Total Negotiated Sales	12	65,000.0		292,015	
55	Base Rate Revenue				2,301,946	
56	STAS				0	
57	Gas Procurement Charge				66,590	
58	Gas Cost				<u>2,969,618</u>	
59	Total Large General Sales	1,046	958,126.6		5,338,154	
60	Total Tariff Sales	3,782,349	34,423,217.0		342,152,680	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2017

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 103, Sch 2)</i>	<i>(Ex 103, Sch 3)</i>			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	1,009,081		16.75	16,902,107	
3	Commodity Charge:					
4	All Gas Consumed		7,554,000.0	4.7806	36,112,652	
5	Rider USP - Universal Service Plan		7,554,000.0	0.6800	5,136,720	
6	Rider CC		7,554,000.0	0.0010	<u>7,554</u>	
7	Subtotal				58,159,033	
8	STAS				0	
9	Base Rate Revenue				58,159,033	
10	Gas Cost		7,554,000.0	0.7358	<u>5,558,233</u>	
11	Total Rate Schedule RDS	1,009,081	7,554,000.0		63,717,266	8.4349
12	<u>Rate Schedule RCC - Residential Distribution Service (CAP)</u>					
13	Customer Charge	262,122		16.75	4,390,544	
14	Commodity Charge:					
15	All Gas Consumed		2,551,793.7	4.7806	<u>12,199,105</u>	
16	Subtotal		2,551,793.7		16,589,649	
17	STAS				0	
18	Base Rate Revenue				16,589,649	
19	Gas Cost		<u>2,551,793.7</u>	3.6555	<u>9,328,082</u>	
20	Total Rate Schedule RCC	262,122	2,551,793.7		25,917,731	10.1567
21	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>					
22	Customer Charge	0		16.75	0	
23	Commodity Charge:					
24	All Gas Consumed		0.0	4.7806	0	
25	Rider USP - Universal Service Plan		0.0	0.6800	0	
26	Rider CC		0.0	0.0010	0	
27	Subtotal				0	
28	STAS				0	
29	Base Rate Revenue				0	
30	Gas Cost		<u>0.0</u>	0.7358	0	
31	Total Rate Schedule RDGDS	0	0.0		0	
32						
33	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
34	Customer Charge					
35	Less Than 6,440 Therms Annually	90,425		21.25	1,921,531	
36	Commodity Charge:					
37	Less Than 6,440 Therms Annually		1,376,587.2	3.5939	4,947,317	
38	Rider CC		1,376,587.2	0.0010	<u>1,377</u>	
39	Subtotal				6,870,225	
40	STAS				0	
41	Base Rate Revenue				6,870,225	
42	Gas Cost		1,376,587.2	0.7358	<u>1,012,893</u>	
43	Total Rate Schedule SCD ≤ 6,440 Therm	90,425	1,376,587.2		7,883,118	5.7266
44	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
45	Customer Charge					
46	6,440 - 64,400 Therms Annually	10,157		48.00	487,536	
47	Commodity Charge:					
48	6,440 - 64,400 Therms Annually		1,023,436.7	3.2246	3,300,174	
49	Rider CC		1,023,436.7	0.0010	<u>1,023</u>	
50	Subtotal				3,788,733	
51	STAS				0	
52	Base Rate Revenue				3,788,733	
53	Gas Cost		1,023,436.7	0.7358	<u>753,045</u>	
54	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	10,157	1,023,436.7		4,541,778	4.4378

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2017

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
2	Customer Charge:					
3	Less Than 6,440 Therms Annually	8,135		21.25	172,869	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	Less Than 6,440 Therms Annually		22,102.4	3.3759	74,615	
7	All Other Aggregation					
8	Less Than 6,440 Therms Annually		<u>135,510.3</u>	3.3759	457,469	
9	Rider CC		157,612.7	0.0010	158	
10	Subtotal				705,111	
11	STAS				0	
12	Subtotal				705,111	
13	Flex	36		1,000.0 (workpaper)	3,645	
14	Priority 1 Gas Cost		<u>22,102.4</u>	1.0451	<u>23,099</u>	
15	Total Rate Schedule SGDS ≤ 6,440 Therms	8,171	158,612.7		731,855	4.6141
16 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms						
17	Customer Charge:					
18	6,440 - 64,400 Therms Annually	19,586		48.00	940,128	
19	Commodity Charge:					
20	Priority 1 - Aggregation					
21	6,440 - 64,400 Therms Annually		666,838.0	3.2062	2,138,016	
22	All Other Aggregation					
23	6,440 - 64,400 Therms Annually		<u>2,605,008.8</u>	3.2062	8,352,179	
24	Rider CC		3,271,846.8	0.0010	<u>3,272</u>	
25	Subtotal				11,433,595	
26	STAS				0	
27	Subtotal				11,433,595	
28	Flex	72		21,200.0 (workpaper)	34,665	
29	Priority 1 Gas Cost		<u>666,838.0</u>	1.0451	<u>696,912</u>	
30	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,658	3,293,046.8		12,165,172	3.6942
31 Rate Schedule SDS - Small Distribution Service						
32	Customer Charge:					
33	> 64,400 to ≤ 110,00 Therms Annually	2,509		215.00	539,435	
34	>110,000 to ≤ 540,000 Therms Annually	2,817		685.00	1,929,645	
35	Commodity Charge:					
36	> 64,400 to ≤ 110,00 Therms Annually		1,472,998.1	2.0774	3,060,006	
37	>110,000 to ≤ 540,000 Therms Annually		<u>4,645,015.5</u>	1.9422	<u>9,021,549</u>	
38	Subtotal		6,118,013.6		14,550,635	
39	STAS				0	
40	Flexed Deliveries	<u>120</u>	<u>223,000.0</u> (workpaper)		<u>256,411</u>	
41	Total Rate Schedule SDS	5,446	6,341,013.6		14,807,046	2.3351
42 Rate Schedule LDS - Large Distribution Service						
43	Customer Charge:					
44	> 540,000 to ≤ 1,074,000 Therms Annually	506		1,800.00	910,800	
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	336		2,800.00	940,800	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		5,400.00	259,200	
47	> 7,500,000 Therms Annually	<u>12</u>		8,000.00	<u>96,000</u>	
48	Total	902			2,206,800	
49	Commodity Charge:					
50	> 540,000 to ≤ 1,074,000 Therms Annually		3,143,336.3	1.2001	3,772,318	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,804,000.0	1.0645	5,113,858	
52	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,628,000.0	0.9553	1,555,228	
53	> 7,500,000 Therms Annually		<u>800,000.0</u>	0.5684	<u>454,720</u>	
54	Total Deliveries		10,375,336.3		10,896,124	
55	Subtotal				13,102,924	
56	STAS				0	
57	Flexed Deliveries	<u>216</u>	<u>10,606,000.0</u> (workpaper)		<u>4,087,013</u>	
58	Total Rate Schedule LDS	1,118	20,981,336.3		17,189,937	0.8193

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2017

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Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) DTH <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule MLDS - Main Line Distribution Service - Class I						
2	Customer Charge:					
3	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
4	> 540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
5	> 1,074,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
6	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
7	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
8	Total	24			38,388	
9	Commodity Charge:					
10	All Gas Consumed		102,000.0	0.0937	9,557	
11	Subtotal				47,945	
12	STAS				0	
13	Flex	<u>12</u>	<u>2,677,000.0</u> (workpaper)		<u>338,164</u>	
14	Total Rate Schedule MLDS - Class I	36	2,779,000.0		386,109	0.1389
15 Rate Schedule MLDS - Main Line Distribution Service - Class II						
16	Customer Charge:					
17	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
19	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
20	Total	12			24,600	
21	Commodity Charge:					
22	> 2,146,000 to ≤ 3,400,000 Therms Annually		24,000.0	0.4479	10,750	
23	> 3,400,000 to <= 7,500,000 Therms Annually			0.0	0	
24	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
25	Total Deliveries		24,000.0		10,750.0	
26	Subtotal				35,350	
27	STAS				0	
28	Flex	<u>60</u>	<u>2,378,000.0</u> (workpaper)		<u>934,990</u>	
29	Total Rate Schedule MLDS - Class II	72	2,402,000.0		970,340	0.4040

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2017

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Witness: M. J. Bell

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				69,604,408
3	STAS				0
4	Rider USP				5,136,720
5	Rider CC				7,554
6	Gas Cost				<u>14,886,315</u>
7	Total Residential Distribution Service	1,271,203	10,105,793.7		89,634,997
8	Base Rate Revenue				37,637,190
9	STAS				0
10	Rider CC				5,830
11	Gas Cost				<u>2,485,949</u>
12	Total Small Distribution Service (SCD, SGDS, SDS)	133,857	12,192,697.0		40,128,969
13	Base Rate Revenue				17,189,937
14	STAS				0
15	Total Large Distribution Service	1,118.0	20,981,336.3		17,189,937
16	Base Rate Revenue				1,356,449
17	STAS				0
18	Total Main Line Distribution Service	108	5,181,000.0		1,356,449
19	Total Distribution Service	1,406,286	48,460,827.0		148,310,352
20	Total Company Throughput	5,188,635	82,884,044.0		490,463,032
21	Other Operating Revenue				
22	487 - Forfeited Discounts				1,193,787
23	488 - Miscellaneous Service Revenues				145,854
24	493 - Rent from Gas Property				158,725
25	495 - Prior Yr. Rate Refund - Net.				0
26	495 - Off System Sales				0
27	495 - Other Gas Revenues - Other				248,647
28	496 - Provision For Rate Refunds				0
29	Total Other Operating Revenue				1,747,013
30	Total Company Revenue				492,210,045

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2016

Exhibit No. 103
Schedule No. 2
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Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RSS	3,360,966	0	21,585	(11,154)	13	58,185	3,429,585
4	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>							
5	RESIDENTIAL							
6	Total Rate Schedule RDGSS	13	0	0	0	(13)	0	0
7	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>							
8	COMMERCIAL							
9	Less Than 6,440 Therms Annually	270,629	0	3,027	(2,784)	0	1,612	272,484
10	INDUSTRIAL							
11	Less Than 6,440 Therms Annually	222	0	0	0	0	0	222
12	Total Rate Schedule SGSS ≤ 6,440 Therms	270,851	0	3,027	(2,784)	0	1,612	272,706
13	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>							
14	COMMERCIAL							
15	6,440 - 64,400 Therms Annually	42,239	0	0	0	0	107	42,346
16	INDUSTRIAL							
17	6,440 - 64,400 Therms Annually	426	0	0	0	0	1	427
18	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	42,665	0	0	0	0	108	42,773
19	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
20	COMMERCIAL							
21	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
22	INDUSTRIAL							
23	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
24	Total Rate Schedule NSS	12	0	0	0	0	0	12
25	<u>Rate Schedule LGSS - Large General Sales Service</u>							
26	COMMERCIAL							
27	> 64,400 to ≤ 110,00 Therms Annually	560	0	0	0	0	5	565
28	>110,000 to ≤ 540,000 Therms Annually	336	0	0	0	0	0	336
29	>540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
30	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
31	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
32	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
33	Total Commercial Bills Under LGSS	908	0	0	0	0	5	913
34	INDUSTRIAL							
35	> 64,400 to ≤ 110,00 Therms Annually	84	0	0	0	0	1	85
36	>110,000 to ≤ 540,000 Therms Annually	36	0	0	0	0	0	36
37	>540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
38	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
39	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
41	Total Industrial Bills Under LGSS	132	0	0	0	0	1	133
42	Total Rate Schedule LGSS	1,040	0	0	0	0	6	1,046

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2016

Exhibit No. 103
Schedule No. 2
Page 2 of 12
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finald 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 Tariff Sales Summary by Customer Class								
2	Total Residential Sales	3,360,979	0	21,585	(11,154)	0	58,185	3,429,595
3	Total Commercial Sales	313,788	0	3,027	(2,784)	0	1,724	315,755
4	Total Industrial Sales	<u>780</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>782</u>
5	Total Tariff Sales	3,675,547	0	24,612	(13,938)	0	59,911	3,746,132
6 Rate Schedule RDS - Residential Distribution Service (Choice)								
7 RESIDENTIAL								
8	Total Rate Schedule RDS	994,177	0	0	0	4	7,182	1,001,363
9 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)								
10 RESIDENTIAL								
11	Total Rate Schedule RDGDS	4	0	0	0	(4)	0	0
12 Residential Distribution Service (CAP)								
13 RESIDENTIAL								
14	Total Rate Schedule RCC	255,678	0	0	0	0	4,461	260,139
15 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms								
16 COMMERCIAL								
17	Less Than 6,440 Therms Annually	89,727	0	0	0	0	318	90,045
18 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms								
19 COMMERCIAL								
20	6,440 - 64,400 Therms Annually	<u>10,144</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13</u>	<u>10,157</u>
21	Total Rate Schedule SCD	99,871	0	0	0	0	331	100,202
22 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms								
23 COMMERCIAL								
24	Less Than 6,440 Therms Annually	8,052	0	0	0	0	22	8,074
25	Flex	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36</u>
26	Total Commercial Bills Under SGDS	8,088	0	0	0	0	22	8,110
27 INDUSTRIAL								
28	Less Than 6,440 Therms Annually	60	0	0	0	0	1	61
29	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
30	Total Industrial Bills Under SGDS	60	0	0	0	0	1	61
31	Total Rate Schedule SGDS ≤ 6,440 Therms	8,148	0	0	0	0	23	8,171
32 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms								
33 COMMERCIAL								
34	6,440 - 64,400 Therms Annually	19,140	0	0	0	0	49	19,189
35	Flex	<u>72</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72</u>
36	Total Commercial Bills Under SGDS	19,212	0	0	0	0	49	19,261
37 INDUSTRIAL								
38	6,440 - 64,400 Therms Annually	396	0	0	0	0	1	397
39	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40	Total Industrial Bills Under SGDS	396	0	0	0	0	1	397
41	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,608	0	0	0	0	50	19,658
42 Rate Schedule SDS - Small Distribution Service								
43 COMMERCIAL								
44	> 64,400 to ≤ 110,000 Therms Annually	2,280	0	0	0	0	13	2,293
45	>110,000 to ≤ 540,000 Therms Annually	1,920	0	0	0	0	8	1,928
46	Flex	<u>108</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>108</u>
47	Total Commercial Bills Under SDS	4,308	0	0	0	0	21	4,329

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2016

Exhibit No. 103
Schedule No. 2
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Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) (Ex 103, Sch 4)	Incremental Bills		Rate Schedule Change (5)	Finalized Bills (6)	Forecasted Adjusted (7=1 to 6)
				New Const (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)			
1	INDUSTRIAL							
2	> 64,400 to ≤ 110,00 Therms Annually	216	0	0	0	0	0	216
3	> 110,000 to ≤ 540,000 Therms Annually	888	0	0	0	0	1	889
4	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
5	Total Industrial Bills Under SDS	1,116	0	0	0	0	1	1,117
6	Total Rate Schedule SDS	5,424	0	0	0	0	22	5,446
7	<u>Rate Schedule LDS - Large Distribution Service</u>							
8	COMMERCIAL							
9	> 540,000 to ≤ 1,074,000 Therms Annually	192	0	0	0	0	0	192
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	96	0	0	0	0	0	96
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
12	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
13	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
14	Total Commercial Bills Under LDS	300	0	0	0	0	0	300
15	<u>Rate Schedule LDS - Large Distribution Service</u>							
16	INDUSTRIAL							
17	> 540,000 to ≤ 1,074,000 Therms Annually	312	0	0	0	0	2	314
18	> 1,074,000 to ≤ 3,400,000 Therms Annually	240	0	0	0	0	0	240
19	> 3,400,000 to ≤ 7,500,000 Therms Annually	48	0	0	0	0	0	48
20	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
21	Flex	<u>192</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>204</u>
22	Total Industrial Bills Under LDS	804	12	0	0	0	2	818
23	Total Rate Schedule LDS	1,104	12	0	0	0	2	1,118
24	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>							
25	COMMERCIAL							
26	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
27	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
32	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	Total Commercial Bills Under MLDS I	12	0	0	0	0	0	12
34	INDUSTRIAL							
35	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
36	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
37	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
39	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40	Industrial Bills Under MLDS - Class I	12	0	0	0	0	0	12
41	Flex	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
42	Total Industrial Bills Under MLDS I	24	0	0	0	0	0	24
43	Total Rate Schedule MLDS - Class I	36	0	0	0	0	0	36
44	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>							
45	COMMERCIAL							
46	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
48	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
49	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
50	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
51	Total Commercial Bills Under MLDS II	0	0	0	0	0	0	0

Columbia Gas of Pennsylvania, Inc.
 Number of Bills
 For the 12 Months Ended November 30, 2016

Exhibit No. 103
 Schedule No. 2
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 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finalized 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	INDUSTRIAL							
2	> 2,146,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
3	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
4	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
5	Industrial Bills Under MLDS - Class II	12	0	0	0	0	0	12
6	Flex	60	0	0	0	0	0	60
7	Total Industrial Bills Under MLDS II	72	0	0	0	0	0	72
8	Total Rate Schedule MLDS - Class II	72	0	0	0	0	0	72
9	Distribution Service Summary by Customer Class							
10	Total Residential	1,249,859	0	0	0	0	11,643	1,261,502
11	Total Commercial	131,791	0	0	0	0	423	132,214
12	Total Industrial	2,472	12	0	0	0	5	2,489
13	Total Distribution Service	1,384,122	12	0	0	0	12,071	1,396,205
14	Total Company Throughput	5,059,669	12	24,612	(13,938)	0	71,982	5,142,337

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2017 - Unadjusted

Exhibit No. 103
Schedule No. 2
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Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finalized 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	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RSS	3,367,068	0	0	0	13	58,185	3,445,268
4	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>							
5	RESIDENTIAL							
6	Total Rate Schedule RDGSS	13	0	0	0	(13)	0	0
7	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>							
8	COMMERCIAL							
9	Less Than 6,440 Therms Annually	271,948	0	0	0	0	1,612	273,560
10	INDUSTRIAL							
11	Less Than 6,440 Therms Annually	<u>222</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>222</u>
12	Total Rate Schedule SGSS ≤ 6,440 Therms	272,170	0	0	0	0	1,612	273,782
13	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>							
14	COMMERCIAL							
15	6,440 - 64,400 Therms Annually	42,239	0	0	0	0	107	42,346
16	INDUSTRIAL							
17	6,440 - 64,400 Therms Annually	<u>426</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>427</u>
18	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	42,665	0	0	0	0	108	42,773
19	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
20	COMMERCIAL							
21	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
22	INDUSTRIAL							
23	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
24	Total Rate Schedule NSS	12	0	0	0	0	0	12
25	<u>Rate Schedule LGSS - Large General Sales Service</u>							
26	COMMERCIAL							
27	> 64,400 to ≤ 110,000 Therms Annually	560	0	0	0	0	5	565
28	>110,000 to ≤ 540,000 Therms Annually	336	0	0	0	0	0	336
29	>540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
30	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
31	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
32	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
33	Total Commercial Bills Under LGSS	908	0	0	0	0	5	913
34	INDUSTRIAL							
35	> 64,400 to ≤ 110,000 Therms Annually	84	0	0	0	0	1	85
36	>110,000 to ≤ 540,000 Therms Annually	36	0	0	0	0	0	36
37	>540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
38	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
39	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 7,400,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
41	Total Industrial Bills Under LGSS	132	0	0	0	0	1	133
42	Total Rate Schedule LGSS	1,040	0	0	0	0	6	1,046

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2017 - Unadjusted

Exhibit No. 103
Schedule No. 2
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Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers		Incremental Bills		Rate Schedule Change (5)	Finalized Bills (6)	Forecasted Adjusted (7=1 to 6)
			(2) (Ex 103, Sch 4)	(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)				
1	Tariff Sales Summary by Customer Class								
2	Total Residential Sales	3,387,081	0	0	0	0	58,185	3,445,266	
3	Total Commercial Sales	315,107	0	0	0	0	1,724	316,831	
4	Total Industrial Sales	780	0	0	0	0	2	782	
5	Total Tariff Sales	3,702,968	0	0	0	0	59,911	3,762,879	
6	Rate Schedule RDS - Residential Distribution Service (Choice)								
7	RESIDENTIAL								
8	Total Rate Schedule RDS	1,001,895	0	0	0	0	7,182	1,009,081	
9	Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)								
10	RESIDENTIAL								
11	Total Rate Schedule RDGDS	4	0	0	0	0	(4)	0	
12	Residential Distribution Service (CAP)								
13	RESIDENTIAL								
14	Total Rate Schedule RCC	257,661	0	0	0	0	4,461	262,122	
15	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms								
16	COMMERCIAL								
17	Less Than 6,440 Therms Annually	90,107	0	0	0	0	318	90,425	
18	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms								
19	COMMERCIAL								
20	6,440 - 64,400 Therms Annually	10,144	0	0	0	0	13	10,157	
21	Total Rate Schedule SCD	100,251	0	0	0	0	331	100,582	
22	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms								
23	COMMERCIAL								
24	Less Than 6,440 Therms Annually	8,052	0	0	0	0	22	8,074	
25	Flex	36	0	0	0	0	0	36	
26	Total Commercial Bills Under SGDS	8,088	0	0	0	0	22	8,110	
27	INDUSTRIAL								
28	Less Than 6,440 Therms Annually	60	0	0	0	0	1	61	
29	Flex	0	0	0	0	0	0	0	
30	Total Industrial Bills Under SGDS	60	0	0	0	0	1	61	
31	Total Rate Schedule SGDS ≤ 6,440 Therms	8,148	0	0	0	0	23	8,171	
32	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms								
33	COMMERCIAL								
34	6,440 - 64,400 Therms Annually	19,140	0	0	0	0	49	19,189	
35	Flex	72	0	0	0	0	0	72	
36	Total Commercial Bills Under SGDS	19,212	0	0	0	0	49	19,261	
37	INDUSTRIAL								
38	6,440 - 64,400 Therms Annually	396	0	0	0	0	1	397	
39	Flex	0	0	0	0	0	0	0	
40	Total Industrial Bills Under SGDS	396	0	0	0	0	1	397	
41	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,608	0	0	0	0	50	19,658	
42	Rate Schedule SDS - Small Distribution Service								
43	COMMERCIAL								
44	> 64,400 to ≤ 110,000 Therms Annually	2,280	0	0	0	0	13	2,293	
45	> 110,000 to ≤ 540,000 Therms Annually	1,920	0	0	0	0	8	1,928	
46	Flex	108	0	0	0	0	0	108	
47	Total Commercial Bills Under SDS	4,308	0	0	0	0	21	4,329	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2017 - Unadjusted

Exhibit No. 103
Schedule No. 2
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Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finalized 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	INDUSTRIAL							
2	> 64,400 to ≤ 110,00 Therms Annually	216	0	0	0	0	0	216
3	>110,000 to ≤ 540,000 Therms Annually	888	0	0	0	0	1	889
4	Flex	12	0	0	0	0	0	12
5	Total Industrial Bills Under SDS	1,116	0	0	0	0	1	1,117
6	Total Rate Schedule SDS	5,424	0	0	0	0	22	5,446
7	<u>Rate Schedule LDS - Large Distribution Service</u>							
8	COMMERCIAL							
9	> 540,000 to ≤ 1,074,000 Therms Annually	192	0	0	0	0	0	192
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	96	0	0	0	0	0	96
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
12	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
13	Flex	12	0	0	0	0	0	12
14	Total Commercial Bills Under LDS	300	0	0	0	0	0	300
15	<u>Rate Schedule LDS - Large Distribution Service</u>							
16	INDUSTRIAL							
17	> 540,000 to ≤ 1,074,000 Therms Annually	312	0	0	0	0	2	314
18	> 1,074,000 to ≤ 3,400,000 Therms Annually	240	0	0	0	0	0	240
19	> 3,400,000 to ≤ 7,500,000 Therms Annually	48	0	0	0	0	0	48
20	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
21	Flex	192	0	0	0	0	0	192
22	Total Industrial Bills Under LDS	804	0	0	0	0	2	806
23	Total Rate Schedule LDS	1,104	0	0	0	0	2	1,106
24	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>							
25	COMMERCIAL							
26	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
27	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
31	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
32	Flex	0	0	0	0	0	0	0
33	Total Commercial Bills Under MLDS I	12	0	0	0	0	0	12
34	INDUSTRIAL							
35	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
36	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
37	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
39	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
40	Industrial Bills Under MLDS - Class I	12	0	0	0	0	0	12
41	Flex	12	0	0	0	0	0	12
42	Total Industrial Bills Under MLDS I	24	0	0	0	0	0	24
43	Total Rate Schedule MLDS - Class I	36	0	0	0	0	0	36
44	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>							
45	COMMERCIAL							
46	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
48	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
49	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
50	Flex	0	0	0	0	0	0	0
51	Total Commercial Bills Under MLDS II	0	0	0	0	0	0	0

Columbia Gas of Pennsylvania, Inc.
 Number of Bills
 For the 12 Months Ended December 31, 2017 - Unadjusted

Exhibit No. 103
 Schedule No. 2
 Page 8 of 12
 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finalized 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	INDUSTRIAL							
2	> 2,146,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
3	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
4	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
5	Industrial Bills Under MLDS - Class II	12	0	0	0	0	0	12
6	Flex	60	0	0	0	0	0	60
7	Total Industrial Bills Under MLDS II	72	0	0	0	0	0	72
8	Total Rate Schedule MLDS - Class II	72	0	0	0	0	0	72
9 Distribution Service Summary by Customer Class								
10	Total Residential	1,259,560	0	0	0	0	11,643	1,271,203
11	Total Commercial	132,171	0	0	0	0	423	132,594
12	Total Industrial	<u>2,472</u>	0	0	0	0	5	<u>2,477</u>
13	Total Distribution Service	1,394,203	0	0	0	0	12,071	1,406,274
14	Total Company Throughput	5,097,171	0	0	0	0	71,982	5,169,153

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2017

Exhibit No. 103
Schedule No. 2
Page 9 of 12
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finalized 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	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RSS	3,387,068	0	29,748	(11,376)	13	58,185	3,463,638
4	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>							
5	RESIDENTIAL							
6	Total Rate Schedule RDGSS	13	0	0	0	(13)	0	0
7	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>							
8	COMMERCIAL							
9	Less Than 6,440 Therms Annually	271,948	0	3,888	(2,790)	0	1,612	274,658
10	INDUSTRIAL							
11	Less Than 6,440 Therms Annually	222	0	0	0	0	0	222
12	Total Rate Schedule SGSS ≤ 6,440 Therms	272,170	0	3,888	(2,790)	0	1,612	274,880
13	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>							
14	COMMERCIAL							
15	6,440 - 64,400 Therms Annually	42,239	0	0	0	0	107	42,346
16	INDUSTRIAL							
17	6,440 - 64,400 Therms Annually	426	0	0	0	0	1	427
18	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	42,665	0	0	0	0	108	42,773
19	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
20	COMMERCIAL							
21	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
22	INDUSTRIAL							
23	540,000 - 1,074,000 Therms Annually	0	0	0	0	0	0	0
24	Total Rate Schedule NSS	12	0	0	0	0	0	12
25	<u>Rate Schedule LGSS - Large General Sales Service</u>							
26	COMMERCIAL							
27	> 64,400 to ≤ 110,00 Therms Annually	560	0	0	0	0	5	565
28	>110,000 to ≤ 540,000 Therms Annually	336	0	0	0	0	0	336
29	>540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
30	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
31	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
32	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
33	Total Commercial Bills Under LGSS	908	0	0	0	0	5	913
34	INDUSTRIAL							
35	> 64,400 to ≤ 110,00 Therms Annually	84	0	0	0	0	1	85
36	>110,000 to ≤ 540,000 Therms Annually	36	0	0	0	0	0	36
37	>540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
38	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
39	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0	0	0	0
40	> 7,400,000 Therms Annually	0	0	0	0	0	0	0
41	Total Industrial Bills Under LGSS	132	0	0	0	0	1	133
42	Total Rate Schedule LGSS	1,040	0	0	0	0	6	1,046

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended December 31, 2017

Exhibit No. 103
Schedule No. 2
Page 10 of 12
Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finald 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	Tariff Sales Summary by Customer Class							
2	Total Residential Sales	3,387,081	0	29,748	(11,376)	0	58,185	3,463,638
3	Total Commercial Sales	315,107	0	3,888	(2,790)	0	1,724	317,929
4	Total Industrial Sales	<u>780</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>782</u>
5	Total Tariff Sales	3,702,968	0	33,636	(14,166)	0	59,911	3,782,349
6	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>							
7	RESIDENTIAL							
8	Total Rate Schedule RDS	1,001,895	0	0	0	4	7,182	1,008,081
9	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>							
10	RESIDENTIAL							
11	Total Rate Schedule RDGDS	4	0	0	0	(4)	0	0
12	<u>Residential Distribution Service (CAP)</u>							
13	RESIDENTIAL							
14	Total Rate Schedule RCC	257,661	0	0	0	0	4,461	262,122
15	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>							
16	COMMERCIAL							
17	Less Than 6,440 Therms Annually	90,107	0	0	0	0	318	90,425
18	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>							
19	COMMERCIAL							
20	6,440 - 64,400 Therms Annually	<u>10,144</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13</u>	<u>10,157</u>
21	Total Rate Schedule SCD	100,251	0	0	0	0	331	100,582
22	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>							
23	COMMERCIAL							
24	Less Than 6,440 Therms Annually	8,052	0	0	0	0	22	8,074
25	Flex	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36</u>
26	Total Commercial Bills Under SGDS	8,088	0	0	0	0	22	8,110
27	INDUSTRIAL							
28	Less Than 6,440 Therms Annually	60	0	0	0	0	1	61
29	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
30	Total Industrial Bills Under SGDS	60	0	0	0	0	1	61
31	Total Rate Schedule SGDS ≤ 6,440 Therms	8,148	0	0	0	0	23	8,171
32	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>							
33	COMMERCIAL							
34	6,440 - 64,400 Therms Annually	19,140	0	0	0	0	49	19,189
35	Flex	<u>72</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>72</u>
36	Total Commercial Bills Under SGDS	19,212	0	0	0	0	49	19,261
37	INDUSTRIAL							
38	6,440 - 64,400 Therms Annually	396	0	0	0	0	1	397
39	Flex	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40	Total Industrial Bills Under SGDS	396	0	0	0	0	1	397
41	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	19,608	0	0	0	0	50	19,658
42	<u>Rate Schedule SDS - Small Distribution Service</u>							
43	COMMERCIAL							
44	> 64,400 to ≤ 110,00 Therms Annually	2,280	0	0	0	0	13	2,293
45	>110,000 to ≤ 540,000 Therms Annually	<u>1,920</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>1,928</u>
46	Flex	<u>108</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>108</u>
47	Total Commercial Bills Under SDS	4,308	0	0	0	0	21	4,329

Columbia Gas of Pennsylvania, Inc.
 Number of Bills
 For the 12 Months Ended December 31, 2017

Exhibit No. 103
 Schedule No. 2
 Page 11 of 12
 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finalized 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	INDUSTRIAL							
2	> 64,400 to ≤ 110,000 Therms Annually	216	0	0	0	0	0	216
3	>110,000 to ≤ 540,000 Therms Annually	888	0	0	0	0	1	889
4	Flex	12	0	0	0	0	0	12
5	Total Industrial Bills Under SDS	1,116	0	0	0	0	1	1,117
6	Total Rate Schedule SDS	5,424	0	0	0	0	22	5,446
7	<u>Rate Schedule LDS - Large Distribution Service</u>							
8	COMMERCIAL							
9	> 540,000 to ≤ 1,074,000 Therms Annually	192	0	0	0	0	0	192
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	96	0	0	0	0	0	96
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
12	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
13	Flex	12	0	0	0	0	0	12
14	Total Commercial Bills Under LDS	300	0	0	0	0	0	300
15	<u>Rate Schedule LDS - Large Distribution Service</u>							
16	INDUSTRIAL							
17	> 540,000 to ≤ 1,074,000 Therms Annually	312	0	0	0	0	2	314
18	> 1,074,000 to ≤ 3,400,000 Therms Annually	240	0	0	0	0	0	240
19	> 3,400,000 to ≤ 7,500,000 Therms Annually	48	0	0	0	0	0	48
20	> 7,500,000 Therms Annually	12	0	0	0	0	0	12
21	Flex	192	12	0	0	0	0	204
22	Total Industrial Bills Under LDS	804	12	0	0	0	2	818
23	Total Rate Schedule LDS	1,104	12	0	0	0	2	1,118
24	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>							
25	COMMERCIAL							
26	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
27	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
31	Commercial Bills Under MLDS - Class I	12	0	0	0	0	0	12
32	Flex	0	0	0	0	0	0	0
33	Total Commercial Bills Under MLDS I	12	0	0	0	0	0	12
34	INDUSTRIAL							
35	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
36	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
37	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
38	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
39	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
40	Industrial Bills Under MLDS - Class I	12	0	0	0	0	0	12
41	Flex	12	0	0	0	0	0	12
42	Total Industrial Bills Under MLDS I	24	0	0	0	0	0	24
43	Total Rate Schedule MLDS - Class I	36	0	0	0	0	0	36
44	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>							
45	COMMERCIAL							
46	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
48	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
49	Commercial Bills Under MLDS - Class II	0	0	0	0	0	0	0
50	Flex	0	0	0	0	0	0	0
51	Total Commercial Bills Under MLDS II	0	0	0	0	0	0	0

Columbia Gas of Pennsylvania, Inc.
 Number of Bills
 For the 12 Months Ended December 31, 2017

Exhibit No. 103
 Schedule No. 2
 Page 12 of 12
 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 103, Sch 4)</i>	Incremental Bills		Rate Schedule Change (5)	Finalized 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	INDUSTRIAL							
2	> 2,146,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
3	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
4	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
5	Industrial Bills Under MLDS - Class II	12	0	0	0	0	0	12
6	Flex	60	0	0	0	0	0	60
7	Total Industrial Bills Under MLDS II	72	0	0	0	0	0	72
8	Total Rate Schedule MLDS - Class II	72	0	0	0	0	0	72
9 Distribution Service Summary by Customer Class								
10	Total Residential	1,259,560	0	0	0	0	11,643	1,271,203
11	Total Commercial	132,171	0	0	0	0	423	132,594
12	Total Industrial	<u>2,472</u>	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>2,489</u>
13	Total Distribution Service	1,394,203	12	0	0	0	12,071	1,406,286
14 Total Company Throughput								
14	Total Company Throughput	5,097,171	12	33,636	(14,166)	0	71,982	5,188,635

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2016

Exhibit No. 103
 Schedule No. 3
 Page 1 of 15
 Witness: M. J. Bell

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	RESIDENTIAL						
3	All Gas Consumed	24,090,651.5	0.0	221,926.0	(82,391.0)	167.1	24,230,353.6
4	Total Rate Schedule RSS	24,090,651.5	0.0	221,926.0	(82,391.0)	167.1	24,230,353.6
5	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>						
6	RESIDENTIAL						
7	All Gas Consumed	167.1	0.0	0.0	0.0	(167.1)	0.0
8	Total Rate Schedule RDGSS	167.1	0.0	0.0	0.0	(167.1)	0.0
9	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>						
10	COMMERCIAL						
11	Less Than 6,440 Therms Annually	4,230,485.5	0.0	189,356.0	(138,404.0)	0.0	4,281,437.5
12	INDUSTRIAL						
13	Less Than 6,440 Therms Annually	13,339.2	0.0	0.0	0.0	0.0	13,339.2
14	Total Rate Schedule SGSS	4,243,824.7	0.0	189,356.0	(138,404.0)	0.0	4,294,776.7
15	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>						
16	COMMERCIAL						
17	>6,440 to ≤ 64,400 Therms Annually	4,674,929.4	0.0	0.0	0.0	0.0	4,674,929.4
18	INDUSTRIAL						
19	>6,440 to ≤ 64,400 Therms Annually	99,622.9	0.0	0.0	0.0	0.0	99,622.9
20	Total Rate Schedule SGSS	4,774,552.3	0.0	0.0	0.0	0.0	4,774,552.3
21	<u>Rate Schedule NSS - Negotiated Sales Service</u>						
22	COMMERCIAL						
23	540,000 - 1,074,000 Therms Annually	65,000.0	0.0	0.0	0.0	0.0	65,000.0
24	Total Rate Schedule NSS	65,000.0	0.0	0.0	0.0	0.0	65,000.0
25	INDUSTRIAL						
26	540,000 - 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
27	Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
28	<u>Rate Schedule LGSS - Large General Sales Service</u>						
29	COMMERCIAL						
30	> 64,400 ≤ 110,000 Therms Annually	365,879.8	0.0	0.0	0.0	0.0	365,879.8
31	> 110,000 to ≤ 540,000 Therms Annually	418,799.5	0.0	0.0	0.0	0.0	418,799.5

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2016

Exhibit No. 103
 Schedule No. 3
 Page 2 of 15
 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change	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>	(5)	
1	Rate Schedule LGSS - Large General Sales Service						
2	COMMERCIAL						
3	>540,000 to ≤ 1,074,000 Therms Annually	45,800.0	0.0	0.0	0.0	0.0	45,800.0
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
7	INDUSTRIAL						
8	> 64,400 ≤ 110,000 Therms Annually	61,066.8	0.0	0.0	0.0	0.0	61,066.8
9	> 110,000 to ≤ 540,000 Therms Annually	41,545.0	0.0	0.0	0.0	0.0	41,545.0
10	>540,000 to ≤ 1,074,000 Therms Annually	28,427.6	0.0	0.0	0.0	0.0	28,427.6
11	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
12	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
13	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
14	Total Commercial LGSS	830,479.3	0.0	0.0	0.0	0.0	830,479.3
15	Total Industrial LGSS	131,039.4	0.0	0.0	0.0	0.0	131,039.4
16	Total Rate Schedule LGSS	961,518.7	0.0	0.0	0.0	0.0	961,518.7

17 Tariff Sales Summary by Customer Class							
18	Total Residential Sales	24,090,818.6	0.0	221,926.0	(82,391.0)	0.0	24,230,353.6
19	Total Commercial Sales	9,800,894.2	0.0	189,356.0	(138,404.0)	0.0	9,851,846.2
20	Total Industrial Sales	<u>244,001.5</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>244,001.5</u>
21	Total Tariff Sales	34,135,714.3	0.0	411,282.0	(220,795.0)	0.0	34,326,201.3

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2016

Exhibit No. 103
 Schedule No. 3
 Page 3 of 15
 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com Adj (2) (Ex 103, Sch 4)	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
				New Const. (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)		
1	Rate Schedule RDS - Residential Distribution Service (Choice)						
2	RESIDENTIAL						
3	All Gas Consumed	7,549,921.9	0.0	0.0	0.0	78.1	7,550,000.0
4	Total Rate Schedule RDS	7,549,921.9	0.0	0.0	0.0	78.1	7,550,000.0
5	Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
6	RESIDENTIAL						
7	All Gas Consumed	78.1	0.0	0.0	0.0	(78.1)	0.0
8	Total Rate Schedule RDGDS	78.1	0.0	0.0	0.0	(78.1)	0.0
9	Residential Distribution Service (CAP)						
10	RESIDENTIAL						
11	All Gas Consumed	2,550,181.5	0.0	0.0	0.0	0.0	2,550,181.5
12	Total Rate Schedule RCC	2,550,181.5	0.0	0.0	0.0	0.0	2,550,181.5
13	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
14	COMMERCIAL						
15	Less Than 6,440 Therms Annually	1,355,923.6	0.0	0.0	0.0	0.0	1,355,923.6
16	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms						
17	COMMERCIAL						
18	>6,440 to ≤ 64,400 Therms Annually	1,009,114.0	0.0	0.0	0.0	0.0	1,009,114.0
19	Total Rate Schedule SCD	2,365,037.6	0.0	0.0	0.0	0.0	2,365,037.6
20	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
21	COMMERCIAL						
22	Priority 1 - Aggregation						
23	Less Than 6,440 Therms Annually	21,811.4	0.0	0.0	0.0	0.0	21,811.4
24	All Other - Aggregation						
25	Less Than 6,440 Therms Annually	132,768.8	0.0	0.0	0.0	0.0	132,768.8
26	Flex	1,000.0	0.0	0.0	0.0	0.0	1,000.0
27	Total Commercial SGDS	155,580.2	0.0	0.0	0.0	0.0	155,580.2
28	INDUSTRIAL						
29	Priority 1 - Aggregation						
30	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
31	All Other - Aggregation						
32	Less Than 6,440 Therms Annually	931.5	0.0	0.0	0.0	0.0	931.5
33	Flex	0.0	0.0	0.0	0.0	0.0	0.0
34	Total Industrial SGDS	931.5	0.0	0.0	0.0	0.0	931.5
35	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms						
36	COMMERCIAL						
37	Priority 1 - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	658,386.9	0.0	0.0	0.0	0.0	658,386.9
39	All Other - Aggregation						
40	>6,440 to ≤ 64,400 Therms Annually	2,475,616.4	0.0	0.0	0.0	0.0	2,475,616.4
41	Flex	21,200.0	0.0	0.0	0.0	0.0	21,200.0
42	Total Commercial SGDS	3,155,203.3	0.0	0.0	0.0	0.0	3,155,203.3

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
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 Witness: M. J. Bell

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	INDUSTRIAL						
2	Priority 1 - Aggregation						
3	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4	All Other - Aggregation						
5	>6,440 to ≤ 64,400 Therms Annually	95,990.5	0.0	0.0	0.0	0.0	95,990.5
6	Total Industrial SGDS	95,990.5	0.0	0.0	0.0	0.0	95,990.5
7	<u>Rate Schedule SDS - Small Distribution Service</u>						
8	COMMERCIAL						
9	> 64,400 to ≤ 110,000 Therms Annually	1,303,823.6	0.0	0.0	0.0	0.0	1,303,823.6
10	> 110,000 to ≤ 540,000 Therms Annually	2,811,451.5	0.0	0.0	0.0	0.0	2,811,451.5
11	Flexed Deliveries	189,000.0	0.0	0.0	0.0	0.0	189,000.0
12	Total Commercial SDS	4,304,275.1	0.0	0.0	0.0	0.0	4,304,275.1
13	INDUSTRIAL						
14	> 64,400 to ≤ 110,000 Therms Annually	150,921.7	0.0	0.0	0.0	0.0	150,921.7
15	> 110,000 to ≤ 540,000 Therms Annually	1,791,750.3	0.0	0.0	0.0	0.0	1,791,750.3
16	Flexed Deliveries	33,900.0	0.0	0.0	0.0	0.0	33,900.0
17	Total Industrial SDS	1,976,572.0	0.0	0.0	0.0	0.0	1,976,572.0
18	Total Rate Schedule SDS	6,280,847.1	0.0	0.0	0.0	0.0	6,280,847.1
19	<u>Rate Schedule LDS - Large Distribution Service</u>						
20	COMMERCIAL						
21	> 540,000 to ≤ 1,074,000 Therms Annually	1,229,467.0	0.0	0.0	0.0	0.0	1,229,467.0
22	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,148,500.0	0.0	0.0	0.0	0.0	1,148,500.0
23	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
24	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
25	Flexed LDS	1,454,000.0	0.0	0.0	0.0	0.0	1,454,000.0
26	Total Commercial LDS	3,831,967.0	0.0	0.0	0.0	0.0	3,831,967.0
27	INDUSTRIAL						
28	> 540,000 to ≤ 1,074,000 Therms Annually	1,911,307.0	0.0	0.0	0.0	0.0	1,911,307.0
29	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,552,700.0	0.0	0.0	0.0	0.0	3,552,700.0
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,613,000.0	0.0	0.0	0.0	0.0	1,613,000.0
31	> 7,500,000 Therms Annually	880,000.0	0.0	0.0	0.0	0.0	880,000.0
32	Flexed LDS	8,610,000.0	1,791,664.0	0.0	0.0	0.0	8,401,664.0
33	Total Industrial LDS	14,567,007.0	1,791,664.0	0.0	0.0	0.0	16,358,671.0
34	Total Rate Schedule LDS	18,398,974.0	1,791,664.0	0.0	0.0	0.0	20,190,638.0
35	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>						
36	COMMERCIAL						
37	All Gas Consumed	50,000.0	0.0	0.0	0.0	0.0	50,000.0
38	Flexed	0.0	0.0	0.0	0.0	0.0	0.0
39	Total Commercial MLDS - Class I	50,000.0	0.0	0.0	0.0	0.0	50,000.0
40	INDUSTRIAL						
41	All Gas Consumed	52,000.0	0.0	0.0	0.0	0.0	52,000.0
42	Flexed	2,677,000.0	0.0	0.0	0.0	0.0	2,677,000.0
43	Total Industrial MLDS - Class I	2,729,000.0	0.0	0.0	0.0	0.0	2,729,000.0
44	Total Rate Schedule MLDS - Class I	2,779,000.0	0.0	0.0	0.0	0.0	2,779,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
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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 MLDS - Main Line Distribution Service - Class II							
2	COMMERCIAL							
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
6	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0	
8	INDUSTRIAL							
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	24,000.0	0.0	0.0	0.0	0.0	24,000.0	
10	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
12	Flexed	<u>2,376,500.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,376,500.0</u>	
13	Total Industrial MLDS - Class II	2,400,500.0	0.0	0.0	0.0	0.0	2,400,500.0	
14	Total Rate Schedule MLDS - Class I	2,400,500.0	0.0	0.0	0.0	0.0	2,400,500.0	
15	Distribution Service Summary by Customer Class							
16	Total Residential	10,100,181.5	0.0	0.0	0.0	0.0	10,100,181.5	
17	Total Commercial	13,862,063.2	0.0	0.0	0.0	0.0	13,862,063.2	
18	Total Industrial	<u>21,770,001.0</u>	<u>1,791,664.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>23,561,665.0</u>	
19	Total Distribution Service	45,732,245.7	1,791,664.0	0.0	0.0	0.0	47,523,909.7	
20	Total Company Throughput	79,867,960.0	1,791,664.0	411,282.0	(220,795.0)	0.0	81,850,111.0	

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1 <u>Rate Schedule RSS - Residential Sales Service</u>							
2 RESIDENTIAL							
3	All Gas Consumed	<u>24,103,040.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>165.4</u>	<u>24,103,206.3</u>
4	Total Rate Schedule RSS	24,103,040.9	0.0	0.0	0.0	165.4	24,103,206.3
5 <u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>							
6 RESIDENTIAL							
7	All Gas Consumed	<u>165.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(165.4)</u>	<u>0.0</u>
8	Total Rate Schedule RDGSS	165.4	0.0	0.0	0.0	(165.4)	0.0
9 <u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>							
10 COMMERCIAL							
11	Less Than 6,440 Therms Annually	4,232,674.8	0.0	0.0	0.0	0.0	4,232,674.8
12 INDUSTRIAL							
13	Less Than 6,440 Therms Annually	<u>13,202.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>13,202.8</u>
14	Total Rate Schedule SGSS	4,245,877.6	0.0	0.0	0.0	0.0	4,245,877.6
15 <u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>							
16 COMMERCIAL							
17	>6,440 to ≤ 64,400 Therms Annually	4,666,714.7	0.0	0.0	0.0	0.0	4,666,714.7
18 INDUSTRIAL							
19	>6,440 to ≤ 64,400 Therms Annually	<u>98,355.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>98,355.8</u>
20	Total Rate Schedule SGSS	4,765,070.5	0.0	0.0	0.0	0.0	4,765,070.5
21 <u>Rate Schedule NSS - Negotiated Sales Service</u>							
22 COMMERCIAL							
23	540,000 - 1,074,000 Therms Annually	<u>65,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>65,000.0</u>
24	Total Rate Schedule NSS	65,000.0	0.0	0.0	0.0	0.0	65,000.0
25 INDUSTRIAL							
26	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>
27	Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
28 <u>Rate Schedule LGSS - Large General Sales Service</u>							
29 COMMERCIAL							
30	> 64,400 ≤ 110,000 Therms Annually	365,480.5	0.0	0.0	0.0	0.0	365,480.5
31	> 110,000 to ≤ 540,000 Therms Annually	418,203.8	0.0	0.0	0.0	0.0	418,203.8

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
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 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change (5)	Forecasted Adjusted (6=1 to 5)
			Adj (2) <i>(Ex 103, Sch 4)</i>	New Const. (3) <i>(Ex 103, Sch 4)</i>	Attrition (4) <i>(Ex 103, Sch 4)</i>		
1	Rate Schedule LGSS - Large General Sales Service						
2	COMMERCIAL						
3	>540,000 to ≤ 1,074,000 Therms Annually	45,000.0	0.0	0.0	0.0	0.0	45,000.0
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
7	INDUSTRIAL						
8	> 64,400 ≤ 110,000 Therms Annually	60,426.7	0.0	0.0	0.0	0.0	60,426.7
9	> 110,000 to ≤ 540,000 Therms Annually	40,870.2	0.0	0.0	0.0	0.0	40,870.2
10	>540,000 to ≤ 1,074,000 Therms Annually	28,145.4	0.0	0.0	0.0	0.0	28,145.4
11	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
12	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
13	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
14	Total Commercial LGSS	828,684.3	0.0	0.0	0.0	0.0	828,684.3
15	Total Industrial LGSS	129,442.3	0.0	0.0	0.0	0.0	129,442.3
16	Total Rate Schedule LGSS	958,126.6	0.0	0.0	0.0	0.0	958,126.6

17	Tariff Sales Summary by Customer Class						
18	Total Residential Sales	24,103,206.3	0.0	0.0	0.0	0.0	24,103,206.3
19	Total Commercial Sales	9,793,073.8	0.0	0.0	0.0	0.0	9,793,073.8
20	Total Industrial Sales	<u>241,000.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>241,000.9</u>
21	Total Tariff Sales	34,137,281.0	0.0	0.0	0.0	0.0	34,137,281.0

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Witness: M. J. Bell

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 RDS - Residential Distribution Service (Choice)</u>						
2	RESIDENTIAL						
3	All Gas Consumed	<u>7,553,922.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>77.2</u>	<u>7,554,000.0</u>
4	Total Rate Schedule RDS	7,553,922.8	0.0	0.0	0.0	77.2	7,554,000.0
5	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>						
6	RESIDENTIAL						
7	All Gas Consumed	<u>77.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(77.2)</u>	<u>0.0</u>
8	Total Rate Schedule RDGDS	77.2	0.0	0.0	0.0	(77.2)	0.0
9	<u>Residential Distribution Service (CAP)</u>						
10	RESIDENTIAL						
11	All Gas Consumed	<u>2,551,793.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,551,793.7</u>
12	Total Rate Schedule RCC	2,551,793.7	0.0	0.0	0.0	0.0	2,551,793.7
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>						
14	COMMERCIAL						
15	Less Than 6,440 Therms Annually	1,376,587.2	0.0	0.0	0.0	0.0	1,376,587.2
16	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>						
17	COMMERCIAL						
18	>6,440 to ≤ 64,400 Therms Annually	<u>1,023,436.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,023,436.7</u>
19	Total Rate Schedule SCD	2,400,023.9	0.0	0.0	0.0	0.0	2,400,023.9
20	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>						
21	COMMERCIAL						
22	Priority 1 - Aggregation						
23	Less Than 6,440 Therms Annually	22,102.4	0.0	0.0	0.0	0.0	22,102.4
24	All Other - Aggregation						
25	Less Than 6,440 Therms Annually	134,570.7	0.0	0.0	0.0	0.0	134,570.7
26	Flex	<u>1,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,000.0</u>
27	Total Commercial SGDS	157,673.1	0.0	0.0	0.0	0.0	157,673.1
28	INDUSTRIAL						
29	Priority 1 - Aggregation						
30	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
31	All Other - Aggregation						
32	Less Than 6,440 Therms Annually	939.6	0.0	0.0	0.0	0.0	939.6
33	Flex	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
34	Total Industrial SGDS	939.6	0.0	0.0	0.0	0.0	939.6
35	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>						
36	COMMERCIAL						
37	Priority 1 - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	666,838.0	0.0	0.0	0.0	0.0	666,838.0
39	All Other - Aggregation						
40	>6,440 to ≤ 64,400 Therms Annually	2,508,161.1	0.0	0.0	0.0	0.0	2,508,161.1
41	Flex	<u>21,200.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>21,200.0</u>
42	Total Commercial SGDS	3,196,199.1	0.0	0.0	0.0	0.0	3,196,199.1

Columbia Gas of Pennsylvania, Inc.
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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 INDUSTRIAL							
2	Priority 1 - Aggregation						
3	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4	All Other - Aggregation						
5	>6,440 to ≤ 64,400 Therms Annually	<u>96,847.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>96,847.7</u>
6	Total Industrial SGDS	96,847.7	0.0	0.0	0.0	0.0	96,847.7
7 Rate Schedule SDS - Small Distribution Service							
8 COMMERCIAL							
9	> 64,400 to ≤ 110,000 Therms Annually	1,320,867.3	0.0	0.0	0.0	0.0	1,320,867.3
10	> 110,000 to ≤ 540,000 Therms Annually	2,841,886.7	0.0	0.0	0.0	0.0	2,841,886.7
11	Flexed Deliveries	<u>189,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>189,000.0</u>
12	Total Commercial SDS	4,351,754.0	0.0	0.0	0.0	0.0	4,351,754.0
13 INDUSTRIAL							
14	> 64,400 to ≤ 110,000 Therms Annually	152,130.8	0.0	0.0	0.0	0.0	152,130.8
15	> 110,000 to ≤ 540,000 Therms Annually	1,803,128.8	0.0	0.0	0.0	0.0	1,803,128.8
16	Flexed Deliveries	<u>34,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>34,000.0</u>
17	Total Industrial SDS	1,989,259.6	0.0	0.0	0.0	0.0	1,989,259.6
18	Total Rate Schedule SDS	6,341,013.6	0.0	0.0	0.0	0.0	6,341,013.6
19 Rate Schedule LDS - Large Distribution Service							
20 COMMERCIAL							
21	> 540,000 to ≤ 1,074,000 Therms Annually	1,233,381.9	0.0	0.0	0.0	0.0	1,233,381.9
22	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,149,000.0	0.0	0.0	0.0	0.0	1,149,000.0
23	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
24	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
25	Flexed LDS	<u>1,686,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,686,000.0</u>
26	Total Commercial LDS	4,068,381.9	0.0	0.0	0.0	0.0	4,068,381.9
27 INDUSTRIAL							
28	> 540,000 to ≤ 1,074,000 Therms Annually	1,909,954.4	0.0	0.0	0.0	0.0	1,909,954.4
29	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,655,000.0	0.0	0.0	0.0	0.0	3,655,000.0
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,628,000.0	0.0	0.0	0.0	0.0	1,628,000.0
31	> 7,500,000 Therms Annually	800,000.0	0.0	0.0	0.0	0.0	800,000.0
32	Flexed LDS	<u>6,720,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,720,000.0</u>
33	Total Industrial LDS	14,712,954.4	0.0	0.0	0.0	0.0	14,712,954.4
34	Total Rate Schedule LDS	18,781,336.3	0.0	0.0	0.0	0.0	18,781,336.3
35 Rate Schedule MLDS - Main Line Distribution Service - Class I							
36 COMMERCIAL							
37	All Gas Consumed	50,000.0	0.0	0.0	0.0	0.0	50,000.0
38	Flexed	<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 Commercial MLDS - Class I	50,000.0	0.0	0.0	0.0	0.0	50,000.0
40 INDUSTRIAL							
41	All Gas Consumed	52,000.0	0.0	0.0	0.0	0.0	52,000.0
42	Flexed	<u>2,677,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,677,000.0</u>
43	Total Industrial MLDS - Class I	2,729,000.0	0.0	0.0	0.0	0.0	2,729,000.0
44	Total Rate Schedule MLDS - Class I	2,779,000.0	0.0	0.0	0.0	0.0	2,779,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2017 - Unadjusted

Exhibit No. 103
 Schedule No. 3
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 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial	Incremental Customers		Rate	Forecasted Adjusted (6=1 to 5)	
			& Lg Com 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>	Schedule Change (5)		
1	Rate Schedule MLDS - Main Line Distribution Service - Class II							
2	COMMERCIAL							
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
6	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0	
8	INDUSTRIAL							
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	24,000.0	0.0	0.0	0.0	0.0	24,000.0	
10	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
12	Flexed	<u>2,378,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,378,000.0</u>	
13	Total Industrial MLDS - Class II	2,402,000.0	0.0	0.0	0.0	0.0	2,402,000.0	
14	Total Rate Schedule MLDS - Class I	2,402,000.0	0.0	0.0	0.0	0.0	2,402,000.0	
15	Distribution Service Summary by Customer Class							
16	Total Residential	10,105,793.7	0.0	0.0	0.0	0.0	10,105,793.7	
17	Total Commercial	14,224,032.0	0.0	0.0	0.0	0.0	14,224,032.0	
18	Total Industrial	<u>21,931,001.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>21,931,001.3</u>	
19	Total Distribution Service	46,260,827.0	0.0	0.0	0.0	0.0	46,260,827.0	
20	Total Company Throughput	80,398,108.0	0.0	0.0	0.0	0.0	80,398,108.0	

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2017

Exhibit No. 103
 Schedule No. 3
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 Witness: M. J. Bell

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	RESIDENTIAL						
3	All Gas Consumed	<u>24,103,040.9</u>	<u>0.0</u>	<u>278,084.0</u>	<u>(83,415.0)</u>	<u>165.4</u>	<u>24,297,875.3</u>
4	Total Rate Schedule RSS	24,103,040.9	0.0	278,084.0	(83,415.0)	165.4	24,297,875.3
5	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>						
6	RESIDENTIAL						
7	All Gas Consumed	<u>165.4</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(165.4)</u>	<u>0.0</u>
8	Total Rate Schedule RDGSS	165.4	0.0	0.0	0.0	(165.4)	0.0
9	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>						
10	COMMERCIAL						
11	Less Than 6,440 Therms Annually	4,232,674.8	0.0	230,188.0	(138,921.0)	0.0	4,323,941.8
12	INDUSTRIAL						
13	Less Than 6,440 Therms Annually	<u>13,202.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>13,202.8</u>
14	Total Rate Schedule SGSS	4,245,877.6	0.0	230,188.0	(138,921.0)	0.0	4,337,144.6
15	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>						
16	COMMERCIAL						
17	>6,440 to ≤ 64,400 Therms Annually	4,666,714.7	0.0	0.0	0.0	0.0	4,666,714.7
18	INDUSTRIAL						
19	>6,440 to ≤ 64,400 Therms Annually	<u>98,355.8</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>98,355.8</u>
20	Total Rate Schedule SGSS	4,765,070.5	0.0	0.0	0.0	0.0	4,765,070.5
21	<u>Rate Schedule NSS - Negotiated Sales Service</u>						
22	COMMERCIAL						
23	540,000 - 1,074,000 Therms Annually	<u>65,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>65,000.0</u>
24	Total Rate Schedule NSS	65,000.0	0.0	0.0	0.0	0.0	65,000.0
25	INDUSTRIAL						
26	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>
27	Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
28	<u>Rate Schedule LGSS - Large General Sales Service</u>						
29	COMMERCIAL						
30	> 64,400 <= 110,000 Therms Annually	365,480.5	0.0	0.0	0.0	0.0	365,480.5
31	> 110,000 to ≤ 540,000 Therms Annually	418,203.8	0.0	0.0	0.0	0.0	418,203.8

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2017

Exhibit No. 103
 Schedule No. 3
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 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change	Forecasted Adjusted
			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>	(5)	(6=1 to 5)
1	Rate Schedule LGSS - Large General Sales Service						
2	COMMERCIAL						
3	>540,000 to ≤ 1,074,000 Therms Annually	45,000.0	0.0	0.0	0.0	0.0	45,000.0
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
7	INDUSTRIAL						
8	> 64,400 ≤ 110,000 Therms Annually	60,426.7	0.0	0.0	0.0	0.0	60,426.7
9	> 110,000 to ≤ 540,000 Therms Annually	40,870.2	0.0	0.0	0.0	0.0	40,870.2
10	>540,000 to ≤ 1,074,000 Therms Annually	28,145.4	0.0	0.0	0.0	0.0	28,145.4
11	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
12	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
13	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
14	Total Commercial LGSS	828,684.3	0.0	0.0	0.0	0.0	828,684.3
15	Total Industrial LGSS	129,442.3	0.0	0.0	0.0	0.0	129,442.3
16	Total Rate Schedule LGSS	958,126.6	0.0	0.0	0.0	0.0	958,126.6

17 Tariff Sales Summary by Customer Class							
18	Total Residential Sales	24,103,206.3	0.0	278,084.0	(83,415.0)	0.0	24,297,875.3
19	Total Commercial Sales	9,793,073.8	0.0	230,188.0	(138,921.0)	0.0	9,884,340.8
20	Total Industrial Sales	<u>241,000.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>241,000.9</u>
21	Total Tariff Sales	34,137,281.0	0.0	508,272.0	(222,336.0)	0.0	34,423,217.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2017

Exhibit No. 103
 Schedule No. 3
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 Witness: M. J. Bell

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 RDS - Residential Distribution Service (Choice)</u>						
2	RESIDENTIAL						
3	All Gas Consumed	7,553,922.8	0.0	0.0	0.0	77.2	7,554,000.0
4	Total Rate Schedule RDS	7,553,922.8	0.0	0.0	0.0	77.2	7,554,000.0
5	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>						
6	RESIDENTIAL						
7	All Gas Consumed	77.2	0.0	0.0	0.0	(77.2)	0.0
8	Total Rate Schedule RDGDS	77.2	0.0	0.0	0.0	(77.2)	0.0
9	<u>Residential Distribution Service (CAP)</u>						
10	RESIDENTIAL						
11	All Gas Consumed	2,551,793.7	0.0	0.0	0.0	0.0	2,551,793.7
12	Total Rate Schedule RCC	2,551,793.7	0.0	0.0	0.0	0.0	2,551,793.7
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>						
14	COMMERCIAL						
15	Less Than 6,440 Therms Annually	1,376,587.2	0.0	0.0	0.0	0.0	1,376,587.2
16	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>						
17	COMMERCIAL						
18	>6,440 to ≤ 64,400 Therms Annually	1,023,436.7	0.0	0.0	0.0	0.0	1,023,436.7
19	Total Rate Schedule SCD	2,400,023.9	0.0	0.0	0.0	0.0	2,400,023.9
20	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>						
21	COMMERCIAL						
22	Priority 1 - Aggregation						
23	Less Than 6,440 Therms Annually	22,102.4	0.0	0.0	0.0	0.0	22,102.4
24	All Other - Aggregation						
25	Less Than 6,440 Therms Annually	134,570.7	0.0	0.0	0.0	0.0	134,570.7
26	Flex	1,000.0	0.0	0.0	0.0	0.0	1,000.0
27	Total Commercial SGDS	157,673.1	0.0	0.0	0.0	0.0	157,673.1
28	INDUSTRIAL						
29	Priority 1 - Aggregation						
30	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
31	All Other - Aggregation						
32	Less Than 6,440 Therms Annually	939.6	0.0	0.0	0.0	0.0	939.6
33	Flex	0.0	0.0	0.0	0.0	0.0	0.0
34	Total Industrial SGDS	939.6	0.0	0.0	0.0	0.0	939.6
35	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>						
36	COMMERCIAL						
37	Priority 1 - Aggregation						
38	>6,440 to ≤ 64,400 Therms Annually	666,838.0	0.0	0.0	0.0	0.0	666,838.0
39	All Other - Aggregation						
40	>6,440 to ≤ 64,400 Therms Annually	2,508,161.1	0.0	0.0	0.0	0.0	2,508,161.1
41	Flex	21,200.0	0.0	0.0	0.0	0.0	21,200.0
42	Total Commercial SGDS	3,196,199.1	0.0	0.0	0.0	0.0	3,196,199.1

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2017

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 Witness: M. J. Bell

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 INDUSTRIAL							
2	Priority 1 - Aggregation						
3	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4	All Other - Aggregation						
5	>6,440 to ≤ 64,400 Therms Annually	<u>96,847.7</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>96,847.7</u>
6	Total Industrial SGDS	96,847.7	0.0	0.0	0.0	0.0	96,847.7
7 Rate Schedule SDS - Small Distribution Service							
8 COMMERCIAL							
9	> 64,400 to ≤ 110,000 Therms Annually	1,320,867.3	0.0	0.0	0.0	0.0	1,320,867.3
10	> 110,000 to ≤ 540,000 Therms Annually	2,841,886.7	0.0	0.0	0.0	0.0	2,841,886.7
11	Flexed Deliveries	<u>189,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>189,000.0</u>
12	Total Commercial SDS	4,351,754.0	0.0	0.0	0.0	0.0	4,351,754.0
13 INDUSTRIAL							
14	> 64,400 to ≤ 110,000 Therms Annually	152,130.8	0.0	0.0	0.0	0.0	152,130.8
15	> 110,000 to ≤ 540,000 Therms Annually	1,803,128.8	0.0	0.0	0.0	0.0	1,803,128.8
16	Flexed Deliveries	<u>34,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>34,000.0</u>
17	Total Industrial SDS	1,989,259.6	0.0	0.0	0.0	0.0	1,989,259.6
18	Total Rate Schedule SDS	6,341,013.6	0.0	0.0	0.0	0.0	6,341,013.6
19 Rate Schedule LDS - Large Distribution Service							
20 COMMERCIAL							
21	> 540,000 to ≤ 1,074,000 Therms Annually	1,233,381.9	0.0	0.0	0.0	0.0	1,233,381.9
22	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,149,000.0	0.0	0.0	0.0	0.0	1,149,000.0
23	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
24	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
25	Flexed LDS	<u>1,686,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,686,000.0</u>
26	Total Commercial LDS	4,068,381.9	0.0	0.0	0.0	0.0	4,068,381.9
27 INDUSTRIAL							
28	> 540,000 to ≤ 1,074,000 Therms Annually	1,909,954.4	0.0	0.0	0.0	0.0	1,909,954.4
29	> 1,074,000 to ≤ 3,400,000 Therms Annually	3,655,000.0	0.0	0.0	0.0	0.0	3,655,000.0
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	1,628,000.0	0.0	0.0	0.0	0.0	1,628,000.0
31	> 7,500,000 Therms Annually	800,000.0	0.0	0.0	0.0	0.0	800,000.0
32	Flexed LDS	<u>6,720,000.0</u>	<u>2,200,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>8,920,000.0</u>
33	Total Industrial LDS	14,712,954.4	2,200,000.0	0.0	0.0	0.0	16,912,954.4
34	Total Rate Schedule LDS	18,781,336.3	2,200,000.0	0.0	0.0	0.0	20,981,336.3
35 Rate Schedule MLDS - Main Line Distribution Service - Class I							
36 COMMERCIAL							
37	All Gas Consumed	50,000.0	0.0	0.0	0.0	0.0	50,000.0
38	Flexed	<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 Commercial MLDS - Class I	50,000.0	0.0	0.0	0.0	0.0	50,000.0
40 INDUSTRIAL							
41	All Gas Consumed	52,000.0	0.0	0.0	0.0	0.0	52,000.0
42	Flexed	<u>2,677,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,677,000.0</u>
43	Total Industrial MLDS - Class I	2,729,000.0	0.0	0.0	0.0	0.0	2,729,000.0
44	Total Rate Schedule MLDS - Class I	2,779,000.0	0.0	0.0	0.0	0.0	2,779,000.0

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended December 31, 2017

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 Schedule No. 3
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 Witness: M. J. Bell

Line No.	Description	Forecasted (1)	Industrial & Lg Com	Incremental Customers		Rate Schedule Change	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>	(5)		
1	Rate Schedule MLDS - Main Line Distribution Service - Class II							
2	COMMERCIAL							
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
6	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0	
8	INDUSTRIAL							
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	24,000.0	0.0	0.0	0.0	0.0	24,000.0	
10	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	
12	Flexed	<u>2,378,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,378,000.0</u>	
13	Total Industrial MLDS - Class II	2,402,000.0	0.0	0.0	0.0	0.0	2,402,000.0	
14	Total Rate Schedule MLDS - Class II	2,402,000.0	0.0	0.0	0.0	0.0	2,402,000.0	
15	Distribution Service Summary by Customer Class							
16	Total Residential	10,105,793.7	0.0	0.0	0.0	0.0	10,105,793.7	
17	Total Commercial	14,224,032.0	0.0	0.0	0.0	0.0	14,224,032.0	
18	Total Industrial	<u>21,931,001.3</u>	<u>2,200,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>24,131,001.3</u>	
19	Total Distribution Service	46,260,827.0	2,200,000.0	0.0	0.0	0.0	48,460,827.0	
20	Total Company Throughput	80,398,108.0	2,200,000.0	508,272.0	(222,336.0)	0.0	82,884,044.0	

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2016

Exhibit No. 103
Schedule No. 4
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Witness: M. J. Bell

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	21,585	(11,154)	0	10,431
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	3,027	(2,784)	0	243
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule NSS				
8	540,000 - 1,074,000 Therms Annually	0	0	0	0
9	Rate Schedule LGSS				
10	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
11	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
12	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
13	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
14	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
15	> 7,400,000 Therms Annually	0	0	0	0
16	Rate Schedule SGDS				
17	Less Than 6,440 Therms Annually	0	0	0	0
18	6,440 - 64,400 Therms Annually	0	0	0	0
19	Rate Schedule SDS				
20	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
21	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
22	Flex	0	0	0	0
23	Rate Schedule LDS				
24	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
25	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
26	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
27	> 7,500,000 Therms Annually	0	0	0	0
28	Flex	0	0	0	0
29	INDUSTRIAL				
30	Rate Schedule SGSS				
31	Less Than 6,440 Therms Annually	0	0	0	0
32	6,440 - 64,400 Therms Annually	0	0	0	0
33	Rate Schedule LGSS				
34	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
35	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
36	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
37	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
38	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
39	> 7,400,000 Therms Annually	0	0	0	0
40	Rate Schedule SDS				
41	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
42	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
43	Rate Schedule LDS				
44	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
47	> 7,500,000 Therms Annually	0	0	0	0
48	Flex	0	0	12	12
49	Total	24,612	(13,938)	12	10,686

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2016

Exhibit No. 103
 Schedule No. 4
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 Witness: M. J. Bell

Line No.		Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL				
2	Rate Schedule RS				
3	All Gas Consumed	221,926.0	(82,391.0)	0.0	139,535.0
4	Total	221,926.0	(82,391.0)	0.0	139,535.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	189,356.0	(138,404.0)	0.0	50,952.0
8	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
9	Total	189,356.0	(138,404.0)	0.0	50,952.0
10	Rate Schedule NSS				
11	540,000 - 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
12	Total	0.0	0.0	0.0	0.0
13	Rate Schedule SGDS				
14	Priority 1 - Aggregation	0.0	0.0	0	0.0
15	Less Than 6,440 Therms Annually	0.0	0.0	0	0.0
16	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
17	Subtotal				
18	All Other - Aggregation				
19	Less Than 6,440 Therms Annually	0.0	0.0	0	0.0
20	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0	0.0
21	Subtotal	0.0	0.0	0.0	0.0
22	Total	0.0	0.0	0.0	0.0
23	Rate Schedule SDS - Small Distribution Service				
24	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
25	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0	0.0
26	Flexed Deliveries	0.0	0.0	0	0.0
27	Total	0.0	0.0	0.0	0.0
28	Rate Schedule LDS				
29	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
31	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
32	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
33	Flexed Deliveries	0.0	0.0	0.0	0.0
34	Total	0.0	0.0	0.0	0.0
35	INDUSTRIAL				
36	Rate Schedule SGSS				
37	Total	0.0	0.0	0.0	0.0
38	Rate Schedule SDS - Small Distribution Service				
39	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
40	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
41	Flexed Deliveries	0.0	0.0	0.0	0.0
42	Total	0.0	0.0	0.0	0.0
43	Rate Schedule LDS				
44	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
47	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
48	Flexed Deliveries	0.0	0.0	1,791,664.0	1,791,664.0
49	Total	0.0	0.0	1,791,664.0	1,791,664.0
50	Total	411,282.0	(220,795.0)	1,791,664.0	1,982,151.0

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended November 30, 2016
 Determination of Attrition

Exhibit No. 103
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 Witness: M. J. Bell

		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	Heating Customers		
2	Half of UPC	44.32	298.29
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	7.39	49.71
5	Change in Dth - First Block		
6	Dth/Customer/Mo	7.39	49.71
7	No. of Mos	<u>6</u>	<u>6</u>
8	Change in Customers	<u>(1,859)</u>	<u>(464)</u>
9	Change in Dth - First Block	<u>(82,391)</u>	<u>(138,404)</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	<u>6</u>	<u>6</u>
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2017 - Unadjusted

Exhibit No. 103
Schedule No. 4
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Witness: M. J. Beil

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

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended December 31, 2017 - Unadjusted

Exhibit No. 103
Schedule No. 4
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Witness: M. J. Bell

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

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2017 - Unadjusted
 Determination of Attrition

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

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
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Schedule No. 4
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Witness: M. J. Bell

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	29,748	(11,376)	0	18,372
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	3,888	(2,790)	0	1,098
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule NSS				
8	540,000 - 1,074,000 Therms Annually	0	0	0	0
9	Rate Schedule LGSS				
10	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
11	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
12	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
13	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
14	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
15	> 7,400,000 Therms Annually	0	0	0	0
16	Rate Schedule SGDS				
17	Less Than 6,440 Therms Annually	0	0	0	0
18	6,440 - 64,400 Therms Annually	0	0	0	0
19	Rate Schedule SDS				
20	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
21	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
22	Flex	0	0	0	0
23	Rate Schedule LDS				
24	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
25	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
26	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
27	> 7,500,000 Therms Annually	0	0	0	0
28	Flex	0	0	0	0
29	INDUSTRIAL				
30	Rate Schedule SGSS				
31	Less Than 6,440 Therms Annually	0	0	0	0
32	6,440 - 64,400 Therms Annually	0	0	0	0
33	Rate Schedule LGSS				
34	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
35	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
36	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
37	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
38	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
39	> 7,400,000 Therms Annually	0	0	0	0
40	Rate Schedule SDS				
41	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
42	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
43	Rate Schedule LDS				
44	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
47	> 7,500,000 Therms Annually	0	0	0	0
48	Flex	0	0	12	12
49	Total	33,636	(14,166)	12	19,482

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2017

Exhibit No. 103
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 Witness: M. J. Bell

Line No.		Volumes from New Customers (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL				
2	Rate Schedule RS				
3	All Gas Consumed	278,084.0	(83,415.0)	0.0	194,669.0
4	Total	278,084.0	(83,415.0)	0.0	194,669.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	230,188.0	(138,921.0)	0.0	91,267.0
8	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
9	Total	230,188.0	(138,921.0)	0.0	91,267.0
10	Rate Schedule NSS				
11	540,000 - 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
12	Total	0.0	0.0	0.0	0.0
13	Rate Schedule SGDS				
14	Priority 1 - Aggregation	0.0	0.0	0	0.0
15	Less Than 6,440 Therms Annually	0.0	0.0	0	0.0
16	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0
17	Subtotal				
18	All Other - Aggregation				
19	Less Than 6,440 Therms Annually	0.0	0.0	0	0.0
20	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0	0.0
21	Subtotal	0.0	0.0	0.0	0.0
22	Total	0.0	0.0	0.0	0.0
23	Rate Schedule SDS - Small Distribution Service				
24	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
25	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0	0.0
26	Flexed Deliveries	0.0	0.0	0	0.0
27	Total	0.0	0.0	0.0	0.0
28	Rate Schedule LDS				
29	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
30	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
31	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
32	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
33	Flexed Deliveries	0.0	0.0	0.0	0.0
34	Total	0.0	0.0	0.0	0.0
35	INDUSTRIAL				
36	Rate Schedule SGSS				
37	Total	0.0	0.0	0.0	0.0
38	Rate Schedule SDS - Small Distribution Service				
39	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
40	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
41	Flexed Deliveries	0.0	0.0	0.0	0.0
42	Total	0.0	0.0	0.0	0.0
43	Rate Schedule LDS				
44	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
47	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
48	Flexed Deliveries	0.0	0.0	2,200,000.0	2,200,000.0
49	Total	0.0	0.0	2,200,000.0	2,200,000.0
50	Total	508,272.0	(222,336.0)	2,200,000.0	2,485,936.0

Columbia Gas of Pennsylvania, Inc.
 Summary of Adjustments to Annualize Volumes By New Customers & Attrition
 For the 12 Months Ended December 31, 2017
 Determination of Attrition

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	<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1 Heating Customers		
2 Half of UPC	44.00	298.76
3 Months	<u>6</u>	<u>6</u>
4 Dth/Customer/Mo	7.33	49.79
5 Change in Dth - First Block		
6 Dth/Customer/Mo	7.33	49.79
7 No. of Mos	6	6
8 Change in Customers	<u>(1,896)</u>	<u>(465)</u>
9 Change in Dth - First Block	<u>(83,415)</u>	<u>(138,921)</u>
10 Change in Dth - Second Block		
11 Dth/Customer/Mo	0.00	0.00
12 No. of Mos	6	6
13 Change in Customers	<u>0</u>	<u>0</u>
14 Change in Dth - Second Block	<u>0</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2016

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Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4)
					<u>U.P.C.</u> 12.33 (Dth)	<u>U.P.C.</u> 16.84 (Dth)	<u>U.P.C.</u> 16.36 (Dth)	<u>U.P.C.</u> 14.21 (Dth)	<u>U.P.C.</u> 9.05 (Dth)	<u>U.P.C.</u> 4.60 (Dth)	<u>U.P.C.</u> 2.34 (Dth)	<u>U.P.C.</u> 1.48 (Dth)	<u>U.P.C.</u> 1.44 (Dth)	<u>U.P.C.</u> 1.51 (Dth)	<u>U.P.C.</u> 2.40 (Dth)	<u>U.P.C.</u> 6.08 (Dth)	
1	RESIDENTIAL																
2	Rate Schedule RSS																
3	First Block Usage per Customer				12.33	16.84	16.36	14.21	9.05	4.60	2.34	1.48	1.44	1.51	2.40	6.08	
4	First Month First Block Usage per Customer				6.17	8.42	8.18	7.11	4.53	2.30	1.17	0.74	0.72	0.76	1.20	3.04	
5	Dec	190	0	0	1,171	0	0	0	0	0	0	0	0	0	0	0	1,171
6	Jan	333	1	333	4,106	2,804	0	0	0	0	0	0	0	0	0	0	6,910
7	Feb	188	2	376	2,318	3,166	1,538	0	0	0	0	0	0	0	0	0	7,022
8	Mar	230	3	690	2,836	3,873	3,763	1,634	0	0	0	0	0	0	0	0	12,106
9	Apr	194	4	776	2,392	3,267	3,174	2,757	878	0	0	0	0	0	0	0	12,468
10	May	184	5	920	2,269	3,099	3,010	2,615	1,665	423	0	0	0	0	0	0	13,081
11	June	230	6	1,380	2,836	3,873	3,763	3,268	2,082	1,058	269	0	0	0	0	0	17,149
12	July	461	7	3,227	5,684	7,763	7,542	6,551	4,172	2,121	1,079	341	0	0	0	0	35,253
13	Aug	221	8	1,768	2,725	3,722	3,616	3,140	2,000	1,017	517	327	159	0	0	0	17,223
14	Sept	385	9	3,465	4,747	6,483	6,299	5,471	3,484	1,771	901	570	554	291	0	0	30,571
15	Oct	469	10	4,690	5,783	7,898	7,673	6,664	4,244	2,157	1,097	694	675	708	563	0	38,156
16	Nov	<u>360</u>	11	<u>3,960</u>	<u>4,439</u>	<u>6,062</u>	<u>5,890</u>	<u>5,116</u>	<u>3,258</u>	<u>1,656</u>	<u>842</u>	<u>533</u>	<u>518</u>	<u>544</u>	<u>864</u>	<u>1,094</u>	<u>30,816</u>
17	Total	3,445		21,585	41,306	52,010	46,268	37,216	21,783	10,203	4,705	2,465	1,906	1,543	1,427	1,094	221,926

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2016

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Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4)	
					U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.		U.P.C.
					75.72	100.48	101.12	84.26	58.10	33.28	22.41	17.28	16.77	18.07	24.00	45.08		
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	
1	COMMERCIAL																	
2	Rate Schedule SGSS (Less Than 644 Dth Annually)																	
3	First Block Usage per Customer				75.72	100.48	101.12	84.26	58.10	33.28	22.41	17.28	16.77	18.07	24.00	45.08		
4	First Month First Block Usage per Customer				37.86	50.24	50.56	42.13	29.05	16.64	11.21	8.64	8.39	9.04	12.00	22.54		
5	Dec	145	0	0	5,490	0	0	0	0	0	0	0	0	0	0	0	0	5,490
6	Jan	31	1	31	2,347	1,557	0	0	0	0	0	0	0	0	0	0	0	3,904
7	Feb	37	2	74	2,802	3,718	1,871	0	0	0	0	0	0	0	0	0	0	8,391
8	Mar	32	3	96	2,423	3,215	3,236	1,348	0	0	0	0	0	0	0	0	0	10,222
9	Apr	17	4	68	1,287	1,708	1,719	1,432	494	0	0	0	0	0	0	0	0	6,640
10	May	12	5	60	909	1,206	1,213	1,011	697	200	0	0	0	0	0	0	0	5,236
11	June	19	6	114	1,439	1,909	1,921	1,601	1,104	632	213	0	0	0	0	0	0	8,819
12	July	15	7	105	1,136	1,507	1,517	1,264	872	499	336	130	0	0	0	0	0	7,261
13	Aug	16	8	128	1,212	1,608	1,618	1,348	930	532	359	276	134	0	0	0	0	8,017
14	Sept	37	9	333	2,802	3,718	3,741	3,118	2,150	1,231	829	639	620	334	0	0	0	19,182
15	Oct	50	10	500	3,786	5,024	5,056	4,213	2,905	1,664	1,121	864	839	904	600	0	0	26,976
16	Nov	<u>138</u>	11	<u>1,518</u>	<u>10,449</u>	<u>13,866</u>	<u>13,955</u>	<u>11,628</u>	<u>8,018</u>	<u>4,593</u>	<u>3,093</u>	<u>2,385</u>	<u>2,314</u>	<u>2,494</u>	<u>3,312</u>	<u>3,111</u>	<u>3,111</u>	<u>79,218</u>
17	Total	549		3,027	36,082	39,036	35,847	26,963	17,170	9,351	5,951	4,294	3,907	3,732	3,912	3,111		189,356

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended December 31, 2017

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Witness: M. J. Bell

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4) (Dth)	
					<u>U.P.C.</u> 16.79 (Dth)	<u>U.P.C.</u> 16.33 (Dth)	<u>U.P.C.</u> 14.07 (Dth)	<u>U.P.C.</u> 8.84 (Dth)	<u>U.P.C.</u> 4.74 (Dth)	<u>U.P.C.</u> 2.31 (Dth)	<u>U.P.C.</u> 1.48 (Dth)	<u>U.P.C.</u> 1.43 (Dth)	<u>U.P.C.</u> 1.50 (Dth)	<u>U.P.C.</u> 2.39 (Dth)	<u>U.P.C.</u> 6.06 (Dth)	<u>U.P.C.</u> 12.05 (Dth)		
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	First Block Usage per Customer				16.79	16.33	14.07	8.84	4.74	2.31	1.48	1.43	1.50	2.39	6.06	12.05		
4	First Month First Block Usage per Customer				8.40	8.17	7.04	4.42	2.37	1.16	0.74	0.72	0.75	1.20	3.03	6.03		
5	Jan	361	0	0	3,031	0	0	0	0	0	0	0	0	0	0	0	0	3,031
6	Feb	279	1	279	4,684	2,278	0	0	0	0	0	0	0	0	0	0	0	6,962
7	Mar	317	2	634	5,322	5,177	2,230	0	0	0	0	0	0	0	0	0	0	12,729
8	Apr	297	3	891	4,987	4,850	4,179	1,313	0	0	0	0	0	0	0	0	0	15,329
9	May	295	4	1,180	4,953	4,817	4,151	2,608	699	0	0	0	0	0	0	0	0	17,228
10	June	314	5	1,570	5,272	5,128	4,418	2,776	1,488	363	0	0	0	0	0	0	0	19,445
11	July	362	6	2,172	6,078	5,911	5,093	3,200	1,716	836	268	0	0	0	0	0	0	23,102
12	Aug	385	7	2,695	6,464	6,287	5,417	3,403	1,825	889	570	275	0	0	0	0	0	25,130
13	Sept	492	8	3,936	8,261	8,034	6,922	4,349	2,332	1,137	728	704	369	0	0	0	0	32,836
14	Oct	671	9	6,039	11,266	10,957	9,441	5,932	3,181	1,550	993	960	1,007	802	0	0	0	46,089
15	Nov	582	10	5,820	9,772	9,504	8,189	5,145	2,759	1,344	861	832	873	1,391	1,763	0	0	42,433
16	Dec	<u>412</u>	11	<u>4,532</u>	<u>6,917</u>	<u>6,728</u>	<u>5,797</u>	<u>3,642</u>	<u>1,953</u>	<u>952</u>	<u>610</u>	<u>589</u>	<u>618</u>	<u>985</u>	<u>2,497</u>	<u>2,482</u>	0	<u>33,770</u>
17	Total	4,767		29,748	77,007	69,671	55,837	32,368	15,953	7,071	4,030	3,360	2,867	3,178	4,260	2,482		278,084

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended December 31, 2017

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Witness: M. J. Bell

Line No.	Incremental Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental Volumes (4)
					U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	U.P.C.	
					100.97	101.63	83.96	57.20	34.45	22.30	17.35	16.82	18.12	24.07	45.29	75.35	
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)
1	COMMERCIAL																
2	Rate Schedule SGSS (Less Than 644 Dth Annually)																
3	First Block Usage per Customer				100.97	101.63	83.96	57.20	34.45	22.30	17.35	16.82	18.12	24.07	45.29	75.35	
4	First Month First Block Usage per Customer				50.49	50.82	41.98	28.60	17.23	11.15	8.68	8.41	9.06	12.04	22.65	37.68	
5	Jan	61	0	0	3,080	0	0	0	0	0	0	0	0	0	0	0	3,080
6	Feb	41	1	41	4,140	2,083	0	0	0	0	0	0	0	0	0	0	6,223
7	Mar	40	2	80	4,039	4,065	1,679	0	0	0	0	0	0	0	0	0	9,783
8	Apr	27	3	81	2,726	2,744	2,267	772	0	0	0	0	0	0	0	0	8,509
9	May	28	4	112	2,827	2,846	2,351	1,602	482	0	0	0	0	0	0	0	10,108
10	June	24	5	120	2,423	2,439	2,015	1,373	827	268	0	0	0	0	0	0	9,345
11	July	32	6	192	3,231	3,252	2,687	1,830	1,102	714	278	0	0	0	0	0	13,094
12	Aug	33	7	231	3,332	3,354	2,771	1,888	1,137	736	573	278	0	0	0	0	14,069
13	Sept	50	8	400	5,049	5,082	4,198	2,860	1,723	1,115	868	841	453	0	0	0	22,189
14	Oct	96	9	864	9,693	9,756	8,060	5,491	3,307	2,141	1,666	1,615	1,740	1,155	0	0	44,624
15	Nov	81	10	810	8,179	8,232	6,801	4,633	2,790	1,806	1,405	1,362	1,468	1,950	1,834	0	40,460
16	Dec	<u>87</u>	11	<u>957</u>	<u>8,784</u>	<u>8,842</u>	<u>7,305</u>	<u>4,976</u>	<u>2,997</u>	<u>1,940</u>	<u>1,509</u>	<u>1,463</u>	<u>1,576</u>	<u>2,094</u>	<u>3,940</u>	<u>3,278</u>	<u>48,704</u>
17	Total	600		3,888	57,503	52,695	40,134	25,425	14,365	8,720	6,299	5,559	5,237	5,199	5,774	3,278	230,188

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended November 30, 2016

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2015												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	<u>Customers who are projected to begin service between December 1, 2015 and November 30, 2016</u>																
2	New Flex Customer	880 - Ind	9/2016														
3	Test Year Volumes																
4	All Gas Consumed			12	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	25,000.0	50,000.0	100,000.0	150,000.0	1,791,664.0
5	Flex LDS > 7,500,000 Therms Annually - Ind.			12	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	25,000.0	50,000.0	100,000.0	150,000.0	1,791,664.0
6	<u>Customers who have become inactive between December 1, 2015 and November 30, 2016 - Nothing to report</u>																

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended December 31, 2017 - Unadjusted

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 Witness: M. J. Bell

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2015												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	<u>Customers who have been added between January 1, 2017 and December 31, 2017 - Nothing to report</u>																
2	<u>Customers who have become inactive between January 1, 2017 and December 31, 2017 - Nothing to report</u>																

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended December 31, 2017

Exhibit No. 103
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 Witness: M. J. Bell

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2015												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	<u>Customers who are projected to begin service between January 1, 2017 and December 31, 2017</u>																
2	New Flex Customer	880 - Ind	9/2016														
3	Test Year Volumes																
4	All Gas Consumed			12	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,337.0	2,200,000.0
5	Flex LDS > 7,500,000 Therms Annually - Ind.			12	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,333.0	183,337.0	2,200,000.0	
6	<u>Customers who have become inactive between January 1, 2017 and December 31, 2017 - Nothing to report</u>																

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended November 30, 2016

Exhibit No. 103
Schedule No. 5
Page 1 of 3
Witness: M. J. Bell

<u>Line</u> <u>No.</u>		<u>Total Gas Cost</u> \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	74,951,739
3	Total Comm/Ind Sales	<u>29,319,701</u>
4	Total Sales Revenue	104,271,440
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	14,887,497
7	Commercial Distribution (Choice)	1,713,119
8	Comm/Ind Priority 1 Distribution	<u>755,860</u>
9	Total Distribution Revenue	17,356,476
10	Total Throughput Revenue	121,627,916

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2017 - Unadjusted

Exhibit No. 103
Schedule No. 5
Page 2 of 3
Witness: M. J. Bell

<u>Line</u> <u>No.</u>		<u>Total Gas Cost</u> \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	75,099,558
3	Total Comm/Ind Sales	<u>31,305,791</u>
4	Total Sales Revenue	106,405,349
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	14,877,478
7	Commercial Distribution (Choice)	1,740,195
8	Comm/Ind Priority 1 Distribution	<u>710,875</u>
9	Total Distribution Revenue	17,328,548
10	Total Throughput Revenue	123,733,897

Columbia Gas of Pennsylvania, Inc.
Gas Cost Revenue Per Pro Forma Future Test Year
For the 12 Months Ended December 31, 2017

Exhibit No. 103
Schedule No. 5
Page 3 of 3
Witness: M. J. Bell

<u>Line No.</u>	<u>Total Gas Cost</u>
	\$
1 Sales Revenue Summary by Rate Class	
2 Total Residential Sales	75,099,558
3 Total Comm/Ind Sales	<u>31,305,791</u>
4 Total Sales Revenue	106,405,349
5 Distribution Revenue Summary by Customer Class	
6 Total Residential Distribution (Choice)	14,877,478
7 Commercial Distribution (Choice)	1,740,195
8 Comm/Ind Priority 1 Distribution	<u>710,875</u>
9 Total Distribution Revenue	17,328,548
10 Total Throughput Revenue	123,733,897

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 November 30, 2016

Exhibit No. 103
Schedule No. 6
Page 1 of 3

Witness: M. J. Bell

<u>Line No.</u>		<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	16,444,209
3	Merchant Function Charge	1,005,999
4	Gas Procurement Charge	1,680,695
5	Customer Choice	24,183
6	<u>Comm/Ind Sales Service</u>	
7	Merchant Function Charge	85,128
8	Gas Procurement Charge	652,081
9	Customer Choice	8,346
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	16,444,209
12	Residential Merchant Function Charge	1,005,999
13	Residential Gas Procurement Charge	1,680,695
14	Residential Customer Choice	24,183
15	Comm/Ind Merchant Function Charge	85,128
16	Comm/Ind Gas Procurement Charge	652,081
17	Comm/Ind Customer Choice	8,346
18	Total Tariff- Rider USP	16,444,209
19	Total Tariff - Merchant Function Charge	1,091,127
20	Total Tariff - Gas Procurement Charge	2,332,776
21	Total Tariff - Customer Choice	32,529
22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	5,152,435
24	Customer Choice	7,577
25	<u>Small General Distribution Service (Choice)</u>	
26	Customer Choice	6,003
27	Rider USP and Storage Interest Transportation Summary	
28	Residential Rider USP	5,152,435
29	Residential Customer Choice	7,577
30	Comm/Ind Customer Choice	6,003
31	Total Transportation - Rider USP	5,152,435
32	Total Transportation - Customer Choice	13,580

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, 2017 - Unadjusted

Exhibit No. 103
Schedule No. 6
Page 2 of 3
Witness: M. J. Bell

<u>Line No.</u>		<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	16,476,640
3	Merchant Function Charge	1,007,983
4	Gas Procurement Charge	1,684,010
5	Customer Choice	24,230
6	<u>Comm/Ind Sales Service</u>	
7	Merchant Function Charge	92,507
8	Gas Procurement Charge	697,144
9	Customer Choice	9,070
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	16,476,640
12	Residential Merchant Function Charge	1,007,983
13	Residential Gas Procurement Charge	1,684,010
14	Residential Customer Choice	24,230
15	Comm/Ind Merchant Function Charge	92,507
16	Comm/Ind Gas Procurement Charge	697,144
17	Comm/Ind Customer Choice	9,070
18	Total Tariff- Rider USP	16,476,640
19	Total Tariff - Merchant Function Charge	1,100,490
20	Total Tariff - Gas Procurement Charge	2,381,154
21	Total Tariff - Customer Choice	33,300
22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	5,134,000
24	Customer Choice	7,550
25	<u>Small General Distribution Service (Choice)</u>	
26	Customer Choice	5,751
27	Rider USP and Storage Interest Transportation Summary	
28	Residential Rider USP	5,134,000
29	Residential Customer Choice	7,550
30	Comm/Ind Customer Choice	5,751
31	Total Transportation - Rider USP	5,134,000
32	Total Transportation - Customer Choice	13,301

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, 2017

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Witness: M. J. Bell

<u>Line No.</u>		<u>Revenue</u> \$
1	<u>Residential Sales Service</u>	
2	Rider USP	16,476,640
3	Merchant Function Charge	1,007,983
4	Gas Procurement Charge	1,684,010
5	Customer Choice	24,230
6	<u>Comm/Ind Sales Service</u>	
7	Merchant Function Charge	92,507
8	Gas Procurement Charge	697,144
9	Customer Choice	9,070
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	16,476,640
12	Residential Merchant Function Charge	1,007,983
13	Residential Gas Procurement Charge	1,684,010
14	Residential Customer Choice	24,230
15	Comm/Ind Merchant Function Charge	92,507
16	Comm/Ind Gas Procurement Charge	697,144
17	Comm/Ind Customer Choice	9,070
18	Total Tariff- Rider USP	16,476,640
19	Total Tariff - Merchant Function Charge	1,100,490
20	Total Tariff - Gas Procurement Charge	2,381,154
21	Total Tariff - Customer Choice	33,300
22	<u>Residential Distribution Service (Choice)</u>	
23	Rider USP	5,134,000
24	Customer Choice	7,550
25	<u>Small General Distribution Service (Choice)</u>	
26	Customer Choice	5,751
27	Rider USP and Storage Interest Transportation Summary	
28	Residential Rider USP	5,134,000
29	Residential Customer Choice	7,550
30	Comm/Ind Customer Choice	5,751
31	Total Transportation - Rider USP	5,134,000
32	Total Transportation - Customer Choice	13,301

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2016

Exhibit No. 103
 Schedule No. 7
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 Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	3,429,595		19.51	66,911,398	
3	Commodity Charge:					
4	All Gas Consumed		24,230,353.6	5.6530	136,974,189	
5	Rider USP - Universal Service Plan		24,230,353.6	0.7726	18,720,371	
6	Rider CC		24,230,353.6	0.0010	24,230	
7	Gas Procurement Charge		24,230,353.6	0.0695	<u>1,684,010</u>	
8	Subtotal				224,314,198	
9	STAS				0	
10	Base Rate Revenue				224,314,198	
11	Gas Cost		24,230,353.6	3.0994	75,099,558	
12	Merchant Function Charge		24,230,353.6	0.0416	<u>1,007,983</u>	
13	Total Rate Schedule RSS	3,429,595	24,230,353.6		300,421,739	12.3986
14 Rate Schedule RDGSS - Residential Distributed Generation Sales Service						
15	Customer Charge	0		19.51	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	5.6530	0	
18	Rider USP - Universal Service Plan		0.0	0.7726	0	
19	Rider CC		0.0	0.0010	0	
20	Gas Procurement Charge		0.0	0.0695	0	
21	Subtotal				0	
22	STAS				0	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	3.0994	0	
25	Merchant Function Charge		0.0	0.0416	0	
26	Total Rate Schedule RDGSS	0	0.0		0	
27 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)						
28	Customer Charge:					
29	≤ 6,440 Therms Annually	272,706		21.25	5,795,003	
30	Commodity Charge:					
31	≤ 6,440 Therms Annually		4,294,776.7	4.3189	18,548,711	
32	Rider CC		4,294,776.7	0.0010	4,295	
33	Gas Procurement Charge		4,294,776.7	0.0695	<u>298,487</u>	
34	Subtotal				24,646,496	
35	STAS				0	
36	Base Rate Revenue				24,646,496	
37	Gas Cost		4,294,776.7	3.0994	13,311,231	
38	Merchant Function Charge		4,294,776.7	0.0102	<u>43,807</u>	
39	Total Rate Schedule SGSS	272,706	4,294,776.7		38,001,534	8.8483
40 Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)						
41	Customer Charge:					
42	> 6,440 to ≤ 64,400 Therms Annually	42,773		57.46	2,457,737	
43	Commodity Charge:					
44	> 6,440 to ≤ 64,400 Therms Annually		<u>4,774,552.3</u>	3.6055	17,214,648	
45	Rider CC		4,774,552.3	0.0010	4,775	
46	Gas Procurement Charge		4,774,552.3	0.0695	<u>331,831</u>	
47	Subtotal				20,008,991	
48	STAS				0	
49	Base Rate Revenue				20,008,991	
50	Gas Cost		4,774,552.3	3.0994	14,798,247	
51	Merchant Function Charge		4,774,552.3	0.0102	<u>48,700</u>	
52	Total Rate Schedule SGSS	42,773	4,774,552.3		34,855,938	7.3004
53 Rate Schedule NSS - Negotiated Sales Service						
54	Customer Charge					
55	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
56	Commodity Charge:					
57	>540,000 to ≤ 1,074,000 Therms Annually		<u>65,000.0</u>	0.0937	<u>6,091</u>	
58	Subtotal		65,000.0		19,879	
59	STAS				0	
60	Base Rate Revenue				19,879	
61	Gas Cost - Commodity		65,000.0 (workpaper)		212,030	
62	Gas Cost - Demand		<u>550.0</u>		<u>4,152</u>	
63	Total Rate Schedule NSS	12	65,000.0		236,061	3.6317

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2016

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Witness: M. J. Bell

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 LGSS - Large General Sales Service					
2	Customer Charge:					
3	≤ 110,000 Therms Annually	650		238.39	154,954	
4	> 110,000 to ≤540,000 Therms Annually	372		759.53	282,545	
5	> 540,000 to ≤1,074,000 Therms Annually	24		2,096.28	50,311	
6	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		3,260.88	0	
7	> 3,400,000 to ≤7,500,000 Therms Annually	0		6,288.84	0	
8	> 7,500,000. Therms Annually	0		9,316.80	0	
9	Commodity Charge:					
10	≤ 110,000 Therms Annually		426,946.6	2.3073	985,094	
11	> 110,000 to ≤540,000 Therms Annually		460,344.5	2.1572	993,055	
12	> 540,000 to ≤1,074,000 Therms Annually		74,227.6	1.3972	103,711	
13	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.2395	0	
14	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	1.1123	0	
15	> 7,500,000. Therms Annually		0.0	0.6618	0	
16	Gas Procurement - ≤ 540,000 Therms Annually		887,291.1	0.0695	61,667	
17	Gas Procurement - > 540,000 Therms Annually		74,227.6	0.0695	5,159	
18	STAS - ≤ 540,000 Therms Annually				0	
19	STAS - > 540,000 Therms Annually				0	
20	Base Rate Revenue				2,636,496	
21	Gas Cost - ≤ 540,000 Therms Annually		887,291.1	3.0994	2,750,070	
22	Gas Cost - > 540,000 Therms Annually		<u>74,227.6</u>	3.0994	<u>230,061</u>	
23	Total Rate Schedule LGSS	1,046	961,518.7		5,616,627	5.8414

24 Tariff Sales Summary by Rate Class						
25	Base Rate Revenue				203,885,587	
26	STAS				0	
27	Rider USP				18,720,371	
28	Merchant Function Charge				1,007,983	
29	Gas Procurement Charge				1,684,010	
30	Rider CC				24,230	
31	Gas Cost				<u>75,099,558</u>	
32	Total Residential Sales	3,429,595	24,230,353.6		300,421,739	
33	Base Rate Revenue				44,016,099	
34	STAS				0	
35	Merchant Function Charge				92,507	
36	Gas Procurement Charge				630,318	
37	Rider CC				9,070	
38	Gas Cost				<u>28,109,478</u>	
39	Total Small General Sales	315,479	9,069,329.0		72,857,472	
40	Base Rate Revenue				19,879	
41	STAS				0	
42	Gas Cost				<u>216,182</u>	
43	Total Negotiated Sales	12	65,000.0		236,061	
44	Base Rate Revenue				2,569,670	
45	STAS				0	
46	Gas Procurement Charge				66,826	
47	Gas Cost				<u>2,980,131</u>	
48	Total Large General Sales	<u>1,046</u>	<u>961,518.7</u>		<u>5,616,627</u>	
49	Total Tariff Sales	3,746,132	34,326,201.3		379,131,899	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
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Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	1,001,363		19.51	19,536,592	
3	Commodity Charge:					
4	All Gas Consumed		7,550,000.0	5.6530	42,680,150	
5	Rider USP - Universal Service Plan		7,550,000.0	0.7726	5,833,130	
6	Rider CC		7,550,000.0	0.0010	<u>7,550</u>	
7	Subtotal				68,057,422	
8	STAS				0	
9	Base Rate Revenue				68,057,422	
10	Gas Cost		<u>7,550,000.0</u>	0.7358	<u>5,555,290</u>	
11	Total Rate Schedule RDS	1,001,363	7,550,000.0		73,612,712	9.7500
12 Rate Schedule RCC - Residential Distribution Service (CAP)						
13	Customer Charge	260,139		19.51	5,075,312	
14	Commodity Charge:					
15	All Gas Consumed		2,550,181.5	5.6530	14,416,176	
16	Redistribution of CAP Shortfall resulting from proposed rates				<u>(2,949,641)</u>	
17	Subtotal				16,541,847	
18	STAS				0	
19	Base Rate Revenue				16,541,847	
20	Gas Cost		<u>2,550,181.5</u>	3.6555	<u>9,322,188</u>	
21	Total Rate Schedule RCC	260,139	2,550,181.5		25,864,035	10.1420
22 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
23	Customer Charge	0		19.51	0	
24	Commodity Charge:					
25	All Gas Consumed		0.0	5.6530	0	
26	Rider USP - Universal Service Plan		0.0	0.7726	0	
27	Rider CC		0.0	0.0010	0	
28	Subtotal				0	
29	STAS				0	
30	Base Rate Revenue				0	
31	Gas Cost		<u>0.0</u>	0.7358	<u>0</u>	
32	Total Rate Schedule PRDGDS	0	0.0		0	0.0000
33 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
34	Customer Charge					
35	≤ 6,440 Therms Annually	90,045		21.25	1,913,456	
36	Commodity Charge:					
37	≤ 6,440 Therms Annually		1,355,923.6	4.3189	5,856,098	
38	Rider CC		1,355,923.6	0.0010	<u>1,356</u>	
39	Subtotal				7,770,910	
40	STAS				0	
41	Base Rate Revenue				7,770,910	
42	Gas Cost		<u>1,355,923.6</u>	0.7358	<u>997,689</u>	
43	Total Rate Schedule SCD	90,045	1,355,923.6		8,768,599	6.4669
44 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms						
45	Customer Charge					
46	> 6,440 to ≤ 64,400 Therms Annually	10,157		57.46	583,621	
47	Commodity Charge:					
48	> 6,440 to ≤ 64,400 Therms Annually		<u>1,009,114.0</u>	3.6055	3,638,361	
49	Subtotal		1,009,114.0		4,222,991	
50	Rider CC		1,009,114.0	0.0010	<u>1,009</u>	
51	Subtotal				4,222,991	
52	STAS				0	
53	Base Rate Revenue				4,222,991	
54	Gas Cost		<u>1,009,114.0</u>	0.7358	<u>742,506</u>	
55	Total Rate Schedule SCD	10,157	1,009,114.0		4,965,497	4.9207

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2016

Exhibit No. 103
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 Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
2	Customer Charge:					
3	≤ 6,440 Therms Annually	8,135		21.25	172,869	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	≤ 6,440 Therms Annually		21,811.4	4.1822	91,220	
7	All Other - Aggregation					
8	≤ 6,440 Therms Annually		<u>133,700.3</u>	4.1822	559,161	
9	Rider CC		155,511.7	0.0010	<u>156</u>	
10	Subtotal				823,406	
11	STAS				0	
12	Subtotal				823,406	
13	Flex	36	1,000.0 (workpaper)		3,645	
14	Priority 1 Gas Cost		<u>21,811.4</u>	1.0451	<u>22,795</u>	
15	Total Rate Schedule SGDS	8,171	156,511.7		849,846	5.4299
16	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
17	Customer Charge:					
18	> 6,440 to ≤ 64,400 Therms Annually	19,586		57.46	1,125,412	
19	Commodity Charge:					
20	Priority 1 - Aggregation					
21	> 6,440 to ≤ 64,400 Therms Annually		658,386.9	3.4690	2,283,944	
22	All Other - Aggregation					
23	> 6,440 to ≤ 64,400 Therms Annually		<u>2,571,606.9</u>	3.4690	8,920,904	
24	Rider CC		3,229,993.8	0.0010	<u>3,230</u>	
25	Subtotal				12,333,490	
26	STAS				0	
27	Subtotal				12,333,490	
28	Flex	72	21,200.0 (workpaper)		34,665	
29	Priority 1 Gas Cost		<u>658,386.9</u>	1.0451	<u>688,080</u>	
30	Total Rate Schedule SGDS	19,658	3,251,193.8		13,056,235	4.0158
31	<u>Rate Schedule SDS - Small Distribution Service</u>					
32	Customer Charge:					
33	> 64,400 to ≤ 110,00 Therms Annually	2,509		238.39	598,121	
34	> 110,000 to ≤ 540,000 Therms Annually	2,817		759.53	2,139,596	
35	Commodity Charge:					
36	> 64,400 to ≤ 110,00 Therms Annually		1,454,745.3	2.3073	3,356,534	
37	> 110,000 to ≤ 540,000 Therms Annually		<u>4,603,201.8</u>	2.1572	<u>9,930,027</u>	
38	Subtotal		6,057,947.1		16,024,278	
39	STAS				0	
40	Flexed Deliveries	<u>120</u>	<u>222,900.0</u> (workpaper)		<u>256,374</u>	
41	Total Rate Schedule SDS	5,446	6,280,847.1		16,280,652	2.5921
42	<u>Rate Schedule LDS - Large Distribution Service</u>					
43	Customer Charge:					
44	> 540,000 to ≤ 1,074,000 Therms Annually	506		2,096.28	1,060,718	
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	336		3,260.88	1,095,656	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		6,288.84	301,864	
47	> 7,500,000 Therms Annually	<u>12</u>		9,316.80	<u>111,802</u>	
48	Total	902			2,570,040	
49	Commodity Charge:					
50	> 540,000 to ≤ 1,074,000 Therms Annually		3,140,774.0	1.3972	4,388,289	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,701,200.0	1.2395	5,827,137	
52	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,613,000.0	1.1123	1,794,140	
53	> 7,500,000 Therms Annually		<u>880,000.0</u>	0.6618	<u>582,384</u>	
54	Total Deliveries		10,334,974.0		12,591,950	
55	Subtotal				15,161,990	
56	STAS				0	
57	Flexed Deliveries	<u>216</u>	<u>9,855,864.0</u> (workpaper)		<u>4,043,795</u>	
58	Total Rate Schedule LDS	1,118	20,190,638.0		19,205,785	0.9512

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2016

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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule MLDS - Main Line Distribution Service - Class I						
2	Customer Charge:					
3	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
4	> 540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
5	> 1,074,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
6	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
7	> 7,500,000 Therms Annually	0		7,322.00	0	
8	Commodity Charge:					
9	All Gas Consumed		102,000.0	0.0937	9,557	
10	Subtotal				47,945	
11	STAS				0	
12	Flexed	<u>12</u>	<u>2,677,000.0</u>	(workpaper)	<u>338,164</u>	
13	Total Rate Schedule MLDS - Class I	36	2,779,000.0		386,109	0.1389
14 Rate Schedule MLDS - Main Line Distribution Service - Class II						
15	Customer Charge:					
16	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
17	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
18	> 7,500,000 Therms Annually	0		7,322.00	0	
19	Commodity Charge:					
20	> 2,146,000 to ≤ 3,400,000 Therms Annually		24,000.0	0.4479	10,750	
21	> 3,400,000 to <= 7,500,000 Therms Annually			0.0	0.3874	
22	> 7,500,000 Therms Annually			<u>0.0</u>	0.3355	
23	Total Deliveries		24,000.0		10,750.0	
24	Subtotal				35,350	
25	STAS				0	
26	Flex	<u>60</u>	<u>2,376,500.0</u>	(workpaper)	<u>934,954</u>	
27	Total Rate Schedule MLDS - Class II	72	2,400,500.0		970,304	0.4042

Columbia Gas of Pennsylvania, Inc.
 Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
 For the 12 Months Ended November 30, 2016

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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				78,758,589
3	STAS				0
4	Rider USP				5,833,130
5	Rider CC				7,550
6	Gas Cost				<u>14,877,478</u>
7	Total Residential Distribution Service	1,261,502	10,100,181.5		99,476,747
8	Base Rate Revenue				25,183,356
9	STAS				0
10	Rider CC				5,751
11	Gas Cost				<u>2,451,070</u>
12	Total Small Distribution Service (SCD & SGDS)	128,031	5,772,743.1		27,640,177
13	Base Rate Revenue				16,280,652
14	STAS				0
15	Total Small Distribution Service (SDS)	5,446	6,280,847.1		16,280,652
16	Base Rate Revenue				19,205,785
17	STAS				0
18	Total Large Distribution Service	1,118	20,190,638		19,205,785
19	Base Rate Revenue				1,356,413
20	STAS				0
21	Total Main Line Distribution Service	108	5,179,500		1,356,413
22	Total Distribution Service	1,396,205	47,523,909.7		163,959,774
23	Total Company Throughput	5,142,337	81,850,111.0		543,091,673
24	Other Operating Revenue				
25	487 - Forfeited Discounts				1,188,391
26	488 - Miscellaneous Service Revenues				145,854
27	493 - Rent from Gas Property				158,725
28	495 - Prior Yr. Rate Refund - Net				0
29	495 - Off System Sales				0
30	495 - Other Gas Revenues - Other				248,647
31	496 - Provision For Rate Refunds				0
32	Total Other Operating Revenue				1,741,617
33	Total Company Revenue				544,833,290

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2017

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 <u>Rate Schedule RSS - Residential Sales Service</u>						
2	Customer Charge	3,463,638		19.51	67,575,577	
3	Commodity Charge:					
4	All Gas Consumed		24,297,875.3	5.6530	137,355,889	
5	Rider USP - Universal Service Plan		24,297,875.3	0.7726	18,772,538	
6	Rider CC		24,297,875.3	0.0010	24,298	
7	Gas Procurement Charge		24,297,875.3	0.0695	<u>1,688,702</u>	
8	Subtotal				225,417,004	
9	STAS				0	
10	Base Rate Revenue				225,417,004	
11	Gas Cost		24,297,875.3	3.0994	75,308,835	
12	Merchant Function Charge		24,297,875.3	0.0416	<u>1,010,792</u>	
13	Total Rate Schedule RSS	3,463,638	24,297,875.3		301,736,631	12.4182
14 <u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>						
15	Customer Charge	0		19.51	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	5.6530	0	
18	Rider USP - Universal Service Plan		0.0	0.7726	0	
19	Rider CC		0.0	0.0010	0	
20	Gas Procurement Charge		0.0	0.0695	0	
21	Subtotal				0	
22	STAS				0	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	3.0994	0	
25	Merchant Function Charge		0.0	0.0416	0	
26	Total Rate Schedule RDGSS	0	0.0		0	
27 <u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>						
28	Customer Charge:					
29	≤ 6,440 Therms Annually	274,880		21.25	5,841,200	
30	Commodity Charge:					
31	≤ 6,440 Therms Annually		4,337,144.6	4.3189	18,731,694	
32	Rider CC		4,337,144.6	0.0010	4,337	
33	Gas Procurement Charge		4,337,144.6	0.0695	<u>301,432</u>	
34	Subtotal				24,878,663	
35	STAS				0	
36	Base Rate Revenue				24,878,663	
37	Gas Cost		4,337,144.6	3.0994	13,442,546	
38	Merchant Function Charge		4,337,144.6	0.0102	<u>44,239</u>	
39	Total Rate Schedule SGSS	274,880	4,337,144.6		38,365,448	8.8458
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	42,773		57.46	2,457,737	
43	Commodity Charge:					
44	> 6,440 to ≤ 64,400 Therms Annually		<u>4,765,070.5</u>	3.6055	17,180,462	
45	Rider CC		4,765,070.5	0.0010	4,765	
46	Gas Procurement Charge		4,765,070.5	0.0695	<u>331,172</u>	
47	Subtotal				19,974,136	
48	STAS				0	
49	Base Rate Revenue				19,974,136	
50	Gas Cost		4,765,070.5	3.0994	14,768,860	
51	Merchant Function Charge		4,765,070.5	0.0102	<u>48,604</u>	
52	Total Rate Schedule SGSS	42,773	4,765,070.5		34,791,600	7.3014

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
2	Customer Charge					
3	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	>540,000 to ≤ 1,074,000 Therms Annually		<u>65,000.0</u>	0.0937	<u>6,091</u>	
6	Subtotal		65,000.0		19,879	
7	STAS				0	
8	Base Rate Revenue				19,879	
9	Gas Cost - Commodity		65,000.0	(workpaper)	267,085	
10	Gas Cost - Demand		<u>660.0</u>		<u>5,051</u>	
11	Total Rate Schedule NSS	12	65,000.0		292,015	4.4925
12	<u>Rate Schedule LGSS - Large General Sales Service</u>					
13	Customer Charge:					
14	≤ 110,000 Therms Annually	650		238.39	154,954	
15	> 110,000 to ≤540,000 Therms Annually	372		759.53	282,545	
16	> 540,000 to ≤1,074,000 Therms Annually	24		2,096.28	50,311	
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		3,260.88	0	
18	> 3,400,000 to ≤7,500,000 Therms Annually	0		6,288.84	0	
19	> 7,500,000. Therms Annually	0		9,316.80	0	
20	Commodity Charge:					
21	≤ 110,000 Therms Annually		425,907.2	2.3073	982,696	
22	> 110,000 to ≤540,000 Therms Annually		459,074.0	2.1572	990,314	
23	> 540,000 to ≤1,074,000 Therms Annually		73,145.4	1.3972	102,199	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.2395	0	
25	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	1.1123	0	
26	> 7,500,000. Therms Annually		<u>0.0</u>	0.6618	<u>0</u>	
27	Subtotal		<u>958,126.6</u>		2,563,019	
28	Gas Procurement Charge					
29	≤ 540,000 Therms Annually		884,981.2	0.0695	61,506	
30	> 540,000 Therms Annually		73,145.4	0.0695	<u>5,084</u>	
31	Subtotal				2,629,609	
32	STAS - ≤ 540,000 Therms Annually				0	
33	STAS - > 540,000 Therms Annually				<u>0</u>	
34	Base Rate Revenue				2,629,609	
35	Gas Cost - ≤ 540,000 Therms Annually		884,981.2	3.0994	2,742,911	
36	Gas Cost - > 540,000 Therms Annually		<u>73,145.4</u>	3.0994	<u>226,707</u>	
37	Total Rate Schedule LGSS	1,046	958,126.6		5,599,227	5.8439
38	<u>Tariff Sales Summary by Rate Class</u>					
39	Base Rate Revenue				204,931,466	
40	STAS				0	
41	Rider USP				18,772,538	
42	Merchant Function Charge				1,010,792	
43	Gas Procurement Charge				1,688,702	
44	Rider CC				24,298	
45	Gas Cost				<u>75,308,835</u>	
46	Total Residential Sales	3,463,638	24,297,875.3		301,736,631	
47	Base Rate Revenue				44,211,093	
48	STAS				0	
49	Merchant Function Charge				92,843	
50	Gas Procurement Charge				632,604	
51	Rider CC				9,102	
52	Gas Cost				<u>28,211,406</u>	
53	Total Small General Sales	317,653	9,102,215		73,157,048	
54	Base Rate Revenue				19,879	
55	STAS				0	
56	Gas Cost				<u>272,136</u>	
57	Total Negotiated Sales	12	65,000		292,015	
58	Base Rate Revenue				2,563,019	
59	STAS				0	
60	Gas Procurement Charge				66,590	
61	Gas Cost				<u>2,969,618</u>	
62	Total Large General Sales	<u>1,046</u>	<u>958,127</u>		<u>5,599,227</u>	
63	Total Tariff Sales	3,782,349	34,423,217.0		380,784,921	

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Line No.	Description	Bills (1) <i>(Ex 103, Sch 2)</i>	Volumes (2) Dth <i>(Ex 103, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	1,009,081		19.51	19,687,170	
3	Commodity Charge:					
4	All Gas Consumed		7,554,000.0	5.6530	42,702,762	
5	Rider USP - Universal Service Plan		7,554,000.0	0.7726	5,836,220	
6	Rider CC		7,554,000.0	0.0010	7,554	
7	Subtotal				68,233,706	
8	STAS				0	
9	Base Rate Revenue				68,233,706	
10	Gas Cost		<u>7,554,000.0</u>	0.7358	<u>5,558,233</u>	
11	Total Rate Schedule RDS	1,009,081	7,554,000.0		73,791,939	9.7686
12 Rate Schedule RCC - Residential Distribution Service (CAP)						
13	Customer Charge	262,122		19.51	5,114,000	
14	Commodity Charge:					
15	All Gas Consumed		2,551,793.7	5.6530	14,425,290	
16	Redistribution of CAP Shortfall resulting from proposed rates				<u>(2,949,641)</u>	
17	Subtotal				16,589,649	
18	STAS				0	
19	Base Rate Revenue				16,589,649	
20	Gas Cost		<u>2,551,793.7</u>	3.6555	<u>9,328,082</u>	
21	Total Rate Schedule RCC	262,122	2,551,793.7		25,917,731	10.1567
22 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
23	Customer Charge	0		19.51	0	
24	Commodity Charge:					
25	All Gas Consumed		0.0	5.6530	0	
26	Rider USP - Universal Service Plan		0.0	0.7726	0	
27	Rider CC		0.0	0.0010	0	
28	Subtotal				0	
29	STAS				0	
30	Base Rate Revenue				0	
31	Gas Cost		<u>0.0</u>	0.7358	<u>0</u>	
32	Total Rate Schedule PRDGDS	0	0.0		0	0.0000
33 Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms						
34	Customer Charge					
35	≤ 6,440 Therms Annually	90,425		21.25	1,921,531	
36	Commodity Charge:					
37	≤ 6,440 Therms Annually		1,376,587.2	4.3189	5,945,342	
38	Rider CC		1,376,587.2	0.0010	1,377	
39	Subtotal				7,868,250	
40	STAS				0	
41	Base Rate Revenue				7,868,250	
42	Gas Cost		<u>1,376,587.2</u>	0.7358	<u>1,012,893</u>	
43	Total Rate Schedule SCD	90,425	1,376,587.2		8,881,143	6.4516
44 Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms						
45	Customer Charge					
46	> 6,440 to ≤ 64,400 Therms Annually	10,157		57.46	583,621	
47	Commodity Charge:					
48	> 6,440 to ≤ 64,400 Therms Annually		<u>1,023,436.7</u>	3.6055	3,690,001	
49	Subtotal		1,023,436.7		1,023	
50	Rider CC		1,023,436.7	0.0010	1,023	
51	Subtotal				4,274,645	
52	STAS				0	
53	Base Rate Revenue				4,274,645	
54	Gas Cost		<u>1,023,436.7</u>	0.7358	<u>753,045</u>	
55	Total Rate Schedule SCD	10,157	1,023,436.7		5,027,690	4.9126

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Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms						
2	Customer Charge:					
3	≤ 6,440 Therms Annually	8,135		21.25	172,869	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	≤ 6,440 Therms Annually		22,102.4	4.1822	92,437	
7	All Other - Aggregation					
8	≤ 6,440 Therms Annually		<u>135,510.3</u>	4.1822	566,731	
9	Rider CC		157,612.7	0.0010	158	
10	Subtotal				832,195	
11	STAS				0	
12	Subtotal				832,195	
13	Flex	36		1,000.0 (workpaper)	3,645	
14	Priority 1 Gas Cost		<u>22,102.4</u>	1.0451	<u>23,099</u>	
15	Total Rate Schedule SGDS	8,171	158,612.7		858,939	5.4153
16 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms						
17	Customer Charge:					
18	> 6,440 to ≤ 64,400 Therms Annually	19,586		57.46	1,125,412	
19	Commodity Charge:					
20	Priority 1 - Aggregation					
21	> 6,440 to ≤ 64,400 Therms Annually		666,838.0	3.4690	2,313,261	
22	All Other - Aggregation					
23	> 6,440 to ≤ 64,400 Therms Annually		<u>2,605,008.8</u>	3.4690	9,036,776	
24	Rider CC		3,271,846.8	0.0010	3,272	
25	Subtotal				12,478,721	
26	STAS				0	
27	Subtotal				12,478,721	
28	Flex	72		21,200.0 (workpaper)	34,665	
29	Priority 1 Gas Cost		<u>666,838.0</u>	1.0451	<u>696,912</u>	
30	Total Rate Schedule SGDS	19,658	3,293,046.8		13,210,298	4.0116
31 Rate Schedule SDS - Small Distribution Service						
32	Customer Charge:					
33	> 64,400 to ≤ 110,000 Therms Annually	2,509		238.39	598,121	
34	> 110,000 to ≤ 540,000 Therms Annually	2,817		759.53	2,139,596	
35	Commodity Charge:					
36	> 64,400 to ≤ 110,000 Therms Annually		1,472,998.1	2.3073	3,398,649	
37	> 110,000 to ≤ 540,000 Therms Annually		<u>6,118,013.6</u>	2.1572	<u>10,020,227</u>	
38	Subtotal				16,156,593	
39	STAS				0	
40	Flexed Deliveries	120		<u>223,000.0 (workpaper)</u>	<u>256,411</u>	
41	Total Rate Schedule SDS	5,446	6,341,013.6		16,413,004	2.5884
42 Rate Schedule LDS - Large Distribution Service						
43	Customer Charge:					
44	> 540,000 to ≤ 1,074,000 Therms Annually	506		2,096.28	1,060,718	
45	> 1,074,000 to ≤ 3,400,000 Therms Annually	336		3,260.88	1,095,656	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		6,288.84	301,864	
47	> 7,500,000 Therms Annually	<u>12</u>		9,316.80	<u>111,802</u>	
48	Total	902			2,570,040	
49	Commodity Charge:					
50	> 540,000 to ≤ 1,074,000 Therms Annually		3,143,336.3	1.3972	4,391,869	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,804,000.0	1.2395	5,954,558	
52	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,628,000.0	1.1123	1,810,824	
53	> 7,500,000 Therms Annually		<u>800,000.0</u>	0.6618	<u>529,440</u>	
54	Total Deliveries		10,375,336.3		12,686,691	
55	Subtotal				15,256,731	
56	STAS				0	
57	Flexed Deliveries	216		<u>10,606,000.0 (workpaper)</u>	<u>4,087,013</u>	
58	Total Rate Schedule LDS	1,118	20,981,336.3		19,343,744	0.9220

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Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
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Line No.	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) Dth (Ex 103, Sch 3)	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule MLDS - Main Line Distribution Service - Class I					
2	Customer Charge:					
3	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
4	> 540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
5	> 1,074,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
6	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
7	> 7,500,000 Therms Annually	0		7,322.00	0	
8	Commodity Charge:					
9	All Gas Consumed		102,000.0	0.0937	9,557	
10	Subtotal				47,945	
11	STAS				0	
12	Flexed	<u>12</u>		<u>2,677,000.0</u> (workpaper)	<u>338,164</u>	
13	Total Rate Schedule MLDS - Class I	36		2,779,000.0	386,109	0.1389
14	Rate Schedule MLDS - Main Line Distribution Service - Class II					
15	Customer Charge:					
16	> 2,146,000 to <= 3,400,000 Therms Annually	12		2,050.00	24,600	
17	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
18	> 7,500,000 Therms Annually	0		7,322.00	0	
19	Commodity Charge:					
20	> 2,146,000 to <= 3,400,000 Therms Annually		24,000.0	0.4479	10,750	
21	> 3,400,000 to <= 7,500,000 Therms Annually			0.0	0.3874	0
22	> 7,500,000 Therms Annually			<u>0.0</u>	0.3355	<u>0</u>
23	Total Deliveries		24,000.0		10,750.0	
24	Subtotal				35,350	
25	STAS				0	
26	Flex	<u>60</u>		<u>2,378,000.0</u> (workpaper)	<u>934,990</u>	
27	Total Rate Schedule MLDS - Class II	72		2,402,000.0	970,340	0.4040

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				78,979,581
3	STAS				0
4	Rider USP				5,836,220
5	Rider CC				7,554
6	Gas Cost				<u>14,886,315</u>
7	Total Residential Distribution Service	1,271,203	10,105,793.7		99,709,670
8	Base Rate Revenue				25,486,291
9	STAS				0
10	Rider CC				5,830
11	Gas Cost				<u>2,485,949</u>
12	Total Small Distribution Service (SCD & SGDS)	128,411	5,851,683.4		27,978,070
13	Base Rate Revenue				16,413,004
14	STAS				0
15	Total Small Distribution Service (SDS)	5,446	6,341,013.6		16,413,004
16	Base Rate Revenue				19,343,744
17	STAS				0
18	Total Large Distribution Service	1,118	20,981,336.3		19,343,744
19	Base Rate Revenue				1,356,449
20	STAS				0
21	Total Main Line Distribution Service	108	5,181,000.0		1,356,449
22	Total Distribution Service	1,406,286	48,460,827.0		164,800,937
23	Total Company Throughput	5,188,635	82,884,044.0		545,585,858
24	Other Operating Revenue				
25	487 - Forfeited Discounts				1,327,956
26	488 - Miscellaneous Service Revenues				145,854
27	493 - Rent from Gas Property				158,725
28	495 - Prior Yr. Rate Refund - Net.				0
29	495 - Off System Sales				0
30	495 - Other Gas Revenues - Other				248,647
31	496 - Provision For Rate Refunds				0
32	Total Other Operating Revenue				1,881,182
33	Total Company Revenue				547,467,040

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2017

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Line No.	Description	Adjusted Bills (1)	Adjusted Volumes (2) DTH	Revenue @ Current Rates (3) \$	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
		(Exh. 103, Sch. 2)	(Exh. 103, Sch. 3)	(Exh. 103, Sch. 1)		(Exh. 103, Sch. 7)		
1	Total Revenues							
2	Residential Sales - RS, RDGSS	3,463,638	24,297,875.3	\$268,729,542	\$33,007,089	\$301,736,631	12.28%	12.02%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS	274,880	4,337,144.6	\$35,221,018	\$3,144,430	\$38,365,448	8.93%	9.74%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	42,773	4,765,070.5	\$32,571,951	\$2,219,649	\$34,791,600	6.81%	7.61%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	1,022	884,981.2	\$4,975,381	\$239,545	\$5,214,926	4.81%	9.33%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS	24	73,145.4	\$362,773	\$21,528	\$384,301	5.93%	12.39%
7	Negotiated Sales Service - NSS	12	65,000.0	\$292,015	\$0	\$292,015	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS, RDGDS, RCC	1,271,203	10,105,793.7	\$89,634,997	\$10,074,673	\$99,709,670	11.24%	12.02%
9	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD	90,425	1,376,587.2	\$7,883,118	\$998,025	\$8,881,143	12.66%	9.74%
10	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCI	10,157	1,023,436.7	\$4,541,778	\$485,912	\$5,027,690	10.70%	7.61%
11	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS	8,171	158,612.7	\$731,855	\$127,084	\$858,939	17.36%	9.74%
12	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	19,658	3,293,046.8	\$12,165,172	\$1,045,126	\$13,210,298	8.59%	7.61%
13	Small Distribution Service - SDS	5,446	6,341,013.6	\$14,807,046	\$1,605,958	\$16,413,004	10.85%	9.33%
14	Large Distribution Service - LDS	1,118	20,981,336.3	\$17,189,937	\$2,153,807	\$19,343,744	12.53%	12.39%
15	Main Line Distribution Service Class I - MLDS	36	2,779,000.0	\$386,109	\$0	\$386,109	0.00%	0.00%
16	Main Line Distribution Service Class II - MLDS	72	2,402,000.0	\$970,340	\$0	\$970,340	0.00%	0.00%
17	Other Gas Department Revenue			\$1,747,013	\$134,169	\$1,881,182	7.88%	7.68%
18	Total Revenues	5,188,635	82,884,044.0	\$492,210,045	\$ 55,256,995	\$ 547,467,040	11.23%	11.23%
19	Base Rates Revenue Only							
20	Residential Sales - RS, RDGSS	3,463,638	24,297,875.3	\$174,174,360	\$30,757,106	\$204,931,466	17.66%	16.46%
21	Small General Service (≤ 6,440 Therms Annually) - SGSS	274,880	4,337,144.6	\$21,428,464	\$3,144,430	\$24,572,894	14.67%	14.72%
22	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS	42,773	4,765,070.5	\$17,418,550	\$2,219,649	\$19,638,199	12.74%	11.48%
23	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	1,022	884,981.2	\$2,170,964	\$239,545	\$2,410,509	11.03%	10.87%
24	Large General Sales Service (> 540,000 Therms Annually) - LGSS	24	73,145.4	\$130,982	\$21,528	\$152,510	16.44%	12.56%
25	Negotiated Sales Service - NSS	12	65,000.0	\$19,879	\$0	\$19,879	0.00%	0.00%
26	Residential Distribution Service (Choice) - RDS, RDGDS, RCC	1,271,203	10,105,793.7	\$69,604,408	\$9,375,173	\$78,979,581	13.47%	16.46%
27	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD	90,425	1,376,587.2	\$6,868,848	\$998,025	\$7,866,873	14.53%	14.72%
28	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCI	10,157	1,023,436.7	\$3,787,710	\$485,912	\$4,273,622	12.83%	11.48%
29	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS	8,171	158,612.7	\$708,598	\$127,084	\$835,682	17.93%	14.72%
30	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS	19,658	3,293,046.8	\$11,464,988	\$1,045,126	\$12,510,114	9.12%	11.48%
31	Small Distribution Service - SDS	5,446	6,341,013.6	\$14,807,046	\$1,605,958	\$16,413,004	10.85%	10.87%
32	Large Distribution Service - LDS	1,118	20,981,336.3	\$17,189,937	\$2,153,807	\$19,343,744	12.53%	12.56%
33	Main Line Distribution Service Class I - MLDS	36	2,779,000.0	\$386,109	\$0	\$386,109	0.00%	0.00%
34	Main Line Distribution Service Class II - MLDS	72	2,402,000.0	\$970,340	\$0	\$970,340	0.00%	0.00%
35	Total Base Rates Revenues	5,188,635	82,884,044.0	\$341,131,183	\$52,173,343	\$393,304,526	15.29%	15.29%

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Adjusted Bills (1) <small>(Exh. 103, Sch. 2)</small>	Adjusted Volumes (2) DTH <small>(Exh. 103, Sch. 3)</small>	Revenue @ Current Rates (3) \$ <small>(Exh. 103, Sch. 1)</small>	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ <small>(Exh. 103, Sch. 7)</small>	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	STAS							
2	Residential Sales - RS, RDGSS			\$0	\$0	\$0	0.00%	0.00%
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, RDGDS, RCC			\$0	\$0	\$0	0.00%	0.00%
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	Total STAS			\$0	\$0	\$0	0.00%	0.00%
18	Rider CC							
19	Residential Sales - RS, RDGSS			\$24,298	\$0	\$24,298	0.00%	0.00%
20	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$4,337	\$0	\$4,337	0.00%	0.00%
21	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$4,765	\$0	\$4,765	0.00%	0.00%
22	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$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	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
25	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$7,554	\$0	\$7,554	0.00%	0.00%
26	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$1,377	\$0	\$1,377	0.00%	0.00%
27	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$1,023	\$0	\$1,023	0.00%	0.00%
28	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$158	\$0	\$158	0.00%	0.00%
29	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$3,272	\$0	\$3,272	0.00%	0.00%
30	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
31	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
32	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Total Rider CC			\$46,784	\$0	\$46,784	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	Gas Procurement Charge							
2	Residential Sales - RS, RDGSS			\$1,688,702	\$0	\$1,688,702	0.00%	0.00%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$301,432	\$0	\$301,432	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$331,172	\$0	\$331,172	0.00%	0.00%
5	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$61,506	\$0	\$61,506	0.00%	0.00%
6	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$5,084	\$0	\$5,084	0.00%	0.00%
7	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
8	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$0	\$0	\$0	0.00%	0.00%
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	Total Gas Procurement Charge			<u>\$2,387,896</u>	<u>\$0</u>	<u>\$2,387,896</u>	0.00%	0.00%
18	Universal Service Plan Rider							
19	Residential Sales - RS, RDGSS			\$16,522,555	\$2,249,983	\$18,772,538	13.62%	13.62%
20	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
21	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
22	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$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	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
25	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$5,136,720	\$699,500	\$5,836,220	13.62%	13.62%
26	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
27	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$0	\$0	\$0	0.00%	0.00%
28	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
29	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
30	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
31	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
32	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Total Universal Service Charge			<u>\$21,659,275</u>	<u>\$2,949,483</u>	<u>\$24,608,758</u>	13.62%	13.62%

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2017

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	Merchant Function Charge							
2	Residential Sales - RS, RDGSS			\$1,010,792	\$0	\$1,010,792	0.00%	0.00%
3	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$44,239	\$0	\$44,239	0.00%	0.00%
4	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$48,604	\$0	\$48,604	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, RDGDS, RCC			\$0	\$0	\$0	0.00%	0.00%
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	Total Merchant Function Charge			<u>\$1,103,635</u>	<u>\$0</u>	<u>\$1,103,635</u>	0.00%	0.00%
18	Gas Cost							
19	Residential Sales - RS, RDGSS			\$75,308,835	\$0	\$75,308,835	0.00%	0.00%
20	Small General Service (≤ 6,440 Therms Annually) - SGSS			\$13,442,546	\$0	\$13,442,546	0.00%	0.00%
21	Small General Service (> 6,440 to ≤ 64,400 Therms Annually) - SGSS			\$14,768,860	\$0	\$14,768,860	0.00%	0.00%
22	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$2,742,911	\$0	\$2,742,911	0.00%	0.00%
23	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$226,707	\$0	\$226,707	0.00%	0.00%
24	Negotiated Sales Service - NSS			\$272,136	\$0	\$272,136	0.00%	0.00%
25	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$14,886,315	\$0	\$14,886,315	0.00%	0.00%
26	Small Commercial Distribution Service (Choice ≤ 6,440 Therms Annually) - SCD			\$1,012,893	\$0	\$1,012,893	0.00%	0.00%
27	Small Commercial Distribution Service (Choice > 6,440 to ≤ 6,440 Therms Annually) - SCD			\$753,045	\$0	\$753,045	0.00%	0.00%
28	Small General Distribution Service (≤ 6,440 Therms Annually) - SGDS			\$23,099	\$0	\$23,099	0.00%	0.00%
29	Small General Distribution Service (> 6,440 to ≤ 64,400 Therms Annually) - SGDS			\$696,912	\$0	\$696,912	0.00%	0.00%
30	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
31	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
32	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
33	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
34	Total Gas Cost			<u>\$124,134,259</u>	<u>\$0</u>	<u>\$124,134,259</u>	0.00%	0.00%

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Line No.	Description	RS/RDG/RGSS						
		Total (1)	RDS/ RDGDS/RCC (2)	SGSS1/SCD1/SGDS1 (3)	SGSS2/SCD2/SGDS2 (3)	SDS/LGS (4)	LDS/LGS (5)	MDS/NSS (6)
1	Determination of Revenue Distribution							
2	Rate Base (Exhibit 111, Schedule 1, Page 2, Line 12)	\$1,494,091,076	\$1,070,399,333	\$130,990,065	\$133,748,886	\$65,101,517	\$93,067,863	\$783,412
3								
4	Unitized Return @ Current Rates (Exhibit 111, Schedule 1, Page 2, Line 14)	1.00000	0.90495	1.04803	1.41797	1.58472	0.88682	16.50730
5	Proposed Unitized Return	1.00000	0.95500	1.00374	1.24073	1.36482	0.81853	12.06150
6	Change in Unitized Return	0.00000	0.05005	(0.04429)	(0.17724)	(0.21990)	(0.06829)	(4.44580)
7	Rate of Return Requested	8.150%	7.783%	8.180%	10.112%	11.123%	6.671%	98.301%
8	Net Operating Income @ Requested Return (Line 2 x Line 7)	\$121,768,423	\$83,309,180	\$10,714,987	\$13,524,687	\$7,241,242	\$6,208,225	\$770,102
9	Net Operating Income @ Current Rates (Exhibit 111, Sch. 1, Page 2, Line 11)	\$88,978,983	\$57,681,506	\$8,175,384	\$11,293,776	\$6,143,577	\$4,914,638	\$770,102
10	Income Deficiency (Line 8 - Line 9)	\$32,789,440	\$25,627,674	\$2,539,603	\$2,230,911	\$1,097,665	\$1,293,587	\$0
11	Gross Conversion Factor	<u>1.68520727</u>	<u>1.68520727</u>	<u>1.68520727</u>	<u>1.68520727</u>	<u>1.68520727</u>	<u>1.68520727</u>	<u>1.68520727</u>
12	Revenue Required Increase (Exhibit 102 Sch. 3 Page 3)	55,257,001	43,187,942	4,279,757	3,759,547	1,849,793	2,179,962	0
13	Percent Distribution to Rate Classes	100.00%	76.24%	7.75%	8.71%	3.35%	3.95%	0.00%
14	Less: Proposed Change in STAS (Page 1 Line 1 through Line 17)	0	0	0	0	0	0	0
15	Less: Proposed Change Other Gas Department Revenue (Page 1 Line 17)	134,169	104,864	10,392	9,129	4,491	5,293	0
16	Less: Proposed Change in Rider CC (Page 2 Line 18 through Line 34)	0	0	0	0	0	0	0
17	Less: Proposed Change in Gas Procurement Revenue (Page 2 Line 5 through Line 17)	0	0	0	0	0	0	0
18	Proposed Increase to Base Revenue	\$55,122,832	\$43,083,078	\$4,269,365	\$3,750,418	\$1,845,302	\$2,174,669	\$0
19	Percent Distribution to Rate Classes	100.00%	78.15%	7.75%	6.80%	3.35%	3.95%	0.00%
20	Current Base Revenue	\$341,131,183	\$243,778,768	\$29,005,910	\$32,671,248	\$16,978,010	\$17,320,919	\$1,376,328
21	Current Percent Distribution of Rate Classes	100.00%	71.46%	8.50%	9.58%	4.98%	5.08%	0.40%
22	Proposed Base Revenue	\$396,254,015	\$286,861,846	\$33,275,275	\$36,421,666	\$18,823,312	\$19,495,588	\$1,376,328
23	Proposed Percent Distribution of Rate Classes	100.00%	72.40%	8.40%	9.19%	4.75%	4.92%	0.35%

Columbia Gas of Pennsylvania, Inc.
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Line No.	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$
1	Residential Rate Design (RS, RGS, RDS, RDGDS, RCC)							
2	Total Revenue @ Current Rates			\$358,364,539				
3	Less: STAS			0				
4	Less: Gas Cost Revenue			90,195,150				
5	Less: Gas Procurement Charge			1,688,702				
6	Less: Rider CC			31,852				
7	Less: Merchant Function Charge			1,010,792				
8	Less: Rider USP			21,659,275				
9	Plus: Proposed Increase to Base Rates			<u>43,083,078</u>				
10	Proposed Base Revenue			\$286,861,846				
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)	4,734,841	19.51	<u>92,376,748</u>	79,308,588	32.53%	16.75	13,068,160
12	Net Volumetric Gas Revenue			194,485,098				
13	All Gas Consumed (Exhibit 103, Sch. 1)			\$194,483,941	\$164,470,180	<u>67.47%</u>	4.7806	<u>30,013,761</u>
14	Total Base Revenue Charge					100.00%		<u>\$43,081,921</u>
15	Rider USP - Universal Service Plan							
16	Universal Service Plan Rider @ Current Rate			21,659,275				
17	Plus: Redistribution of CAP shortfall resulting from proposed rates			<u>2,949,641</u>				
18	Expected Change in Universal Service Plan Rider Rate			31,851,875.3	0.7726		\$24,608,916	0.6800

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 Thms Annually (SGSS1, SCD1, SGDS1)							
2				\$43,835,991				
3	Less:			0				
4	Less:			14,478,538				
5	Less:			301,432				
6	Less:			5,872				
7	Less:			44,239				
8	Less:			0				
9	Plus:			<u>4,269,365</u>				
10				\$33,275,275				
11	Less:			\$3,645				
12	Less:	373,440	21.25	<u>7,935,600</u>	7,935,600	27.36%	21.25	-
13				\$25,336,030				
14	All Gas Consumed Rate	5,871,344.5	4.3152	25,336,026				
15	SGSS1,SCD1 @ uniform rate	5,713,731.8	4.3152	24,655,895				
16	SGDS1 @ uniform rate	157,612.7	4.3152	680,130				
17	Intra-Class Adjustment - SGDS1 to SGSS1/SCD1 (Exhibit MPB-4)			20,958				
18	Less Than 6,440 Therms Annually - SGSS1, SCD1	5,713,731.8	4.3189	24,676,853	20,534,581	70.80%	3.5939	4,142,272
19	Less Than 6,440 Therms Annually - SGDS1	157,612.7	4.1822	<u>659,172</u>	<u>532,084</u>	1.84%	3.3759	<u>127,088</u>
				33,271,625	\$29,002,265	100.00%		
20	Total Base Revenue Charge							\$4,269,360

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2017

Exhibit No. 103
Schedule No. 8
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Witness: M. J. Bell

Line No.	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$
1	Small General Service Rate Design > 6,440 to ≤ 64,400 Thms Annually (SGSS2, SCD2, SGDS2)							
2	Total Revenue @ Current Rates				\$49,278,901			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				16,218,817			
5	Less: Gas Procurement Charge				331,172			
6	Less: Rider CC				9,060			
7	Less: Merchant Function Charge				48,604			
8	Less: Rider USP				0			
9	Plus: Proposed Increase to Base Rates				<u>3,750,418</u>			
10	Proposed Base Revenue				\$36,421,666			
11	Less: Less Flex Revenue (SGDS2)				\$34,665			
12	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 6,440 to ≤ 64,440 Thms	72,516	<u>57.46</u>	<u>4,166,769</u>	3,480,768	10.67%	48.00	686,001
13	Net Volumetric Gas Revenue				\$32,220,232			
14	All Gas Consumed Rate			9,060,354.0	3.5562			32,220,431
15	SGSS2,SCD2 @ uniform rate			5,788,507.2	3.5562			20,585,089
16	SGDS2 @ uniform rate			3,271,846.8	3.5562			11,635,342
17	Intra-Class Adjustment - SGDS2 to SGSS2/SCD2 (Exhibit MPB-4)							285,163
18	6,440 - 64,400 Therms Annually - SGSS2, SCD2			5,788,507.2	3.6055			20,870,252
19	6,440 - 64,400 Therms Annually - SGDS2			3,271,846.8	3.4690			<u>11,350,179</u>
								\$29,155,815
20	Total Base Revenue Charge							<u>\$3,750,617</u>

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2017

Exhibit No. 103
Schedule No. 8
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Witness: M. J. Bell

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	Small Distribution Service Rate Design (SDS/LGSS)							
2	Total Revenue @ Current Rates				\$19,782,427			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				2,742,911			
5	Less: Gas Procurement Charge				61,506			
6	Plus: Proposed Increase to Base Rates				<u>1,845,302</u>			
7	Proposed Base Revenue				\$18,823,312			
8	Less: Flex Revenue				256,411			
9	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 64,400 to ≤ 110,000 Thms				3,159	238.39	753,074	679,185
10	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 110,000 to ≤ 540,000 Thms				3,189	759.53	2,422,141	2,184,465
11	Net Volumetric Gas Revenue				\$15,391,686			
12	> 64,400 to ≤ 110,00 Therms Annually (Exhibit 103, Sch. 1)		1,898,905.3	2.3073	4,381,378	3,944,786	28.47%	2.0774
13	> 110,000 to ≤ 540,000 Therms Annually (Exhibit 103, Sch. 1)		5,104,089.5	2.1572	<u>11,010,308</u>	<u>9,913,163</u>	71.53%	1.9422
					\$15,391,686	\$13,857,949	100.00%	\$1,533,737
14	Total Base Revenue Charge							\$1,845,302
15	Large Distribution Service Rate Design (LDS/LGSS)							
16	Total Revenue @ Current Rates				\$17,552,710			
17	Less: STAS				0			
18	Less: Gas Cost Revenue				226,707			
19	Less: Gas Procurement Charge				5,084			
20	Plus: Proposed Increase to Base Rates				<u>2,174,669</u>			
21	Proposed Base Revenue				\$19,495,588			
22	Less: Flex Revenue				4,087,013			
23	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)							
24	> 540,000 to ≤ 1,074,000 Thms		530	2,096.28	1,111,028	954,000	1,800.00	157,028
25	> 1,074,000 to ≤ 3,400,000 Therms Annually		336	3,260.88	1,095,656	940,800	2,800.00	154,856
26	> 3,400,000 to ≤ 7,500,000 Therms Annually		48	6,288.84	301,864	259,200	5,400.00	42,664
27	> 7,500,000 Therms Annually		12	9,316.80	<u>111,802</u>	96,000	8,000.00	15,802
28	Net Volumetric Gas Revenue				\$12,788,225			
29	Usage Charge (Exhibit 103, Sch. 1)							
30	> 540,000 to ≤ 1,074,000 Thms		3,216,481.7	1.3972	4,494,196	3,860,100	35.14%	1.2001
31	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,804,000.0	1.2395	5,953,908	5,113,858	46.56%	1.0645
32	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,628,000.0	1.1123	1,810,704	1,555,228	14.16%	0.9553
33	> 7,500,000 Therms Annually		800,000.0	0.6618	<u>529,417</u>	<u>454,720</u>	4.14%	0.5684
					\$12,788,225	\$10,983,906	100.00%	\$1,804,319
34	Total Base Revenue Charge							\$2,174,669

Columbia Gas of Pennsylvania, Inc.
Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement
For the 12 Months Ended December 31, 2017

Exhibit No. 103
Schedule No. 8
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Witness: M. J. Bell

Line No.	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> \$	<u>Proposed Revenue</u> \$	<u>Current Revenue</u> \$	<u>Percent of Current Revenue</u> %	<u>Current Rate</u> \$	<u>Proposed Inc. (Dec.)</u> \$
1	Main Line Service Rate Design - Class I (NSS and MLDS-I) and MDS Class II							
2	Total Revenue @ Current Rates				\$1,648,464			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				272,136			
5	Plus: Proposed Increase to Base Rates				0			
6	Proposed Base Revenue				\$1,376,328			
7	Less: Flex Revenue				1,273,154			
8	Less: MDS I Customer Charge Revenue (Exhibit 103, Sch. 1)							
9		0	469.34	0	0		469.34	0
10		24	1,149.00	27,576	27,576		1,149.00	0
11		12	2,050.00	24,600	24,600		2,050.00	0
12		0	4,096.00	0	0		4,096.00	0
13		0	7,322.00	0	0		7,322.00	0
14	Less: MDS II Customer Charge Revenue (Exhibit 103, Sch. 1)							
15		12	2,050.00	24,600	24,600		2,050.00	-
16		0	4,096.00	0	0		4,096.00	-
17		0	7,322.00	0	0		7,322.00	-
18	Net Volumetric Gas Revenue				\$26,398			
19	MDS I Usage Charge (Exhibit 103, Sch. 1)							
		167,000.0	0.0937	15,648	15,648	59.28%	0.0937	-
20	MDS II Usage Charge (Exhibit 103, Sch. 1)							
21		24,000.0	0.4479	10,750	10,750	40.72%	0.4479	0
22		0.0	0.3874	0	0	0.00%	0.3874	0
23		0.0	0.3355	0	0	0.00%	0.3355	0
24						100.00%		
25	Total Base Revenue Charge							\$0

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

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

Response: See Exhibit No. 104 Schedule 1 Page 2 and Exhibit No. 104 Schedule 2 for Operations and Maintenance Expense adjustments comparable to the normal level of revenues reported for the twelve months ending December 31, 2017, as shown in Exhibit No. 103.

Columbia Gas of Pennsylvania, Inc.
Summary Statement of Operations and Maintenance Expense at Present Rates
FTY = Future Test Year TME November 30, 2015, FFRY = Fully Forecasted Rate Year TME December 31, 2017

Line No.	Cost Element Description	Normalized HTY	Budget &	Normalized FTY	Budget &	Normalized FFRY
		Twelve Months Ended November 30, 2015	Rate Making Adjustments	Twelve Months Ended November 30, 2016	Rate Making Adjustments	Twelve Months Ended December 31, 2017
		(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)+(4)
		\$	\$	\$	\$	\$
		Exh 4, Sch1, Pg 2 Column 5	Exh 104, Sch1, Pg 3 Columns 2 & 5	Exh 104, Sch1, Pg 3 Column 7	Exh 104, Sch1, Pg 4 Columns 2 & 5	Exh 104, Sch1, Pg 4 Column 7
1	Labor	29,020,234	1,469,536	30,489,769	1,839,944	32,329,714
2	Incentive Compensation	1,766,154	(149,154)	1,617,000	74,000	1,691,000
3	Pension	1,307,836	(670,886)	636,950	(633,910)	3,040
4	OPEB	-	-	-	-	-
5	Other Employee Benefits	5,189,424	485,576	5,675,000	449,000	6,124,000
6	Outside Services	22,291,860	2,356,140	24,648,000	1,685,000	26,333,000
7	Rent and Leases	2,173,730	1,819,073	3,992,803	(85,554)	3,907,248
8	Corporate Insurance	3,421,296	289,704	3,711,000	(16,000)	3,695,000
9	Injuries and Damages	329,339	6,160	335,499	6,528	342,027
10	Employee Expenses	1,482,803	(22,803)	1,460,000	54,000	1,514,000
11	Company Memberships	433,854	(93,854)	340,000	(8,000)	332,000
12	Utilities and Fuel Used in Company Operations	863,536	95,686	959,222	(23,460)	935,762
13	Advertising	57,038	1,067	58,105	1,131	59,235
14	Fleet & Other Clearing	5,881,897	9,103	5,891,000	(94,000)	5,797,000
15	Materials & Supplies	5,635,075	487,925	6,123,000	(110,000)	6,013,000
16	Other O&M	204,143	538,857	743,000	(90,000)	653,000
17	PUC, OCA, OSBA Fees	2,220,998	65,002	2,286,000	174,000	2,460,000
18	NCSC - Shared Services	32,380,916	2,736,262	35,117,178	2,372,271	37,489,449
19	NCSC - Shared Operations	21,255,671	1,371,651	22,627,323	1,046,032	23,673,355
20	Deferred OPEB Refund Amortization	(114,640)	-	(114,640)	114,640	(0)
21	NCSC OPEB Costs Amortization	90,313	(313)	90,000	-	90,000
22	NIFIT Expense	0	(0)	-	-	-
23	NIFIT Amortization	420,255	(3)	420,252	-	420,252
24	Lobbying	(171,706)	(3,212)	(174,918)	(3,404)	(178,322)
25	Operation and Maintenance Expense from Budget	136,140,026	10,791,516	146,931,543	6,752,219	153,683,761
26	Rate Case Expense	1,030,000	-	1,030,000	-	1,030,000
27	Uncollectible Accounts	4,285,695	18,542	4,304,237	20,910	4,325,147
28	Uncollectible Accounts -Unbundled-gas	1,091,127	9,363	1,100,490	3,145	1,103,635
29	Total Rider USP	21,596,644	13,996	21,610,640	48,635	21,659,275
30	Interest on Customer Deposits	97,862	-	97,862	-	97,862
31	Other Adjustments	-	-	-	874,357	874,357
32	Total Operation and Maintenance Expense	164,241,354	10,833,418	175,074,772	7,699,266	182,774,037

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates
 FTY = Future Test Year TME November 30, 2016

Line No.	Cost Element Description	Normalized HTY	Witness Krajovic		Budgeted	Witness Miller		Normalized FTY
		Twelve Months Ended November 30, 2015	Budget Adjustments	Reference (Statement No. 9) (Exhibit 104 Schedule 10-14)	Twelve Months Ended November 30, 2016	Rate Making Adjustments	Reference (Statement No. 4) (Exhibit 104 Schedule 2)	Twelve Months Ended November 30, 2016
		(1)	(2)	(3)	(4)=(1)+(2)	(5)	(6)	(7)=(4)+(5)
		\$	\$		\$	\$		\$
		Exh 4, Sch1, Pg 2			Exh 104, Sch1, Pg 5			
1	Labor	29,020,234	1,089,766	St 9 Pg 11, Exh 104 Sch 10 Pg 1	30,110,000	379,769	St 4 Pg 35, Ex 104 Pg 1	30,489,769
2	Incentive Compensation	1,766,154	(149,154)	St 9 Pg 11	1,617,000	0		1,617,000
3	Pension	1,307,836	(1,301,836)	St 9 Pg 12	6,000	630,950	St 4 Pg 35, Ex 104 Pg 2	636,950
4	OPEB	-	(860,000)	St 9 Pg 12	(860,000)	860,000	St 4 Pg 36, Ex 104 Pg 4	0
5	Other Employee Benefits	5,189,424	485,576	St 9 Pg 12	5,675,000	0		5,675,000
6	Outside Services	22,291,860	2,356,140	St 9 Pg 12, Exh 104 Sch 11 Pg 1	24,648,000	0		24,648,000
7	Rent and Leases	2,173,730	1,324,270	St 9 Pg 12, Exh 104 Sch 12 Pg 1	3,498,000	494,803	St 4 Pg 38, Ex 104 Pg 5	3,992,803
8	Corporate Insurance	3,421,296	289,704		3,711,000	0		3,711,000
9	Injuries and Damages	329,339	66,661		396,000	(60,501)	St 4 Pg 38, Ex 104 Pg 6	335,499
10	Employee Expenses	1,482,803	(22,803)		1,460,000	0		1,460,000
11	Company Memberships	433,854	(93,854)		340,000	0		340,000
12	Utilities and Fuel Used in Company Operations	863,536	530,464		1,394,000	(434,778)	St 4 Pg 38, Ex 104 Pg 7	959,222
13	Advertising	57,038	100,962		158,000	(99,895)	St 4 Pg 39, Ex 104 Pg 8	58,105
14	Fleet & Other Clearing	5,881,897	9,103		5,891,000	0		5,891,000
15	Materials & Supplies	5,635,075	487,925		6,123,000	0		6,123,000
16	Other O&M	204,143	538,857		743,000	0		743,000
17	PUC, OCA, OSBA Fees	2,220,998	65,002		2,286,000	0		2,286,000
18	NCSC - Shared Services	32,380,916	2,772,084	St 9 Pg 13, Exh 104 Sch 13 Pg 1	35,153,000	(35,822)	St 4 Pg 39, Ex 104 Pg 9	35,117,178
19	NCSC - Shared Operations	21,255,671	1,411,329	St 9 Pg 13, Exh 104 Sch 14 Pg 1	22,667,000	(39,677)	St 4 Pg 39, Ex 104 Pg 12	22,627,323
20	Deferred OPEB Refund Amortization	(114,640)	(114,360)		(229,000)	114,360	St 4 Pg 40, Ex 104 Pg 15	(114,640)
21	NCSC OPEB Costs Amortization	90,313	(313)		90,000	0		90,000
22	NIFIT Expense	0	(0)		0	0		-
23	NIFIT Amortization	420,255	(14,255)		406,000	14,252	St 4 Pg 41, Ex 104 Pg 16	420,252
24	Lobbying	(171,706)	171,706		0	(174,918)	St 4 Pg 41, Ex 104 Pg 17	(174,918)
25	Operation and Maintenance Expense from Budget	136,140,026	9,142,974		145,283,000	1,648,543		146,931,543
26	Rate Case Expense	1,030,000			1,030,000	0	St 4 Pg 42, Ex 104 Pg 18	1,030,000
27	Uncollectible Accounts	4,285,695			4,285,695	18,542	St 4 Pg 42, Ex 104 Pg 19	4,304,237
28	Uncollectible Accounts -Unbundled-gas	1,091,127			1,091,127	9,363	St 4 Pg 42, Ex 104 Pg 19	1,100,490
29	Total Rider USP	21,596,644			21,596,644	13,996	St 4 Pg 43, Ex 104 Pg 20	21,610,640
30	Interest on Customer Deposits	97,862			97,862	0	St 4 Pg 29, Ex 4 Pg 35	97,862
31	Other Adjustments	-			0	0		0
32	Total Operation and Maintenance Expense	164,241,354			173,384,328	1,690,444		175,074,772

Columbia Gas of Pennsylvania, Inc.
Statement of Operations and Maintenance Expense at Present Rates
FFRY = Fully Forecasted Rate Year Period TME December 31, 2017

Line No.	Cost Element Description	Normalized FTY	Witness KrajoVIC		Budgeted	Witness Miller		Normalized FFRY
		Twelve Months Ended November 30, 2016 (1) \$ Exh 104, Sch1, Pg 3	Budget Adjustments (2) \$	Reference (Statement No. 9) (Exhibit 104 Schedule 10-14) (3)	Twelve Months Ended December 31, 2017 (4)=(1)+(2) \$ Exh 104, Sch1, Pg 6	Rate Making Adjustments (5) \$	Reference (Statement No. 4) (Exhibit 104 Schedule 2) (6)	Twelve Months Ended December 31, 2017 (7)=(4)+(5) \$
1	Labor	30,489,769	1,503,231	St 9 Pg 13, Exh 104 Sch 10 Pg 2	31,993,000	336,714	St 4 Pg 35, Ex 104 Pg 1	32,329,714
2	Incentive Compensation	1,617,000	74,000	St 9 Pg 13	1,691,000	0		1,691,000
3	Pension	636,950	(631,950)	St 9 Pg 13	5,000	(1,960)	St 4 Pg 35, Ex 104 Pg 2	3,040
4	OPEB	-	(859,000)	St 9 Pg 13	(859,000)	859,000	St 4 Pg 36, Ex 104 Pg 4	0
5	Other Employee Benefits	5,675,000	449,000	St 9 Pg 13	6,124,000	0		6,124,000
6	Outside Services	24,648,000	1,685,000	St 9 Pg 14, Exh 104 Sch 11 Pg 2	26,333,000	0		26,333,000
7	Rent and Leases	3,992,803	(94,803)	St 9 Pg 14, Exh 104 Sch 12 Pg 2	3,898,000	9,248	St 4 Pg 38, Ex 104 Pg 5	3,907,248
8	Corporate Insurance	3,711,000	(16,000)		3,695,000	0		3,695,000
9	Injuries and Damages	335,499	64,501		400,000	(57,973)	St 4 Pg 38, Ex 104 Pg 6	342,027
10	Employee Expenses	1,460,000	54,000		1,514,000	0		1,514,000
11	Company Memberships	340,000	(8,000)		332,000	0		332,000
12	Utilities and Fuel Used In Company Operations	959,222	419,778		1,379,000	(443,238)	St 4 Pg 38, Ex 104 Pg 7	935,762
13	Advertising	58,105	111,895		170,000	(110,765)	St 4 Pg 39, Ex 104 Pg 8	59,235
14	Fleet & Other Clearing	5,891,000	(94,000)		5,797,000	0		5,797,000
15	Materials & Supplies	6,123,000	(110,000)		6,013,000	0		6,013,000
16	Other O&M	743,000	(90,000)		653,000	0		653,000
17	PUC, OCA, OSBA Fees	2,286,000	174,000		2,460,000	0		2,460,000
18	NCSC - Shared Services	35,117,178	2,418,822	St 9 Pg 14, Exh 104 Sch 13 Pg 2	37,536,000	(46,551)	St 4 Pg 39, Ex 104 Pg 9	37,489,449
19	NCSC - Shared Operations	22,627,323	1,102,677	St 9 Pg 14, Exh 104 Sch 14 Pg 2	23,730,000	(56,645)	St 4 Pg 39, Ex 104 Pg 12	23,673,355
20	Deferred OPEB Refund Amortization	(114,640)	(114,360)		(229,000)	229,000	St 4 Pg 40, Ex 104 Pg 15	(0)
21	NCSC OPEB Costs Amortization	90,000	-		90,000	0		90,000
22	NIFIT Expense	-	-		0	0		0
23	NIFIT Amortization	420,252	(14,252)		406,000	14,252	St 4 Pg 41, Ex 104 Pg 16	420,252
24	Lobbying	(174,918)	174,918		0	(178,322)	St 4 Pg 41, Ex 104 Pg 17	(178,322)
25	Operation and Maintenance Expense from Budget	146,931,543	6,199,457		153,131,000	552,761		153,683,761
26	Rate Case Expense	1,030,000			1,030,000	0	St 4 Pg 42, Ex 104 Pg 18	1,030,000
27	Uncollectible Accounts	4,304,237			4,304,237	20,910	St 4 Pg 42, Ex 104 Pg 19	4,325,147
28	Uncollectible Accounts -Unbundled-gas	1,100,490			1,100,490	3,145	St 4 Pg 42, Ex 104 Pg 19	1,103,635
29	Total Rider USP	21,610,640			21,610,640	48,635	St 4 Pg 43, Ex 104 Pg 20	21,659,275
30	Interest on Customer Deposits	97,862			97,862	0	St 4 Pg 29, Ex 4 Pg 35	97,862
31	Other Adjustments	-			0	874,357	St 4 Pg 43, Ex 104 Pg 21	874,357
32	Total Operation and Maintenance Expense	175,074,772			181,274,229	1,499,808		182,774,037

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Budget Data
FTY = Future Test Year TME November 30, 2016

Line No.	Cost Element Description	December	January	February	March	April	May	June	July	August	September	October	November	Total
		<u>2015</u> (1) \$000	<u>2016</u> (2) \$000	<u>2016</u> (3) \$000	<u>2016</u> (4) \$000	<u>2016</u> (5) \$000	<u>2016</u> (6) \$000	<u>2016</u> (7) \$000	<u>2016</u> (8) \$000	<u>2016</u> (9) \$000	<u>2016</u> (10) \$000	<u>2016</u> (11) \$000	<u>2016</u> (12) \$000	<u>2016</u> (13)=(1) thru (12) \$000
1	Labor	2,497	2,414	2,255	2,961	2,704	2,296	2,850	2,523	2,498	2,584	2,222	2,307	30,110
2	Incentive Compensation	112	137	137	137	137	137	137	137	137	137	137	137	1,617
3	Pension	0	0	0	0	0	0	0	0	0	0	0	0	6
4	OPEB	(118)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(860)
5	Other Employee Benefits	526	564	501	396	419	418	450	466	450	454	454	577	5,675
6	Outside Services (Net of Deferred Credits)	2,139	1,266	1,367	2,049	2,213	2,264	2,421	2,368	2,485	2,264	2,114	1,696	24,648
7	Rent and Leases	246	229	183	211	269	299	314	326	342	337	378	364	3,498
8	Corporate Insurance	536	274	274	274	274	280	274	304	304	304	304	305	3,711
9	Injuries and Damages	29	33	33	33	33	33	33	33	33	33	33	33	396
10	Employee Expenses	125	98	107	135	217	98	125	105	107	144	112	86	1,460
11	Company Memberships	13	90	68	11	2	1	48	46	-	12	48	1	340
12	Utilities and Fuel Used in Company Operations	124	102	131	113	134	116	120	98	119	118	108	109	1,394
13	Advertising	2	14	14	14	14	14	14	14	14	14	14	14	158
14	Fleet	578	494	514	535	459	480	512	509	475	439	483	413	5,891
15	Materials and Supplies	623	439	476	568	508	511	518	523	510	506	501	440	6,123
16	Other O&M	135	75	46	60	(8)	111	41	50	56	59	44	75	743
17	PUC, OCA, OSBA Fees	185	185	185	185	185	185	185	198	198	198	198	198	2,286
18	NCSC - Shared Services	3,302	2,866	2,887	2,865	2,660	2,803	3,070	2,958	2,896	3,003	2,865	2,978	35,153
19	NCSC - Shared Operations	1,842	1,847	1,930	1,864	1,834	1,819	1,880	1,841	1,919	1,944	1,959	1,987	22,667
20	Deferred OPEB Refund Amortization	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(229)
21	NCSC OPEB costs Amortization	8	8	8	8	8	8	8	8	8	8	8	8	90
22	NIFIT Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	NIFIT Amortization	34	34	34	34	34	34	34	34	34	34	34	34	406
24	Lobbying (Amount included in above Cost Elements)	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Operation and Maintenance Expense from Budget	12,918	11,084	11,063	12,369	12,011	11,819	12,951	12,455	12,499	12,506	11,931	11,675	145,283

Columbia Gas of Pennsylvania, Inc.
Operations and Maintenance Expense Budget Data
FFRY = Fully Forecasted Rate Year Period TME December 31, 2017

Line No.	Cost Element Description	January 2017 (1) \$000	February 2017 (2) \$000	March 2017 (3) \$000	April 2017 (4) \$000	May 2017 (5) \$000	June 2017 (6) \$000	July 2017 (7) \$000	August 2017 (8) \$000	September 2017 (9) \$000	October 2017 (10) \$000	November 2017 (11) \$000	December 2017 (12) \$000	Total 2017 (13)=(1) thru (12) \$000
1	Labor	2,608	2,445	3,164	2,906	2,442	2,999	2,674	2,639	2,749	2,365	2,456	2,548	31,993
2	Incentive Compensation	141	141	141	141	141	141	141	141	141	141	141	141	1,691
3	Pension	0	0	0	0	0	0	0	0	0	0	0	0	5
4	OPEB	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(72)	(859)
5	Other Employee Benefits	613	544	430	456	441	477	493	477	481	481	615	615	6,124
6	Outside Services (Net of Deferred Credits)	1,460	1,581	2,081	2,351	2,483	2,646	2,531	2,731	2,502	2,314	1,961	1,691	26,333
7	Rent and Leases	333	301	327	327	302	315	329	346	341	338	323	314	3,898
8	Corporate Insurance	305	305	305	305	305	305	310	310	310	310	311	311	3,695
9	Injuries and Damages	33	33	33	33	33	33	33	33	33	33	33	33	400
10	Employee Expenses	105	121	148	152	113	135	114	119	151	124	100	130	1,514
11	Company Memberships	90	68	11	2	1	48	46	-	12	48	1	5	332
12	Utilities and Fuel Used in Company Operations	103	132	114	135	117	121	98	120	119	109	109	101	1,379
13	Advertising	14	14	14	14	14	14	14	14	14	14	14	14	170
14	Fleet	488	509	537	439	482	515	516	481	445	484	418	483	5,797
15	Materials and Supplies	442	466	506	505	545	533	493	531	526	505	495	466	6,013
16	Other O&M	75	45	59	(10)	111	41	50	56	59	44	76	45	653
17	PUC, OCA, OSBA Fees	198	198	198	198	198	198	212	212	212	212	212	212	2,460
18	NCSC - Shared Services	2,952	3,029	3,077	3,017	3,042	3,269	3,093	3,120	3,259	3,119	3,245	3,315	37,536
19	NCSC - Shared Operations	2,001	2,046	2,013	1,970	1,985	1,998	1,961	1,935	1,974	1,975	1,956	1,916	23,730
20	Deferred OPEB Refund Amortization	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(229)
21	NCSC OPEB costs Amortization	8	8	8	8	8	8	8	8	8	8	8	8	90
22	NIFIT Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	NIFIT Amortization	34	34	34	34	34	34	34	34	34	34	34	34	406
24	Lobbying (Amount Included in above Cost Elements)	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Operation and Maintenance Expense from Budget	11,913	11,929	13,109	12,894	12,708	13,739	13,062	13,217	13,280	12,568	12,418	12,291	153,131

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
 Labor Annualization Adjustment Summary (Normal Pay Only)

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	FTY Total Labor Adjustment		653,648
2	O&M Percentage	<u>1/</u>	<u>58.10%</u>
3	FTY O&M Labor Adjustment	Line 1 x Line 2	<u>379,769</u>
<u>FFRY Adjustment</u>			
4	FFRY Total Labor Adjustment		579,542
5	O&M Percentage	<u>1/</u>	<u>58.10%</u>
6	FFRY O&M Labor Adjustment	Line 4 x Line 5	<u>336,714</u>

1/ This Percentage is the same as used in the Budget to adjust other employee benefits expenses (e.g. medical benefits) from gross to net O&M.

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
Pension Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
	<u>FTY Adjustment</u>		(1) \$
1	TME November 2015 Cash Contributions - Actual	Exhibit 104, Schedule 2, Page 3, Ln 38	2,186,790
2	TME November 2016 Cash Contributions	Exhibit 104, Schedule 2, Page 3, Ln 39	5,808
3		Line 1 + Line 2	<u>2,192,598</u>
4		No. of Years	2
5	Two Year Average Gross Cash Contributions	Line 3 / Line 4	<u>1,096,299</u>
6	Portion of Gross Costs Charged to Expense	<u>1/</u>	58.10%
7	Calculated FTY Pension Expense	Line 5 x Line 6	636,950
8	FTY Pension Expense Per Budget	Exhibit 104, Schedule 1, Page 3, Line 3	6,000
9	FTY Adjustment for Pension Contributions	Line 7 - Line 8	<u><u>630,950</u></u>
	<u>FFRY Adjustment</u>		
10	TME December 2016 Cash Contributions	Exhibit 104, Schedule 2, Page 3, Ln 40	5,808
11	TME December 2017 Cash Contributions	Exhibit 104, Schedule 2, Page 3, Ln 41	4,656
12		Line 10 + Line 11	<u>10,464</u>
13		No. of Years	2
14	Two Year Average Gross Cash Contributions	Line 12 / Line 13	<u>5,232</u>
15	Portion of Gross Costs Charged to Expense	<u>1/</u>	58.10%
16	Calculated FFRY Pension Expense	Line 14 x Line 15	3,040
17	FFRY Pension Expense Per Budget	Exhibit 104, Schedule 1, Page 4, Line 3	5,000
18	FFRY Adjustment for Pension Contributions	Line 16 - Line 17	<u><u>(1,960)</u></u>

1/ This Percentage is the same as used in the Budget to adjust other employee benefits expenses (e.g. medical benefits) from gross to net O&M.

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
Pension Adjustment Detail

<u>Line No.</u>		<u>Year</u>	<u>Month</u>	<u>Monthly Gross Pension Contribution Amount</u> <u>(1)</u> <u>\$</u>
1	Actual Contribution	2014	December	2,186,790
2	Actual Contribution	2015	January	-
3	Actual Contribution		February	-
4	Actual Contribution		March	-
5	Actual Contribution		April	-
6	Actual Contribution		May	-
7	Actual Contribution		June	-
8	Actual Contribution		July	-
9	Actual Contribution		August	-
10	Actual Contribution		September	-
11	Actual Contribution		October	-
12	Actual Contribution		November	-
13	Actual Contribution		December	484
14	Estimated Contribution	2016	January	484
15	Estimated Contribution		February	484
16	Estimated Contribution		March	484
17	Estimated Contribution		April	484
18	Estimated Contribution		May	484
19	Estimated Contribution		June	484
20	Estimated Contribution		July	484
21	Estimated Contribution		August	484
22	Estimated Contribution		September	484
23	Estimated Contribution		October	484
24	Estimated Contribution		November	484
25	Estimated Contribution		December	484
26	Estimated Contribution	2017	January	388
27	Estimated Contribution		February	388
28	Estimated Contribution		March	388
29	Estimated Contribution		April	388
30	Estimated Contribution		May	388
31	Estimated Contribution		June	388
32	Estimated Contribution		July	388
33	Estimated Contribution		August	388
34	Estimated Contribution		September	388
35	Estimated Contribution		October	388
36	Estimated Contribution		November	388
37	Estimated Contribution		December	388
38	Twelve Months Ended November 2015	Ln 1 through Ln 12		2,186,790
39	Twelve Months Ended November 2016	Ln 13 through Ln 24		5,808
40	Twelve Months Ended December 2016	Ln 14 through Ln 25		5,808
41	Twelve Months Ended December 2017	Ln 26 through Ln 37		4,656

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
OPEB Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
	<u>FTY Adjustment</u>		
1	FTY Adjustment to Remove OPEB Credits	Exhibit 104, Schedule 1, Page 3, Line 4	<u>860,000</u>
	<u>FFRY Adjustment</u>		
2	FFRY Adjustment to Remove OPEB Credits	Exhibit 104, Schedule 1, Page 4, Line 4	<u>859,000</u>

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
 Adjustment to Rents and Leases

Line No.	Description	No. of Months	Amount (1) \$
FTY Adjustment:			
1	Charleroi Rent Increase March 2016		
2	Monthly Increase Amount		64
3	Dec 2015- Feb 2016 Lease Payment Increases	3	192
4	York Rent Increase April 2016		
5	Monthly Increase Amount		4,076
6	Dec 2015- Mar 2016 Lease Payment Increases	3	16,304
7	Rochester Termination of Existing Lease		
8	Monthly Lease Amount		5,100
9	Remove Dec 2015- Mar 2016 Lease Payments	4	(20,400)
10	PA North OP Center New Lease Starting April 2016		
11	Monthly Lease Amount		50,636
12	Dec 2015- Mar 2016 Lease Payments	4	202,544
13	PA North Training Center New Lease Starting May 2016		
14	Monthly Lease Amount		58,667
15	Dec 2015- Apr 2016 Lease Payments	5	293,335
16	Harrisburg Office Lease Increase in June 2016		
17	Monthly Increase Amount		40
18	Dec 2015- May 2016 Lease Payments	6	241
19	PA Central MOD (Horning) - Lease Increase June 2016		
20	Monthly Increase Amount		320
21	Dec 2015- May 2016 Lease Payments	6	1,920
22	Neville Island Lease Increase in June 2016		
23	Monthly Increase Amount		111
24	Dec 2015- May 2016 Lease Payments	6	666
Total FTY Adjustment			494,803
FFRY Adjustment:			
25	Cannonsburg Lease Decrease Starting February 2107		
26	Monthly Lease Decrease Amount		(2,134)
27	Jan 2017 Decrease to Lease Payments	1	(2,134)
28	Charleroi Rent Increase March 2017		
29	Monthly Increase Amount		66
30	Jan 2017 - Feb 2017 Lease Payment Increases	2	131
31	York Rent Increase April 2017		
32	Monthly Increase Amount		543
33	Jan 2017 - Mar 2017 Lease Payment Increases	3	1,628
34	Greensburg Welding Facility Rent Increase Apr 2017		
35	Monthly Increase Amount		221
36	Jan 2017 - Mar 2017 Lease Payment Increases	3	663
37	PA North Operating Center Rent Increase Apr 2017		
38	Monthly Increase Amount		760
39	Jan 2017 - Mar 2017 Lease Payment Increases	3	2,280
40	PA North Training Center Rent Increase May 2017		
41	Monthly Increase Amount		880
42	Jan 2017 - Apr 2017 Lease Payment Increases	4	3,520
43	Gettysburg Fire Training Facility Rent Increase Aug 2017		
44	Monthly Increase Amount		29
45	Jan 2017 - Jul 2017 Lease Payment Increases	7	200
49	Alpine Point Rent Increase Sep 2017		
47	Monthly Increase Amount		370
48	Jan 2017 - Aug 2017 Lease Payment Increases	8	2,960
Total FFRY Adjustment			9,248

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
Adjustment to Injuries and Damages

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Injuries and Damages	Exhibit 4, Schedule 1, Page 2, Line 10	329,339
<u>FTY Adjustment</u>			
2	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 22	1.8705%
3	FTY Incremental Adjustment for Injuries and Damages	Line 1 * Line 2	6,160
4	FTY Injuries and Damages	Line 1 + Line 3	335,499
5	FTY Injuries and Damages Per the Budget Expense	Exhibit 104, Schedule 1, Page 3, Line 9	396,000
6	FTY Adjustment for Injuries and Damages	Line 4 - Line 5	(60,501)
<u>FFRY Adjustment</u>			
7	2017 Average Inflation Index	Exhibit 104, Schedule 2, Page 22	1.9458%
8	FFRY Incremental Adjustment for Injuries and Damages	Line 4 * Line 7	6,528
9	FFRY Injuries and Damages	Line 4 + Line 8	342,027
10	FFRY Injuries and Damages Per the Budget Expense	Exhibit 104, Schedule 1, Page 4, Line 9	400,000
11	FFRY Adjustment for Injuries and Damages	Line 9 - Line 10	(57,973)

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
Adjustment to Gas Used in Company Operations

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Gas Used in Company Operations	Exhibit 4, Schedule 1, Page 2, Line 13	(426,795)
<u>FTY Adjustment</u>			
2	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 22	1.8705%
3	FTY Incremental Gas Used in Company Operations	Line 1 x Line 2	<u>(7,983)</u>
4	FTY Adjustment for Gas Used in Company Operations	Line 1 + Line 3	<u><u>(434,778)</u></u>
<u>FFRY Adjustment</u>			
5	2017 Average Inflation Index	Exhibit 104, Schedule 2, Page 22	1.9458%
6	FFRY Incremental Gas Used in Company Operations	Line 4 x Line 5	<u>(8,460)</u>
7	FFRY Adjustment for Gas Used in Company Operations	Line 4 + Line 6	<u><u>(443,238)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
Advertising Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Recoverable Advertising	Exhibit 4, Schedule 1, Page 2, Line 14	57,038
<u>FTY Adjustment</u>			
2	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 22	1.8705%
3	FTY Incremental Recoverable Advertising	Line 1 x Line 2	1,067
4	FTY Recoverable Advertising	Line 1 + Line 3	58,105
5	FTY Advertising Per Budget		158,000
6	FTY Adjustment for Advertising	Line 4 - Line 5	(99,895)
<u>FFRY Adjustment</u>			
7	2017 Average Inflation Index	Exhibit 104, Schedule 2, Page 22	1.9458%
8	FFRY Incremental Recoverable Advertising	Line 4 x Line 7	1,131
9	FFRY Advertising	Line 4 + Line 8	59,235
10	FFRY Advertising Per Budget		170,000
11	FFRY Adjustment for Advertising	Line 9 - Line 10	(110,765)

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
NCSC - Shared Services
Summary of Adjustments

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	Labor	Exhibit 104, Schedule 2, Page 10	110,448
2	Non-Recoverable	Exhibit 104, Schedule 2, Page 11	<u>(146,269)</u>
3	Total FTY Adjustment for NCSC - Shared Services	Line 1 + Line 2	<u><u>(35,822)</u></u>
<u>FFRY Adjustment</u>			
4	Labor	Exhibit 104, Schedule 2, Page 10	102,565
5	Non-Recoverable	Exhibit 104, Schedule 2, Page 11	<u>(149,115)</u>
6	Total FFRY Adjustment for NCSC - Shared Services	Line 4 + Line 5	<u><u>(46,551)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
NCSC - Shared Services
Labor Annualization Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
	<u>FTY Adjustment</u>		(1) \$
1	FTY Labor Annualization Adjustment	3% of Dec 2015 - May 2016 Labor	<u>110,448</u>
	<u>FFRY Adjustment</u>		
2	FFRY Labor Annualization Adjustment	3% of Jan 2017 - May 2017 Labor	<u>102,565</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
NCSC - Shared Services
Adjustment for Non-Recoverable Items

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Adjustment for Non-Recoverable Items	Exhibit 4, Schedule 2, Page 16, Line 12	(143,583)
<u>FTY Adjustment</u>			
2	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 22	1.8705%
3	FTY Incremental Adjustment for Non-Recoverable Items	Line 1 x Line 2	(2,686)
4	FTY Adjustment for Non-Recoverable Items	Line 1 + Line 3	<u>(146,269)</u>
<u>FFRY Adjustment</u>			
5	2017 Average Inflation Index	Exhibit 104, Schedule 2, Page 22	1.9458%
6	FFRY Incremental Adjustment for Non-Recoverable Items	Line 4 x Line 5	(2,846)
7	FFRY Adjustment for Non-recoverable Items	Line 4 + Line 6	<u>(149,115)</u>

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
 NCSC - Shared Operations
 Summary of Adjustments

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
<u>FTY Adjustment</u>			
1	Labor	Exhibit 104, Schedule 2, Page 13	129,539
2	Non-Recoverable	Exhibit 104, Schedule 2, Page 14	<u>(169,216)</u>
3	Total FTY Adjustment for NCSC - Shared Operations	Line 1 + Line 2	<u><u>(39,677)</u></u>
<u>FFRY Adjustment</u>			
4	Labor	Exhibit 104, Schedule 2, Page 13	115,864
5	Non-Recoverable	Exhibit 104, Schedule 2, Page 14	<u>(172,509)</u>
6	Total FFRY Adjustment for NCSC - Shared Operations	Line 4 + Line 5	<u><u>(56,645)</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
NCSC - Shared Operations
Labor Annualization Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
	<u>FTY Adjustment</u>		
1	FTY Labor Annualization Adjustment	3% of Dec 2015 - May 2016 Labor	<u>129,539</u>
	<u>FFRY Adjustment</u>		
2	FFRY Labor Annualization Adjustment	3% of Jan 2017 - May 2017 Labor	<u>115,864</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
NCSC - Shared Operations
Adjustment for Non-Recoverable Items

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
			(1) \$
1	HTY Adjustment for Non-Recoverable Items	Exhibit 4, Schedule 2, Page 20, Line 11	(166,109)
	<u>FTY Adjustment</u>		
2	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 22	1.8705%
3	FTY Incremental Adjustment for Non-Recoverable Items	Line 1 x Line 2	(3,107)
4	FTY Adjustment for Non-Recoverable Items	Line 1 + Line 3	<u>(169,216)</u>
	<u>FFRY Adjustment</u>		
5	2017 Average Inflation Index	Exhibit 104, Schedule 2, Page 22	1.9458%
6		Line 4 x Line 5	(3,293)
7	FTY Adjustment for Non-recoverable Items	Line 4 + Line 6	<u>(172,509)</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
CPA OPEB Deferral Passback Amortization Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
	<u>FTY Adjustment</u>		(1) \$
1	FTY Amortization Per the Budget	Exhibit 104, Schedule 1, Page 3, Line 20	(229,000)
2	Amortization Per Order (\$114,640) remaining balance	Docket No. R-2015-2468056	<u>(114,640)</u>
3	FTY Adjustment to OPEB Defferal Passback Amortization	Line 2 - Line 1	<u><u>114,360</u></u>
	<u>FFRY Adjustment</u>		
4	FFRY Amortization Per the Budget	Exhibit 104, Schedule 1, Page 4, Line 20	(229,000)
5	Proposed Annual Amortization Per Calculation Below	Line 12	<u>(0)</u>
6	FFRY Adjustment to OPEB Defferal Passback Amortization	Line 5 - Line 4	<u><u>229,000</u></u>
	<u>Calculation of Proposed Annual Amortization Amount</u>		
7	Amortization Per Order	Docket No. R-2015-2468056	(114,640)
8		12 Month Amortization	<u>12</u>
9	Monthly Amortization	Line 7 / Line 8	<u>(9,553)</u>
10	Actual OPEB Deferral Balance at Nov. 2015	Per Books	(133,748)
11	Total Projected Amortization Expense Dec. 2015 - Dec. 2016	\$19,107 X 1 Month + \$9,553 X 12 Months	<u>133,748</u>
12	Projected Remaining Balance at Jan 1, 2017	Line 10 + Line 11	<u>(0)</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
CPA Non-Labor NiFit Amortization Adjustment

Line No.	Description	Reference	Amount (1) \$
<u>FTY Adjustment</u>			
1	FTY Amortization Per the Budget	Exh. 104, Sch. 1, Page 3, Line 23	406,000
2	FTY Amortization Per Order	Docket No. R-2015-2468052	420,252
3	FTY Adjustment for NiFit Amortization	Line 2 - Line 1	<u>14,252</u>
<u>FFRY Adjustment</u>			
4	FFRY Amortization Per the Budget	Exh. 104, Sch. 1, Page 4, Line 23	406,000
5	FTY Amortization Per Order	Docket No. R-2015-2468052	420,252
6	FFRY Adjustment for NiFit Amortization	Line 4 - Line 5	<u>14,252</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
Adjustment to Lobbying

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u> (1) \$
1	HTY Lobbying Expense Adjustment	Exhibit 4, Schedule 1, Page 2, Line 25	(171,706)
<u>FTY Adjustment</u>			
2	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 22	1.8705%
3	FTY Incremental Adjustment for Lobbying Expense	Line 1 * Line 2	(3,212)
4	FTY Adjustment for Lobbying Expense	Line 1 + Line 3	<u>(174,918)</u>
<u>FFRY Adjustment</u>			
5	2017 Average Inflation Index	Exhibit 104, Schedule 2, Page 22	1.9458%
6	FFRY Incremental Adjustment for Lobbying Expense	Line 4 * Line 5	(3,404)
7	FFRY Adjustment for Lobbying Expense	Line 4 + Line 6	<u>(178,322)</u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
Rate Case Expense

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> (1) \$
1	Gannett Fleming	32,000
2	Moul and Associates	57,500
3	Post and Schell	900,000
4	Legal Notices	18,000
5	Travel Expense	5,000
6	Miscellaneous: Supplies, Courier, etc.	<u>17,500</u>
7	Total Rate Case Expense	<u><u>1,030,000</u></u>
8	12 Month Normalization	<u><u>1,030,000</u></u>
10	<u>FTY Rate Case Expense</u>	<u><u>1,030,000</u></u>
11	<u>FFRY Rate Case Expense</u>	<u><u>1,030,000</u></u>

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
Adjustment To Uncollectible Accounts Expense

<u>Line No.</u>	<u>Description</u>	<u>Detail</u> (1) \$	<u>Adjustment</u> (2) \$	<u>Base Rate</u> <u>Uncoll</u> (3) \$	<u>Unbundled</u> <u>Uncoll</u> (4) \$
<u>FTY Adjustment</u>					
1	Normal Charge-Offs Recovered Through Base Rates (DIS Billed)				
2	Total Annualized DIS Revenue	449,977,056			
3	<u>Adjustments to Annualized Revenue:</u>				
4	CAP Revenue Exhibit 103, Schedule 1, Page 3, Line 47	25,870,914			
5	Annualized DIS Revenue adjusted (Ln 2 less Lines 4)	424,106,142			
6	Uncollectible Accounts Average Write-off Rate (Exhibit 4, Sch. 2, Page 31)	<u>0.0127757</u>			
7	Total Annualized DIS Uncollectible Accounts	5,418,246	5,418,246		
8	Total Annualized GMB/GTS Revenue	38,269,022			
9	GMB/GTS 3 Year Average Write-off - Exhibit 4, Sch. 2, Pg 31, Ln 22		<u>(13,519)</u>		
10	Total FTY Annualized DIS & GMB/GTS Uncollectible Expense		5,404,727	4,304,237	1,100,490 [1]
11	Total Per Budget			4,285,695	1,091,127
12	Total FTY Adjustments for Uncollectible Expense			<u>18,542</u>	<u>9,363</u>
<u>FFRY Adjustment</u>					
13	Normal Charge-Offs Recovered Through Base Rates (DIS Billed)				
14	Total Annualized DIS Revenue	451,906,713			
15	<u>Adjustments to Annualized Revenue:</u>				
16	CAP Revenue Exhibit 103, Schedule 1, Page 9, Line 47	25,917,731			
17	Annualized DIS Revenue adjusted (Ln 14 less Line 16)	425,988,982			
18	Uncollectible Accounts Average Write-off Rate (Exhibit 4, Sch. 2, Page 31)	<u>0.0127757</u>			
19	Total Annualized DIS Uncollectible Accounts	5,442,301	5,442,301		
20	Total Annualized GMB/GTS Revenue	38,556,319			
21	GMB/GTS 3 Year Average Write-off - Exhibit 4, Sch. 2, Pg 31, Ln 22		<u>(13,519)</u>		
22	Total FFRY Annualized DIS & GMB/GTS Uncollectible Expense		5,428,782	4,325,147	1,103,635 [2]
	Total Per Budget			4,304,237	1,100,490
	Total FTY Adjustments for Uncollectible Expense			<u>20,910</u>	<u>3,145</u>

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

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

Columbia Gas of Pennsylvania, Inc..
 FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
 Riders Adjustment

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Total Rider USP Amount</u> (1) \$
	<u>FTY Adjustment</u>		
1	Total Per Budget	Exhibit 104, Sch 1, Page 3, Line 29	21,596,644
2	Total Proforma Future Test Year _/1		<u>21,610,640</u>
3			<u><u>13,996</u></u>
	<u>FFRY Adjustment</u>		
4	Total Per Budget	Exhibit 104, Sch 1, Page 4, Line 29	21,610,640
5	Total Fully Forecasted Rate Year _/2		<u>21,659,275</u>
6			<u><u>48,635</u></u>

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

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

Columbia Gas of Pennsylvania, Inc..
FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
Summary of Other Adjustments to the FFRY

<u>Line No.</u>	<u>Adjustment</u>	<u>Reference</u>	<u>Amount</u> <u>(1)</u> <u>\$</u>
	<u>FFRY Adjustments</u>		
1	Proposed Multifamily House Line Reimbursement	Witness Waruszewski, Statement 13	357,403
2	Transaction Fees Proposal	Witness Waruszewski, Statement 13	<u>516,954</u>
3	Total Other Adjustments to the FFRY	Line 1 + Line 2	<u><u>874,357</u></u>

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/16, FFRY = Fully Forecasted Rate Year TME 12/31/17
 Inflation Adjustment Percent Calculation

<u>Line No.</u>	<u>Description</u>	<u>Year</u>	<u>Calendar Quarter</u>	<u>GDP Deflator</u>
	<u>FTY</u>			
1	Forecast	2016	I	1.6109%
2	Forecast	2016	II	1.9180%
3	Forecast	2016	III	2.0185%
4	Forecast	2016	IV	<u>1.9348%</u>
5				7.4822%
6	Annual Inflation Rate to adjust to Future Test Year =			<u>1.8705%</u>
	<u>FFRY</u>			
7	Forecast	2017	I	1.7589%
8	Forecast	2017	II	2.0040%
9	Forecast	2017	III	2.1410%
10	Forecast	2017	IV	<u>1.8792%</u>
				7.7831%
11	Annual Inflation Rate to adjust to Fully Forecasted Rate Year =			<u>1.9458%</u>

Source: January 2016 Global Insight

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

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

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

Columbia Gas of Pennsylvania, Inc..
Statement of Rate Making Operations and Maintenance Expense by Cost Element
Normalized Test Year Twelve Months Ended November 30, 2015 and Forecasted Test Year November 30, 2016
and Fully Forecasted Rate Year Twelve Months Ending December 31, 2017

Cost Element	Twelve Months Ended		
	Exhibit 104		
	November 30, 2015	November 30, 2016	December 31, 2017
	(1)	(2)	(3)
	\$	\$	\$
Labor	29,020,234	30,489,769	32,329,714
Incentive Compensation	1,766,154	1,617,000	1,691,000
Pension	1,307,836	636,950	3,040
OPEB	0	0	0
Other Employee Benefits	5,189,424	5,675,000	6,124,000
Outside Services	22,291,860	24,648,000	26,333,000
Rent and Leases	2,173,730	3,992,803	3,907,248
Corporate Insurance	3,421,296	3,711,000	3,695,000
Injuries and Damages	329,339	335,499	342,027
Employee Expenses	1,482,803	1,460,000	1,514,000
Company Memberships	433,854	340,000	332,000
Utilities and Fuel Used in Company Operations	863,536	959,222	935,762
Advertising	57,038	58,105	59,235
Fleet & Other Clearing	5,881,897	5,891,000	5,797,000
Materials & Supplies	5,635,075	6,123,000	6,013,000
Other O&M	204,143	743,000	653,000
PUC, OCA, OSBA Fees	2,220,998	2,286,000	2,460,000
NCSC - Shared Services	32,380,916	35,117,178	37,489,449
NCSC - Shared Operations	21,255,671	22,627,323	23,673,355
Deferred OPEB Refund Amortization	(114,640)	(114,640)	(0)
NCSC OPEB Costs Amortization	90,313	90,000	90,000
NiFiT Expense	0	0	0
NiFiT Amortization	420,255	420,252	420,252
Lobbying	(171,706)	(174,918)	(178,322)
Rate Case Expense	1,030,000	1,030,000	1,030,000
Uncollectible Accounts	4,285,695	4,304,237	4,325,147
Uncollectible Accounts -Unbundled-gas	1,091,127	1,100,490	1,103,635
Total Rider USP	21,596,644	21,610,640	21,659,275
Interest on Customer Deposits	97,862	97,862	97,862
Other Adjustments	0	0	874,357
Total Operation and Maintenance Expense	164,241,354	175,074,772	182,774,037

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

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

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

Columbia Gas of Pennsylvania, Inc.
Rate Case Expense

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> <u>(1)</u> \$
1	Gannett Fleming	32,000
2	Moul and Associates	57,500
3	Post and Schell	900,000
4	Legal Notices	18,000
5	Travel Expense	5,000
6	Miscellaneous: Supplies, Courier, etc.	<u>17,500</u>
7	Total Rate Case Expense	<u>1,030,000</u>
8	Annual Normalization (based on 12 mos.)	<u>1,030,000</u>

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

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

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

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

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

Response: For a schedule of advertising expense by major media categories for the twelve months ended November 30, 2015, and 2014, 2013 refer to Exhibit 4, Schedule 8.

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

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

Response: Columbia Gas of Pennsylvania has included the budget amount of \$207,674 in the FTY and \$210,000 in the FFRY for Gas Technology Institute research and development expenditures.

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

33. Provide a labor productivity schedule.

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

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

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

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

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

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

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

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

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

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

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

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

Response: See Exhibit No. 4, Schedule No. 14, Pages 3 through 5, for an analysis of Account 923-outside Services Employed, Account 928-Regulatory Commission Expense and Account 930-Miscellaneous General Expenses for the twelve months ended November 30, 2015, 2014, and 2013.

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

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

Response: Refer to Exhibit No. 4, Schedule No. 17, for intrastate operations percentages for the twelve months ended November 30, 2013, 2014 and 2015.

33. Submit a schedule showing maintenance expenses, gross plant and the relation of maintenance expenses thereto as follows:

- (i) Gas Production Maintenance Expenses per Mcf production, per \$1,000 Mcf production, and per \$1,000 of Gross Production Plant;
- (ii) Transmission Maintenance Expenses per MMCF mile and per \$1,000 of Gross Transmission Plant;
- (iii) Distribution Maintenance Expenses per customer and per \$1,000 of Gross Distribution Plant;
- (iv) Storage Maintenance Expenses per MMCF of Storage Capacity and per \$1,000 of Gross Storage Plant. This schedule shall include three years prior to the test year, the test year and one year's projection beyond the test year.

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

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

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

Response: See Exhibit No.4, Schedule No. 15, for a detailed schedule of Charitable and Civic Contributions for the company for the Twelve Months Ended November 30, 2015.

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

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

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

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

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

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

Response: See Exhibit No.4, Schedule No. 16.

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

Response: See Exhibit No.4, Schedule No. 16.

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

Response: Refer to Exhibit 4, Schedule No. 16.

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

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

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

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

Response: See Exhibit No. 4, Schedule No. 16.

Columbia Gas of Pennsylvania, Inc.
Labor Comparison
Normalized HTY to Budgeted FTY

		<u>Comments</u>
Normalized HTY (Twelve Months Ended 11/30/15)	\$ 29,020,234	Per Exhibit 104 Schedule 1 Page 3
Budget Adjustments		
Merit increase	\$ 426,770	3% increase over HTY Budget at mid-year Additional 28 FTEs to support safety initiatives, ongoing compliance work, training and additional Engineering and
Additional Headcount	644,969	Construction staff
Training Initiatives	300,000	Additional labor time spent on training
Productivity savings	(281,973)	
	<u>\$ 1,089,766</u>	
Budgeted FTY Labor (Twelve Months Ended 11/30/16)	<u><u>\$ 30,110,000</u></u>	Budgeted FTY Labor per Exhibit 104 Schedule 1 Page 3

Columbia Gas of Pennsylvania, Inc.
Labor Comparison
Normalized FTY to Budgeted FFRY

		<u>Comments</u>
Normalized FTY (Twelve Months Ended 11/30/16)	\$ 30,489,769	Per Exhibit 104 Schedule 1 Page 4
Budget Adjustments		
Merit increase	\$ 449,448	3% increase over FTY Budget at mid-year Includes 29 additional FTEs in Engineering and Construction to support the
Additional Headcount	\$ 241,162	increased capital budget deployment
Training initiatives	\$ 812,621	Additional labor time spent on training
	\$ 1,503,231	
Budgeted FFRY Labor (Twelve Months Ended 12/31/17)	<u>\$ 31,993,000</u>	Per Exhibit 104 Schedule 1 Page 4

Columbia Gas of Pennsylvania, Inc.
Outside Services Comparison
Normalized HTY to Budgeted FTY

		<u>Comments</u>
Normalized HTY (Twelve Months Ended 11/30/15)	\$ 22,291,860	Per Exhibit 104 Schedule 1 Page 3
Polypipe refund adjustment	\$ (810,928)	Per Exhibit 4 Schedule 1 Page 2
Legal Fees	<u>616,520</u>	Per Exhibit 4 Schedule 1 Page 2
Per Books Twelve Months Ended 11/30/15	\$ 22,097,452	HTY Actuals
 Budget Adjustments		
Building maintenance for new facilities	190,000	
Facility locating	768,000	
Field assembled riser remediation	200,000	
GPS program - data collection	250,000	
Regulator station maintenance	394,000	
Inside leak inspection	135,000	
Corrosion remediation	190,000	
Training - curriculum development	310,000	
Miscellaneous other field operations work	<u>113,548</u>	
	2,550,548	
 Budgeted FTY Outside Services - (12 mo. end. 11/30/16)	 <u>\$ 24,648,000</u>	 Budgeted FTY Outside Services per Exhibit 104 Schedule 1 Page 3

Columbia Gas of Pennsylvania, Inc.
Outside Services Comparison
Normalized FTY to Budgeted FFRY

Comments

Normalized FTY (Twelve Months Ended 11/30/16)	\$ 24,648,000	Per Exhibit 104 Schedule 1 Page 4
Rate-making Adjustments	<u>\$ -</u>	Per Exhibit 104 Schedule 1 Page 3
Budgeted Twelve Months Ended 11/30/16	\$ 24,648,000	Per Exhibit 104 Schedule 1 Page 3
Budget Adjustments		
Projected work for AOC remediation, leak survey synchronization and field assembled riser remediation	760,000	
Training - curriculum development	669,000	
General DIMP program increases	<u>256,000</u>	
	1,685,000	
Budgeted FFRY Outside Services - (12 mo. end. 12/31/17)	<u>\$ 26,333,000</u>	Per Exhibit 104 Schedule 1 Page 4

**Columbia Gas of Pennsylvania, Inc.
Rent and Leases Comparison
Normalized HTY to Budgeted FTY**

		<u>Comments</u>
Normalized HTY (Twelve Months Ended 11/30/15)	\$ 2,173,730	Per Exhibit 104 Schedule 1 Page 3
Budget Adjustments		
York facility	173,335	To reflect full year run rate
New Castle facility	130,500	To reflect full year run rate
Rochester existing lease termination	(40,800)	
PA North Operations Center	471,240	Nine months of lease expense
PA Training Center	451,094	Eight months of lease expense
All other facility rent increases	138,901	
Budgeted FTY Rent and Leases - (12 mo. end. 11/30/15)	<u>\$ 3,498,000</u>	Budgeted FTY Rent and Leases per Exhibit 104 Schedule 1 Page 3

Columbia Gas of Pennsylvania, Inc.
Rent and Leases Comparison
Normalized FTY to Budgeted FFRY

		<u>Comments</u>
Normalized FTY (Twelve Months Ended 11/30/16)	\$ 3,992,803	Per Exhibit 104 Schedule 1 Page 4
Budget Adjustments		
Canonsburg Headquarters	(25,610)	
All other facility rent adjustments	(69,193)	
Budgeted FFRY Rent and Leases - (12 mo. end. 12/31/17)	<u>\$ 3,898,000</u>	Budgeted FFRY Rent and Leases per Exhibit 104 Schedule 1 Page 3

**Columbia Gas of Pennsylvania, Inc.
NCSC Shared Services Comparison
Normalized HTY to Budgeted FTY**

	<u>Comments</u>
Normalized HTY (Twelve Months Ended 11/30/15)	\$ 32,380,916 Per Exhibit 104 Schedule 1 Page 3
Ratemaking Adjustments	(705,576) Per Exhibit 4 Schedule 1 Page 2
Per Books Twelve Months Ended 11/30/15	\$ 31,675,340 HTY Actuals
Budget Adjustments	
Labor/Benefits/Incentive Compensation	1,048,000 Increased headcount in Finance, HR and IT to support projects
Outside Services	1,986,000 Increased consulting and other support for projects and initiatives
Depreciation	(457,000) Due to retirement of fixed assets
Outsourcing Expenses	504,000 Increased expenses to support projects
Taxes	268,000 Income and other
All other adjustments	<u>128,660</u> Includes insurance, materials and supplies, travel
	3,477,660
Budgeted FTY NCSC Shared Services - (12 mo. end. 11/30/16)	<u>\$ 35,153,000</u> Budgeted FTY NCSC Shared Services per Exhibit 104 Schedule 1 Page 3

Columbia Gas of Pennsylvania, Inc.
NCSC Shared Services Comparison
Normalized FTY to Budgeted FFRY

		<u>Comments</u>
Normalized FTY (Twelve Months Ended 11/30/15)	\$ 35,117,178	Per Exhibit 104 Schedule 1 Page 4
Ratemaking Adjustments	\$ <u>35,822</u>	Per Exhibit 104 Schedule 1 Page 3
Budgeted Twelve Months Ended 11/30/15	\$ 35,153,000	Per Exhibit 104 Schedule 1 Page 3
Budget Adjustments		
Labor/Benefits/Incentive Compensation	1,280,000	Increased headcount in Finance and IT to support projects
Outside Services	(120,000)	Reflects completion of projects from HTY
Outsourcing	610,000	Increased expenses to support projects
Depreciation	382,000	Depreciation growth due to addition of new fixed assets
All Other Adjustments	<u>231,000</u>	Includes taxes, rents and leases, and travel
	2,383,000	
Budgeted FFRY NCSC Shared Services - (12 mo. end. 12/31/16)	<u>\$ 37,536,000</u>	Per Exhibit 104 Schedule 1 Page 4

Columbia Gas of Pennsylvania, Inc.
NCSC Shared Operations Comparison
Normalized HTY to Budgeted FTY

			<u>Comments</u>
Normalized HTY (Twelve Months Ended 11/30/15)	\$ 21,255,671	Per Exhibit 104 Schedule 1 Page 3	
Ratemaking Adjustments	\$ 118,722	Per Exhibit 4 Schedule 1 Page 2	
Per Books Twelve Months Ended 11/30/15	\$ 21,374,393	HTY Actuals	
Budget Adjustments			
Labor/Benefits/Incentive Compensation	601,000	Primarily 3% merit increase and incremental headcount in Capital Execution, Safety and Training and Gas Operations to support workforce training and deployment of increased capital budget.	
Outsourcing	729,000	Increases for Call Center and Customer Programs	
All other adjustments	<u>(37,393)</u>		
	1,292,607		
Budgeted FTY NCSC Shared Operations - (12 mo. end. 11/30/16)	<u>\$ 22,667,000</u>	Budgeted FTY NCSC Shared NGD Operations per Exhibit 104 Schedule 1 Page 3	

Columbia Gas of Pennsylvania, Inc.
 NCSC Shared Operations Comparison
 Normalized FTY to Budgeted FFRY

		<u>Comments</u>
Normalized FTY (Twelve Months Ended 11/30/16)	\$ 22,627,323	Per Exhibit 104 Schedule 1 Page 4
Ratemaking Adjustments	<u>\$ 39,677</u>	Per Exhibit 104 Schedule 1 Page 3
Budgeted Twelve Months Ended 11/30/16	\$ 22,667,000	Per Exhibit 104 Schedule 1 Page 3
Budget Adjustments		
		Primarily 3% merit increase and incremental headcount in Capital Execution, Safety and Training and Gas Operations to support deployment of increased capital budget and In
Labor/Benefits/Incentive Compensation	749,000	Commercial and Customer Programs.
Outsourcing Expenses	374,000	Increases for Call Center and Customer Programs
All other adjustments	<u>(60,000)</u>	
	1,063,000	
Budgeted FFRY NCSC Shared Operations - (12 mo. end. 12/31/17)	<u><u>\$ 23,730,000</u></u>	Per Exhibit 104 Schedule 1 Page 4

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
TWELVE MONTHS ENDED NOVEMBER 30, 2016

	\$
Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2016	49,710,699
Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2016	<u>4,501,669</u>
Total	<u>54,212,368</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2016

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF NOVEMBER 30, 2016 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
						AMOUNT (6)	RATE (7)=(6)/(3)		
DEPRECIABLE PLANT									
UNDERGROUND STORAGE PLANT									
350.2	RIGHTS-OF-WAY	SQUARE	*	1,932	1,931	1	0	-	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5	*	3,190,889	1,067,831	2,123,058	250,718	7.86	8.5
WELLS									
352	CONSTRUCTION	SQUARE	*	799,134	799,118	16	2	-	8.0
352	EQUIPMENT	45-S2.5	*	168,680	168,680	0	0	-	-
	<i>TOTAL ACCOUNT 352</i>			967,813	967,798	16	2	-	-
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,941	206,932	9	1	-	8.6
353	LINES	50-S1.5	*	405,288	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	50-R2.5	*	905,915	651,798	254,117	30,558	3.37	8.3
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	*	123,010	123,010	0	0	-	-
	<i>TOTAL UNDERGROUND STORAGE PLANT</i>			5,801,788	3,424,588	2,377,201	281,279	4.85	
DISTRIBUTION PLANT									
LAND AND LAND RIGHTS									
374.4	LAND RIGHTS	65-R3		2,584,852	657,837	1,927,015	45,002	1.74	42.8
374.5	RIGHTS-OF-WAY	75-S4		3,239,602	1,601,503	1,638,099	42,280	1.31	38.7
	<i>TOTAL ACCOUNT 374</i>			5,824,454	2,259,340	3,565,114	87,282	1.50	
STRUCTURES AND IMPROVEMENTS									
375.3	MEASURING AND REGULATING	60-R1.5		5,106,606	1,327,973	3,778,633	108,422	2.12	34.9
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5		87,670	73,641	14,029	863	0.98	16.3
375.7	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1	*	5,411,266	1,652,340	3,758,925	180,405	3.33	20.8
	OTHER BUILDINGS	33-S1		2,164,341	679,824	1,484,517	70,105	3.24	21.2
	<i>TOTAL ACCOUNT 375.70</i>			7,575,608	2,332,164	5,243,442	250,510	3.31	
375.8	COMMUNICATION STRUCTURES	50-R2		16,515	6,508	10,007	331	2.00	30.2
	<i>TOTAL ACCOUNT 375</i>			12,786,399	3,740,286	9,046,111	360,126	2.82	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2016

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF NOVEMBER 30, 2016 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
376	MAINS							
	CAST IRON	72-R1.5 *	476,305	366,588	109,717	14,445	3.03	7.6
	BARE STEEL	72-R1.5 *	61,677,994	45,089,901	16,588,093	1,948,603	3.16	8.5
	OTHER	72-R1.5	<u>1,190,847,066</u>	<u>149,078,343</u>	<u>1,041,768,723</u>	<u>23,702,002</u>	1.99	44.0
	TOTAL ACCOUNT 376		1,253,001,365	194,534,832	1,058,466,533	25,665,050	2.05	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	44,038,417	10,020,157	34,018,260	1,428,244	3.24	23.8
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2.5	141,117	93,180	47,937	4,469	3.17	10.7
380	SERVICES							
	BARE STEEL	50-R0.5 *	828,932	723,963	104,969	14,460	1.74	7.3
	OTHER	50-R0.5	<u>445,862,035</u>	<u>110,812,604</u>	<u>335,049,431</u>	<u>12,660,859</u>	2.84	26.5
	TOTAL ACCOUNT 380		446,690,967	111,536,567	335,154,400	12,675,319	2.84	
381	METERS	43-S1.5	36,276,474	15,673,710	20,602,764	889,711	2.45	23.2
381	METERS - AMR	15-S2.5	23,819,889	8,582,181	15,237,708	1,753,958	7.36	8.7
382	METER INSTALLATIONS	55-R2.5	36,358,561	11,909,425	24,449,136	705,101	1.94	34.7
383	HOUSE REGULATORS	40-S2	11,380,335	3,567,106	7,813,229	294,343	2.59	26.5
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772	2,972,034	892,738	66,770	1.73	13.4
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,410,163	2,981,725	3,428,438	242,202	3.78	14.2
	OTHER EQUIPMENT							
387	GENERAL	30-R0.5	133,851	75,343	58,508	3,786	2.83	15.5
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	4,334,343	839,236	3,495,107	214,013	4.94	16.3
387.5	GPS EQUIPMENT	10-S3	<u>2,805,486</u>	<u>363,074</u>	<u>2,442,412</u>	<u>329,884</u>	11.76	7.4
	TOTAL ACCOUNT 387		7,273,680	1,277,653	5,996,027	547,683	7.53	
	TOTAL DISTRIBUTION PLANT		1,887,866,594	369,148,196	1,518,718,395	44,720,258	2.37	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	120,070	85,422	34,648	2,517	2.10	13.8
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	3,779,933	1,791,600	1,988,333	155,057	4.10	12.8
391.11	EQUIPMENT	15-SQ	24,427	13,746	10,681	1,115	4.56	9.6
391.12	INFORMATION SYSTEMS	5-SQ	<u>3,416,995</u>	<u>2,520,633</u>	<u>896,362</u>	<u>305,280</u>	8.93	2.9
	TOTAL ACCOUNT 391		7,221,354	4,325,979	2,895,376	461,452	6.39	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2016

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK RESERVE (4)	FUTURE	CALCULATED		COMPOSITE REMAINING LIFE (8)=(5)/(6)
			AS OF NOVEMBER 30, 2016 (3)		BOOK ACCURAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	97,533	53,268	44,265	13,166	13.50	3.4
393	STORES EQUIPMENT	20-SQ	16,675	16,675	0	0	0.00	0.0
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	14,131,845	5,797,220	8,334,624	526,701	3.73	15.8
394.12	CNG FACILITIES	12-S1.5	1,953,498	1,953,286	212	102	0.01	2.1
	<i>TOTAL ACCOUNT 394</i>		<u>16,085,342</u>	<u>7,750,506</u>	<u>8,334,836</u>	<u>526,803</u>	<u>3.28</u>	
395	LABORATORY EQUIPMENT	20-SQ	50,661	35,023	15,638	1,797	3.55	8.7
396	POWER OPERATED EQUIPMENT	12-L3	1,435,493	1,367,642	67,851	21,455	1.49	3.2
	COMMUNICATION EQUIPMENT							
397.1	TELEPHONE	10-SQ	168,831	163,625	5,206	0	0.00	0.0
397.5	TELEMETERING	17-R3	1,991,311	884,202	1,107,109	221,000	11.10	5.0
	<i>TOTAL ACCOUNT 397</i>		<u>2,160,141</u>	<u>1,047,827</u>	<u>1,112,315</u>	<u>221,000</u>	<u>10.23</u>	
398	MISCELLANEOUS EQUIPMENT	15-SQ	860,521	199,269	661,252	57,745	6.71	11.5
	<i>TOTAL GENERAL PLANT</i>		<u>28,047,790</u>	<u>14,881,611</u>	<u>13,166,181</u>	<u>1,305,935</u>	<u>4.66</u>	
	SUBTOTAL DEPRECIABLE PLANT		<u>1,921,716,172</u>	<u>387,454,395</u>	<u>1,534,261,777</u>	<u>46,307,472</u>	<u>2.41</u>	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		25,832,412	8,753,916	17,078,496	3,055,053	**	
362.1	ENVIRONMENTAL REMEDIATION			(1,686,454)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		477,118	179,478				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		4,131,521	740,882	3,390,639	348,174	**	
	SUBTOTAL AMORTIZABLE PLANT		<u>30,441,051</u>	<u>7,987,822</u>	<u>20,469,135</u>	<u>3,403,227</u>		
	NONDEPRECIABLE PLANT		<u>172,413</u>					
	TOTAL GAS PLANT		<u><u>1,952,329,637</u></u>	<u><u>395,442,217</u></u>	<u><u>1,554,730,912</u></u>	<u><u>49,710,699</u></u>		

* Indicates the use of an interim survivor curve and retirement date.
** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2011	5,725,389	53,234	(5,672,155)
2012	3,151,214	25,333	(3,125,881)
2013	2,838,110	157,757	(2,680,353)
2014	6,493,118	0	(6,493,118)
2015	<u>4,557,664</u>	<u>20,828</u>	<u>(4,536,836)</u>
Total	22,765,495	257,153	(22,508,343)

Five Year Amortization of Negative Net Salvage **(4,501,669)**

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES
THIRTEEN MONTHS ENDED DECEMBER 31, 2017

	\$
Annual Depreciation Accruals related to Gas Plant in Service at December 31, 2017	57,391,343
Plus: 5 Year Amortization of Negative Net Salvage at December 31, 2017	<u>4,518,788</u>
Total	<u><u>61,910,131</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2017

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2017 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	
						AMOUNT (6)	RATE (7)=(6)/(3)		
DEPRECIABLE PLANT									
UNDERGROUND STORAGE PLANT									
350.2	RIGHTS-OF-WAY	SQUARE	*	1,932	1,931	1	0	0.00	0.0
351	COMPRESSOR STATION STRUCTURES	65-R2.5	*	3,190,889	1,339,667	1,851,222	249,574	7.82	7.4
WELLS									
352	CONSTRUCTION	SQUARE	*	799,134	799,118	16	2	0.00	8.0
352	EQUIPMENT	45-S2.5	*	168,680	168,680	0	0	-	-
	<i>TOTAL ACCOUNT 352</i>			967,813	967,798	16	2	0.00	-
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	*	206,941	206,932	9	1	0.00	7.5
353	LINES	50-S1.5	*	405,288	405,288	0	0	-	-
354	COMPRESSOR STATION EQUIPMENT	50-R2.5	*	962,285	680,325	281,960	38,677	4.02	7.3
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	*	123,010	123,010	0	0	-	-
	<i>TOTAL UNDERGROUND STORAGE PLANT</i>			5,858,158	3,724,951	2,133,208	288,254	4.92	
DISTRIBUTION PLANT									
LAND AND LAND RIGHTS									
374.4	LAND RIGHTS	65-R3		2,832,646	683,587	2,149,059	49,497	1.75	43.4
374.5	RIGHTS-OF-WAY	75-S4		3,239,602	1,647,478	1,592,124	41,877	1.29	38.0
	<i>TOTAL ACCOUNT 374</i>			6,072,248	2,331,065	3,741,183	91,374	1.50	
STRUCTURES AND IMPROVEMENTS									
375.3	MEASURING AND REGULATING	60-R1.5		5,530,327	1,406,360	4,123,967	117,792	2.13	35.0
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5		87,670	74,808	12,862	806	0.92	16.0
375.7	OTHER DISTRIBUTION SYSTEMS								
	DISTRIBUTION SYSTEM STRUCTURES	90-R1	*	5,534,263	1,842,427	3,691,835	179,755	3.25	20.5
	OTHER BUILDINGS	33-S1		2,287,338	745,406	1,541,932	74,160	3.24	20.8
	<i>TOTAL ACCOUNT 375.70</i>			7,821,602	2,587,833	5,233,767	253,915	3.25	
375.8	COMMUNICATION STRUCTURES	50-R2		16,515	6,866	9,649	326	1.97	29.6
	<i>TOTAL ACCOUNT 375</i>			13,456,114	4,075,867	9,380,245	372,839	2.77	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2017

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED		COMPOSITE
			AS OF DECEMBER 31, 2017 (3)	RESERVE (4)	BOOK ACCRUAL (5)	ANNUAL ACCRUAL AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
376	MAINS							
	CAST IRON	72-R1.5 *	412,816	316,848	95,968	14,024	3.40	6.80
	BARE STEEL	72-R1.5 *	53,098,418	39,002,735	14,095,683	1,865,970	3.51	7.6
	OTHER	72-R1.5	1,394,646,086	164,680,211	1,229,965,875	27,992,889	2.01	43.9
	TOTAL ACCOUNT 376		1,448,157,320	203,999,794	1,244,157,526	29,872,883	2.06	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	47,544,943	11,263,278	36,281,665	1,515,802	3.19	23.9
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2.5	141,117	98,046	43,071	4,193	2.97	10.3
380	SERVICES							
	BARE STEEL	50-R0.5 *	700,879	623,394	77,485	11,622	1.66	6.70
	OTHER	50-R0.5	489,681,663	121,654,220	368,027,443	13,895,695	2.84	26.5
	TOTAL ACCOUNT 380		490,382,542	122,277,614	368,104,928	13,907,317	2.84	
381	METERS	43-S1.5	37,714,613	16,508,949	21,205,664	913,408	2.42	23.2
381	METERS - AMR	15-S2.5	24,289,053	10,448,842	13,840,211	1,743,495	7.18	7.9
382	METER INSTALLATIONS	55-R2.5	37,776,263	12,548,434	25,227,829	732,417	1.94	34.4
383	HOUSE REGULATORS	40-S2	12,047,374	3,829,549	8,217,825	313,185	2.60	26.2
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772	3,044,466	820,306	64,393	1.67	12.7
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,572,464	3,265,874	3,306,590	227,110	3.46	14.6
	OTHER EQUIPMENT							
387	GENERAL	30-R0.5	133,851	79,896	53,955	3,371	2.52	16.0
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	4,334,343	1,071,728	3,262,615	204,012	4.71	16.0
387.5	GPS EQUIPMENT	10-S3	4,342,925	811,351	3,531,574	490,955	11.30	7.2
	TOTAL ACCOUNT 387		8,811,119	1,962,975	6,848,144	698,338	7.93	
	TOTAL DISTRIBUTION PLANT		2,136,829,943	395,654,753	1,741,175,187	50,456,754	2.36	
	GENERAL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	120,070	88,154	31,916	2,419	2.01	13.2
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	3,048,597	1,216,208	1,832,389	142,003	4.66	12.9
391.11	EQUIPMENT	15-SQ	24,427	14,953	9,474	1,115	4.56	8.5
391.12	INFORMATION SYSTEMS	5-SQ	1,518,211	775,789	742,422	388,111	25.56	1.9
	TOTAL ACCOUNT 391		4,591,235	2,006,950	2,584,285	531,229	11.57	

COLUMBIA GAS OF PENNSYLVANIA, INC.

TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2017

Acct No.	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST	BOOK	FUTURE	CALCULATED ANNUAL ACCRUAL		COMPOSITE
			AS OF DECEMBER 31, 2017 (3)	RESERVE (4)	BOOK ACCRAU (5)	AMOUNT (6)	RATE (7)=(6)/(3)	REMAINING LIFE (8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	92,324	52,537	39,787	17,765	19.24	2.2
393	STORES EQUIPMENT	20-SQ	13,435	13,436	0	0	0.00	0.0
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	15,029,766	6,040,286	8,989,480	568,047	3.78	15.8
394.12	CNG FACILITIES	12-S1.5	1,953,498	1,953,498	0	0	0.00	0.0
	TOTAL ACCOUNT 394		16,983,264	7,993,784	8,989,480	568,047	3.34	
395	LABORATORY EQUIPMENT	20-SQ	27,903	13,685	14,218	1,539	5.52	9.2
396	POWER OPERATED EQUIPMENT	12-L3	1,435,493	1,367,406	68,087	23,890	1.66	2.9
397.5	COMMUNICATION EQUIPMENT - TELEMETERING	17-R3	3,242,486	1,200,446	2,042,040	191,377	5.90	10.7
398	MISCELLANEOUS EQUIPMENT	15-SQ	866,975	213,354	653,621	60,379	6.96	10.8
	TOTAL GENERAL PLANT		27,373,184	12,949,752	14,423,434	1,396,645	5.10	
	SUBTOTAL DEPRECIABLE PLANT		2,170,061,285	412,329,456	1,757,731,829	52,141,653	2.40	
	AMORTIZABLE PLANT							
303	MISCELLANEOUS INTANGIBLE PLANT		36,337,250	9,799,828	26,537,422	4,748,209	**	
362.1	ENVIRONMENTAL REMEDIATION			(2,266,471)				
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		477,118	146,190				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		4,518,130	1,080,296	3,437,834	501,481	**	
	SUBTOTAL AMORTIZABLE PLANT		41,332,498	8,759,843	29,975,256	5,249,690		
	NONDEPRECIABLE PLANT		172,413					
	TOTAL GAS PLANT		2,211,566,196	421,089,299	1,787,707,085	57,391,343		

* Indicates the use of an interim survivor curve and retirement date.

** Accrual rate based on individual asset amortization.

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	<u>Cost of Removal</u> \$	<u>Gross Salvage</u> \$	<u>Net Salvage</u> \$
2012	3,151,214	25,333	(3,125,881)
2013	2,838,110	157,757	(2,680,353)
2014	6,493,118	0	(6,493,118)
2015	4,557,664	20,828	(4,536,836)
2016	<u>5,758,867</u>	<u>1,112</u>	<u>(5,757,755)</u>
Total	22,798,973	205,031	(22,593,943)
Five Year Amortization of Negative Net Salvage			(4,518,788)

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

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

Response: Not Applicable.

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

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

Response: Refer to Exhibit No. 106, Schedule 2, Pages 2 through 5.

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended November 30, 2016
"FTY Schedule"

Line No.	Description	Annualized	Adjustments	Annualized
		Twelve Months Ended Nov. 30, 2015		Twelve Months Ended Nov. 30, 2016
		\$	\$	\$
1	FICA	2,213,672	94,933	2,308,605
2	FUTA & SUTA	164,608	0	164,608
3	Property Tax	580,697	(117,338)	463,359
4	Capital Stock	206,485	(206,485)	0
5	License and Franchise	7,343	0	7,343
6	Sales and Use	0	0	-
7	Other	8,749	0	8,749
8	Total Taxes Other Than Income Taxes	<u>3,181,554</u>	<u>(228,890)</u>	<u>2,952,664</u>

Columbia Gas Pennsylvania, Inc.
Statement of Projected Taxes Other Than Income Taxes at Present Rates
Twelve Months Ended December 31, 2017
"FFTY Schedule"

Line No.	Description	Annualized	Adjustments	Annualized
		Twelve Months Ended Nov. 30, 2016		Twelve Months Ended Dec 31, 2017
		\$	\$	\$
1	FICA	2,308,605	137,620	2,446,225
2	FUTA & SUTA	164,608	0	164,608
3	Property Tax	463,359	0	463,359
4	Capital Stock	0	0	0
5	License and Franchise	7,343	0	7,343
6	Sales and Use	-	0	-
7	Other	8,749	0	8,749
8	Total Taxes Other Than Income Taxes	<u>2,952,664</u>	<u>137,620</u>	<u>3,090,284</u>

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of FICA Tax
Twelve Months Ended November 30, 2016
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FTY (TME 11/30/16)	30,489,769	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FTY (TME 11/30/16)	<u>1,617,000</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.1904%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FTY (TME 11/30/16)	2,308,605	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at HTY (TME 11/30/15)	<u>2,213,672</u>	Exhibit 6, Schedule 2, Page 2, Line 1
6	Total FICA Tax Adjustment - FTY	<u><u>94,933</u></u>	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of FICA Tax
Twelve Months Ended December 31, 2017
"FFTY Schedule"

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>Reference</u>
1	Net Labor Annualized for FFRY (TME 12/31/17)	32,329,714	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FFRY (TME 12/31/17)	<u>1,691,000</u>	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.1904%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FFRY (TME 12/31/17)	2,446,225	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at FTY (TME 11/30/16)	<u>2,308,605</u>	
6	Total FICA Tax Adjustment - FFRY	<u><u>137,620</u></u>	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Property Tax
Twelve Months Ended November 30, 2016
"FTY Schedule"

<u>Line No.</u>	<u>Description</u>		<u>* Annualized Nov. 30, 2016</u>
			\$
1	2015 PURTA Tax on property as of 12/31/2015		160,257
2	Locally Assessed PA Property Tax - Latest Paid		11,459
3	WV Tax Year as of 12/31/2015 Assessed Value on Stored Gas	14,690,306	
4	2014 WV Tax Year Effective Tax Rate	<u>0.01985273</u>	
5	Annualized Estimated WV Property Tax on Stored Gas		<u>291,643</u>
6	Total Property Tax Expense - Annualized		463,359
7	Property Tax Expense - HTY Normalized		<u>580,697</u>
8	Total Property Tax Adjustment		<u><u>(117,338)</u></u>
9	* Based on most current available information, per 2014 PURTA.		

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Property Tax
Twelve Months Ended December 31, 2017
"FFTY Schedule"

<u>Line No.</u>	<u>Description</u>		<u>* Annualized Dec. 31, 2017</u>
			\$
10	2016 PURTA Tax on property as of 12/31/2016		160,257
11	Locally Assessed PA Property Tax - Latest Paid		11,459
12	WV Tax Year as of 12/31/2016 Assessed Value** on Stored Gas	14,690,306	
13	2014 WV Tax Year Effective Tax Rate	<u>0.01985273</u>	
14	Annualized Estimated WV Property Tax on Stored Gas		<u>291,643</u>
15	Total Property Tax Expense - Annualized		463,359
16	Property Tax Expense - FTY Normalized		<u>463,359</u>
17	Total Property Tax Adjustment		<u><u>0</u></u>
18	* Based on most current available information, per 2014 PURTA		
	** Based on estimated WV storage for year ending 12/31/2015		

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Capital Stock Tax
Twelve Months Ended November 30, 2016
"FTY Schedule"

<u>Line</u> <u>No.</u> <u>Description</u>	* Annualized <u>Nov. 30, 2016</u> \$
1 Capital Stock Value - Per 2014 Return	471,910,026
2 Allocating Percentage - Per 2014 Return	0.972338
3 Capital Stock Taxable Value - Per 2014 Return	<u>458,856,051</u>
4 2016 Capital Stock Tax Rate	0.00000 **
5 Annualized Capital Stock Tax	<u>0</u>
6 Capital Stock Tax Expense - HTY Normalized	<u>206,485</u>
7 Total Capital Stock Tax Adjustment	<u><u>(206,485)</u></u>
8 * Based on most current available information, per 2014 Return.	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of Capital Stock Tax
Twelve Months Ended December 31, 2017
"FFTY Schedule"

<u>Line</u> <u>No.</u> <u>Description</u>	* Annualized <u>Dec. 31, 2017</u> \$
9 Capital Stock Value - Per 2014 Return	471,910,026
10 Allocating Percentage - Per 2014 Return	0.972338
11 Capital Stock Taxable Value - Per 2014 Return	<u>458,856,051</u>
12 2017 Capital Stock Tax Rate	0.00000 **
13 Annualized Capital Stock Tax	<u>0</u>
14 Capital Stock Tax Expense - FTY Normalized	<u>0</u>
15 Total Capital Stock Tax Adjustment	<u><u>0</u></u>
16 * Based on most current available information, per 2014 Return. ** Capital Stock Rate has phased out to zero in year 2016.	

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

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

Response: See Exhibit 6, Schedule 3.

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

Response:

Columbia Gas of Pennsylvania, Inc. maintains several contracts for the storage of gas in states outside Pennsylvania. The current amounts include property, license or franchise tax for gas storage maintained in West Virginia and Ohio Commercial Activity Tax (CAT) relating to off system sales, as follows:

<u>Type of Tax</u>	<u>"FTY Schedule"</u> <u>For the 12 Months</u> <u>Ended 11/30/2016</u>	<u>"FFTY schedule"</u> <u>For the 12 Months</u> <u>Ended 12/31/2017</u>
Property – Storage	326,148	291,643
License/Franchise	-	-
Ohio CAT	-	-

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

8. State amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases:

a.	Actual test year	\$28,023,975
b.	Future test year	\$30,938,487
c.	Fully Forecasted test year	\$35,858,186
d.	Proposed Fully Forecasted Test Year	\$35,858,186

Response: See Exhibit No. 107, Page 16, for detail of the debt interest computation.

9. State amount of debt interest utilized for income tax calculations which has been allocated from the debt interest of an affiliate, and details of the allocation, under each of the following rate case bases:

- a. Actual test year
- b. Annualized test year-end
- c. Proposed test year-end

Response: The Company is reflecting a Columbia Gas of Pennsylvania, Inc. capital structure in its claim. No interest has been allocated from an affiliate. See Exhibit No.107, Page 16, for detail of the debt interest computation.

26. Provide the following income tax data:

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

Response:

- a. See Exhibit No.7, Pages 2-4.
- b. See Exhibit No. 102, Schedule No.3, Page 4, for interest calculation.

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

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

Response: See Exhibit No.7, Page 6.

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

Response:

See Exhibit No. 107, Page 3, showing the computation of deferred income taxes. Detailed reports are too voluminous to attach.

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation of \$127,390,406 is the annual tax depreciation at the end of the fully forecasted rate year.
- b. See Exhibit No. 107, Page 5.

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

Exhibit No.107
Witness: P. Fischer
Page 3 of 19

	2015			Fiscal Year Ending 11/2015			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	93,194,089	0.009593538	894,061	1,915,833	(1,021,772)		N/A
Book Depr. On Basis Diff				9,073,447	(9,073,447)		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	79,582,294	0.000043339	3,449	N/A	3,449	0.35	1,207
MACRS	431,704,733	0.204769666	88,400,034	N/A	88,400,034	0.35	30,940,012
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	29,583,447	(29,583,447)	0.35	(10,354,206)
Total	688,808,711		89,297,878	40,572,727	58,820,370	0.35	20,587,130
		Allocation	0.0833				
		Tax Depreciation	7,441,490	Less: 11 mos.	(53,918,673)		(18,871,536)
					4,901,698	0.35	1,715,594
	2016			Fiscal Year Ending 11/2016			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	91,686,532	0.000265164	24,312	1,915,833	(1,891,521)		N/A
Book Depr. On Basis Diff				9,073,447	(9,073,447)		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	78,514,517	0.000043928	3,449	N/A	3,449	0.35	1,207
MACRS	496,370,697	0.219781517	109,093,105	N/A	109,093,105	0.35	38,182,587
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	38,721,419	(38,721,419)	0.35	(13,552,497)
Total	750,899,341		109,121,200	49,710,699	70,375,469	0.35	24,631,414
		Allocation	0.9167	Less: 1 mo.	(5,864,622)		(2,052,618)
		Tax Depreciation	100,027,767		64,510,847	0.35	22,578,796
				Pro Forma Adjustments	(512,138)	0.35	(179,248)
Total Test Year Tax Depreciation			107,469,257	Total Test Year	68,900,406	0.35	24,115,142

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

Exhibit No. 107
 Witness: P. Fischer
 Page 3a of 19

	2017			Fiscal Year Ending 12/2017			
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971)	91,686,532	0.000265164	24,312	1,915,833	(1,891,521)		N/A
Book Depr. On Basis Diff				9,073,447	(9,073,447)		N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	78,517,517	0.000043927	3,449	N/A	3,449	0.35	1,207
MACRS	574,451,796	0.221711050	127,362,311	N/A	127,362,311	0.35	44,576,809
Other-MAPCO	-	-	-	N/A	-	0.35	-
Book Depr. Normalized	-	-	-	46,402,063	(46,402,063)	0.35	(16,240,722)
Total	828,983,440		127,390,406	57,391,343	80,964,031	0.35	28,337,411
		Allocation	1.0000				
		Tax Depreciation	127,390,406				
				Less: 0 mo.	-		-
					80,964,031	0.35	28,337,411
				Pro Forma Adjustments	175,605	0.35	61,462
Total Test Year Tax Depreciation			127,390,406	Total Test Year	81,139,636	0.35	28,398,873

COLUMBIA GAS OF PENNSYLVANIA, INC

53.53 III. BALANCE SHEET AND OPERATING STATEMENT

A. ALL UTILITIES

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

Response: See Exhibit No. 107, Page 5.

COLUMBIA GAS OF PENNSYLVANIA, INC.

CALCULATION OF DEFERRED TAX BALANCES

Sub Account	Book Balances 11/30/15	Pro-Forma Adjustments Existing Rates	Pro-Forma Balance 11/30/15	Deferred Tax Activity 12/1/15-11/30/16	Pro-Forma Adjustments Proposed Rates	Pro-Forma Tax Balance 11/30/16	Pro-Forma Tax Balance 12/31/16	Pro-Forma Tax Balance 01/31/17	Pro-Forma Tax Balance 02/28/17	Pro-Forma Tax Balance 03/31/17	
Account 190 - Deferred Income Taxes											
19001000	Tax Inventory Adj - Fed	3,995,089	-	3,995,069	859,261	-	4,854,330	4,925,935	4,926,582	4,927,229	4,927,876
19002000	Tax Inventory Adj - St	1,266,867	-	1,266,867	272,478	-	1,539,345	1,562,052	1,562,257	1,562,462	1,562,667
19001000	Capitalized Inventory - Fed	8,822	-	8,822	(1,578)	-	7,244	7,112	7,123	7,134	7,145
19002000	Capitalized Inventory - St	2,798	-	2,798	(500)	-	2,298	2,256	2,260	2,264	2,268
19005000	Customer Advances - Fed	2,541,478	-	2,541,478	231,076	-	2,772,554	2,791,810	2,808,459	2,825,108	2,841,757
19006000	Customer Advances - St	805,922	-	805,922	73,276	-	879,198	885,304	890,584	895,864	901,144
19005000	Federal Net Operating Loss	17,952,226	-	17,952,226	13,886,182	-	31,838,408	32,995,590	32,841,860	32,688,130	32,534,400
	Subtotal Rate Base	26,573,182	-	26,573,182	15,320,195	-	41,893,377	43,170,059	43,039,125	42,908,191	42,777,257
19001000/19005000	Tax Method Change: Repair - Fed	428,181	(428,181)	-	-	-	-	-	-	-	-
19002000/19005000	Tax Method Change: Repair - St	135,780	(135,780)	-	-	-	-	-	-	-	-
19002000/19005000	Pennsylvania Net Operating Loss- St	17,110,694	(17,110,694)	-	-	-	-	-	-	-	-
	All Other Deferred 190 Income Taxes	14,068,751	(14,068,751)	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base	31,743,406	(31,743,406)	-	-	-	-	-	-	-	-
	Total Account 190	58,316,588	(31,743,406)	26,573,182	15,320,195	-	41,893,377	43,170,059	43,039,125	42,908,191	42,777,257
Account 255 - Deferred Investment Tax Credits											
	Investment Tax Credits (1962-1969)	-	-	-	-	-	-	-	-	-	-
	Job Development Tax Credits (1971-1988)	(2,852,364)	2,852,364	-	-	-	-	-	-	-	-
	Total Account 255 (Non Rate Base)	(2,852,364)	2,852,364	-	-	-	-	-	-	-	-
Account 282 - Deferred Income Taxes-Depreciation											
Various	Excess Accelerated Tax Depreciation - Fed	(297,037,777)	(126,012)	(297,163,789)	(67,025,825)	-	(364,189,614)	(368,185,398)	(370,040,963)	(371,890,330)	(373,731,589)
	Subtotal Rate Base	(297,037,777)	(126,012)	(297,163,789)	(67,025,825)	-	(364,189,614)	(368,185,398)	(370,040,963)	(371,890,330)	(373,731,589)
28205100	SFAS 109 Offset - Fed	(113,913,173)	113,913,173	-	-	-	-	-	-	-	-
28206100	SFAS 109 Offset - St	(104,928,059)	104,928,059	-	-	-	-	-	-	-	-
28205000	Non-Utility Other - Fed	-	-	-	-	-	-	-	-	-	-
28205000	Non-Utility Book Gain on Sale Property - Fed	(95,847)	95,847	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base	(218,937,079)	218,937,079	-	-	-	-	-	-	-	-
	Total Account 282	(515,974,856)	218,811,067	(297,163,789)	(67,025,825)	-	(364,189,614)	(368,185,398)	(370,040,963)	(371,890,330)	(373,731,589)
28301000/28305000	Pennsylvania Net Operating Loss- Federal Offset	(5,988,743)	5,988,743	-	-	-	-	-	-	-	-
	All Other Deferred 283 Income Taxes	(1,403,106)	1,403,108	-	-	-	-	-	-	-	-
	Subtotal Non Rate Base	(7,391,851)	7,391,851	-	-	-	-	-	-	-	-
	Total Account 283	(7,391,851)	7,391,851	-	-	-	-	-	-	-	-
	Total Accumulated Deferred Taxes	(467,902,483)	197,311,876	(270,590,607)	(51,705,630)	-	(322,296,237)	(325,015,339)	(327,001,838)	(328,982,139)	(330,954,332)

COLUMBIA GAS OF PENNSYLVANIA, INC.

CALCULATION OF DEFERRED TAX BALANCES

Sub Account	Pro-Forma Tax Balance 04/30/17	Pro-Forma Tax Balance 05/31/17	Pro-Forma Tax Balance 06/30/17	Pro-Forma Tax Balance 07/31/17	Pro-Forma Tax Balance 08/31/17	Pro-Forma Tax Balance 09/30/17	Pro-Forma Tax Balance 10/31/17	Pro-Forma Tax Balance 11/30/17	Pro-Forma Tax Balance 12/31/17	Deferred Tax Activity 1/1/17-12/31/17	Pro-Forma Adjustments Proposed Rates	Pro-Forma Tax Balance 12/31/17
Account 190 - Deferred Income Taxes												
19001000	4,928,523	4,929,170	4,929,817	4,930,464	4,931,111	4,931,758	4,932,405	4,933,052	4,933,696	79,366	-	4,933,696
19002000	1,562,872	1,563,077	1,563,282	1,563,487	1,563,692	1,563,897	1,564,102	1,564,307	1,564,512	25,167	-	1,564,512
19001000	7,156	7,167	7,178	7,189	7,200	7,211	7,222	7,233	7,244	-	-	7,244
19002000	2,272	2,276	2,280	2,284	2,288	2,292	2,296	2,300	2,298	-	-	2,298
19005000	2,858,406	2,875,055	2,891,704	2,908,353	2,925,002	2,941,651	2,958,300	2,974,949	2,991,599	219,045	-	2,991,599
19006000	906,424	911,704	916,984	922,264	927,544	932,824	938,104	943,384	948,659	69,461	-	948,659
19005000	32,380,670	32,226,940	32,073,210	31,919,480	31,765,750	31,612,020	31,458,290	31,304,560	31,150,831	(687,577)	-	31,150,831
	42,646,323	42,515,389	42,384,455	42,253,521	42,122,587	41,991,653	41,860,719	41,729,785	41,598,839	(294,538)	-	41,598,839
19001000/19005000	-	-	-	-	-	-	-	-	-	-	-	-
19002000/19009000	-	-	-	-	-	-	-	-	-	-	-	-
19002000/19006000	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Total Account 190	42,646,323	42,515,389	42,384,455	42,253,521	42,122,587	41,991,653	41,860,719	41,729,785	41,598,839	(294,538)	-	41,598,839
Account 255 - Deferred Investment Tax Credits												
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Total Account 255 (Non Rate Base)	-	-	-	-	-	-	-	-	-	-	-	-
Account 282 - Deferred Income Taxes-Depreciation												
Various	(375,561,038)	(377,375,252)	(379,172,186)	(380,951,422)	(382,713,680)	(384,459,854)	(386,189,579)	(387,903,288)	(389,606,268)	(56,338,125)	30,921,471	(389,606,268)
	(375,561,038)	(377,375,252)	(379,172,186)	(380,951,422)	(382,713,680)	(384,459,854)	(386,189,579)	(387,903,288)	(389,606,268)	(56,338,125)	30,921,471	(389,606,268)
28205100	-	-	-	-	-	-	-	-	-	-	-	-
28206100	-	-	-	-	-	-	-	-	-	-	-	-
28205000	-	-	-	-	-	-	-	-	-	-	-	-
28205000	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Total Account 282	(375,561,038)	(377,375,252)	(379,172,186)	(380,951,422)	(382,713,680)	(384,459,854)	(386,189,579)	(387,903,288)	(389,606,268)	(56,338,125)	30,921,471	(389,606,268)
28301000/28305000	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Total Account 283	-	-	-	-	-	-	-	-	-	-	-	-
Total Accumulated Deferred Taxes	(332,914,715)	(334,859,863)	(336,787,731)	(338,697,901)	(340,591,093)	(342,468,201)	(344,328,860)	(346,173,503)	(348,007,429)	(56,632,663)	30,921,471	(348,007,429)

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

Deferred Taxes at 11-30-16 \$ 332,351,206 A

Projected Deferred Taxes
 at 12/2017 \$ 389,376,908

Increase in Deferred Taxes \$ 57,025,702

	Per Regulatory Books					Per Reg. Sec. 1.167	Difference
Balance Deferred Taxes		B [^]	C	=B*C	D	=(B*C)+D	
11/30/2016	332,351,206	-	365/365	-	332,351,206	332,351,206	-
Jan-17	337,103,348	4,752,142	335/365	4,361,555	332,351,206	336,712,761	(390,587)
Feb-17	341,855,490	4,752,142	304/365	3,957,948	336,712,761	340,670,709	(1,184,781)
Mar-17	346,607,632	4,752,142	273/365	3,554,342	340,670,709	344,225,051	(2,382,581)
Apr-17	351,359,773	4,752,142	243/365	3,163,756	344,225,051	347,388,806	(3,970,968)
May-17	356,111,915	4,752,142	212/365	2,760,148	347,388,807	350,148,954	(5,962,962)
Jun-17	360,864,057	4,752,142	182/365	2,369,561	350,148,955	352,518,515	(8,345,542)
Jul-17	365,616,199	4,752,142	151/365	1,965,955	352,518,516	354,484,469	(11,131,729)
Aug-17	370,368,341	4,752,142	120/365	1,562,348	354,484,471	356,046,817	(14,321,523)
Sep-17	375,120,483	4,752,142	92/365	1,197,800	356,046,819	357,244,617	(17,875,865)
Oct-17	379,872,624	4,752,142	61/365	794,194	357,244,619	358,038,811	(21,833,813)
Nov-17	384,624,766	4,752,142	31/365	403,607	358,038,813	358,442,418	(26,182,349)
Dec-17	389,376,908	4,752,142	1/365	13,020	358,442,420	358,455,437	(30,921,471)

[^]57,025,702/12=4,752,142

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

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

Response: See Exhibit No. 107, Page 7 and 7a.

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

Response: See Exhibit No. 107, Pages 8 and 9.

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

Response:

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

The ownership of the stored gas and the off-system gas sales noted above have created certain tax liabilities in the state jurisdiction where the gas is located or the sale allocated. This, in turn, has created a decrease in taxable income apportioned to the Commonwealth of Pennsylvania for state income tax calculations. The overall impact on the company's state income tax effective rate is not material compared to the 9.99% Pennsylvania rate that is included in base rates.

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF NOVEMBER 30, 2016

Line No.	Vintage Year	J.D.C. 4%	1/	J.D.C. 10%	1/	J.D.C. 8%	1/	Amortizable Credit	Amortization
	(1)	(2)		(3)		(4)		(5)	
	\$	\$		\$		\$		\$	
1	1971	5,231		0		0		5,231	3,312
2	1972	2,793		0		0		2,793	4,800
3	1973	23,683		0		0		23,683	4,248
4	1974	55,943		0		0		55,943	5,292
5	1975	957		6,951		0		7,908	13,548
6	1976	139		8,045		0		8,184	14,016
7	1977	3		14,562		0		14,565	24,984
8	1978	6		112,222		0		112,228	24,492
9	1979	0		107,135		0		107,135	29,892
10	1980	0		509,858		0		509,858	34,968
11	1981	0		322,912		0		322,912	42,588
12	1982	0		416,430		0		416,430	43,452
13	1983	0		45,118		274,525		319,643	33,348
14	1984	0		1,260		256,771		258,031	34,020
15	1985	0		0		257,590		257,590	39,132
16	1986	0		69,990		0		69,990	8,148
17	Total	<u>88,755</u>		<u>1,614,483</u>		<u>788,886</u>		<u>2,492,124</u>	<u>360,240</u>

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT
AS OF DECEMBER 31, 2017

Line No.	Vintage Year	J.D.C. 4%	1/	J.D.C. 10%	1/	J.D.C. 8%	1/	Amortizable Credit	Amortization
	(1)	(2)		(3)		(4)		(5)	
	\$	\$		\$		\$		\$	
1	1971	1,655		0		0		1,655	3,312
2	1972	0		0		0		0	4,800
3	1973	19,093		0		0		19,093	4,248
4	1974	50,221		0		0		50,221	5,292
5	1975	0		0		0		0	13,548
6	1976	0		0		0		0	14,016
7	1977	0		0		0		0	24,984
8	1978	5		85,690		0		85,695	24,492
9	1979	0		74,740		0		74,740	29,892
10	1980	0		471,988		0		471,988	34,968
11	1981	0		276,787		0		276,787	42,588
12	1982	0		369,357		0		369,357	43,452
13	1983	0		40,017		243,487		283,504	33,348
14	1984	0		1,080		220,084		221,164	34,020
15	1985	0		0		215,198		215,198	39,132
16	1986	0		61,151		0		61,151	8,148
17	Total	<u>70,974</u>		<u>1,380,810</u>		<u>678,769</u>		<u>2,130,553</u>	<u>360,240</u>

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

**RECONCILIATION OF TAXABLE NET INCOME PER BOOKS
 AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES
 FTY = FUTURE TEST YEAR TME 11/30/16, FPTY = FULLY FORECASTED TEST YEAR PERIOD ENDED DECEMBER 31, 2017**

Line No.	Description	Pro Forma At Historic Test Year Base Rates	FTY Adjustments @ Present Rates	See note	FTY Test Year	FFTY Adjustments @ Present Rates	FFTY Test Year	Adjustments	FFTY @ Proposed Rates
		(1)	(2)		(3=1+2)	(4)	(5=3+4)	(6)	(7=5+6)
		\$	\$		\$	\$	\$	\$	\$
1	Operating Revenues	546,895,741	(56,908,046)		489,987,695	2,222,350	492,210,045	55,257,002	547,467,047
2	Net Gas Purchased for Resale	(195,884,112)	72,150,215		(123,733,897)	(400,362)	(124,134,259)	0	(124,134,259)
3	Operation and Maintenance Expense	(164,280,957)	(10,793,815)		(175,074,772)	(7,699,265)	(182,774,037)	(705,946)	(183,479,983)
4	Depreciation & Amortization Expense	(43,956,806)	(10,255,562)		(54,212,368)	(7,697,763)	(61,910,131)	0	(61,910,131)
5	Taxes Other Than Income Taxes	(3,212,046)	259,382		(2,952,664)	(137,620)	(3,090,284)	0	(3,090,284)
6	Net Operating Income Before Income Taxes	139,561,820	(5,547,826)		134,013,994	(13,712,660)	120,301,334	54,551,056	174,852,390
7	Investment in Subsidiary Income	0	0		0	0	0	0	0
8	Non-Utility Income - Net	0	0		0	0	0	0	0
9	Interest Charges	0	0		0	0	0	0	0
10	Net Income Before Income Taxes	139,561,820	(5,547,826)		134,013,994	(13,712,660)	120,301,334	54,551,056	174,852,390
11	Less: Investment in Subsidiary Income	0	0		0	0	0	0	0
12	Net Income Before Income Taxes	139,561,820	(5,547,826)		134,013,994	(13,712,660)	120,301,334	54,551,056	174,852,390
13	Statutory Adjustments (Page 9, Line 29)	(137,157,175)	(25,525,020)		(162,682,195)	(27,047,911)	(189,730,106)	0	(189,730,106)
14	Deductible State Income Tax	(4,355,721)	1,800,308		(2,555,413)	2,359,942	(195,471)	(4,105,764)	(4,301,235)
15	Taxable Income	(1,951,076)	(29,272,538)		(31,223,614)	(38,400,629)	(69,624,243)	50,445,292	(19,178,951)
16	Federal Income Tax	(682,877)	(10,245,388)		(10,928,265)	(13,440,220)	(24,368,485)	17,655,852	(6,712,633)
17	Federal Net Operating Loss Carryforward	0	0		0	0	0	0	0
18	Deferred Federal Income Tax - Net	41,850,188	6,263,495		48,113,683	7,892,911	56,006,594	0	56,006,594
19	Tax Refund Amortization	(1,590,331)	851,958		(738,373)	738,373	0	0	0
20	Flow Back of Excess Deferred Income Taxes	(98,440)	8,958		(89,482)	0	(89,482)	0	(89,482)
21	Effect of CNIT Deferred Tax	(63,249)	(23,996)		(87,245)	120,365	33,120	0	33,120
22	Total Federal Income Tax	39,415,291	(3,144,973)		36,270,318	(4,688,571)	31,581,747	17,655,852	49,237,599
23	Amortization of Investment Tax Credits	(360,240)	0		(360,240)	28,689	(331,551)	0	(331,551)
24	Net Federal Income Tax Expense	39,055,051	(3,144,973)		35,910,078	(4,659,882)	31,250,196	17,655,852	48,906,048
25	State Income Tax Expense	4,536,432	(1,731,748)		2,804,684	(2,703,843)	100,841	4,105,765	4,206,606
26	Total Income Tax Expense	43,591,483	(4,876,721)		38,714,762	(7,363,725)	31,351,037	21,761,617	53,112,654
27	NET INCOME	95,970,337	(671,105)		95,299,232	(6,348,935)	88,950,297	32,789,439	121,739,736

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 11/30/16, FPTY = FULLY FORECASTED TEST YEAR PERIOD ENDED DECEMBER 31, 2017

() Denotes Credit		1/ Pro Forma At FTY Test Year Base Rates \$	1/ Pro Forma At FPTY Test Year Base Rates \$
Line No.	Description		
1	<u>Flow Through Adjustments</u>		
2	Book/Tax Depreciation, Net	7,139,202	7,139,202
3	Book Depreciation- Net Salvage Amtz	4,501,669	4,518,788
4	Property Removal Costs - ADR Property	(605,627)	(582,916)
5	Loss on Retirement - ACRS/MACRS Removal Costs	(5,557,832)	(5,175,454)
6	Interest on Debt 2/	(30,938,487)	(35,858,186)
7	Political Action Expenses (Sec. 162E)	0	0
8	Employee Business Expense Disallowance	244,255	245,000
9	Employee Stock Purchase Plan	-	-
10	Rent Expense - Luxury Autos	2,291	2,300
11	AFUDC Equity	0	0
12	Penalties	-	-
13	Total Flow Through Adjustments	<u>(25,214,529)</u>	<u>(29,711,266)</u>
14	<u>Deferred Adjustments</u>		
15	Excess Tax Depreciation Over Book 3/	7,837,973	10,841,533
16	Repairs on Gas Pipeline	(51,601,548)	(62,747,010)
17	Bonus Depreciation	(76,738,379)	(91,981,169)
18	Sec 263A Mixed Service Costs	(14,995,491)	(17,817,127)
19	Avoided Cost Interest	105,130	114,687
20	Loss on Retirement - ACRS/MACRS Property Basis	(494,386)	(375,538)
21	Builder Incentives Capitalized	(46,480)	(42,678)
22	Stored Gas Losses	2,745	2,745
23	Contributions In Aid of Construction	957,965	1,038,487
24	Tax Inventory Adj	(3,157,663)	251,926
25	Capitalized Inventory	-	-
26	Customer Advances	662,468	695,304
27	Other	-	-
28	Total Deferred Adjustments	<u>(137,467,666)</u>	<u>(160,018,840)</u>
29	Total Statutory Adjustments	<u>(162,682,195)</u>	<u>(189,730,106)</u>

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

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

3/ See Exhibit No. 107, Page 3.

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

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

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

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

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

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

Response: Not applicable.

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

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

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

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

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

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

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

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

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

62. Provide the accelerated tax depreciation and the book depreciation used to calculate test year deferrals in amounts segregated as follows: For:
- a. Property installed prior to 1970.
 - b. Property installed subsequent to 1969 (indicate increasing capacity additions and non increasing capacity additions).

Response:

- a. No tax deferrals have been booked, or included in the filing, for property installed prior to 1970.
 - b. See Exhibit No. 107, Page 3. This response to Regulation 53.53 III A.52 details the tax and book depreciation on property installed subsequent to 1969.
63. State whether all tax savings due to accelerated depreciation on property installed prior to 1970 have been passed through to income. (If not, explain).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Response:

DATA FOR 12-MONTH PERIOD ENDING NOVEMBER 30, 2016

Accounting entries for:

a. Accelerated Depreciation Deferred

Dr. 41011000	Deferred Federal Income Tax	\$18,926,293
Cr. 28205000	Accumulated Deferred Income Taxes	\$18,926,293

b. Amortization of Job Development Credits

Dr. 2550000	Deferred Investment Tax Credit	\$360,240
Cr.41141000	Deferred Federal Income Tax	\$360,240

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 11/30/16, FPTY = FULLY FORECASTED TEST YEAR PERIOD ENDED DECEMBER 31, 2017

Line No.	Description	Pro Forma At Historic Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FPTY Base Rates (2) \$	Pro Forma At Forecasted Proposed Base Rates (3) \$
1	Operating Income Before Income Taxes (Exh. 102, Sch.3, Pg 3)	148,889,114	134,013,994	120,301,334	174,852,390
2	Pennsylvania Corporate Net Income Tax Deductible (P17, L8)	<u>(4,876,644)</u>	<u>(2,555,413)</u>	<u>(195,471)</u>	<u>(4,301,235)</u>
3	<u>Statutory Adjustments</u>				
4	<u>Flow-Through Adjustments</u>				
5	Book/ Tax Depreciation, Net	7,625,061	7,139,202	7,139,202	7,139,202
6	Book Depreciation- Net Salvage Amtz	3,892,383	4,501,669	4,518,788	4,518,788
7	Property Removal Costs - ADR Property	(500,643)	(605,627)	(582,916)	(582,916)
8	Loss on Retirement - ACRS/MACRS Removal Costs	(2,711,142)	(5,557,832)	(5,175,454)	(5,175,454)
9	Interest on Debt (1)	(28,023,975)	(30,938,487)	(35,858,186)	(35,858,186)
10	Employee Business Expense Disallowance	242,338	244,255	245,000	245,000
11	AFUDC Equity	0	0	0	-
12	Employee Stock Purchase Plan	11,223	0	0	-
13	Rent Expense - Luxury Autos	<u>1,458</u>	<u>2,291</u>	<u>2,300</u>	<u>2,300</u>
14	Total Flow Through Adjustments	(19,463,297)	(25,214,529)	(29,711,266)	(29,711,266)
15	<u>Deferred Adjustments</u>				
16	Excess Tax Depreciation Over Book	6,878,966	7,837,973	10,841,533	10,841,533
17	Repairs on Gas Pipeline	(42,870,589)	(51,601,548)	(62,747,010)	(62,747,010)
18	Bonus Depreciation	(68,034,000)	(76,738,379)	(91,981,169)	(91,981,169)
19	Sec 263A Mixed Service Costs	(13,079,256)	(14,995,491)	(17,817,127)	(17,817,127)
20	Loss on Retirement - ACRS/MACRS Property Basis	(451,714)	(494,386)	(375,538)	(375,538)
21	Avoided Cost Interest	(138,860)	105,130	114,687	114,687
22	Builder Incentives Capitalized	(48,693)	(46,480)	(42,678)	(42,678)
23	Stored Gas Losses	2,830	2,745	2,745	2,745
24	Contributions In Aid of Construction	(21,716)	957,965	1,038,487	1,038,487
25	Tax Inventory Adj	(2,086,034)	(3,157,663)	251,926	251,926
26	Capitalized Inventory	(504)	-	-	-
27	Customer Advances	<u>277,603</u>	<u>662,468</u>	<u>695,304</u>	<u>695,304</u>
28	Total Deferred Adjustments	(119,571,967)	(137,467,666)	(160,018,840)	(160,018,840)
29	Taxable Income (Lines 1,2,14,28)	4,977,206	(31,223,614)	(69,624,243)	(19,178,951)
30	Federal Income Tax Payable @ 35%	1,742,022	(10,928,265)	(24,368,485)	(6,712,633)
31	Deferred Income Taxes (Line 28 @ 35%)	41,850,188	48,113,683	56,006,594	56,006,594
32	Tax Refund Amortization	(1,363,141)	(738,373)	0	0
33	Flow Back Of Excess Deferred Taxes	(98,440)	(89,482)	(89,482)	(89,482)
34	Effect of CNIT Deferred Tax on FIT (P17, Lines 9-12 @35%)	<u>(63,249)</u>	<u>(87,245)</u>	<u>33,120</u>	<u>33,120</u>
35	Net Federal Income Tax Expense (Lines 30-34)	42,067,380	36,270,318	31,581,747	49,237,599
36	State Income Tax Expense (P17, L13)	<u>5,057,356</u>	<u>2,804,684</u>	<u>100,843</u>	<u>4,206,607</u>
37	Income Tax Expense Before Consolidated Tax Savings	47,124,736	39,075,002	31,682,590	53,444,206
38	Consolidated Tax Savings Adjustment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
39	Total Income Tax Expense	<u>47,124,736</u>	<u>39,075,002</u>	<u>31,682,590</u>	<u>53,444,206</u>

(1) Interest expense for rate purposes has been calculated as follows: 2.40% weighted cost of short-term and long-term debt x original cost rate base of \$1,494,091,075 = \$35,858,186

COLUMBIA GAS OF PENNSYLVANIA, INC.

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

FTY = FUTURE TEST YEAR TME 11/30/16, FFTY = FULLY FORECASTED TEST YEAR PERIOD ENDED DECEMBER 31, 2017

Line No.	Description	Pro Forma At Historic Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FFTY Base Rates (2) \$	Pro Forma At Forecasted Proposed Base Rates (3) \$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>				
2	Operating Income Before Income Taxes (Page 16, Line 1	148,889,114	134,013,994	120,301,334	174,852,390
3	Statutory Adjustments (Page 16, Lines 14 & 28)	(139,035,264)	(162,682,195)	(189,730,106)	(189,730,106)
4	Pennsylvania Bonus Depreciation Adj	<u>59,882,232</u>	<u>65,210,643</u>	<u>76,385,438</u>	<u>76,385,438</u>
5	CNIT Taxable Income	69,736,082	36,542,442	6,956,666	61,507,722
6	Net Operating Loss Deduction	20,920,825	10,962,733	5,000,000	18,452,317
7	PA Taxable Income	48,815,257	25,579,709	1,956,666	43,055,405
8	CNIT Payable at Base Rate of 9.99%	4,876,644	2,555,413	195,471	4,301,235
9	Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%)	0	0	0	0
10	Deferred Tax on Inventory Adj	208,395	315,451	(25,167)	(25,167)
11	Deferred Tax on Capitalized Inventory	50	0	0	0
12	Deferred Tax on Customer Advances	<u>(27,733)</u>	<u>(66,180)</u>	<u>(69,461)</u>	<u>(69,461)</u>
13	Pennsylvania Corporate Income Tax Expense	<u>5,057,356</u>	<u>2,804,684</u>	<u>100,843</u>	<u>4,206,607</u>

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

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

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

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

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

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

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

Response: See Exhibit No.7, Page 33.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 C

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

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

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

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

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

Response: A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at November 30, 2016, the end of the future test year, at present rates and at December 31, 2017, the end of the fully forecasted rate year, at present rates and at proposed rates is found at Exhibit 102.

See the attached Exhibit No. 108, Page 3, for Columbia's adjusted rate base at November 30, 2016 and December 31, 2017. See Exhibit No. 8, Page 4, for Columbia's rate base per books from the last base rate case R-2015-2468056 which was a negotiated settlement.

Columbia Gas of Pennsylvania, Inc.
Statement of Rate Base at Present Rates
December 31, 2017

Line No.	Acct. No.	Description	Pro forma November 30, 2015 (1) \$	Adjustments (2) \$	Pro Forma November 30, 2016 (3) \$	Adjustments (4) \$	Pro Forma December 31, 2017 (5) \$	Reference (6)
1		Property Plant and Equipment						
2	101, 106	Gas Plant in Service	1,737,502,307	214,827,333	1,952,329,640	259,236,560	2,211,566,200	Exh 108, Schedule 1
3	107	Construction Work in Progress - In Service	0	0	0	0	0	Exh 108, Schedule 2
4	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	0	3,794,693	
5	108-111	Depreciation Reserve	(369,584,478)	(25,857,739)	(395,442,217)	(25,647,082)	(421,089,299)	Exh 108, Schedule 3
6	117	Accum. Provision Gas Lost - Underground Storage	<u>(163,467)</u>	<u>0</u>	<u>(163,467)</u>	<u>0</u>	<u>(163,467)</u>	Exh 1, Schedule 1
7		Net Plant in Service	1,371,549,055	188,969,594	1,560,518,649	233,589,478	1,794,108,127	
8		Working Capital						
9	154-163-186	Materials and Supplies - 13 Month Average	698,406	26,746	725,152	13,566	738,718	Exh 108, Schedule 5
10	165	Prepayments	2,108,672	57,865	2,166,537	9,037	2,175,574	Exh 108, Schedule 6
11	164/242	Gas Storage Underground	67,122,516	(15,876,237)	51,246,279	(2,909,513)	48,336,766	Exh 108, Schedule 7
12		Cash Allowance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Exh 108, Schedule 4
13		Total Working Capital	69,929,594	(15,791,626)	54,137,968	(2,886,910)	51,251,058	
14		Deferred Income Taxes						
15	190	Income Taxes	26,573,182	15,320,195	41,893,377	(294,538)	41,598,839	Exh 108, Schedule 8
16	282	Depreciation	(297,163,789)	(67,025,825)	(364,189,614)	(25,416,654)	(389,606,268)	Exh 108, Schedule 8
17	283	Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Exh 108, Schedule 8
18		Total Deferred Income Taxes	(270,590,607)	(51,705,630)	(322,296,237)	(25,711,192)	(348,007,429)	
19		Customer Deposits						
20	235	13 Month Average	(3,159,258)	(1,358)	(3,160,616)	(3,932)	(3,164,548)	Exh 108, Schedule 9
21		Customer Advances for Construction						
22	252	Cash Deposits	<u>(63,162)</u>	<u>(32,971)</u>	<u>(96,133)</u>	<u>0</u>	<u>(96,133)</u>	Exh 108, Schedule 10
23		Total Rate Base	<u>1,167,665,622</u>	<u>121,438,009</u>	<u>1,289,103,631</u>	<u>204,987,444</u>	<u>1,494,091,075</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 C

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

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

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

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

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

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

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

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

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

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

Response: Columbia is not making a claim for construction work in progress for the Forecasted Test Year.

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

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

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

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

Response: Columbia is not making a claim for plant held for future use for the Forecasted Test Year.

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

Response: There are no expected abrupt changes in monthly balances for the Forecasted Test Year.

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

Response: Columbia is not making a claim for fuel stock for the Forecasted Test Year.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 I. VALUATION

A. ALL UTILITIES

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

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

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

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

Response: The rate base claim at original cost as of December 31, 2017, is found above under Regulation 53.53 I.A.2 at Exhibit No. 108, Page 2.

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

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

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

Columbia Gas of Pennsylvania, Inc.
Gas Plant In Service by Gas Plant Account
Test Year December 31, 2015

Gas Plant In Service

Line No.	Description	Account No. (1)	Plant Beginning Balance		Balance as of			Balance as of 1/31/2016 (8)=(5+6+7) \$	
			11/30/2015 1/ (2) \$	Additions (3) \$	Retirements (4) \$	12/31/2015 (5 = 2+3+4) \$	Additions (6) \$		Retirements (7) \$
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	
3	Franchise/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	
5	Intangible Plant, Miscellaneous Software	303.30	17,837,816	242,820	0	17,880,436	810,334	0	
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	
9	Compressor Station Structures	351.20	3,190,889	93	0	3,190,982	0	0	
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	
13	Other Leases	352.12	67,498	0	0	67,498	0	0	
14	Lines	353.00	405,288	0	0	405,288	0	0	
15	Compressor Station Equipment	354.00	864,752	0	0	864,752	1,900	(200)	
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	
19	Land, Other Distribution System	374.20	477,118	0	0	477,118	0	0	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	
21	Land Rights, City Other Distribution System	374.40	2,260,634	23,165	(13)	2,283,786	10,800	(1,000)	
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	
23	Rights of Way	374.50	3,233,104	6,517	0	3,239,620	0	0	
24	Structures, City Gate Measurement & Regulating	375.20	7,026	0	(17,579)	(10,553)	16,000	(1,400)	
25	Structures, General Meas & Reg Local Gas	375.31	4,012	942,913	0	946,925	0	0	
26	Structures, Regulating	375.40	3,608,363	231,822	0	3,840,185	0	0	
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	
28	Structures, Other Distribution System	375.70	6,584,519	127,600	0	6,712,119	86,200	(7,670)	
29	Structures, Other Distribution System, Leased	375.71	1,673,890	0	0	1,673,890	245,200	(21,830)	
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	
31	Mains:								
32	Mains	376.00	1,009,492,742	16,202,366	(2,898,356)	1,022,796,752	5,788,200	(515,100)	
33	Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876	0	0	
34	Bare Steel	376.30	69,205,579	0	(332,795)	68,872,784	0	0	
35	Cast Iron	376.80	534,363	0	(11,309)	523,053	0	0	
36	Measuring & Regulating Equipment General	378.10	56,338	0	(1,007)	55,331	0	0	
37	Measuring & Regulating Equipment Regulating	378.20	32,031,843	9,686,514	(50,759)	41,667,598	86,400	(7,700)	
38	Measuring & Regulating Equipment Local Gas	378.30	461,790	0	0	461,790	0	0	
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	
41	Service	380.00	410,622,182	3,753,207	(22,403)	414,352,987	1,515,600	(134,900)	
42	Meters	381.00	35,087,262	157,188	0	35,244,451	49,700	(4,400)	
43	Auto Meter Reading Devices	381.10	23,368,944	0	0	23,368,944	0	0	
44	Meter Installations	382.00	35,035,628	269,518	0	35,325,147	50,600	(4,500)	
45	House Regulators	383.00	10,737,767	145,471	0	10,883,238	25,000	(2,200)	
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	
47	Industrial M&R Equipment, Station Equipment	385.00	5,129,433	24,217	(18,786)	5,134,864	5,900	(500)	
48	Industrial M&R Equipment, Large Volume	385.10	1,161,820	0	0	1,161,820	0	0	
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	
52	Other Equipment, Other Communications	387.44	635,499	0	0	635,499	0	0	
53	Other Equipment, Telemetering	387.45	3,317,463	51,479	0	3,368,942	0	0	
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	
55	GPS Pipe Locators	387.50	2,053,366	0	0	2,053,366	(47,700)	0	
56	General Plant								
57	Structures, Communications	390.10	49,821	70,249	0	120,070	0	0	
58	Office Furniture & Equipment, Unspecified	391.10	2,467,103	1,034,350	(12,757)	3,488,696	0	0	
59	Office Furniture & Equipment, Data handling Equip	391.11	24,427	0	0	24,427	0	0	
60	Office Furniture & Equipment, Information Systems	391.12	3,416,995	341,801	0	3,758,796	0	0	
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	
62	Transportation Equipment, Trailers > \$1,000	392.20	86,703	4,197	0	90,900	0	0	
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	
64	Stores Equipment	393.00	16,675	0	0	16,675	0	0	
65	Tools, Garage & Service Equipment	394.10	100,115	0	0	100,115	0	0	
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	
68	Tools, Shop Equipment	394.20	66,773	0	0	66,773	0	0	
69	Tools, Tools and Other	394.30	12,511,289	790,836	(6,985)	13,295,140	(40,200)	5,800	
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	
71	Laboratory Equipment Gas	395.00	50,661	0	0	50,661	0	0	
72	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	
73	Communication Equipment	397.00	0	0	0	0	0	0	
74	Communication Equipment, Telephone	397.10	329,299	0	(160,468)	168,831	0	0	
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	
77	Communication Equipment, Telemetering	397.50	798,398	484,167	0	1,282,566	(47,700)	(3,000)	
78	Miscellaneous Equipment	398.00	493,217	328,458	0	821,674	4,200	(611)	
79	Total Gas Plant In Service		1,737,502,307	34,918,749	(3,533,218)	1,768,887,838	8,560,434	(699,211)	1,776,749,061

1/ Exhibit 8, Schedule 1.

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2015

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant			Balance as of 2/28/2016 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 3/31/2016 (8)=(5+6+7) \$
			Beginning Balance 1/31/2016 (2) \$	Additions (3) \$	Retirements (4) \$				
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	100,099	
3	Franchise/Consent, Perpetual	302.10	26,489	0	0	26,489	0	26,489	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	18,690,770	0	0	18,690,770	166,635	18,857,405	
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	23,882	
8	Rights of Way	350.20	1,932	0	0	1,932	0	1,932	
9	Compressor Station Structures	351.20	3,190,982	0	0	3,190,982	0	3,190,982	
10	Wells Construction	352.01	799,134	0	0	799,134	0	799,134	
11	Wells Equipment	352.02	168,680	0	0	168,680	0	168,680	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	139,442	
13	Other Lease	352.12	67,498	0	0	67,498	0	67,498	
14	Lines	353.00	405,288	0	0	405,288	0	405,288	
15	Compressor Station Equipment	354.00	866,452	1,300	(100)	867,652	2,200	(200)	869,652
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	123,010	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	21,944	
19	Land, Other Distribution System	374.20	477,118	0	0	477,118	0	477,118	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	95,361	
21	Land Rights, City Other Distribution System	374.40	2,293,586	11,800	(1,100)	2,304,286	14,800	(1,300)	2,317,786
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,239,620	0	0	3,239,620	0	0	3,239,620
24	Structures, City Gate Measurement & Regulating	375.20	4,047	14,800	(1,300)	17,347	20,500	(1,800)	36,047
25	Structures, General Meas & Reg Local Gas	375.31	946,925	0	0	946,925	0	0	946,925
26	Structures, Regulating	375.40	3,840,185	0	0	3,840,185	0	0	3,840,185
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	6,790,649	88,200	(7,670)	6,869,179	86,200	(7,670)	6,947,709
29	Structures, Other Distribution System, Leased	375.71	1,897,260	245,200	(21,830)	2,120,630	245,200	(21,830)	2,344,000
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,028,069,852	4,557,900	(405,700)	1,032,222,052	7,462,200	(664,100)	1,039,020,152
33	Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876	0	0	23,785,876
34	Bare Steel	376.30	68,872,784	0	0	68,872,784	0	0	68,872,784
35	Cast Iron	376.80	523,053	0	0	523,053	0	0	523,053
36	Measuring & Regulating Equipment General	378.10	55,331	0	0	55,331	0	0	55,331
37	Measuring & Regulating Equipment Regulating	378.20	41,746,288	69,000	(6,100)	41,809,188	105,300	(9,400)	41,905,088
38	Measuring & Regulating Equipment Local Gas	378.30	481,790	0	0	481,790	0	0	481,790
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	415,733,687	1,230,900	(109,500)	416,855,087	1,858,200	(165,400)	418,547,887
42	Meters	381.00	35,289,751	44,100	(3,900)	35,329,951	62,900	(5,600)	35,387,251
43	Auto Meter Reading Devices	381.10	23,368,944	0	0	23,368,944	0	0	23,368,944
44	Meter Installations	382.00	35,371,247	47,300	(4,200)	35,414,347	65,300	(5,800)	35,473,847
45	House Regulators	383.00	10,926,038	25,100	(2,200)	10,928,938	33,200	(3,000)	10,959,138
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,140,264	5,000	(400)	5,144,864	7,300	(600)	5,151,564
48	Industrial M&R Equipment, Large Volume	385.10	1,151,820	0	0	1,151,820	0	0	1,151,820
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	635,499	0	0	635,499	0	0	635,499
53	Other Equipment, Telemetering	387.45	3,368,942	0	0	3,368,942	0	0	3,368,942
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,005,666	93,050	0	2,098,716	93,050	0	2,191,766
56	General Plant								
57	Structures, Communications	390.10	120,070	0	0	120,070	0	0	120,070
58	Office Furniture & Equipment, Unspecified	391.10	3,488,696	0	0	3,488,696	0	0	3,488,696
59	Office Furniture & Equipment, Data handling Equip	391.11	24,427	0	0	24,427	0	0	24,427
60	Office Furniture & Equipment, Information Systems	391.12	3,758,796	0	0	3,758,796	0	0	3,758,796
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	90,900	0	0	90,900	0	0	90,900
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	16,675	0	0	16,675	0	0	16,675
65	Tools, Garage & Service Equipment	394.10	100,115	0	0	100,115	0	0	100,115
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	66,773	0	0	66,773	0	0	66,773
69	Tools, Tools and Other	394.30	13,260,740	78,400	(582)	13,338,558	78,400	(582)	13,416,376
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	50,661	0	0	50,661	0	0	50,661
72	Power Operated Equipment	398.00	1,435,493	0	0	1,435,493	0	0	1,435,493
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	168,831	0	0	168,831	0	0	168,831
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetering	397.50	1,231,866	93,050	(1,500)	1,323,416	93,050	(1,500)	1,414,966
78	Miscellaneous Equipment	398.00	825,263	4,200	(611)	828,852	4,200	(611)	832,441
79	Total Gas Plant in Service		1,776,749,061	6,607,100	(566,693)	1,782,789,468	10,398,635	(889,393)	1,792,298,710

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2015

Line No.	Description	Account No. (1)	Plant			Balance as of			Balance as of 5/31/2016 (8)=(5+6+7) \$
			Beginning Balance 3/31/2016 (2) \$	Additions (3) \$	Retirements (4) \$	4/30/2015 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchise/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	18,857,405	52,678	0	18,910,083	67,320	0	18,977,403
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,190,982	0	0	3,190,982	0	0	3,190,982
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,468	0	0	67,468	0	0	67,468
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	869,652	2,900	(300)	872,252	4,200	(400)	876,052
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	477,118	0	0	477,118	0	0	477,118
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,317,786	17,400	(1,500)	2,333,686	20,000	(1,800)	2,351,886
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,239,620	0	0	3,239,620	0	0	3,239,620
24	Structures, City Gate Measurement & Regulating	375.20	36,047	25,600	(2,300)	59,347	32,700	(2,900)	89,147
25	Structures, General Meas & Reg Local Gas	375.31	946,925	0	0	946,925	0	0	946,925
26	Structures, Regulating	375.40	3,840,185	0	0	3,840,185	0	0	3,840,185
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	6,947,709	86,200	(7,670)	7,026,239	86,200	(7,670)	7,104,769
29	Structures, Other Distribution System, Leased	375.71	2,344,000	245,200	(21,830)	2,567,370	245,200	(21,830)	2,790,740
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,039,020,152	10,878,000	(968,100)	1,048,930,052	14,735,000	(1,311,400)	1,062,353,652
33	Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876	0	0	23,785,876
34	Bare Steel	376.30	68,872,784	0	0	68,872,784	0	0	68,872,784
35	Cast Iron	376.80	523,053	0	0	523,053	0	0	523,053
36	Measuring & Regulating Equipment General	378.10	55,331	0	0	55,331	0	0	55,331
37	Measuring & Regulating Equipment Regulating	378.20	41,905,098	137,400	(12,200)	42,030,298	186,500	(16,600)	42,200,198
38	Measuring & Regulating Equipment Local Gas	378.30	461,790	0	0	461,790	0	0	461,790
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	418,547,887	2,411,100	(214,600)	420,744,387	3,248,000	(289,100)	423,703,287
42	Meters	381.00	35,387,251	79,300	(7,100)	35,459,451	102,600	(9,100)	35,552,951
43	Auto Meter Reading Devices	381.10	23,368,944	10,000	(900)	23,378,044	150,000	(13,300)	23,514,744
44	Meter Installations	382.00	35,473,847	80,900	(7,200)	35,547,547	102,000	(9,100)	35,640,447
45	House Regulators	383.00	10,959,138	40,100	(3,600)	10,995,638	48,600	(4,300)	11,039,938
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,151,564	9,300	(800)	5,160,064	12,400	(1,100)	5,171,364
48	Industrial M&R Equipment, Large Volume	385.10	1,151,820	0	0	1,151,820	0	0	1,151,820
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	635,499	0	0	635,499	0	0	635,499
53	Other Equipment, Telemetering	387.45	3,368,942	0	0	3,368,942	0	0	3,368,942
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,191,766	71,900	0	2,263,666	71,900	0	2,335,566
56	General Plant								
57	Structures, Communications	390.10	120,070	0	0	120,070	0	0	120,070
58	Office Furniture & Equipment, Unspecified	391.10	3,488,696	0	0	3,488,696	0	0	3,488,696
59	Office Furniture & Equipment, Data handling Equip	391.11	24,427	0	0	24,427	0	0	24,427
60	Office Furniture & Equipment, Information Systems	391.12	3,758,796	0	0	3,758,796	0	0	3,758,796
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	90,900	0	0	90,900	0	0	90,900
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	16,675	0	0	16,675	0	0	16,675
65	Tools, Garage & Service Equipment	394.10	100,115	0	0	100,115	0	0	100,115
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	66,773	0	0	66,773	0	0	66,773
69	Tools, Tools and Other	394.30	13,416,376	60,600	(582)	13,476,394	60,600	(582)	13,536,412
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	50,661	0	0	50,661	0	0	50,661
72	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	168,831	0	0	168,831	0	0	168,831
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetering	397.50	1,414,966	71,900	(1,500)	1,485,366	71,900	(1,500)	1,555,766
78	Miscellaneous Equipment	398.00	832,441	4,200	(611)	836,030	4,200	(611)	839,619
79	Total Gas Plant in Service		1,792,298,710	14,284,678	(1,250,793)	1,605,332,595	19,249,320	(1,691,293)	1,622,890,622

Columbia Gas of Pennsylvania, Inc.
Gas Plant In Service by Gas Plant Account
Test Year December 31, 2015

Gas Plant In Service

Line No.	Description	Account No. (1)	Plant	Balance as of			Balance				
			Beginning Balance 5/31/2016 (2) \$	Additions (3) \$	Retirements (4) \$	6/30/2016 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	as of 7/31/2016 (8) = (5+6+7) \$		
1	Intangible Plant										
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099		
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489		
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062		
5	Intangible Plant, Miscellaneous Software	303.30	18,977,403	1,254,743	0	20,232,146	170,566	0	20,402,712		
6	Underground Storage Plant										
7	Land	350.10	23,882	0	0	23,882	0	0	23,882		
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932		
9	Compressor Station Structures	351.20	3,190,982	0	0	3,190,982	0	0	3,190,982		
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134		
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680		
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442		
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498		
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288		
15	Compressor Station Equipment	354.00	876,052	4,600	(400)	880,252	5,300	(500)	885,052		
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010		
17	Distribution Plant										
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944		
19	Land, Other Distribution System	374.20	477,118	0	0	477,118	0	0	477,118		
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361		
21	Land Rights, City Other Distribution System	374.40	2,351,886	23,900	(2,100)	2,373,686	19,900	(1,800)	2,391,786		
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13		
23	Rights of Way	374.50	3,239,620	0	0	3,239,620	0	0	3,239,620		
24	Structures, City Gate Measurement & Regulating	375.20	89,147	37,700	(3,400)	123,447	37,000	(3,300)	157,147		
25	Structures, General Meas & Reg Local Gas	375.31	946,925	0	0	946,925	0	0	946,925		
26	Structures, Regulating	375.40	3,840,185	0	0	3,840,185	0	0	3,840,185		
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670		
28	Structures, Other Distribution System	375.70	7,104,769	86,200	(7,670)	7,183,299	86,200	(7,670)	7,261,829		
29	Structures, Other Distribution System, Leased	375.71	2,790,740	245,200	(21,830)	3,014,110	245,200	(21,830)	3,237,480		
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515		
31	Mains										
32	Mains	376.00	1,062,353,652	15,356,200	(1,366,700)	1,076,343,152	17,912,100	(1,594,200)	1,092,661,052		
33	Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876	0	0	23,785,876		
34	Bare Steel	376.30	68,872,784	0	0	68,872,784	0	0	68,872,784		
35	Cast Iron	376.80	523,053	0	0	523,053	0	0	523,053		
36	Measuring & Regulating Equipment General	378.10	55,331	0	0	55,331	0	0	55,331		
37	Measuring & Regulating Equipment Regulating	378.20	42,200,198	210,000	(18,700)	42,391,498	224,600	(20,000)	42,596,098		
38	Measuring & Regulating Equipment Local Gas	378.30	461,790	0	0	461,790	0	0	461,790		
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567		
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)		
41	Services										
42	Meters	381.00	423,703,287	3,667,900	(326,400)	427,044,787	3,885,400	(345,800)	430,584,387		
43	Auto Meter Reading Devices	381.01	35,552,951	117,500	(10,500)	35,659,951	117,700	(10,500)	35,787,151		
44	Meter Installations	381.10	23,514,744	10,000	(900)	23,523,844	5,000	(400)	23,528,444		
45	House Regulators	382.00	35,640,447	118,000	(10,500)	35,747,947	113,800	(10,100)	35,851,647		
46	House Regulators Installations	383.00	11,039,938	57,000	(5,100)	11,091,838	51,700	(4,600)	11,138,938		
47	Industrial M&R Equipment, Station Equipment	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772		
48	Industrial M&R Equipment, Large Volume	385.00	5,171,364	14,100	(1,300)	5,184,164	14,500	(1,300)	5,197,364		
49	Other Equipment	385.10	1,151,820	0	0	1,151,820	0	0	1,151,820		
50	Other Equipment, Odorization	387.10	16,603	0	0	16,603	0	0	16,603		
51	Other Equipment, Radio	387.20	117,248	0	0	117,248	0	0	117,248		
52	Other Equipment, Other Communications	387.42	121,945	0	0	121,945	0	0	121,945		
53	Other Equipment, Telemetering	387.44	635,499	0	0	635,499	0	0	635,499		
54	Other Equipment, Customer Information Service	387.45	3,368,942	0	0	3,368,942	0	0	3,368,942		
55	Other Equipment, GPS Pipe Locators	387.46	259,436	0	0	259,436	0	0	259,436		
56	General Plant										
57	Structures, Communications	387.50	2,335,566	71,900	0	2,407,466	71,900	0	2,479,366		
58	Office Furniture & Equipment, Unspecified	390.10	120,070	0	0	120,070	0	0	120,070		
59	Office Furniture & Equipment, Data handling Equip	391.10	3,488,696	0	0	3,488,696	0	0	3,488,696		
60	Office Furniture & Equipment, Information Systems	391.11	24,427	0	0	24,427	0	0	24,427		
61	Office Furniture & Equipment, Air Condition Equip	391.12	3,758,796	0	0	3,758,796	0	0	3,758,796		
62	Transportation Equipment, Trailers > \$1,000	391.20	3,007	0	0	3,007	0	0	3,007		
63	Transportation Equipment, Trailers \$1,000 or <	392.20	90,900	0	0	90,900	0	0	90,900		
64	Store Equipment	392.21	10,830	0	0	10,830	0	0	10,830		
65	Tools, Garage & Service Equipment	393.00	16,675	0	0	16,675	0	0	16,675		
66	Tools, CNG Equipment, Stationary	394.10	100,115	0	0	100,115	0	0	100,115		
67	Tools, CNG Equipment, Portable	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190		
68	Tools, Shop Equipment	394.12	179,308	0	0	179,308	0	0	179,308		
69	Tools, Tools and Other	394.20	66,773	0	0	66,773	0	0	66,773		
70	Tools, High Pressure Stopping	394.30	13,536,412	60,600	(582)	13,596,430	60,600	(582)	13,656,448		
71	Laboratory Equipment Gas	394.31	10,847	0	0	10,847	0	0	10,847		
72	Power Operated Equipment	395.00	50,661	0	0	50,661	0	0	50,661		
73	Communication Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493		
74	Communication Equipment, Telephone	397.00	0	0	0	0	0	0	0		
75	Communication Equipment, Radio	397.10	168,831	0	0	168,831	0	0	168,831		
76	Communication Equipment, Other	397.20	0	0	0	0	0	0	0		
77	Communication Equipment, Telemetering	397.40	0	0	0	0	0	0	0		
78	Miscellaneous Equipment	397.50	1,555,766	71,900	(1,500)	1,626,166	71,900	(1,500)	1,696,566		
79	Total Gas Plant In Service		1,822,890,622	21,411,643	(1,778,193)	1,842,524,072	23,097,566	(2,024,693)	1,863,596,945		

Columbia Gas of Pennsylvania, Inc.
Gas Plant In Service by Gas Plant Account
Test Year December 31, 2015

Gas Plant In Service

Line No.	Description	Account No. (1)	Plant			Balance as of			Balance as of 9/30/2016 (8)=(5+6+7) \$
			Beginning Balance 7/31/2016 \$ (2)	Additions (3) \$	Retirements (4) \$	8/31/2016 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
1	Intangible Plant								
2	Organization Costs	301.00	100,089	0	0	100,089	0	0	100,089
3	Franchise/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	20,402,712	69,993	(526,501)	19,946,204	638,591	0	20,584,795
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,190,982	0	0	3,190,982	0	0	3,190,982
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	885,052	5,100	(500)	889,652	5,800	(500)	894,952
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	477,118	0	0	477,118	0	0	477,118
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,391,786	20,800	(1,900)	2,410,786	23,300	(2,100)	2,431,986
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,239,620	0	0	3,239,620	0	0	3,239,620
24	Structures, City Gate Measurement & Regulating	375.20	157,147	37,100	(3,300)	190,947	41,700	(3,700)	228,947
25	Structures, General Meas & Reg Local Gas	375.31	946,925	0	0	946,925	0	0	946,925
26	Structures, Regulating	375.40	3,840,185	0	0	3,840,185	0	0	3,840,185
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	7,261,829	86,200	(7,670)	7,340,359	86,200	(7,670)	7,418,889
29	Structures, Other Distribution System, Leased	375.71	3,237,480	245,200	(21,830)	3,460,850	245,200	(21,830)	3,684,220
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,092,661,052	17,932,000	(1,585,900)	1,108,997,152	18,438,700	(1,641,000)	1,125,794,852
33	Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876	0	0	23,785,876
34	Bare Steel	376.30	68,872,784	0	0	68,872,784	0	0	68,872,784
35	Cast Iron	376.80	523,053	0	0	523,053	0	0	523,053
36	Measuring & Regulating Equipment General	378.10	55,331	0	0	55,331	0	0	55,331
37	Measuring & Regulating Equipment Regulating	378.20	42,598,098	220,200	(19,600)	42,798,698	248,300	(22,100)	43,022,898
38	Measuring & Regulating Equipment Local Gas	378.30	461,790	0	0	461,790	0	0	461,790
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	430,584,387	3,817,400	(339,800)	434,061,987	4,303,000	(383,000)	437,981,987
42	Meters	381.00	35,767,151	117,300	(10,400)	35,874,051	132,000	(11,700)	35,994,351
43	Auto Meter Reading Devices	381.10	23,528,444	150,000	(13,300)	23,665,144	10,000	(900)	23,674,244
44	Meter Installations	382.00	35,851,647	114,800	(10,200)	35,956,047	128,700	(11,500)	36,073,247
45	House Regulators	383.00	11,138,938	52,900	(4,700)	11,187,138	59,300	(5,300)	11,241,138
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,197,364	14,400	(1,300)	5,210,464	16,200	(1,400)	5,225,264
48	Industrial M&R Equipment, Large Volume	385.10	1,151,820	0	0	1,151,820	0	0	1,151,820
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	635,499	0	0	635,499	0	0	635,499
53	Other Equipment, Telemetering	387.45	3,368,942	0	0	3,368,942	0	0	3,368,942
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,479,366	71,900	0	2,551,266	71,900	0	2,623,166
56	General Plant								
57	Structures, Communications	390.10	120,070	0	0	120,070	0	0	120,070
58	Office Furniture & Equipment, Unspecified	391.10	3,488,696	0	0	3,488,696	0	0	3,488,696
59	Office Furniture & Equipment, Data handling Equip	391.11	24,427	0	0	24,427	0	0	24,427
60	Office Furniture & Equipment, Information Systems	391.12	3,758,796	0	0	3,758,796	0	0	3,758,796
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	90,900	0	0	90,900	0	0	90,900
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	16,675	0	0	16,675	0	0	16,675
65	Tools, Garage & Service Equipment	394.10	100,115	0	0	100,115	0	0	100,115
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	66,773	0	0	66,773	0	0	66,773
69	Tools, Tools and Other	394.30	13,656,448	80,600	(582)	13,716,466	60,600	(582)	13,776,484
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	50,661	0	0	50,661	0	0	50,661
72	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	168,831	0	0	168,831	0	0	168,831
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetering	397.50	1,696,566	71,900	(1,500)	1,766,966	71,900	(1,500)	1,837,366
78	Miscellaneous Equipment	398.00	846,797	4,200	(611)	850,386	4,200	(611)	853,975
79	Total Gas Plant In Service		1,883,596,945	23,091,893	(2,559,594)	1,884,129,244	24,595,591	(2,115,393)	1,906,599,442

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2015

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant	Balance			Balance		
			Beginning Balance 9/30/2016 (2)	Additions (3)	Retirements (4)	as of 10/31/2016 (5 = 2+3+4)	Additions (6)	Retirements (7)	as of 11/30/2016 (8) = (5+6+7)
			\$	\$	\$	\$	\$	\$	\$
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchise/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	20,584,795	438,555	0	21,023,350	0	0	21,023,350
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,190,982	0	0	3,190,982	0	0	3,190,982
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	894,952	5,700	(500)	900,152	6,200	(500)	905,852
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	477,118	0	0	477,118	0	0	477,118
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,431,986	32,000	(2,900)	2,461,086	33,100	(4,803)	2,489,383
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,239,620	0	0	3,239,620	0	0	3,239,620
24	Structures, City Gate Measurement & Regulating	375.20	228,947	48,500	(4,300)	273,147	51,200	(5,000)	319,347
25	Structures, General Meas & Reg Local Gas	375.31	946,925	0	0	946,925	0	0	946,925
26	Structures, Regulating	375.40	3,840,185	0	0	3,840,185	0	0	3,840,185
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	7,418,889	86,200	(7,670)	7,497,419	86,200	(7,670)	7,575,949
29	Structures, Other Distribution System, Leased	375.71	3,684,220	245,200	(21,830)	3,907,590	245,200	(21,830)	4,130,960
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains								
32	Mains	376.00	1,125,794,852	17,791,900	(1,583,500)	1,142,003,252	19,557,000	(1,740,140)	1,159,820,112
33	Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876	0	0	23,785,876
34	Bare Steel	376.30	68,872,784	0	0	68,872,784	0	0	68,872,784
35	Cast Iron	376.80	523,053	0	0	523,053	0	0	523,053
36	Measuring & Regulating Equipment General	378.10	55,331	0	0	55,331	0	0	55,331
37	Measuring & Regulating Equipment Regulating	378.20	43,022,898	264,100	(23,500)	43,263,498	282,300	(25,100)	43,520,698
38	Measuring & Regulating Equipment Local Gas	378.30	461,790	0	0	461,790	0	0	461,790
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	437,981,987	4,624,100	(411,500)	442,194,587	4,935,470	(439,300)	446,690,757
42	Meters	381.00	35,994,351	150,500	(13,400)	36,131,451	159,200	(14,200)	36,276,451
43	Auto Meter Reading Devices	381.10	23,674,244	10,000	(900)	23,683,344	150,000	(13,300)	23,820,044
44	Meter Installations	382.00	36,073,247	152,600	(13,800)	36,212,047	160,500	(14,300)	36,358,447
45	House Regulators	383.00	11,241,138	74,800	(6,700)	11,309,238	78,000	(6,800)	11,380,438
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,225,264	17,800	(1,600)	5,241,464	19,000	(1,998)	5,258,466
48	Industrial M&R Equipment, Large Volume	385.10	1,151,820	0	0	1,151,820	0	0	1,151,820
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	635,499	0	0	635,499	0	0	635,499
53	Other Equipment, Telemetry	387.45	3,368,942	0	0	3,368,942	0	0	3,368,942
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,623,166	71,900	0	2,695,066	71,900	0	2,766,966
56	General Plant								
57	Structures, Communications	390.10	120,070	0	0	120,070	0	0	120,070
58	Office Furniture & Equipment, Unspecified	391.10	3,488,696	0	0	3,488,696	0	0	3,488,696
59	Office Furniture & Equipment, Data handling Equip	391.11	24,427	0	0	24,427	0	0	24,427
60	Office Furniture & Equipment, Information Systems	391.12	3,758,796	0	0	3,758,796	0	0	3,758,796
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	90,900	0	0	90,900	0	0	90,900
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Storage Equipment	393.00	16,675	0	0	16,675	0	0	16,675
65	Tools, Garage & Service Equipment	394.10	100,115	0	0	100,115	0	0	100,115
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	66,773	0	0	66,773	0	0	66,773
69	Tools, Tools and Other	394.30	13,776,484	60,600	(582)	13,836,502	60,800	(582)	13,896,520
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	50,661	0	0	50,661	0	0	50,661
72	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	168,831	0	0	168,831	0	0	168,831
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetry	397.50	1,837,366	71,900	(1,500)	1,907,766	71,900	(1,500)	1,978,166
78	Miscellaneous Equipment	398.00	853,975	4,200	(611)	857,564	4,200	(611)	861,153
79	Total Gas Plant in Service		1,906,599,442	24,150,555	(2,094,593)	1,928,655,404	25,971,970	(2,297,734)	1,952,329,640

Columbia Gas of Pennsylvania, Inc.
Gas Plant In Service by Gas Plant Account
Test Year December 31, 2015

Gas Plant In Service

Line No.	Description	Account No. (1)	Plant	Additions (3) \$	Retirements (4) \$	Balance	Additions (6) \$	Retirements (7) \$	Balance
			Beginning Balance 11/30/2016 (2) \$			as of 12/31/2016 (5 = 2+3+4) \$			as of 1/31/2017 (8) = (5+6+7) \$
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchise/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	21,023,350	3,873,571	(666,156)	24,230,765	0	0	24,230,765
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,190,982	0	0	3,190,982	0	0	3,190,982
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	905,852	4,910	(437)	910,325	2,111	(188)	912,248
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	477,118	0	0	477,118	0	0	477,118
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,489,383	22,004	(1,958)	2,509,429	10,822	(963)	2,519,288
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,239,620	0	0	3,239,620	0	0	3,239,620
24	Structures, City Gate Measurement & Regulating	375.20	319,347	37,245	(3,315)	353,277	17,103	(1,522)	368,858
25	Structures, General Meas & Reg Local Gas	375.31	946,925	0	0	946,925	0	0	946,925
26	Structures, Regulating	375.40	3,840,185	0	0	3,840,185	0	0	3,840,185
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	7,575,949	86,168	(7,670)	7,654,447	15,322	(1,364)	7,668,405
29	Structures, Other Distribution System, Leased	375.71	4,130,980	245,248	(21,827)	4,354,381	14,928	(1,329)	4,367,980
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,159,820,112	14,240,857	(1,267,436)	1,172,793,533	7,116,540	(633,371)	1,179,276,702
33	Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876	0	0	23,785,876
34	Bare Steel	376.30	68,872,784	0	0	68,872,784	0	0	68,872,784
35	Cast Iron	376.80	523,053	0	0	523,053	0	0	523,053
36	Measuring & Regulating Equipment General	378.10	55,331	0	0	55,331	0	0	55,331
37	Measuring & Regulating Equipment Regulating	378.20	43,520,698	215,873	(19,213)	43,717,358	137,762	(12,261)	43,842,859
38	Measuring & Regulating Equipment Local Gas	378.30	461,790	0	0	461,790	0	0	461,790
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	446,680,757	3,752,769	(333,996)	450,109,530	1,696,880	(151,022)	451,655,388
42	Meters	381.00	36,278,451	117,155	(10,427)	36,383,179	57,588	(5,125)	36,435,642
43	Auto Meter Reading Devices	381.10	23,820,044	5,000	(445)	23,824,599	0	0	23,824,599
44	Meter Installations	382.00	38,358,447	115,626	(10,291)	38,463,782	57,749	(5,140)	38,516,391
45	House Regulators	383.00	11,380,338	54,338	(4,836)	11,429,840	27,925	(2,485)	11,455,280
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,258,486	14,222	(1,266)	5,271,422	6,386	(568)	5,277,240
48	Industrial M&R Equipment, Large Volume	385.10	1,151,820	0	0	1,151,820	0	0	1,151,820
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	635,499	0	0	635,499	0	0	635,499
53	Other Equipment, Telemetering	387.45	3,368,942	0	0	3,368,942	0	0	3,368,942
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,766,666	50,443	0	2,817,409	39,898	0	2,857,307
56	General Plant								
57	Structures, Communications	390.10	120,070	0	0	120,070	0	0	120,070
58	Office Furniture & Equipment, Unspecified	391.10	3,488,696	0	(260,946)	3,227,750	0	0	3,227,750
59	Office Furniture & Equipment, Data handling Equip	391.11	24,427	0	0	24,427	0	0	24,427
60	Office Furniture & Equipment, Information Systems	391.12	3,758,796	0	(1,898,784)	1,860,012	0	0	1,860,012
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	90,900	0	0	90,900	0	0	90,900
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	16,675	0	(2,300)	14,375	0	0	14,375
65	Tools, Garage & Service Equipment	394.10	100,115	0	0	100,115	0	0	100,115
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	66,773	0	0	66,773	0	0	66,773
69	Tools, Tools and Other	394.30	13,896,520	42,800	(158,166)	13,781,154	32,198	0	13,813,352
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	50,661	0	(13,946)	36,715	0	0	36,715
72	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	168,831	0	(168,831)	0	32,198	0	32,198
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetering	397.50	1,978,166	51,174	0	2,029,340	0	0	2,029,340
78	Miscellaneous Equipment	398.00	861,153	4,167	(38,545)	826,775	4,167	0	830,942
79	Total Gas Plant In Service		1,952,329,640	22,933,570	(4,890,790)	1,970,372,420	9,269,577	(815,338)	1,978,826,659

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2015

Line No.	Description	Account No. (1)	Plant			Balance as of			Balance as of 3/31/2017 (8)=(5+6+7) \$
			Beginning Balance 1/31/2017 (2) \$	Additions (3) \$	Retirements (4) \$	2/28/2017 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	24,230,765	0	0	24,230,765	0	(612,266)	23,618,499
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,190,982	0	0	3,190,982	0	0	3,190,982
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	912,248	2,182	(194)	914,236	3,290	(293)	917,233
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	477,118	0	0	477,118	0	0	477,118
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,519,288	11,831	(1,053)	2,530,066	14,858	(1,322)	2,543,602
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,239,620	0	0	3,239,620	0	0	3,239,620
24	Structures, City Gate Measurement & Regulating	375.20	368,858	18,191	(1,619)	385,430	25,047	(2,229)	408,248
25	Structures, General Meas & Reg Local Gas	375.31	946,925	0	0	946,925	0	0	946,925
26	Structures, Regulating	375.40	3,840,185	0	0	3,840,185	0	0	3,840,185
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	7,668,405	15,322	(1,364)	7,682,363	15,322	(1,364)	7,696,321
29	Structures, Other Distribution System, Leased	375.71	4,367,980	14,928	(1,329)	4,381,579	14,928	(1,329)	4,395,178
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,179,276,702	7,523,546	(669,596)	1,186,130,652	11,367,523	(1,011,709)	1,196,486,466
33	Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876	0	0	23,785,876
34	Baro Steel	376.30	68,872,784	0	0	68,872,784	0	0	68,872,784
35	Cast Iron	376.80	523,053	0	0	523,053	0	0	523,053
36	Measuring & Regulating Equipment General	378.10	55,331	0	0	55,331	0	0	55,331
37	Measuring & Regulating Equipment Regulating	378.20	43,842,859	143,850	(12,785)	43,973,924	210,666	(18,749)	44,165,641
38	Measuring & Regulating Equipment Local Gas	378.30	461,790	0	0	461,790	0	0	461,790
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services								
42	Meters	381.00	451,655,388	1,777,814	(158,225)	453,274,977	2,568,850	(228,628)	455,615,199
43	Auto Meter Reading Devices	381.10	36,435,642	60,934	(5,423)	36,491,153	85,328	(7,594)	36,568,887
44	Meter Installations	381.20	23,824,599	0	0	23,824,599	0	0	23,824,599
45	House Regulators	382.00	36,516,391	61,489	(5,472)	36,572,408	84,373	(7,509)	36,649,272
46	House Regulators Installations	383.00	11,455,280	30,023	(2,672)	11,482,631	39,905	(3,552)	11,518,984
47	Industrial M&R Equipment, Station Equipment	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
48	Industrial M&R Equipment, Large Volume	385.00	5,277,240	6,729	(599)	5,283,370	9,552	(850)	5,292,072
49	Other Equipment	385.10	1,151,820	0	0	1,151,820	0	0	1,151,820
50	Other Equipment, Odorization	387.10	16,603	0	0	16,603	0	0	16,603
51	Other Equipment, Radio	387.20	117,248	0	0	117,248	0	0	117,248
52	Other Equipment, Other Communications	387.44	121,945	0	0	121,945	0	0	121,945
53	Other Equipment, Telemetering	387.45	635,499	0	0	635,499	0	0	635,499
54	Other Equipment, Telemetering	387.46	3,368,942	0	0	3,368,942	0	0	3,368,942
55	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	2,857,307	146,027	0	3,003,334	146,027	0	3,149,361
56	General Plant								
57	Structures, Communications	390.10	120,070	0	0	120,070	0	0	120,070
58	Office Furniture & Equipment, Unspecified	391.10	3,227,750	0	0	3,227,750	0	0	3,227,750
59	Office Furniture & Equipment, Data handling Equip	391.11	24,427	0	0	24,427	0	0	24,427
60	Office Furniture & Equipment, Information Systems	391.12	1,860,012	0	0	1,860,012	0	0	1,860,012
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	90,900	0	0	90,900	0	0	90,900
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	14,375	0	0	14,375	0	0	14,375
65	Tools, Garage & Service Equipment	394.10	100,115	0	0	100,115	0	0	100,115
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	66,773	0	0	66,773	0	0	66,773
69	Tools, Tools and Other	394.30	13,813,352	117,843	0	13,931,195	117,843	0	14,049,038
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	36,715	0	0	36,715	0	0	36,715
72	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	32,198	117,843	0	150,041	117,843	0	267,884
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetering	397.50	2,029,340	0	0	2,029,340	0	0	2,029,340
78	Miscellaneous Equipment	398.00	830,942	4,167	0	835,109	4,167	0	839,276
79	Total Gas Plant in Service		1,978,826,659	10,052,519	(860,331)	1,988,018,847	14,825,522	(1,897,394)	2,000,946,975

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2015

Gas Plant in Service

Line No.	Description	Account No. (1)	Plant			Balance			Balance as of 5/31/2017 (8)=(5+6+7) \$
			Beginning Balance 3/31/2017 (2) \$	Additions (3) \$	Retirements (4) \$	as of 4/30/2017 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	23,618,499	708,040	(743,917)	23,582,622	0	0	23,582,622
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,190,982	0	0	3,190,982	0	0	3,190,982
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	917,233	5,102	(454)	921,881	5,823	(518)	927,186
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	477,118	0	0	477,118	0	0	477,118
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,543,602	17,381	(1,547)	2,559,436	20,004	(1,780)	2,577,660
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,239,620	0	0	3,239,620	0	0	3,239,620
24	Structures, City Gate Measurement & Regulating	375.20	408,248	34,313	(3,054)	439,507	39,297	(3,497)	475,307
25	Structures, General Meas & Reg Local Gas	375.31	946,925	0	0	946,925	0	0	946,925
26	Structures, Regulating	375.40	3,840,185	0	0	3,840,185	0	0	3,840,185
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	7,696,321	15,322	(1,364)	7,710,279	15,322	(1,364)	7,724,237
29	Structures, Other Distribution System, Leased	375.71	4,395,178	14,928	(1,329)	4,408,777	14,928	(1,329)	4,422,376
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,196,486,466	18,061,736	(1,607,494)	1,212,940,708	20,781,382	(1,849,543)	1,231,872,547
33	Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876	0	0	23,785,876
34	Bare Steel	376.30	68,872,784	0	0	68,872,784	0	0	68,872,784
35	Cast Iron	376.80	523,053	0	0	523,053	0	0	523,053
36	Measuring & Regulating Equipment General	378.10	55,331	0	0	55,331	0	0	55,331
37	Measuring & Regulating Equipment Regulating	378.20	44,165,641	315,377	(28,069)	44,452,949	360,297	(32,066)	44,781,180
38	Measuring & Regulating Equipment Local Gas	378.30	461,790	0	0	461,790	0	0	461,790
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Service	380.00	455,615,199	3,770,901	(335,610)	458,050,490	4,310,270	(383,614)	462,977,146
42	Meters	381.00	36,568,887	118,871	(10,669)	36,678,089	137,184	(12,208)	36,803,064
43	Auto Meter Reading Devices	381.10	23,824,599	10,200	(908)	23,833,891	153,000	(13,617)	23,973,274
44	Meter Installations	382.00	36,649,272	114,993	(10,234)	36,754,031	131,716	(11,723)	36,874,024
45	House Regulators	383.00	11,518,884	51,693	(4,601)	11,566,076	59,301	(5,278)	11,620,099
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,292,072	13,680	(1,218)	5,304,534	15,648	(1,393)	5,318,789
48	Industrial M&R Equipment, Large Volume	385.10	1,151,820	0	0	1,151,820	0	0	1,151,820
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odortization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	635,499	0	0	635,499	0	0	635,499
53	Other Equipment, Telemetry	387.45	3,368,942	0	0	3,368,942	0	0	3,368,942
54	Other Equipment, Customer Information Service	387.46	259,438	0	0	259,438	0	0	259,438
55	GPS Pipe Locators	387.50	3,149,361	130,107	0	3,279,468	130,107	0	3,409,575
56	General Plant								
57	Structures, Communications	390.10	120,070	0	0	120,070	0	0	120,070
58	Office Furniture & Equipment, Unspecified	391.10	3,227,750	0	0	3,227,750	0	0	3,227,750
59	Office Furniture & Equipment, Data handling Equip	391.11	24,427	0	0	24,427	0	0	24,427
60	Office Furniture & Equipment, Information Systems	391.12	1,860,012	0	0	1,860,012	0	0	1,860,012
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	90,800	0	0	90,800	0	0	90,800
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Store Equipment	393.00	14,375	0	0	14,375	0	0	14,375
65	Tools, Garage & Service Equipment	394.10	100,115	0	0	100,115	0	0	100,115
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	66,773	0	0	66,773	0	0	66,773
69	Tools, Tools and Other	394.30	14,049,038	104,996	0	14,154,034	104,996	0	14,259,030
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	36,715	0	0	36,715	0	0	36,715
72	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	267,884	104,996	0	372,880	104,996	0	477,876
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetry	397.50	2,029,340	0	0	2,029,340	0	0	2,029,340
78	Miscellaneous Equipment	398.00	839,276	4,167	0	843,443	4,167	0	847,610
79	Total Gas Plant in Service		2,000,946,976	23,597,803	(2,750,468)	2,021,794,310	26,388,438	(2,317,931)	2,045,864,817

Columbia Gas of Pennsylvania, Inc.
 Gas Plant in Service by Gas Plant Account
 Test Year December 31, 2015

Line No.	Description	Account No. (1)	Gas Plant in Service							
			Plant Beginning Balance 5/31/2017 (2) \$	Additions (3) \$	Retirements (4) \$	Balance as of 6/30/2017 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	Balance as of 7/31/2017 (8)=(5+6+7) \$	
1	Intangible Plant									
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099	
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062	
5	Intangible Plant, Miscellaneous Software	303.30	23,582,622	4,117,489	(36,135)	27,663,976	0	(12,807)	27,651,169	
6	Underground Storage Plant									
7	Land	350.10	23,882	0	0	23,882	0	0	23,882	
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932	
9	Compressor Station Structures	351.20	3,190,982	0	0	3,190,982	0	0	3,190,982	
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134	
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442	
13	Other Leasee	352.12	67,498	0	0	67,498	0	0	67,498	
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288	
15	Compressor Station Equipment	354.00	927,186	6,650	(592)	933,244	6,298	(561)	938,981	
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010	
17	Distribution Plant									
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944	
19	Land, Other Distribution System	374.20	477,118	0	0	477,118	0	0	477,118	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361	
21	Land Rights, City Other Distribution System	374.40	2,577,660	23,939	(2,131)	2,599,468	19,903	(1,771)	2,617,600	
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13	
23	Rights of Way	374.50	3,239,620	0	0	3,239,620	0	0	3,239,620	
24	Structures, City Gate Measurement & Regulating	375.20	475,307	45,752	(4,072)	516,987	41,116	(3,659)	554,444	
25	Structures, General Meas & Reg Local Gas	375.31	946,925	0	0	946,925	0	0	946,925	
26	Structures, Regulating	375.40	3,840,185	0	0	3,840,185	0	0	3,840,185	
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670	
28	Structures, Other Distribution System	375.70	7,724,237	15,322	(1,364)	7,738,195	15,322	(1,364)	7,752,153	
29	Structures, Other Distribution System, Leased	375.71	4,422,376	14,928	(1,329)	4,435,975	14,928	(1,329)	4,449,574	
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515	
31	Mains:									
32	Mains	376.00	1,231,872,547	23,630,473	(2,103,111)	1,253,399,909	22,385,981	(1,982,352)	1,273,793,518	
33	Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876	0	0	23,785,876	
34	Bare Steel	376.30	68,872,784	0	0	68,872,784	0	0	68,872,784	
35	Cast Iron	376.80	523,053	0	0	523,053	0	0	523,053	
36	Measuring & Regulating Equipment General	378.10	55,331	0	0	55,331	0	0	55,331	
37	Measuring & Regulating Equipment Regulating	378.20	44,781,180	413,646	(36,814)	45,158,012	386,222	(34,374)	45,509,860	
38	Measuring & Regulating Equipment Local Gas	378.30	461,790	0	0	461,790	0	0	461,790	
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567	
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)	
41	Services	380.00	462,977,146	4,963,455	(441,747)	467,498,854	4,596,716	(409,108)	471,686,462	
42	Meters	381.00	36,803,064	159,070	(14,157)	36,947,977	144,562	(12,866)	37,079,673	
43	Auto Meter Reading Devices	381.10	23,973,274	10,200	(908)	23,982,566	5,100	(454)	23,987,212	
44	Meter Installations	382.00	36,874,024	153,483	(13,660)	37,013,847	137,809	(12,247)	37,139,209	
45	House Regulators	383.00	11,620,099	69,691	(6,203)	11,683,587	61,019	(5,431)	11,739,175	
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772	
47	Industrial M&R Equipment, Station Equipment	385.00	5,318,789	18,089	(1,610)	5,335,268	16,578	(1,475)	5,350,371	
48	Industrial M&R Equipment, Large Volume	385.10	1,151,820	0	0	1,151,820	0	0	1,151,820	
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603	
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248	
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945	
52	Other Equipment, Other Communications	387.44	635,499	0	0	635,499	0	0	635,499	
53	Other Equipment, Telemetering	387.45	3,368,942	0	0	3,368,942	0	0	3,368,942	
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436	
55	GPS Pipe Locators	387.50	3,409,575	130,107	0	3,539,682	130,107	0	3,669,789	
56	General Plant									
57	Structures, Communications	390.10	120,070	0	0	120,070	0	0	120,070	
58	Office Furniture & Equipment, Unspecified	391.10	3,227,750	0	0	3,227,750	0	0	3,227,750	
59	Office Furniture & Equipment, Data handling Equip	391.11	24,427	0	0	24,427	0	0	24,427	
60	Office Furniture & Equipment, Information Systems	391.12	1,860,012	0	0	1,860,012	0	0	1,860,012	
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007	
62	Transportation Equipment, Trailers > \$1,000	392.20	90,900	0	0	90,900	0	0	90,900	
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830	
64	Stores Equipment	393.00	14,375	0	0	14,375	0	0	14,375	
65	Tools, Garage & Service Equipment	394.10	100,115	0	0	100,115	0	0	100,115	
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190	
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308	
68	Tools, Shop Equipment	394.20	66,773	0	0	66,773	0	0	66,773	
69	Tools, Tools and Other	394.30	14,259,030	104,996	0	14,364,026	104,996	0	14,469,022	
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847	
71	Laboratory Equipment Gas	395.00	36,715	0	0	36,715	0	0	36,715	
72	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493	
73	Communication Equipment	397.00	0	0	0	0	0	0	0	
74	Communication Equipment, Telephone	397.10	477,876	104,996	0	582,872	104,996	0	687,868	
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0	
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0	
77	Communication Equipment, Telemetering	397.50	2,029,340	0	0	2,029,340	0	0	2,029,340	
78	Miscellaneous Equipment	398.00	847,610	4,167	0	851,777	4,167	0	855,944	
79	Total Gas Plant in Service		2,045,664,817	33,966,453	(2,663,633)	2,077,187,437	28,175,600	(2,489,798)	2,102,873,239	

Columbia Gas of Pennsylvania, Inc.
 Gas Plant In Service by Gas Plant Account
 Test Year December 31, 2015

Gas Plant In Service

Line No.	Description	Account No. (1)	Plant	Additions (3) \$	Retirements (4) \$	Balance	Additions (6) \$	Retirements (7) \$	Balance
			Beginning Balance 7/31/2017 (2) \$			as of 8/31/2017 (5 = 2+3+4) \$			as of 9/30/2017 (8) = (5+6+7) \$
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	100,099
3	Franchise/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	26,489
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	4,809,062
5	Intangible Plant, Miscellaneous Software	303.30	27,651,169	0	0	27,651,169	361,229	(161,191)	27,851,207
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	1,932
9	Compressor Station Structures	351.20	3,190,982	0	0	3,190,982	0	0	3,190,982
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	139,442
13	Other Leases	352.12	67,498	0	0	67,498	0	0	67,498
14	Lines	353.00	405,288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354.00	938,981	5,806	(517)	944,270	5,542	(493)	949,319
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land, Other Distribution System	374.20	477,118	0	0	477,118	0	0	477,118
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	95,361
21	Land Rights, City Other Distribution System	374.40	2,617,600	20,912	(1,861)	2,636,651	23,333	(2,077)	2,657,907
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	13
23	Rights of Way	374.50	3,239,620	0	0	3,239,620	0	0	3,239,620
24	Structures, City Gate Measurement & Regulating	375.20	554,444	39,953	(3,556)	590,841	40,835	(3,634)	628,042
25	Structures, General Meas & Reg Local Gas	375.31	946,925	0	0	946,925	0	0	946,925
26	Structures, Regulating	375.40	3,840,185	0	0	3,840,185	0	0	3,840,185
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	87,670
28	Structures, Other Distribution System	375.70	7,752,153	15,322	(1,364)	7,766,111	15,322	(1,364)	7,780,069
29	Structures, Other Distribution System, Leased	375.71	4,449,574	14,928	(1,329)	4,463,173	14,928	(1,329)	4,476,772
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	16,515
31	Mains:								
32	Mains	376.00	1,273,793,518	21,501,889	(1,913,650)	1,293,381,557	19,600,195	(1,744,417)	1,311,237,336
33	Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876	0	0	23,785,876
34	Bare Steel	376.30	68,872,784	0	0	68,872,784	0	0	68,872,784
35	Cast Iron	376.80	523,053	0	0	523,053	0	0	523,053
36	Measuring & Regulating Equipment General	378.10	55,331	0	0	55,331	0	0	55,331
37	Measuring & Regulating Equipment Regulating	378.20	45,508,860	361,146	(32,142)	45,838,864	351,474	(31,281)	46,159,057
38	Measuring & Regulating Equipment Local Gas	378.30	461,790	0	0	461,790	0	0	461,790
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380.00	471,686,482	4,333,663	(385,696)	475,634,429	4,263,467	(379,448)	479,518,447
42	Meters	381.00	37,079,673	138,900	(12,382)	37,206,211	140,005	(12,460)	37,333,756
43	Auto Meter Reading Devices	381.10	23,987,212	153,000	(13,617)	24,126,595	10,200	(908)	24,135,887
44	Meter Installations	382.00	37,139,209	134,030	(11,929)	37,261,310	137,379	(12,227)	37,386,462
45	House Regulators	383.00	11,739,175	60,865	(5,417)	11,794,623	64,168	(5,711)	11,853,080
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,350,371	15,794	(1,406)	5,364,759	15,751	(1,402)	5,379,108
48	Industrial M&R Equipment, Large Volume	385.10	1,151,820	0	0	1,151,820	0	0	1,151,820
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387.44	635,499	0	0	635,499	0	0	635,499
53	Other Equipment, Telemetering	387.45	3,368,942	0	0	3,368,942	0	0	3,368,942
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	259,436
55	GPS Pipe Locators	387.50	3,669,789	130,107	0	3,799,896	130,107	0	3,930,003
56	General Plant								
57	Structures, Communications	390.10	120,070	0	0	120,070	0	0	120,070
58	Office Furniture & Equipment, Unspecified	391.10	3,227,750	0	0	3,227,750	0	0	3,227,750
59	Office Furniture & Equipment, Data handling Equip	391.11	24,427	0	0	24,427	0	0	24,427
60	Office Furniture & Equipment, Information Systems	391.12	1,860,012	0	0	1,860,012	0	0	1,860,012
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	3,007
62	Transportation Equipment, Trailers > \$1,000	392.20	90,900	0	0	90,900	0	0	90,900
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	10,830
64	Stores Equipment	393.00	14,375	0	0	14,375	0	0	14,375
65	Tools, Garage & Service Equipment	394.10	100,115	0	0	100,115	0	0	100,115
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	1,774,190
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	179,308
68	Tools, Shop Equipment	394.20	66,773	0	0	66,773	0	0	66,773
69	Tools, Tools and Other	394.30	14,469,022	104,996	0	14,574,018	104,996	0	14,679,014
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	10,847
71	Laboratory Equipment Gas	395.00	36,715	0	0	36,715	0	0	36,715
72	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	1,435,493
73	Communication Equipment	397.00	0	0	0	0	0	0	0
74	Communication Equipment, Telephone	397.10	687,868	104,996	0	792,864	104,996	0	897,860
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	0
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	0
77	Communication Equipment, Telemetering	397.50	2,029,340	0	0	2,029,340	0	0	2,029,340
78	Miscellaneous Equipment	398.00	855,944	4,167	0	860,111	4,167	0	864,278
79	Total Gas Plant In Service		2,102,873,239	27,140,274	(2,384,846)	2,127,628,667	25,388,094	(2,357,943)	2,150,668,818

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2015

Line No.	Description	Account No. (1)	Plant			Balance as of			Balance as of 11/30/2017 (8)=(5+6+7) \$
			Beginning Balance 9/30/2017 (2) \$	Additions (3) \$	Retirements (4) \$	10/31/2017 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) \$	
Gas Plant In Service									
1	Intangible Plant								
2	Organization Costs	301.00	100,099	0	0	100,099	0	0	
3	Franchise/Consent, Perpetual	302.10	26,489	0	0	26,489	0	0	
4	Intangible Plant, General	303.00	4,809,062	0	0	4,809,062	0	0	
5	Intangible Plant, Miscellaneous Software	303.30	27,851,207	0	(31,257)	27,819,950	0	0	
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23,882	0	0	
8	Rights of Way	350.20	1,932	0	0	1,932	0	0	
9	Compressor Station Structures	351.20	3,190,982	0	0	3,190,982	0	0	
10	Wells Construction	352.01	799,134	0	0	799,134	0	0	
11	Wells Equipment	352.02	168,680	0	0	168,680	0	0	
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	0	0	
13	Other Leases	352.12	67,498	0	0	67,498	0	0	
14	Lines	353.00	405,288	0	0	405,288	0	0	
15	Compressor Station Equipment	354.00	949,319	6,545	(582)	955,282	5,102	(454)	
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	0	0	
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	
19	Land, Other Distribution System	374.20	477,118	0	0	477,118	0	0	
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	0	0	
21	Land Rights, City Other Distribution System	374.40	2,697,907	32,010	(2,849)	2,687,068	33,019	(2,939)	
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	0	0	
23	Rights of Way	374.50	3,239,620	0	0	3,239,620	0	0	
24	Structures, City Gate Measurement & Regulating	375.20	628,042	51,787	(4,609)	675,220	46,824	(4,167)	
25	Structures, General Meas & Reg Local Gas	375.31	946,925	0	0	946,925	0	0	
26	Structures, Regulating	375.40	3,840,185	0	0	3,840,185	0	0	
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	0	0	
28	Structures, Other Distribution System	375.70	7,780,069	15,322	(1,364)	7,794,027	15,322	(1,364)	
29	Structures, Other Distribution System, Leased	375.71	4,476,772	14,928	(1,329)	4,490,371	14,928	(1,329)	
30	Structures, Communication	375.80	16,515	0	0	16,515	0	0	
31	Mains:								
32	Mains	376.00	1,311,237,335	21,911,301	(1,950,106)	1,331,198,530	17,299,341	(1,539,641)	
33	Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876	0	0	
34	Bare Steel	376.30	68,872,784	0	0	68,872,784	0	0	
35	Cast Iron	376.80	523,053	0	0	523,053	0	0	
36	Measuring & Regulating Equipment General	378.10	55,331	0	0	55,331	0	0	
37	Measuring & Regulating Equipment Regulating	378.20	46,159,057	423,983	(37,735)	46,545,305	346,655	(30,852)	
38	Measuring & Regulating Equipment Local Gas	378.30	461,790	0	0	461,790	0	0	
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	0	0	
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	
41	Services	380.00	479,518,447	5,202,449	(463,018)	484,257,878	4,358,918	(387,944)	
42	Meters	381.00	37,333,756	175,139	(15,587)	37,493,308	154,277	(13,731)	
43	Auto Meter Reading Devices	381.10	24,135,887	10,200	(908)	24,145,179	153,000	(13,617)	
44	Meter Installations	382.00	37,386,462	174,711	(15,549)	37,545,624	158,781	(14,132)	
45	House Regulators	383.00	11,853,080	83,798	(7,458)	11,929,420	79,843	(7,106)	
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	0	0	
47	Industrial M&R Equipment, Station Equipment	385.00	5,379,108	19,492	(1,735)	5,396,865	16,808	(1,496)	
48	Industrial M&R Equipment, Large Volume	385.10	1,151,820	0	0	1,151,820	0	0	
49	Other Equipment	387.10	16,603	0	0	16,603	0	0	
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	0	0	
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	0	0	
52	Other Equipment, Other Communications	387.44	635,499	0	0	635,499	0	0	
53	Other Equipment, Telemetering	387.45	3,368,942	0	0	3,368,942	0	0	
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	0	0	
55	GPS Pipe Locators	387.50	3,930,003	130,107	0	4,060,110	130,107	0	
56	General Plant								
57	Structures, Communications	390.10	120,070	0	0	120,070	0	0	
58	Office Furniture & Equipment, Unspecified	391.10	3,227,750	0	0	3,227,750	0	0	
59	Office Furniture & Equipment, Data handling Equip	391.11	24,427	0	0	24,427	0	0	
60	Office Furniture & Equipment, Information Systems	391.12	1,860,012	0	0	1,860,012	0	0	
61	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	0	0	
62	Transportation Equipment, Trailers > \$1,000	392.20	90,900	0	0	90,900	0	0	
63	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	0	0	
64	Storage Equipment	393.00	14,375	0	0	14,375	0	0	
65	Tools, Garage & Service Equipment	394.10	100,115	0	0	100,115	0	0	
66	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	0	0	
67	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	0	0	
68	Tools, Shop Equipment	394.20	66,773	0	0	66,773	0	0	
69	Tools, Tools and Other	394.30	14,679,014	104,996	0	14,784,010	104,996	0	
70	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	0	0	
71	Laboratory Equipment Gas	395.00	36,715	0	0	36,715	0	0	
72	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	0	0	
73	Communication Equipment	397.00	0	0	0	0	0	0	
74	Communication Equipment, Telephone	397.10	897,860	104,996	0	1,002,856	104,996	0	
75	Communication Equipment, Radio	397.20	0	0	0	0	0	0	
76	Communication Equipment, Other	397.40	0	0	0	0	0	0	
77	Communication Equipment, Telemetering	397.50	2,029,340	0	0	2,029,340	0	0	
78	Miscellaneous Equipment	398.00	868,278	4,167	0	868,445	4,167	0	
79	Total Gas Plant In Service		2,150,658,818	28,465,931	(2,634,086)	2,176,590,663	23,027,084	(2,018,772)	2,197,598,975

Columbia Gas of Pennsylvania, Inc.
Gas Plant in Service by Gas Plant Account
Test Year December 31, 2016

Description	Gas Plant in Service				
	Account No. (1)	Plant Beginning Balance	Additions (3)	Retirements (4)	Balance as of
		11/30/2017 (2)			12/31/2017 (5 = 2+3+4)
		\$	\$	\$	\$
1 Intangible Plant					
2 Organization Costs	301.00	100,099	0	0	100,099
3 Franchisee/Consent, Perpetual	302.10	26,489	0	0	26,489
4 Intangible Plant, General	303.00	4,809,062	0	0	4,809,062
5 Intangible Plant, Miscellaneous Software	303.30	27,819,950	3,708,238	0	31,528,188
6 Underground Storage Plant					
7 Land	350.10	23,882	0	0	23,882
8 Rights of Way	350.20	1,932	0	0	1,932
9 Compressor Station Structures	351.20	3,190,982	0	0	3,190,982
10 Wells Construction	352.01	799,134	0	0	799,134
11 Wells Equipment	352.02	168,680	0	0	168,680
12 Storage Leasehold and Rights	352.10	139,442	0	0	139,442
13 Other Leases	352.12	67,498	0	0	67,498
14 Lines	353.00	405,288	0	0	405,288
15 Compressor Station Equipment	354.00	958,930	2,516	(224)	962,222
16 Measuring & Regulating Equipment	355.00	123,010	0	0	123,010
		0			
17 Distribution Plant					
18 Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944
19 Land, Other Distribution System	374.20	477,118	0	0	477,118
20 Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361
21 Land Rights, City Other Distribution System	374.40	2,717,148	21,986	(1,957)	2,737,177
22 Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13
23 Rights of Way	374.50	3,239,620	0	0	3,239,620
24 Structures, City Gate Measurement & Regulating	375.20	717,877	27,652	(2,461)	743,068
25 Structures, General Meas & Reg Local Gas	375.31	946,925	0	0	946,925
26 Structures, Regulating	375.40	3,840,185	0	0	3,840,185
27 Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670
28 Structures, Other Distribution System	375.70	7,807,985	15,322	(1,364)	7,821,943
29 Structures, Other Distribution System, Leased	375.71	4,503,970	14,828	(1,329)	4,517,569
30 Structures, Communication	375.80	16,515	0	0	16,515
31 Mains:					
32 Mains	376.00	1,346,958,230	8,801,137	(783,300)	1,354,976,067
33 Mains - CSL Replacements	376.08	23,785,876	0	0	23,785,876
34 Bare Steel	376.30	68,872,784	0	0	68,872,784
35 Cast Iron	376.80	523,053	0	0	523,053
36 Measuring & Regulating Equipment General	378.10	55,331	0	0	55,331
37 Measuring & Regulating Equipment Regulating	378.20	46,861,108	182,345	(16,229)	47,027,224
38 Measuring & Regulating Equipment Local Gas	378.30	461,790	0	0	461,790
39 Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567
40 Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)
41 Services	380.00	488,228,852	2,363,864	(210,384)	490,382,332
42 Meters	381.00	37,833,854	88,623	(7,887)	37,714,590
43 Auto Meter Reading Devices	381.10	24,284,562	5,100	(454)	24,289,208
44 Meter Installations	382.00	37,690,273	94,266	(8,390)	37,776,149
45 House Regulators	383.00	12,002,157	49,638	(4,418)	12,047,377
46 House Regulators Installations	384.00	3,864,772	0	0	3,864,772
47 Industrial M&R Equipment, Station Equipment	385.00	5,412,177	9,429	(839)	5,420,767
48 Industrial M&R Equipment, Large Volume	385.10	1,151,820	0	0	1,151,820
49 Other Equipment	387.10	16,603	0	0	16,603
50 Other Equipment, Odorization	387.20	117,248	0	0	117,248
51 Other Equipment, Radio	387.42	121,945	0	0	121,945
52 Other Equipment, Other Communications	387.44	635,499	0	0	635,499
53 Other Equipment, Telemetry	387.45	3,368,942	0	0	3,368,942
54 Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436
55 GPS Pipe Locators	387.50	4,190,217	114,188	0	4,304,405
56 General Plant					
57 Structures, Communications	390.10	120,070	0	0	120,070
58 Office Furniture & Equipment, Unspecified	391.10	3,227,750	0	(470,390)	2,757,359
59 Office Furniture & Equipment, Data handling Equip	391.11	24,427	0	0	24,427
60 Office Furniture & Equipment, Information Systems	391.12	1,860,012	0	0	1,860,012
61 Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007
62 Transportation Equipment, Trailers > \$1,000	392.20	90,900	0	(5,209)	85,691
63 Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830
64 Storage Equipment	393.00	14,375	0	(939)	13,435
65 Tools, Garage & Service Equipment	394.10	100,115	0	0	100,115
66 Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190
67 Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308
68 Tools, Shop Equipment	394.20	66,773	0	0	66,773
69 Tools, Tools and Other	394.30	14,889,008	92,149	(186,714)	14,794,442
70 Tools, High Pressure Stopping	394.31	10,847	0	0	10,847
71 Laboratory Equipment Gas	395.00	36,715	0	(8,812)	27,903
72 Power Operated Equipment	396.00	1,435,493	0	0	1,435,493
73 Communication Equipment	397.00	0	0	0	0
74 Communication Equipment, Telephone	397.10	1,107,852	92,149	0	1,200,001
75 Communication Equipment, Radio	397.20	0	0	0	0
76 Communication Equipment, Other	397.40	0	0	0	0
77 Communication Equipment, Telemetry	397.50	2,029,340	0	0	2,029,340
78 Miscellaneous Equipment	398.00	872,612	4,167	(9,172)	867,608
79 Total Gas Plant in Service		2,197,598,975	16,687,697	(1,720,472)	2,211,566,200

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	November 30, 2016 & December 31, 2017		
			Construction Work In Progress Account 107	Construction Work In Progress Account 107	Construction Work In Progress Account 107
			Per Books	Not In Rate Base	In Rate Base
			(1) \$	(2) \$	(3)=(1-2) \$
1		Intangible Plant			
2	301.00	Organization Costs	0	0	0
3	302.10	Franchises/Consent, Perpetual	0	0	0
4	303.00	Intangible Plant, General	0	0	0
5	303.30	Intangible Plant, Miscellaneous Software	<u>2,717,382</u>	<u>2,717,382</u>	<u>0</u>
6		Total Intangible Plant	2,717,382	2,717,382	0
7		Underground Storage Plant			
8	350.10	Land	0	0	0
9	350.20	Rights of Way	0	0	0
10	351.20	Compressor Station Structures	6,477	6,477	0
11	352.01	Wells Construction	0	0	0
12	352.02	Wells Equipment	0	0	0
13	352.10	Storage Leasehold and Rights	0	0	0
14	352.12	Other Leases	0	0	0
15	353.00	Lines	0	0	0
16	354.00	Compressor Station Equipment	0	0	0
17	355.00	Measuring & Regulating Equipment	<u>0</u>	<u>0</u>	<u>0</u>
18		Total Underground Storage Plant	6,477	6,477	0
19		Distribution Plant			
20	374.10	Land, City Gate/Main Line Industrial	0	0	0
21	374.20	Land, Other Distribution System	0	0	0
22	374.30	Land Rights, City Gate/Main Line	0	0	0
23	374.40	Land Rights, City Other Distribution System	214,757	214,757	0
24	374.41	Land Rights, City Other Distribution System, Loc	0	0	0
25	374.50	Rights of Way	0	0	0
26	375.20	Structures, City Gate Measurement & Regulating	0	0	0
27	375.31	Structures, General Meas & Reg Local Gas	0	0	0
28	375.40	Structures, Regulating	219,935	219,935	0
29	375.60	Structures, Distribution Industrial M&R	0	0	0
30	375.70	Structures, Other Distribution System	232,324	232,324	0
31	375.71	Structures, Other Distribution System, Leased	0	0	0
32	375.80	Structures, Communication	0	0	0
33	376.00	Mains	18,378,033	18,378,033	0
34	376.08	Mains - CSL Replacements	0	0	0
35	376.25	BS & CI Replaced Total	0	0	0
36	378.10	Measuring & Regulating Equipment General	0	0	0
37	378.20	Measuring & Regulating Equipment Regulating	2,943,791	2,943,791	0

COLUMBIA GAS OF PENNSYLVANIA, INC
53.52 C 3

ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

Line No.	Account No.	Description	November 30, 2016 & December 31, 2017		
			Construction Work In Progress Account 107 Per Books (1) \$	Construction Work In Progress Account 107 Not In Rate Base (2) \$	Construction Work In Progress Account 107 In Rate Base (3)=(1-2) \$
1	378.30	Measuring & Regulating Equipment Local Gas	0	0	0
2	379.10	Measuring & Regulating Equipment City Gate	0	0	0
3	379.11	Measuring & Regulating Equipment Exchange Gas	0	0	0
4	380.00	Services	(439,687)	(439,687)	0
5	380.12	CSL Replacement	0	0	0
6	380.13	Customer Service	0	0	0
7	381.00	Meters	9,166	9,166	0
8	381.10	Auto Meter Reading Devices	33,422	33,422	0
9	382.00	Meter Installations	170,357	170,357	0
10	383.00	House Regulators	133,027	133,027	0
11	384.00	House Regulators Installations	0	0	0
12	385.00	Industrial M&R Equipment. Station Equipment	68,506	68,506	0
13	385.10	Industrial M&R Equipment. Large Volume	0	0	0
14	387.10	Other Equipment	0	0	0
15	387.20	Other Equipment, Odorization	0	0	0
16	387.42	Other Equipment, Radio	0	0	0
17	387.44	Other Equipment, Other Communications	0	0	0
18	387.45	Other Equipment, Telephone	670,062	670,062	0
19	387.46	Other Equipment, Customer Information Service	0	0	0
20	398.00	Miscellaneous Equipment	0	0	0
21		Total Distribution Plant	22,633,693	22,633,693	0
22		General Plant			
23	389.20	Land Rights	0	0	0
24	390.10	Structures, Communications	0	0	0
25	391.10	Office Furniture & Equipment, Unspecified	0	0	0
26	391.11	Office Furniture & Equipment, Data handling Equip	0	0	0
27	391.12	Office Furniture & Equipment, Information Systems	0	0	0
28	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0
29	392.20	Transportation Equipment, Trailers > \$1,000	0	0	0
30	392.21	Transportation Equipment, Trailers \$1,000 or <	0	0	0
31	393.00	Stores Equipment	0	0	0
32	394.10	Tools, Garage & Service Equipment	0	0	0
33	394.11	Tools, CNG Equipment, Stationary	0	0	0
34	394.12	Tools, CNG Equipment, Portable	0	0	0
35	394.20	Tools, Shop Equipment	0	0	0
36	394.30	Tools, Tools and Other	618,088	618,088	0
37	394.31	Tools, High Pressure Stopping	0	0	0
38	395.00	Laboratory Equipment Gas	0	0	0
39	396.00	Power Operated Equipment	0	0	0
40	397.00	Communication Equipment	0	0	0
41	397.10	Communication Equipment, Telephone	0	0	0
42	397.20	Communication Equipment, Radio	0	0	0
43	397.40	Communication Equipment, Other	0	0	0
44	397.50	Communication Equipment, Telemetry	0	0	0
45	398.00	Miscellaneous Equipment	365,818	365,818	0
46		Bonus Accruals, New Business Overheads & Reconciliation Difference	1,482,161	1,482,161	0
47		Total General Plant	2,466,068	2,466,068	0
48		Total Plant	27,823,620	27,823,620	0

Columbia Gas of Pennsylvania, Inc.
Depreciation Reserve

Ln. No.	Description	Balance As Of		
		11/30/2015 Amount (1) \$	11/30/2016 Amount (2) \$	12/31/2017 Amount (3) \$
1	Amortizable Plant	(7,661,292)	(7,987,822)	(8,759,843)
2	Underground Storage Plant	(3,150,785)	(3,424,588)	(3,724,951)
3	Distribution Plant	(345,205,504)	(369,148,196)	(395,654,753)
4	General Plant	<u>(13,566,897)</u>	<u>(14,881,611)</u>	<u>(12,949,752)</u>
5	Total (Exhibit 105)	<u>(369,584,478)</u>	<u>(395,442,217)</u>	<u>(421,089,299)</u>

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

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

Response:

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

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

Response:

Columbia is not making a claim for cash working capital.

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

<u>Line No.</u>	<u>Month</u>	<u>Amount</u> \$	<u>Month</u>	<u>Amount</u> \$
1	Nov-15 Actual	772,267	Dec-16	764,938
2	Dec-15 Actual	750,307	Jan-17	681,734
3	Jan-16	668,694	Feb-17	688,474
4	Feb-16	675,306	Mar-17	688,200
5	Mar-16	675,037	Apr-17	689,975
6	Apr-16	676,778	May-17	723,380
7	May-16	709,544	Jun-17	732,444
8	Jun-16	718,435	Jul-17	748,248
9	Jul-16	733,936	Aug-17	751,753
10	Aug-16	737,374	Sep-17	771,575
11	Sep-16	756,817	Oct-17	780,706
12	Oct-16	765,773	Nov-17	802,049
13	Nov-16	<u>786,708</u>	Dec-17	<u>779,854</u>
14	Total	\$9,426,975		\$9,603,330
15	13 Month Average 11/30/2016	<u><u>\$725,152</u></u>	13 Month Average 12/31/2017	<u><u>\$738,718</u></u>
				<u>11/30/2016</u> <u>12/31/2017</u>
1/	Based on previous year's balances adjusted for inflation using the GNP Deflator @ See Exhibit No. 104, Schedule No. 2, Page 22.			<u>1.87%</u> <u>1.95%</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
PREPAYMENTS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
DECEMBER 31, 2017

Accounts							
Ln. No.	Month	Corp. Ins. 16521000 (1) \$	Medical LTD Ins. 16500010 (2) \$	Prepaid Ins. I/C 16520000 (3) \$	Prepaid Payroll 16500000- 1022 (4) \$	PUC,OCA, OSBA Fees 16503600 (5) \$	Total (6) \$
1	Nov-15	2/ 1,231,581	0	802,159	0	1,295,582	3,329,322
2	Dec-15	2/ 1,075,914	0	663,852	0	1,110,499	2,850,265
3	Jan-16	876,509 3/	0	544,719 3/	0	891,719 3/	2,312,947
4	Feb-16	724,080 3/	0	435,775 3/	0	713,375 3/	1,873,230
5	Mar-16	571,651 3/	0	580,472 3/	0	1,423,638 3/	2,575,761
6	Apr-16	419,222 3/	0	443,345 3/	0	356,688 3/	1,219,255
7	May-16	266,792 3/	0	306,219 3/	0	178,344 3/	751,355
8	Jun-16	114,363 3/	0	169,093 3/	0	0 3/	283,456
9	Jul-16	1,149,974 3/	0	1,380,732 3/	0	(190,828) 3/	2,339,878
10	Aug-16	1,276,871 3/	0	1,239,838 3/	0	(381,656) 3/	2,135,053
11	Sep-16	1,130,520 3/	0	1,098,946 3/	0	(572,484) 3/	1,656,982
12	Oct-16	979,492 3/	0	958,053 3/	0	1,508,353 3/	3,445,898
13	Nov-16	1,254,612 3/	0	817,159 3/	0	1,319,809 3/	3,391,580
14	Total	\$11,071,581	\$0	\$9,440,362	\$0	\$7,653,039	28,164,982
15	13 Month Average Balance						2,166,537
16	Dec-16	1,096,894 3/	0	676,797 3/	0	1,132,154 3/	2,905,845
17	Jan-17	893,601 3/	0	555,341 3/	0	909,108 3/	2,358,050
18	Feb-17	738,200 3/	0	444,273 3/	0	727,286 3/	1,909,759
19	Mar-17	582,798 3/	0	591,791 3/	0	1,451,399 3/	2,625,988
20	Apr-17	427,397 3/	0	451,990 3/	0	363,643 3/	1,243,030
21	May-17	271,994 3/	0	312,190 3/	0	181,822 3/	766,006
22	Jun-17	116,593 3/	0	172,390 3/	0	0 3/	288,983
23	Jul-17	1,172,398 3/	0	1,407,656 3/	0	(194,549) 3/	2,385,505
24	Aug-17	1,301,770 3/	0	1,264,015 3/	0	(389,098) 3/	2,176,687
25	Sep-17	1,152,565 3/	0	1,120,375 3/	0	(583,647) 3/	1,689,293
26	Oct-17	998,592 3/	0	976,735 3/	0	1,537,766 3/	3,513,093
27	Nov-17	1,279,077 3/	0	833,094 3/	0	1,345,545 3/	3,457,716
28	Dec-17	1,118,283 3/	0	689,995 3/	0	1,154,231 3/	2,962,509
29	Total	\$11,150,162	\$0	\$9,496,642	\$0	\$7,635,660	28,282,464
30	13 Month Average Balance						2,175,574

Notes:

- 1/ Items included in the calculation of cash working capital.
2/ Actual 2015 balances

11/30/2016

12/31/2017

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

1.87%

1.95%

COLUMBIA GAS OF PENNSYLVANIA, INC
GAS STORED UNDERGROUND
AVERAGE OF TWELVE MONTHLY BALANCES ENDING
December 31, 2017

Line No.	Month	Scheduled Injections	ACOG	Injection Activity	Monthly WACOG	Scheduled Withdrawals	Withdrawal Activity	Ending Cumulative Balance	Ending Cumulative Balance	Monthly Average Rate
		DTH (A)	\$ (B)	\$ (C = A * B)	\$ (D)	DTH (E)	\$ (F = D * E)	\$ (G)	DTH (H)	\$ (I = G / H)
1	Nov-15	425,467	2.1389	910,031	3.0615	1,704,877.00	(5,219,526)	85,922,478	28,065,241	3.0615
2	Dec-15	226,368	2.3092	522,729	3.0555	2,354,983	(7,195,667)	79,249,540	25,936,626	3.0555
3	Jan-16	278,361	2.5165	700,495	3.0498	8,047,092	(24,541,889)	55,408,146	18,167,895	3.0498
4	Feb-16	-	2.1557	-	3.0498	6,183,000	(18,856,811)	36,551,335	11,984,895	3.0498
5	Mar-16	31,000	1.9027	58,984	3.0468	4,616,000	(14,064,140)	22,546,179	7,399,895	3.0468
6	Apr-16	2,485,000	1.9713	4,898,681	2.7764	75,000	(208,233)	27,236,627	9,809,895	2.7764
7	May-16	3,813,000	2.0729	7,903,968	2.5795	-	0	35,140,595	13,622,895	2.5795
8	Jun-16	3,811,000	2.1489	8,189,458	2.4855	-	0	43,330,053	17,433,895	2.4854
9	Jul-16	3,813,000	2.2171	8,453,802	2.4372	-	0	51,783,855	21,246,895	2.4372
10	Aug-16	3,813,000	2.2463	8,565,142	2.4082	-	0	60,348,997	25,059,895	2.4082
11	Sep-16	3,502,000	2.2484	7,873,897	2.3886	-	0	68,222,894	28,561,895	2.3886
12	Oct-16	1,259,000	2.2620	2,847,858	2.3833	-	0	71,070,752	29,820,895	2.3833
13	Nov-16	-	2.4973	-	2.3833	2,939,000	(7,004,382)	64,066,370	26,881,895	2.3833
14	Dec-16	11,000	2.6572	29,229	2.3834	4,208,000	(10,029,202)	54,066,397	22,684,895	2.3834
15	Jan-17	-	2.7682	-	2.3834	5,794,000	(13,809,220)	40,257,177	16,890,895	2.3834
16	Feb-17	-	2.7661	-	2.3834	4,881,000	(11,633,207)	28,623,970	12,009,895	2.3834
17	Mar-17	62,000	2.7377	169,737	2.3852	4,322,000	(10,308,771)	18,484,936	7,749,895	2.3852
18	Apr-17	2,289,000	2.5184	5,764,618	2.4156	75,000	(181,167)	24,068,387	9,963,895	2.4156
19	May-17	3,655,000	2.5492	9,317,326	2.4514	-	0	33,385,713	13,618,895	2.4514
20	Jun-17	3,795,000	2.5940	9,844,230	2.4825	-	0	43,229,943	17,413,895	2.4825
21	Jul-17	3,804,000	2.6369	10,030,768	2.5102	-	0	53,260,710	21,217,895	2.5102
22	Aug-17	3,802,000	2.6498	10,074,540	2.5314	-	0	63,335,250	25,019,895	2.5314
23	Sep-17	3,531,000	2.6442	9,336,670	2.5453	-	0	72,671,920	28,550,895	2.5453
24	Oct-17	1,269,000	2.6442	3,355,490	2.5496	-	0	76,027,410	29,819,895	2.5496
25	Nov-17	-	2.6442	-	2.5496	2,961,000	(7,549,227)	68,478,183	26,858,895	2.5496
26	Dec-17	17,000	2.6442	44,951	2.5496	4,042,000	(10,305,536)	58,217,598	22,833,895	2.5496

27 Twelve Month Average November 2016 ((Lns. 2 thru 13)/12)

51,246,279

28 Twelve Month Average December 2017 ((Lns. 15 thru 26)/12))

48,336,766

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDING
December 31, 2017

Line No.	Acct	Pro Forma Balance 11/30/2015 (1)	Pro Forma Balance 11/30/2016 (2)	Pro Forma Balance 12/31/2017 (3)	Reference
1					
	<u>Account 190 - Deferred Income Taxes</u>				
2	19001000 LIFO Inventory Adj - Federal	3,995,069	4,854,330	4,933,696	
3	19002000 LIFO Inventory Adj - State	1,266,867	1,539,345	1,564,512	
4	19001000 Capitalized Inventory - Fed	8,822	7,244	7,244	
5	19002000 Capitalized Inventory - St	2,798	2,298	2,298	
6	19005000 Cust. Advances - Fed	2,541,478	2,772,554	2,991,599	
7	19006000 Cust. Advances - St	805,922	879,198	948,659	
8	19005000 Federal Net Operating Loss	17,952,226	31,838,408	31,150,831	
9	Total Account 190	<u>26,573,182</u>	<u>41,893,377</u>	<u>41,598,839</u>	
10					
	<u>Account 282 - Deferred Income Taxes-Depreciation</u>				
11	Various Excess Accelerated Tax Depreciation - Fed	(297,163,789)	(364,189,614)	(389,606,268)	
12	Total Account 282	<u>(297,163,789)</u>	<u>(364,189,614)</u>	<u>(389,606,268)</u>	
13					
	<u>Account 283 - Deferred Income Taxes - Other</u>				
14	28305000 Legal Liability-Lease on G.O. Bldg. - Fed	0	0	0	
15	28306000 Legal Liability-Lease on G.O. Bldg. - St	0	0	0	
16	Total Account 283	<u>0</u>	<u>0</u>	<u>0</u>	
17	Total Accumulated Deferred Taxes	<u>(270,590,607)</u>	<u>(322,296,237)</u>	<u>(348,007,429)</u>	Exhibit 107, Pgs. 5 & 5a

COLUMBIA GAS OF PENNSYLVANIA, INC
CUSTOMER DEPOSITS
AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING
December 31, 2017

Line No.	Month (1)	Acct-23500300 Other Deposits (2) \$	Acct-23500000 Security Deposits (3) \$	Total Account 235 (4) \$	Month (5)	Acct-23500300 Other Deposits (6) \$	Acct-23500000 Security Deposits (7) \$	Total Account 235 (8) \$
1	Nov-15	(140,000)	(3,178,070)	(3,318,070)	1/ Dec-16	(140,000)	(3,229,187)	(3,369,187)
2	Dec-15	(140,000)	(3,229,187)	(3,369,187)	1/ Jan-17	(140,000)	(3,125,519)	(3,265,519)
3	Jan-16	(140,000)	(3,125,519)	(3,265,519)	Feb-17	(140,000)	(3,117,828)	(3,257,828)
4	Feb-16	(140,000)	(3,117,828)	(3,257,828)	Mar-17	(140,000)	(3,061,689)	(3,201,689)
5	Mar-16	(140,000)	(3,061,689)	(3,201,689)	Apr-17	(140,000)	(3,005,870)	(3,145,870)
6	Apr-16	(140,000)	(3,005,870)	(3,145,870)	May-17	(140,000)	(2,843,279)	(2,983,279)
7	May-16	(140,000)	(2,843,279)	(2,983,279)	Jun-17	(140,000)	(2,806,196)	(2,946,196)
8	Jun-16	(140,000)	(2,806,196)	(2,946,196)	Jul-17	(140,000)	(2,809,981)	(2,949,981)
9	Jul-16	(140,000)	(2,809,981)	(2,949,981)	Aug-17	(140,000)	(2,850,839)	(2,990,839)
10	Aug-16	(140,000)	(2,850,839)	(2,990,839)	Sep-17	(140,000)	(2,961,238)	(3,101,238)
11	Sep-16	(140,000)	(2,961,238)	(3,101,238)	Oct-17	(140,000)	(3,100,251)	(3,240,251)
12	Oct-16	(140,000)	(3,100,251)	(3,240,251)	Nov-17	(140,000)	(3,178,070)	(3,318,070)
13	Nov-16	(140,000)	(3,178,070)	(3,318,070)	Dec-17	(140,000)	(3,229,187)	(3,369,187)
14	Total	(1,820,000)	(39,268,013)	(41,088,013)	Total	(1,820,000)	(39,319,130)	(41,139,130)
15	13 Month Average	(140,000)	(3,020,616)	(3,160,616)	13 Month Average	(140,000)	(3,024,548)	(3,164,548)

1/ Actual November 2015 & December 2015 balance. All other months are the Historic Test Year amounts.

COLUMBIA GAS OF PENNSYLVANIA, INC
 CUSTOMER ADVANCES
 December 31, 2017

Line No.	Month	Customer Advances - Deposit Account <u>25200000</u>	Customer Advances - Deposit (Post 12/31/99) Account <u>18600400</u>	Net <u>252</u>
		(1) \$	(2) \$	(3=1+2) \$
1	Nov-15	(8,067,288)	8,004,126	(63,162)
2	Nov-16	(8,163,421)	8,067,288	(96,133)
3	Dec-17	(8,163,421)	8,067,288	(96,133)

Note:

November 2016 and December 2017 were based on December 2015 actual.