

**Columbia Gas of Pennsylvania, Inc.
2016 General Rate Case
Docket No. R-2016-2529660
Standard Filing Requirements
Exhibits 1-3
Volume 1 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).

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

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

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

Response: See attached Pages 3 and 4 for a comparative balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2014 and November 30, 2015.

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Assets and Other Debits</u>	<u>November 30, 2014</u> \$	<u>November 30, 2015</u> \$
	<u>UTILITY PLANT</u>		
101	Utility Plant	1,501,259,865	1,661,834,946
105	Gas Plant Held for Future Use	41,227	41,227
106	Completed Construction not Classified - Gas	90,410,450	89,294,224
107	Construction Work in Progress - Gas	19,464,729	27,823,620
117	Gas Stored Underground - Non-Current	895,339	895,339
108	Accumulated Provision for Depreciation of Gas Plant in Service	(328,780,812)	(351,734,959)
111	Accumulated Provision for Depreciation of Other Gas Plant	(19,002,639)	(17,615,943)
117	Accumulated Provision Gas Lost - Underground Storage	(163,467)	(163,467)
	NET UTILITY PLANT	<u>1,264,124,694</u>	<u>1,410,374,988</u>
	<u>OTHER PROPERTY AND INVESTMENTS</u>		
121	Non-Utility Property	8,346	8,346
	TOTAL OTHER PROPERTY AND INVESTMENTS	<u>8,346</u>	<u>8,346</u>
	<u>CURRENT AND ACCRUED ASSETS</u>		
131	Cash	773,070	3,977,576
135	Working Funds	2,550	2,550
136	Temporary Cash Investments	569,950	0
141	Other Accounts Receivable Sold	0	0
142	Customer Accounts Receivable	0	0
143	Other Accounts Receivable	0	0
144	Accumulated Provision for Uncollectible Accounts	6,727	0
145	Receivables From Associated Companies	35,578,603	26,879,023
146	Receivables From Associated Companies	131,765	171,789
154	Plant Materials and Supplies	662,540	772,267
164	Gas Stored Underground	111,585,516	85,922,413
165	Prepayments	3,152,464	3,377,795
171	Interest and Dividends Receivable	0	0
173	Accrued Utility Revenue	0	0
174	Miscellaneous Current and Accrued Assets	219,799	23,235
175	Derivative Instruments - Current	0	0
182	Other Regulatory Assets - Current	4,836,629	496,152
	TOTAL CURRENT AND ACCRUED ASSETS	<u>157,519,613</u>	<u>121,622,800</u>
	<u>DEFERRED DEBITS</u>		
123	Investment in Subsidiary	18,169,429	18,689,157
128	Other Special Funds	0	9,481,745
134	Special Deposits and Funds	0	0
143	Long Term Accounts Receivable	0	0
146	Long Term I/C Receivable	0	0
171	Interest and Dividends Receivable	0	0
175	Derivative Instruments - Non-Current	0	0
182	Other Regulatory Assets - Non-Current	252,789,149	265,296,987
183	Preliminary Survey and Investigation Charges	3,315,521	2,869,200
184	Clearing Accounts	(16,085)	23,399
186	Miscellaneous Deferred Debits	7,640,734	8,007,365
190	Accumulated Deferred Income Taxes	57,461,150	58,316,588
191	Unrecovered Purchase Gas Costs	4,869,485	(17,157,524)
	TOTAL DEFERRED DEBITS	<u>344,229,384</u>	<u>345,526,916</u>
	TOTAL ASSETS AND OTHER DEBITS	<u><u>1,765,882,037</u></u>	<u><u>1,877,533,051</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Liabilities and Other Credits</u>	<u>November 30, 2014</u> \$	<u>November 30, 2015</u> \$
	<u>PROPRIETY CAPITAL</u>		
201	Common Stock Issued	45,127,800	45,127,800
211	Additional Paid In Capital	7,720,355	7,888,697
219	Other Comprehensive Income	0	0
216	Earned Surplus	472,251,044	538,878,142
	TOTAL PROPRIETY CAPITAL	<u>525,099,199</u>	<u>591,894,639</u>
	<u>LONG TERM DEBT</u>		
223	Advances From Associated Companies	411,390,000	495,515,000
224	Other Long Term Debt	0	0
	TOTAL LONG TERM DEBT	<u>411,390,000</u>	<u>495,515,000</u>
	<u>CURRENT AND ACCRUED LIABILITIES</u>		
228	State Non-Qualified Pension Liabilities	0	0
231	Notes Payable	0	0
232	Accounts Payable	28,992,391	27,725,829
233	Notes Payable to Associated Companies	0	18,525,000
234	Payables to Associated Companies	148,128,181	39,785,265
235	Customer Deposits	3,299,575	3,318,070
236	Taxes Accrued	10,750,353	7,398,147
237	Interest Accrued	360,767	321,189
238	Dividends Declared	0	0
241	Tax Collections Payable	173,858	76,382
242	Miscellaneous Current and Accrued Liabilities	71,704,095	69,027,881
242	Rate Refunds	307	0
243	Obligations Under Capital Leases - Current	165,898	399,905
244	Price Risk Liability - Current	487,790	0
245	Derivative Inst Liab Hedges - Current	0	0
254	Current Regulatory Liabilities	9,417,913	8,446,303
	TOTAL CURRENT AND ACCRUED LIABILITIES	<u>273,481,129</u>	<u>175,023,970</u>
	<u>DEFERRED CREDITS</u>		
252	Customer Advances for Construction	7,789,686	8,067,288
253	Other Deferred Credits	8,657,209	9,614,274
254	Regulatory Liabilities - Long Term	46,293,847	41,980,611
255	Accumulated Deferred Investment Tax Credit	3,212,604	2,852,364
	TOTAL DEFERRED CREDITS	<u>65,953,346</u>	<u>62,514,537</u>
	<u>OTHER NON-CURRENT LIABILITIES</u>		
227	Obligations Under Capital Leases Non-Current	9,289,750	12,825,929
228	Injuries and Damages Reserve	93,463	124,382
228	Pension and Post Retirement Benefits	(1,987,096)	14,871,954
228	Other Long-term Liability Vacation Banked	1,191,752	1,395,932
234	Long-term I/C Payable	0	0
236	Long-term Taxes Payable	0	0
237	Long-term Interest Payable	0	0
244	Price Risk Liability - Non-Current	0	0
	TOTAL OTHER NON-CURRENT LIABILITIES	<u>8,587,869</u>	<u>29,218,198</u>
	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
282	Liberalized Depreciation	469,892,908	515,974,856
283	Other	11,477,587	7,391,851
	TOTAL ACCUMULATED DEFERRED INCOME TAXES	<u>481,370,495</u>	<u>523,366,707</u>
	TOTAL LIABILITIES AND OTHER CREDITS	<u>1,765,882,037</u>	<u>1,877,533,051</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 (c)

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

Response:

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

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

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

Response: Please see table below.

Columbia Gas of Pennsylvania, Inc.
Monthly Cash Balances December 2013 Through November 2015

Month Year	Account 131 Cash \$	Account 134 Special Deposits and Funds \$	Account 135 Working Funds \$	Account 136 Temporary Cash Investments \$
Dec-13	1,856,421	0	3,350	150,855
Jan-14	2,152,020	0	3,050	40,165
Feb-14	4,370,948	0	3,050	306,093
Mar-14	3,054,616	0	3,050	139,292
Apr-14	2,304,315	0	3,050	98,764
May-14	1,312,567	0	3,050	876,660
Jun-14	2,069,190	0	3,050	251,805
Jul-14	1,001,440	0	3,050	1,569,485
Aug-14	730,032	0	3,050	978,765
Sep-14	654,571	0	2,550	912,595
Oct-14	865,392	0	2,550	1,718,260
Nov-14	773,070	0	2,550	569,950
Dec-14	2,619,993	0	2,550	1,329,880
Jan-15	3,488,071	0	2,550	529,260
Feb-15	4,836,945	0	2,550	12,720
Mar-15	2,763,474	0	2,550	139,281
Apr-15	2,215,361	0	2,550	1,179,761
May-15	1,646,076	0	2,550	11,478,014
Jun-15	1,520,586	0	2,550	5,322,939
Jul-15	1,272,613	0	2,550	1,179,845
Aug-15	1,798,201	0	2,550	1
Sep-15	1,227,644	0	2,550	872,384
Oct-15	1,389,565	0	2,550	105,314
Nov-15	3,977,576	0	2,550	0

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

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

Response:

For Columbia Gas of Pennsylvania, Inc. at November 30, 2015 the details are provided as follows:

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

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

Working Funds - See Exhibit No. 1, Schedule 7

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

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

Response:

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

Month Year	164/242 Beginning Balance	Activity 164	Gas Inventories \$
Dec-14	111,585,516	(15,068,205)	96,517,312
Jan-15	96,517,312	(26,261,874)	70,255,437
Feb-15	70,255,437	(22,608,456)	47,646,981
Mar-15	47,646,981	(14,370,886)	33,276,095
Apr-15	33,276,095	6,820,241	40,096,337
May-15	40,096,337	8,346,244	48,442,581
Jun-15	48,442,581	9,844,529	58,287,110
Jul-15	58,287,110	9,792,789	68,079,899
Aug-15	68,079,899	10,734,018	78,813,917
Sep-15	78,813,917	9,079,752	87,893,669
Oct-15	87,893,669	2,338,196	90,231,864
Nov-15	90,231,864	(4,309,451)	85,922,413

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

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

Response: Major items of other physical property and investments in affiliated companies for Columbia Gas of Pennsylvania, Inc. at November 30, 2015, are detailed below:

<u>Description</u>	<u>Balance</u>
	\$
Account 101 - Gas Plant In Service	1,661,834,946
Account 106 - Completed Construction Not Classified - Gas	89,294,224
Account 107 - Construction Work In Progress – Gas	27,823,620
Account 117 - Gas Stored Underground - Non-Current	895,339
Account 123 – Investment in Subsidiary	18,689,157

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

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

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

Response:

The amounts and purpose of Special Cash Accounts are as follows:

<u>Description</u>	<u>Balance</u>
	\$
<u>Account 132 - Interest and Special Deposits</u>	0
<u>Account 135 - Working Funds</u> The account includes working funds for operating expenses of a petty cash nature	2,550
<u>Account 136 - Temporary Cash Investments</u>	0

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

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

Response:

Balances as of November 30, 2015:

<u>Description</u>	<u>Balance</u>
	\$
Account 141 - Notes Receivable	0
Account 143 - Other Accounts Receivable	
Off System Sales Revenue	749,395
A/R - Sold	(164,078,158)
Income Tax Refunds - State	1,145,821
Miscellaneous Receivables	(57,656)
Home Energy Assistance Program	114,616
AGL A/R	4,014
Transportation Customers	159,558,728
Purchase of Receivables	2,563,240
Total Account 143	0

Account 145 - Accounts Receivable from
Associated Companies
Notes Receivable (1)

26,879,023

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

Balances as of November 30, 2015:

<u>Description</u>	<u>Balance</u>
	\$
Account 146 - Accounts Receivable from Associated Companies	
A/R Sold to Columbia Gas of Pennsylvania Receivables Corporation	(2,519,958)
Columbia Gas of Kentucky, Inc.	1,762
Columbia Gas of Ohio, Inc.	38,819
Columbia Gas of Maryland, Inc.	241,055
Columbia Gas of Virginia, Inc.	53,166
Columbia Gas of Massachusetts	31,401
NiSource Corporate Services	1,927,593
NiSource Inc.	226,163
Columbia Gas of Pennsylvania, Inc. Receivables	69,154
Collections from Associated Companies	108,479
Collections to Associated Companies	(5,844)
Total Account 146	<u>171,789</u>
 Total Accounts Receivable	 <u><u>27,050,812</u></u>

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

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

Response: Please see tables below.

Accumulated Provision for Uncollectible Accounts (Account 144)
Accruals, Write-offs & Recoveries for the Twelve Months Ended
December 2013, 2014, 2015

<u>Line</u>	<u>Date</u>	<u>Beginning Balance</u>	<u>Accrual</u>	<u>Charge-offs</u>	<u>Recoveries</u>	<u>Ending Balance</u>
		\$	\$	\$	\$	\$
1	2013	2,002,545	5,431,898	7,010,988	1,720,114	2,143,569
2	2014 1_/	2,891,312	6,987,260	9,009,673	2,202,884	3,071,783
3	2015	3,071,783	6,125,393	10,002,267	3,609,273	2,804,182

1_/ The 2014 beginning balance includes \$118,421 of Utility Service - GMB, and \$629,322 for Other as presented on the Company's December 2014 Balance Sheet.

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

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

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

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

Response:

Account 165 - Prepayments

<u>Description</u>	Balances as of November 30, <u>2015</u> \$
<u>Insurance</u> Represents the unamortized portion of insurance premiums, which are amortized to expense over the term of the contract.	<u>3,377,795</u>
Total Prepayments	<u><u>3,377,795</u></u>

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

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

Response:

<u>Description</u>	<u>Balances as of</u> <u>November 30, 2015</u> \$
<u>Account 154 - Plant Material and Operating Supplies</u>	
Cost of materials purchased primarily for use in the utility business.	772,267
<u>Account 164 - Gas Stored Underground</u>	
Represents the value of gas inventories in storage.	85,922,413
<u>Account 174 - Miscellaneous Current Assets</u>	
Property Tax Accrual	14,077
Exchange Gas Receivable	
The value of GTS Banks owed to the Company	<u>9,158</u>
Total Account 174 - Miscellaneous Current Assets	23,235
<u>Account 182 - Other Regulatory Assets – Current</u>	
OPEB - SFAS 106	
Unamortized transition obligation and the portion of SFAS 106 costs in excess of pay-as-you-go costs accrued and deferred	90,313
NiFit Deferral	405,840
Imbalance Cashout	(5,598)
Interest on Undercollection	(1,680,755)
Regulatory Asset-Purta Recovery	2,808,033
USP Rider, Interest, Recoveries, Unbilled	<u>(1,121,681)</u>

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

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

Response:

<u>Description</u>	<u>Balances as of</u> <u>November 30, 2015</u>
Total Account 182 - Other Regulatory Assets - Current	\$ 496,152

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

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

Response:

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

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

Account 123 - Investment in Subsidiary

Common Stock/APIC, Undistributed Retained Earnings 18,655,501

Account 128 - Other Special Finds

Deferred Charges - OPEB

The sub-account is used to record the transitional adjustment and to accumulate the incremental costs for post- retirement benefits other than pensions (i.e. medical and life insurance) accrued for employees while providing active service. 0

Account 146 - Long Term I/C Receivable

This sub-account is used to record the long term receivable for OPEB costs. 0

Account 171 - Interest and Dividends Receivable

0

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

<u>Account 175 - Derivative Instruments - Non Current</u>	0
<u>Account 182 - Other Regulatory Assets</u>	
<u>Environmental Expenditures</u>	7,771,668
<u>OPEB - SFAS 106</u>	
This sub-account records long term portion. See Schedule No. 11.	594,561
<u>SFAS 112</u>	
This sub-account records long term portion. See Schedule No. 11.	0
<u>Retirement Income Plan Expense – OCI</u>	36,589,494
This sub-account records pension costs. As of 1994, the Commission required pay-as-you-go treatment for SFAS 87 costs, but allowed deferral of pension costs (i.e. accruals required under SFAS 87) in excess of cash contributions.	
<u>Regulatory Effects of Adopting SFAS 96</u>	
This sub-account records deferred income taxes for all book/tax timing differences at the current income tax rate.	218,841,232
<u>Longwell Mining Project</u>	
This sub-account is used to record the expenses of converting customers to electric while mining project was active and then back to natural gas.	0
NiFit Deferral	911,706
Deferred Depreciation – Capital Lease	576,688
<u>Retail Market Investment</u>	
This sub-account is used to record expenses related to the enhancement of natural gas supplier information available on the natural gas distribution company bill, per final order on Docket No. M-2015-2474802.	11,638
Total Account 182 - Other Regulatory Assets	<hr/> 265,296,987

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

Account 183 - Preliminary Survey and Investigation Charges

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

2,869,200

Account 184 - Clearing Accounts

Non-Productive Time

Distributes costs such as vacation, sick time, and holiday pay equitably over all other expense and balance sheet accounts. This account is charged by using the actual hours on non-productive time reported by employees and is credited by applying a percentage to all other reported labor charges. The balance of this account is brought to approximately zero at the end of each calendar year.

6,662

Transportation

This sub-account is used to record all auto and truck expenses and to equitably distribute such expenses over all other applicable expenses and balance sheet accounts. The expenses are recorded on normal accounting documents, i.e., invoices, material transfers, etc., and are distributed on the basis of an hourly rate applied to reported hours of auto and truck usage.

16,737

General Tool

This sub-account is used to record all general tool expenses and to equitably distribute such expenses to applicable expenses and balance sheet accounts. The expenses are recorded on normal accounting documents, i.e., invoices, material transfers, etc., and are distributed on the basis of an hourly rate applied to reported hours of usage of various classes of general tool. The objective is to equitably distribute annual expenses.

0

Total Account 184 - Clearing Accounts

23,399

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

Account 186 - Miscellaneous Deferred Debits

Maintenance & Jobbing Work In Progress

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

3,135

Customer Advance (Deposit) Post 12/31/99

This sub-account is used to record customer advances.

8,004,230

Total Account 186 - Miscellaneous Deferred Debits

8,007,365

Account 190 - Accumulated Deferred Income Tax

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

58,316,588

Account 191 - Unrecovered Purchased Gas Costs

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

(17,157,524)

TOTAL DEFERRED DEBITS

336,011,516

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

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

Response:

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

Account 234 - Accounts Payable to Associated Companies

<u>Description</u>	Balances as of <u>November 30,</u> <u>2015</u> \$
NiSource Finance Corp. - Promissory Note Interest	13,157,779
NiSource Finance Corp. - Money Pool Advances	16,920,002
NiSource Corporate Services Corp.	8,824,383
Columbia Gas of Kentucky, Inc.	42,909
Columbia Gas of Ohio, Inc.	360,811
Columbia Gas of Maryland, Inc.	154,314
Columbia Gas of Massachusetts	39,557
Columbia Gas of Virginia, Inc.	31,918
NiSource Inc.	<u>253,592</u>
Total Account 234 - Accounts Payable to Associated Companies	<u><u>39,785,265</u></u>

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

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

Response:

Account 253 - Other Deferred Credits

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

<u>Description</u>	<u>Balances as of</u> <u>Nov. 30, 2015</u> \$
<u>Environmental Expenditures</u> This sub-account accumulates the long-term cost of remediation work for both York and Bellefonte Manufactured Gas Plant sites. The balance in this account is reduced as amounts are transferred to the short-term liability (Account 242).	7,441,840
<u>Penalty Credits and Refunds</u> This sub-account represents penalty credits received from natural gas companies and refunds from suppliers to be passed back to customers.	1,497,463
<u>Post-Employment Benefits</u> This sub-account represents the long-term liability for postretirement benefits other than pensions (i.e. medical and life insurance) accrued for employees while providing active service.	639,461
<u>Various - Other</u>	11,338
<u>Excess Bank Purchases</u> This sub-account represents transportation customers' excess bank purchases. This account is offset by Full Balancing Service provided to customers.	24,172
Total Account 253 - Other Deferred Credits	<u>9,614,274</u>

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

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

Response:

Account 228.2 Accumulated Provisions for Injuries and Damages
Balance as of November 30, 2015:

Reserve for Injuries and Damages	\$ <u>124,382</u>
Total Account 228.2	\$ 124,382

Reserve for Injuries and Damages:

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

The company uses a 5 year average of cash paid for injuries and damages for budgeting purposes and as a basis for its claim in this case. Further details on this process can be found in Witness Krajovic's testimony, Columbia Statement No. 9.

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

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

Response:

The following are significant reserves or groups of reserves, recorded on the balance sheet as of November 30, 2015:

<u>Description</u>	<u>Balance</u>
	\$
<u>Pension Reserves:</u>	
Account 22838000 Accrued Long Term Pension Cost	14,843,527
<u>OPEB Reserves:</u>	
Account 24211263 Post-Employment Benefits - Current - Per FAS 112	147,943
Account 25304010 Post-Employment Benefits - Noncurrent - Per FAS 112	639,461
<u>Environmental:</u>	
Account 24209000 Environmental Expenditures	330,000
Account 25303020 Environmental Expenditures	7,441,840
<u>Payroll Reserves:</u>	
Account 24203100 Net Wages Payable – Incentive Compensation	2,916,676
Account 24203200 Accrued Vacation	4,385,910
Account 22840010 Banked Vacation	1,395,932
<u>Capital Lease Obligations:</u>	
Account 22700000 Beginning Balance	9,270,325
Account 22700001 Issuance	3,908,260
Account 22700002 Transfer	(352,655)

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

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

Response: Please see table below.

<u>Description</u>	Twelve Months Ended December 31			<u>11 Months Ended</u>
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>11/30/2015</u>
	\$	\$	\$	\$
Balance Beginning of Year	329,892,266	373,599,647	422,052,001	485,681,455
Credit:				
Balance Transferred From Income	46,707,378	56,452,354	63,629,454	53,196,642
Retained Earnings - Sub-total	376,599,644	430,052,001	485,681,455	538,878,097
Retained Earnings Adjustment	0	0	0	0
Cash Dividends	2,999,997	8,000,000	0	0
Balance End of Year	373,599,647	422,052,001	485,681,455	538,878,097

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

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

Response:

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

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

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

Exhibit No. 1
Schedule No. 18
Page 2 of 5
Witness: K. K. Miller

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

Response: Refer to Exhibit No. 1, Schedule 18, Page 5 of 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2015 and 2014.

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2015 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u>
	\$
Account 19100100 (ACA Deferred)	(15,812,706)
Account 19100200 (ACA Deferred/Demand)	1,936,969
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	2,466,473
Account 19100600 (Transporter Exchange)	14,386
Account 19100800 (Unbilled Revenues)	(8,662,000)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>(17,157,524)</u></u>

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2014 the Pennsylvania Rate Jurisdiction unrecovered purchased gas costs included in Account 191 were determined as follows:

<u>Description</u>	<u>Amount</u> \$
Account 19100100 (ACA Deferred)	18,518,433
Account 19100200 (ACA Deferred/Demand)	(2,554,402)
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	2,264,151
Account 19100600 (Transporter Exchange)	22,949
Account 19100800 (Unbilled Revenues)	(16,281,000)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u>4,869,485</u>

Columbia Gas of Pennsylvania, Inc.
Summary of Change in Account 191 by Activity
For the Twelve Months Ended November 30, 2015

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

Month	00100	00200	00300	00400	00600	00800	00900	Total
December	(460,583)	(2,482,890)	0	1,819,802	(11,794)	(1,559,000)	0	(2,694,464)
January	968,995	(4,364,950)	0	(564,161)	(94,463)	(3,012,000)	0	(7,066,579)
February	93,328	(4,413,137)	0	(2,838,817)	65,694	(2,969,000)	0	(10,061,932)
March	(19,021,720)	(4,757,737)	0	3,408,246	(120,736)	10,194,000	0	(10,297,948)
April	(13,720,444)	(1,438,088)	0	(1,394,156)	82,573	8,243,000	0	(8,227,114)
May	(4,668,776)	1,903,439	0	(54,590)	80,779	2,987,000	0	247,853
June	(1,045,424)	3,088,254	0	411,753	(66,171)	928,000	0	3,316,412
July	(255,974)	3,239,258	0	513,583	91,199	68,000	0	3,656,066
August	(1,337,394)	3,302,414	0	234,299	(49,203)	(171,000)	0	1,979,117
September	(392,281)	3,445,434	0	(263,488)	28,902	(314,000)	0	2,504,566
October	3,306,685	4,353,475	0	(22,510)	(8,038)	(3,012,000)	0	4,617,614
November	2,202,449	2,615,898	0	(1,047,641)	(7,306)	(3,764,000)	0	(600)
Total by Activity	(34,331,139)	4,491,371	0	202,321	(8,563)	7,619,000	0	(22,027,009)

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

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

Response:

The company does not reflect deferred gas costs in Account 174. See Exhibit No. 1, Schedule 18, pages 3 and 5, for deferred fuel costs at November 30, 2015.

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

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52 (b)

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

Response: Exhibit 2 Schedule 3 outlines the operating income statement for the twelve months ended November 30, 2015.

53.52 (c)

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

Response: Exhibit 3, p. 9 sets forth the operating revenues for the 12 month period ended November 30, 2015.

Exhibit 4, p.1 sets for the operating expenses for the 12 month period ended November 30, 2015.

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

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

Response:

- a. Operating Income Claims - (See Exhibits No. 2 & No. 102)

Proforma Test Year Present Rates November 30, 2015	\$102,351,807
Future Test Year Present Rates November 30, 2016	\$95,299,232
Fully Forecasted Rate Year Present Rates December 31, 2017	\$88,978,983
Proposed Rates December 31, 2017	\$121,768,423

- b. Rate of Return (See Exhibits No. 2 & No. 102)

Proforma Test Year Present Rates November 30, 2015	8.770%
Future Test Year Present Rates November 30, 2016	7.390%
Fully Forecasted Rate Year Present Rates December 31, 2017	5.960%
Proposed Rates December 31, 2017	8.150%

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

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

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

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

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

Total Operating Expense

Operating Income Before Taxes

Federal Taxes

State Taxes

Deferred Federal

Deferred State

Income Tax Credits

Other Credits

Other Credits and Charges, etc.

Total Income Taxes

Net Utility Operating Income

Other Income and Deductions

Other Income

Detailed listing of other income used in tax calculation

Other Income Deduction

Detailed listing

Taxes Applicable to Other Income and Deductions

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

Listing

Income Before Interest Charges

Listing of all types of Interest Charges and all Amortization of
Premiums and/or Discounts and Expenses on Debt issues

Total Interest

Net income after interest Charges

Response: Refer to Exhibit 2, Schedule 3, Page 3 for the Income Statement at
present and proposed rates for the twelve months ended November
30, 2015.

Refer to Exhibit 2, Schedule 4 for the Income Statement per books
at November 30, 2015.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
Twelve Months Ended November 30, 2015

Line No.	Description	Reference (1)	Per Books (2) \$	Adjustments @ Present Rates (3) \$	Pro Forma Test Year @ Present Rates (4=2+3) \$	Adjustments @ Proposed Rates (5) \$	Pro Forma Test Year at @ Proposed Rates (6=4+5) \$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3	316,657,610	20,408,367	337,065,977	(12,042,215)	325,023,762
3	Fuel Revenues	Exhibit 3	205,618,774	(83,990,858)	121,627,916	0	121,627,916
4	Rider USP	Exhibit 3	21,575,051	21,593	21,596,644	0	21,596,644
5	Gas Procurement Charge	Exhibit 3	2,412,202	(79,426)	2,332,776	0	2,332,776
6	Merchant Function Charge	Exhibit 3	1,875,646	(784,519)	1,091,127	0	1,091,127
7	Rider CC	Exhibit 3	38,328	7,781	46,109	0	46,109
8	Off System Sales Revenue	Exhibit 3	5,109,653	(5,109,653)	0	0	0
9	Late Payment Fees	Exhibit 3	1,289,914	(112,441)	1,177,473	0	1,177,473
10	Other Operating Revenues (Excl. Transportation)	Exhibit 3	<u>553,226</u>	<u>0</u>	<u>553,226</u>	<u>0</u>	<u>553,226</u>
11	Total Operating Revenues		555,130,404	(69,639,156)	485,491,248	(12,042,215)	473,449,032
12	Operating Revenue Deductions						
13	Gas Supply Expense	Exhibit 3	205,618,774	(83,990,858)	121,627,916	0	121,627,916
14	Off System Sales Expense	Exhibit 3	5,109,653	(5,109,653)	0	0	0
15	Gas Used in Company Operations		(426,795)	426,795	0	0	0
16	Operating and Maintenance Expense	Exhibit 4	166,718,012	(2,476,658)	164,241,354	(153,848)	164,087,507
17	Depreciation and Amortization	Exhibit 5	40,968,011	1,944,677	42,912,688	0	42,912,688
18	Net Salvage Amortized	Exhibit 5	4,418,137	220,485	4,638,622	0	4,638,622
19	Taxes Other Than Income Taxes	Exhibit 6	<u>2,753,297</u>	<u>428,257</u>	<u>3,181,554</u>	<u>0</u>	<u>3,181,554</u>
20	Total Operating Revenue Deductions		425,159,090	(88,556,956)	336,602,134	(153,848)	336,448,287
21	Operating Income Before Income Taxes		129,971,314	18,917,799	148,889,113	(11,888,368)	137,000,746
22	Income Taxes	Exhibit 7	38,188,611	8,708,935	46,897,546	(4,701,308)	42,196,238
23	Investment Tax Credit	Exhibit 7	<u>(360,240)</u>	<u>0</u>	<u>(360,240)</u>	<u>0</u>	<u>(360,240)</u>
24	Operating Income		92,142,943	10,208,864	102,351,807	(7,187,060)	95,164,748
25	Rate Base	Exhibit 8	1,201,636,208		1,167,665,622		1,167,665,622
26	% Rate of Return Earned on Rate Base		7.67%		8.77%		8.15%

Columbia Gas of Pennsylvania, Inc.
Calculation of Proforma Interest Expense @ Present and Proposed Rates
Twelve Months Ended November 30, 2015

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> (1) \$
1	Rate Base	1,167,665,622
2	Weighted Cost of Short &	
3	Long Term Debt	<u>2.400%</u>
4	Interest Expense	28,023,975

Columbia Gas of Pennsylvania, Inc.
Rate of Return on Rate Base
Twelve Months Ended November 30, 2015

Line No.	Description	Amount
		(1)
		\$
1	Proforma Rate Base at Present Rates	1,167,665,622
2	Return on Rate Base	8.150%
3	Total Requirement	95,164,748
4	Less: Net Operating Income at Present Rates	<u>102,351,807</u>
5	Net Required	(7,187,059)
6	Revenue Conversion Factor	<u>1.67554140</u>
7	Gross Revenue Requirement	(12,042,215)
8	Revenue Conversion Factor:	
9	Operating Revenue	1.00000000
10	Less: Uncollectible	0.01277569
11	Income Before State Taxes	0.98722432
12	State Income Tax Effect Tax Rate	0.06993000
13	Less: State Income Tax	0.06903660
14	Income Before Federal Taxes	0.91818772
15	Less: Federal Tax @ 35%	<u>0.32136570</u>
16	Adjusted Operating Income	0.59682202
17	Revenue Conversion Factor	1.67554140

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments
Twelve Months Ended November 30, 2015

Line No.	Description	Reference	Amount
			(1) \$
1	Additional Revenue Requirement		(12,042,215)
2	Operating & Maintenance Expense		
3	Uncollectible Accounts Expense	Ln 1 x Uncollectible Rate	(153,848)
4	Income Before State Income Tax	Ln 1 - Ln 3	(11,888,368)
5	State Income Taxes		
6	Line 4 Times Effect Tax Rate	Exh 7, Pg 20, Col 2 - Exh 7, Pg, 20, Col 1	(831,353)
7	Income Before Federal Income Tax	Ln 4 - Ln 6	(11,057,015)
8	Federal Income Taxes	Ln 7 x 35%	<u>(3,869,955)</u>
9	Operating Income	Ln 7 - Ln 8	<u><u>(7,187,060)</u></u>

Columbia Gas of Pennsylvania, Inc.
Income Statement - Per Books
Twelve Months Ended November 30, 2015

	Amount
	\$
<u>Operating Revenue</u>	
Gas Service Revenue	427,380,750
Other Operating Revenue	127,749,654
Total Operating Revenue	555,130,404
<u>Operating Revenue Deductions</u>	
Operating & Maintenance Expenses	377,019,645
Depreciation and Amortization Expense	45,386,148
Taxes Other Than Income Taxes	2,753,296
Total Operating Revenue Deductions	425,159,089
<u>Operating Income Before Taxes</u>	129,971,315
Income Taxes, Utility Operating Income	5,384,232
Provision For Deferred Income Taxes, Ut Opr Income	105,476,875
Prov. For Def Income Taxes - Credit, Ut Opr Income	(72,672,496)
Investment Tax Credit	(360,240)
Utility Operating Income	92,142,944
<u>Other Income</u>	
Interest Income	(1,390,456)
Allowance for Funds Used During Construction	890,112
Earnings of Subsidiary	465,247
Miscellaneous	2,039,729
Total Other Income	2,004,632
<u>Other Income Deductions</u>	
Donations	310,198
Expenditures for Civic, Political and Related Activities	0
Miscellaneous	344,347
Total Other Income Deductions	654,545
<u>Taxes Applicable to Other Income and Deductions</u>	485,322
<u>Interest Charges</u>	
Amortized of Loss on Reacquired Debt	0
Interest on Debt to Assocaiated Companies	26,744,796
Other Interest Expense	95,454
Interest - Borrowed Funds During Construction	(459,641)
Total Interest Charges	26,380,609
<u>Net Income</u>	66,627,099

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

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

Response: See Pages 2 through 8 of this Exhibit for the Comparative Operating Statement of Columbia Gas of Pennsylvania, Inc. for the Twelve Months Ended November 30, 2014 and Twelve Months Ended November 30, 2015.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2014 AND NOVEMBER 30, 2015

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease)
		November 30, 2014	November 30, 2015	
		\$	\$	\$
	<u>SALES OF GAS</u>			
480	Residential	314,033,619	329,079,117	15,045,498
481	Commercial	97,760,003	96,657,148	(1,102,855)
481	Industrial	1,995,748	1,642,786	(352,962)
481	Other	0	1,698	1,698
	TOTAL GAS SERVICE REVENUE	413,789,370	427,380,750	13,591,380
	<u>OTHER OPERATING REVENUE</u>			
487	Forfeited Discounts	1,321,479	1,289,914	(31,565)
488	Miscellaneous Service Revenue	150,000	145,854	(4,146)
489	Transportation of Gas	129,113,365	126,467,861	(2,645,504)
493	Rent from Gas Department Revenue	144,269	158,725	14,456
495	Other Gas Department Revenue	21,132,519	(312,700)	(21,445,219)
	TOTAL OTHER OPERATING REVENUE	151,861,632	127,749,654	(24,111,978)
	TOTAL OPERATING REVENUE	565,651,002	555,130,404	(10,520,598)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2014 AND NOVEMBER 30, 2015

Acct No.	Description	Twelve Months Ended		Increase/ (Decrease) \$
		November 30, 2014 \$	November 30, 2015 \$	
<u>GAS PURCHASE EXPENSES</u>				
801	Field Line Purchases	622,458	383,365	(239,093)
803	Transmission Line Purchases	240,202,108	148,777,876	(91,424,232)
804	City Gate Purchases	23,558,425	19,905,349	(3,653,076)
805	Other Gas Purchases	(1,384,066)	23,025,842	24,409,908
806	Exchange of Gas	(16,352,326)	(7,026,860)	9,325,466
807	Purchased Gas Expenses	878,461	959,756	81,295
808	Gas withdrawn from Storage	(2,220,854)	25,660,272	27,881,126
812	Gas Used for Company Buildings	(422,985)	(426,795)	(3,810)
813	Exchange Fees	450	0	(450)
	TOTAL GAS PURCHASE EXPENSES	244,881,671	211,258,805	(33,622,866)
<u>UNDERGROUND STORAGE EXPENSES</u>				
816	Wells Expense	2,514	6,332	3,818
817	Pipeline Expenses	7,926	10,276	2,350
818	Compressor Station Expenses	396,959	129,763	(267,196)
820	Measuring and Regulating Station Expenses	10,673	4,375	(6,298)
821	Purification-Dehydration Expenses	6,263	1,002	(5,261)
823	Gas Losses	3,775	2,830	(945)
825	Storage Well Realities	5,976	5,938	(38)
832	Wells	10,156	2,392	(7,764)
834	Compressor Station Equipment	10,321	2,703	(7,618)
836	Purification-Dehydration Equipment	8,848	5,443	(3,405)
	TOTAL UNDERGROUND STORAGE EXPENSES	463,411	171,054	(292,357)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2014 AND NOVEMBER 30, 2015

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2014</u> \$	<u>November 30, 2015</u> \$	
<u>DISTRIBUTION EXPENSES - OPERATION</u>				
852	Communication System Exp Scada	3,163	100	(3,063)
870	Supervision and Engineering	8,613,274	6,537,044	(2,076,230)
871	Distribution Load Dispatching	254,116	171,925	(82,191)
874	Mains and Services Expenses	13,212,408	14,637,922	1,425,514
875	Measuring and Regulating Station Expenses - General	551,207	423,104	(128,103)
876	Measuring and Regulating Station Expenses - Industrial	237,568	257,941	20,373
878	Meters and House Regulators Expense	2,157,540	2,295,119	137,579
879	Customer Installations Expense	4,873,678	5,328,522	454,844
880	Other Expenses	6,140,978	5,912,238	(228,740)
881	Rents	274,859	235,129	(39,730)
TOTAL DISTRIBUTION EXPENSES - OPERATION		36,318,791	35,799,044	(519,747)
<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
885	Supervision and Engineering	76,624	60,850	(15,774)
886	Structures and Improvements	32,483	138,244	105,761
887	Mains	14,422,440	13,118,084	(1,304,356)
889	Measuring and Regulating Station Expenses - General	453,590	829,231	375,641
890	Measuring and Regulating Station Expenses - Industrial	162,986	157,932	(5,054)
892	Services	1,291,465	3,612,145	2,320,680
893	Meters and House Regulators	223,820	245,192	21,372
894	Other Equipment	925,618	949,155	23,537
TOTAL DISTRIBUTION EXPENSES - MAINTENANCE		17,589,026	19,110,832	1,521,806
TOTAL DISTRIBUTION EXPENSES		53,907,817	54,909,875	1,002,058
<u>CUSTOMER ACCOUNTS EXPENSES</u>				
901	Supervision	0	0	0
902	Meter Reading Expenses	767,874	727,935	(39,939)
903	Customer Records and Collections Expenses	8,619,072	9,119,167	500,095
904	Uncollectible Accounts	23,159,466	23,386,053	226,587
905	Miscellaneous Customer Accounts expenses	24,271	19,226	(5,045)
TOTAL CUSTOMER ACCOUNTS EXPENSES		32,570,683	33,252,382	681,699

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2014 AND NOVEMBER 30, 2015

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2014</u> \$	<u>November 30, 2015</u> \$	
<u>CUSTOMER SERVICE AND INFORMATIONAL EXP.</u>				
907	Supervision	0	217	217
908	Customer Assistance	8,080,261	11,703,525	3,623,264
909	Informational / Instructional Advertising	64,826	202,425	137,599
910	Miscellaneous Customer Service and Information	976,471	804,624	(171,847)
TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXP.		9,121,558	12,710,791	3,589,233
<u>SALES EXPENSE</u>				
911	Supervision	0	0	0
912	Demonstration	599,921	580,336	(19,585)
913	Advertising	17,276	25,571	8,295
916	Miscellaneous	0	0	0
TOTAL SALES EXPENSE		617,197	605,907	(11,290)
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>				
920	Administrative and General Salaries	4,345,968	12,152,568	7,806,600
921	Office Supplies and Expenses	1,870,032	2,337,445	467,413
922	Administrative Expenses Transferred - Credit	0	0	0
923	Outside Services Employed	41,638,887	29,332,785	(12,306,102)
924	Property Insurance	178,270	148,213	(30,057)
925	Injuries and Damages	2,849,000	3,022,111	173,111
926	Employee Pensions and Benefits	6,257,032	10,006,827	3,749,795
928	Regulatory Commission Expenses	1,767,435	2,150,906	383,471
930	Miscellaneous General	627,799	897,618	269,819
931	Rent - General	590,791	3,000,004	2,409,213
932	Maintenance General Plant	180,430	1,062,348	881,918
TOTAL ADMINISTRATIVE AND GENERAL		60,305,644	64,110,826	3,805,182
TOTAL OPERATION AND MAINTENANCE		401,867,981	377,019,639	(24,848,342)
403-405	Depreciation	40,991,282	45,386,148	4,394,866
408	Taxes Other Than Income Taxes	2,786,530	2,753,296	(33,234)
Deductions Before Federal and State Income Taxes		445,645,793	425,159,084	(20,486,709)
Net Utility Operating Income Before Income Taxes		120,005,209	129,971,320	9,966,111
409	Income Taxes: Federal	16,435,428	997,222	(15,438,206)
409	Income Taxes: State	5,297,193	4,387,010	(910,183)
410	Provision for Deferred Income Taxes - Federal	65,429,601	96,511,051	31,081,450
410	Provision for Deferred Income Taxes - State	5,726,410	8,965,824	3,239,414
411	Provision for Deferred Income Taxes - Credit	(57,639,351)	(73,032,736)	(15,393,385)
Total Income Taxes		35,249,281	37,828,371	2,579,090
Net Utility Operating Income		84,755,928	92,142,949	7,387,021

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2014 AND NOVEMBER 30, 2015

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 480 - RESIDENTIAL SALES	The increase is primarily due to increased base rates for the 12 months ended November 2015. The USP rate also increased for the 12 months ended November 2015. The increase was partially offset by decreased gas costs.	15,045,498
ACCOUNT 481.1 - COMMERCIAL SALES	The decrease is primarily due to decreased gas costs for the 12 months ended November 2015. The decrease is partially offset by increased base rates.	(1,102,855)
ACCOUNT 481.2 INDUSTRIAL SALES	The decrease is primarily due to decreased gas costs and consumption for the 12 months ended November 2015. The decrease was partially offset by increased base rates.	(352,962)
ACCOUNT 481.3 OTHER	Change immaterial.	1,698.31
ACCOUNT 487 FORFEITED DISCOUNTS	The decrease in penalty revenue is immaterial.	(31,565)
ACCOUNT 488 MISCELLANEOUS SERVICE REVENUE	Decrease due to decreased miscellaneous service revenue for the 12 months ended November 2015.	(4,146)
ACCOUNT 489 - TRANSPORTATION OF GAS	The decrease is primarily due to a decrease in residential, commercial and industrial volumes for the 12 months ended November 2015. The decrease is partially offset by increased base rates.	(2,645,504)
ACCOUNT 493 RENT FROM GAS DEPARTMENT REVENUE	Increase due to increased billings for the Smithfield call center.	14,456
ACCOUNT 495 - OTHER GAS DEPARTMENT REVENUE	Decrease is primarily due to decreased off system sales and decreased unbilled revenue.	(21,445,219)
TOTAL OPERATING REVENUE	Exh 2, Sch 5, Page 2	<u>(10,520,598)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2014 AND NOVEMBER 30, 2015

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
GAS PURCHASED EXPENSES	The decrease is primarily due to a decrease in purchased gas cost recovery costs for the twelve months ended November 30, 2015, due to decreased prices. Off System sales gas costs also decreased.	(33,622,866)
UNDERGROUND STORAGE EXPENSES	The decrease is primarily due to decreased compressor station materials and maintenance costs.	(292,357)
DISTRIBUTION - OPERATION EXPENSES	The decrease is primarily related to line locating expenses for Supervision and Engineering. The decrease is partially offset by an increase in right of way clearing for mains and and Services expenses.	(519,747)
DISTRIBUTION - MAINTENANCE EXPENSES	The increase is primarily related to increased services, mains and regulator station maintenance. This is partially offset by decreased leak repairs for mains.	1,521,806
CUSTOMER ACCOUNTS EXPENSE	The increase is primarily due to increased corporate services customer records and collections costs and normal uncollectibles expense. The increase is partially offset by a decrease in Customer Assistance Plan uncollectible expense.	681,699
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	The increase is primarily due to an increase in the amortization expense for the Universal Services Plan rider.	3,589,233
SALES EXPENSE	The decrease is due to decreased service corporation charges for advertising and demonstration.	(11,290)
ADMINISTRATIVE AND GENERAL EXPENSES	The increase is primarily related to corporate service expense, outside services, Public Utility Commission fees, and capital leases. The increase is partially offset by decreased pension costs.	3,805,182
TOTAL OPERATION AND MAINTENANCE	Exh 2, Sch 5, Page 5	<u>(24,848,342)</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2014 AND NOVEMBER 30, 2015

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 403 DEPRECIATION EXPENSES	Increase primarily due to the incremental increase in capital plant, and an increase in depreciation rates.	4,394,866
ACCOUNT 408.1 TAXES OTHER THAN INCOME TAXES	The decrease is primarily related to decreased capital Stock taxes. The decrease is partially offset by an increase in payroll taxes.	(33,234)
ACCOUNT 409.1 FEDERAL AND STATE INCOME TAXES	The decrease is primarily due to an increase in book vs. tax timing differences for property, gas inventory and deferred gas costs, partially offset by an increase in net income before taxes and Federal NOL.	(16,348,389)
ACCOUNT 410.1 PROVISION FOR DEFERRED INCOME TAXES	The increase is primarily due to book vs. tax timing differences for property, gas inventory and deferred gas costs, partially offset by Federal NOL.	34,320,864
ACCOUNT 411.1 PROVISION FOR DEFERRED INCOME TAXES - CREDIT	The decrease is primarily due to book vs. tax timing differences for property, gas inventory and deferred gas costs, partially offset by Federal NOL.	(15,393,385)
Net Utility Operating Income	Exh 2, Sch 5, Pg 5	<u><u>7,387,021</u></u>

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

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

Response:

Columbia Gas of Pennsylvania does not have separate operating divisions.

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

Response:

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

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

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

Response:

Accounting Entries for November 30, 2015:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	31,420,000
Unbilled Revenue	495xxxxx	(24,613,000)
Unbilled Revenue-Transportation	4893xxxx	(6,807,000)
 Gas Purchased Cost Related To Unbilled Revenue	 80510000	 8,662,000
Unrecovered Purchased Gas Costs	19100800	(8,662,000)

Accounting Entries for November 30, 2014:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	38,559,000
Unbilled Revenue	495xxxxx	(30,284,000)
Unbilled Revenue-Transportation	4893xxxx	(8,275,000)
 Gas Purchased Cost Related To Unbilled Revenue	 80510000	 16,281,000
Unrecovered Purchased Gas Costs	19100800	(16,281,000)

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

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

21. If a gas company is affiliated with another 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 a water or electric segment.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(a)

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

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

Response: The total number of customers served by the utility as of November 30, 2015 was 421,025.

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

Response: See Exhibit No. 103.

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

Response: See Exhibit No. 103.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.52(b)

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

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

Response: Columbia Gas of Pennsylvania has used a historic test year in this rate filing of November 30, 2015. On Exhibit No. 3 page 9, the operating revenues as booked are shown at November 30, 2015.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months November 30, 2015, projected to an annual basis see Exhibit No. 3, pages 6-8.

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

Response: See Exhibit No. 103.

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the twelve months ended November 30, 2015, projected to an annual basis see Exhibit No. 3, pages 6-8.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

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

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

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

Response: See Exhibit No. 3, page 9.

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

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

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

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

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

Response: See Exhibit No. 3, Page 10.

COLUMBIA GAS OF PENNSYLVANIA, INC.

53.53 III E

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

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

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

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

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

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

- (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. 3, Schedule Nos. 1 through 10.

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III E

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

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

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

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

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

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

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Page 6 of 10
Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	<u>Sales Service</u>					
2	Rate Schedule RSS - Residential Sales Service					
3	Residential Sales Service	3,414,192	24,182,660.8	266,902,169	32,759,439	299,661,608
4	Rate Schedule RDGSS - Residential Distributed Generation Sales Service					
5	Residential Distributed Generation Sales Service	0	0.0	0	0	0
6	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
7	Small General Sales Service	312,428	8,345,884.7	62,676,013	4,924,996	67,601,009
8	Rate Schedule NSS - Negotiated Sales Service					
9	540,000 - 1,074,000 Therms	12	72,214.2	260,269	0	260,269
10	Rate Schedule LGSS - Large General Sales Service					
11	Large General Sales Service	1,046	1,036,572	5,614,364	273,937	5,888,301
12	Tariff Sales Summary by Rate Class					
13	Total Residential Sales Service	3,414,192	24,182,660.8	266,902,169	32,759,439	299,661,608
14	Total Small General Sales Service	312,428	8,345,884.7	62,676,013	4,924,996	67,601,009
15	Total Negotiated Sales Service	12	72,214.2	260,269	0	260,269
16	Total Large General Sales Service	<u>1,046</u>	<u>1,036,572.0</u>	<u>5,614,364</u>	<u>273,937</u>	<u>5,888,301</u>
17	Total Tariff Sales	3,727,678	33,637,331.7	335,452,815	37,958,372	373,411,187

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Page 7 of 10
Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 1)</i>	Volumes (2) Dth <i>(Ex 3, Sch 1)</i>	Revenue @ Current Rates (3) \$ <i>(Ex 3, Sch 1)</i>	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ <i>(Ex 3, Sch 10)</i>
1	<u>Distribution Service</u>					
2	Rate Schedule RDS - Residential Distribution Service (Choice)					
3	Residential Distribution Service	1,001,033	7,577,110.0	63,725,685	10,074,762	73,800,447
4	Residential Distribution Service (CAP - Before Discount)					
5	Residential Distribution Service	259,115	2,547,465.2	25,830,847	(12,074)	25,818,773
6	Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)					
7	Residential Distributed Generation Distribution Serv.	0	0.0	0	0	0
8	Rate Schedule SCD - Small Commercial Distribution (Choice)					
9	Small Commercial Distribution Service	101,320	2,328,241	12,151,915	1,452,588	13,604,503
10	Rate Schedule SGDS - Small General Distribution Service					
11	Small General Distribution Service	28,474	3,694,336	13,746,434	1,250,608	14,997,042
12	Rate Schedule SDS - Small Distribution Service					
13	Small Distribution Service	5,459	6,568,967.8	15,263,617	1,655,606	16,919,223
14	Rate Schedule LDS - Large Distribution Service					
15	Large Distribution Service	1,098	17,900,935.3	16,237,161	2,157,515	18,394,676
16	Rate Schedule MLDS - Main Line Distribution Service - Class I					
17	Main Line Distribution Service Class I	36	2,416,732.8	352,248	0	352,248
18	Rate Schedule MLDS - Main Line Distribution Service - Class II					
19	Main Line Distribution Service Class II	72	2,445,730.0	999,827	0	999,827
20	Distribution Service Summary by Rate Class					
21	Total Residential Distribution Service	1,260,148	10,124,575.2	89,556,532	10,062,688	99,619,220
22	Total SmallL Distribution Service (SCD, SGDS, SDS)	135,253	12,591,545.0	41,161,966	4,358,802	45,520,768
23	Total Large Distribution Service	1,098	17,900,935.3	16,237,161	2,157,515	18,394,676
24	Total Main Line Distribution Service	<u>108</u>	<u>4,862,462.8</u>	<u>1,352,075</u>	<u>0</u>	<u>1,352,075</u>
25	Total Distribution Service	1,396,607	45,479,518.3	148,307,734	16,579,005	164,886,739

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Page 8 of 10
Witness: M. J. Bell

Line No.	Description	<u>Bills</u> (1) <i>(Ex 3, Sch 1)</i>	<u>Volumes</u> (2) Dth <i>(Ex 3, Sch 1)</i>	<u>Revenue @</u> <u>Current Rates</u> (3) \$ <i>(Ex 3, Sch 1)</i>	<u>Proposed</u> <u>Adjustment</u> (4) = (5) - (3) \$	<u>Revenue @</u> <u>Proposed Rates</u> (5) \$ <i>(Ex 3, Sch 10)</i>
1	Total Company Throughput by Rate Class					
2	Total Residential	4,674,340	34,307,236.0	356,458,701	42,822,127	399,280,828
3	Total Small Commercial & Industrial	447,681	20,937,429.7	103,837,979	9,283,798	113,121,777
4	Total Large Commercial & Industrial	<u>2,264</u>	<u>23,872,184.3</u>	<u>23,463,869</u>	<u>2,431,452</u>	<u>25,895,321</u>
5	Total Throughput	5,124,285	79,116,850.0	483,760,549	54,537,377	538,297,926
6	Other Operating Revenue					
7	487 - Forfeited Discounts			1,177,473	0	1,177,473
8	488 - Miscellaneous Service Revenues			145,854	0	145,854
9	493 - Rent from Gas Property			158,725	0	158,725
10	495 - Prior Yr. Rate Refund - Net.			0	0	0
11	495 - Off System Sales			0	0	0
12	495 - Other Gas Revenues - Other			248,647	0	248,647
13	496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
14	Total Other Operating Revenue			1,730,699	0	1,730,699
15	Total Company Revenue			485,491,248	54,537,377	540,028,625

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Page 9 of 10
Witness: M. J. Bell

Line No.	Acct No	Description	Per Books (1) \$	Test Year Gas Cost (2) \$ <i>(Ex 3, Sch 8)</i>	Test Year Rider USP (3) \$ <i>(Ex 3, Sch 9)</i>	Test Year Gas Proc. Charge (4) \$ <i>(Ex 3, Sch 9)</i>	Test Year Merchant Function Charge (5) \$ <i>(Ex 3, Sch 9)</i>	Test Year Rider CC (6) \$ <i>(Ex 3, Sch 9)</i>	Unbilled Revenue Adj. (7) \$	Weather Adjustment (8) \$ <i>(Ex 3, Sch 4)</i>	Adjustment To Reflect Annualization (9=10-(1-8)) \$	Annualized Base Revenue (10) \$ <i>(Ex 3, Sch 1)</i>
1		GAS SERVICE REVENUE										
2	480	Residential Sales Revenue	329,079,117	(148,861,485)	(21,891,051)	(1,745,268)	(1,668,885)	(20,065)	0	(9,023,459)	26,726,440	172,795,344
3	481	Comm/Ind Sales Revenue	98,301,633	(55,311,959)	0	(666,934)	(206,761)	(6,973)	0	(2,169,141)	(1,454,475)	38,485,390
4	495	Unbilled Revenue	(5,671,000)	7,619,000	316,000	0	0	0	(2,264,000)	0	0	0
5	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0	0
6		TOTAL GAS SERVICE REV	421,709,750	(196,354,444)	(21,575,051)	(2,412,202)	(1,875,646)	(27,038)	(2,264,000)	(11,192,600)	25,271,965	211,280,734
7	487	Forfeited Discounts	1,289,914	0	0	0	0	0	0	0	(112,441)	1,177,473
8	488	Miscellaneous Service Rev	145,854	0	0	0	0	0	0	0	0	145,854
9	489	Transportation of Gas	127,935,861	(9,264,329)	(6,885,247)	0	0	(11,290)	0	(5,694,665)	19,704,913	125,785,243
10	489	Trans of Gas - Unbilled	(1,468,000)	0	0	0	0	0	1,468,000	0	0	0
11	493	Rent from Gas Property	158,725	0	0	0	0	0	0	0	0	158,725
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0	0
13	495	Off System Sales	5,109,653	(5,109,654)	0	0	0	0	0	0	1	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	248,647	0	0	0	0	0	0	0	0	248,647
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0	0
17		TOTAL OTHER OPER. REV	133,420,654	(14,373,983)	(6,885,247)	0	0	(11,290)	1,468,000	(5,694,665)	19,592,473	127,515,942
18		TOTAL REVENUE	555,130,404	(210,728,427)	(28,460,298)	(2,412,202)	(1,875,646)	(38,328)	(796,000)	(16,887,265)	44,864,438	338,796,676
19		SALES VOL (Dth) Phy. Flow										
20		Residential Sales	25,954,266.8	0.0	0.0	0.0	0.0	0.0	0.0	(1,887,516.0)	115,910.0	24,182,660.8
21		Commercial Sales	9,763,691.0	0.0	0.0	0.0	0.0	0.0	0.0	(660,591.6)	144,728.5	9,247,827.9
22		Industrial Sales	216,445.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(9,602.9)	206,843.0
23		Unbilled Sales	(586,000.0)	0.0	0.0	0.0	0.0	0.0	586,000.0	0.0	0.0	0.0
24		Other Sales [1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25		TOTAL GAS SERVICE SALES	35,348,403.7	0.0	0.0	0.0	0.0	0.0	586,000.0	(2,548,107.6)	251,035.6	33,637,331.7
26		TRANSPORTATION VOL (Dth) Phy. Flow										
27		Residential Transportation	10,907,561.2	0.0	0.0	0.0	0.0	0.0	0.0	(782,986.0)	0.0	10,124,575.2
28		Commercial Transportation	15,174,852.4	0.0	0.0	0.0	0.0	0.0	0.0	(751,917.7)	(24,032.1)	14,398,902.6
29		Industrial Transportation	20,967,595.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(11,555.0)	20,956,040.5
30		Unbilled Transportation	(605,000.0)	0.0	0.0	0.0	0.0	0.0	605,000.0	0.0	0.0	0.0
31		TOTAL TRANS VOLUME	46,445,009.1	0.0	0.0	0.0	0.0	0.0	605,000.0	(1,534,903.7)	(35,587.1)	45,479,518.3
32		TOTAL THROUGHPUT	81,793,412.8	0.0	0.0	0.0	0.0	0.0	1,191,000.0	(4,083,011.3)	215,448.5	79,116,850.0

[1] Included in Comm/Ind.

Columbia Gas of Pennsylvania, Inc.
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2015

Exhibit No. 3
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Witness: M. J. Bell

Line No.	Acct No.	Description	Annualized Base Revenue (1) \$ (Exh 3 - Page 1)	Annualized Gas Cost (2) \$ (Ex 3, Sch 1)	Annualized Rider USP (3) \$ (Ex 3, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 3, Sch 1)	Annualized Merchant Function Charge (5) \$ (Ex 3, Sch 1)	Annualized Rider CC (6) \$ (Ex 3, Sch 1)	Annualized Revenue (7=1+2+3+4+5+6) \$ (Ex 3, Sch 1)
1 GAS SERVICE REVENUE									
2	480	Residential Sales Revenue	172,795,344	74,951,739	16,444,209	1,680,695	1,005,999	24,183	266,902,169
3	481	Comm/Ind Sales Revenue	38,485,390	29,319,701	0	652,081	85,128	8,346	68,550,646
4	495	Unbilled Revenue	0	0	0	0	0	0	0
5	481	Other Sales Revenue	0	0	0	0	0	0	0
6	TOTAL GAS SERVICE REV		211,280,734	104,271,440	16,444,209	2,332,776	1,091,127	32,529	335,452,815
7	487	Forfeited Discounts	1,177,473	0	0	0	0	0	1,177,473
8	488	Miscellaneous Service Revenues	145,854	0	0	0	0	0	145,854
9	489	Transportation of Gas	125,785,243	17,356,476	5,152,435	0	0	13,580	148,307,734
10	489	Trans of Gas - Unbilled	0	0	0	0	0	0	0
11	493	Rent from Gas Property	158,725	0	0	0	0	0	158,725
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0
13	495	Off System Sales	0	0	0	0	0	0	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	248,647	0	0	0	0	0	248,647
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0
17	TOTAL OTHER OPER. REV		127,515,942	17,356,476	5,152,435	0	0	13,580	150,038,433
18	TOTAL REVENUE		338,796,676	121,627,916	21,596,644	2,332,776	1,091,127	46,109	485,491,248
19 SALES VOL (Dth)									
20	Residential Sales		24,182,660.8	0.0	0.0	0.0	0.0	0.0	24,182,660.8
21	Commercial Sales		9,247,827.9	0.0	0.0	0.0	0.0	0.0	9,247,827.9
22	Industrial Sales		206,843.0	0.0	0.0	0.0	0.0	0.0	206,843.0
23	Unbilled Sales		0.0	0.0	0.0	0.0	0.0	0.0	0.0
24	Other Sales		0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	TOTAL GAS SERVICE SALES		33,637,331.7	0.0	0.0	0.0	0.0	0.0	33,637,331.7
26 TRANSPORTATION VOLUMES (Dth)									
27	Residential Transportation		10,124,575.2	0.0	0.0	0.0	0.0	0.0	10,124,575.2
28	Commercial Transportation		14,398,902.6	0.0	0.0	0.0	0.0	0.0	14,398,902.6
29	Industrial Transportation		20,956,040.5	0.0	0.0	0.0	0.0	0.0	20,956,040.5
30	Unbilled Transportation		0.0	0.0	0.0	0.0	0.0	0.0	0.0
31	TOTAL TRANS VOLUME		45,479,518.3	0.0	0.0	0.0	0.0	0.0	45,479,518.3
32	TOTAL THROUGHPUT		79,116,850.0	0.0	0.0	0.0	0.0	0.0	79,116,850.0

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 1
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Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	3,414,192		16.75	57,187,716	
3	Commodity Charge:					
4	All Gas Consumed		24,182,660.8	4.7806	115,607,628	
5	Rider USP - Universal Service Plan		24,182,660.8	0.6800	16,444,209	
6	Rider CC - Customer Choice		24,182,660.8	0.0010	24,183	
7	Gas Procurement Charge		24,182,660.8	0.0695	<u>1,680,695</u>	
8	Subtotal				190,944,431	
9	STAS				0	
10	Base Rate Revenue				190,944,431	
11	Gas Cost		24,182,660.8	3.0994	74,951,739	
12	Merchant Function Charge		<u>24,182,660.8</u>	0.0416	<u>1,005,999</u>	
13	Total Rate Schedule RSS	3,414,192	24,182,660.8		266,902,169	11.0369
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	0.0000
27 Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)						
28	Customer Charge:					
29	Less Than 6,440 Therms Annually	269,643		21.25	5,729,914	
30	Commodity Charge:					
31	Less Than 6,440 Therms Annually		3,898,000.2	3.5939	14,009,023	
32	Rider CC - Customer Choice		3,898,000.2	0.0010	3,898	
33	Gas Procurement Charge		3,898,000.2	0.0695	<u>270,911</u>	
34	Subtotal				20,013,746	
35	STAS				0	
36	Base Rate Revenue				20,013,746	
37	Gas Cost		3,898,000.2	3.0994	12,081,462	
38	Merchant Function Charge		<u>3,898,000.2</u>	0.0102	<u>39,760</u>	
39	Total Rate Schedule SGSS ≤ 6,440	269,643	3,898,000.2		32,134,968	8.2440
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	42,785		48.00	2,053,680	
43	Commodity Charge:					
44	>6,440 to ≤ 64,400 Therms Annually		4,447,884.5	3.2246	14,342,648	
45	Rider CC - Customer Choice		4,447,884.5	0.0010	4,448	
46	Gas Procurement Charge		4,447,884.5	0.0695	<u>309,128</u>	
47	Subtotal				16,709,904	
48	STAS				0	
49	Base Rate Revenue				16,709,904	
50	Gas Cost		4,447,884.5	3.0994	13,785,773	
51	Merchant Function Charge		<u>4,447,884.5</u>	0.0102	<u>45,368</u>	
52	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	42,785	4,447,884.5		30,541,045	6.8664
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		72,214.2	0.0937	<u>6,766</u>	
58	Subtotal		72,214.2		20,554	
59	STAS				0	
60	Base Rate Revenue				20,554	
61	Gas Cost - Commodity		72,214.2 (workpaper)		235,563	
62	Gas Cost - Demand		<u>550.0</u>		<u>4,152</u>	
63	Total Rate Schedule NSS	12	72,214.2		260,269	3.6041

Columbia Gas of Pennsylvania, Inc.
 Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
 For the 12 Months Ended November 30, 2015

Exhibit No. 3
 Schedule No. 1
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 Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) DTH <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge:					
3	> 64,400 <= 110,000 Therms Annually	650		215.00	139,750	
4	> 110,000 to ≤ 540,000 Therms Annually	372		685.00	254,820	
5	>540,000 to ≤ 1,074,000 Therms Annually	24		1,800.00	43,200	
6	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,800.00	0	
7	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		5,400.00	0	
8	> 7,500,000 Therms Annually	0		8,000.00	0	
9	Commodity Charge:					
10	> 64,400 <= 110,000 Therms Annually		340,437.3	2.0774	707,224	
11	> 110,000 to ≤ 540,000 Therms Annually		470,483.3	1.9422	913,773	
12	>540,000 to ≤ 1,074,000 Therms Annually		225,651.4	1.2001	270,804	
13	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.0645	0	
14	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.9553	0	
15	> 7,500,000 Therms Annually		0.0	0.5684	0	
16	Gas Procurement - ≤ 540,000 Therms Annually		810,920.6	0.0695	56,359	
17	Gas Procurement - > 540,000 Therms Annually		225,651.4	0.0695	15,683	
18	STAS - ≤ 540,000 Therms Annually				0	
19	STAS - > 540,000 Therms Annually				0	
20	Base Rate Revenue				2,401,613	
21	Gas Cost - ≤ 540,000 Therms Annually		810,920.6	3.0994	2,513,367	
22	Gas Cost - > 540,000 Therms Annually		<u>225,651.4</u>	3.0994	<u>699,384</u>	
23	Total Rate Schedule LGSS	1,046	1,036,572.0		5,614,364	5.4163
24	Tariff Sales Summary by Rate Class					
25	Base Rate Revenue				172,795,344	
26	STAS				0	
27	Rider USP				16,444,209	
28	Merchant Function Charge				1,005,999	
29	Gas Procurement Charge				1,680,695	
30	Rider CC				24,183	
31	Gas Cost				<u>74,951,739</u>	
32	Total Residential Sales	3,414,192	24,182,660.8		266,902,169	
33	Base Rate Revenue				36,135,265	
34	STAS				0	
35	Merchant Function Charge				85,128	
36	Gas Procurement Charge				580,039	
37	Rider CC				8,346	
38	Gas Cost				<u>25,867,235</u>	
39	Total Small General Sales	312,428	8,345,884.7		62,676,013	
40	Base Rate Revenue				20,554	
41	STAS				0	
42	Gas Cost				<u>239,715</u>	
43	Total Negotiated Sales	12	72,214.2		260,269	
44	Base Rate Revenue				2,329,571	
45	STAS				0	
46	Gas Procurement Charge				72,042	
47	Gas Cost				<u>3,212,751</u>	
48	Total Large General Sales	1,046	1,036,572		5,614,364	
49	Total Tariff Sales	3,727,678	33,637,331.7		335,452,815	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 1
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Witness: M. J. Bell

Line No.	Description	Bills (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		(Ex 3, Sch 2)	(Ex 3, Sch 3)	\$/DTH	\$	\$/DTH
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	1,001,033		16.75	16,767,303	
3	Commodity Charge:					
4	All Gas Consumed		7,577,110.0	4.7806	36,223,132	
5	Rider USP - Universal Service Plan		7,577,110.0	0.6800	5,152,435	
6	Rider CC		7,577,110.0	0.0010	<u>7,577</u>	
7	Subtotal				58,150,447	
8	STAS				0	
9	Base Rate Revenue				58,150,447	
10	Gas Cost		<u>7,577,110.0</u>	0.7358	<u>5,575,238</u>	
11	Total Rate Schedule RDS	1,001,033	7,577,110.0		63,725,685	8.4103
12	<u>Residential Distribution Service (CAP)</u>					
13	Customer Charge	259,115		16.75	4,340,176	
14	Commodity Charge:					
15	All Gas Consumed		2,547,465.2	4.7806	<u>12,178,412</u>	
16	Subtotal		2,547,465.2		16,518,588	
17	STAS				0	
18	Base Rate Revenue				16,518,588	
19	Gas Cost		<u>2,547,465.2</u>	3.6555	<u>9,312,259</u>	
20	Total Rate Schedule RCC	259,115	2,547,465.2		25,830,847	10.1398
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	<u>0</u>	
31	Total Rate Schedule RDGDS	0	0.0		0	0.0000
32	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
33	Customer Charge					
34	Less Than 6,440 Therms Annually	91,163		21.25	1,937,214	
35	Commodity Charge:					
36	Less Than 6,440 Therms Annually		1,364,940.5	3.5939	4,905,460	
37	Rider CC		1,364,940.5	0.0010	<u>1,365</u>	
38	Subtotal				6,844,039	
39	STAS				0	
40	Base Rate Revenue				6,844,039	
41	Gas Cost		<u>1,364,940.5</u>	0.7358	<u>1,004,323</u>	
42	Total Rate Schedule SCD ≤ 6,440 Therm	91,163	1,364,940.5		7,848,362	5.7500
43	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
44	Customer Charge					
45	>6,440 to ≤ 64,400 Therms Annually	10,157		48.00	487,536	
46	Commodity Charge:					
47	>6,440 to ≤ 64,400 Therms Annually		963,300.3	3.2246	3,106,258	
48	Rider CC		963,300.3	0.0010	<u>963</u>	
49	Subtotal				3,594,757	
50	STAS				0	
51	Base Rate Revenue				3,594,757	
52	Gas Cost		<u>963,300.3</u>	0.7358	<u>708,796</u>	
53	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	10,157	963,300.3		4,303,553	4.4675

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 3
 Schedule No. 1
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 Witness: M. J. Bell

Line No.	Description	Bills (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		(Ex 3, Sch 2)	DTH (Ex 3, Sch 3)	\$/DTH	\$	\$/DTH
1	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
2	Customer Charge:					
3	Less Than 6,440 Therms Annually	8,291		21.25	176,184	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	Less Than 6,440 Therms Annually		23,655.2	3.3759	79,858	
7	All Other Aggregation					
8	Less Than 6,440 Therms Annually		150,775.3	3.3759	509,002	
9	Rider CC		174,430.5	0.0010	174	
10	Subtotal				765,218	
11	STAS				0	
12	Subtotal				765,218	
13	Flex	36	957.9 (workpaper)		3,523	
14	Priority 1 Gas Cost		<u>23,655.2</u>	1.0451	<u>24,722</u>	
15	Total Rate Schedule SGDS ≤ 6,440 Therms	8,327	175,388.4		793,463	4.5240
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	20,075		48.00	963,600	
19	Commodity Charge:					
20	Priority 1 - Aggregation					
21	6,440 - 64,400 Therms Annually		699,586.5	3.2062	2,243,014	
22	All Other Aggregation					
23	6,440 - 64,400 Therms Annually		2,801,382.0	3.2062	8,981,791	
24	Rider CC		3,500,988.5	0.0010	<u>3,501</u>	
25	Subtotal				12,191,906	
26	STAS				0	
27	Subtotal				12,191,906	
28	Flex	72	17,979.5 (workpaper)		29,927	
29	Priority 1 Gas Cost		<u>699,586.5</u>	1.0451	<u>731,138</u>	
30	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	20,147	3,518,948.0		12,952,971	3.6809
31	<u>Rate Schedule SDS - Small Distribution Service</u>					
32	Customer Charge:					
33	> 64,400 to ≤ 110,000 Therms Annually	2,510		215.00	539,650	
34	> 110,000 to ≤ 540,000 Therms Annually	2,817		685.00	1,929,645	
35	Commodity Charge:					
36	> 64,400 to ≤ 110,000 Therms Annually		1,580,347.1	2.0774	3,283,013	
37	> 110,000 to ≤ 540,000 Therms Annually		<u>4,761,044.0</u>	1.9422	<u>9,246,900</u>	
38	Subtotal		6,341,391.1		14,999,208	
39	STAS				0	
40	Flexed Deliveries	132	<u>227,576.7</u> (workpaper)		<u>264,409</u>	
41	Total Rate Schedule SDS	5,459	6,568,967.8		15,263,617	2.3236
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	328		2,800.00	918,400	
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	<u>96,000</u>	
48	Total	894			2,184,400	
49	Commodity Charge:					
50	> 540,000 to ≤ 1,074,000 Therms Annually		3,163,776.0	1.2001	3,796,848	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,765,919.7	1.0645	5,073,322	
52	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,543,101.0	0.9553	1,474,124	
53	> 7,500,000 Therms Annually		<u>1,050,114.0</u>	0.5684	<u>596,885</u>	
54	Total Deliveries		10,522,910.7		10,941,179	
55	Subtotal				13,125,579	
56	STAS				0	
57	Flexed Deliveries	204	<u>7,378,024.6</u> (workpaper)		<u>3,111,582</u>	
58	Total Rate Schedule LDS	1,098	17,900,935.3		16,237,161	0.9071

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 1
Page 5 of 6
Witness: M. J. Bell

Line No.	Description	Bills (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		(Ex 3, Sch 2)	DTH (Ex 3, Sch 3)	\$/DTH	\$	\$/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		157,485.8	0.0937	<u>14,756</u>	
11	Subtotal				53,144	
12	STAS				0	
13	Flexed	<u>12</u>	<u>2,259,247.0</u> (workpaper)		<u>299,104</u>	
14	Total Rate Schedule MLDS - Class I	36	2,416,732.8		352,248	0.1458
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		130,154.0	0.4479	58,296	
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		130,154.0		58,296	
26	Subtotal				82,896	
27	STAS				0	
28	Flexed	<u>60</u>	<u>2,315,576.0</u> (workpaper)		<u>916,931</u>	
29	Total Rate Schedule MLDS - Class II	72	2,445,730.0		999,827	0.4088

Columbia Gas of Pennsylvania, Inc.
Revenue @ Current Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 1
Page 6 of 6
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				69,509,023
3	STAS				0
4	Rider USP				5,152,435
5	Rider CC				7,577
6	Gas Cost				<u>14,887,497</u>
7	Total Residential Distribution Service	1,260,148	10,124,575.2		89,556,532
8	Base Rate Revenue				38,686,984
9	STAS				0
10	Rider CC				6,003
11	Gas Cost				<u>2,468,979</u>
12	Total Small Distribution Service (SCD, SGDS, SDS)	135,253	12,591,545.0		41,161,966
13	Base Rate Revenue				16,237,161
14	STAS				0
15	Total Large Distribution Service	1,098	17,900,935.3		16,237,161
16	Base Rate Revenue				1,352,075
17	STAS				0
18	Total Main Line Distribution Service	108	4,862,462.8		1,352,075
19	Total Distribution Service	1,396,607	45,479,518.3		148,307,734
20	Total Company Throughput	5,124,285	79,116,850.0		483,760,549
21	Other Operating Revenue				
22	487 - Forfeited Discounts				1,177,473
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				1,730,699
30	Total Company Revenue				485,491,248

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 2
Page 1 of 3
Witness: M. J. Bell

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) (Ex 3, Sch 5)	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) (Ex 3, Sch 5)	Attrition (4) (Ex 3, Sch 5)			
1	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	RESIDENTIAL							
3	Total Rate Schedule RSS	3,347,544	0	18,782	(10,332)	13	58,185	3,414,192
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 (≤ 64,400 Therms Annually)</u>							
8	COMMERCIAL							
9	Less Than 6,440 Therms Annually	268,738	0	2,059	(2,988)	0	1,612	269,421
10	INDUSTRIAL							
11	Less Than 6,440 Therms Annually	222	0	0	0	0	0	222
12	Total Rate Schedule SGSS ≤ 6,440 Therms	268,960	0	2,059	(2,988)	0	1,612	269,643
13	<u>Rate Schedule SGSS - Small General Sales Service (<6,440 to ≤ 64,400 Therms Annually)</u>							
14	COMMERCIAL							
15	>6,440 to ≤ 64,400 Therms Annually	42,239	0	0	0	0	107	42,346
16	INDUSTRIAL							
17	>6,440 to ≤ 64,400 Therms Annually	438	0	0	0	0	1	439
18	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	42,677	0	0	0	0	108	42,785
19	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
20	COMMERCIAL							
21	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
22	INDUSTRIAL							
23	> 540,000 to ≤ 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 <= 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 ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
32	> 7,500,000 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 <= 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 ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
40	> 7,500,000 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, 2015

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

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) (Ex 3, Sch 5)	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (7)	Per Books Adjusted (8=1 to 6)
				New Const (3) (Ex 3, Sch 5)	Attrition (4) (Ex 3, Sch 5)			
1	Tariff Sales Summary by Customer Class							
2	Total Residential Sales	3,347,557	0	18,782	(10,332)	0	58,185	3,414,192
3	Total Commercial Sales	311,897	0	2,059	(2,988)	0	1,724	312,692
4	Total Industrial Sales	792	0	0	0	0	2	794
5	Total Tariff Sales	3,660,246	0	20,841	(13,320)	0	59,911	3,727,678
6	Rate Schedule RDS - Residential Distribution Service (Choice)							
7	RESIDENTIAL							
8	Total Rate Schedule RDS	993,847	0	0	0	4	7,182	1,001,033
9	Residential Distribution Service (CAP)							
10	RESIDENTIAL							
11	Total Rate Schedule RCC	254,654	0	0	0	0	4,461	259,115
12	Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)							
13	RESIDENTIAL							
14	Total Rate Schedule RDGDS	4	0	0	0	(4)	0	0
15	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
16	COMMERCIAL							
17	Less Than 6,440 Therms Annually	90,845	0	0	0	0	318	91,163
18	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
19	COMMERCIAL							
20	>6,440 to ≤ 64,400 Therms Annually	10,144	0	0	0	0	13	10,157
21	Total Rate Schedule SCD	100,989	0	0	0	0	331	101,320
22	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
23	COMMERCIAL							
24	Less Than 6,440 Therms Annually	8,220	0	0	0	0	22	8,242
25	Flex	36	0	0	0	0	0	36
26	Total Commercial Bills Under SGDS	8,256	0	0	0	0	22	8,278
27	INDUSTRIAL							
28	Less Than 6,440 Therms Annually	50	(2)	0	0	0	1	49
29	Flex	0	0	0	0	0	0	0
30	Total Industrial Bills Under SGDS	50	(2)	0	0	0	1	49
31	Total Rate Schedule SGDS ≤ 6,440 Therms	8,306	(2)	0	0	0	23	8,327
32	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
33	COMMERCIAL							
34	>6,440 to ≤ 64,400 Therms Annually	19,658	(29)	0	0	0	49	19,678
35	Flex	72	0	0	0	0	0	72
36	Total Commercial Bills Under SGDS	19,730	(29)	0	0	0	49	19,750
37	INDUSTRIAL							
38	>6,440 to ≤ 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 Therm	20,126	(29)	0	0	0	50	20,147
42	Rate Schedule SDS - Small Distribution Service							
43	COMMERCIAL							
44	> 64,400 to ≤ 110,000 Therms Annually	2,292	(11)	0	0	0	13	2,294
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	4,320	(11)	0	0	0	21	4,330

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2015

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

Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (6)	Finaled Bills (7)	Per Books Adjusted (8=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	Rate Schedule SDS - Small Distribution Service							
2	INDUSTRIAL							
3	> 64,400 to ≤ 110,000 Therms Annually	216	0	0	0	0	0	216
4	> 110,000 to ≤ 540,000 Therms Annually	896	(8)	0	0	0	1	889
5	Flex	24	0	0	0	0	0	24
6	Total Industrial Bills Under SDS	1,136	(8)	0	0	0	1	1,129
7	Total Rate Schedule SDS	5,456	(19)	0	0	0	22	5,459
8	Rate Schedule LDS - Large Distribution Service							
9	COMMERCIAL							
10	> 540,000 to ≤ 1,074,000 Therms Annually	192	0	0	0	0	0	192
11	> 1,074,000 to ≤ 3,400,000 Therms Annually	96	0	0	0	0	0	96
12	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
13	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
14	Flex	12	0	0	0	0	0	12
15	Total Commercial Bills Under LDS	300	0	0	0	0	0	300
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	(8)	0	0	0	0	232
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	(8)	0	0	0	2	798
23	Total Rate Schedule LDS	1,104	(8)	0	0	0	2	1,098
24	Rate Schedule MLDS - Main Line Distribution Service - Class I							
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	Flex	0	0	0	0	0	0	0
32	Total Commercial Bills Under MLDS-I	12	0	0	0	0	0	12
33	INDUSTRIAL							
34	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
35	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
38	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
39	Flex	12	0	0	0	0	0	12
40	Total Industrial Bills Under MLDS-I	24	0	0	0	0	0	24
41	Total Rate Schedule MLDS - Class I	36	0	0	0	0	0	36
42	Rate Schedule MLDS - Main Line Distribution Service - Class II							
43	COMMERCIAL							
44	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
45	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
46	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
47	Flex	0	0	0	0	0	0	0
48	Total Commercial Bills Under MLDS-II	0	0	0	0	0	0	0
49	INDUSTRIAL							
50	> 2,146,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12
51	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
52	> 7,500,000 Therms Annually	0	0	0	0	0	0	0
53	Flex	60	0	0	0	0	0	60
54	Total Industrial Bills Under MLDS-II	72	0	0	0	0	0	72
55	Total Rate Schedule MLDS - Class II	72	0	0	0	0	0	72
56	Distribution Service Summary by Customer Class							
57	Total Residential	1,248,505	0	0	0	0	11,643	1,260,148
58	Total Commercial	133,607	(40)	0	0	0	423	133,990
59	Total Industrial	2,482	(18)	0	0	0	5	2,469
60	Total Distribution Service	1,384,594	(58)	0	0	0	12,071	1,396,607
61	Total Company Throughput	5,044,840	(58)	20,841	(13,320)	0	71,982	5,124,285

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2015

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

Line No.	Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental Customers		Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
					New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>		
1	Rate Schedule LGSS - Large General Sales Service							
2	INDUSTRIAL							
3	> 64,400 <= 110,000 Therms Annually	47,220.4	0.0	0.0	0.0	0.0	0.0	21,879.1
4	> 110,000 to ≤ 540,000 Therms Annually	42,410.1	0.0	0.0	0.0	0.0	0.0	83,089.5
5	>540,000 to ≤ 1,074,000 Therms Annually	24,941.0	0.0	0.0	0.0	0.0	0.0	0.0
6	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Total Commercial LGSS	824,958.4	(50,587.5)	0.0	0.0	0.0	0.0	931,603.4
10	Total Industrial LGSS	114,571.5	0.0	0.0	0.0	0.0	0.0	104,968.6
11	Total Rate Schedule LGSS	939,529.9	(50,587.5)	0.0	0.0	0.0	0.0	1,036,572.0

12	Tariff Sales Summary by Customer Class							
13	Total Residential Sales	25,954,266.8	(1,887,516.0)	0.0	192,358.0	(76,448.0)	0.0	24,182,660.8
14	Total Commercial Sales	9,763,691.0	(660,591.6)	0.0	135,223.0	(147,727.0)	0.0	9,247,827.9
15	Total Industrial Sales	<u>216,445.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	206,843.0
16	Total Tariff Sales	35,934,403.7	(2,548,107.6)	0.0	327,581.0	(224,175.0)	0.0	33,637,331.7

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

18 **RESIDENTIAL**

19	All Gas Consumed	<u>8,166,103.0</u>	<u>(589,072.7)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>79.7</u>	<u>7,577,110.0</u>
20	Total Rate Schedule RDS	8,166,103.0	(589,072.7)	0.0	0.0	0.0	79.7	7,577,110.0

21 **Residential Distribution Service (CAP)**

22 **RESIDENTIAL**

23	All Gas Consumed	<u>2,741,370.9</u>	<u>(193,905.7)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,547,465.2</u>
24	Total Rate Schedule RCC	2,741,370.9	(193,905.7)	0.0	0.0	0.0	0.0	2,547,465.2

25 **Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)**

26 **RESIDENTIAL**

27	All Gas Consumed	<u>87.3</u>	<u>(7.6)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(79.7)</u>	<u>0.0</u>
28	Total Rate Schedule RDGDS	87.3	(7.6)	0.0	0.0	0.0	(79.7)	0.0

29 **Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms**

30 **COMMERCIAL**

31	Less Than 6,440 Therms Annually	1,474,177.1	(109,236.6)	0.0	0.0	0.0	0.0	1,364,940.5
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32 **Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms**

33 **COMMERCIAL**

34	>6,440 to ≤ 64,400 Therms Annually	<u>1,026,181.5</u>	<u>(62,881.2)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>963,300.3</u>
35	Total Rate Schedule SCD	2,500,358.6	(172,117.8)	0.0	0.0	0.0	0.0	2,328,240.8

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2015

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

Line No.	Description	Physical	Weather	Industrial	Incremental Customers		Rate	Per Books
		Flow (1)	Adj (2) <i>(Ex 3, Sch 4)</i>	& Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>	Schedule Change (6)	Adjusted (7 = 1 to 6)
1 Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms								
2 COMMERCIAL								
3	Priority 1 - Aggregation							
4	Less Than 6,440 Therms Annually	25,235.0	(1,579.8)	0.0	0.0	0.0	0.0	23,655.2
5	All Other - Aggregation							
6	Less Than 6,440 Therms Annually	162,135.5	(12,518.2)	0.0	0.0	0.0	0.0	149,617.3
7	Flex	<u>1,047.0</u>	<u>(89.1)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>957.9</u>
8	Total Commercial SGDS	188,417.5	(14,187.1)	0.0	0.0	0.0	0.0	174,230.4
9 INDUSTRIAL								
10	Priority 1 - Aggregation							
11	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	All Other - Aggregation							
13	Less Than 6,440 Therms Annually	1,158.0	0.0	0.0	0.0	0.0	0.0	1,158.0
14	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>	<u>0.0</u>
15	Total Industrial SGDS	1,158.0	0.0	0.0	0.0	0.0	0.0	1,158.0
16 Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms								
17 COMMERCIAL								
18	Priority 1 - Aggregation							
19	>6,440 to ≤ 64,400 Therms Annually	738,539.9	(38,953.4)	0.0	0.0	0.0	0.0	699,586.5
20	All Other - Aggregation							
21	>6,440 to ≤ 64,400 Therms Annually	2,875,965.5	(181,843.6)	(5,314.9)	0.0	0.0	0.0	2,688,807.0
22	Flex	<u>19,305.0</u>	<u>(1,325.5)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>17,979.5</u>
23	Total Commercial SGDS	3,633,810.4	(222,122.5)	(5,314.9)	0.0	0.0	0.0	3,406,373.0
24 INDUSTRIAL								
25	Priority 1 - Aggregation							
26	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	All Other - Aggregation							
28	>6,440 to ≤ 64,400 Therms Annually	112,575.0	0.0	0.0	0.0	0.0	0.0	112,575.0
29	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>	<u>0.0</u>
30	Total Industrial SGDS	112,575.0	0.0	0.0	0.0	0.0	0.0	112,575.0
31 Rate Schedule SDS - Small Distribution Service								
32 COMMERCIAL								
33	> 64,400 to ≤ 110,000 Therms Annually	1,515,675.2	(92,703.9)	(7,162.2)	0.0	0.0	0.0	1,415,809.1
34	> 110,000 to ≤ 540,000 Therms Annually	3,062,751.5	(143,392.0)	0.0	0.0	0.0	0.0	2,919,359.5
35	Flexed Deliveries	<u>170,554.9</u>	<u>(6,473.2)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>164,081.7</u>
36	Total Commercial SDS	4,748,981.6	(242,569.1)	(7,162.2)	0.0	0.0	0.0	4,499,250.3
37 INDUSTRIAL								
38	> 64,400 to ≤ 110,000 Therms Annually	164,538.0	0.0	0.0	0.0	0.0	0.0	164,538.0
39	> 110,000 to ≤ 540,000 Therms Annually	1,853,239.5	0.0	(11,555.0)	0.0	0.0	0.0	1,841,684.5
40	Flexed Deliveries	<u>63,495.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>63,495.0</u>
41	Total Industrial SDS	2,081,272.5	0.0	(11,555.0)	0.0	0.0	0.0	2,069,717.5
42	Total Rate Schedule SDS	6,830,254.1	(242,569.1)	(18,717.2)	0.0	0.0	0.0	6,568,967.8

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2015

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

Line No.	Description	Physical Flow (1)	Weather Adj (2) <i>(Ex 3, Sch 4)</i>	Industrial & Lg Com Adj (3) <i>(Ex 3, Sch 5)</i>	Incremental Customers		Rate Schedule Change (6)	Per Books Adjusted (7 = 1 to 6)
					New Const. (4) <i>(Ex 3, Sch 5)</i>	Attrition (5) <i>(Ex 3, Sch 5)</i>		
1 Distribution Service Summary by Customer Class								
2	Total Residential	10,907,561.2	(782,986.0)	0.0	0.0	0.0	0.0	10,124,575.2
3	Total Commercial	15,174,852.4	(751,917.7)	(24,032.1)	0.0	0.0	0.0	14,398,902.6
4	Total Industrial	<u>20,967,595.5</u>	<u>0.0</u>	<u>(11,555.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>20,956,040.5</u>
5	Total Distribution Service	47,050,009.1	(1,534,903.7)	(35,587.1)	0.0	0.0	0.0	45,479,518.3
6 Total Company Throughput								
6	Total Company Throughput	82,984,412.8	(4,083,011.3)	(35,587.1)	327,581.0	(224,175.0)	0.0	79,116,850.0

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 4
Page 1 of 3
Witness: M. J. Bell

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	RESIDENTIAL					
3	All Gas Consumed	<u>25,954,081.1</u>	<u>24,066,584.1</u>	<u>(1,887,497.0)</u>	4.7806	<u>(9,023,368)</u>
4	Total Rate Schedule RSS	25,954,081.1	24,066,584.1	(1,887,497.0)		(9,023,368)
5	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>					
6	RESIDENTIAL					
7	All Gas Consumed	<u>185.7</u>	<u>166.7</u>	<u>(19.0)</u>	4.7806	<u>(91)</u>
8	Total Rate Schedule PRDGSS	185.7	166.7	(19.0)		(91)
9	<u>Rate Schedule SGSS - Small General Sales Service (< 6,440 Therms Annually)</u>					
10	COMMERCIAL					
11	Less Than 6,440 Therms Annually	4,206,481.4	3,899,791.8	(306,689.6)	3.5939	(1,102,212)
12	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
13	COMMERCIAL					
14	>6,440 to ≤ 64,400 Therms Annually	4,656,818.2	4,356,722.5	(300,095.7)	3.2246	(967,689)
15	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
16	COMMERCIAL					
17	> 540,000 to ≤ 1,074,000 Therms Annually	75,433.0	72,214.2	(3,218.8)	0.0937	(302)
18	<u>Rate Schedule LGSS - Large General Sales Service</u>					
19	COMMERCIAL					
20	> 64,400 ≤ 110,000 Therms Annually	364,982.3	343,412.7	(21,569.6)	2.0774	(44,809)
21	> 110,000 to ≤ 540,000 Therms Annually	414,798.1	388,784.5	(26,013.6)	1.9422	(50,524)
22	>540,000 to ≤ 1,074,000 Therms Annually	45,178.0	42,173.7	(3,004.3)	1.2001	(3,605)
23	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	1.0645	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.9553	0
25	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.5684	0
26	Tariff Sales Summary by Customer Class					
27	Total Residential Sales	25,954,266.8	24,066,750.8	(1,887,516.0)		(9,023,459)
28	Total Commercial Sales	9,763,691.0	9,103,099.4	(660,591.6)		(2,169,141.0)

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2015

Schedule No. 4
Page 2 of 3
Witness: M. J. Bell

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	RESIDENTIAL					
3	All Gas Consumed	<u>8,166,103.0</u>	<u>7,577,030.3</u>	<u>(589,072.7)</u>	4.7806	<u>(2,816,121)</u>
4	Total Rate Schedule RDS	8,166,103.0	7,577,030.3	(589,072.7)		(2,816,121)
5	<u>Residential Distribution Service (CAP)</u>					
6	RESIDENTIAL					
7	All Gas Consumed	<u>2,741,370.9</u>	<u>2,547,465.2</u>	<u>(193,905.7)</u>	4.7806	<u>(926,986)</u>
8	Total Rate Schedule RCC	2,741,370.9	2,547,465.2	(193,905.7)		(926,986)
9	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>					
10	RESIDENTIAL					
11	All Gas Consumed	<u>87.3</u>	<u>79.7</u>	<u>(7.6)</u>	4.7806	<u>(36)</u>
12	Total Rate Schedule RDGDS	87.3	79.7	(7.6)		(36)
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
14	COMMERCIAL					
15	Less Than 6,440 Therms Annually	1,474,177.1	1,364,940.5	(109,236.6)	3.5939	(392,585)
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	1,026,181.5	963,300.3	(62,881.2)	3.2246	(202,767)
19	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
20	COMMERCIAL					
21	Priority 1 - Aggregation					
22	Less Than 6,440 Therms Annually	25,235.0	23,655.2	(1,579.8)	3.3759	(5,333)
23	All Other - Aggregation					
24	Less Than 6,440 Therms Annually	162,135.5	149,617.3	(12,518.2)	3.3759	(42,260)
25	Flex	<u>1,047.0</u>	<u>957.9</u>	<u>(89.1)</u>		<u>(301)</u>
26	Total Commercial SGDS < 6,440	188,417.5	174,230.4	(14,187.1)		(47,894)
27	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
28	COMMERCIAL					
29	Priority 1 - Aggregation					
30	>6,440 to ≤ 64,400 Therms Annually	738,539.9	699,586.5	(38,953.4)	3.2062	(124,892)
31	All Other - Aggregation					
32	>6,440 to ≤ 64,400 Therms Annually	2,875,965.5	2,694,121.9	(181,843.6)	3.2062	(583,027)
33	Flex	<u>19,305.0</u>	<u>17,979.5</u>	<u>(1,325.5)</u>		<u>(4,250)</u>
34	Total Commercial SGDS > 6,440 to ≤ 64,400 Therm	3,633,810.4	3,411,687.9	(222,122.5)		(712,169.0)

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 4
Page 3 of 3
Witness: M. J. Bell

Line No.	Description	Physical Flow (1) Dth <i>(Ex 3, Sch 3)</i>	Normalized (2) Dth <i>Workpapers</i>	Normalized Adjustment (3=2-1) Dth	Base Rate (4) \$/Dth	Revenue (5 = 3 x 4) \$	
1	<u>Rate Schedule SDS - Small Distribution Service</u>						
2	COMMERCIAL						
3	> 64,400 to ≤ 110,000 Therms Annually	1,515,675.2	1,422,971.3	(92,703.9)	2.0774	(192,583)	
4	> 110,000 to ≤ 540,000 Therms Annually	3,062,751.5	2,919,359.5	(143,392.0)	1.9422	(278,496)	
5	Flexed Deliveries	<u>170,554.9</u>	<u>164,081.7</u>	<u>(6,473.2)</u>		<u>(13,447)</u>	
6	Total Commercial SDS	4,748,981.6	4,506,412.5	(242,569.1)		(484,526)	
7	<u>Rate Schedule LDS - Large Distribution Service</u>						
8	COMMERCIAL						
9	> 540,000 to ≤ 1,074,000 Therms Annually	1,218,691.3	1,190,170.0	(28,521.3)	1.2001	(34,228)	
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,254,184.0	1,217,939.7	(36,244.3)	1.0645	(38,582)	
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.9553	0	
12	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.9553	0	
13	Flexed Deliveries	<u>1,521,304.0</u>	<u>1,489,323.6</u>	<u>(31,980.4)</u>		<u>(38,380)</u>	
14	Total Commercial LDS	3,994,179.3	3,897,433.3	(96,746.0)		(111,190)	
15	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>						
16	COMMERCIAL						
17	All Gas Consumed	109,105.0	104,929.8	(4,175.2)	0.0937	(391)	
18	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>		<u>0</u>	
19	Total Rate Schedule MLDS - Class I	109,105.0	104,929.8	(4,175.2)		(391)	
20	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>						
21	COMMERCIAL						
22	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.4479	0	
23	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.3874	0	
24	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.3355	0	
25	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>		<u>0</u>	
26	Total Rate Schedule MLDS - Class II	0.0	0.0	0.0		0	
27	Distribution Service Summary by Customer Class						
28	Total Residential Distribution	10,907,561.2	10,124,575.2	(782,986.0)		(3,743,143)	
29	Total Commercial Distribution	15,174,852.4	14,422,934.7	(751,917.7)		(1,951,522.0)	

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 5
Page 1 of 6
Witness: M. J. Bell

Line No.	Bills from New Customers (1) <i>(Ex 3, Sch 5)</i>	Bills from Attrition Customers (2) <i>(Ex 3, Sch 5)</i>	Bills from Ind & Lg Com Customers (3) <i>(Ex 3, Sch 5)</i>	Adjusted Bills (4=1+2+3)
1	RESIDENTIAL			
2	18,782	(10,332)	0	8,450
3	COMMERCIAL			
4	Rate Schedule SGSS			
5	2,059	(2,988)	0	(929)
6	0	0	0	0
7	Rate Schedule LGSS			
8	0	0	0	0
9	0	0	0	0
10	0	0	0	0
11	0	0	0	0
12	0	0	0	0
13	0	0	0	0
14	Rate Schedule SGDS			
15	0	0	0	0
16	0	0	(29)	(29)
17	Rate Schedule SDS			
18	0	0	(11)	(11)
19	0	0	0	0
20	0	0	0	0
21	Rate Schedule LDS			
22	0	0	0	0
23	0	0	0	0
24	0	0	0	0
25	0	0	0	0
26	0	0	0	0
27	INDUSTRIAL			
28	Rate Schedule SGSS			
29	0	0	0	0
30	0	0	0	0
31	Rate Schedule LGSS			
32	0	0	0	0
33	0	0	0	0
34	0	0	0	0
35	0	0	0	0
36	0	0	0	0
37	0	0	0	0
38	Rate Schedule SGDS			
39	0	0	(2)	(2)
40	0	0	0	0
41	Rate Schedule SDS			
42	0	0	0	0
43	0	0	(8)	(8)
44	Rate Schedule LDS			
45	0	0	0	0
46	0	0	(8)	(8)
47	0	0	0	0
48	0	0	0	0
49	0	0	0	0
50	20,841	(13,320)	(58)	7,463

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 5
Page 2 of 6
Witness: M. J. Bell

Line No.		Volumes from New Customers (1) Dth (Ex 3, Sch 5)	Volumes from Attrition (2) Dth (Ex 3, Sch 5)	Volumes Ind & Lg Com Customers (3) Dth (Ex 3, Sch 5)	Adjusted Volumes (4=1+2+3) Dth
1	RESIDENTIAL				
2	Rate Schedule RS				
3	All Gas Consumed	<u>192,358.0</u>	<u>(76,448.0)</u>	<u>0.0</u>	<u>115,910.0</u>
4	Total	192,358.0	(76,448.0)	0.0	115,910.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	135,223.0	(147,727.0)	0.0	(12,504.0)
8	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
9	Total	135,223.0	(147,727.0)	0.0	(12,504.0)
10	Rate Schedule SGDS				
11	Priority 1 - Aggregation				
12	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
13	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
14	Subtotal	0.0	0.0	0.0	0.0
15	All Other - Aggregation				
16	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0
17	>6,440 to ≤ 64,400 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>(5,314.9)</u>	<u>(5,314.9)</u>
18	Subtotal	0.0	0.0	(5,314.9)	(5,314.9)
19	Total	0.0	0.0	(5,314.9)	(5,314.9)
20	Rate Schedule SDS - Small Distribution Service				
21	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	(7,162.2)	(7,162.2)
22	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
23	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
24	Total	0.0	0.0	(7,162.2)	(7,162.2)
25	Rate Schedule LDS				
26	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	(11,555.0)	(11,555.0)
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
29	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
30	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total	0.0	0.0	(11,555.0)	(11,555.0)
32	INDUSTRIAL				
33	Rate Schedule SGSS				
34	Total	0.0	0.0	0.0	0.0
35	Rate Schedule SDS - Small Distribution Service				
36	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
37	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	(11,555.0)	(11,555.0)
38	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total	0.0	0.0	(11,555.0)	(11,555.0)
40	Rate Schedule LDS				
41	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
42	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
43	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
44	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
45	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
46	Total	0.0	0.0	0.0	0.0
47	Total	327,581.0	(224,175.0)	(35,587.1)	67,818.9

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2015
Determination of Attrition

Schedule No. 5
 Page 3 of 6
 Witness: M. J. Bell

		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	Heating Customers		
2	Half of UPC	44.40	296.64
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	7.40	49.44
5	Change in Dth - First Block		
6	Dth/Customer/Mo	7.40	49.44
7	No. of Mos	<u>6</u>	<u>6</u>
8	Change in Customers	<u>(1,722)</u>	<u>(498)</u>
9	Change in Dth - First Block	<u>(76,448)</u>	<u>(147,727)</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.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 5
Page 4 of 6
Witness: M. J. Bell

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.		
					12.33	16.95	16.38	14.20	9.01	4.61	2.32	1.49	1.44	1.51	2.45	6.10		
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)		
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	Usage per Customer				12.33	16.95	16.38	14.20	9.01	4.61	2.32	1.49	1.44	1.51	2.45	6.10		
4	First Month Usage per Customer				6.17	8.48	8.19	7.10	4.51	2.31	1.16	0.75	0.72	0.76	1.23	3.05		
5	Dec	301	0	0	1,856	0	0	0	0	0	0	0	0	0	0	0	0	1,856
6	Jan	278	1	278	3,428	2,356	0	0	0	0	0	0	0	0	0	0	0	5,784
7	Feb	157	2	314	1,936	2,661	1,286	0	0	0	0	0	0	0	0	0	0	5,883
8	Mar	192	3	576	2,367	3,254	3,145	1,363	0	0	0	0	0	0	0	0	0	10,129
9	Apr	162	4	648	1,997	2,746	2,654	2,300	730	0	0	0	0	0	0	0	0	10,427
10	May	154	5	770	1,899	2,610	2,523	2,187	1,388	355	0	0	0	0	0	0	0	10,962
11	June	192	6	1,152	2,367	3,254	3,145	2,726	1,730	885	223	0	0	0	0	0	0	14,330
12	July	385	7	2,695	4,747	6,526	6,306	5,467	3,469	1,775	893	287	0	0	0	0	0	29,470
13	Aug	184	8	1,472	2,269	3,119	3,014	2,613	1,658	848	427	274	132	0	0	0	0	14,354
14	Sept	322	9	2,898	3,970	5,458	5,274	4,572	2,901	1,484	747	480	464	243	0	0	0	25,593
15	Oct	392	10	3,920	4,833	6,644	6,421	5,566	3,532	1,807	909	584	564	592	480	0	0	31,932
16	Nov	369	11	4,059	4,550	6,255	6,044	5,240	3,325	1,701	856	550	531	557	904	1,125	0	31,638
17	Total	3,088		18,782	36,219	44,883	39,812	32,034	18,733	8,855	4,055	2,175	1,691	1,392	1,384	1,125	0	192,358

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 5
Page 5 of 6
Witness: M. J. Bell

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.
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)
1	COMMERCIAL																	
2	Rate Schedule SGSS (Less Than 6,440 Therms Annually)																	
3	Usage per Customer				75.72	100.28	100.38	83.44	57.43	33.17	22.06	17.27	16.65	17.92	24.16	44.80		
4	First Month Usage per Customer				37.86	50.14	50.19	41.72	28.72	16.59	11.03	8.64	8.33	8.96	12.08	22.40		
5	Dec	68	0	0	2,574	0	0	0	0	0	0	0	0	0	0	0	0	2,574
6	Jan	31	1	31	2,347	1,554	0	0	0	0	0	0	0	0	0	0	0	3,901
7	Feb	37	2	74	2,802	3,710	1,857	0	0	0	0	0	0	0	0	0	0	8,369
8	Mar	32	3	96	2,423	3,209	3,212	1,335	0	0	0	0	0	0	0	0	0	10,179
9	Apr	17	4	68	1,287	1,705	1,706	1,418	488	0	0	0	0	0	0	0	0	6,604
10	May	12	5	60	909	1,203	1,205	1,001	689	199	0	0	0	0	0	0	0	5,206
11	June	19	6	114	1,439	1,905	1,907	1,585	1,091	630	210	0	0	0	0	0	0	8,767
12	July	15	7	105	1,136	1,504	1,506	1,252	861	498	331	130	0	0	0	0	0	7,218
13	Aug	16	8	128	1,212	1,604	1,606	1,335	919	531	353	276	133	0	0	0	0	7,969
14	Sept	37	9	333	2,802	3,710	3,714	3,087	2,125	1,227	816	639	616	332	0	0	0	19,068
15	Oct	50	10	500	3,786	5,014	5,019	4,172	2,872	1,659	1,103	864	833	896	604	0	0	26,822
16	Nov	<u>50</u>	11	<u>550</u>	<u>3,786</u>	<u>5,014</u>	<u>5,019</u>	<u>4,172</u>	<u>2,872</u>	<u>1,659</u>	<u>1,103</u>	<u>864</u>	<u>833</u>	<u>896</u>	<u>1,208</u>	<u>1,120</u>	<u>1,120</u>	<u>28,546</u>
17	Total	384		2,059	26,503	30,132	26,751	19,357	11,917	6,403	3,916	2,773	2,415	2,124	1,812	1,120		135,223

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended November 30, 2015

Exhibit No. 3
 Schedule No. 5
 Page 6 of 6
 Witness: M. J. Bell

Line No.	Acct No.	Rate Schedule	Month Service Began/ Terminated	Incremental Bills	2015												2014	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 December 1, 2014 and November 30, 2015</u>																	
2	17202361-002	TAG6 - Comm	04/2015															
3	Test Year Volumes				0.0	0.0	0.0	150.0	100.0	100.0	100.0	399.4	157.5	162.7	204.9	0.0	1,374.5	
4	All Gas Consumed			4	260.0	250.0	180.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	244.0	934.0	
5	SGDS >6,440 to ≤ 64,400 Therms Annually - Com																	
				4	260.0	250.0	180.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	244.0	934.0	
6	<u>Customers who have become inactive between December 1, 2014 and November 30, 2015</u>																	
7	12983580-001	TAG5 - Ind	1/2015															
8	Test Year Volumes				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
9	All Gas Consumed			(2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
10	SGDS ≤ 6,440 Therms Annually - Ind																	
				(2)	0	0	0	0	0	0	0	0	0	0	0	0	0.0	
11	12983580-001	TAG6 - Comm	8/2015															
12	Test Year Volumes				796.9	699.7	557.1	367.1	208.1	46.5	13.0	0.0	0.0	0.0	0.0	496.3	3,184.7	
13	All Gas Consumed			(8)	(796.9)	(699.7)	(557.1)	(367.1)	(208.1)	(46.5)	(13.0)	0.0	0.0	0.0	0.0	(496.3)	(3,184.7)	
14	12983380-002	TAG6 - Comm	8/2015															
15	Test Year Volumes				302.3	319.2	271.3	153.2	76.2	0.0	1.0	0.0	0.0	0.0	0.0	223.2	1,346.4	
16	All Gas Consumed			(8)	(302.3)	(319.2)	(271.3)	(153.2)	(76.2)	0.0	(1.0)	0.0	0.0	0.0	0.0	(223.2)	(1,346.4)	
17	12903991-001	TAG6 - Comm	8/2015															
18	Test Year Volumes				180.6	193.8	134.4	73.2	13.9	2.1	2.0	0.0	0.0	0.0	0.0	158.3	758.3	
19	All Gas Consumed			(8)	(180.6)	(193.8)	(134.4)	(73.2)	(13.9)	(2.1)	(2.0)	0.0	0.0	0.0	0.0	(158.3)	(758.3)	
20	172221849-013	TAG6 - Comm	6/2015															
21	Test Year Volumes				83.1	105.8	92.6	61.7	39.7	0.0	0.0	0.0	0.0	0.0	0.0	62.0	444.9	
22	All Gas Consumed			(6)	(83.1)	(105.8)	(92.6)	(61.7)	(39.7)	0.0	0.0	0.0	0.0	0.0	0.0	(62.0)	(444.9)	
23	14143736-001	TAG6 - Comm	2/2015															
24	Test Year Volumes				178.7	184.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	151.9	514.6	
25	All Gas Consumed			(3)	(178.7)	(184.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(151.9)	(514.6)	
26	SGDS >6,440 to ≤ 64,400 Therms Annually - Com																	
				(33)	(1,542)	(1,503)	(1,055)	(655)	(338)	(49)	(16)	0	0	0	0	(1,092)	(6,248.9)	
27	19487239-001	T14 - Comm	7/2015															
28	Test Year Volumes				841.3	757.5	772.0	686.1	548.1	509.6	0.0	0.0	0.0	0.0	0.0	618.5	4,733.1	
29	All Gas Consumed			(5)	(841.3)	(757.5)	(772.0)	(686.1)	(548.1)	(509.6)	0.0	0.0	0.0	0.0	0.0	(618.5)	(4,733.1)	
30	10908887-010	T14 - Comm	5/2015															
31	Test Year Volumes				719.6	676.6	181.1	50.1	0.8	0.0	0.0	0.0	0.0	0.0	0.0	800.9	2,429.1	
32	All Gas Consumed			(6)	(719.6)	(676.6)	(181.1)	(50.1)	(0.8)	0.0	0.0	0.0	0.0	0.0	0.0	(800.9)	(2,429.1)	
33	SDS >64,400 to ≤ 110,000 Therms Annually - Com																	
				(11)	(1,561)	(1,434)	(953)	(736)	(549)	(510)	0	0	0	0	0	(1,419)	(7,162)	
34	16888128-001	T1B - Ind	8/2015															
35	Test Year Volumes				2,944.0	3,184.0	2,015.0	1,082.0	249.0	63.0	32.0	0.0	0.0	0.0	0.0	1,986.0	11,555.0	
36	All Gas Consumed			(8)	(2,944.0)	(3,184.0)	(2,015.0)	(1,082.0)	(249.0)	(63.0)	(32.0)	0.0	0.0	0.0	0.0	(1,986.0)	(11,555.0)	
37	SDS > 110,000 to ≤ 540,000 Therms Annually - Ind																	
				(8)	(2,944.0)	(3,184.0)	(2,015.0)	(1,082.0)	(249.0)	(63.0)	(32.0)	0.0	0.0	0.0	0.0	(1,986.0)	(11,555.0)	

Columbia Gas of Pennsylvania, Inc.
Adjustment to Eliminate Off System Sales
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 6
Page 1 of 1
Witness: M. J. Bell

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment (\$)</u>
1	495	Off System Sales	(5,109,654)
2	803	Off System Sales	(5,109,654)

Columbia Gas of Pennsylvania, Inc.
Elimination of Prior Year Rate Refunds, Rate Refund Provision, and Unbilled
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 7
Page 1 of 1
Witness: M. J. Bell

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u>
1	495	Elimination of Prior Year Rate Refunds	\$0
2	496	Elimination of Rate Refund Provision	\$0
3	495	Unbilled Revenue Adjustment	(\$796,000)
4	803	Unbilled Gas Cost Adjustment	\$7,619,000
5		Unbilled Volume Adjustment (Dth)	1,191,000.0

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 8
Page 1 of 3
Witness: M. J. Bell

Line No.	Description	PGCC (1) \$/Dth	PGDC (2) \$/Dth	EGC (3=1+2) \$/Dth	Commodity E-Factor (4) \$/Dth	Demand E-Factor (5) \$/Dth	PGC (6=3+4+5) \$/Dth	Phy Flow Volumes (7) Dth	Total Gas Cost (8=6*7) \$
1	<u>Residential Sales</u>								
2	December 2014	4.2639	1.2669	5.5308	(0.0494)	(0.2355)	5.2459	3,659,603.9	19,197,916
3	January 2015	4.4009	1.2657	5.6666	(0.0321)	(0.2454)	5.3891	4,720,499.5	25,439,244
4	February	4.4009	1.2657	5.6666	(0.0321)	(0.2454)	5.3891	5,142,812.3	27,715,130
5	March	4.4009	1.2657	5.6666	(0.0321)	(0.2454)	5.3891	5,027,874.7	27,095,720
6	April	4.1240	1.2278	5.3518	(0.0321)	(0.2454)	5.0743	2,673,876.3	13,568,051
7	May	4.1240	1.2278	5.3518	(0.0321)	(0.2454)	5.0743	1,084,379.9	5,502,469
8	June	4.1240	1.2278	5.3518	(0.0321)	(0.2454)	5.0743	527,921.9	2,678,834
9	July	3.6562	1.3003	4.9565	(0.0321)	(0.2454)	4.6790	416,160.4	1,947,215
10	August	3.6562	1.3003	4.9565	(0.0321)	(0.2454)	4.6790	368,046.0	1,722,087
11	September	3.6562	1.3003	4.9565	(0.0321)	(0.2454)	4.6790	384,098.0	1,797,195
12	October	3.1252	1.1819	4.3071	(0.7077)	(0.1368)	3.4626	618,073.3	2,140,141
13	November 2015	3.1252	1.1819	4.3071	(0.7077)	(0.1368)	3.4626	<u>1,330,920.6</u>	<u>4,608,446</u>
14	Total							25,954,266.8	133,412,448
15	<u>Commercial Sales</u>								
16	December 2014	4.2639	1.2669	5.5308	(0.0494)	(0.2355)	5.2459	1,307,363.5	6,858,298
17	January 2015	4.4009	1.2657	5.6666	(0.0321)	(0.2454)	5.3891	1,725,167.6	9,297,101
18	February	4.4009	1.2657	5.6666	(0.0321)	(0.2454)	5.3891	1,916,111.9	10,326,119
19	March	4.4009	1.2657	5.6666	(0.0321)	(0.2454)	5.3891	1,877,259.3	10,116,738
20	April	4.1240	1.2278	5.3518	(0.0321)	(0.2454)	5.0743	967,412.7	4,908,942
21	May	4.1240	1.2278	5.3518	(0.0321)	(0.2454)	5.0743	395,773.8	2,008,275
22	June	4.1240	1.2278	5.3518	(0.0321)	(0.2454)	5.0743	217,049.9	1,101,376
23	July	3.6562	1.3003	4.9565	(0.0321)	(0.2454)	4.6790	186,846.9	874,257
24	August	3.6562	1.3003	4.9565	(0.0321)	(0.2454)	4.6790	172,738.4	808,243
25	September	3.6562	1.3003	4.9565	(0.0321)	(0.2454)	4.6790	180,922.6	846,537
26	October	3.1252	1.1819	4.3071	(0.7077)	(0.1368)	3.4626	256,552.3	888,338
27	November 2015	3.1252	1.1819	4.3071	(0.7077)	(0.1368)	3.4626	<u>485,059.1</u>	<u>1,679,566</u>
28	Total							9,688,258.0	49,713,790
29	<u>Industrial Sales</u>								
30	December 2014	4.2639	1.2669	5.5308	(0.0494)	(0.2355)	5.2459	32,298.2	169,433
31	January 2015	4.4009	1.2657	5.6666	(0.0321)	(0.2454)	5.3891	40,759.7	219,658
32	February	4.4009	1.2657	5.6666	(0.0321)	(0.2454)	5.3891	41,628.0	224,337
33	March	4.4009	1.2657	5.6666	(0.0321)	(0.2454)	5.3891	33,075.0	178,244
34	April	4.1240	1.2278	5.3518	(0.0321)	(0.2454)	5.0743	16,553.2	83,996
35	May	4.1240	1.2278	5.3518	(0.0321)	(0.2454)	5.0743	7,548.0	38,301
36	June	4.1240	1.2278	5.3518	(0.0321)	(0.2454)	5.0743	5,785.8	29,359
37	July	3.6562	1.3003	4.9565	(0.0321)	(0.2454)	4.6790	4,520.7	21,152
38	August	3.6562	1.3003	4.9565	(0.0321)	(0.2454)	4.6790	4,130.6	19,327
39	September	3.6562	1.3003	4.9565	(0.0321)	(0.2454)	4.6790	6,210.7	29,060
40	October	3.1252	1.1819	4.3071	(0.7077)	(0.1368)	3.4626	8,401.3	29,090
41	November 2015	3.1252	1.1819	4.3071	(0.7077)	(0.1368)	3.4626	<u>15,534.7</u>	<u>53,790</u>
42	Total							216,445.9	1,095,747
43	<u>Residential CAP Choice</u>								
44	December 2014	0.0000	1.2669	1.2669	0.0000	(0.5264)	0.7405	381,397.4	282,425
45	January 2015	0.0000	1.2657	1.2657	0.0000	(0.5391)	0.7266	485,280.9	352,605
46	February	0.0000	1.2657	1.2657	0.0000	(0.5391)	0.7266	535,602.2	389,169
47	March	0.0000	1.2657	1.2657	0.0000	(0.5391)	0.7266	529,545.3	384,768
48	April	0.0000	1.2278	1.2278	0.0000	(0.5450)	0.6828	292,465.7	199,696
49	May	0.0000	1.2278	1.2278	0.0000	(0.5450)	0.6828	125,367.0	85,601
50	June	0.0000	1.2278	1.2278	0.0000	(0.5450)	0.6828	56,748.5	38,748
51	July	3.8302	1.3003	5.1305	0.0000	(0.5444)	4.5861	39,431.9	180,839
52	August	3.8302	1.3003	5.1305	0.0000	(0.5444)	4.5861	34,770.0	159,459
53	September	3.8302	1.3003	5.1305	0.0000	(0.5444)	4.5861	36,922.7	169,331
54	October	3.3045	1.1819	4.4864	0.0000	(0.4411)	4.0453	71,346.9	288,620
55	November 2015	3.3045	1.1819	4.4864	0.0000	(0.4411)	4.0453	<u>152,492.4</u>	<u>616,878</u>
56	Total							2,741,370.9	3,148,139

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 8
Page 2 of 3
Witness: M. J. Bell

Line No.	Description	PGDC (1) \$/Dth	Demand E-Factor (2) \$/Dth	Choice Credit (3) \$/Dth	PGC (4=1+2-3) \$/Dth	Phy Flow Volumes (5) Dth	Total Gas Cost (6=4*5) \$
1 Residential Choice							
2	December 2014	1.2669	(0.2355)	0.2909	0.7405	1,174,317.7	869,582
3	January 2015	1.2657	(0.2454)	0.2937	0.7266	1,494,787.9	1,086,113
4	February	1.2657	(0.2454)	0.2937	0.7266	1,604,458.6	1,165,800
5	March	1.2657	(0.2454)	0.2937	0.7266	1,562,692.5	1,135,452
6	April	1.2278	(0.2454)	0.2937	0.6887	833,087.5	573,747
7	May	1.2278	(0.2454)	0.2937	0.6887	344,044.7	236,944
8	June	1.2278	(0.2454)	0.2937	0.6887	169,438.3	116,692
9	July	1.3003	(0.2454)	0.2990	0.7559	133,073.2	100,590
10	August	1.3003	(0.2454)	0.2990	0.7559	114,838.3	86,806
11	September	1.3003	(0.2454)	0.2990	0.7559	120,603.7	91,164
12	October	1.1819	(0.1368)	0.3043	0.7408	195,166.2	144,579
13	November 2015	1.1819	(0.1368)	0.3043	0.7408	<u>419,681.7</u>	<u>310,900</u>
14	Total					8,166,190.3	5,918,369
15 Commercial Choice							
16	December 2014	1.2669	(0.2355)	0.2909	0.7405	340,391.1	252,060
17	January 2015	1.2657	(0.2454)	0.2937	0.7266	448,140.4	325,619
18	February	1.2657	(0.2454)	0.2937	0.7266	497,211.9	361,274
19	March	1.2657	(0.2454)	0.2937	0.7266	487,573.8	354,271
20	April	1.2278	(0.2454)	0.2937	0.6887	250,684.2	172,646
21	May	1.2278	(0.2454)	0.2937	0.6887	101,698.4	70,040
22	June	1.2278	(0.2454)	0.2937	0.6887	54,616.3	37,614
23	July	1.3003	(0.2454)	0.2990	0.7559	47,446.8	35,865
24	August	1.3003	(0.2454)	0.2990	0.7559	44,196.6	33,408
25	September	1.3003	(0.2454)	0.2990	0.7559	46,972.3	35,506
26	October	1.1819	(0.1368)	0.3043	0.7408	64,521.5	47,798
27	November 2015	1.1819	(0.1368)	0.3043	0.7408	<u>116,905.3</u>	<u>86,603</u>
28	Total					2,500,358.6	1,812,704
29 Commercial Priority 1 Demand							
30	December 2014	1.2669	(0.2355)	1.0314	101,726.4	104,921	
31	January 2015	1.2657	(0.2454)	1.0203	119,377.5	121,801	
32	February	1.2657	(0.2454)	1.0203	126,603.7	129,174	
33	March	1.2657	(0.2454)	1.0203	123,546.3	126,054	
34	April	1.2278	(0.2454)	0.9824	77,421.1	76,058	
35	May	1.2278	(0.2454)	0.9824	41,117.6	40,394	
36	June	1.2278	(0.2454)	0.9824	26,066.1	25,607	
37	July	1.3003	(0.2454)	1.0549	23,290.6	24,569	
38	August	1.3003	(0.2454)	1.0549	21,566.7	22,751	
39	September	1.3003	(0.2454)	1.0549	22,397.1	23,627	
40	October	1.1819	(0.1368)	1.0451	30,817.8	32,208	
41	November 2015	1.1819	(0.1368)	1.0451	49,844.0	<u>52,092</u>	
42	Total				763,774.9	779,256	
43 Industrial Priority 1 Demand							
44	December 2014	1.2669	(0.2355)	1.0314	0.0	0	
45	January 2015	1.2657	(0.2454)	1.0203	0.0	0	
46	February	1.2657	(0.2454)	1.0203	0.0	0	
47	March	1.2657	(0.2454)	1.0203	0.0	0	
48	April	1.2278	(0.2454)	0.9824	0.0	0	
49	May	1.2278	(0.2454)	0.9824	0.0	0	
50	June	1.2278	(0.2454)	0.9824	0.0	0	
51	July	1.3003	(0.2454)	1.0549	0.0	0	
52	August	1.3003	(0.2454)	1.0549	0.0	0	
53	September	1.3003	(0.2454)	1.0549	0.0	0	
54	October	1.1819	(0.1368)	1.0451	0.0	0	
55	November 2015	1.1819	(0.1368)	1.0451	<u>0.0</u>	<u>0</u>	
56	Total				0.0	0	

Columbia Gas of Pennsylvania, Inc.
Per Books Gas Cost Revenue @ Test Year Rates Based on Actual Physical Flow Volumes
For the 12 Months Ended November 30, 2015

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Line No. Description	Total Gas Cost \$
1 Gas Cost Revenue Summary by Customer Class	
2 Residential Revenue	133,412,448
3 Commercial Revenue	49,713,790
4 Industrial Revenue	1,095,747
5 Residential CAP Revenue	3,148,139
6 Residential Choice Revenue	5,918,369
7 Commercial Choice Revenue	1,812,704
8 Commercial Priority 1	779,256
9 Industrial Priority 1	0
10 Total Gas Cost Revenue	195,880,453

Line No. Description	Calculated Gas Cost (1) \$	% Of Revenue (2) %	Net Gas Cost (3) \$
11 Residential Sales	133,412,448	0.681091	145,234,328
12 Commercial Sales	49,713,790	0.253797	54,119,107
13 Industrial Sales	1,095,747	0.005594	1,192,852
14 Residential Choice	5,918,369	0.030214	6,442,766
15 Residential CAP	3,148,139	0.016072	3,427,157
16 Commercial Choice	1,812,704	0.009254	1,973,302
17 Commercial Priority 1	779,256	0.003978	848,260
18 Industrial Priority 1	0	0.000000	1
19 Total	195,880,453	1.000000	213,237,773
20 Plus:			
21 Unbilled			(7,619,000)
22 Off-System Sales			5,109,654
23 Total Cost of Gas			210,728,427.12

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2015

Exhibit No. 3
 Schedule No. 9
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 Witness: M. J. Bell

Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RSS - Residential Sales Service</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2014	3,659,439.8	0.7853	2,873,758
5	January 2015	4,720,499.5	0.8800	4,154,040
6	February	5,142,812.3	0.8800	4,525,675
7	March	5,027,853.1	0.8800	4,424,511
8	April	2,673,876.3	0.7420	1,984,016
9	May	1,084,379.9	0.7420	804,610
10	June	527,921.9	0.7420	391,718
11	July	416,160.4	0.6913	287,692
12	August	368,046.0	0.6913	254,430
13	September	384,098.0	0.6913	265,527
14	October	618,073.3	0.6621	409,226
15	November 2015	<u>1,330,920.6</u>	0.6621	<u>881,203</u>
16	Total RSS - Rider USP	25,954,081.1		21,256,406
17	Gas Procurement Charge			
18	December 2014	3,659,439.8	0.0535	195,780
19	January 2015	4,720,499.5	0.0695	328,075
20	February	5,142,812.3	0.0695	357,425
21	March	5,027,853.1	0.0695	349,436
22	April	2,673,876.3	0.0695	185,834
23	May	1,084,379.9	0.0695	75,364
24	June	527,921.9	0.0695	36,691
25	July	416,160.4	0.0695	28,923
26	August	368,046.0	0.0695	25,579
27	September	384,098.0	0.0695	26,695
28	October	618,073.3	0.0695	42,956
29	November 2015	<u>1,330,920.6</u>	0.0695	<u>92,499</u>
30	Total RSS - Gas Procurement Charge	25,954,081.1		1,745,257
31	Merchant Function Charge			
32	December 2014	3,659,439.8	0.0725	265,309
33	January 2015	4,720,499.5	0.0660	311,553
34	February	5,142,812.3	0.0660	339,426
35	March	5,027,853.1	0.0660	331,838
36	April	2,673,876.3	0.0619	165,513
37	May	1,084,379.9	0.0619	67,123
38	June	527,921.9	0.0619	32,678
39	July	416,160.4	0.0548	22,806
40	August	368,046.0	0.0548	20,169
41	September	384,098.0	0.0548	21,049
42	October	618,073.3	0.0469	28,988
43	November 2015	<u>1,330,920.6</u>	0.0469	<u>62,420</u>
44	Total RSS - Merchant Function Charge	25,954,081.1		1,668,872
45	Rider CC			
46	December 2014	3,659,439.8	0.0000	0
47	January 2015	4,720,499.5	0.0009	4,248
48	February	5,142,812.3	0.0009	4,629
49	March	5,027,853.1	0.0009	4,525
50	April	2,673,876.3	0.0009	2,406
51	May	1,084,379.9	0.0009	976
52	June	527,921.9	0.0009	475
53	July	416,160.4	0.0009	375
54	August	368,046.0	0.0009	331
55	September	384,098.0	0.0009	346
56	October	618,073.3	0.0009	556
57	November 2015	<u>1,330,920.6</u>	0.0009	<u>1,198</u>
58	Total RSS - Rider CC	25,954,081.1		20,065

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2014	164.1	0.7853	129
5	January 2015	0.0	0.8800	0
6	February	0.0	0.8800	0
7	March	21.6	0.8800	19
8	April	0.0	0.7420	0
9	May	0.0	0.7420	0
10	June	0.0	0.7420	0
11	July	0.0	0.6913	0
12	August	0.0	0.6913	0
13	September	0.0	0.6913	0
14	October	0.0	0.6621	0
15	November 2015	<u>0.0</u>	0.6621	<u>0</u>
16	Total RDGSS - Rider USP	185.7		148
17	Gas Procurement Charge			
18	December 2014	164.1	0.0535	9
19	January 2015	0.0	0.0695	0
20	February	0.0	0.0695	0
21	March	21.6	0.0695	2
22	April	0.0	0.0695	0
23	May	0.0	0.0695	0
24	June	0.0	0.0695	0
25	July	0.0	0.0695	0
26	August	0.0	0.0695	0
27	September	0.0	0.0695	0
28	October	0.0	0.0695	0
29	November 2015	<u>0.0</u>	0.0695	<u>0</u>
30	Total RDGSS - Gas Procurement Charge	185.7		11
31	Merchant Function Charge			
32	December 2014	164.1	0.0725	12
33	January 2015	0.0	0.0660	0
34	February	0.0	0.0660	0
35	March	21.6	0.0660	1
36	April	0.0	0.0619	0
37	May	0.0	0.0619	0
38	June	0.0	0.0619	0
39	July	0.0	0.0548	0
40	August	0.0	0.0548	0
41	September	0.0	0.0548	0
42	October	0.0	0.0469	0
43	November 2015	<u>0.0</u>	0.0469	<u>0</u>
44	Total RDGSS - Merchant Function Charge	185.7		13
45	Rider CC			
46	December 2014	164.1	0.0000	0
47	January 2015	0.0	0.0009	0
48	February	0.0	0.0009	0
49	March	21.6	0.0009	0
50	April	0.0	0.0009	0
51	May	0.0	0.0009	0
52	June	0.0	0.0009	0
53	July	0.0	0.0009	0
54	August	0.0	0.0009	0
55	September	0.0	0.0009	0
56	October	0.0	0.0009	0
57	November 2015	<u>0.0</u>	0.0009	<u>0</u>
58	Total RDGSS - Rider CC	185.7		0

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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule SGSS - Small General Sales Service (< 6,440 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2014	564,790.1	0.0535	30,216
4	January 2015	772,987.1	0.0695	53,723
5	February	877,928.0	0.0695	61,016
6	March	871,995.9	0.0695	60,604
7	April	419,851.8	0.0695	29,180
8	May	154,957.0	0.0695	10,770
9	June	76,129.6	0.0695	5,291
10	July	64,218.1	0.0695	4,463
11	August	59,310.9	0.0695	4,122
12	September	63,307.1	0.0695	4,400
13	October	96,690.1	0.0695	6,720
14	November 2015	<u>195,021.9</u>	0.0695	<u>13,554</u>
15	Total SGSS - Gas Procurement Charge	4,217,187.6		284,059
16	Merchant Function Charge			
17	December 2014	564,790.1	0.0341	19,259
18	January 2015	772,987.1	0.0224	17,315
19	February	877,928.0	0.0224	19,666
20	March	871,995.9	0.0224	19,533
21	April	419,851.8	0.0210	8,817
22	May	154,957.0	0.0210	3,254
23	June	76,129.6	0.0210	1,599
24	July	64,218.1	0.0186	1,194
25	August	59,310.9	0.0186	1,103
26	September	63,307.1	0.0186	1,178
27	October	96,690.1	0.0159	1,537
28	November 2015	<u>195,021.9</u>	0.0159	<u>3,101</u>
29	Total SGSS - Merchant Function Charge	4,217,187.6		97,556
30	Rider CC			
31	December 2014	564,790.1	0.0000	0
32	January 2015	772,987.1	0.0009	696
33	February	877,928.0	0.0009	790
34	March	871,995.9	0.0009	785
35	April	419,851.8	0.0009	378
36	May	154,957.0	0.0009	139
37	June	76,129.6	0.0009	69
38	July	64,218.1	0.0009	58
39	August	59,310.9	0.0009	53
40	September	63,307.1	0.0009	57
41	October	96,690.1	0.0009	87
42	November 2015	<u>195,021.9</u>	0.0009	<u>176</u>
43	Total SGSS - Rider CC	4,217,187.6		3,288
44	<u>Rate Schedule SGSS - Small General Sales Service (< 6,440 to <= 64,400 Therms Annually)</u>			
45	Gas Procurement Charge			
46	December 2014	652,448.1	0.0535	34,906
47	January 2015	826,726.0	0.0695	57,457
48	February	901,789.7	0.0695	62,674
49	March	874,995.9	0.0695	60,812
50	April	471,520.4	0.0695	32,771
51	May	207,221.1	0.0695	14,402
52	June	122,557.1	0.0695	8,518
53	July	106,297.0	0.0695	7,388
54	August	98,350.5	0.0695	6,835
55	September	102,148.1	0.0695	7,099
56	October	138,127.1	0.0695	9,600
57	November 2015	<u>245,799.2</u>	0.0695	<u>17,083</u>
58	Total SGSS - Gas Procurement Charge	4,747,980.2		319,545

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	Merchant Function Charge			
2	December 2014	652,448.1	0.0341	22,248
3	January 2015	826,726.0	0.0224	18,519
4	February	901,789.7	0.0224	20,200
5	March	874,995.9	0.0224	19,600
6	April	471,520.4	0.0210	9,902
7	May	207,221.1	0.0210	4,352
8	June	122,557.1	0.0210	2,574
9	July	106,297.0	0.0186	1,977
10	August	98,350.5	0.0186	1,829
11	September	102,148.1	0.0186	1,900
12	October	138,127.1	0.0159	2,196
13	November 2015	<u>245,799.2</u>	0.0159	<u>3,908</u>
14	Total SGSS - Merchant Function Charge	4,747,980.2		109,205
15	Rider CC			
16	December 2014	652,448.1	0.0000	0
17	January 2015	826,726.0	0.0009	744
18	February	901,789.7	0.0009	812
19	March	874,995.9	0.0009	787
20	April	471,520.4	0.0009	424
21	May	207,221.1	0.0009	186
22	June	122,557.1	0.0009	110
23	July	106,297.0	0.0009	96
24	August	98,350.5	0.0009	89
25	September	102,148.1	0.0009	92
26	October	138,127.1	0.0009	124
27	November 2015	<u>245,799.2</u>	0.0009	<u>221</u>
28	Total SGSS - Rider CC	4,747,980.2		3,685
29	<u>Rate Schedule LGSS - Large General Sales Service</u>			
30	C O M M E R C I A L			
31	Gas Procurement Charge			
32	December 2014	104,947.7	0.0535	5,615
33	January 2015	145,270.8	0.0695	10,096
34	February	155,429.7	0.0695	10,802
35	March	147,170.9	0.0695	10,228
36	April	84,464.4	0.0695	5,870
37	May	37,496.4	0.0695	2,606
38	June	20,976.5	0.0695	1,458
39	July	18,546.5	0.0695	1,289
40	August	17,123.8	0.0695	1,190
41	September	18,154.8	0.0695	1,262
42	October	26,099.1	0.0695	1,814
43	November 2015	<u>49,277.8</u>	0.0695	<u>3,425</u>
44	Total LGSS - Gas Procurement Charge	824,958.4		55,655
45	I N D U S T R I A L			
46	Gas Procurement Charge			
47	December 2014	17,967.8	0.0535	961
48	January 2015	21,124.4	0.0695	1,468
49	February	19,329.9	0.0695	1,343
50	March	14,698.1	0.0695	1,022
51	April	8,771.6	0.0695	610
52	May	3,896.8	0.0695	271
53	June	2,710.9	0.0695	188
54	July	1,835.3	0.0695	128
55	August	2,095.2	0.0695	146
56	September	5,414.5	0.0695	376
57	October	8,061.9	0.0695	560
58	November 2015	<u>8,665.4</u>	0.0695	<u>602</u>
59	Total LGSS - Gas Procurement Charge	114,571.8		7,675

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	Component Tariff Sales Summary by Customer Class			
2	Residential Gas Procurement Charge			1,745,268
3	Residential Merchant Function Charge			1,668,885
4	Residential Rider CC			20,065
5	Small General Sales Service Gas Procurement Charge			339,714
6	Small General Sales Service Merchant Function Charge			206,761
7	Small General Sales Service Rider CC			6,973
8	Large General Sales Service Gas Procurement Charge			327,220
9	Total Sales Service - Gas Procurement Charge			2,412,202
10	Total Sales Service - Merchant Function Charge			1,875,646
11	Total Sales Service - Rider CC			27,038

12 Rate Schedule RDS - Residential Distribution Service (Choice)

13 RESIDENTIAL

14	Rider USP:			
15	December 2014	1,174,230.4	0.7853	922,123
16	January 2015	1,494,787.9	0.8800	1,315,413
17	February	1,604,458.6	0.8800	1,411,924
18	March	1,562,692.5	0.8800	1,375,169
19	April	833,087.5	0.7420	618,151
20	May	344,044.7	0.7420	255,281
21	June	169,438.3	0.7420	125,723
22	July	133,073.2	0.6913	91,994
23	August	114,838.3	0.6913	79,388
24	September	120,603.7	0.6913	83,373
25	October	195,166.2	0.6621	129,220
26	November 2015	<u>419,681.7</u>	0.6621	<u>277,871</u>
27	Total RDS - Rider USP	8,166,103.0		6,685,630
28	Rider CC:			
29	December 2014	1,174,230.4	0.0000	0
30	January 2015	1,494,787.9	0.0009	1,345
31	February	1,604,458.6	0.0009	1,444
32	March	1,562,692.5	0.0009	1,406
33	April	833,087.5	0.0009	750
34	May	344,044.7	0.0009	310
35	June	169,438.3	0.0009	152
36	July	133,073.2	0.0009	120
37	August	114,838.3	0.0009	103
38	September	120,603.7	0.0009	109
39	October	195,166.2	0.0009	176
40	November 2015	419,681.7	0.0009	<u>378</u>
41	Total RDS - Rider CC	8,166,103.0		6,293

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates
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Line No.	Description	Volumes (1) Dth (Ex 3, Sch 3)	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2014	87.3	0.7853	69
5	January 2015	0.0	0.8800	0
6	February	0.0	0.8800	0
7	March	0.0	0.8800	0
8	April	0.0	0.7420	0
9	May	0.0	0.7420	0
10	June	0.0	0.7420	0
11	July	0.0	0.6913	0
12	August	0.0	0.6913	0
13	September	0.0	0.6913	0
14	October	0.0	0.6621	0
15	November 2015	<u>0.0</u>	0.6621	<u>0</u>
16	Total RDGDS - Rider USP	87.3		69
17	Rider CC:			
18	December 2014	87.3	0.0000	0
19	January 2015	0.0	0.0009	0
20	February	0.0	0.0009	0
21	March	0.0	0.0009	0
22	April	0.0	0.0009	0
23	May	0.0	0.0009	0
24	June	0.0	0.0009	0
25	July	0.0	0.0009	0
26	August	0.0	0.0009	0
27	September	0.0	0.0009	0
28	October	0.0	0.0009	0
29	November 2015	<u>0.0</u>	0.0009	<u>0</u>
30	Total RDGDS - Rider CC	87.3		0
31	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>			
32	COMMERCIAL			
33	Rider CC:			
34	December 2014	340,391.1	0.0000	0
35	January 2015	448,140.4	0.0009	403
36	February	497,211.9	0.0009	447
37	March	487,573.8	0.0009	439
38	April	250,684.2	0.0009	226
39	May	101,698.4	0.0009	92
40	June	54,616.3	0.0009	49
41	July	47,446.8	0.0009	43
42	August	44,196.6	0.0009	40
43	September	46,972.3	0.0009	42
44	October	64,521.5	0.0009	58
45	November 2015	<u>116,905.3</u>	0.0009	<u>105</u>
46	Total SCD - Rider CC	2,500,358.6		1,944

Columbia Gas of Pennsylvania, Inc.
 Per Books Rider USP, GPC, MFC and Rider CC @ Test Year Rates
 Based on Per Books Actual Physical Flow Volumes
 For the 12 Months Ended November 30, 2015

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

2	Rider CC:			
3	December 2014	26,536.3	0.0000	0
4	January 2015	35,063.2	0.0009	32
5	February	40,049.9	0.0009	36
6	March	39,691.4	0.0009	36
7	April	18,056.4	0.0009	16
8	May	6,210.6	0.0009	6
9	June	3,212.7	0.0009	3
10	July	2,608.7	0.0009	2
11	August	2,473.2	0.0009	2
12	September	2,670.4	0.0009	2
13	October	3,915.2	0.0009	4
14	November 2015	8,040.5	0.0009	7
15	Total SGDS - Rider CC	188,528.5		146

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

17	Rider CC:			
18	December 2014	498,102.4	0.0000	0
19	January 2015	633,184.9	0.0009	570
20	February	691,270.4	0.0009	622
21	March	663,148.7	0.0009	597
22	April	373,472.1	0.0009	336
23	May	174,778.2	0.0009	157
24	June	103,894.0	0.0009	94
25	July	88,658.7	0.0009	80
26	August	83,789.4	0.0009	75
27	September	87,401.2	0.0009	79
28	October	120,978.3	0.0009	109
29	November 2015	208,402.1	0.0009	188
30	Total SGDS - Rider CC	3,727,080.4		2,907

31 **Component Tariff Sales Summary by Customer Class**

32	Residential Choice Rider CC	6,293
33	Small Commercial Distribution Choice Rider CC	1,944
34	Small General Distribution Service Rider CC	3,053
35	Total Choice and Distribution Rider CC	11,290

Line No.	Description	Calculated USP (1) \$	% Of Revenue (2) %	Net Per Books Rider USP (3) \$
36	Residential Sales	21,256,554	0.760732	21,891,051
37	Residential Choice	<u>6,685,699</u>	<u>0.239268</u>	<u>6,885,247</u>
38	Total	27,942,253	1.000000	28,776,299
	Plus:			
39	Unbilled			(316,000)
40	Total USP (per Exhibit 4, Schedule 2, Page 14, Line 1)			28,460,299

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 3
Schedule No. 10
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Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	3,414,192		19.51	66,610,886	
3	Commodity Charge:					
4	All Gas Consumed		24,182,660.8	5.6530	136,704,582	
5	Rider USP - Universal Service Plan		24,182,660.8	0.7726	18,683,524	
6	Rider CC - Customer Choice		24,182,660.8	0.0010	24,183	
7	Gas Procurement Charge		24,182,660.8	0.0695	<u>1,680,695</u>	
8	Subtotal				223,703,870	
9	STAS				0	
10	Base Rate Revenue				223,703,870	
11	Gas Cost		24,182,660.8	3.0994	74,951,739	
12	Merchant Function Charge		<u>24,182,660.8</u>	0.0416	<u>1,005,999</u>	
13	Total Rate Schedule RSS	3,414,192	24,182,660.8		299,661,608	12.3916
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 - 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	269,643		21.25	5,729,914	
30	Commodity Charge:					
31	Less Than 6,440 Therms Annually		3,898,000.2	4.3189	16,835,073	
32	Rider CC - Customer Choice		3,898,000.2	0.0010	3,898	
33	Gas Procurement Charge		3,898,000.2	0.0695	<u>270,911</u>	
34	Subtotal				22,839,796	
35	STAS				0	
36	Base Rate Revenue				22,839,796	
37	Gas Cost		3,898,000.2	3.0994	12,081,462	
38	Merchant Function Charge		<u>3,898,000.2</u>	0.0102	<u>39,760</u>	
39	Total Rate Schedule SGSS	269,643	3,898,000.2		34,961,018	8.9690
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	42,785		57.46	2,458,426	
43	Commodity Charge:					
44	>6,440 to <= 64,400 Therms Annually		4,447,884.5	3.6055	16,036,848	
45	Rider CC - Customer Choice		4,447,884.5	0.0010	4,448	
46	Gas Procurement Charge		4,447,884.5	0.0695	<u>309,128</u>	
47	Subtotal				18,808,850	
48	STAS				0	
49	Base Rate Revenue				18,808,850	
50	Gas Cost		4,447,884.5	3.0994	13,785,773	
51	Merchant Function Charge		<u>4,447,884.5</u>	0.0102	<u>45,368</u>	
52	Total Rate Schedule SGSS >6,440 to <= 64,400 Therms	42,785	4,447,884.5		32,639,991	
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		72,214.2	0.0937	6,766	
58	Subtotal				20,554	
59	STAS				0	
60	Base Rate Revenue				20,554	
61	Gas Cost - Commodity		72,214.2 (workpaper)		235,563	
62	Gas Cost - Demand		<u>550.0</u>		<u>4,152</u>	
63	Total Rate Schedule NSS	12	72,214.2		260,269	3.6041

Columbia Gas of Pennsylvania, Inc.
 Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
 For the 12 Months Ended November 30, 2015

Exhibit No. 3
 Schedule No. 10
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 Witness: M. J. Bell

Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge:					
3	> 64,400 <= 110,000 Therms Annually	650		238.39	154,854	
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	> 64,400 <= 110,000 Therms Annually		340,437.3	2.3073	785,491	
11	> 110,000 to <= 540,000 Therms Annually		470,483.3	2.1572	1,014,927	
12	> 540,000 to <= 1,074,000 Therms Annually		225,651.4	1.3972	315,280	
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		810,920.6	0.0695	56,359	
17	Gas Procurement - > 540,000 Therms Annually		225,651.4	0.0695	15,683	
18	STAS - ≤ 540,000 Therms Annually				0	
19	STAS - > 540,000 Therms Annually				0	
20	Base Rate Revenue				2,675,550	
21	Gas Cost - ≤ 540,000 Therms Annually		810,920.6	3.0994	2,513,367	
22	Gas Cost - > 540,000 Therms Annually		<u>225,651.4</u>	3.0994	<u>699,384</u>	
23	Total Rate Schedule LGSS	1,046	1,036,572.0		5,888,301	5.6806
24	Tariff Sales Summary by Rate Class					
25	Base Rate Revenue				203,315,468	
26	STAS				0	
27	Rider USP				18,683,524	
28	Merchant Function Charge				1,005,999	
29	Gas Procurement Charge				1,680,695	
30	Rider CC				24,183	
31	Gas Cost				<u>74,951,739</u>	
32	Total Residential Sales	3,414,192	24,182,660.8		299,661,608	
33	Base Rate Revenue				41,060,261	
34	STAS				0	
35	Merchant Function Charge				85,128	
36	Gas Procurement Charge				580,039	
37	Rider CC				8,346	
38	Gas Cost				<u>25,867,235</u>	
39	Total Small General Sales	312,428	8,345,885		67,601,009	
40	Base Rate Revenue				20,554	
41	STAS				0	
42	Gas Cost				<u>239,715</u>	
43	Total Negotiated Sales	12	72,214.2		260,269	
44	Base Rate Revenue				2,603,508	
45	STAS				0	
46	Gas Procurement Charge				72,042	
47	Gas Cost				<u>3,212,751</u>	
48	Total Large General Sales	1,046	1,036,572.0		5,888,301	
49	Total Tariff Sales	3,727,678	33,637,331.7		373,411,187	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

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Line No.	Description	Bills (1) <i>(Ex 3, Sch 2)</i>	Volumes (2) Dth <i>(Ex 3, Sch 3)</i>	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 <u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>						
2	Customer Charge	1,001,033		19.51	19,530,154	
3	Commodity Charge:					
4	All Gas Consumed		7,577,110.0	5.6530	42,833,403	
5	Rider USP - Universal Service Plan		7,577,110.0	0.7726	5,854,075	
6	Rider CC		7,577,110.0	0.0010	<u>7,577</u>	
7	Subtotal				68,225,209	
8	STAS				0	
9	Base Rate Revenue				68,225,209	
10	Gas Cost		<u>7,577,110.0</u>	0.7358	<u>5,575,238</u>	
11	Total Rate Schedule RDS	1,001,033	7,577,110.0		73,800,447	9.7399
12 <u>Rate Schedule RCC - Residential Distribution Service (CAP)</u>						
13	Customer Charge	259,115		19.51	5,055,334	
14	Commodity Charge:					
15	All Gas Consumed		2,547,465.2	5.6530	14,400,821	
16	Redistribution of CAP Shortfall resulting from proposed rates				<u>(2,949,641)</u>	
17	Subtotal				16,506,514	
18	STAS				0	
19	Base Rate Revenue				16,506,514	
20	Gas Cost		<u>2,547,465.2</u>	3.6555	<u>9,312,259</u>	
21	Total Rate Schedule RCC	259,115	2,547,465.2		25,818,773	10.1351
22 <u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>						
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		0.0	0.7358	0	
32	Total Rate Schedule RDGDS	0	0.0		0	
33 <u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>						
34	Customer Charge					
35	Less Than 6,440 Therms Annually	91,163		21.25	1,937,214	
36	Commodity Charge:					
37	Less Than 6,440 Therms Annually		1,364,940.5	4.3189	5,895,042	
38	Rider CC		1,364,940.5	0.0010	<u>1,365</u>	
39	Subtotal				7,833,621	
40	STAS				0	
41	Base Rate Revenue				7,833,621	
42	Gas Cost		<u>1,364,940.5</u>	0.7358	<u>1,004,323</u>	
43	Total Rate Schedule SCD ≤ 6,440 Therm	91,163	1,364,940.5		8,837,944	6.4750
44 <u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>						
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		963,300.3	3.6055	3,473,179	
49	Rider CC		963,300.3	0.0010	<u>963</u>	
50	Subtotal				4,057,763	
51	STAS				0	
52	Base Rate Revenue				4,057,763	
53	Gas Cost		963,300.3	0.7358	<u>708,796</u>	
54	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	10,157	963,300.3		4,766,559	4.9482

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
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Schedule No. 10
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Witness: M. J. Bell

Line No.	Description	Bills (1) (Ex 3, Sch 2)	Volumes (2) Dth (Ex 3, 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	8,291		21.25	176,184	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	Less Than 6,440 Therms Annually		23,655.2	4.1822	98,931	
7	All Other - Aggregation					
8	Less Than 6,440 Therms Annually		150,775.3	4.1822	630,572	
9	Rider CC		174,430.5	0.0010	174	
10	Subtotal				905,861	
11	STAS				0	
12	Subtotal				905,861	
13	Flex Deliveries	36	957.9	(workpaper)	3,523	
14	Priority 1 Gas Cost		23,655.2	1.0451	24,722	
15	Total Rate Schedule SGDS ≤ 6,440 Therms	8,327	175,388.4		934,106	5.3259
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	20,075		57.46	1,153,510	
19	Commodity Charge:					
20	Priority 1 - Aggregation					
21	> 6,440 to ≤ 64,400 Therms Annually		699,586.5	3.4690	2,426,866	
22	All Other - Aggregation					
23	> 6,440 to ≤ 64,400 Therms Annually		2,801,382.0	3.4690	9,717,994	
24	Rider CC		3,500,968.5	0.0010	3,501	
25	Subtotal				13,301,871	
26	STAS				0	
27	Subtotal				13,301,871	
28	Flex Deliveries	72	17,979.5	(workpaper)	29,927	
29	Priority 1 Gas Cost		699,586.5	1.0451	731,138	
30	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	20,147	3,518,948.0		14,062,936	3.9963
31	<u>Rate Schedule SDS - Small Distribution Service</u>					
32	Customer Charge:					
33	>64,400 ≤ 110,000 Therms Annually	2,510		238.39	598,359	
34	> 110,000 to ≤ 540,000 Therms Annually	2,817		759.53	2,139,596	
35	Commodity Charge:					
36	>64,400 ≤ 110,000 Therms Annually		1,580,347.1	2.3073	3,646,335	
37	> 110,000 to ≤ 540,000 Therms Annually		4,761,044.0	2.1572	10,270,524	
38	Subtotal		6,341,391.1		16,654,814	
39	STAS				0	
40	Flex Deliveries	132	227,576.7	(workpaper)	264,409	
41	Total Rate Schedule SDS	5,459	6,568,967.8		16,919,223	2.5756
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	328		3,260.88	1,069,569	
46	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		6,288.84	301,864	
47	> 7,500,000 Therms Annually	12		9,316.80	111,802	
48	Total	894			2,543,953	
49	Commodity Charge:					
50	> 540,000 to ≤ 1,074,000 Therms Annually		3,163,776.0	1.3972	4,420,428	
51	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,765,919.7	1.2395	5,907,357	
52	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,543,101.0	1.1123	1,716,391	
53	> 7,500,000 Therms Annually		1,050,114.0	0.6618	694,965	
54	Total Deliveries		10,522,910.7		12,739,141	
55	Subtotal				15,283,094	
56	STAS				0	
57	Flex Deliveries	204	7,378,024.6	(workpaper)	3,111,582	
58	Total Rate Schedule LDS	1,098	17,900,935.3		18,394,676	1.0276

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

Exhibit No. 3
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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		157,485.8	0.0937	14,756	
10	Subtotal				53,144	
11	STAS				0	
12	Flex Deliveries	12	2,259,247.0	(workpaper)	299,104	
13	Total Rate Schedule MLDS - Class I	12	2,416,732.8		352,248	0.1458
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		130,154.0	0.4479	58,296	
21	> 3,400,000 to <= 7,500,000 Therms Annually			0.0	0.3874	0
22	> 7,500,000 Therms Annually			0.0	0.3355	0
23	Total Deliveries		130,154.0		82,896	
24	Subtotal				82,896	
25	STAS				0	
26	Flex Deliveries	60	2,315,576.0	(workpaper)	916,931	
27	Total Rate Schedule MLDS - Class II	60	2,445,730.0		999,827	0.4088

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2015

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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$
1	Transportation Summary by Customer Class				
2	Base Rate Revenue				78,870,071
3	STAS				0
4	Rider USP				5,854,075
5	Rider CC				7,577
6	Gas Cost				<u>14,887,497</u>
7	Total Residential Distribution Service	1,260,148	10,124,575.2		99,619,220
8	Base Rate Revenue				43,045,786
9	STAS				0
10	Rider CC				6,003
11	Gas Cost				<u>2,468,979</u>
12	Total Small Distribution Service (SCD, SGDS, SDS)	135,253	12,591,545.0		45,520,768
13	Base Rate Revenue				18,394,676
14	STAS				0
15	Total Large Distribution Service	1,098	17,900,935.3		18,394,676
16	Base Rate Revenue				1,352,075
17	STAS				0
18	Total Main Line Distribution Service	72	4,862,462.8		1,352,075
19	Total Distribution Service	1,396,571	45,479,518.3		164,886,739
20	Total Company Throughput	5,124,249	79,116,850.0		538,297,926
21	Other Operating Revenue				
22	487 - Forfeited Discounts				1,177,473
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				1,730,699
30	Total Company Revenue				540,028,625