

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, 2020 and November 30, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Assets and Other Debits</u>	<u>November 30, 2021</u>	<u>November 30, 2020</u> \$
	<u>UTILITY PLANT</u>		
101	Utility Plant	3,143,816,245	2,879,952,820
105	Gas Plant Held for Future Use	41,227	41,227
106	Completed Construction not Classified - Gas	139,853,589	142,173,174
107	Construction Work in Progress - Gas	103,631,256	46,888,433
108	Accumulated Provision for Depreciation of Gas Plant in Service	(553,991,093)	(514,442,220)
111	Accumulated Provision for Depreciation of Other Gas Plant	(32,099,286)	(30,238,348)
117	Gas Stored Underground - Non-Current	895,339	895,339
117	Accumulated Provision Gas Lost - Underground Storage	(163,467)	(163,467)
	NET UTILITY PLANT	<u>2,801,983,812</u>	<u>2,525,106,959</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	1,800,967	1,844,813
135	Working Funds	2,550	2,550
136	Temporary Cash Investments	-	-
141	Notes Receivable	-	-
142	Customer Accounts Receivable	-	-
143	Other Accounts Receivable	253,000	253,000
144	Accumulated Provision for Uncollectible Accounts	0	0
145	Receivables From Associated Companies	86,516,838	73,263,719
146	Receivables From Associated Companies	74,465	179,338
154	Plant Materials and Supplies	1,315,943	1,181,787
155	Merchandise	843	-
164	Gas Stored Underground	72,970,484	42,207,427
165	Prepayments	6,667,675	5,462,363
171	Interest and Dividends Receivable	-	-
173	Accrued Utility Revenue	-	-
174	Miscellaneous Current and Accrued Assets	3,685,392	1,955,668
175	Derivative Instruments - Current	-	-
182	Other Regulatory Assets - Current	1,700,666	4,271,642
	TOTAL CURRENT AND ACCRUED ASSETS	<u>174,988,821</u>	<u>130,622,306</u>
	<u>DEFERRED DEBITS</u>		
123	Investment in Subsidiary	21,061,532	20,715,048
128	Other Special Funds	17,192,445	5,767,982
134	Special Deposits and Funds	-	-
143	Long Term Accounts Receivable	-	-
146	Long Term I/C Receivable	-	-
171	Interest and Dividends Receivable	-	-
175	Derivative Instruments - Non-Current	-	-
182	Other Regulatory Assets - Non-Current	222,372,536	272,440,840
183	Preliminary Survey and Investigation Charges	9,471,828	6,809,205
184	Clearing Accounts	163,242	57,194
186	Miscellaneous Deferred Debits	3,800,423	3,978,651
190	Accumulated Deferred Income Taxes	114,146,238	119,226,959
191	Unrecovered Purchase Gas Costs	27,023,874	1,241,437
	TOTAL DEFERRED DEBITS	<u>415,232,119</u>	<u>430,237,317</u>
	TOTAL ASSETS AND OTHER DEBITS	<u><u>3,392,213,098</u></u>	<u><u>3,085,974,928</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
BALANCE SHEET

Account No.	<u>Liabilities and Other Credits</u>	<u>November 30, 2021</u> \$	<u>November 30, 2020</u> \$
	<u>PROPRIETY CAPITAL</u>		
201	Common Stock Issued	45,127,800	45,127,800
211	Additional Paid In Capital	167,889,827	107,889,827
216	Earned Surplus	1,054,552,366	949,168,495
	TOTAL PROPRIETY CAPITAL	1,267,569,993	1,102,186,122
	<u>LONG TERM DEBT</u>		
223	Advances From Associated Companies	985,515,000	895,515,000
224	Other Long Term Debt	-	-
	TOTAL LONG TERM DEBT	985,515,000	895,515,000
	<u>CURRENT AND ACCRUED LIABILITIES</u>		
231	Notes Payable	-	-
232	Accounts Payable	57,037,564	38,705,352
233	Notes Payable to Associated Companies	-	-
234	Payables to Associated Companies	209,425,928	162,472,025
235	Customer Deposits	3,870,887	3,500,935
236	Taxes Accrued	19,294,694	13,612,884
237	Interest Accrued	331,404	281,884
238	Dividends Declared	-	-
241	Tax Collections Payable	274,993	140,868
242	Miscellaneous Current and Accrued Liabilities	86,959,140	68,020,812
242	Rate Refunds	39,715	144,649
243	Obligations Under Capital Leases - Current	2,685,763	3,086,179
244	Price Risk Liability - Current	-	-
245	Derivative Inst Liab Hedges - Current	-	-
254	Current Regulatory Liabilities	-	-
	TOTAL CURRENT AND ACCRUED LIABILITIES	379,920,089	289,965,587
	<u>DEFERRED CREDITS</u>		
252	Customer Advances for Construction	3,048,275	3,843,732
253	Other Deferred Credits	6,659,906	6,946,448
254	Regulatory Liabilities - Long Term	209,224,812	222,396,189
255	Accumulated Deferred Investment Tax Credit	1,008,071	1,267,615
	TOTAL DEFERRED CREDITS	219,941,064	234,453,984
	<u>OTHER NON-CURRENT LIABILITIES</u>		
227	Obligations Under Capital Leases Non-Current	23,301,667	25,287,515
228	Injuries and Damages Reserve	177,898	106,380
228	Pension and Post Retirement Benefits	340,089	352,601
228	Other Long-term Liability Vacation Banked	1,986,544	2,082,934
228	NC Payroll Taxes Cares Act	1,461,435	2,490,911
234	Long-term I/C Payable	-	-
236	Long-term Taxes Payable	-	-
237	Long-term Interest Payable	-	-
244	Price Risk Liability - Non-Current	-	-
	TOTAL OTHER NON-CURRENT LIABILITIES	27,267,632	30,320,341
	<u>ACCUMULATED DEFERRED INCOME TAXES</u>		
282	Liberalized Depreciation	506,162,668	526,478,786
283	Other	5,836,653	7,055,109
	TOTAL ACCUMULATED DEFERRED INCOME TAXES	511,999,321	533,533,895
	TOTAL LIABILITIES AND OTHER CREDITS	3,392,213,098	3,085,974,928

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 2019 Through November 2021				
		Account 134		Account 136
		Special	Account 135	Temporary
Month	Account 131	Deposits	Working	Cash
Year	<u>Cash</u>	<u>and Funds</u>	<u>Funds</u>	<u>Investments</u>
	\$	\$	\$	\$
Dec-19	2,099,205	0	2,550	0
Jan-20	2,041,018	0	2,550	0
Feb-20	2,294,930	0	2,550	0
Mar-20	1,752,172	0	2,550	511,818
Apr-20	1,086,894	0	2,550	375,955
May-20	1,135,529	0	2,550	317,962
Jun-20	940,850	0	2,550	229,469
Jul-20	837,712	0	2,550	0
Aug-20	862,595	0	2,550	0
Sep-20	683,842	0	2,550	0
Oct-20	956,135	0	2,550	0
Nov-20	1,844,813	0	2,550	0
Dec-20	1,846,824	0	2,550	0
Jan-21	2,741,680	0	2,550	0
Feb-21	3,258,634	0	2,550	0
Mar-21	3,009,039	0	2,550	48,691
Apr-21	2,459,060	0	2,550	340,872
May-21	2,238,029	0	2,550	285,434
Jun-21	1,777,297	0	2,550	175,717
Jul-21	1,953,647	0	2,550	0
Aug-21	1,068,337	0	2,550	0
Sept-21	1,038,576	0	2,550	0
Oct-21	1,268,036	0	2,550	0
Nov-21	1,800,967	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, 2021 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.

	164/242		
Month	Beginning	Activity	Gas
<u>Year</u>	<u>Balance</u>	<u>164</u>	<u>Inventories</u>
	\$	\$	\$
Dec-20	42,207,427	(7,675,929)	34,531,498
Jan-21	34,531,498	(9,154,787)	25,376,711
Feb-21	25,376,711	(10,077,163)	15,299,548
Mar-21	15,299,548	(4,456,349)	10,843,199
Apr-21	10,843,199	4,992,556	15,835,755
May-21	15,835,755	10,524,719	26,360,474
Jun-21	26,360,474	8,877,971	35,238,445
Jul-21	35,238,445	12,528,352	47,766,797
Aug-21	47,766,797	8,445,808	56,212,605
Sep-21	56,212,605	11,658,453	67,871,058
Oct-21	67,871,058	9,074,640	76,945,697
Nov-21	76,945,697	(3,975,214)	72,970,484

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, 2021, are detailed below:

<u>Description</u>	<u>Balance</u>
	\$
Account 101 - Gas Plant In Service	3,112,715,080
Account 101 – Property Under Capital Lease	31,101,165
Account 106 - Completed Construction Not Classified - Gas	139,853,589
Account 107 - Construction Work In Progress - Gas	103,631,256
Account 117 - Gas Stored Underground - Non-Current	731,872
Account 123 - Investment in Subsidiary	21,061,532

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, 2021:

<u>Description</u>	<u>Balance</u>
	\$
Account 141 - Notes Receivable	0
Account 143 - Other Accounts Receivable	
Off System Sales Revenue	253,543
A/R - Sold	(7,046,579)
Income Tax Refunds - State	253,000
Miscellaneous Receivables	6,066,827
Home Energy Assistance Program	876,598
Transportation Customers	(2,341,196)
Purchase of Receivables	2,190,808
Total Account 143	<u>253,000</u>
Account 145 - Accounts Receivable from Associated Companies	
Notes Receivable (1)	86,516,838

- (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, 2021:

<u>Description</u>	<u>Balance</u>
	\$
Account 146 - Accounts Receivable from Associated Companies	
A/R Sold to Columbia Gas of Pennsylvania Receivables Corporation	(314,745)
Columbia Gas of Kentucky, Inc.	2,278
Columbia Gas of Ohio, Inc.	130,842
Columbia Gas of Maryland, Inc.	(48,050)
Columbia Gas of Virginia, Inc.	(80,596)
NiSource Corporate Services	184,560
NiSource Inc.	(519)
NiSource Charitable Foundation	1,750
Columbia Gas of Pennsylvania, Inc. Receivables	<u>198,945</u>
Total Account 146	<u>74,465</u>
 Total Accounts Receivable	 <u><u>86,844,303</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 2019, 2020, 2021¹

			Beginning						Ending	
<u>Line</u>	<u>Date</u>		<u>Balance</u>		<u>Accrual</u>		<u>Charge-offs</u>		<u>Recoveries</u>	<u>Balance</u>
			\$		\$		\$		\$	\$
1	2019		2,292,294		5,277,945		9,246,695		3,326,631	1,650,174
2	2020		1,650,174		11,694,071		4,332,510		1,449,718	10,461,453
3	2021		10,461,453		7,005,031		12,485,409		3,053,152	8,034,227

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 residential customer class accounts receivable information for the 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.

¹ Variations in amounts for 2020 and 2021 as compared to prior years are caused mainly by extended moratoriums for shut-offs as a result of COVID-19. See *Emergency Order*, Docket No. M-2020-3019244 (issued March 13, 2020). The moratorium on shut-offs ended on March 31, 2021.

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>2021</u> \$
<u>Insurance</u> Represents the unamortized portion of insurance premiums, which are amortized to expense over the term of the contract.	3,770,360
<u>Payroll</u>	1,327,345
<u>Taxes</u>	1,392,309
<u>Other</u>	<u>177,660</u>
Total Prepayments	<u><u>6,667,675</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, 2021</u> \$
<u>Account 154 - Plant Material and Operating Supplies</u>	
Cost of materials purchased primarily for use in the utility business.	1,315,943
<u>Account 164 - Gas Stored Underground</u>	
Represents the value of gas inventories in storage.	72,970,484
<u>Account 165 – Prepayments for Taxes, Insurance & Other</u>	6,667,675
<u>Account 174 - Miscellaneous Current Assets</u>	
Property Tax Accrual	22,569
Exchange Gas Receivable - The value of GTS Banks owed to the Company	3,662,823
Total Account 174 - Miscellaneous Current Assets	3,685,392
<u>Account 182 - Other Regulatory Assets – Current</u>	
OPEB - Unamortized transition obligation	90,313
Deferred Pension Expense	844,977
DSIC Billed & Unbilled	54,089
Interest on Undercollection	258,883
USP Rider, Interest, Recoveries, Billed & Unbilled	(8,802,750)
Transfers to Liabilities	9,151,837
Other	103,317
Total Account 182 - Other Regulatory Assets - Current	1,700,666

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:

<u>Account 123 - Investment in Subsidiary</u>	
Common Stock/APIC, Undistributed Retained Earnings	21,061,532
<u>Account 128 - Other Special Finds</u>	
<u>Deferred Charges - OPEB</u>	
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.	17,192,445
<u>Account 146 - Long Term I/C Receivable</u>	
This sub-account is used to record the long term receivable for OPEB costs.	74,465

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

Account 182 - Other Regulatory Assets – Non-Current (See Exh. 1, Sch. 11 for Current Regulatory Assets)

Environmental Expenditures 6,975,382

OPEB - SFAS 106

This sub-account records long term portion. 52,683

SFAS 158 OPEB and Pension

This sub-account records long term portion. 16,123,347

Retirement Income Plan Expense – OCI 5,105,071

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.

Regulatory Effects of Adopting SFAS 96

This sub-account records deferred income taxes for all book/tax timing differences at the current income tax rate. 186,359,177

Deferred Depreciation – Capital Lease 3,588,676

Deferred Uncollectible Expense Relating to COVID-19

This sub-account is used to defer incremental uncollectible expenses resulting from the compliance with the *Emergency Order* issued on March 13, 2020, which prohibited utilities from terminating service during pendency of the of the *Emergency Proclamation* relating to the COVID-19 Pandemic, Docket No. M-2020-3019775.

4,168,200

Total Account 182 - Other Regulatory Assets – Non-Current (See Exh. 1, Sch. 11 for Current Regulatory Assets)

222,372,536

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. 9,471,828

Account 184 - Clearing Accounts 163,242

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. 750,317

Customer Advance (Deposit) Post 12/31/99

This sub-account is used to record customer advances. 3,050,106

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. 114,146,238

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. 27,023,874

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	
	Balance As Of
	November 30, 2021
	\$
NiSource Inc. - Promissory Note Interest	23,209,794
NiSource Inc. - Money Pool Advances	170,859,977
NiSource Inc. – Money Pool Interest	18,673
NiSource Corporate Services Co.	15,365,155
Columbia Gas of Kentucky, Inc.	(3,923)
Columbia Gas of Ohio, Inc.	(101,910)
Columbia Gas of Maryland, Inc.	52,206
Columbia Gas of Virginia, Inc.	(485)
Northern Indiana Public Svc Co	26,441
Total Account 234 – Accounts Payable to Associated Companies	209,425,928

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, 2021</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).	6,659,906
Total Account 253 - Other Deferred Credits	<u><u>6,659,906</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
53.53 III. 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, 2021:

Reserve for Injuries and Damages	\$ <u>177,898</u>
Total Account 228.2	\$ 177,898

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.

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, 2021:

<u>Description</u>	<u>Balance</u> \$
<u>Insurance:</u>	
Account 24207500 Accrued Liability - Insurance	1,668,779
<u>Environmental:</u>	
Account 25303020 Environmental Expenditures	6,659,906
<u>Payroll Reserves:</u>	
Account 24200070 Accrued Liability - Severance	208,329
Account 24203200 Accrued Vacation – Prior Year	2,617,735
Account 24203201 Accrued Vacation – Current Year	4,334,916
Account 22830010 Banked Vacation	1,986,544
Account 22840030 Non-Current Payroll Taxes Cares Act	1,461,435
Capital Lease Obligation, Account 227 – Non-Current	23,301,667
Capital Lease Obligation, Account 243 - Current	2,685,763

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>	<u>Twelve Months Ended December 31</u>			<u>11 Months Ended</u>
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>11/30/2021</u>
	\$	\$	\$	\$
Balance Beginning of Year	682,583,017	788,379,729	885,402,389	971,987,436
Credit:				
Balance Transferred From Income	105,796,712	97,022,660	86,585,047	82,564,931
Retained Earnings - Sub-total	788,379,729	885,402,389	971,987,436	1,054,552,367
Retained Earnings Adjustment	0	0	0	0
Cash Dividends	0	0	0	0
Balance End of Year	788,379,729	885,402,389	971,987,436	1,054,552,367

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.

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, 2021 and 2020, on pages 3 and 4 of 5, respectively.

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2021 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)	19,679,813
Account 19100200 (ACA Deferred/Demand)	19,538,684
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	5,612,496
Account 19100600 (Transporter Exchange)	(464,504)
Account 19100800 (Unbilled Revenues)	(20,241,969)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>27,023,874</u></u>

Columbia Gas of Pennsylvania, Inc.
Unrecovered Purchased Gas Costs

As of November 30, 2020 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)	(3,787,879)
Account 19100200 (ACA Deferred/Demand)	9,533,206
Account 19100300 (Storage Interest)	0
Account 19100400 (End-User Banks)	1,729,125
Account 19100600 (Transporter Exchange)	196,236
Account 19100800 (Unbilled Revenues)	(9,328,606)
Account 19100900 (PA Base Gas)	<u>2,899,354</u>
Total Account 191	<u><u>1,241,437</u></u>

Columbia Gas of Pennsylvania, Inc.
 Summary of Change in Account 191 by Activity
 For the Twelve Months Ended November 30, 2021

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
								(8 = sum of 1 thru 7)
Month	Account 19100100	Account 19100200	Account 19100300	Account 19100400	Account 19100600	Account 19100800	Account 19100900	Total
December	2,991,504	(1,863,446)	-	1,015,735	(14,828)	(7,572,822)	-	(5,443,857)
January	1,573,277	(8,764,351)	-	355,744	(252,651)	143,049	-	(6,944,932)
February	2,216,994	(11,124,625)	-	426,526	(343,221)	2,112,593	-	(6,711,733)
March	(1,810,330)	(3,234,296)	-	(809,149)	(516,883)	6,405,189	-	34,532
April	3,381,208	(1,138,616)	-	(596,278)	223,908	2,873,796	-	4,744,018
May	(4,234,452)	2,034,150	-	237,656	729,593	1,979,489	-	746,436
June	(246,308)	4,530,260	-	285,104	203,759	1,952,684	-	6,725,499
July	523,893	5,659,489	-	690,709	(71,394)	(9,789)	-	6,792,908
August	1,605,231	5,874,385	-	423,864	(232,552)	(132,253)	-	7,538,676
September	2,397,094	5,764,407	-	667,276	(450,096)	(1,354,281)	-	7,024,400
October	4,900,572	8,371,572	-	1,203,675	(292,033)	(3,320,451)	-	10,863,335
November	10,169,010	3,896,550	-	(17,491)	355,656	(13,990,569)	-	413,157
Total by Activity	23,467,691	10,005,478	-	3,883,371	(660,740)	(10,913,363)	-	25,782,437

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, 2021.

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, 2021.

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, 2021.

Exhibit 4, p.1 sets for the operating expenses for the 12 month period ended November 30, 2021.

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

Proforma Test Year Present Rates November 30, 2021	\$206,171,913
Future Test Year Present Rates November 30, 2022	\$199,168,905
Fully Projected Future Test Year Present Rates December 31, 2023	\$181,346,267
Proposed Rates December 31, 2023	\$239,030,237

b. Rate of Return

Proforma Test Year Present Rates November 30, 2021	8.93%
Future Test Year Present Rates November 30, 2022	7.63%
Fully Projected Future Test Year Present Rates December 31, 2023	6.13%
Proposed Rates December 31, 2023	8.08%

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, 2021.

Refer to Exhibit 2, Schedule 4 for the Income Statement per books at November 30, 2021.

Columbia Gas of Pennsylvania, Inc.
Statement of Income at Present and Proposed Rates
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Reference</u> (1)	<u>Per Books</u> (2) \$	<u>Adjustments @ Present Rates</u> (3) \$	<u>Pro Forma Test Year @ Present Rates</u> (4=2+3) \$	<u>Adjustments @ Proposed Rates</u> (5) \$	<u>Pro Forma Test Year at @ Proposed Rates</u> (6=4+5) \$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 3	448,348,019	73,932,616	522,280,635	(26,825,376)	495,455,259
3	Fuel Revenues	Exhibit 3	169,945,749	56,235,898	226,181,647	-	226,181,647
4	Rider USP	Exhibit 3	27,633,359	13,597,763	41,231,122	-	41,231,122
5	Gas Procurement Charge	Exhibit 3	1,057,905	(625,294)	432,611	-	432,611
6	Merchant Function Charge	Exhibit 3	785,026	718,622	1,503,648	-	1,503,648
7	Rider CC	Exhibit 3	46,478	(461)	46,017	-	46,017
8	Pipeline Penalty Refund	Exhibit 3	0	0	-	-	-
9	Off System Sales Revenue	Exhibit 3	4,328,883	(4,328,883)	-	-	-
10	Late Payment Fees	Exhibit 3	451,085	440,342	891,427	-	891,427
11	Other Operating Revenues (Excl. Transportation)	Exhibit 3	108,496	0	108,496	-	108,496
12	Total Operating Revenues		652,705,000	139,970,603	792,675,603	(26,825,376)	765,850,228
13	Operating Revenue Deductions						
14	Gas Supply Expense	Exhibit 3	169,945,749	56,235,898	226,181,647	-	226,181,647
15	Off System Sales Expense	Exhibit 3	4,328,883	(4,328,883)	-	-	-
16	Gas Used in Company Operations	Exhibit 4	(595,855)	595,855	-	-	-
17	Operating and Maintenance Expense	Exhibit 4	207,141,559	10,825,423	217,966,981	(336,397)	217,630,584
18	Depreciation and Amortization	Exhibit 5	82,004,532	3,651,083	85,655,615	-	85,655,615
19	Net Salvage Amortized	Exhibit 5	4,860,731	(131,437)	4,729,294	-	4,729,294
20	Taxes Other Than Income Taxes	Exhibit 6	3,699,459	(147,752)	3,551,707	-	3,551,707
21	Total Operating Revenue Deductions		471,385,059	66,700,186	538,085,245	(336,397)	537,748,848
22	Operating Income Before Income Taxes		181,319,942	73,270,417	254,590,359	(26,488,979)	228,101,380
23	Income Taxes	Exhibit 7	30,244,426	18,433,564	48,677,990	(6,817,007)	41,860,983
24	Investment Tax Credit	Exhibit 7	(259,544)	-	(259,544)	-	(259,544)
25	Operating Income		151,335,060	54,836,853	206,171,913	(19,671,972)	186,499,941
26	Rate Base	Exhibit 8	2,474,085,788	(165,918,204)	2,308,167,584		2,308,167,584
27	% Rate of Return Earned on Rate Base		6.12%		8.93%		8.08%

Columbia Gas of Pennsylvania, Inc.
Calculation of Proforma Interest Expense @ Present and Proposed Rates
Twelve Months Ended November 30, 2021

<u>Line No.</u>	<u>Description</u>	<u>Pro Forma</u> (1) \$
1	Rate Base	2,308,167,584
2	Weighted Cost of Short &	
3	Long Term Debt	<u>1.990%</u>
4	Interest Expense	45,932,535

Columbia Gas of Pennsylvania, Inc.
Rate of Return on Rate Base
Twelve Months Ended November 30, 2021

Line No.	Description	Amount
		(1)
		\$
1	Proforma Rate Base at Present Rates	2,308,167,584
2	Return on Rate Base	8.08%
3	Total Requirement	186,499,941
4	Less: Net Operating Income at Present Rates	<u>206,171,913</u>
5	Net Required	(19,671,972)
6	Revenue Conversion Factor	<u>1.36363433</u>
7	Gross Revenue Requirement	(26,825,376)
8	Revenue Conversion Factor:	
9	Operating Revenue	1.00000000
10	Less: Uncollectible	0.01254026
11	Income Before State Taxes	0.98745975
12	State Income Tax Effect Tax Rate	0.05993998
13	Less: State Income Tax	0.05918832
14	Income Before Federal Taxes	0.92827143
15	Less: Federal Tax @ 21%	<u>0.19493700</u>
16	Adjusted Operating Income	0.73333443
17	Revenue Conversion Factor	1.36363433

Columbia Gas of Pennsylvania, Inc.
Additional Revenue Requirement Adjustments
Twelve Months Ended November 30, 2021

Line No.	Description	Reference	Amount
			(1)
			\$
1	Additional Revenue Requirement		(26,825,376)
2	Operating & Maintenance Expense		
3	Uncollectible Accounts Expense	Ln 1 x Uncollectible Rate	(336,397)
4	Income Before State Income Tax	Ln 1 - Ln 3	(26,488,979)
5	State Income Taxes		
6	Line 4 Times Effect Tax Rate	Exh 7, Pg 20, Col 2 - Exh 7, Pg, 20, Col 1	(1,587,749)
7	Income Before Federal Income Tax	Ln 4 - Ln 6	(24,901,230)
8	Federal Income Taxes	Ln 7 x 21%	(5,229,258)
9	Operating Income	Ln 7 - Ln 8	(19,671,972)

Columbia Gas of Pennsylvania, Inc.
Income Statement - Per Books
Twelve Months Ended November 30, 2021

	Amount
	\$
<u>Operating Revenue</u>	
Gas Service Revenue	488,257,800
Other Operating Revenue	164,447,200
Total Operating Revenue	652,705,000
<u>Operating Revenue Deductions</u>	
Operating & Maintenance Expenses	380,820,337
Depreciation and Amortization Expense	86,865,263
Taxes Other Than Income Taxes	3,699,459
Total Operating Revenue Deductions	471,385,059
<u>Operating Income Before Taxes</u>	181,319,942
Income Taxes, Utility Operating Income	19,377,493
Provision For Deferred Income Taxes, Ut Opr Income	39,922,992
Prov. For Def Income Taxes - Credit, Ut Opr Income	(29,056,059)
Investment Tax Credit	(259,544)
Utility Operating Income	151,335,060
<u>Other Income</u>	
Interest Income	(36,736)
Allowance for Funds Used During Construction	1,335,479
Earnings of Subsidiary	346,484
Miscellaneous	(2,861,832.74)
Total Other Income	(1,216,606)
<u>Other Income Deductions</u>	
Donations	215,513
Expenditures for Civic, Political and Related Activities	0
Miscellaneous	1,235,337.11
Total Other Income Deductions	1,450,850
<u>Taxes Applicable to Other Income and Deductions</u>	(1,051,844)
<u>Interest Charges</u>	
Amortized of Loss on Reacquired Debt	0
Interest on Debt to Associated Companies	44,335,921
Other Interest Expense	544,493
Interest - Borrowed Funds During Construction	(544,837)
Total Interest Charges	44,335,576
Net Income	105,383,871

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, 2020 and Twelve Months Ended November 30, 2021.

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

Acct No.	<u>Description</u>	<u>Twelve Months Ended</u>		Increase/ (Decrease)
		<u>November 30, 2020</u>	<u>November 30, 2021</u>	
		\$	\$	\$
	<u>SALES OF GAS</u>			
480	Residential	358,638,695	405,800,926	47,162,231
481	Commercial	67,784,890	80,936,512	13,151,621
481	Industrial	1,392,877	1,520,362	127,485
481	Other	-	-	-
		427,816,462	488,257,800	60,441,338
	<u>TOTAL GAS SERVICE REVENUE</u>			
	 <u>OTHER OPERATING REVENUE</u>			
487	Forfeited Discounts	502,806	451,085	(51,721)
488	Miscellaneous Service Revenue	(4,774)	98,441	103,215
489	Transportation of Gas	124,223,682	143,515,184	19,291,501
493	Rent from Gas Department Revenue	-	-	-
495	Other Gas Department Revenue	(210,798)	20,382,491	20,593,289
		124,510,916	164,447,200	39,936,284
	<u>TOTAL OTHER OPERATING REVENUE</u>			
	 <u>TOTAL OPERATING REVENUE</u>	552,327,378	652,705,000	100,377,622

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2019</u> \$	<u>November 30, 2020</u> \$	
	<u>GAS PURCHASE EXPENSES</u>			
717	Liquified Petroleum Gas Expenses	12,265	0	(12,265)
801	Field Line Purchases	185,158	328,887	143,729
803	Transmission Line Purchases	107,809,294	212,859,056	105,049,762
804	City Gate Purchases	8,903,774	14,595,043	5,691,270
805	Other Gas Purchases	749,451	(25,874,349)	(26,623,800)
806	Exchange of Gas	(1,687,094)	3,130,111	4,817,204
807	Purchased Gas Expenses	1,168,185	1,394,155	225,970
808	Gas withdrawn from Storage	17,011,982	(30,764,769)	(47,776,751)
812	Gas Used for Company Buildings	(369,008)	(595,855)	(226,847)
813	Exchange Fees	-	-	-
	TOTAL GAS PURCHASE EXPENSES	133,784,007	175,072,280	41,288,273
	<u>UNDERGROUND STORAGE EXPENSES</u>			
816	Wells Expense	-	-	-
817	Pipeline Expenses	-	-	-
818	Compressor Station Expenses	10,410	9,603	(807)
820	Measuring and Regulating Station Expenses	56,922	-	(56,922)
821	Purification-Dehydration Expenses	-	-	-
823	Gas Losses	1,579	1,712	134
825	Storage Well Realties	5,364	5,805	441
832	Wells	-	-	-
834	Compressor Station Equipment	-	-	-
836	Purification-Dehydration Equipment	-	-	-
845	LNG Fuel	(9,530)	-	9,530
	TOTAL UNDERGROUND STORAGE EXPENSES	64,745	17,120	(47,625)

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2020</u>	<u>November 30, 2021</u>	
		\$	\$	\$
	<u>DISTRIBUTION EXPENSES - OPERATION</u>			
548	Other Power - Operations	-	12	12
557	Other Power Supply - Oper	-	246	246
588	Distribution Exp - Oper - Elec	-	1,425	1,425
850	Op Superv_Eng-Gas Trans	11,945	-	(11,945)
852	Communication System Exp Scada	1,224	-	(1,224)
857	Measuring_Regulating Stn Exp	107	-	(107)
870	Supervision and Engineering	7,446,410	8,646,601	1,200,191
871	Distribution Load Dispatching	270,800	362,913	92,113
874	Mains and Services Expenses	19,521,483	22,403,428	2,881,945
875	Measuring and Regulating Station Expenses - General	833,099	801,184	(31,914)
876	Measuring and Regulating Station Expenses - Industrial	343,001	346,859	3,859
878	Meters and House Regulators Expense	2,083,627	1,857,774	(225,854)
879	Customer Installations Expense	6,535,310	6,380,850	(154,460)
880	Other Expenses	3,931,639	3,930,042	(1,597)
881	Rents	24,287	(11,941)	(36,229)
	TOTAL DISTRIBUTION EXPENSES - OPERATION	41,002,931	44,719,393	3,716,462
	<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>			
592	Distribution Exp - Maint-Elec	-	996	996
863	Maint-Mains	120	-	(120)
885	Supervision and Engineering	153,738	158,618	4,880
886	Structures and Improvements	63,965	26,255	(37,710)
887	Mains	15,146,214	15,128,965	(17,249)
889	Measuring and Regulating Station Expenses - General	1,111,434	1,285,785	174,351
890	Measuring and Regulating Station Expenses - Industrial	149,670	157,818	8,147
892	Services	2,861,643	5,720,931	2,859,288
893	Meters and House Regulators	982,494	537,054	(445,440)
894	Other Equipment	1,317,465	1,305,329	(12,137)
	TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	21,786,744	24,321,751	2,535,007
	TOTAL DISTRIBUTION EXPENSES	62,789,675	69,041,143	6,251,468
	<u>CUSTOMER ACCOUNTS EXPENSES</u>			
901	Supervision	-	868	868
902	Meter Reading Expenses	636,863	673,680	36,817
903	Customer Records and Collections Expenses	6,737,988	7,581,465	843,477
904	Uncollectible Accounts	23,790,757	28,796,992	5,006,235
905	Miscellaneous Customer Accounts expenses	2,908	3,032	124
	TOTAL CUSTOMER ACCOUNTS EXPENSES	31,168,516	37,056,036	5,887,520

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

Acct No.	Description	<u>Twelve Months Ended</u>		Increase/ (Decrease) \$
		<u>November 30, 2020</u> \$	<u>November 30, 2021</u> \$	
<u>CUSTOMER SERVICE AND INFORMATIONAL EXP.</u>				
907	Supervision	-	-	-
908	Customer Assistance	3,549,631	4,269,470	719,840
909	Informational / Instructional Advertising	317,827	159,653	(158,174)
910	Miscellaneous Customer Service and Information	1,448,044	1,285,216	(162,827)
	TOTAL CUSTOMER SERVICE AND INFORMATIONAL EXP.	5,315,501	5,714,339	398,838
<u>SALES EXPENSE</u>				
911	Supervision	23,239	-	(23,239)
912	Demonstration	340,972	7,299	(333,673)
913	Advertising	11,749	149,653	137,903
916	Miscellaneous	-	265	265
	TOTAL SALES EXPENSE	375,960	157,216	(218,744)
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>				
920	Administrative and General Salaries	24,030,872	28,684,664	4,653,792
921	Office Supplies and Expenses	4,549,775	5,674,201	1,124,426
922	Administrative Expenses Transferred - Credit	-	-	-
923	Outside Services Employed	22,996,091	27,546,583	4,550,492
924	Property Insurance	210,977	186,402	(24,575)
925	Injuries and Damages	6,148,910	6,617,994	469,083
926	Employee Pensions and Benefits	12,571,082	12,214,669	(356,413)
928	Regulatory Commission Expenses	2,591,039	2,211,343	(379,696)
930	Miscellaneous General	884,142	1,165,486	281,344
931	Rent - General	4,941,661	5,024,045	82,384
932	Maintenance General Plant	3,377,720	4,436,815	1,059,095
935	Maint General Plant Electric	530	-	(530)
	TOTAL ADMINISTRATIVE AND GENERAL	82,302,799	93,762,201	11,459,402
	TOTAL OPERATION AND MAINTENANCE	315,801,203	380,820,337	65,019,133
403-405	Depreciation	78,439,117	86,865,263	8,426,146
408	Taxes Other Than Income Taxes	3,362,482	3,699,459	336,977
	Deductions Before Federal and State Income Taxes	397,602,802	471,385,059	73,782,256
	Net Utility Operating Income Before Income Taxes	154,724,576	181,319,942	26,595,366
409	Income Taxes: Federal	12,202,358	15,167,852	2,965,494
409	Income Taxes: State	1,805,660	4,209,641	2,403,981
410	Provision for Deferred Income Taxes - Federal	23,835,042	24,763,687	928,645
410	Provision for Deferred Income Taxes - State	29,456,744	15,159,305	(14,297,439)
411	Provision for Deferred Income Taxes - Credit	(44,002,229)	(29,315,603)	14,686,626
	Total Income Taxes	23,297,575	29,984,882	6,687,307
	Net Utility Operating Income	131,427,001	151,335,060	19,908,059

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 480 - RESIDENTIAL SALES	The increase is primarily due to increased billing rates from the rate case and increased gas cost rates for the 12 months ended November 2021.	47,162,231
	The Universal Service Plan ("USP") also had increased rates for the 12 months ended November 2021.	
ACCOUNT 481.1 - COMMERCIAL SALES	The increase is primarily due to increased billing rates from the rate case and increased gas cost rates for the 12 months ended November 2021.	13,151,621
ACCOUNT 481.2 INDUSTRIAL SALES	The increase is primarily due to increased billing rates from the rate case and increased gas cost rates for the 12 months ended November 2021.	127,485
ACCOUNT 481.3 OTHER	No change.	-
ACCOUNT 487 FORFEITED DISCOUNTS	The decrease in penalty revenue is due to fewer late charges charged to transportation customers for the 12 months ended November 2021.	(51,721)
ACCOUNT 488 MISCELLANEOUS SERVICE REVENUE	The increase is due to increased miscellaneous revenue primarily from increased reconnect fees for the 12 months ended November 2021.	103,215
ACCOUNT 489 - TRANSPORTATION OF GAS	The increase is primarily due to increased billing rates from the rate case and increased demand gas cost rates for the 12 months ended November 2021.	19,291,501
ACCOUNT 493 RENT FROM GAS DEPARTMENT REVENUE	No change.	-
ACCOUNT 495 - OTHER GAS DEPARTMENT REVENUE	The increase is primarily due to increased unbilled revenue and increased off system sales.	20,593,289
TOTAL OPERATING REVENUE	Exh 2, Sch 5, Page 2	<u><u>100,377,622</u></u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
GAS PURCHASED EXPENSES	The increase is primarily due to an increase in purchased gas recovery rates for the 12 months ended November 30, 2021.	41,288,273
UNDERGROUND STORAGE EXPENSES	The decrease is primarily due to decreased labor for measuring and regulating station expenses.	(47,625)
DISTRIBUTION - OPERATION EXPENSES	The increase is primarily due to increase in civil engineering labor for Supervision and Engineering, and Right of Way clearing, line locates, paving, and training for Mains and Services.	3,716,462
DISTRIBUTION - MAINTENANCE EXPENSES	The increase is primarily related to riser maintenance/repair, and maintenance and repair of service lines, partially offset by decrease in meter installation/repair.	2,535,007
CUSTOMER ACCOUNTS EXPENSE	The increase is primarily related to an increase in the Universal Service Plan ("USP") rates. Customer collection expense also increased for the 12 months ended November 2021.	5,887,520
CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	The increase is primarily due to an increase in the Universal Service Plan ("USP") rate for the 12 months ended November 2020, partially offset by decreased pipeline safety advertising, and customer service labor.	398,838
SALES EXPENSE	The decrease is primarily due to decreased Service Corporation charges for demonstration, partially offset by increased Service Corporation advertising charges.	(218,744)
ADMINISTRATIVE AND GENERAL EXPENSES	The increase is primarily related to an increases in corporate incentive and profit sharing, unbilled USP expense, corporate services general plant maintenance, consulting and legal services. The increase is partially offset by a decrease in severance charges.	11,459,402
TOTAL OPERATION AND MAINTENANCE	Exh 2, Sch 5, Page 5	<hr/> <u>65,019,133</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
COMPARATIVE STATEMENT OF UTILITY OPERATING REVENUES
TWELVE MONTHS ENDED NOVEMBER 30, 2020 AND NOVEMBER 30, 2021

<u>Description</u>		<u>Increase/ (Decrease)</u> \$
ACCOUNT 403 DEPRECIATION EXPENSES	The increase is primarily due to the incremental increase in capital plant.	8,426,146
ACCOUNT 408.1 TAXES OTHER THAN INCOME TAXES	The increase is primarily related to incentive payroll taxes, which follows increased incentive compensation for the 12 months ended November, 2021.	336,977
ACCOUNT 409.1 FEDERAL AND STATE INCOME TAXES	The increase is primarily due to an increase in income before taxes and an increase in book vs. tax timing differences for property and gas inventory.	5,369,475
ACCOUNT 410.1 PROVISION FOR DEFERRED INCOME TAXES	The decrease is primarily due to book vs. tax timing differences for property, gas inventory and the excess deferred tax liability.	(13,368,794)
ACCOUNT 411.1 PROVISION FOR DEFERRED INCOME TAXES - CREDIT	The increase is primarily due to book vs. tax timing differences for property, gas inventory and the excess deferred tax liability.	14,686,626
Net Utility Operating Income	Exh 2, Sch 5, Pg 5	<hr/> <u>19,908,059</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, 2021:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	59,092,226
Unbilled Revenue	495xxxxx	(46,454,972)
Unbilled Revenue-Transportation	4893xxxx	(12,637,254)
 Gas Purchased Cost Related	 80510000	 20,241,969
To Unbilled Revenue		
Unrecovered Purchased Gas Costs	19100800	(20,241,969)

Accounting Entries for November 30, 2020:

<u>Title</u>	<u>Account Number</u>	<u>Amount</u>
Accrued Utility Revenue	17300000	39,481,442
Unbilled Revenue	495xxxxx	(30,411,420)
Unbilled Revenue-Transportation	4893xxxx	(9,070,022)
 Gas Purchased Cost Related	 80510000	 9,328,606
To Unbilled Revenue		
Unrecovered Purchased Gas Costs	19100800	(9,328,606)

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

Response:

Columbia Gas of Pennsylvania, Inc. does not have another utility 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, 2021 was 440,408.

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, 2021. On Exhibit No. 3 page 9, the operating revenues as booked are shown at November 30, 2021.

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, 2021, 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, 2021, 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 test 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 of 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, 2021

Exhibit No. 3
Page 6 of 10
Witness: J. Siegler

Line No.	<u>Description</u>	<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	<u>Sales Service</u>					
2	Rate Schedule RSS - Residential Sales Service					
3	Residential Sales Service	3,975,058	26,819,744.0	474,561,486	(15,296,999)	459,264,487
4	Rate Schedule CAP - Residential Sales Service CAP					
5	Residential Distributed Generation Sales Service	292,178	2,613,442.6	41,235,731	2,858,981	44,094,712
6	Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)					
7	Small General Sales Service	308,918	7,863,384.5	98,706,818	(4,910,939)	93,795,879
8	Rate Schedule NSS - Negotiated Sales Service					
9	540,000 - 1,074,000 Therms	12	70,149.0	547,460	(17,537)	529,923
10	Rate Schedule LGSS - Large General Sales Service					
11	Large General Sales Service	1,000	987,593.8	9,873,680	(649,669)	9,224,011
12	Tariff Sales Summary by Rate Class					
13	Total Residential Sales Service	4,267,236	29,433,186.6	515,797,217	(12,438,018)	503,359,199
14	Total Small General Sales Service	308,918	7,863,384.5	98,706,818	(4,910,939)	93,795,879
15	Total Negotiated Sales Service	12	70,149.0	547,460	(17,537)	529,923
16	Total Large General Sales Service	<u>1,000</u>	<u>987,593.8</u>	<u>9,873,680</u>	<u>(649,669)</u>	<u>9,224,011</u>
17	Total Tariff Sales	4,577,166	38,354,313.9	624,925,175	(18,016,163)	606,909,012

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2021

Exhibit No. 3
Page 7 of 10
Witness: J. Siegler

Line No.	<u>Description</u>	<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	<u>Distribution Service</u>					
2	Rate Schedule RDS - Residential Distribution Service (Choice)					
3	Residential Distribution Service	651,519	4,770,144.4	65,584,521	(3,062,233)	62,522,288
4	Rate Schedule SCD - Small Commercial Distribution (Choice)					
5	Small Commercial Distribution Service	107,940	2,965,613.7	25,912,550	(1,836,643)	24,075,907
6	Rate Schedule SGDS - Small General Distribution Service					
7	Small General Distribution Service	28,312	3,597,753.4	21,595,650	(1,962,951)	19,632,699
8	Rate Schedule SDS - Small Distribution Service					
9	Small Distribution Service	4,560	6,136,578.8	26,121,306	(3,933,613)	22,187,693
10	Rate Schedule LDS - Large Distribution Service					
11	Large Distribution Service	865	10,808,609.8	22,731,901	(3,034,277)	19,697,624
12	Rate Schedule MLDS - Main Line Distribution Service - Class I					
13	Main Line Distribution Service Class I	36	635,284.6	84,578	0	84,578
14	Rate Schedule MLDS - Main Line Distribution Service - Class II					
15	Main Line Distribution Service Class II	50	1,692,856.0	845,251	(338)	844,913
16	Rate Schedule Flexible Rate and Negotiated Contract Services					
17	Flex and Negotiated Contract Services	275	11,683,807.2	3,874,748	(5,283)	3,869,465
18	Distribution Service Summary by Rate Class					
19	Total Residential Distribution Service	651,519	4,770,144.4	65,584,521	(3,062,233)	62,522,288
20	Total Small General Distribution Service (SCD, SGDS)	136,252	6,563,367	47,508,200	(3,799,594)	43,708,606
21	Total Small Distribution Service (SDS)	4,560	6,136,579	26,121,306	(3,933,613)	22,187,693
22	Total Large Distribution Service	865	10,808,609.8	22,731,901	(3,034,277)	19,697,624
23	Total Main Line Distribution Service	86	2,328,140.6	929,829	(338)	929,491
24	Total Flex and Negotiated Contract Service	<u>275</u>	<u>11,683,807.2</u>	<u>3,874,748</u>	<u>(5,283)</u>	<u>3,869,465</u>
24	Total Distribution Service	793,557	42,290,647.9	166,750,505	(13,835,338)	152,915,167

Columbia Gas of Pennsylvania, Inc.
Comparison of Revenues at Current and Proposed Rates
For the 12 Months Ended November 30, 2021

Exhibit No. 3
Page 8 of 10
Witness: J. Siegler

Line No. <u>Description</u>	<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	4,918,755	34,203,331.0	581,381,738	(15,500,251)	565,881,487
3 Total Small Commercial & Industrial	449,730	20,563,330.4	172,336,324	(12,644,146)	159,692,178
4 Total Large Commercial & Industrial	<u>2,238</u>	<u>25,878,300.4</u>	<u>37,957,618</u>	<u>(3,707,104)</u>	<u>34,250,514</u>
5 Total Throughput	5,370,723	80,644,961.8	791,675,680	(31,851,501)	759,824,179
6 Other Operating Revenue					
7 487 - Forfeited Discounts			891,427	0	891,427
8 488 - Miscellaneous Service Revenues			98,441	0	98,441
9 493 - Rent from Gas Property			0	0	0
10 495 - Prior Yr. Rate Refund - Net.			0	0	0
11 495 - Off System Sales			0	0	0
12 495 - Other Gas Revenues - Other			10,055	0	10,055
13 496 - Provision For Rate Refunds			<u>0</u>	<u>0</u>	<u>0</u>
14 Total Other Operating Revenue			999,923	0	999,923
15 Total Company Revenue			792,675,603	(31,851,501)	760,824,102

Columbia Gas of Pennsylvania, Inc
Dth and Revenue Summary @ Current Rates
For the 12 Months Ended November 30, 2021

Exhibit No. 3
 Page 9 of 10
 Witness: J. Siegler

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 Chrg (5) \$ <i>(Ex 3, Sch 9)</i>	Test Year Rider CC (6) \$ <i>(Ex 3, Sch 9)</i>	Test Year Pipeline/ Penalty Rfd (7) \$ <i>(Ex 3, Sch 9)</i>	Unbilled Revenue Adj. (8) \$	Weather Adjustment (9) \$ <i>(Ex 3, Sch 4)</i>	Adjustment To Reflect Annualization (10=11-(1-9)) \$	Annualized Base Revenue (11) \$ <i>(Ex 3, Sch 1)</i>
1 GAS SERVICE REVENUE													
2	480	Residential Sales Revenue	405,800,926	(107,137,476)	(22,042,915)	(812,512)	(743,640)	(27,954)	0	0	7,971,097	34,315,256	317,322,782
3	481	Comm/Ind Sales Revenue	82,456,874	(35,508,003)	0	(245,393)	(41,386)	(7,648)	0	0	1,386,256	11,731,372	59,772,072
4	495	Unbilled Revenue	16,043,552	(10,913,363)	(1,654,000)	0	0	0	0	(3,476,189)	0	0	0
5	481	Other Sales Revenue [1]	0	0	0	0	0	0	0	0	0	0	0
6		TOTAL GAS SERVICE REV	504,301,352	(153,558,842)	(23,696,915)	(1,057,905)	(785,026)	(35,602)	0	(3,476,189)	9,357,353	46,046,628	377,094,854
7	487	Forfeited Discounts	451,085	0	0	0	0	0	0	0	0	440,342	891,427
8	488	Miscellaneous Service Rev	98,441	0	0	0	0	0	0	0	0	0	98,441
9	489	Transportation of Gas	139,947,952	(15,791,052)	(3,936,444)	0	0	(10,876)	0	0	2,442,041	22,534,161	145,185,781
10	489	Trans of Gas - Unbilled	3,567,232	0	0	0	0	0	0	(3,567,232)	0	0	0
11	493	Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0
12	495	Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0	0	0
13	495	Off System Sales	4,328,883	(4,328,230)	0	0	0	0	0	0	0	(653)	0
14	495	Unbilled Off System Sales	0	0	0	0	0	0	0	0	0	0	0
15	495	Other Gas Revenues - Other	10,055	0	0	0	0	0	0	0	0	0	10,055
16	496	Provision For Rate Refunds	0	0	0	0	0	0	0	0	0	0	0
17		TOTAL OTHER OPER. REV	148,403,648	(20,119,283)	(3,936,444)	0	0	(10,876)	0	(3,567,232)	2,442,041	22,973,850	146,185,704
18		TOTAL REVENUE	652,705,000	(173,678,125)	(27,633,359)	(1,057,905)	(785,026)	(46,478)	0	(7,043,421)	11,799,394	69,020,478	523,280,558
19 SALES VOL (Dth) Phy. Flow													
20		Residential Sales	28,280,547.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	954,313.8	198,325.0	29,433,186.6
21		Commercial Sales	8,506,177.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	253,077.7	1,836.9	8,761,092.0
22		Industrial Sales	160,035.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	160,035.3
23		Unbilled Sales	712,059.8	0.0	0.0	0.0	0.0	0.0	0.0	(712,059.8)	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	0.0
25		TOTAL GAS SERVICE SALES	37,658,820.3	0.0	0.0	0.0	0.0	0.0	0.0	(712,059.8)	1,207,391.5	200,161.9	38,354,313.9
26 TRANSPORTATION VOL (Dth) Phy. Flow													
27		Residential Transportation	4,614,468.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	155,676.4	0.0	4,770,144.4
28		Commercial Transportation	14,618,280.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	362,199.2	(33,798.5)	14,946,681.0
29		Industrial Transportation	22,583,536.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(9,714.0)	22,573,822.5
30		Unbilled Transportation	340,010.7	0.0	0.0	0.0	0.0	0.0	0.0	(340,010.7)	0.0	0.0	0.0
31		TOTAL TRANS VOLUME	42,156,295.5	0.0	0.0	0.0	0.0	0.0	0.0	(340,010.7)	517,875.6	(43,512.5)	42,290,647.9
32		TOTAL THROUGHPUT	79,815,115.8	0.0	0.0	0.0	0.0	0.0	0.0	(1,052,070.5)	1,725,267.1	156,649.4	80,644,961.8

[1] Included in Comm/Ind.

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		<i>(Ex 3, Sch 2)</i>	<i>(Ex 3, Sch 3)</i>			
1	<u>Rate Schedule RSS - Residential Sales Service</u>					
2	Customer Charge	3,975,058		16.75	66,582,222	
3	Commodity Charge:					
4	All Gas Consumed		26,819,744.0	8.3527	224,017,276	
5	Rider USP - Universal Service Plan		26,819,744.0	1.3052	35,005,130	
6	Rider CC - Customer Choice		26,819,744.0	0.0010	26,820	
7	Gas Procurement Charge		26,819,744.0	0.0113	<u>303,063</u>	
8	Subtotal				325,934,511	
9	STAS				<u>0</u>	
10	Base Rate Revenue				325,934,511	
11	Gas Cost		26,819,744.0	5.4943	147,355,719	
12	Merchant Function Charge		<u>26,819,744.0</u>	0.0474	<u>1,271,256</u>	
13	Total Rate Schedule RSS	3,975,058	26,819,744.0		474,561,486	17.6945
14	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
15	Customer Charge	292,178		16.75	4,893,982	
16	Commodity Charge:					
17	All Gas Consumed		2,613,442.6	8.3527	21,829,302	
18	Gas Procurement Charge		2,613,442.6	0.0113	<u>29,532</u>	
19	Subtotal				26,752,816	
20	STAS				<u>0</u>	
21	Base Rate Revenue				26,752,816	
22	Gas Cost		2,613,442.6	5.4943	14,359,038	
23	Merchant Function Charge		<u>2,613,442.6</u>	0.0474	<u>123,877</u>	
24	Total Rate Schedule CAP	292,178	2,613,442.6		41,235,731	15.7783
25	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
26	Customer Charge:					
27	Less Than 6,440 Therms Annually	276,029		29.92	8,258,788	
28	Commodity Charge:					
29	Less Than 6,440 Therms Annually		4,005,924.4	6.2048	24,855,960	
30	Rider CC - Customer Choice		4,005,924.4	0.0010	4,006	
31	Gas Procurement Charge		4,005,924.4	0.0113	<u>45,267</u>	
32	Subtotal				33,164,021	
33	STAS				<u>0</u>	
34	Base Rate Revenue				33,164,021	
35	Gas Cost		4,005,924.4	5.4943	22,009,750	
36	Merchant Function Charge		<u>4,005,924.4</u>	0.0138	<u>55,282</u>	
37	Total Rate Schedule SGSS ≤ 6,440	276,029	4,005,924.4		55,229,053	13.7868
38	<u>Rate Schedule SGSS - Small General Sales Service (>6,440 to ≤ 64,400 Therms Annually)</u>					
39	Customer Charge:					
40	>6,440 to ≤ 64,400 Therms Annually	32,889		57.00	1,874,673	
41	Commodity Charge:					
42	>6,440 to ≤ 64,400 Therms Annually		3,857,460.1	5.2647	20,308,370	
43	Rider CC - Customer Choice		3,857,460.1	0.0010	3,857	
44	Gas Procurement Charge		3,857,460.1	0.0113	<u>43,589</u>	
45	Subtotal				22,230,489	
46	STAS				<u>0</u>	
47	Base Rate Revenue				22,230,489	
48	Gas Cost		3,857,460.1	5.4943	21,194,043	
49	Merchant Function Charge		<u>3,857,460.1</u>	0.0138	<u>53,233</u>	
50	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	32,889	3,857,460.1		43,477,765	11.2711

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
2	Customer Charge					
3	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	> 540,000 to ≤ 1,074,000 Therms Annually		70,149.0	0.3437	<u>24,110</u>	
6	Subtotal		70,149.0		37,898	
7	STAS				0	
8	Base Rate Revenue				37,898	
9	Gas Cost - Commodity		70,149.0	(workpaper)	500,485	
10	Gas Cost - Demand		<u>660.0</u>	(workpaper)	<u>9,077</u>	
11	Total Rate Schedule NSS	12	70,149.0		547,460	7.8042
12	<u>Rate Schedule LGSS - Large General Sales Service</u>					
13	Customer Charge:					
14	> 64,400 <= 110,000 Therms Annually	503		265.00	133,295	1,569,146.0479
15	> 110,000 to ≤ 540,000 Therms Annually	471		1,050.11	494,602	2,766,590.6520
16	>540,000 to ≤ 1,074,000 Therms Annually	12		2,673.99	32,088	43,299.0629
17	> 1,074,000 to ≤ 3,400,000 Therms Annually	14		4,159.15	58,228	68,507.0472
18	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		8,020.79	0	0.0000
19	> 7,500,000 Therms Annually	0		11,882.42	0	
20	Commodity Charge:					
21	> 64,400 <= 110,000 Therms Annually		362,836.1	3.9460	1,431,751	
22	> 110,000 to ≤ 540,000 Therms Annually		613,951.5	3.6893	2,265,051	
23	>540,000 to ≤ 1,074,000 Therms Annually		5,315.3	2.0979	11,151	
24	> 1,074,000 to ≤ 3,400,000 Therms Annually		5,490.9	1.8608	10,217	
25	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	1.6699	0	
26	> 7,500,000 Therms Annually		0.0	0.9937	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		976,787.6	0.0113	11,038	
28	Gas Procurement - > 540,000 Therms Annually		10,806.2	0.0113	122	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				4,447,543	
32	Gas Cost - ≤ 540,000 Therms Annually		976,787.6	5.4943	5,366,764	
33	Gas Cost - > 540,000 Therms Annually		<u>10,806.2</u>	5.4943	<u>59,373</u>	
34	Total Rate Schedule LGSS	1,000	987,593.8		9,873,680	9.9977
35	<u>Tariff Sales Summary by Rate Class</u>					
36	Base Rate Revenue				317,322,782	
37	STAS				0	
38	Rider USP				35,005,130	
39	Merchant Function Charge				1,395,133	
40	Gas Procurement Charge				332,595	
41	Rider CC				26,820	
42	Gas Cost				<u>161,714,757</u>	
43	Total Residential Sales	4,267,236	29,433,186.6		515,797,217	
44	Base Rate Revenue				55,297,791	
45	STAS				0	
46	Merchant Function Charge				108,515	
47	Gas Procurement Charge				88,856	
48	Rider CC				7,863	
49	Gas Cost				<u>43,203,793</u>	
50	Total Small General Sales	308,918	7,863,384.5		98,706,818	
51	Base Rate Revenue				37,898	
52	STAS				0	
53	Gas Cost				<u>509,562</u>	
54	Total Negotiated Sales	12	70,149.0		547,460	
55	Base Rate Revenue				4,436,383	
56	STAS				0	
57	Gas Procurement Charge				11,160	
58	Gas Cost				<u>5,426,137</u>	
59	Total Large General Sales	1,000	987,593.8		9,873,680	
60	Total Tariff Sales	4,577,166	38,354,313.9		624,925,175	

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		<i>(Ex 3, Sch 2)</i>	<i>(Ex 3, Sch 3)</i>			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	651,519		16.75	10,912,943	
3	Commodity Charge:					
4	All Gas Consumed		4,770,144.4	8.3527	39,843,585	
5	Rider USP - Universal Service Plan		4,770,144.4	1.3052	6,225,992	
6	Rider CC		4,770,144.4	0.0010	4,770	
7	Subtotal				56,987,290	
8	STAS				0	
9	Base Rate Revenue				56,987,290	
10	Gas Cost		<u>4,770,144.4</u>	1.8023	<u>8,597,231</u>	
11	Total Rate Schedule RDS	651,519	4,770,144.4		65,584,521	13.7490
12	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
13	Customer Charge					
14	Less Than 6,440 Therms Annually	95,097		29.92	2,845,302	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,461,800.4	6.2048	9,070,179	
17	Rider CC		1,461,800.4	0.0010	1,462	
18	Subtotal				11,916,943	
19	STAS				0	
20	Base Rate Revenue				11,916,943	
21	Gas Cost		<u>1,461,800.4</u>	1.8023	<u>2,634,603</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	95,097	1,461,800.4		14,551,546	9.9545
23	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
24	Customer Charge					
25	>6,440 to ≤ 64,400 Therms Annually	12,843		57.00	732,051	
26	Commodity Charge:					
27	>6,440 to ≤ 64,400 Therms Annually		1,503,813.3	5.2647	7,917,126	
28	Rider CC		1,503,813.3	0.0010	1,504	
29	Subtotal				8,650,681	
30	STAS				0	
31	Base Rate Revenue				8,650,681	
32	Gas Cost		<u>1,503,813.3</u>	1.8023	<u>2,710,323</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	12,843	1,503,813.3		11,361,004	7.5548
34	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
35	Customer Charge:					
36	Less Than 6,440 Therms Annually	11,388		29.92	340,729	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	Less Than 6,440 Therms Annually		48,352.2	6.1199	295,911	
40	All Other Aggregation					
41	Less Than 6,440 Therms Annually		<u>234,704.8</u>	6.1199	1,436,370	
42	Rider CC		283,057.0	0.0010	283	
43	Subtotal				2,073,293	
44	STAS				0	
45	Subtotal				2,073,293	
46	Priority 1 Gas Cost		48,352.2	2.0851	<u>100,819</u>	
47	Total Rate Schedule SGDS ≤ 6,440 Therms	11,388	283,057.0		2,174,112	7.6808

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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 SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms						
2	Customer Charge:					
3	>6,440 to ≤ 64,400 Therms Annually	16,924		57.00	964,668	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	6,440 - 64,400 Therms Annually		616,000.2	5.1797	3,190,696	
7	All Other Aggregation					
8	6,440 - 64,400 Therms Annually		<u>2,698,696.2</u>	5.1797	13,978,437	
9	Rider CC		3,314,696.4	0.0010	3,315	
10	Subtotal				18,137,116	
11	STAS				0	
12	Subtotal				18,137,116	
13	Priority 1 Gas Cost		616,000.2	2.0851	<u>1,284,422</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,924	3,314,696.4		19,421,538	5.8592
15 Rate Schedule SDS - Small Distribution Service						
16	Customer Charge:					
17	> 64,400 to ≤ 110,000 Therms Annually	2,142		265.00	567,630	
18	> 110,000 to ≤ 540,000 Therms Annually	<u>2,418</u>		1,050.11	2,539,166	
19	Commodity Charge:	4,560				
20	> 64,400 to ≤ 110,000 Therms Annually		1,507,065.8	3.9460	5,946,882	
21	> 110,000 to ≤ 540,000 Therms Annually		4,607,766.0	3.6893	16,999,431	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>21,747.0</u>	3.1359	68,197	
23	Subtotal		6,136,578.8		26,121,306	
24	STAS				0	
25	Total Rate Schedule SDS	4,560	6,136,578.8		26,121,306	4.2567
26 Rate Schedule LDS - Large Distribution Service						
27	Customer Charge:					
28	> 540,000 to ≤ 1,074,000 Therms Annually	492		2,673.99	1,315,603	
29	> 1,074,000 to ≤ 3,400,000 Therms Annually	301		4,159.15	1,251,904	
30	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		8,020.79	481,247	
31	> 7,500,000 Therms Annually	<u>12</u>		11,882.42	<u>142,589</u>	
32	Total	865			3,191,343	
33	Commodity Charge:					
34	> 540,000 to ≤ 1,074,000 Therms Annually		3,123,195.2	2.0979	6,552,151	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,643,345.6	1.8608	8,640,337	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,959,726.0	1.6699	3,272,546	
37	> 7,500,000 Therms Annually		<u>1,082,343.0</u>	0.9937	<u>1,075,524</u>	
38	Total Deliveries		10,808,609.8		19,540,558	
39	Subtotal				22,731,901	
40	STAS				0	
41	Total Rate Schedule LDS	865	10,808,609.8		22,731,901	2.1031
42 Rate Schedule MLDS - Main Line Distribution Service - Class I						
43	Customer Charge:					
44	> 274,000 to ≤ 540,000 Therms Annually	24		469.34	11,264	
45	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
46	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
47	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
48	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
49	Total	36			25,052	
50	Commodity Charge:					
51	All Gas Consumed		635,284.6	0.0937	59,526	
52	Subtotal				84,578	
53	STAS				0	
54	Total Rate Schedule MLDS - Class I	36	635,284.6		84,578	0.1331

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		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	13		2,050.00	26,650	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	37		4,096.00	151,552	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	50			178,202	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		180,139.0	0.4481	80,720	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,512,717.0	0.3876	586,329	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		1,692,856.0		667,049	
12	Subtotal				845,251	
13	STAS				<u>0</u>	
14	Total Rate Schedule MLDS - Class II	50	1,692,856.0		845,251	0.4993
15	<u>Flexible Rate and Negotiated Contract Services</u>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		29.92	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		57.00	2,052	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		265.00	3,180	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	24		1,050.11	25,203	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,673.99	32,088	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		4,159.15	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		8,020.79	0	
24	LDS > 7,500,000 Therms Annually	0		11,882.42	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	108			199,539	
34	Negotiated Contract Service Customer Charge:	167		(workpaper)	1,379,432	
35	Commodity Charge:					
36	All Gas Consumed		11,683,807.2	(workpaper)	<u>2,295,777</u>	
37	Subtotal				3,874,748	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	275	11,683,807.2		3,874,748	

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		(Ex 3, Sch 2)	(Ex 3, Sch 3)		
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				50,756,528
3	STAS				0
4	Rider USP				6,225,992
5	Rider CC				4,770
6	Gas Cost				<u>8,597,231</u>
7	Total Residential Distribution Service	651,519	4,770,144.4		65,584,521
8	Base Rate Revenue				40,771,469
9	STAS				0
10	Rider CC				6,564
11	Gas Cost				<u>6,730,167</u>
12	Total Small General Distribution Service (SCD, SGDS)	136,252	6,563,367.1		47,508,200
13	Base Rate Revenue				26,121,306
14	STAS				0
15	Total Small Distribution Service	4,560	6,136,578.8		26,121,306
16	Base Rate Revenue				22,731,901
17	STAS				<u>0</u>
18	Total Large Distribution Service	865	10,808,609.8		22,731,901
19	Base Rate Revenue				929,829
20	STAS				<u>0</u>
21	Total Main Line Distribution Service	86	2,328,140.6		929,829
22	Base Rate Revenue				3,874,748
23	STAS				<u>0</u>
24	Total Flexible Rate and Negotiated Contract Service	275	11,683,807.2		3,874,748
25	Total Distribution Service	793,557	42,290,647.9		166,750,505
26	Total Company Throughput	5,370,723	80,644,961.8		791,675,680
27	Other Operating Revenue				
28	487 - Forfeited Discounts				891,427
29	488 - Miscellaneous Service Revenues				98,441
30	493 - Rent from Gas Property				0
31	495 - Prior Yr. Rate Refund - Net.				0
32	495 - Off System Sales				0
33	495 - Other Gas Revenues - Other				10,055
34	496 - Provision For Rate Refunds				<u>0</u>
35	Total Other Operating Revenue				999,923
36	Total Company Revenue				792,675,603

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2021

Exhibit No. 3
Schedule No. 2
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Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>				
1	<u>Rate Schedule RSS - Residential Sales Service</u>								
2	Total Rate Schedule RSS	3,899,394	0	21,966	(4,308)	0	58,006	3,975,058	
3	<u>Rate Schedule CAP - Residential Sales Service CAF</u>								
4	Total Rate Schedule CAP	288,046	0	0	0	0	4,132	292,178	
5	<u>Rate Schedule SGSS - Small General Sales Service ≤ 6,400 Therms Annually)</u>								
6	COMMERCIAL								
7	Less Than 6,440 Therms Annually	274,650	0	1,353	(2,070)	0	1,834	275,767	
8	INDUSTRIAL								
9	Less Than 6,440 Therms Annually	<u>261</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>262</u>	
10	Total Rate Schedule SGSS ≤ 6,440 Therms	274,911	0	1,353	(2,070)	0	1,835	276,029	
11	<u>Rate Schedule SGSS - Small General Sales Service (<6,440 to ≤ 64,400 Therms Annually)</u>								
12	COMMERCIAL								
13	>6,440 to ≤ 64,400 Therms Annually	32,281	0	0	0	0	88	32,369	
14	INDUSTRIAL								
15	>6,440 to ≤ 64,400 Therms Annually	<u>519</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>520</u>	
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	32,800	0	0	0	0	89	32,889	
17	<u>Rate Schedule NSS - Negotiated Sales Service</u>								
18	COMMERCIAL								
19	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
20	INDUSTRIAL								
21	> 540,000 to ≤ 1,074,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
22	Total Rate Schedule NSS	12	0	0	0	0	0	12	
23	<u>Rate Schedule LGSS - Large General Sales Service</u>								
24	COMMERCIAL								
25	> 64,400 & ≤ 110,000 Therms Annually	447	4	0	0	0	2	453	
26	> 110,000 to ≤ 540,000 Therms Annually	435	0	0	0	0	1	436	
27	>540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	0	12	
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
31	Total Commercial Bills Under LGSS	906	4	0	0	0	3	913	
32	INDUSTRIAL								
33	> 64,400 & ≤ 110,000 Therms Annually	50	0	0	0	0	0	50	
34	> 110,000 to ≤ 540,000 Therms Annually	35	0	0	0	0	0	35	
35	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	2	0	0	0	0	0	2	
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
39	Total Industrial Bills Under LGSS	87	0	0	0	0	0	87	
40	Total Rate Schedule LGSS	993	4	0	0	0	3	1,000	
41	Tariff Sales Summary by Customer Class								
42	Total Residential Sales	4,187,440	0	21,966	(4,308)	0	62,138	4,267,236	
43	Total Commercial Sales	307,849	4	1,353	(2,070)	0	1,925	309,061	
44	Total Industrial Sales	<u>867</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>869</u>	
45	Total Tariff Sales	4,496,156	4	23,319	(6,378)	0	64,065	4,577,166	

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2021

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Schedule No. 2
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Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>							
2	Total Rate Schedule RDS	647,168	0	0	0	0	4,351	651,519
3	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>							
4	Less Than 6,440 Therms Annually	94,749	0	0	0	0	348	95,097
5	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>							
6	>6,440 to ≤ 64,400 Therms Annually	<u>12,817</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26</u>	<u>12,843</u>
7	Total Rate Schedule SCD	107,566	0	0	0	0	374	107,940
8	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>							
9	COMMERCIAL							
10	Less Than 6,440 Therms Annually	<u>11,266</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27</u>	<u>11,293</u>
11	Total Commercial Bills Under SGDS	11,266	0	0	0	0	27	11,293
12	INDUSTRIAL							
13	Less Than 6,440 Therms Annually	<u>93</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>	<u>95</u>
14	Total Industrial Bills Under SGDS	93	0	0	0	0	2	95
15	Total Rate Schedule SGDS ≤ 6,440 Therms	11,359	0	0	0	0	29	11,388
16	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>							
17	COMMERCIAL							
18	>6,440 to ≤ 64,400 Therms Annually	<u>16,429</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75</u>	<u>16,504</u>
19	Total Commercial Bills Under SGDS	16,429	0	0	0	0	75	16,504
20	INDUSTRIAL							
21	>6,440 to ≤ 64,400 Therms Annually	<u>420</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>420</u>
22	Total Industrial Bills Under SGDS	420	0	0	0	0	0	420
23	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,849	0	0	0	0	75	16,924
24	<u>Rate Schedule SDS - Small Distribution Service</u>							
25	COMMERCIAL							
26	> 64,400 to ≤ 110,000 Therms Annually	1,980	0	0	0	0	7	1,987
27	>110,000 to ≤ 540,000 Therms Annually	<u>1,556</u>	<u>(20)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>	<u>1,541</u>
28	Total Commercial Bills Under SDS	3,536	(20)	0	0	0	12	3,528
29	<u>Rate Schedule SDS - Small Distribution Service</u>							
30	INDUSTRIAL							
31	> 64,400 to ≤ 110,000 Therms Annually	153	0	0	0	0	2	155
32	> 110,000 to ≤ 540,000 Therms Annually	875	(11)	0	0	0	1	865
33	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
34	Total Industrial Bills Under SDS	1,040	(11)	0	0	0	3	1,032
35	Total Rate Schedule SDS	4,576	(31)	0	0	0	15	4,560

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2021

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Schedule No. 2
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Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>			
1	Rate Schedule LDS - Large Distribution Service							
2	COMMERCIAL							
3	> 540,000 to ≤ 1,074,000 Therms Annually	156	0	0	0	0	0	156
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	96	0	0	0	0	0	96
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
6	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
7	Total Commercial Bills Under LDS	252	0	0	0	0	0	252
8	INDUSTRIAL							
9	> 540,000 to ≤ 1,074,000 Therms Annually	336	0	0	0	0	0	336
10	> 1,074,000 to ≤ 3,400,000 Therms Annually	204	0	0	0	0	1	205
11	> 3,400,000 to ≤ 7,500,000 Therms Annually	60	0	0	0	0	0	60
12	> 7,500,000 Therms Annually	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>
13	Total Industrial Bills Under LDS	612	0	0	0	0	1	613
14	Total Rate Schedule LDS	864	0	0	0	0	1	865
15	Rate Schedule MLDS - Main Line Distribution Service - Class I							
16	COMMERCIAL							
17	> 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0
18	> 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12
19	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
20	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
21	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22	Total Commercial Bills Under MLDS-I	12	0	0	0	0	0	12
23	INDUSTRIAL							
24	> 274,000 to ≤ 540,000 Therms Annually	24	0	0	0	0	0	24
25	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0
26	> 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
27	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
28	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
29	Total Industrial Bills Under MLDS-I	24	0	0	0	0	0	24
30	Total Rate Schedule MLDS - Class I	36	0	0	0	0	0	36
31	Rate Schedule MLDS - Main Line Distribution Service - Class II							
32	COMMERCIAL							
33	> 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
34	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0
35	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
36	Total Commercial Bills Under MLDS-II	0	0	0	0	0	0	0
37	INDUSTRIAL							
38	> 2,146,000 to ≤ 3,400,000 Therms Annually	12	0	0	0	0	1	13
39	> 3,400,000 to ≤ 7,500,000 Therms Annually	36	0	0	0	0	1	37
40	> 7,500,000 Therms Annually	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
41	Total Industrial Bills Under MLDS-II	48	0	0	0	0	2	50
42	Total Rate Schedule MLDS - Class II	48	0	0	0	0	2	50

Columbia Gas of Pennsylvania, Inc.
Number of Bills
For the 12 Months Ended November 30, 2021

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Schedule No. 2
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Line No.	Description	Per Book (1)	Bills from Industrial & Lg Com Customers (2) <i>(Ex 3, Sch 5)</i>	Incremental Bills		Rate Schedule Change (5)	Finaled Bills (6)	Per Books Adjusted (7=1 to 6)	
				New Const (3) <i>(Ex 3, Sch 5)</i>	Attrition (4) <i>(Ex 3, Sch 5)</i>				
1	Rate Schedule Flex and NCS								
2	COMMERCIAL								
3	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
4	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36	0	0	0	0	0	36	
5	SDS > 64,400 to ≤ 110,000 Therms Annually	12	0	0	0	0	0	12	
6	SDS > 110,000 to ≤ 540,000 Therms Annually	24	0	0	0	0	0	24	
7	LDS > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
8	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
9	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
10	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
11	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
12	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
13	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
14	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
15	MDS-I > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
16	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
17	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
18	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
19	Negotiated Contract Services	<u>12</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12</u>	
20	Total Commerical Bills Under Flex and NCS	84	0	0	0	0	0	84	
21	INDUSTRIAL								
22	SGDS-1 Less Than 6,440 Therms Annually	0	0	0	0	0	0	0	
23	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	0	0	0	0	0	0	0	
24	SDS > 64,400 to ≤ 110,000 Therms Annually	0	0	0	0	0	0	0	
25	SDS > 110,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
26	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12	0	0	0	0	0	12	
27	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
28	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
29	LDS > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
30	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0	0	0	0	0	0	0	
31	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0	0	0	0	
32	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
33	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0	0	0	0	
34	MDS-I > 7,500,000 Therms Annually	12	0	0	0	0	0	12	
35	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0	
36	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12	0	0	0	0	0	12	
37	MDS-II > 7,500,000 Therms Annually	0	0	0	0	0	0	0	
38	Negotiated Contract Services	<u>155</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>155</u>	
39	Total Industrial Bills Under Flex and NCS	191	0	0	0	0	0	191	
40	Total Flex and NCS Bills	275	0	0	0	0	0	275	
41	Distribution Service Summary by Customer Class								
42	Total Residential	647,168	0	0	0	0	4,351	651,519	
43	Total Commercial	139,145	(20)	0	0	0	488	139,613	
44	Total Industrial	<u>2,428</u>	<u>(11)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8</u>	<u>2,425</u>	
45	Total Distribution Service	788,741	(31)	0	0	0	4,847	793,557	
46	Total Company Throughput	5,284,897	(27)	23,319	(6,378)	0	68,912	5,370,723	

Columbia Gas of Pennsylvania, Inc.
Volumes (Dth)
For the 12 Months Ended November 30, 2021

Exhibit No. 3
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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	<u>Rate Schedule RSS - Residential Sales Service</u>							
2	All Gas Consumed	25,754,605.6	866,813.4	0.0	228,552.0	(30,227.0)	0.0	26,819,744.0
3	<u>Rate Schedule CAP - Residential Sales Service CAP</u>							
4	All Gas Consumed	2,525,942.2	87,500.4	0.0	0.0	0.0	0.0	2,613,442.6
5	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>							
6	COMMERCIAL							
7	Less Than 6,440 Therms Annually	3,896,400.6	113,501.6	0.0	90,306.0	(100,936.0)	0.0	3,999,272.2
8	INDUSTRIAL							
9	Less Than 6,440 Therms Annually	<u>6,652.2</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,652.2</u>
10	Total Rate Schedule SGSS < 6,440 Therms	3,903,052.8	113,501.6	0.0	90,306.0	(100,936.0)	0.0	4,005,924.4
11	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>							
12	COMMERCIAL							
13	>6,440 to ≤ 64,400 Therms Annually	3,662,676.4	109,763.1	0.0	0.0	0.0	0.0	3,772,439.5
14	INDUSTRIAL							
15	>6,440 to ≤ 64,400 Therms Annually	<u>85,020.6</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>85,020.6</u>
16	Total Rate Schedule SGSS > 6,440 to ≤ 64,400 Therms	3,747,697.0	109,763.1	0.0	0.0	0.0	0.0	3,857,460.1
17	<u>Rate Schedule NSS - Negotiated Sales Service</u>							
18	COMMERCIAL							
19	> 540,000 to ≤ 1,074,000 Therms Annually	67,760.0	2,389.0	0.0	0.0	0.0	0.0	70,149.0
20	INDUSTRIAL							
21	> 540,000 to ≤ 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Total Rate NSS	67,760.0	2,389.0	0.0	0.0	0.0	0.0	70,149.0
23	<u>Rate Schedule LGSS - Large General Sales Service</u>							
24	COMMERCIAL							
25	> 64,400 <= 110,000 Therms Annually	312,340.3	9,714.4	12,466.9	0.0	0.0	0.0	334,521.6
26	> 110,000 to ≤ 540,000 Therms Annually	557,277.1	17,495.4	0.0	0.0	0.0	0.0	574,772.5
27	>540,000 to ≤ 1,074,000 Therms Annually	5,180.0	135.3	0.0	0.0	0.0	0.0	5,315.3
28	> 1,074,000 to ≤ 3,400,000 Therms Annually	4,543.0	78.9	0.0	0.0	0.0	0.0	4,621.9
29	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total Commercial LGSS	879,340.4	27,424.0	12,466.9	0.0	0.0	0.0	919,231.3
31	<u>Rate Schedule LGSS - Large General Sales Service</u>							
32	INDUSTRIAL							
33	> 64,400 <= 110,000 Therms Annually	28,314.5	0.0	0.0	0.0	0.0	0.0	28,314.5
34	> 110,000 to ≤ 540,000 Therms Annually	39,179.0	0.0	0.0	0.0	0.0	0.0	39,179.0
35	>540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36	> 1,074,000 to ≤ 3,400,000 Therms Annually	869.0	0.0	0.0	0.0	0.0	0.0	869.0
37	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Total Industrial LGSS	68,362.5	0.0	0.0	0.0	0.0	0.0	68,362.5
40	Total Rate Schedule LGSS	947,702.9	27,424.0	12,466.9	0.0	0.0	0.0	987,593.8

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2021

Exhibit No. 3
 Schedule No. 3
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 Witness: J. Siegler

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	Tariff Sales Summary by Customer Class							
2	Total Residential Sales	28,280,547.8	954,313.8	0.0	228,552.0	(30,227.0)	0.0	29,433,186.6
3	Total Commercial Sales	8,506,177.4	253,077.7	12,466.9	90,306.0	(100,936.0)	0.0	8,761,092.0
4	Total Industrial Sales	<u>160,035.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>160,035.3</u>
5	Total Tariff Sales	36,946,760.5	1,207,391.5	12,466.9	318,858.0	(131,163.0)	0.0	38,354,313.9
6	Rate Schedule RDS - Residential Distribution Service (Choice)							
7	Total Rate Schedule RDS	4,614,468.0	155,676.4	0.0	0.0	0.0	0.0	4,770,144.4
8	Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms							
9	Less Than 6,440 Therms Annually	1,461,800.4	0.0	0.0	0.0	0.0	0.0	1,461,800.4
10	Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms							
11	>6,440 to ≤ 64,400 Therms Annually	<u>1,503,813.3</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,503,813.3</u>
12	Total Rate Schedule SCD	2,965,613.7	0.0	0.0	0.0	0.0	0.0	2,965,613.7
13	Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms							
14	COMMERCIAL							
15	Priority 1 - Aggregation							
16	Less Than 6,440 Therms Annually	46,954.3	1,397.9	0.0	0.0	0.0	0.0	48,352.2
17	All Other - Aggregation							
18	Less Than 6,440 Therms Annually	<u>224,967.9</u>	<u>6,365.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>231,333.8</u>
19	Total Commercial SGDS	271,922.2	7,763.8	0.0	0.0	0.0	0.0	279,686.0
20	INDUSTRIAL							
21	Priority 1 - Aggregation							
22	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23	All Other - Aggregation							
24	Less Than 6,440 Therms Annually	<u>3,371.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>3,371.0</u>
25	Total Industrial SGDS	3,371.0	0.0	0.0	0.0	0.0	0.0	3,371.0
26	Total Rate Schedule SGDS ≤ 6,440 Therms	275,293.2	7,763.8	0.0	0.0	0.0	0.0	283,057.0
27	Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms							
28	COMMERCIAL							
29	Priority 1 - Aggregation							
30	>6,440 to ≤ 64,400 Therms Annually	597,245.8	18,754.4	0.0	0.0	0.0	0.0	616,000.2
31	All Other - Aggregation							
32	>6,440 to ≤ 64,400 Therms Annually	<u>2,510,986.1</u>	<u>76,263.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>2,587,249.2</u>
33	Total Commercial SGDS	3,108,231.9	95,017.5	0.0	0.0	0.0	0.0	3,203,249.4
34	INDUSTRIAL							
35	Priority 1 - Aggregation							
36	>6,440 to ≤ 64,400 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	All Other - Aggregation							
38	>6,440 to ≤ 64,400 Therms Annually	<u>111,447.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>111,447.0</u>
39	Total Industrial SGDS	111,447.0	0.0	0.0	0.0	0.0	0.0	111,447.0
40	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	3,219,678.9	95,017.5	0.0	0.0	0.0	0.0	3,314,696.4

Columbia Gas of Pennsylvania, Inc.
 Volumes (Dth)
 For the 12 Months Ended November 30, 2021

Exhibit No. 3
 Schedule No. 3
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 Witness: J. Siegler

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 Flex and NCS							
2	COMMERCIAL							
3	Total Commercial Flex and NCS	2,024,305.0	65,198.2	0.0	0.0	0.0	0.0	2,089,503.2
4	INDUSTRIAL							
5	Total Industrial Flex and NCS	<u>9,594,304.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>9,594,304.0</u>
6	Total Rate Schedule Flex and NCS	11,618,609.0	65,198.2	0.0	0.0	0.0	0.0	11,683,807.2
7	Distribution Service Summary by Customer Class							
8	Total Residential	4,614,468.0	155,676.4	0.0	0.0	0.0	0.0	4,770,144.4
9	Total Commercial	14,618,280.3	362,199.2	(33,798.5)	0.0	0.0	0.0	14,946,681.0
10	Total Industrial	<u>22,583,536.5</u>	<u>0.0</u>	<u>(9,714.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>22,573,822.5</u>
11	Total Distribution Service	41,816,284.8	517,875.6	(43,512.5)	0.0	0.0	0.0	42,290,647.9
12	Total Company Throughput	78,763,045.3	1,725,267.1	(31,045.6)	318,858.0	(131,163.0)	0.0	80,644,961.8

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2021

Exhibit No. 3
Schedule No. 4
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Witness: J. Siegler

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	25,754,605.6	26,621,419.0	866,813.4	8.3527	7,240,232
4	<u>Rate Schedule CAP - Residential Sales Service CAF</u>					
5	RESIDENTIAL					
6	All Gas Consumed	2,525,942.2	2,613,442.6	87,500.4	8.3527	730,865
7	<u>Rate Schedule SGSS - Small General Sales Service (< 6,440 Therms Annually</u>					
8	COMMERCIAL					
9	Less Than 6,440 Therms Annually	3,896,400.6	4,009,902.2	113,501.6	6.2048	704,255
10	<u>Rate Schedule SGSS - Small General Sales Service (> 6,440 to ≤ 64,400 Therms Annually)</u>					
11	COMMERCIAL					
12	>6,440 to ≤ 64,400 Therms Annually	3,662,676.4	3,772,439.5	109,763.1	5.2647	577,870
13	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
14	COMMERCIAL					
15	> 540,000 to ≤ 1,074,000 Therms Annually	67,760.0	70,149.0	2,389.0	0.3437	821
16	<u>Rate Schedule LGSS - Large General Sales Service</u>					
17	COMMERCIAL					
18	> 64,400 ≤ 110,000 Therms Annually	312,340.3	322,054.7	9,714.4	3.9460	38,333
19	> 110,000 to ≤ 540,000 Therms Annually	557,277.1	574,772.5	17,495.4	3.6893	64,546
20	>540,000 to ≤ 1,074,000 Therms Annually	5,180.0	5,315.3	135.3	2.0979	284
21	> 1,074,000 to ≤ 3,400,000 Therms Annually	4,543.0	4,621.9	78.9	1.8608	147
22	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	1.6699	0
23	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.9937	0
24	Tariff Sales Summary by Customer Class					
25	Total Residential Sales	28,280,547.8	29,234,861.6	954,313.8		7,971,097
26	Total Commercial Sales	8,506,177.4	8,759,255.1	253,077.7		1,386,256.0

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2021

Exhibit No. 3
Schedule No. 4
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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	4,614,468.0	4,770,144.4	155,676.4	8.3527	1,300,318
4	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
5	COMMERCIAL					
6	Less Than 6,440 Therms Annually	1,461,800.4	1,461,800.4	0.0	6.2048	0
7	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
8	COMMERCIAL					
9	>6,440 to ≤ 64,400 Therms Annually	1,503,813.3	1,503,813.3	0.0	5.2647	0
10	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
11	COMMERCIAL					
12	Priority 1 - Aggregation					
13	Less Than 6,440 Therms Annually	46,954.3	48,352.2	1,397.9	6.1199	8,555
14	All Other - Aggregation					
15	Less Than 6,440 Therms Annually	<u>224,967.9</u>	<u>231,333.8</u>	<u>6,365.9</u>	6.1199	<u>38,959</u>
16	Total Commercial SGDS < 6,440	271,922.2	279,686.0	7,763.8		47,514.0
17	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
18	COMMERCIAL					
19	Priority 1 - Aggregation					
20	>6,440 to ≤ 64,400 Therms Annually	597,245.8	616,000.2	18,754.4	5.1797	97,142
21	All Other - Aggregation					
22	>6,440 to ≤ 64,400 Therms Annually	<u>2,510,986.1</u>	<u>2,587,249.2</u>	<u>76,263.1</u>	5.1797	<u>395,020</u>
23	Total Commercial SGDS > 6,440 to ≤ 64,400 Therm	3,108,231.9	3,203,249.4	95,017.5		492,162.0
24	<u>Rate Schedule SDS - Small Distribution Service</u>					
25	COMMERCIAL					
26	> 64,400 to ≤ 110,000 Therms Annually	1,366,130.6	1,408,254.8	42,124.2	3.9460	166,222
27	> 110,000 to ≤ 540,000 Therms Annually	<u>2,493,432.9</u>	<u>2,571,823.0</u>	<u>78,390.1</u>	3.6893	<u>289,205</u>
28	Total Commercial SDS	3,859,563.5	3,980,077.8	120,514.3		455,427

Columbia Gas of Pennsylvania, Inc.
Adjustment based on Normalized Volumes
For the 12 Months Ended November 30, 2021

Exhibit No. 3
Schedule No. 4
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Witness: J. Siegler

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 LDS - Large Distribution Service</u>					
2	COMMERCIAL					
3	> 540,000 to ≤ 1,074,000 Therms Annually	967,353.0	998,280.2	30,927.2	2.0979	64,882
4	> 1,074,000 to ≤ 3,400,000 Therms Annually	1,316,184.0	1,355,841.6	39,657.6	1.8608	73,795
5	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	1.6699	0
6	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.9937	<u>0</u>
7	Total Commercial LDS	2,283,537.0	2,354,121.8	70,584.8		138,677
8	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
9	COMMERCIAL					
10	Total Rate Schedule MLDS - Class I	105,107.0	108,227.6	3,120.6	0.0937	292
11	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
12	COMMERCIAL					
13	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.4481	0
14	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.3876	0
15	> 7,500,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.3355	<u>0</u>
16	Total Rate Schedule MLDS - Class II	0.0	0.0	0.0		0
17	<u>Rate Schedule Flex and NCS</u>					
18	COMMERCIAL					
19	Total Commercial Flex and NCS	2,024,305.0	2,089,503.2	65,198.2		7,651
17	<u>Distribution Service Summary by Customer Class</u>					
18	Total Residential Distribution	4,614,468.0	4,770,144.4	155,676.4		1,300,318
19	Total Commercial Distribution	14,618,280.3	14,980,479.5	362,199.2		1,141,723

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2021

Exhibit No. 3
Schedule No. 5
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Witness: J. Siegler

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	Rate Schedule RSS	21,966	(4,308)	0	17,658
3	COMMERCIAL				
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	1,353	(2,070)	0	(717)
6	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
7	Rate Schedule LGSS				
8	> 64,400 to ≤ 110,000 Therms Annually	0	0	4	4
9	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
10	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
11	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
12	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
13	> 7,400,000 Therms Annually	0	0	0	0
14	Rate Schedule SGDS				
15	Less Than 6,440 Therms Annually	0	0	0	0
16	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
17	Rate Schedule SDS				
18	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
19	> 110,000 to ≤ 540,000 Therms Annually	0	0	(20)	(20)
20	Flex	0	0	0	0
21	Rate Schedule LDS				
22	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
23	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
24	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
25	> 7,500,000 Therms Annually	0	0	0	0
26	Flex	0	0	0	0
27	INDUSTRIAL				
28	Rate Schedule LGSS				
29	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
30	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
31	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
32	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
33	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
34	> 7,400,000 Therms Annually	0	0	0	0
35	Rate Schedule SGDS				
36	Less Than 6,440 Therms Annually	0	0	0	0
37	>6,440 to ≤ 64,400 Therms Annually	0	0	0	0
38	Rate Schedule SDS				
39	> 64,400 to ≤ 110,000 Therms Annually	0	0	0	0
40	>110,000 to ≤ 540,000 Therms Annually	0	0	(11)	(11)
41	Rate Schedule LDS				
42	> 540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
43	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
44	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
45	> 7,500,000 Therms Annually	0	0	0	0
46	Flex	0	0	0	0
47	Rate Schedule MDS-II				
48	> 3,400,000 to ≤ 7,500,000 Therms Annually	0	0	0	0
49	Total	23,319	(6,378)	(27)	16,914

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2021

Exhibit No. 3
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Witness: J. Siegler

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>228,552.0</u>	<u>(30,227.0)</u>	<u>0.0</u>	<u>198,325.0</u>
4	Total	228,552.0	(30,227.0)	0.0	198,325.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	90,306.0	(100,936.0)	0.0	(10,630.0)
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	90,306.0	(100,936.0)	0.0	(10,630.0)
10	Rate Schedule LGSS				
11	> 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	12,466.9	12,466.9
12	>110,000 to ≤ 540,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
13	Total	0.0	0.0	12,466.9	12,466.9
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	Rate Schedule SDS - Small Distribution Service				
16	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
17	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	(33,798.5)	(33,798.5)
18	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
19	Total	0.0	0.0	(33,798.5)	(33,798.5)
20	Rate Schedule LDS				
21	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
22	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
23	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
24	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
25	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
26	Total	0.0	0.0	0.0	0.0
27	INDUSTRIAL				
28	Rate Schedule LGSS				
29	> 64,400 to ≤ 110,00 Therms Annually	0.0	0.0	0.0	0.0
30	>110,000 to ≤ 540,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
31	Total	0.0	0.0	0.0	0.0
32	Rate Schedule SDS - Small Distribution Service				
33	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
34	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	(9,714.0)	(9,714.0)
35	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
36	Total	0.0	0.0	(9,714.0)	(9,714.0)
37	Rate Schedule LDS				
38	> 540,000 to ≤ 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
39	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
40	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
41	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
42	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
43	Total	0.0	0.0	0.0	0.0
44	Rate Schedule MDS-II				
45	> 3,400,000 to ≤ 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
46	Total	318,858.0	(131,163.0)	(31,045.6)	156,649.4

Columbia Gas of Pennsylvania, Inc.
Summary of Adjustments to Annualize Volumes By New Customers & Attrition
For the 12 Months Ended November 30, 2021
Determination of Attrition

Exhibit No. 3
 Schedule No. 5
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 Witness: J. Siegler

		<u>Res</u> <u>RSS</u>	<u>Comm</u> <u>SGSS</u>
1	Heating Customers		
2	Half of UPC	42.10	292.57
3	Months	<u>6</u>	<u>6</u>
4	Dth/Customer/Mo	7.02	48.76
5	Change in Dth - First Block		
6	Dth/Customer/Mo	7.02	48.76
7	No. of Mos	6	6
8	Change in Customers	<u>(718)</u>	<u>(345)</u>
9	Change in Dth - First Block	<u>(30,227)</u>	<u>(100,936)</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	6	6
13	Change in Customers	<u>0</u>	<u>0</u>
14	Change in Dth - Second Block	<u>0</u>	<u>0</u>

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2021

Exhibit No. 3
Schedule No. 5
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Witness: J. Siegler

Line No.	Mo.	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental Volumes (4) (Dth)	
					U.P.C. 12.17 (Dth)	U.P.C. 16.22 (Dth)	U.P.C. 16.39 (Dth)	U.P.C. 13.74 (Dth)	U.P.C. 8.16 (Dth)	U.P.C. 4.37 (Dth)	U.P.C. 2.23 (Dth)	U.P.C. 1.40 (Dth)	U.P.C. 1.24 (Dth)	U.P.C. 1.29 (Dth)	U.P.C. 1.71 (Dth)	U.P.C. 5.29 (Dth)		
1	RESIDENTIAL																	
2	Rate Schedule RSS																	
3	Usage per Customer				12.17	16.22	16.39	13.74	8.16	4.37	2.23	1.40	1.24	1.29	1.71	5.29		
4	First Month Usage per Customer				6.09	8.11	8.19	6.87	4.08	2.18	1.11	0.70	0.62	0.64	0.85	2.64		
5	Dec	472	0	0	2,872	0	0	0	0	0	0	0	0	0	0	0	0	2,872
6	Jan	348	1	348	4,235	2,822	0	0	0	0	0	0	0	0	0	0	0	7,057
7	Feb	282	2	564	3,432	4,574	2,311	0	0	0	0	0	0	0	0	0	0	10,317
8	Mar	311	3	933	3,785	5,045	5,096	2,137	0	0	0	0	0	0	0	0	0	16,063
9	Apr	348	4	1,392	4,235	5,645	5,703	4,783	1,420	0	0	0	0	0	0	0	0	21,786
10	May	260	5	1,300	3,164	4,218	4,261	3,573	2,122	568	0	0	0	0	0	0	0	17,906
11	June	244	6	1,464	2,970	3,958	3,998	3,353	1,991	1,066	272	0	0	0	0	0	0	17,608
12	July	259	7	1,813	3,152	4,201	4,244	3,559	2,114	1,131	577	181	0	0	0	0	0	19,159
13	Aug	384	8	3,072	4,674	6,229	6,293	5,277	3,134	1,677	855	537	239	0	0	0	0	28,915
14	Sept	321	9	2,889	3,907	5,207	5,260	4,412	2,619	1,402	715	449	399	207	0	0	0	24,577
15	Oct	400	10	4,000	4,868	6,488	6,555	5,497	3,264	1,747	890	559	497	515	341	0	0	31,221
16	Nov	<u>381</u>	11	<u>4,191</u>	<u>4,637</u>	<u>6,180</u>	<u>6,243</u>	<u>5,236</u>	<u>3,109</u>	<u>1,664</u>	<u>848</u>	<u>532</u>	<u>474</u>	<u>490</u>	<u>650</u>	<u>1,008</u>	<u>1,008</u>	<u>31,071</u>
17	Total	4,010		21,966	45,931	54,567	49,964	37,827	19,773	9,255	4,157	2,258	1,609	1,212	991	1,008		228,552

Columbia Gas of Pennsylvania, Inc.
Adjustment to Bills and Dth Generated By New Construction
For the 12 Months Ended November 30, 2021

Exhibit No. 3
Schedule No. 5
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Witness: J. Siegler

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.
					77.29	99.39	101.99	86.48	57.60	30.93	19.34	16.27	15.72	16.99	21.28	41.85		
					(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				77.29	99.39	101.99	86.48	57.60	30.93	19.34	16.27	15.72	16.99	21.28	41.85		
4	First Month Usage per Customer				38.65	49.69	50.99	43.24	28.80	15.47	9.67	8.14	7.86	8.50	10.64	20.93		
5	Dec	47	0	0	1,816	0	0	0	0	0	0	0	0	0	0	0	1,816	
6	Jan	26	1	26	2,010	1,292	0	0	0	0	0	0	0	0	0	0	3,302	
7	Feb	25	2	50	1,932	2,485	1,275	0	0	0	0	0	0	0	0	0	5,692	
8	Mar	20	3	60	1,546	1,988	2,040	865	0	0	0	0	0	0	0	0	6,439	
9	Apr	10	4	40	773	994	1,020	865	288	0	0	0	0	0	0	0	3,940	
10	May	8	5	40	618	795	816	692	461	124	0	0	0	0	0	0	3,506	
11	June	7	6	42	541	696	714	605	403	217	68	0	0	0	0	0	3,244	
12	July	16	7	112	1,237	1,590	1,632	1,384	922	495	309	130	0	0	0	0	7,699	
13	Aug	27	8	216	2,087	2,683	2,754	2,335	1,555	835	522	439	212	0	0	0	13,422	
14	Sept	26	9	234	2,010	2,584	2,652	2,249	1,498	804	503	423	409	221	0	0	13,353	
15	Oct	28	10	280	2,164	2,783	2,856	2,422	1,613	866	542	456	440	476	298	0	14,916	
16	Nov	<u>23</u>	11	<u>253</u>	<u>1,778</u>	<u>2,286</u>	<u>2,346</u>	<u>1,989</u>	<u>1,325</u>	<u>711</u>	<u>445</u>	<u>374</u>	<u>362</u>	<u>391</u>	<u>489</u>	<u>481</u>	<u>12,977</u>	
17	Total	44		1,353	18,512	20,176	18,105	13,406	8,065	4,052	2,389	1,822	1,423	1,088	787	481	90,306	

Columbia Gas of Pennsylvania, Inc.
 Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers
 For the 12 Months Ended November 30, 2021

Line No.	Acct No.	Rate Schedule	Service Began/ Terminated	Incremental Bills	2021												2020	Total
					Jan (Dth)	Feb (Dth)	Mar (Dth)	Apr (Dth)	May (Dth)	Jun (Dth)	Jul (Dth)	Aug (Dth)	Sep (Dth)	Oct (Dth)	Nov (Dth)	Dec (Dth)		
1	Customers who have become inactive between December 1, 2020 and November 30, 2021																	
2																		
3	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	MDS-II 3,400,000 to 7,500,000 IND			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.0
6	N/A	TI4 - Comm																
7	Test Year Volumes			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	N/A	TI4 - Comm																
10	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	0.0	0.0
11	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	SDS >64,400 to ≤ 110,000 Therms Annually - Comm			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	17432474-001	TIB - Comm	10/2021															
10	Test Year Volumes			11	5,865.1	5,884.3	5,334.9	2,500.6	276.0	48.8	0.0	0.0	0.0	1.1	0.0	4,375.1	24,285.9	
11	All Gas Consumed			(11)	(5,865.1)	(5,884.3)	(5,334.9)	(2,500.6)	(276.0)	(48.8)	0.0	0.0	0.0	(1.1)	0.0	(4,375.1)	(24,285.9)	
16	12984585-004	TIB - Comm	7/2021															
17	Test Year Volumes			9	1,483.1	1,772.6	1,545.2	1,768.0	1,394.9	15.3	3.0	2.0	0.0	0.0	0.0	1,528.5	9,512.6	
18	All Gas Consumed			(9)	(1,483.1)	(1,772.6)	(1,545.2)	(1,768.0)	(1,394.9)	(15.3)	(3.0)	(2.0)	0.0	0.0	0.0	(1,528.5)	(9,512.6)	
12	SDS > 110,000 to ≤ 540,000 Therms Annually - Comm			(20)	(7,348.2)	(7,656.9)	(6,880.1)	(4,268.6)	(1,670.9)	(64.1)	(3.0)	(2.0)	0.0	(1.1)	0.0	(5,903.6)	(33,798.5)	
13	17432474-003	TIB-IND	10/2021															
14	Test Year Volumes			11	3,023.0	2,075.0	1,373.0	483.0	38.0	0.0	0.0	0.0	0.0	0.0	0.0	2,722.0	9,714.0	
15	All Gas Consumed			(11)	(3,023.0)	(2,075.0)	(1,373.0)	(483.0)	(38.0)	0.0	0.0	0.0	0.0	0.0	0.0	(2,722.0)	(9,714.0)	
19	SDS > 110,000 to ≤ 540,000 Therms Annually - Ind			(11)	(3,023.0)	(2,075.0)	(1,373.0)	(483.0)	(38.0)	0.0	0.0	0.0	0.0	0.0	0.0	(2,722.0)	(9,714.0)	
20	N/A	TIF - Comm																
21	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	0.0	0.0
22	All Gas Consumed			0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23	LDS > 1,074,000 to ≤ 3,400,000 Therms Annually - Comm			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	0.0	0.0
24	Total customers who have been removed			(31)	(10,371.2)	(9,731.9)	(8,253.1)	(4,751.6)	(1,708.9)	(64.1)	(3.0)	(2.0)	0.0	(1.1)	0.0	(8,625.6)	(43,512.5)	

**Columbia Gas of Pennsylvania, Inc.
Adjustment to Eliminate Off System Sales
For the 12 Months Ended November 30, 2021**

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

<u>Line No.</u>	<u>Account Number</u>	<u>Description</u>	<u>Adjustment</u> (\$)
1	495	Off System Sales	(4,328,230)
2	803	Off System Sales	(4,328,230)

Columbia Gas of Pennsylvania, Inc.
Elimination of Prior Year Rate Refunds, Rate Refund Provision, and Unbilled
For the 12 Months Ended November 30, 2021

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

<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	(\$7,043,421)
4	803	Unbilled Gas Cost Adjustment	(\$10,913,363)
5		Unbilled Volume Adjustment (Dth)	(1,052,070.5)

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, 2021

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

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 2020	2.2236	1.2219	3.4455	(0.1632)	0.1181	3.4004	3,373,510.7	11,471,286
3	January 2021	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	5,039,471.1	19,408,011
4	February	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	5,274,679.4	20,313,845
5	March	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	4,243,303.3	16,341,810
6	April	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	2,240,046.1	8,626,866
7	May	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	1,503,303.7	5,789,523
8	June	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	768,551.6	2,959,846
9	July	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	440,439.0	1,696,219
10	August	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	394,706.4	1,520,093
11	September	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	414,211.6	1,595,212
12	October	3.1288	2.3525	5.4813	0.0740	0.1727	5.7280	498,784.7	2,857,039
13	November 2021	3.1288	2.3525	5.4813	0.0740	0.1727	5.7280	<u>1,563,598.0</u>	<u>8,956,289</u>
14	Total							25,754,605.6	101,536,039
15	<u>Commercial Sales</u>								
16	December 2020	2.2236	1.2219	3.4455	(0.1632)	0.1181	3.4004	1,027,410.1	3,493,605
17	January 2021	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	1,586,917.5	6,111,537
18	February	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	1,703,822.3	6,561,760
19	March	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	1,378,082.8	5,307,272
20	April	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	732,041.0	2,819,236
21	May	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	470,928.5	1,813,640
22	June	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	259,003.8	997,475
23	July	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	187,148.2	720,745
24	August	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	174,409.8	671,687
25	September	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	184,318.4	709,847
26	October	3.1288	2.3525	5.4813	0.0740	0.1727	5.7280	217,211.9	1,244,190
27	November 2021	3.1288	2.3525	5.4813	0.0740	0.1727	5.7280	<u>517,123.1</u>	<u>2,962,081</u>
28	Total							8,438,417.4	33,413,075
29	<u>Industrial Sales</u>								
30	December 2020	2.2236	1.2219	3.4455	(0.1632)	0.1181	3.4004	18,072.0	61,452
31	January 2021	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	27,264.3	105,000
32	February	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	28,346.5	109,168
33	March	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	23,261.9	89,586
34	April	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	14,301.7	55,079
35	May	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	8,720.6	33,585
36	June	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	5,765.4	22,204
37	July	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	4,208.0	16,206
38	August	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	3,821.3	14,717
39	September	1.7679	2.1035	3.8714	(0.1426)	0.1224	3.8512	5,142.1	19,803
40	October	3.1288	2.3525	5.4813	0.0740	0.1727	5.7280	7,289.7	41,755
41	November 2021	3.1288	2.3525	5.4813	0.0740	0.1727	5.7280	<u>13,841.8</u>	<u>79,286</u>
42	Total							160,035.3	647,841
43	<u>Residential CAP Choice</u>								
									Less CAF
44	December 2020						0.0000	328,580.8	0
45	January 2021						0.0000	480,807.8	0
46	February						0.0000	504,785.3	0
47	March						0.0000	419,782.9	0
48	April						0.0000	234,659.1	0
49	May						0.0000	160,927.9	0
50	June						0.0000	75,835.6	0
51	July						0.0000	38,905.9	0
52	August						0.0000	32,303.5	0
53	September						0.0000	33,718.2	0
54	October	3.1288	2.3525	5.4813	0.0740	0.1727	5.7280	50,125.0	287,116
55	November 2021	3.1288	2.3525	5.4813	0.0740	0.1727	5.7280	<u>165,510.2</u>	<u>948,042</u>
56	Total							2,525,942.2	1,235,158

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, 2021

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

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	<u>Residential Choice</u>						
2	December 2020	1.2219	0.1181	0.1832	1.1568	632,365.6	731,521
3	January 2021	2.1035	0.1224	0.3063	1.9196	921,675.0	1,769,247
4	February	2.1035	0.1224	0.3063	1.9196	949,562.8	1,822,781
5	March	2.1035	0.1224	0.3063	1.9196	753,284.3	1,446,005
6	April	2.1035	0.1224	0.3063	1.9196	397,066.2	762,208
7	May	2.1035	0.1224	0.3063	1.9196	265,729.5	510,094
8	June	2.1035	0.1224	0.3063	1.9196	133,939.8	257,111
9	July	2.1035	0.1224	0.3063	1.9196	77,038.4	147,883
10	August	2.1035	0.1224	0.3063	1.9196	67,062.1	128,732
11	September	2.1035	0.1224	0.3063	1.9196	69,086.5	132,618
12	October	2.3525	0.1727	0.3570	2.1682	83,533.9	181,118
13	November 2021	2.3525	0.1727	0.3570	2.1682	<u>264,123.9</u>	<u>572,673</u>
14	Total					4,614,468.0	8,461,991
15	<u>Commercial Choice</u>						
16	December 2020	1.2219	0.1181	0.1832	1.1568	365,137.4	422,391
17	January 2021	2.1035	0.1224	0.3063	1.9196	553,065.3	1,061,664
18	February	2.1035	0.1224	0.3063	1.9196	579,746.9	1,112,882
19	March	2.1035	0.1224	0.3063	1.9196	472,686.8	907,370
20	April	2.1035	0.1224	0.3063	1.9196	246,735.5	473,633
21	May	2.1035	0.1224	0.3063	1.9196	157,647.8	302,621
22	June	2.1035	0.1224	0.3063	1.9196	88,951.4	170,751
23	July	2.1035	0.1224	0.3063	1.9196	62,104.1	119,215
24	August	2.1035	0.1224	0.3063	1.9196	58,395.2	112,095
25	September	2.1035	0.1224	0.3063	1.9196	59,374.8	113,976
26	October	2.3525	0.1727	0.3570	2.1682	69,495.3	150,680
27	November 2021	2.3525	0.1727	0.3570	2.1682	<u>166,833.7</u>	<u>361,729</u>
28	Total					2,880,174.2	5,309,007
29	<u>Commercial Priority 1 Demand</u>						
30	December 2020	1.2219	0.1181	1.3400	87,163.0	116,798	
31	January 2021	2.1035	0.1224	2.2259	109,702.0	244,186	
32	February	2.1035	0.1224	2.2259	112,618.0	250,676	
33	March	2.1035	0.1224	2.2259	92,530.8	205,964	
34	April	2.1035	0.1224	2.2259	57,355.0	127,666	
35	May	2.1035	0.1224	2.2259	41,365.0	92,074	
36	June	2.1035	0.1224	2.2259	24,892.0	55,407	
37	July	2.1035	0.1224	2.2259	18,190.0	40,489	
38	August	2.1035	0.1224	2.2259	16,733.9	37,248	
39	September	2.1035	0.1224	2.2259	17,120.9	38,109	
40	October	2.3525	0.1727	2.5252	20,842.5	52,631	
41	November 2021	2.3525	0.1727	2.5252	45,687.0	<u>115,369</u>	
42	Total				644,200.1	1,376,617	
43	<u>Industrial Priority 1 Demand</u>						
44	December 2020	1.2219	0.1181	1.3400	0.0	0	
45	January 2021	2.1035	0.1224	2.2259	0.0	0	
46	February	2.1035	0.1224	2.2259	0.0	0	
47	March	2.1035	0.1224	2.2259	0.0	0	
48	April	2.1035	0.1224	2.2259	0.0	0	
49	May	2.1035	0.1224	2.2259	0.0	0	
50	June	2.1035	0.1224	2.2259	0.0	0	
51	July	2.1035	0.1224	2.2259	0.0	0	
52	August	2.1035	0.1224	2.2259	0.0	0	
53	September	2.1035	0.1224	2.2259	0.0	0	
54	October	2.3525	0.1727	2.5252	0.0	0	
55	November 2021	2.3525	0.1727	2.5252	<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
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<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Total</u> <u>Gas Cost</u> \$
1	Gas Cost Revenue Summary by Customer Class	
2	Residential Revenue	101,536,039
3	Commercial Revenue	33,413,075
4	Industrial Revenue	647,841
5	Residential CAP Revenue	1,235,158
6	Residential Choice Revenue	8,461,991
7	Commercial Choice Revenue	5,309,007
8	Commercial Priority 1	1,376,617
9	Industrial Priority 1	<u>0</u>
10	Total Gas Cost Revenue	151,979,728

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Calculated</u> <u>Gas Cost</u> (1) \$	<u>% Of</u> <u>Revenue</u> (2) %	<u>Net</u> <u>Gas Cost</u> (3) \$
11	Residential Sales	101,536,039	0.668090	105,849,862
12	Commercial Sales	33,413,075	0.219852	34,832,588
13	Industrial Sales	647,841	0.004263	675,415
14	Residential Choice	8,461,991	0.055678	8,821,429
15	Residential CAP	1,235,158	0.008127	1,287,614
16	Commercial Choice	5,309,007	0.034932	5,534,505
17	Commercial Priority 1	1,376,617	0.009058	1,435,118
18	Industrial Priority 1	<u>0</u>	<u>0.000000</u>	<u>0</u>
19	Total	151,979,728	1.000000	158,436,531
20	Plus:			
21	Unbilled			10,913,363
22	Off-System Sales			<u>4,328,230</u>
23	Total Cost of Gas			173,678,124.94

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 RSS - Residential Sales Service</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2020	3,373,510.7	0.7639	2,577,025
5	January 2021	5,039,471.1	0.8173	4,118,760
6	February	5,274,679.4	0.8173	4,310,995
7	March	4,243,303.3	0.8173	3,468,052
8	April	2,240,046.1	0.9427	2,111,691
9	May	1,503,303.7	0.9427	1,417,164
10	June	768,551.6	0.9427	724,514
11	July	440,439.0	0.9693	426,918
12	August	394,706.4	0.9693	382,589
13	September	414,211.6	0.9693	401,495
14	October	498,784.7	1.2135	605,275
15	November 2021	<u>1,563,598.0</u>	1.2135	<u>1,897,426</u>
16	Total RSS - Rider USP	25,754,605.6		22,441,904
17	Gas Procurement Charge			
18	December 2020	3,044,929.9	0.0695	211,623
19	January 2021	5,039,471.1	0.0695	350,243
20	February	5,274,679.4	0.0102	53,802
21	March	4,243,303.3	0.0102	43,282
22	April	2,240,046.1	0.0102	22,848
23	May	1,503,303.7	0.0102	15,334
24	June	768,551.6	0.0102	7,839
25	July	440,439.0	0.0102	4,492
26	August	394,706.4	0.0102	4,026
27	September	414,211.6	0.0102	4,225
28	October	498,784.7	0.0102	5,088
29	November 2021	<u>1,563,598.0</u>	0.0102	<u>15,949</u>
30	Total RSS - Gas Procurement Charge	25,426,024.8		738,751
31	Merchant Function Charge			
32	December 2020	3,373,510.7	0.0312	105,254
33	January 2021	5,039,471.1	0.0248	124,979
34	February	5,274,679.4	0.0236	124,482
35	March	4,243,303.3	0.0236	100,142
36	April	2,240,046.1	0.0236	52,865
37	May	1,503,303.7	0.0236	35,478
38	June	768,551.6	0.0236	18,138
39	July	440,439.0	0.0236	10,394
40	August	394,706.4	0.0236	9,315
41	September	414,211.6	0.0236	9,775
42	October	498,784.7	0.0418	20,849
43	November 2021	<u>1,563,598.0</u>	0.0418	<u>65,358</u>
44	Total RSS - Merchant Function Charge	25,754,605.6		677,029
45	Rider CC			
46	December 2020	3,044,929.9	0.0010	3,045
47	January 2021	5,039,471.1	0.0010	5,039
48	February	5,274,679.4	0.0010	5,275
49	March	4,243,303.3	0.0010	4,243
50	April	2,240,046.1	0.0010	2,240
51	May	1,503,303.7	0.0010	1,503
52	June	768,551.6	0.0010	769
53	July	440,439.0	0.0010	440
54	August	394,706.4	0.0010	395
55	September	414,211.6	0.0010	414
56	October	498,784.7	0.0010	499
57	November 2021	<u>1,563,598.0</u>	0.0010	<u>1,564</u>
58	Total RSS - Rider CC	25,426,024.8		25,426

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 CAP- Residential Sales Service CAP</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2020	328,580.8	0.7639	251,003
5	January 2021	480,807.8	0.8173	392,964
6	February	504,785.3	0.8173	412,561
7	March	419,782.9	0.8173	343,089
8	April	234,659.1	0.9427	221,213
9	May	160,927.9	0.9427	151,707
10	June	75,835.6	0.9427	71,490
11	July	38,905.9	0.9693	37,711
12	August	32,303.5	0.9693	31,312
13	September	33,718.2	0.9693	32,683
14	October	50,125.0	1.2135	60,827
15	November 2021	<u>165,510.2</u>	1.2135	<u>200,847</u>
16	Total CAP - Rider USP	2,525,942.2		2,207,407
17	Gas Procurement Charge			
18	December 2020	328,580.8	0.0695	22,836
19	January 2021	480,807.8	0.0695	33,416
20	February	504,785.3	0.0102	5,149
21	March	419,782.9	0.0102	4,282
22	April	234,659.1	0.0102	2,394
23	May	160,927.9	0.0102	1,641
24	June	75,835.6	0.0102	774
25	July	38,905.9	0.0102	397
26	August	32,303.5	0.0102	329
27	September	33,718.2	0.0102	344
28	October	50,125.0	0.0102	511
29	November 2021	<u>165,510.2</u>	0.0102	<u>1,688</u>
30	Total CAP - Gas Procurement Charge	2,525,942.2		73,761
31	Merchant Function Charge			
32	December 2020	328,580.8	0.0312	10,252
33	January 2021	480,807.8	0.0248	11,924
34	February	504,785.3	0.0236	11,913
35	March	419,782.9	0.0236	9,907
36	April	234,659.1	0.0236	5,538
37	May	160,927.9	0.0236	3,798
38	June	75,835.6	0.0236	1,790
39	July	38,905.9	0.0236	918
40	August	32,303.5	0.0236	762
41	September	33,718.2	0.0236	796
42	October	50,125.0	0.0418	2,095
43	November 2021	<u>165,510.2</u>	0.0418	<u>6,918</u>
44	Total CAP - Merchant Function Charge	2,525,942.2		66,611
45	Rider CC			
46	December 2020	328,580.8	0.0010	329
47	January 2021	480,807.8	0.0010	481
48	February	504,785.3	0.0010	505
49	March	419,782.9	0.0010	420
50	April	234,659.1	0.0010	235
51	May	160,927.9	0.0010	161
52	June	75,835.6	0.0010	76
53	July	38,905.9	0.0010	39
54	August	32,303.5	0.0010	32
55	September	33,718.2	0.0010	34
56	October	50,125.0	0.0010	50
57	November 2021	<u>165,510.2</u>	0.0010	<u>166</u>
58	Total CAP - Rider CC	2,525,942.2		2,528

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 SGSS - Small General Sales Service (≤ 6.440 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2020	477,804.3	0.0695	33,207
4	January 2021	780,352.2	0.0695	54,234
5	February	838,925.9	0.0102	8,557
6	March	678,132.9	0.0102	6,917
7	April	330,077.9	0.0102	3,367
8	May	201,948.8	0.0102	2,060
9	June	101,536.7	0.0102	1,036
10	July	64,990.5	0.0102	663
11	August	63,368.7	0.0102	646
12	September	63,058.4	0.0102	643
13	October	76,481.7	0.0102	780
14	November 2021	<u>226,366.6</u>	0.0102	<u>2,309</u>
15	Total SGSS - Gas Procurement Charge	3,903,044.6		114,419
16	Merchant Function Charge			
17	December 2020	477,804.3	0.0066	3,154
18	January 2021	780,352.2	0.0052	4,058
19	February	838,925.9	0.0048	4,027
20	March	678,132.9	0.0048	3,255
21	April	330,077.9	0.0048	1,584
22	May	201,948.8	0.0048	969
23	June	101,536.7	0.0048	487
24	July	64,990.5	0.0048	312
25	August	63,368.7	0.0048	304
26	September	63,058.4	0.0048	303
27	October	76,481.7	0.0085	650
28	November 2021	<u>226,366.6</u>	0.0085	<u>1,924</u>
29	Total SGSS - Merchant Function Charge	3,903,044.6		21,027
30	Rider CC			
31	December 2020	477,804.3	0.0010	478
32	January 2021	780,352.2	0.0010	780
33	February	838,925.9	0.0010	839
34	March	678,132.9	0.0010	678
35	April	330,077.9	0.0010	330
36	May	201,948.8	0.0010	202
37	June	101,536.7	0.0010	102
38	July	64,990.5	0.0010	65
39	August	63,368.7	0.0010	63
40	September	63,058.4	0.0010	63
41	October	76,481.7	0.0010	76
42	November 2021	<u>226,366.6</u>	0.0010	<u>226</u>
43	Total SGSS - Rider CC	3,903,044.6		3,902
44	Pipeline Refund/Penalty Credits			
45	December 2020	477,804.3	0.0000	0
46	January 2021	780,352.2	0.0000	0
47	February	838,925.9	0.0000	0
48	March	678,132.9	0.0000	0
49	April	330,077.9	0.0000	0
50	May	201,948.8	0.0000	0
51	June	101,536.7	0.0000	0
52	July	64,990.5	0.0000	0
53	August	63,368.7	0.0000	0
54	September	63,058.4	0.0000	0
55	October	76,481.7	0.0000	0
56	November 2021	<u>226,366.6</u>	0.0000	<u>0</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,903,044.6		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 to ≤ 64,400 Therms Annually)</u>			
2	Gas Procurement Charge			
3	December 2020	455,766.9	0.0695	31,676
4	January 2021	680,288.0	0.0695	47,280
5	February	719,780.6	0.0102	7,342
6	March	596,361.7	0.0102	6,083
7	April	326,934.1	0.0102	3,335
8	May	219,132.7	0.0102	2,235
9	June	127,996.0	0.0102	1,306
10	July	95,248.5	0.0102	972
11	August	86,121.5	0.0102	878
12	September	92,885.1	0.0102	947
13	October	112,379.5	0.0102	1,146
14	November 2021	<u>234,077.4</u>	0.0102	<u>2,388</u>
15	Total SGSS - Gas Procurement Charge	3,746,972.0		105,588
16	Merchant Function Charge			
17	December 2020	455,766.9	0.0066	3,008
18	January 2021	680,288.0	0.0052	3,537
19	February	719,780.6	0.0048	3,455
20	March	596,361.7	0.0048	2,863
21	April	326,934.1	0.0048	1,569
22	May	219,132.7	0.0048	1,052
23	June	127,996.0	0.0048	614
24	July	95,248.5	0.0048	457
25	August	86,121.5	0.0048	413
26	September	92,885.1	0.0048	446
27	October	112,379.5	0.0085	955
28	November 2021	<u>234,077.4</u>	0.0085	<u>1,990</u>
29	Total SGSS - Merchant Function Charge	3,746,972.0		20,359
30	Rider CC			
31	December 2020	455,766.9	0.0010	456
32	January 2021	680,288.0	0.0010	680
33	February	719,780.6	0.0010	720
34	March	596,361.7	0.0010	596
35	April	326,934.1	0.0010	327
36	May	219,132.7	0.0010	219
37	June	127,996.0	0.0010	128
38	July	95,248.5	0.0010	95
39	August	86,121.5	0.0010	86
40	September	92,885.1	0.0010	93
41	October	112,379.5	0.0010	112
42	November 2021	<u>234,077.4</u>	0.0010	<u>234</u>
43	Total SGSS - Rider CC	3,746,972.0		3,746
44	Pipeline Refund/Penalty Credits			
45	December 2020	455,766.9	0.0000	0
46	January 2021	680,288.0	0.0000	0
47	February	719,780.6	0.0000	0
48	March	596,361.7	0.0000	0
49	April	326,934.1	0.0000	0
50	May	219,132.7	0.0000	0
51	June	127,996.0	0.0000	0
52	July	95,248.5	0.0000	0
53	August	86,121.5	0.0000	0
54	September	92,885.1	0.0000	0
55	October	112,379.5	0.0000	0
56	November 2021	<u>234,077.4</u>	0.0000	<u>0</u>
57	Total SGSS - Pipeline Refund/Penalty Credits	3,746,972.0		0

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 LGSS - Large General Sales Service</u>			
2	Gas Procurement Charge			
3	December 2020	111,759.4	0.0695	7,767
4	January 2021	153,345.8	0.0695	10,658
5	February	173,248.9	0.0102	1,767
6	March	126,793.5	0.0102	1,293
7	April	89,313.1	0.0102	911
8	May	58,562.9	0.0102	597
9	June	35,236.0	0.0102	359
10	July	31,116.4	0.0102	317
11	August	28,739.5	0.0102	293
12	September	33,516.3	0.0102	342
13	October	35,629.7	0.0102	363
14	November 2021	<u>70,441.4</u>	0.0102	<u>719</u>
15	Total LGSS - Gas Procurement Charge	947,702.9		25,386
16	Pipeline Refund/Penalty Credits			
17	December 2020	111,759.4	0.0000	0
18	January 2021	153,345.8	0.0000	0
19	February	173,248.9	0.0000	0
20	March	126,793.5	0.0000	0
21	April	89,313.1	0.0000	0
22	May	58,562.9	0.0000	0
23	June	35,236.0	0.0000	0
24	July	31,116.4	0.0000	0
25	August	28,739.5	0.0000	0
26	September	33,516.3	0.0000	0
27	October	35,629.7	0.0000	0
28	November 2021	<u>70,441.4</u>	0.0000	<u>0</u>
29	Total LGSS - Pipeline Refund/Penalty Credits	947,702.9		0

16 Component Tariff Sales Summary by Customer Class		
17	Residential Gas Procurement Charge	812,512
18	Residential Merchant Function Charge	743,640
19	Residential Rider CC	27,954
20	Small General Sales Service Gas Procurement Charge	139,805
21	Small General Sales Service Merchant Function Charge	41,386
22	Small General Sales Service Rider CC	7,648
23	Small General Sales Service Pipeline Refund/Penalty Credits	0
24	Large General Sales Service Gas Procurement Charge	105,588
25	Large General Sales Service Pipeline Refund/Penalty Credits	0
26	Total Sales Service - Gas Procurement Charge	1,057,905
27	Total Sales Service - Merchant Function Charge	785,026
28	Total Sales Service - Rider CC	35,602
29	Total Sales Service - Pipeline Refund/Penalty Credits	0

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 <i>(Ex 3, Sch 3)</i>	Base Rate (2) \$/Dth	Revenue (3=1*2) \$
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>			
2	RESIDENTIAL			
3	Rider USP:			
4	December 2020	632,365.6	0.7639	483,064
5	January 2021	921,675.0	0.8173	753,285
6	February	949,562.8	0.8173	776,078
7	March	753,284.3	0.8173	615,659
8	April	397,066.2	0.9427	374,314
9	May	265,729.5	0.9427	250,503
10	June	133,939.8	0.9427	126,265
11	July	77,038.4	0.9693	74,673
12	August	67,062.1	0.9693	65,003
13	September	69,086.5	0.9693	66,966
14	October	83,533.9	1.2135	101,368
15	November 2021	<u>264,123.9</u>	1.2135	<u>320,514</u>
16	Total RDS - Rider USP	4,614,468.0		4,007,692
17	Rider CC:			
18	December 2020	632,365.6	0.0010	632
19	January 2021	921,675.0	0.0010	922
20	February	949,562.8	0.0010	950
21	March	753,284.3	0.0010	753
22	April	397,066.2	0.0010	397
23	May	265,729.5	0.0010	266
24	June	133,939.8	0.0010	134
25	July	77,038.4	0.0010	77
26	August	67,062.1	0.0010	67
27	September	69,086.5	0.0010	69
28	October	83,533.9	0.0010	84
29	November 2021	264,123.9	0.0010	<u>264</u>
30	Total RDS - Rider CC	4,614,468.0		4,615
31	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>			
32	Rider CC:			
33	December 2020	365,137.4	0.0010	365
34	January 2021	553,065.3	0.0010	553
35	February	579,746.9	0.0010	580
36	March	472,686.8	0.0010	473
37	April	246,735.5	0.0010	247
38	May	157,647.8	0.0010	158
39	June	88,951.4	0.0010	89
40	July	62,104.1	0.0010	62
41	August	58,395.2	0.0010	58
42	September	59,374.8	0.0010	59
43	October	69,495.3	0.0010	69
44	November 2021	<u>166,833.7</u>	0.0010	<u>167</u>
45	Total SCD - Rider CC	2,880,174.2		2,880
46	Pipeline Refund/Penalty Credits			
47	December 2020	365,137.4	0.0000	0
48	January 2021	553,065.3	0.0000	0
49	February	579,746.9	0.0000	0
50	March	472,686.8	0.0000	0
51	April	246,735.5	0.0000	0
52	May	157,647.8	0.0000	0
53	June	88,951.4	0.0000	0
54	July	62,104.1	0.0000	0
55	August	58,395.2	0.0000	0
56	September	59,374.8	0.0000	0
57	October	69,495.3	0.0000	0
58	November 2021	<u>166,833.7</u>	0.0000	<u>0</u>
59	Total SGSS - Pipeline Refund/Penalty Credits	2,880,174.2		0

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

2	Rider CC:			
3	December 2020	34,723.6	0.0010	35
4	January 2021	55,514.5	0.0010	56
5	February	59,369.7	0.0010	59
6	March	46,767.3	0.0010	47
7	April	21,885.1	0.0010	22
8	May	14,065.5	0.0010	14
9	June	7,159.2	0.0010	7
10	July	4,309.7	0.0010	4
11	August	3,881.5	0.0010	4
12	September	4,250.1	0.0010	4
13	October	4,832.2	0.0010	5
14	November 2021	15,163.8	0.0010	<u>15</u>
15	Total SGDS - Rider CC	271,922.2		272

16 Pipeline Refund/Penalty Credits - SGDS Priority One

17	December 2020	6,223.0	0.0000	0
18	January 2021	8,326.0	0.0000	0
19	February	8,591.0	0.0000	0
20	March	7,141.0	0.0000	0
21	April	4,198.0	0.0000	0
22	May	3,123.0	0.0000	0
23	June	1,865.0	0.0000	0
24	July	1,187.0	0.0000	0
25	August	1,053.9	0.0000	0
26	September	1,070.9	0.0000	0
27	October	1,258.5	0.0000	0
28	November 2021	<u>2,917.0</u>	0.0000	<u>0</u>
29	Total SGDS - Pipeline Refund/Penalty Credits	46,954.3		0

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

17	Rider CC:			
18	December 2020	404,095.5	0.0010	404
19	January 2021	559,482.8	0.0010	559
20	February	580,987.3	0.0010	581
21	March	473,618.9	0.0010	474
22	April	272,598.2	0.0010	273
23	May	190,173.1	0.0010	190
24	June	107,937.4	0.0010	108
25	July	74,995.1	0.0010	75
26	August	71,659.0	0.0010	72
27	September	75,867.6	0.0010	76
28	October	92,129.0	0.0010	92
29	November 2021	<u>204,688.0</u>	0.0010	<u>205</u>
30	Total SGDS - Rider CC	3,108,231.9		3,109

31 Pipeline Refund/Penalty Credits - SGDS Priority One

32	December 2020	80,940.0	0.0000	0
33	January 2021	101,376.0	0.0000	0
34	February	104,027.0	0.0000	0
35	March	85,389.8	0.0000	0
36	April	53,157.0	0.0000	0
37	May	38,242.0	0.0000	0
38	June	23,027.0	0.0000	0
39	July	17,003.0	0.0000	0
40	August	15,680.0	0.0000	0
41	September	16,050.0	0.0000	0
42	October	19,584.0	0.0000	0
43	November 2021	<u>42,770.0</u>	0.0000	<u>0</u>
44	Total SGDS - Pipeline Refund/Penalty Credits	597,245.8		0

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Line No.	Description	Calculated USP (1) \$	% Of Revenue (2) %	Net Per Books Rider USP (3) \$
1 Component Tariff Sales Summary by Customer Class				
2	Residential Choice Rider CC			4,615
3	Small Commercial Distribution Choice Rider CC			2,880
4	Small General Distribution Service Rider CC			3,381
5	Total Choice and Distribution Rider CC			10,876
6	Small Commercial Distribution Choice Pipeline Refund/Penalty Credits			0
7	Small General Distribution Service Rider Pipeline Refund/Penalty Credits			0
8	Total Choice and Distribution Pipeline Refund/Penalty Credits			0
6	Residential Sales	22,441,904	0.848478	22,042,915
7	Residential Choice	<u>4,007,692</u>	<u>0.151522</u>	<u>3,936,444</u>
8	Total	26,449,596	1.000000	25,979,359
	Plus:			
9	Unbilled			<u>1,654,000</u>
10	Total USP (per Exhibit 4, Schedule 2, Page 30, Line 1)			27,633,359

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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 RSS - Residential Sales Service</u>					
2	Customer Charge	3,975,058		23.00	91,426,334	
3	Commodity Charge:					
4	All Gas Consumed		26,819,744.0	7.3323	196,650,409	
5	Rider USP - Universal Service Plan		26,819,744.0	0.8300	22,260,388	
6	Rider CC - Customer Choice		26,819,744.0	0.0010	26,820	
7	Gas Procurement Charge		26,819,744.0	0.0102	<u>273,561</u>	
8	Subtotal				310,637,512	
9	STAS				0	
10	Base Rate Revenue				310,637,512	
11	Gas Cost		26,819,744.0	5.4943	147,355,719	
12	Merchant Function Charge		<u>26,819,744.0</u>	0.0474	<u>1,271,256</u>	
13	Total Rate Schedule RSS	3,975,058	26,819,744.0		459,264,487	17.1241
14	<u>Rate Schedule CAP - Residential Sales Service CAP</u>					
15	Customer Charge	292,178		23.00	6,720,094	
16	Commodity Charge:					
17	All Gas Consumed		2,613,442.6	7.3323	19,162,545	
18	Redistribution of CAP Shortfall resulting from proposed rates				<u>3,702,501</u>	
19	Gas Procurement Charge		2,613,442.6	0.0102	<u>26,657</u>	
20	Subtotal				29,611,797	
21	STAS				0	
22	Base Rate Revenue				29,611,797	
23	Gas Cost		2,613,442.6	5.4943	14,359,038	
24	Merchant Function Charge		<u>2,613,442.6</u>	0.0474	<u>123,877</u>	
25	Total Rate Schedule CAP	292,178	2,613,442.6		44,094,712	
26	<u>Rate Schedule SGSS - Small General Sales Service (≤ 6,440 Therms Annually)</u>					
27	Customer Charge:					
28	Less Than 6,440 Therms Annually	276,029		30.00	8,280,870	
29	Commodity Charge:					
30	Less Than 6,440 Therms Annually		4,005,924.4	5.4497	21,831,086	
31	Rider CC - Customer Choice		4,005,924.4	0.0010	4,006	
32	Gas Procurement Charge		4,005,924.4	0.0102	<u>40,860</u>	
33	Subtotal				30,156,822	
34	STAS				0	
35	Base Rate Revenue				30,156,822	
36	Gas Cost		4,005,924.4	5.4943	22,009,750	
37	Merchant Function Charge		<u>4,005,924.4</u>	0.0138	<u>55,282</u>	
38	Total Rate Schedule SGSS	276,029	4,005,924.4		52,221,854	13.0362
39	<u>Rate Schedule SGSS - Small General Sales Service (>6,440 to ≤ 64,400 Therms Annually)</u>					
40	Customer Charge:					
41	>6,440 to ≤ 64,400 Therms Annually	32,889		60.00	1,973,340	
42	Commodity Charge:					
43	>6,440 to ≤ 64,400 Therms Annually		3,857,460.1	4.7467	18,310,206	
44	Rider CC - Customer Choice		3,857,460.1	0.0010	3,857	
45	Gas Procurement Charge		3,857,460.1	0.0102	39,346	
46	Subtotal				20,326,749	
47	STAS				0	
48	Base Rate Revenue				20,326,749	
49	Gas Cost		3,857,460.1	5.4943	21,194,043	
50	Merchant Function Charge		<u>3,857,460.1</u>	0.0138	<u>53,233</u>	
51	Total Rate Schedule SGSS >6,440 to ≤ 64,400 Therms	32,889	3,857,460.1		41,574,025	

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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule NSS - Negotiated Sales Service</u>					
2	Customer Charge					
3	>540,000 to <= 1,074,000 Therms Annually	12		1,149.00	13,788	
4	Commodity Charge:					
5	>540,000 to <= 1,074,000 Therms Annually		70,149.0	0.0937	6,573	
6	Subtotal				20,361	
7	STAS				0	
8	Base Rate Revenue				20,361	
9	Gas Cost - Commodity		70,149.0	(workpaper)	500,485	
10	Gas Cost - Demand		660.0		9,077	
11	Total Rate Schedule NSS	12	70,149.0		529,923	7.5542
12	<u>Rate Schedule LGSS - Large General Sales Service</u>					
13	Customer Charge:					
14	> 64,400 <= 110,000 Therms Annually	503		290.00	145,870	
15	> 110,000 to <= 540,000 Therms Annually	471		940.00	442,740	
16	> 540,000 to <= 1,074,000 Therms Annually	12		2,420.00	29,040	
17	> 1,074,000 to <= 3,400,000 Therms Annually	14		3,760.00	52,640	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		7,250.00	0	
19	> 7,500,000. Therms Annually	0		10,730.00	0	
20	Commodity Charge:					
21	> 64,400 <= 110,000 Therms Annually		362,836.1	3.3081	1,200,298	
22	> 110,000 to <= 540,000 Therms Annually		613,951.5	3.0928	1,898,829	
23	> 540,000 to <= 1,074,000 Therms Annually		5,315.3	1.8048	9,593	
24	> 1,074,000 to <= 3,400,000 Therms Annually		5,490.9	1.6010	8,791	
25	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	1.4367	0	
26	> 7,500,000. Therms Annually		0.0	0.8548	0	
27	Gas Procurement - ≤ 540,000 Therms Annually		976,787.6	0.0102	9,963	
28	Gas Procurement - > 540,000 Therms Annually		10,806.2	0.0102	110	
29	STAS - ≤ 540,000 Therms Annually				0	
30	STAS - > 540,000 Therms Annually				0	
31	Base Rate Revenue				3,797,874	
32	Gas Cost - ≤ 540,000 Therms Annually		976,787.6	5.4943	5,366,764	
33	Gas Cost - > 540,000 Therms Annually		10,806.2	5.4943	59,373	
34	Total Rate Schedule LGSS	1,000	987,593.8		9,224,011	9.3399
35	<u>Tariff Sales Summary by Rate Class</u>					
36	Base Rate Revenue				317,661,883	
37	STAS				0	
38	Rider USP				22,260,388	
39	Merchant Function Charge				1,395,133	
40	Gas Procurement Charge				300,218	
41	Rider CC				26,820	
42	Gas Cost				161,714,757	
43	Total Residential Sales	4,267,236	29,433,186.6		503,359,199	
44	Base Rate Revenue				50,395,502	
45	STAS				0	
46	Merchant Function Charge				108,515	
47	Gas Procurement Charge				80,206	
48	Rider CC				7,863	
49	Gas Cost				43,203,793	
50	Total Small General Sales	308,918	7,863,385		93,795,879	
51	Base Rate Revenue				20,361	
52	STAS				0	
53	Gas Cost				509,562	
54	Total Negotiated Sales	12	70,149.0		529,923	
55	Base Rate Revenue				3,787,801	
56	STAS				0	
57	Gas Procurement Charge				10,073	
58	Gas Cost				5,426,137	
59	Total Large General Sales	1,000	987,593.8		9,224,011	
60	Total Tariff Sales	4,577,166	38,354,313.9		606,909,012	

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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		<i>(Ex 3, Sch 2)</i>	<i>(Ex 3, Sch 3)</i>			
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	651,519		23.00	14,984,937	
3	Commodity Charge:					
4	All Gas Consumed		4,770,144.4	7.3323	34,976,130	
5	Rider USP - Universal Service Plan		4,770,144.4	0.8300	3,959,220	
6	Rider CC		4,770,144.4	0.0010	<u>4,770</u>	
7	Subtotal				53,925,057	
8	STAS				<u>0</u>	
9	Base Rate Revenue				53,925,057	
10	Gas Cost		<u>4,770,144.4</u>	1.8023	<u>8,597,231</u>	
11	Total Rate Schedule RDS	651,519	4,770,144.4		62,522,288	13.1070
12	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) ≤ 6,440 Therms</u>					
13	Customer Charge					
14	Less Than 6,440 Therms Annually	95,097		30.00	2,852,910	
15	Commodity Charge:					
16	Less Than 6,440 Therms Annually		1,461,800.4	5.4497	7,966,374	
17	Rider CC		1,461,800.4	0.0010	<u>1,462</u>	
18	Subtotal				10,820,746	
19	STAS				<u>0</u>	
20	Base Rate Revenue				10,820,746	
21	Gas Cost		<u>1,461,800.4</u>	1.8023	<u>2,634,603</u>	
22	Total Rate Schedule SCD ≤ 6,440 Therm	95,097	1,461,800.4		13,455,349	9.2046
23	<u>Rate Schedule SCD - Small Commercial Distribution (Choice) > 6,440 to ≤ 64,400 Therms</u>					
24	Customer Charge					
25	> 6,440 to ≤ 64,400 Therms Annually	12,843		60.00	770,580	
26	Commodity Charge:					
27	> 6,440 to ≤ 64,400 Therms Annually		1,503,813.3	4.7467	7,138,151	
28	Rider CC		1,503,813.3	0.0010	<u>1,504</u>	
29	Subtotal				7,910,235	
30	STAS				<u>0</u>	
31	Base Rate Revenue				7,910,235	
32	Gas Cost		1,503,813.3	1.8023	<u>2,710,323</u>	
33	Total Rate Schedule SCD > 6,440 to ≤ 64,400 Therms	12,843	1,503,813.3		10,620,558	7.0624
34	<u>Rate Schedule SGDS - Small General Distribution Service ≤ 6,440 Therms</u>					
35	Customer Charge:					
36	Less Than 6,440 Therms Annually	11,388		30.00	341,640	
37	Commodity Charge:					
38	Priority 1 - Aggregation					
39	Less Than 6,440 Therms Annually		48,352.2	5.3413	258,264	
40	All Other - Aggregation					
41	Less Than 6,440 Therms Annually		<u>234,704.8</u>	5.3413	1,253,629	
42	Rider CC		283,057.0	0.0010	<u>283</u>	
43	Subtotal				1,853,816	
44	STAS				<u>0</u>	
45	Subtotal				1,853,816	
46	Priority 1 Gas Cost		<u>48,352.2</u>	2.0851	<u>100,819</u>	
47	Total Rate Schedule SGDS ≤ 6,440 Therms	11,388	283,057.0		1,954,635	6.9054

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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
1	<u>Rate Schedule SGDS - Small General Distribution Service > 6,440 to ≤ 64,400 Therms</u>					
2	Customer Charge:					
3	> 6,440 to ≤ 64,400 Therms Annually	16,924		60.00	1,015,440	
4	Commodity Charge:					
5	Priority 1 - Aggregation					
6	> 6,440 to ≤ 64,400 Therms Annually		616,000.2	4.6384	2,857,255	
7	All Other - Aggregation					
8	> 6,440 to ≤ 64,400 Therms Annually		<u>2,698,696.2</u>	4.6384	12,517,632	
9	Rider CC		3,314,696.4	0.0010	<u>3,315</u>	
10	Subtotal				16,393,642	
11	STAS				<u>0</u>	
12	Subtotal				16,393,642	
13	Priority 1 Gas Cost		616,000.2	2.0851	<u>1,284,422</u>	
14	Total Rate Schedule SGDS > 6,440 to ≤ 64,400 Therms	16,924	3,314,696.4		17,678,064	5.3332
15	<u>Rate Schedule SDS - Small Distribution Service</u>					
16	Customer Charge:					
17	>64,400 ≤ 110,000 Therms Annually	2,142		290.00	621,180	
18	> 110,000 to ≤ 540,000 Therms Annually	2,418		940.00	2,272,920	
19	Commodity Charge:					
20	>64,400 ≤ 110,000 Therms Annually		1,507,065.8	3.3081	4,985,524	
21	> 110,000 to ≤ 540,000 Therms Annually		4,607,766.0	3.0928	14,250,899	
22	Rider EDS - > 110,000 to ≤ 540,000 Therms Annually		<u>21,747.0</u>	2.6289	<u>57,170</u>	
22	Subtotal		6,136,578.8		22,187,693	
23	STAS				<u>0</u>	
23	Total Rate Schedule SDS	4,560	6,136,578.8		22,187,693	3.6156
24	<u>Rate Schedule LDS - Large Distribution Service</u>					
25	Customer Charge:					
26	> 540,000 to ≤ 1,074,000 Therms Annually	492		2,420.00	1,190,640	
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	301		3,760.00	1,131,760	
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	60		7,250.00	435,000	
29	> 7,500,000 Therms Annually	<u>12</u>		10,730.00	<u>128,760</u>	
30	Total	865			2,886,160	
31	Commodity Charge:					
32	> 540,000 to ≤ 1,074,000 Therms Annually		3,123,195.2	1.8048	5,636,743	
33	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,643,345.6	1.6010	7,433,996	
34	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,959,726.0	1.4367	2,815,538	
35	> 7,500,000 Therms Annually		<u>1,082,343.0</u>	0.8548	<u>925,187</u>	
36	Total Deliveries		10,808,609.8		16,811,464	
37	Subtotal				19,697,624	
38	STAS				<u>0</u>	
39	Total Rate Schedule LDS	865	10,808,609.8		19,697,624	1.8224
40	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
41	Customer Charge:					
42	> 274,000 to ≤ 540,000 Therms Annually	24		469.34	11,264	
43	> 540,000 to ≤ 1,074,000 Therms Annually	12		1,149.00	13,788	
44	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
45	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
46	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
47	Total	36			25,052	
48	Commodity Charge:					
49	All Gas Consumed		635,284.6	0.0937	59,526	
50	Subtotal				84,578	
51	STAS				0	
52	Total Rate Schedule MLDS - Class I	36	635,284.6		84,578	0.1331

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

Exhibit No. 3
Schedule No. 10
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Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 3, Sch 2)	(Ex 3, Sch 3)			
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
2	Customer Charge:					
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	13		2,050.00	26,650	
4	> 3,400,000 to ≤ 7,500,000 Therms Annually	37		4,096.00	151,552	
5	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
6	Total	50			178,202	
7	Commodity Charge:					
8	> 2,146,000 to ≤ 3,400,000 Therms Annually		180,139.0	0.4479	80,684	
9	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,512,717.0	0.3874	586,027	
10	> 7,500,000 Therms Annually		<u>0.0</u>	0.3355	<u>0</u>	
11	Total Deliveries		1,692,856.0		844,913	
12	Subtotal				844,913	
13	STAS				0	
14	Total Rate Schedule MLDS - Class II	50	1,692,856.0		844,913	0.4991
15	<u>Flexible Rate and Negotiated Contract Services</u>					
16	Flex Customer Charge:					
17	SGDS-1 Less Than 6,440 Therms Annually	0		30.00	0	
18	SGDS-2 >6,440 to ≤ 64,400 Therms Annually	36		60.00	2,160	
19	SDS > 64,400 to ≤ 110,000 Therms Annually	12		290.00	3,480	
20	SDS > 110,000 to ≤ 540,000 Therms Annually	24		940.00	22,560	
21	LDS > 540,000 to ≤ 1,074,000 Therms Annually	12		2,420.00	29,040	
22	LDS >1,074,000 to ≤ 3,400,000 Therms Annually	0		3,760.00	0	
23	LDS > 3,400,000 to ≤ 7,500,000 Therms Annually	0		7,250.00	0	
24	LDS > 7,500,000 Therms Annually	0		10,730.00	0	
25	MDS-I > 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
26	MDS-I > 540,000 to ≤ 1,074,000 Therms Annually	0		1,149.00	0	
27	MDS-I > 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
28	MDS-I > 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
29	MDS-I > 7,500,000 Therms Annually	12		7,322.00	87,864	
30	MDS-II > 2,146,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
31	MDS-II > 3,400,000 to ≤ 7,500,000 Therms Annually	12		4,096.00	49,152	
32	MDS-II > 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
33	Total Flex Customer Charge	108			194,256	
34	Negotiated Contract Service Customer Charge:	167		(workpaper)	1,379,432	
35	Commodity Charge:					
36	All Gas Consumed		11,683,807.2	(workpaper)	<u>2,295,777</u>	
37	Subtotal				3,869,465	
38	STAS				<u>0</u>	
39	Total Flexible Rate and Negotiated Contract Services	275	11,683,807.2		3,869,465	

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Per Books Adjusted Bills and Volumes
For the 12 Months Ended November 30, 2021

Exhibit No. 3
Schedule No. 10
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Witness: J. Siegler

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
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(Ex 3, Sch 2) (Ex 3, Sch 3)

1	Transportation Summary by Customer Class					
2	Base Rate Revenue				49,961,067	
3	STAS				0	
4	Rider USP				3,959,220	
5	Rider CC				4,770	
6	Gas Cost				<u>8,597,231</u>	
7	Total Residential Distribution Service	651,519	4,770,144.4		62,522,288	
8	Base Rate Revenue				36,971,875	
9	STAS				0	
10	Rider CC				6,564	
11	Gas Cost				<u>6,730,167</u>	
12	Total Small General Distribution Service (SCD, SGDS)	136,252	6,563,367.1		43,708,606	
13	Base Rate Revenue				22,187,693	
14	STAS				0	
15	Total Small Distribution Service	4,560	6,136,578.8		22,187,693	
16	Base Rate Revenue				19,697,624	
17	STAS				0	
18	Total Large Distribution Service	865	10,808,609.8		19,697,624	
19	Base Rate Revenue				929,491	
20	STAS				0	
21	Total Main Line Distribution Service	86	2,328,140.6		929,491	
22	Base Rate Revenue				3,869,465	
23	STAS				0	
24	Total Flexible Rate and Negotiated Contract Service	275	11,683,807.2		3,869,465	
25	Total Distribution Service	793,557	42,290,647.9		152,915,167	

26	Total Company Throughput	5,370,723	80,644,961.8		759,824,179	
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27	Other Operating Revenue					
28	487 - Forfeited Discounts				891,427	
29	488 - Miscellaneous Service Revenues				98,441	
30	493 - Rent from Gas Property				0	
31	495 - Prior Yr. Rate Refund - Net.				0	
32	495 - Off System Sales				0	
33	495 - Other Gas Revenues - Other				10,055	
34	496 - Provision For Rate Refunds				0	
35	Total Other Operating Revenue				999,923	

36	Total Company Revenue				760,824,102	
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