Columbia Gas of Pennsylvania, Inc. 2015 General Rate Case Docket No. R-2015-2468056 Standard Filing Requirements Exhibits 101-108 Volume 6 of 10

Exhibit No. 101 Page 1 of 8 Witness: K. K. Miller

# COLUMBIA GAS OF PENNSYLVANIA, INC. 53.52(c)

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

Response: Refer to Exhibit No. 1, Schedule 1, for a balance sheet for Columbia

Gas of Pennsylvania, Inc. at November 30, 2014.

Exhibit No. 101 Page 2 of 8 Witness: K. K. Miller

### COLUMBIA GAS OF PENNSYLVANIA, INC. 53.52(c)

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

Response: Refer to Exhibit No.1, Schedule No.2, for a brief description of any

major change in the operating or financial condition of Columbia

Gas of Pennsylvania, Inc.

Exhibit No. 101 Page 3 of 8 Witness: K. K. Miller

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

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

Response: Refer to Exhibit No. 1, Schedule 3, for monthly cash balances of

Columbia Gas of Pennsylvania, Inc. from December 2012 through

November 2014.

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

Response: Refer to Exhibit No.1, Schedule No.4, for Other Property and

Investment, Temporary Cash Investments and Working Funds for

Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

#### COLUMBIA GAS OF PENNSYLVANIA, INC 53-53 II. RATE OF RETURN C. GAS UTILITIES ONLY

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

Response:

Refer to Exhibit No. 1, Schedule 5, for monthly balances of Current Gas Storage of Columbia Gas of Pennsylvania, Inc. for the twelve months ended November 30, 2014.

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

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

Response:

Refer to Exhibit No. 1, Schedule 1, for a comparative balance sheet for Columbia Gas of Pennsylvania, Inc. at November 30, 2013 and 2014.

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

Response:

Refer to Exhibit No. 1, Schedule 6, for details of other physical property, investments in affiliated companies and other investments for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

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

Response: Refer to Exhibit No. 1, Schedule 7, for Special Cash Accounts of all

types for Columbia Gas of Pennsylvania, Inc. at November 30,

2014.

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

Response: Refer to Exhibit No. 1, Schedule 8, for Notes Receivable, Accounts

Receivable from Associated Companies and other significant

receivables for Columbia Gas of Pennsylvania, Inc. at November 30,

2014.

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

Response: Refer to Exhibit No. 1, Schedule 9, for details of the reserve for

Uncollectible Accounts for Columbia Gas of Pennsylvania, Inc. for the twelve months ended December 31, 2012, 2013 and 2014.

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

Response: Refer to Exhibit No. 1, Schedule 10, for details of prepayments for

Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

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

Response: Refer to Exhibit No. 1, Schedule 11, for details of other significant

current assets listed on the balance sheet of Columbia Gas of

Pennsylvania, Inc. at November 30, 2014.

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

Response: Refer to Exhibit No. 1, Schedule 12, for details of deferred asset accounts on the balance sheet of Columbia Gas of Pennsylvania, Inc. at November 30, 2014.

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

Response: Refer to Exhibit No. 1, Schedule 13, for details of Accounts Payable

to Associated Companies for Columbia Gas of Pennsylvania, Inc. at

November 30, 2014.

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

- 10. Provide details of other deferred credits as to their origin and disposition policy (e.g.—amortization).
  - Response: Refer to Exhibit No. 1, Schedule 14, for details of other deferred credits for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.
- 11. Supply basis for Injury and Damages reserve and amortization thereof.
  - Response: Refer to Exhibit No. 1, Schedule 15, for analysis of the Injury and damages reserve and amortization for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.
- 12. Provide details of any significant reserves, other than depreciation, bad debt, injury and damages, appearing on balance sheet.
  - Response: Refer to Exhibit 1, Schedule 16, for analysis of other reserve balances for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.
- 13. Provide an analysis of unappropriated retained earnings for the test year and three preceding calendar years.
  - Response: Refer to Exhibit No. 1, Schedule 17, for the Unappropriated retained earnings for Columbia Gas of Pennsylvania, Inc. for calendar years 2011, 2012, 2013, and the twelve months ended November 30, 2014.

Exhibit No. 101
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Witness: K. K. Miller

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

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

Response: Refer to Exhibit No. 1, Schedule 18, Pages 3 and 4, for details of Unrecovered Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2014 and Page 3 at November 30, 2013.

- 2. Provide details of items and amounts comprising the accounting entries for Deferred Fuel Cost at the beginning and end of the test year.
- Response: Refer to Exhibit No. 1, Schedule 18, Page 5, for details of entries for Deferred Fuel Cost for Columbia Gas of Pennsylvania, Inc. at November 30, 2014.
- 32. Provide a schedule showing the calculation of any deferred fuel costs shown in Account 191. Also, explain the Accounting, with supporting detail, for any associated income taxes.
- Response: As of November 30, 2014, Deferred Income Taxes associated with deferred purchased gas costs are reflected as follows:

A federal income tax rate of 35% and a state income tax rate of 9.99% has been used to record deferred income taxes. The same rates were also, and will be, used to reverse those taxes as amortization of deferred gas costs occurred/occurs.

Account 283 - Federal Accumulated Deferred Income Taxes \$(777,626). Account 283 - State Accumulated Deferred Income Taxes \$(246,591).

Exhibit No. 102 Schedule No. 1 Page 1 of 1

Witness: K. K. Miller

#### COLUMBIA GAS OF PENNSYLVANIA, INC 53.52 (b)

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

Response: Exhibit No. 102 Schedule No. 3 outlines the operating income statement for the twelve months ending November 30, 2015 (future test year) and twelve months ending

December 31, 2016 (fully forecasted rate year).

#### 53.52 (c)

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

Exhibit 103 sets forth the operating revenues for the twelve Response: months ending November 30, 2015 (future test year) and twelve months ending December 31, 2016 (fully forecasted rate year).

> Exhibit 104 sets for the operating expenses for the twelve months ending November 30, 2015 (future test year) and twelve months ending December 31, 2016 (fully forecasted rate year).

Exhibit No. 102 Schedule No. 2 Page 1 of 1 Witness: K. K. Miller

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

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

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

#### Witness: K. K. Miller

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

- 17. Prepare a Statement of Income for the various time frames of the rate proceeding including:
- Col. 1 Book recorded statement for the test year.
  - 2 Adjustments to book record to annualize and normalize under present rates.
  - 3 Income statement under present rates after adjustment in Col. 2.
  - 4 Adjustment to Col. 3 for revenue increase requested.
  - 5 Income Statement under requested rates.
  - a. Expenses may be summarized by the following expense classifications for purposes of this statement:

Operating Expenses (by category)

Depreciation

Amortization

Taxes, Other than Income Taxes

**Total Operating Expense** 

Operating Income Before Taxes

Federal Taxes

**State Taxes** 

**Deferred State** 

**Income Tax Credits** 

Other Credits

Other Credits and Charges, etc.

**Total Income Taxes** 

Net Utility Operating Income

Other Income and Deductions

Other Income

Detailed listing of Other Income used in Tax Calculation

Other Income Deduction

Detailed listing

Taxes Applicable to Other Income and Deductions Listing

Exhibit No. 102 Schedule No. 3 Page 2 of 6

Witness: K. K. Miller

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

**Income Before Interest Charges** 

Listing of all types of Interest Charges and all amortization of Premiums and/or Discounts and Expenses on Debt Issues

**Total Interest** 

Net Income After Interest Charges

Response: See Exhibit 102, Schedule No.3, Page 3, for the Income Statement at

present rates for the future test year and the fully forecasted rate year and

the fully forecasted rate year at proposed rates.

Refer to Exhibit No.2, Schedule No.4, for the Income Statement per

books at November 30, 2014.

Exhibit No. 102 Schedule 3 Page 3 of 6 Witness: K. K. Miller

# Columbia Gas of Pennsylvania, Inc. Statement of Income at Present and Proposed Rates FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16

							FFRY
Line <u>No.</u>	Description	FTY Reference	Test Year	Reference	FFRY Test Year	Adjustments	@ Proposed
110.	<u>Description</u>	(1)	(2)	(3)	<del></del>		Rates
		(1)	\$	(3)	(4) \$	(5) \$	(6) \$
1	Operation Revenues		·		*	•	•
2	Base Rate Revenues (Incl. Transportation)	Exhibit 103	309,906,700	Exhibit 103	310,753,903	43,790,577	354,544,480
3	Fuel Revenues	Exhibit 103	190,779,525	Exhibit 103	190,479,760	0	190,479,760
4	Rider USP	Exhibit 103	27,740.348	Exhibit 103	27,644,938	3,071,468	30,716,406
5	Gas Procurement Charge	Exhibit 103	2,327,294	Exhibit 103	2,322,967	(1,768,130)	554,837
6	Merchant Function Charge	Exhibit 103	1,758,148	Exhibit 103	1,752,694	0	1,752,694
7	Rider CC	Exhibit 103	41,846	Exhibit 103	41,900	4,656	46,556
8	Rider CAC	Exhibit 103	0	Exhibit 103	Q	960,011	960,011
9	Total Sales and Transportation Revenue				532,996,162	46,058,582	579,054,744
10	Off System Sales Revenue	Exhibit 103	0	Exhibit 103	0	0	0
11	Late Payment Fees	Exhibit 103	1.317,006	Exhibit 103	1,318,074	113,901	1,431,975
12	Other Operating Revenues (Excl. Transportation)	Exhibit 103	<u>584,914</u>	Exhibit 103	<u>584,914</u>	Ō	<u>584,914</u>
13	Total Operating Revenues		534,455,781		534,899,150	46,172,483	581,071,633
			0		·		
14	Operating Revenue Deductions						
15	Gas Supply Expense	Exhibit 103	190,779,525	Exhibit 103	190,479,760	0	190.479.760
16	Off System Sales Expense	Exhibit 103	0	Exhibit 103	0	0	0
17	Gas Used in Company Operations		0		0	Э	0
18	Operating and Maintenance Expense	Exhibit 104, Sch 1, Pg 2, Col 3	168.507,133	Exhibit 104, Sch 1, Pg 2, Col 6	177,299,816	602,992	177,902,808
19	Depreciation and Amortization	Exhibit 105	45.489.569	Exhibit 105	50,115,986	0	50,115,986
20	Net Salvage Amortized	Exhibit 105	4,540,655	Exhibit 105	4,635,342	0	4,635,342
21	Taxes Other Than Income Taxes	Exhibit 106	3,242,771	Exhibit 106	<u>3,221,085</u>	<u>0</u>	<u>3.221,085</u>
22	Total Operating Revenue Deductions		412,559,653		425,751,988	602,992	426,354,981
23	Operating Income Before Income Taxes		121,896,128		109,147,162	45,569,491	154,716,652
24	Income Taxes	Exhibit 107	35,068,375	Exhibit 107	29,190,575	18,020.660	47,211,235
25	Investment Tax Credit	Exhibit 107	(360,240)	Exhibit 107	(360,240)	<u>0</u>	(360,240)
26	Operating Income		87,187,993		80,316,827	27,548,831	107,865,657
27	Rate Base	Exhibit 108	1,182,458,138	Exhibit 108	1,325,130,928	0	1,325,130,928
28	% Rate of Return Earned on Rate Base		7.37%		6.06%		8.14%

Exhibit No. 102 Schedule 3 Page 4 of 6 Witness: K. K. Miller

# Columbia Gas of Pennsylvania, Inc. Calculation of Proforma Interest Expense FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16

Line <u>No.</u>	<u>Description</u>	<u>Pro Forma</u> (1) \$
	FTY Calculation	·
1	Rate Base	1.182,458,138
2 3	Weighted Cost of Short & Long Term Debt	<u>2.420%</u>
4	Interest Expense	28,615,487
	FFRY Calculation	
5	Rate Base	1,325,130,928
6 7	Weighted Cost of Short & Long Term Debt	<u>2,420%</u>
8	Interest Expense	32,068,168

Exhibit No. 102

Schedule 3

Page 5 of 6

Witness: K. K. Miller

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

#### FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16

Line No.	Acct. No.	Description	Detail	Amount
				(1) \$
1		Proforma Rate Base at Present Rates		1,325,130,928
2		Return on Rate Base		8.140%
3		Total Requirement		107,865,658
4		Less: Net Operating Income at Present Rates		80,316,827
5		Net Required		27,548,831
6		Revenue Conversion Factor		1.67602331
7		Gross Revenue Requirement (Before Late Payments)		46,172,483
8		Revenue Conversion Factor:		
9		Operating Revenue		1.00000000
10		Less: Uncollectibles		0.01305956
11		Plus: Late Payments		0.00247295
12		Income Before State Taxes		0.98941339
13		State Income Tax Effect Tax Rate		0.07225461
14		Less: State Income Tax		0.07148968
15 16		Income Before Federal Taxes		0.91792371 0.32127330
16 17		Less: Federal Tax @ 35% Adjusted Operating Income		0.59665041
18		Revenue Conversion Factor		1.67602331

Exhibit No. 102 Schedule 3 Page 6 of 6 Witness: K. K. Miller

# Columbia Gas of Pennsylvania, Inc. Additional Revenue Requirement Adjustments FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16

Line No.	Acct. No.	Description	Amount
110.	110.	Boomplion	(1) \$
1		Additional Revenue Requirement	46,058,582
2	Plus:	Late Payments	113,901
3		Total Revenue Requirement	46,172,483
4	Less:	Uncollectible Accounts Expense	
5		Line 3 X Uncollectible Rate	602,992
6		Income Before State Income Tax	45,569,491
7		State Income Taxes	
8		Exh 107, Pg 17, Col 4 Less Exh 107, Pg 17, Col 3	3,186,674
9		Income Before Federal Income Tax	42,382,817
10		Federal Income Taxes	
11		Line 9 Times 35%	14,833,986
12		Operating Income	27,548,831

Exhibit No. 102 Schedule No. 4 Page 1 of 1 Witness: K. K. Miller

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

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

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

Exhibit No. 102 Schedule No. 5 Page 1 of 1 Witness: K. K. Miller

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

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

Response: There are no other divisions operating in Pennsylvania.

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

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

Exhibit No. 102 Schedule No. 6 Page 1 of 1 Witness: K. K. Miller

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

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

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

Exhibit No. 102 Schedule No. 7 Page 1 of 1 Witness: K. K. Miller

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

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

Response: Columbia Gas of Pennsylvania, Inc. does not have another

segment, such as water or electric.

### COLUMBIA GAS OF PENNSYLVANIA, INC 53.52(a)

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

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

Response: See Exhibit No. 3.

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

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

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

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

### COLUMBIA GAS OF PENNSYLVANIA, INC 53.52(b)

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

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

Response: Columbia Gas of Pennsylvania, Inc. has used a historic test year in this rate filing of November 30, 2014. The "Per Books" operating revenues are shown on page 9, Exhibit 3 for the historic test year.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully forecasted rate year, the twelve months ending December 31, 2016, see Exhibit No. 103, pages 8 through 9.

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

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

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

Response: For the calculation of the total changes, in dollars by tariff subdivision, for the fully forecasted rate year, the twelve months ending December 31, 2016, see Exhibit No. 103, pages 8 through 9.

### COLUMBIA GAS OF PENNSYLVANIA, INC 53.53 III. E

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

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

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

Response: See Exhibit No. 103, pages 8 through 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 (1 1/4 %) per month will accrue on the portion of the bill that is unpaid on the due date.

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

Response: See Exhibit No. 103, page 15.

#### COLUMBIA GAS OF PENNSYLVANIA, INC 53.53 III. E

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

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

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

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

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

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

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

#### COLUMBIA GAS OF PENNSYLVANIA, INC 53.53 III. E

- 15. State manner in which revenues are being presented for ratemaking purposes:
  - a. Accrued Revenues
  - b. Billed Revenues
  - c. Cash Revenues

Provide details of the method followed.

Response: Revenues are reported for ratemaking purposes on an "as billed" basis.

Adjustments for ratemaking purposes appear in Exhibit No. 103.

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

Response: Please refer to Exhibit No. 103, pages 8 through 9.

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

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

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

Exhibit No. 103 Page 6 of 15 Witness, C. Y. Lai

Line <u>No.</u>	Description	Bills (1) (Ex 103, Sch 1)	Volumes (2) Dth (Ex 103, Sch 1)	Revenue @ Current Rates (3) \$ (Ex 103, Sch 1)	Proposed Adjustment (4) = (5) - (3) \$	Proposed (5) \$ (Ex 103, Sch 7)
	Sales Service					
1	Rate Schedule RSS - Residential Sales Service					
2	Residential Sales Service	3,354,788	23,369,158.6	304,394,197	26,156,898	330,551,095
3	Rate Schedule RDGSS - Residential Distributed Genera	ation Sales Service				
4	Residential Distributed Generation Sales Service	0	0.0	0	O	0
5	Rate Schedule SGSS - Small General Sales Service (< 6	34.400 Therms Annua	illy)			
6	Small General Sales Service	316,337	9,101,663.6	86,186,131	3,304,005	89,490,136
7	Rate Schedule NSS - Negotiated Sales Service					
8	540,000 - 1,074,000 Therms	12	65,300.0	293,269	(26)	293,243
9	Rate Schedule LGSS - Large General Sales Service					
10	Large General Sales Service	926	1,015,414.3	8,008,900	(184,125)	7,824,775
11	Tariff Sales Summary by Rate Class				<del></del>	
12	Total Residential Sales Service	3,354,788	23,369,158.6	304,394,197	26,156,898	330,55
13	Total Small General Sales Service	316,337	9,101,663.6	86,186,131	3,304,005	89,490,136
14	Total Negotiated Sales Service	12	65,300.0	293,269	(26)	293,243
14	Total Large General Sales Service	<u>926</u>	1.015.414.3	8.008,900	(184,125)	<u>7 824,775</u>
15	Total Tariff Sales	3,672,063	33,551,536.5	398,882,497	29,276,752	428,159,249
	<u>Distirbution Service</u>					
16	Rate Schedule RDS - Residential Distribution Service (	Choice)				
17	Residential Distribution Service	1,064,544	8,153,963.7	65,297,781	9.556,758	74,854,539
18	Residential Distribution Service - CAP (Choice)					
19	Residential Distribution Service	256,065	2,519,036.2	16,734,136	(1,689)	16,732,447
20	Rate Schedule RDGDS - Residential Distributed General	ation Distribution Ser	rvice (Choice)			
21	Residential Distributed Generation Distribution Serv.	0	0.0	0	0	0
22	Rate Schedule SCD - Small Commercial Distribution (C	hoice)				
23	Small Commercial Distribution Service	99,458	2.094,819.5	10,392,697	1,271,998	11.664,695
24	Rate Schedule SGDS - Small General Distribution Serv	ice				
25	Small General Distribution Service	27,184	3,798,935.8	12,769,932	1,506,595	14,276,527

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

Exhibit No 103 Page 7 of 15 Witness: C. Y. Lai

No.	Description	Bills (1) (Ex 103. Sch 1)	Volumes (2) Dth (Ex 103, Sch 1)	Revenue @ Current Rates (3) \$ (Ex 103, Sch 1)	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ (Ex 103, Sch 7)	
1	Rate Schedule SDS - Small Distribution Service						
2	Small Distribution Service	4,723	5.912.016.2	11,754,113	1,864,469	13,618,582	
3	Rate Schedule LDS - Large Distribution Service						
4	Large Distribution Service	1,180	18,713,508.8	15,279,939	2,426,265	17,706,204	
5	Rate Schedule MLDS - Main Line Distribution Service	- Class I					
6	Main Line Distribution Service Class I	48	2,865,500.0	397,168	430	397,598	
7	Rate Schedule MLDS - Main Line Distribution Service	- Class II					
8	Main Line Distribution Service Class II	72	2,648,500.0	1,045,598	(382)	1,045,216	
9	Distribution Service Summary by Rate Class		<u> </u>				
10	Total Residential Distribution Service	1,320,609	10,672,999.9	82,031,917	9,555,069	91,586,986	
11	Total Small Distribution Service (SCD, SGDS, SDS)	131,365	11.805,771.5	34,916,742	4,643,062	39,559,804	
12	Total Large Distribution Service	1,180	18,713,508.8	15,279,939	2,426,265	17,706,204	
13	Total Main Line Distribution Service	<u>120</u>	<u>5 514.000 0</u>	1,442,766	<u>48</u>	<u>1,442,814</u>	
14	Total Distribution Service	1,453,274	46,706,280 2	133,671,364	16,624,444	150,295,808	
					. <u></u>		
15	Total Company Throughput by Rate Class						
16	Total Residential	4.675,397	34,042,158.5	386,426,114	35,711,967	422,138,081	
17	Total Small Commercial & Industrial	447,702	20,907,435.1	121,102,873	7,947,067	129,049,940	
18	Total Large Commercial & Industrial	<u>2,238</u>	<u>25,308.223.1</u>	<u>25.024,874</u>	<u>2,242,162</u>	<u>27,267,036</u>	
19	Total Throughput	5,125,337	80,257,816.7	532,553,861	45,901,196	578,455.057	
20	Other Operating Revenue						
21	487 - Forfeiled Discounts			1,317,006	0	1,317,096	
22	488 - Miscellaneous Service Revenues			150,000	0	150,000	
23	493 - Rent from Gas Property			144,269	0	144,269	
24	495 - Prior Yr. Rate Refund - Net.			0	0	0	
25	495 - Off System Sales			0	0	0	
26	495 - Other Gas Revenues - Other		290,645 0				
27	496 - Provision For Rate Refunds			Ō	<u>0</u>	<u>0</u>	
28	Total Other Operating Revenue			1,901,920	0	1,901.920	
29	Total Company Revenue			534,455,781	45,901,196	580,356,977	

# Columbia Gas of Pennsylvania, Inc. Comparison of Revenues at Current and Proposed Rates For the 12 Months Ended December 31, 2016

Exhibit No. 103 Page 8 of 15 Witness: C. Y. Lai

Line <u>No.</u>	<u>Description</u>	Bills (1) (Ex 103, Sch 1)	Volumes (2) Oth (Ex 103, Scn 1)	Revenue @ Current Rates (3) \$ (Ex 103, Scn 1)	Proposed Adjustment (4) = (5) - (3) \$	Proposed (5) \$ (Ex 103, Sch 7)	
	Sales Service						
1	Rate Schedule RSS - Residential Sales Service						
2	Residential Sales Service	3,377,134	23,280,676,1	303,828,729	26,192,796	330,021,525	
3	Rate Schedule RDGSS - Residential Distributed Gener	ation Sales Service					
4	Residential Distributed Generation Sales Service	0	0.0	0	0	0	
5	Rate Schedule SGSS - Small General Sales Service (< 6	64,400 Therms Annua	lly)				
6	Small General Sales Service	317,107	9,128,567,3	86,434,344	3,316,583	89,750,927	
7	Rate Schedule NSS - Negotiated Sales Service						
8	540,000 - 1,074,000 Therms	12	65,000,0	292,008	(26)	291,982	
9	Rate Schedule LGSS - Large General Sales Service						
10	Large General Sales Service	926	1,014,740,5	8,003,655	(183,378)	7,820,277	
11	Tariff Sales Summary by Rate Class						
12	Total Residential Sales Service	3,377,134	23,280,676.1	303,828,729	26,192,796	330,02.,.25	
13	Total Small General Sales Service	317,107	9,128.567.8	86,434,344	3.316,583	89,750,927	
14	Total Negotiated Sales Service	12	65.000.0	292,008	(26)	291,982	
14	Total Large General Sales Service	<u>926</u>	<u>1.014.740.5</u>	<u>8.003,655</u>	(183.378)	7.820.277	
15	Total Tariff Sales	3,695,179	33,488,984 4	398,558,736	29,325,975	427,884,711	
	Distribution Service						
16	Rate Schedule RDS - Residential Distribution Service (	(Choice)					
17	Residential Distribution Service	1,069,855	8,134,026.3	65,270,679	9,563,859	74,834,538	
18	Residential Distribution Service - CAP (Choice)						
19	Residential Distribution Service	257,325	2,512.973 7	16,725,290	0	16,725,290	
20	Rate Schedule RDGDS - Residential Distributed Gener	ation Distribution Se	rvice (Choice)				
21	Residential Distributed Generation Distribution Serv.	0	0.0	0	0	0	
22	Rate Schedule SCD - Small Commercial Distribution (C	Choice)					
23	Small Commercial Distribution Service	99,579	2,149,044.4	10.604,902	1,288,598	11,893-500	
24	Rate Schedule SGDS - Small General Distribution Serv	rice					
25	Small General Distribution Service	27,184	3,884,925.8	13,034,025	1,528,038	14,562,063	

# Columbia Gas of Pennsylvania, Inc. Comparison of Revenues at Current and Proposed Rates For the 12 Months Ended December 31, 2016

Exhibit No. 103 Page 9 of 15 Witness: C. Y. Lai

Na.	<u>Description</u>	<u>Bills</u> (1) (Ex 103, Sch 1)	Volumes (2) Dth (Ex 103, Sch 1)	Revenue @ Current Rates (3) \$ (Ex 103, Sch 1)	Proposed Adjustment (4) = (5) - (3) \$	Revenue @ Proposed Rates (5) \$ (Ex 103. Sch 7)
1	Rate Schedule SDS - Small Distribution Service					
2	Small Distribution Service	4,723	6,001,884,6	11,904,460	1,890,682	13,795,142
3	Rate Schedule LDS - Large Distribution Service					
4	Large Distribution Service	1,150	19,274,182.6	15,453,189	2,460,123	17,913,312
5	Rate Schedule MLDS - Main Line Distribution Service	· Class I				
6	Main Line Distribution Service Class I	48	2,856,000.0	396,279	433	396,712
7	Rate Schedule MLDS - Main Line Distribution Service	- Class II				
8	Main Line Distribution Service Class II	72	2,662,000.0	1,048,602	(382)	1,048,220
9	Distribution Service Summary by Rate Class					
10	Total Residential Distribution Service	1,327,180	10,647,000.0	81,995,969	9,563,859	91,559,828
11	Total Small Distribution Service (SCD, SGDS, SDS)	131,486	12,035,854.8	35,543,387	4,707,318	40,250,705
12	Total Large Distribution Service	1,180	19,274,182.6	15,453,189	2,460,123	17,913,312
13	Total Main Line Distribution Service	<u>120</u>	<u>5.518.000.0</u>	1.444.881	<u>51</u>	<u>1,444.932</u>
14	Total Distribution Service	1,459,966	47,475,037.4	134,437,426	16,731,351	151,168,777
			<u></u>			
15	Total Company Throughput by Rate Class					
16	Total Residential	4,704,314	33,927,676.1	385,824,698	35,756,655	421,581,353
17	Total Small Commercial & Industrial	446,593	21,164,422.6	121,977,731	8,023,901	130,001,632
18	Total Large Commercial & Industrial	<u>2,238</u>	25,871,923.1	<u>25.193.733</u>	2,276.770	<u>27,470,503</u>
19	Total Throughput	5,155,145	80,964,021.8	532,996,162	46,057,326	579,053,488
20	Other Operating Revenue					
21	487 - Forfeited Discounts			1,318,074	113,901	1,431,975
22	488 - Miscellaneous Service Revenues			150,000	0	150,000
23	493 - Rent from Gas Property			144,269	0	144,269
24	495 - Prior Yr. Rate Refund - Net.			0	0	0
25	495 - Off System Sales			0	0	0
26	495 - Other Gas Revenues - Other			290,645	0	290,645
27	496 - Provision For Rate Refunds			õ	<u>0</u>	<u>0</u>
28				1,902,988	113,901	
	Total Other Operating Revenue			1,502,500	112,901	2,016,889

Exhibit No. 103 Page 10 of 15 Witness: C. Y. Lai

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

Line <u>No.</u>		<u>Description</u>	Per Proforma Historic <u>Test Year</u> (1)	Proforma Historic Test Year Gas Cost (2) (Ex. 103, Sch 5)	Proforma Historic Rider <u>USP</u> (3) (Ex 103, Sch 6)	Proforma Historic Gas Proc. Charge (4) (Ex 103, Sch 6)	Proforma Historic Merchant <u>Function Charge</u> {5} (Ex 103, Sch 6)	Proforma Historic Rider <u>CC</u> (G) (Ex 103, Sch 6)	Proforma Historic Choice <u>Admin, Chrg.</u> (7)	Adjustment To Reflect <u>Annualization</u> (8=9-(1-7))	Annualized  Base Revenue  (9)  (Ex 103, Sch 1)
1	GAS SERVICE R	EVENUE		(Ex 700: Gon by	(22 100, 000 0)	(Ex 100, 0011 0)	(23.100, 00, 0)	122 100, 000 0			
2	480 Residentia	I Sales Revenue	315,322,392	(131,747,973)	(21,513,465)	(1.699,075)	(1,652,625)	(22,002)	0	(4,021,592)	154,665,660
3	481 Comm/Ind	Sales Revenue	93,318,339	(54,102,027)	Û	(693,931)	(175,382)	(8,053)	D	464,320	38,803,266
4	481 Other Sale	s Revenue [1]	<u>0</u>	Ō	<u>0</u>	<u>0</u>	Ŭ	<u>0</u>	Ũ	$\overline{\wp}$	Ō
5	TOTAL GAS SEE	RVICE REV	408,640,731	(185,850,000)	(21,513,465)	(2,393,006)	(1.828,007)	(30,055)	0	(3,557,272)	193,468,926
6	487 Forfeited D	Discounts	1,347,694	0	0	O	0	0	0	(30,688)	1,317,006
7	488 Miscellane	ous Service Rev	150,000	0	0	0	0	0	0	0	150,000
8	489 Transporta	ation of Gas	136,322,402	(10,313.585)	(7,331,514)	0	0	(10,177)	0	(2,229,352)	116,437,774
9	493 Rent from	Gas Property	144,269	0	0	0	0	0	0	0	144,269
10	495 Prior Yr. R	ate Refund - Net.	0	0	0	0	0	0	0	0	0
11	495 Off System		0	0	0	O	0	0	Ü	0	0
12		Revenues - Other	290,645	0	0	0	0	0	0	0	290.645 n
13		For Rate Refunds	<u>0</u>	$\underline{\mathbf{o}}$	<u>0</u>	Ō	<u>Q</u>	<u>0</u>	<u>0</u>	(2.200.046)	118,339,694
14	TOTAL OTHER	OPER. REV	138,255,010	(10.313,585)	(7,331,514)	0	0	(10,177)	0	(2,260,040)	110,339,694
15	TOTAL REVENU	JE	546,895,741	(196,163,585)	(28,844,979)	(2,393,006)	(1,828,007)	(40,232)	0	(5,817,312)	311,808,620
16	SALES VOL (Dth	1}									
17	Residentia	l Sales	24,395,260.8	0.0	0.0	0.0	0.0	0.0	0.0	(1,026,102.2)	23,369,158.6
18	Commercí	al Sales	9,812,773.1	0.0	0.0	0.0	0.0	0.0	0.0	129,603.5	9,942,376.6
19	Industrial S	Sales	242,146.0	0.0	0.0	0.0	0.0	0.0	0.0	(2.144.7)	240,001.3
20	Unbilled Sa	ales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Other Sale	s [1]	<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>	0.0	<u>0.0</u>
22	TOTAL GAS SEE	RVIÇE SALES	34,450,179.9	0.0	0.0	0.0	0.0	0.0	0.0	(898,643.4)	33,551,536.5
23	TRANSPORTAT	ION VOL (Dth)									
24	Residentia	l Transportation	10,901,331,2	0.0	0.0	0.0	0.0	0.0	0.0	(228,331.3)	10,672,999.9
25	Commerci	al Transportation	13,602,446.2	0.0	0.0	0.0	0.0	0.0	0.0	(227,666.5)	13,374,779.7
26	Industrial 1	Fransportation	23,095,373.6	0.0	0.0	0.0	0.0	0.0	0.0	(436,873.0)	22,658,500.6
27	Unbilled Tr	ransportation	<u>0.0</u>	0.0	<u>0.0</u>	<u>G.Q</u>	<u>0.0</u>	<u>0 0</u>	<u>0.0</u>	0.0	0.0
28	TOTAL TRANS	/OLUME	47,599,151.0	0.0	0.0	0.0	0.0	0.0	0.0	(892,870.8)	46,706,280.2
29	TOTAL THROUG	<b>Э</b> НР <b>U</b> T	82,049,330.9	0.0	0.0	0.0	0.0	0.0	0.0	(1,791,514.2)	80,257,816.7

[1] Included in Comm/Ind.



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

Line <u>No.</u>	Acct No <u>Description</u>	Annualized <u>Base Revenue</u> (1) \$	Annualized Gas Cost (2) \$	Annualized Rider <u>USP</u> (3) \$	Annualized Gas Proc. <u>Charge</u> (4) \$	Annualized Merchant <u>Function Charge</u> (5) \$	Annualized Rider <u>CC</u> (6) \$	Annualized Choice <u>Admin. Chrq.</u> (7) \$	Annualized <u>Revenue</u> {8=1+2+3+4+5+6+7) \$
		(Exh 103 - Page 10)	(Ex 103, Sch 1)	(Ex 103, Sch 1)	(Ex 103, Sch 1)	(Ex 103, Sch 1)	(Ex 103, Sch 1)	(Ex 103, Sch 1)	(Ex 103, Sch 1)
1	GAS SERVICE REVENUE								
2	480 Residential Sales Revenue	154,665,660	125,938,733	20,564,860	1,624,157	1,579,755	21,032	0	304,394,197
3	481 Comm/Ind Sales Revenue	38,803,266	54,795,313	0	703,137	178,393	8,191	0	94,488.300
4	481 Other Sales Revenue	Q	<u>0</u>	<u>0</u>	<u>Q</u>	<u>Q</u>	<u>0</u>	<u>0</u>	Ω
5	TOTAL GAS SERVICE REV	193,468,926	180,734,046	20,564,860	2,327,294	1,758,148	29,223	0	398,882,497
6	487 Forfeited Discounts	1,317,006	0	0	0	0	0	0	1,317,006
7	488 Miscellaneous Service Revenues	150,000	0	0	0	0	0	0	150,000
8	489 Transportation of Gas	116,437,774	10,045,479	7,175,488	O	0	12,623	0	133,671,364
9	493 Rent from Gas Property	144,269	0	0	0	0	0	0	144,269
10	495 Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0
11	495 Off System Sales	0	0	0	0	0	0	0	0
12	495 Other Gas Revenues - Other	290,645	Ö	0	0	0	0	0	290,645
13	496 Provision For Rate Refunds	Ω	Q	Ō	$\overline{0}$	Q	Ō	<u>0</u>	$\overline{0}$
14	TOTAL OTHER OPER. REV	118,339,694	10,045,479	7,175,488	0	0	12,623	0	135,573,284
15	TOTAL REVENUE	311,808,620	190,779,525	27,740,348	2,327,294	1,758,148	41,846	0	534,455,781
16	SALES VOL (Dth)								
17	Residential Sales	23,369,158.6	0.0	0.0	0.0	0.0	0.0	0.0	23,369,158.6
18	Commercial Sales	9,942,376.6	0.0	0.0	0.0	. 0.0	0.0	0.0	9,942,376.6
19	Industrial Sales	240,001.3	0.0	0.0	0.0	0.0	0.0	0.0	240,001.3
20	Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Other Sales	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>Q.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0 0</u>	0.0
22	TOTAL GAS SERVICE SALES	33,551,536 5	0.0	0.0	0.0	0.0			33,551,536.5
23	TRANSPORTATION VOLUMES (Dth)								
24	Residential Transportation	10,672,999.9	0.0	0.0	0.0	0.0	0.0	0.0	10,672,999.9
25	Commercial Transportation	13.374,779.7	0.0	0.0	0.0	0.0	0.0	Ū.Ū	13,374,779.7
26	Industrial Transportation	22,658,500.6	0.0	0.0	0.0	0.0	0.0	0.0	22,658,500,6
27	Unbilled Transportation	0.0	<u>0.0</u>	<u>0.0</u>	0.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0
28	TOTAL TRANS VOLUME	46,706,280.2	0 0	0.0	0.0	0.0			46,706,280.2
29	TOTAL THROUGHPUT	80,257,816.7	0.0	0.0	0.0	0.0	0.0	0.0	80.257,816.7

# Columbia Gas of Pennsylvania, Inc. Dth and Revenue Summary @ Current Rates For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103 Page 12 of 15 Witness: C. Y. Lai

Line <u>No.</u>	Acct <u>No Description</u>	Per Proforma Future <u>Test Year</u> (1)	Proforma Future Test Year Gas Cost (2) (Ex 103, 3ch 5)	Proforma Future Rider USP (3) (Ex 103, Sch 6)	Proforma Future Gas Proc. Charge (4) (Ex 103, Sch 6)	Proforma Future Merchant Function Charge (5) (Ex 103, Sch 6)	Proforma Future Rider <u>CC</u> (6)	Proforma Future Choice <u>Admin. Chrq.</u> (7)	Adjustment To Reflect <u>Annualization</u> (8=9-(1-7))	Annualized <u>Base Revenue</u> (9)  (Ex 103, Sch 1)
1	GAS SERVICE REVENUE		(Ex 100, Self S)	(Ex 103, 36H 0)	(EX 103, 3611 b)	(EX 103, 36H 9)			· P	(EX 103, 365, 1)
2	480 Residential Sales Revenue	304,394,197	(125,938,733)	(20,564,860)	(1,624,157)	(1,579,755)	(21,032)	()	(854,759)	153,810,901
3	481 Comm/Ind Sales Revenue	94,488,300	(54,795,313)	υ	(703,137)	(178,393)	(8,191)	Q	(68.611)	38,734,655
4	481 Other Sales Revenue [1]	9	ū	<u>0</u>	Q	Ų	Q	<u>U</u>	<u>0</u>	$\overline{0}$
5	TOTAL GAS SERVICE REV	398,882,497	(180,734,046)	(20,564.860)	(2,327,294)	(1,758.148)	(29,223)	0	(923.370)	192,545.556
6	487 Forfeited Discounts	1,317,006	О	0	0	0	0	0	1,068	1,318,074
7	488 Miscellaneous Service Rev	150,000	0	0	0	0	0	0	O	150,000
8	489 Transportation of Gas	133,671,364	(10.045.479)	(7,175,488)	0	0	(12.623)	0	746,549	117,184,323
9	493 Rent from Gas Property	144,269	0	0	0	0	0	0	0	144,269
10	495 Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	0	0	0
11	495 Off System Sales	0	0	0	0	0	0	0	0	•
12 13	495 Other Gas Revenues - Other 496 Provision For Rate Refunds	290,645	0	0	0	0	0	0	0	290,645 <u>0</u>
14	TOTAL OTHER OPER, REV	<u>0</u> 135,573,284	<u>0</u> (10,045,479)	<u>및</u> (7,175,488)	<u>0</u> 0	<u>0</u>	<u>0</u> (12,623)	0 0	<u>0</u> 747,617	119,087,311
15	TOTAL REVENUE	534,455,781	(190,779,525)	(27,740,348)	(2,327,294)	(1,758,148)	(41,846)	0	(175,753)	311,632,867
16	SALES VOL (Dth)									
17	Residential Sales	23,369,158,6	0.0	0.0	0.0	0.0	0.0	0.0	(236,293.5)	23,132,865.1
18	Commercial Sales	9,942,376.6	0.0	0.0	0.0	0.0	0.0	0.0	(24,423.6)	9,917,953 0
19	Industrial Sales	240.001.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	240,001.3
20	Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Other Sales [1]	0.0	0.0	0.0	0.0	<u>0.0</u>	<u>0.0</u>	0.0	0.0	0.0
22	TOTAL GAS SERVICE SALES	33,551,536.5	0.0	0.0	0.0	0.0	0.0	0.0	(260,717.1)	33,290,819.4
23	TRANSPORTATION VOL (Dth)									
24	Residential Transportation	10,672,999.9	0.0	0.0	0.0	0.0	0.0	0.0	(25,999.9)	10,647,000.0
25	Commercial Transportation	13,374,779,7	0.0	0.0	0.0	0.0	0.0	0.0	584,258.0	13,959,037.7
26	Industrial Transportation	22,658,500.6	0.0	0.0	0.0	0.0	0.0	0.0	210,499.1	22,868,999.7
27	Unbilled Transportation	0.0	<u>0.0</u>	0.0	<u>0.</u> 0	0.0	<u>0.0</u>	<u>∪.ō</u>	<u>0.0</u>	0.0
28	TOTAL TRANS VOLUME	46,706,280.2	0.0	0.0	0.0	0.0	0.0	0.0	768,757.2	47,475,037.4
29	TOTAL THROUGHPUT	80,257,816.7	0.0	0.0	0.0	0.0	0.0	0.0	508,040.1	80,765,856.8

[1] Included in Comm/Ind.

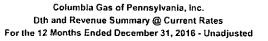


Exhibit No. 103 Page 13 of 15 Witness: C. Y. Lai

Line <u>No.</u>		Annualized Base Revenue (1) \$ (Exh 103 · Page 12)	Annualized Gas Cost (2) \$ (Ex 103, Sch 1)	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Gas Proc. Charge (4) \$ {Ex 103, Sch 1}	Annualized Merchant Function Charge (5) \$ (Ex 103, Sch 1)	Annualized Rider CC (6) \$ (Ex 103, Sch 1)	Annualized Choice <u>Admin. Chrg.</u> (7) \$ (Ex 103. Sch 1)	Annualized Revenue {8=1+2+3+4+5+6+7} \$ {Ex 103, Sch 1}
1	GAS SERVICE REVENUE								
2	480 Residential Sales Revenue	153,810,901	124,665,323	20,356,921	1,607,734	1,563,782	20,820	0	302.025.481
3	481 Comm/Ind Sales Revenue	38,734,655	54,664,076	0	701,460	177,933	8,170	0	94,286,294
4	481 Other Sales Revenue	2	Q	0	<u>0</u>	0	Q	Q	<u>o</u>
5	TOTAL GAS SERVICE REV	192,545,556	179,329,399	20,356,921	2,309,194	1,741,715	28,990	ō	396,311,775
6	487 Forfeited Discounts	1,318,074	0	0	0	0	0	0	1,318,074
7	488 Miscellaneous Service Revenues	150,000	٥	0	0	0	0	0	150,000
8	489 Transportation of Gas	117,184,323	10,082,429	7,157,943	0	0	12,731	0	134,437,426
9	493 Rent from Gas Property	144,269	0	0	0	0	0	0	144,269
10	495 Prior Yr. Rate Refund - Net	0	0	0	0	0	0	0	0
11	495 Off System Sales	0	0	0	0	0	0	0	0
12	495 Other Gas Revenues - Other	290,645	0	0	0	0	0	0	290,645
13	496 Provision For Rate Refunds	<u>Q</u>	<u>Q</u>	0	Q	0	<u>Q</u>	ō	0
14	TOTAL OTHER OPER, REV	119,087,311	10,082,429	7,157,943	0	0	12,731	0	136,340,414
15	TOTAL REVENUE	311,632,867	189,411,828	27,514,864	2,309,194	1,741,715	41,721	0	532,652,189
16	SALES VOL (Dth)								
17	Residential Sales	23,132,865.1	0.0	0.0	0.0	0.0	0.0	0.0	23,132,865.1
18	Commercial Sales	9,917,953.0	0.0	0.0	0.0	0.0	0.0	0.0	9,917,953.0
19	Industrial Sales	240,001.3	0.0	0.0	0.0	0.0	0.0	0.0	240,001.3
20	Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Other Sales	0.0	<u>0.0</u>	0.0	0.0	0.0	0.0	<u>0.0</u>	0.0
22	TOTAL GAS SERVICE SALES	33,290,819.4	0.0	0.0	0.0	0.0			33,290,819.4
23	TRANSPORTATION VOLUMES (Dth)								
24	Residential Transportation	10,647,000.0	0.0	0.0	0.0	0.0	0.0	0.0	10,647,000.0
25	Commercial Transportation	13,959,037.7	0.0	0.0	0.0	0.0	0.0	0.0	13,959,037.7
26	Industrial Transportation	22,868,999.7	0.0	0.0	0.0	0.0	0.0	0.0	22,868,999.7
27	Unbilled Transportation	<u>0.0</u>	<u>0.0</u>	0.0	0.0	<u>0.0</u>	0.0	0.0	<u>0.0</u>
28	TOTAL TRANS VOLUME	47,475,037.4	0.0	0.0	0.0	0.0			47,475,037.4
29	TOTAL THROUGHPUT	80,765,856.8	0.0	0.0	0.0	0.0	0.0	0.0	80,765,856.8

# Columbia Gas of Pennsylvania, Inc. Dth and Revenue Summary @ Current Rates For the 12 Months Ended December 31, 2016

Line <u>No.</u>	Acct <u>No Description</u>	Per Proforma Future <u>Test Year</u> (1)	Proforma Future Test Year <u>Gas Cost</u> (2) (Ex 103, Sch 5)	Proforma Future Rider <u>USP</u> (3) (Ex 103, Sch 6)	Proforma Future Gas Proc. Charge (4) (Ex 103, Sch 6)	Proforma Future Merchant <u>Function Charge</u> (5) (tEx 103, Sch 6)	Proforma Future Rider <u>CC</u> (6)	Proforma Future Choice Admin. Chrg (7)	Adjustment To Reflect <u>Annualization</u> (8=9-(1-7))	Annualized Base Revenue (9) (Ex 103, Sch 1)
ī	GAS SERVICE REVENUE		1	,,	,,					
2	480 Residential Sales Revenue	304,394,197	(125,938,733)	(20,564,860)	(1,624,157)	(1,579,755)	(21,032)	0	1,448	154,657,108 38,902,472
3	481 Comm/Ind Sales Revenue	94,488,300	(54,795,313)	0	(703,137)	(178,393)	(8,191)	0	99,206	
4	481 Other Sales Revenue [1]	$\overline{0}$	<u>0</u>	<u>0</u>	<u>0</u>	Ō	<u>Q</u>	Q	<u>0</u>	<u>0</u> 193,569,580
5	TOTAL GAS SERVICE REV	398,882,497	(180,734,046)	(20,564,860)	(2,327,294)	(1,758,148)	(29,223)	0	100,654	193,369,560
û	487 Forfeited Discounts	1,317,006	Ò	0	0	0	D	n	1,068	1,318,074 150,000
7	488 Miscellaneous Service Rev	150,000	0	0	0	0	٥	0	0	117,184,323
8	489 Transportation of Gas	133,671,364	(10,045,479)	(7,175,488)	0	0	(12,623)	0	746,549 0	144,269
9	493 Rent from Gas Property	144,269	0	0	Ü	0	0	0	0	0
10	495 Prior Yr, Rate Refund - Net	0	0	0	0	0	0	0	0	0
11	495 Off System Sales	0	0	0	0	0	ນ 0	0	0	290,645
12	495 Other Gas Revenues - Other	290,645	0	0	0	· ·	0	Ü	<u>0</u>	0
13	496 Provision For Rate Refunds	ñ	<u>0</u>	<u>Q</u>	Õ	<u>0</u> 0	(12,623)	0	747,617	119,087,311
14	TOTAL OTHER OPER, REV	135,573,284	(10,045,479)	(7,175,488)	0	U	(12,023)	ij	V-11-19-11	
15	TOTAL REVENUE	534,455,781	(190,779,525)	(27,740,348)	(2,327,294)	(1,758,148)	(41,846)	0	848,271	312,656,891
16	SALES VOL (Dth) FORECAST									
17	Residential Sales	23,369,158 6	0.0	0.0	0.0	0.0	υO	0.0	(88,482.5)	23,280,676.1
18	Commercial Sales	9,942,376.6	0,0	0.0	0.0	0.0	0.0	0.0	25,930.4	9,968,307.0
19	Industrial Sales	240,001.3	0.0	0.0	0.0	∪.0	0.0	0.0	0.0	240,001.3 0.0
20	Unbifled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Other Sales [1]	<u>0 0</u>	<u>0 ()</u>	<u>0.</u> 0	<u>0 0</u>	<u>0.0</u>	<u>0 0</u>	<u>0 0</u>	0.0	33,488,984.4
22	TOTAL GAS SERVICE SALES	33,551,536.5	0.0	0.0	0.0	0,0	0.0	0.0	(62,552.1)	33,466,564.4
23	TRANSPORTATION VOL (DIII) FOREC	AST								
24	Residential Transportation	10.672.999.0	0.0	0.0	0.0	0.0	0.0	0.0	(25,9 <b>9</b> 9.9 <b>)</b>	10,647,000.0
25	Commercial Transportation	13,374,779.7	0.0	0.0	0.0	0.0	0.0	0.0	584,258.0	13,959,037.7
26	Industrial Transportation	22.658.500.6	0.0	0.0	0.6	0.0	0.0	0.0	210,499.1	22,868,999.7
27	Unbilled Transportation	0.0	0.0	0.0	00	<u>0 0</u>	<u>0.0</u>	<u>0.0</u>	<u>0 0</u>	0.0
28	TOTAL TRANS VOLUME	46,706,280.2	0.0	0.0	0.0	0.0	0.0	0.0	768,757.2	47,475,037.4
29	TOTAL THROUGHPUT FORECAST	80,257,816.7	0.0	0.0	0.0	0.0	0.0	0.0	700,205.1	80,964,021.8

<sup>[1]</sup> Included in Comm/Ind.



# Columbia Gas of Pennsylvania, Inc. Dth and Revenue Summary @ Current Rates For the 12 Months Ended December 31, 2016

Line <u>No.</u>	e Acct <u>No Description</u>	Annualized Base Revenue (1) \$ (Exh 103 - Page 14)	Annualized  Gas Cost (2) \$ {Ex 103, Sch 1}	Annualized Rider USP (3) \$ (Ex 103, Sch 1)	Annualized Gas Proc. Charge (4) \$ (Ex 103, Sch 1)	Annualized Merchant Function Charge (5) \$ (Ex 103, Sch 1)	Annualized Rider CC (6) \$ (Ex 103, Sch 1)	Annualized Choice Admin, Chrq. (7) \$ (Ex 103, Sch 1)	Annualized <u>Revenue</u> (8=1+2+3+4+5+6+7)  § (Ex 103, Sch 1)
1	GAS SERVICE REVENUE								
2	480 Residential Sales Revenue	154,667,108	125,461,892	20,486,995	1,618,007	1,573,774	20,953	0	303,828,729
3	481 Comm/Ind Sales Revenue	38,902,472	54,935,439	0	704,960	178,920	8,216	0	94,730,007
4	481 Olher Sales Revenue	Ō	<u>0</u>	Q	$\overline{0}$	<u>0</u>	<u>0</u>	$\bar{\mathbf{o}}$	Q
5	TOTAL GAS SERVICE REV	193,569,580	180,397,331	20,486,995	2,322,967	1,752,694	29,169	0	398,558,736
6	487 Forfeited Discounts	1,318,074	0	0	0	0	0	0	1,318,074
7	488 Miscellaneous Service Revenues	150,000	0	0	0	0	0	0	150,000
8	489 Transportation of Gas	117,184,323	10,082,429	7,157,943	0	0	12,731	0	134,437,426
9	493 Rent from Gas Property	144,269	0	0	0	0	Ü	0	1.14,269
10	495 Prior Yr. Rate Refund - Net.	0	0	0	0	0	0	Đ	0
11	495 Off System Sales	0	0	0	0	0	0	0	0 250.616
12	495 Other Gas Revenues - Other	290,645	Ů	0 <u>0</u>		0	0	0	290,645 0
13	496 Provision For Rate Refunds	110.027.21	0	_	o õ	<u>0</u> 0	12,731	<u>0</u> 0	136,340,414
14	TOTAL OTHER OPER. REV	119,087,311	10,082,429	7,157,943	U	U	12,731	0	135,340,414
15	TOTAL REVENUE	312,656,891	190,479,760	27,644,938	2,322,967	1,752,694	41,900	0	534,899,150
16	SALES VOL (Dth) FORECAST								
17	Residential Sales	23,280,676.1	0.0	0.0	0.0	0.0	0.0	0.0	23,280,676.1
18	Commercial Sales	9,968,307.0	0,0	0.0	0.0	0.0	0.0	0.0	9,968,307.0
19	Industrial Sales	240,001.3	0.0	0.0	0.0	0.0	0.0	0.0	240,001.3
20	Unbilled Sales	0.0	0.0	0.0	0.0	0.0	0.0	0,0	0.0
21	Other Sales	0.0	<u>0.0</u>	<u>0.0</u>	<u>0,0</u>	<u>0.0</u>	<u>0.0</u>	<u>() ()</u>	<u>0 0</u>
22	TOTAL GAS SERVICE SALES	33,488,984.4	0.0	0.0	0.0	0.0	0.0	0.0	33,488,984.4
23	TRANSPORTATION VOLUMES (Dth) FOR	RECAST							
24	Residential Transportation	10,647,000 0	0.0	0.0	0.0	0.0	0.0	0.0	10,647,000.0
25	Commercial Transportation	13,959,037.7	0.0	0.0	0.0	0.0	0.0	0.0	13,959,037.7
26	Industrial Transportation	22,868,999.7	0.0	0.0	0.0	0.0	0.0	0.0	22,868,999.7
27	Unbilled Transportation	<u>0 0</u>	0.0	<u>0.0</u>	<u>0.0</u>	0.0	0.0	<u>0.0</u>	0.0
28	TOTAL TRANS VOLUME	47,475,037.4	0.0	0.0	0.0	0.0	0.0	0.0	47,475,037.4
29	TOTAL THROUGHPUT FORECAST	80,964,021.8	0.0	0.0	0.0	0.0	0.0	0.0	80,964,021 8

### Exhibit No. 103 Schedule No. 1 Page 1 of 18 Witness: C. Y. Lai

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

Line	Page 6 Mary	P.III	V 1	D D. 4	ъ.	
No.	<u>Description</u>	<u>Bills</u> (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
			DTH	\$/DTH	s	\$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	Rate Schedule RSS - Residential Sales Service					
2	Customer Charge	3,354,788		16,75	56,192.699	
3	Commodity Charge:	5.554,766		19.75	30,122.033	
4	All Gas Consumed		23,369,156.6	4 2138	98,472,961	
5	Rider USP - Universal Service Plan		23.369,158.6	0088.0	20,564,860	
ŝ	Rider CC - Customer Choice		23,369,158.6	0.0009	21,032	
7	Gas Procurement Charge		23,369,158.6	0.0695	1.624,157	
<b>8</b> 9	Subtotal STAS				176,875,709	
10	Base Rate Revenue				<u>0</u> 176,875,709	
11	Gas Cost		23,369,158.6	5.3891	125,938,733	
12	Merchant Function Charge		23,369,158.6	0.0576	1.579,755	
13	Total Rate Schedule RSS	3,354,788	23,369,158.6		304,394,197	13.0255
1-4	Rate Schedule RDGSS - Residential Distributed Ger	neration Sales Service	2			
15	Customer Charge	0		16.75	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.2138	D	
18	Rider USP - Universal Service Plan		0.0	0.8800	ū	
19 20	Rider CC - Customer Choice		0.0	0.0009 0.0695	0	
21	Gas Procurement Charge Subtotal		0.0	0.0695	<u>0</u> 0	
22	STAS				0	
23	Base Rate Revenue				ă	
24	Gas Cost		0.0	5.3891	D	
25	Merchant Function Charge		0.0	0.0676	<u>0</u>	
26	Total Rate Schedule RDGSS	0	0.0		0	
27	Rate Schedule SGSS - Small General Sales Service	(< 64,400 Therms Ann	nualiy)			
28	Customer Charge:					
29	Less Than 6,440 Therms Annually	277,852		21.25	5.904.355	
30	5,440 - 64,400 Therms Annually	38,485		48.90	1,847,280	
31	Commedity Charge:					
32	Less Than 6,440 Therms Annually		4,587,966.9	3,1385	14,399,334	
33	>6,440 to 5 64,400 Therms Annually		4,513,696.7	3.1385	14,166,237	
34 35	Subtotal Rider CC - Customer Choice		9,101,663.6	0.000	0.101	
36	Gas Procurement Charge		9,101,663.6 9,101,663.6	0.0009 0.0695	8,191 <u>632,56</u> 6	
37	Subtotal		0,707,000.0	0.0000	36,957,963	
38	STAS				0	
39	Base Rate Revenue				36,957.963	
40	Gas Cost		9,101,663.6	5.3891	49,049.775	
41	Merchant Function Charge		<u>9,101.663.6</u>	0.0196	178.393	
42	Total Rate Schedule SGSS	316,337	9,101.663.6		86,186,131	9 4693
43	Rate Schedule NSS - Negotiated Sales Service					
44	Customer Charge					
45	540,000 - 1,074,000 Therms Annually	12		1,149.00	13,788	
46	Commodity Charge:		EE 200 0	0.0000	5 445	
47 48	540,000 - 1,074,000 Therms Annually		65,300.0	0.0936	<u>6,112</u>	
48 49	Subtotal STAS		65,300.0		19,900	
50	Base Rate Revenue				<u>0</u> 19,900	
51	Gas Cost - Commodity		65.300.0	(workpaper)	268,318	
52	Gas Cost - Demand		660.0		5.051	
53	Total Rate Schedule NSS	12	65,300.0		293,269	4.4911

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

Line	<b>5</b>	<b></b>			5	
<u>No.</u>	<u>Description</u>	<u>Bills</u> (1)	Volumes (2)	(3)	Revenue (4)	Average Rate (5)
		(Ex 103, Sch 2)	DTH (Ex 103, Sch 3)	S/DTH	\$	\$/DTH
1	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge;					
3	> G4,400 to ≤ 110,90 Therms Annually	506		170.00	86.020	
4	>110,000 to ≤ 540,000 Therms Annually	396		640.00	253,440	
5	>540,000 to ≤ 1,074.000 Therms Annually >1,074,000 to ≤ 3,400,000 Therms Annually	24 0		1,300,00 2,300,00	31,200 0	
6 7	>3,400,000 to ≤ 3,400,000 Therms Annually	0		4.800.00	0	
8	> 7,400,000 Therms Annually	0		7,400,50	0	
9	Subtotal	·		,	370,660	
10	Commodity Charge:					
11	> 64,400 <= 110,000 Therms Annually					
12	First 1,100.0 Dth		280.975.8	2.2209	624,019	
13	Next 4,300.0 Dth		60,614.2	1.8672	113,179	
14	Next 5,400.0 Dth		465.1	1.6663	775	
15	Over 10,800.0 Dth		0.0	1.1416	Ω	
16	Subtotal		342,055.1		737,973	
17 18	Commodity Charge: > 110,000 to ≤ 540,000 Therms Annually					
19	First 1,100.0 Dth		278,621.2	2.2209	618,790	
20	Next 4,300.0 Dth		231,688.7	1.8672	432,609	
21	Next 5,400.0 Dth		11,567.0	1.6663	19,274	
22	Over 10,800.0 Dth		<u>0.0</u>	1,1416	<u>0</u>	
23	Subtotal		521,876.9		1,070,673	
24	Commodity Charge:					
25	>540,000 to ≤ 1,074,000 Therms Annually		20.400.0	0.2200	50.530	
26	First 1,100.0 Dth		26,400.0 98,539.3	2.2209 1.8672	58,632 183,993	
27 28	Next 4,300.0 Dth Next 5,400.0 Dth		26,543.0	1.6663	44,229	
29	Over 10,800.0 Dth		0.0	1,1416	0	
30	Subtotal		151,482.3		286,854	
31	Commodity Charge:					
32	> 1,074,000 to ≤ 3,400,000 Therms Annually					
33	First 1,100.0 Dth		0.0	2.2209	0	
34	Next 4,300.0 Dth		0.0	1.8672	0	
35	Next 5,400.0 Dth		0.0	1.6663 1.1416	ō 0	
36 37	Over 10,800.0 Dth Subtotal		<u>0.0</u> 0.0	1.1410	0	
38	Commodity Charge:		V-1			
39	> 3,400,000 to ≤ 7,500,000 Therms Annually					
40	First 1,100.0 Dth		0.0	2.2209	0	
41	Next 4,300.0 Dth		0.0	1.8672	0	
42	Next 5,400.0 Dth		0.0	1 6663	0	
43	Over 10,800.0 Dth		<u>0 0</u> 0.0	1,1416	ō Ö	
44 45	Subtotal Commodity Charge:		0.0		U	
46	> 7.500,000 Therms Annually					
47	First 1,100.0 Dth		0.0	2.2209	0	
48	Next 4,300.0 Dth		0.0	1.8672	0	
49	Next 5,400.0 Dth		0.0	1,6663	0	
50	Over 10,800.0 Dth		0.0	1.1416	<u>0</u>	
51	Subtotal		0.0		0	
52	Gas Procurement Charge		1,015,414.3	0.0695	<u>70 571</u>	
53	Subtotal				2,536,731	
54	STAS				<u>0</u> 2,536,731	
55 56	Base Rate Revenue Gas Cost		<u>1,015,414 3</u>	5.3891	5,472,169	
56 57	Total Rate Schedule LGSS	926	1,015,414.3	3.5651	8.008,900	7.8873
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Exhibit No. 103 Schedule No. 1 Page 3 of 18 Witness: C. Y. Lai

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

Line Revenue <u>Description</u> Bills **Volumes** Base Rate Average Rate <u>No.</u> (4) \$ (5) \$/DTH (1) (2) (3) DTH \$/DTH (Ex 103, Sch 2) (Ex 103, Sch 3)

1	Tariff Sales Summary by Rate Class				
2	Base Rate Revenue				154,665,660
	STAS				0
	Rider USP				20,564,860
	Merchant Function Charge				1,579,755
	Gas Procurement Charge				1,624,157
,	Rider CC				21,032
3	Gas Cost				125.938,733
	Total Residential Sales	3,354,788	23.369.158.6		304,394,197
0	Base Rate Revenue				36,317,206
1	STAS				0
2	Merchant Function Charge				178,393
3	Gas Procurement Charge				632,566
4	Rider CC				8,191
5	Gas Cost				49,049,775
o ô	Total Small General Sales	316,337	0 101 663 6		
О	total Small General Sales	310,337	9,101,663.6		86,186,131
7	Base Rate Revenue				19,900
S	STAS				0
3	Gas Cost				273,369
C	Total Negotiated Sales	12	65,300.0	•	293,269
i	Base Rate Revenue				2,466,160
>	STAS				0
3	Gas Procurement Charge				70,571
1	Gas Cost				5,472,169
5	Total Large General Sales	926	1.015,414.3		8,008,900
5	Total Tariff Sales	3,672,063	33,551,536.5		398,882,497
	Rate Schedule RDS - Residential Distribution Service (Choice	e)	_	- <del>-</del> -	
3	Customer Charge	1,064,544		16,75	17,831,112
9	Commodity Charge:			-	
	All Gas Consumed		8,153,963.7	4.2138	34,359,172
,	Rider USP - Universal Service Plan		8,153,963.7	0.8800	7,175,488
	Rider CC		8,153,963.7	0.0000	7,173,468
			8,153,963.7 8,153,963.7	0.0000.0	
}	Choice Administration Charge		0,100,800.7	0.0000	0 272 444
‡	Subtotal				59,373,111
5	STAS				Q
6	Base Rate Revenue				59,373,111
7	Gas Cost		<u>8,153,963.7</u>	0.7266	<u>5,924,670</u>
	Total Rate Schedule RDS	1,064,544	8,153,963.7		65,297,781
9	Rate Schedule RCC - Residential Distribution Service (CAP)				
0	Customer Charge	256,065		16.75	4,289,089
1	Commodity Charge:				
2	All Gas Consumed		2,519.036.2	4.2138	10,614,715
3	Subtotal		2,519,036.2		14,903.804
4	STAS				Ō
5	Base Rate Revenue				14,903,804
5	Gas Cost		2,519,036.2	0.7266	1.830.332
		000 000		-	
47	Total Rate Schedule RCC	256,065	2,519,036.2		16,734,136

#### Exhibit No. 103 Schedule No. 1 Page 4 of 18 Witness: C. Y. Lai

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

Line <u>No.</u>	<u>Description</u>	Bills (1)	<u>Volumes</u> (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)	4.5.11	v	V.B.III
1	Rate Schedule RDGDS - Residential Distribute	d Generation Distribution S	Service (Choice)			
2	Customer Charge	0		16.75	0	
3	Commodity Charge:					
4	All Gas Consumed		0.0	4.2138	0	
5	Rider USP - Universal Service Plan		0.0	0.8800	0	
6	Rider CC		0.0	0.0009	0	
7	Choice Administration Charge		0.0	0.0000	<u>0</u>	
8	Subtotal Subtotal				0	
9	STAS				Ō	
10	Base Rate Revenue				0	
11	Gas Cost		0.0	0.7266	ō	
12	Total Rate Schedule RDGDS	0	0.0		0	
13	Rate Schedule SCD - Small Commercial Distrib	oution (Choice)				
14	Customer Charge					
15	Less Than 6,440 Therms Annually	92,705		21.25	1,969,981	
16	6,440 - 64,400 Therms Annually	6,753		48.00	324,144	
17	Commodity Charge:					
18	Less Than 6,440 Therms Annually		1,403,411.5	3.1385	4,404,607	
19	6,440 - 64,400 Therms Annually		691,408.0	3.1385	2,169,984	
20	Subtotal		2,094,819.5			
21	Rider CC		2,094,819 5	0.0009	1,885	
22	Choice Administration Charge		2.094,819.5	0.0000	<u>0</u>	
23	Subtotal				8,870,601	
24	STAS				<u>0</u>	
25	Base Rate Revenue				8,870,601	
26	Gas Cost	**	2,094,819.5	0.7266	<u>1.522,096</u>	
27	Total Rate Schedule SCD	99,458	2.094,819.5		10,392,697	4.961
28	Rate Schedule SGDS - Small General Distribut	ion Service				
29	Customer Charge:					
30	Less Than 6,440 Therms Annually	7,846		21.25	166,728	
31	6,440 - 64,400 Therms Annually	<u>19,230</u>		48.00	923,040	
32	Total	27,076			1,089,768	
33	Commodity Charge:					
34	Priority 1 - Aggregation					
35	Less Than 6,440 Therms Annually		33,144.2	2.8791	95,425	
36	6,440 - 64,400 Therms Annually		719,948.7	2.8791	2,072,804	
37	Subtotal		753,092.9			
38	All Other Aggregation					
39	Less Than 6,440 Therms Annually		164,181.1	2.8791	472,694	
40	6,440 - 64,400 Therms Annually		<u>2,859,461.8</u>	2.8791	8,232,676	
41	Subtotal		3,023,642.9			
42	Rider CC		3,776,735.8	0.0009	3,399	
43	Choice Administration Charge	27.076		0.00	Ō	
44	Subtotal				11,966,766	
45	STAS				ō	
46	Subtotal				11,966,766	
	Flex	108	22,200.0	(worknaper)	34,785	
47						
47 48	Priority 1 Gas Cost Total Rate Schedule SGDS		753,092.9 3,798,935.8	1.0203	<u>768,381</u> 12,769,932	

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

Line						
<u>No.</u>	Description	Bills (1)	<u>Volumes</u> (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1	Rate Schedule SDS - Small Distribution Service	(Ex 103, Sch 2)	(Ex 103, Sch 3)	<b>4</b> ,5111	Ť	Ç, 3 1 1 1
2	C					
2 3	Customer Charge: > 64,400 to ≤ 110,00 Therms Annually	2.110		170.00	358,700	
4	>110,000 to ≤ 540,000 Therms Annually	2,505		640.00	1,603,200	
5	Commodity Charge:					
6	> 64,400 to ≤ 110,00 Therms Annually		1,426,012.0	1.6738	2,386,559	
7	>110,000 to ≤ 540,000 Therms Annually		4.305,404.2	1 8738	7,206,386	
8	Subtotal	4.545	5,731,416.2	0.00	_	
9 10	Choice Administration Charge Subtotal	4,615		0 00	11 555 145	
11	STAS				11.555,145 0	
12	Flexed Deliveries	108	180_600.0	(workpaper)	198,96 <b>8</b>	
13	Total Rate Schedule SDS	4,723	5.912.016.2		11,754,113	1.9882
14	Rate Schedule LDS - Large Distribution Service					
15	Customer Charge:					
16	> 540,000 to <= 1,074,000 Therms Annually	566		1,300 00	735,800	
17 18	> 1,074,000 to <= 3,400,000 Therms Annually	326		2,300.00	749,800	
19	> 3,400,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually	48 <u>12</u>		4.800.00 7,400.00	230,400 88,800	
20	Total	952		7,400 03	1.804.800	
21	Commodity Charge:					
22	> 540,000 to <= 1,074,000 Therms Annually		3,487,608.8	1,1359	3,961,575	
23	> 1,074,000 to <= 3,400,000 Therms Annually		4,182,800.0	0.9982	4,175.271	
24	> 3,400,000 to <= 7,500,000 Therms Annually		1,567,600.0	0.8263	1,295,308	
25 26	> 7,500,000 Therms Annually Total Deliveries		775.000.0 10.013,008.8	0.4800	372,000	
27	Choice Administration Charge	952	0.000,610,01	0.00	9.804,154 <u>0</u>	
28	Subtotal	• • • • • • • • • • • • • • • • • • • •		0.00	11,608.954	
29	STAS				0	
30 31	Flexed Deliveries Total Rate Schedule LDS	<u>228</u> 1,180	8,700,500 0 18,713,508.8	(volkpaper)	<u>3,670.985</u> 15,279,939	0.8165
32	Rate Schedule MLDS - Main Line Distribution Service				WIE GIEGE	0.0700
22	6 6					
33 34	Customer Charge: > 274,000 to <= 540,000 Therms Annually	0		469.34	0	
35	> 540,000 to <= 1,074,000 Therms Annually	36		400.54 1,149.00	41,364	
36	> 1,074,000 to <= 3,400,000 Therms Annually	0		2.050.00	41,504	
37	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
38	> 7,500,000 Therms Annually	Ō		7.322.00	Q	
39	Total	36			41,364	
40 41	Commodity Charge: All Gas Consumed		***********	0.0070	44.555	
42	Choice Administration Charge	36	155,500,0	0.0936 0.00	14,555 0	
43	Subtotal			0.00	55,919	
44	STAS				0	
45 46	Flex Total Rate Schedule MLDS - Class I	<u>12</u> 48	2,710,000.0 2,865,500.0	(workpaper)	<u>341,249</u> 397,168	0 1386
47	Rate Schedule MLDS - Main Line Distribution Service		2,000,000		357,100	0 1380
		<del></del>				
48 49	Customer Charge: > 2.146,000 to ≤ 3,400,000 Therms Annually	12		9.050.60	74.000	
50	> 3,400,000 to <= 7,500,000 Therms Annually	0		2,050.00 4,096.00	24,600 0	
51	> 7,500,000 Therms Annually	<u>0</u>		7,322,00	Ω	
52	Total	12			24,600	
53	Commodity Charge:					
54 55	> 2,146,000 to ≤ 3,400,000 Therms Annually		260,000.0	0.4474	116,324	
56	> 3,400,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually		0.0 0.0	0.3869 0.3351	0	
57	Total Deliveries		260,000.0	0.5551	<u>0</u> 116,324	
58	Choice Administrative Charge	12		0.00	0	
59	Subtotal				140.924	
60	STAS				0	
61 62	Flex Total Rate Schedule MLDS - Class II	<u>60</u> 72	2,388,500.0 2,648,500.0	(workpaper)	904,674 1 045 598	0.2040
	The second secon	12	2,040,000.0		1,045,598	0.3948

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

Line

No.	Description	<u>Bills</u> (1)	<u>Volumes</u> (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1	Distribution Service Summary by Rate Class			_	
2	Base Rate Revenue				67,094,088
3	STAS				0
4	Rider USP				7,175,488
5	Rider CC				7,339
6	Choice Administrative Charge				0
7	Gas Cost				<u>7,755.002</u>
8	Total Residential Distribution Service	1,320,609	10.673,000		82,031,917
9	Base Rate Revenue				32,620,981
10	STAS				0
11	Rider CC				5,284
12	Choice Administrative Charge				0
13	Gas Cost				2.290.477
14	Total Small Distribution Service (SCD, SGDS, SDS)	131,365	11.805,771.5		34,916,742
15	Base Rate Revenue				15,279,939
16	Choice Administrative Charge				0
16	STAS				<u>0</u>
17	Total Large Distribution Service	1,180 0	18,713,508.8		15,279,939
18	Base Rate Revenue				1,442,766
19	Choice Administrative Charge				0
19	STAS				Q
20	Total Main Line Distribution Service	120	5.514.000.0		1,442,766
21	Total Distribution Service	1,453,274	46,706.280.2		133,671,364

22	Total Company Throughput	5,125,337	80,257,816 7	532,553,861
23	Other Operating Revenue			
24	487 - Forfeited Discounts			1,317.006
25	488 - Miscellaneous Service Revenues			150,000
26	493 - Rent from Gas Property			144,269
27	495 - Prior Yr. Rate Refund - Net.			0
28	495 - Off System Sales			0
29	495 - Other Gas Revenues - Other			290.645
30	496 - Provision For Rate Refunds			<u>0</u>
31	Total Other Operating Revenue			1,901.920
32	Total Company Revenue		<del></del>	534,455,781

Exhibit No. 103 Schedule No. 1 Page 7 of 18 Witness: C. Y. Lai

## Columbia Gas of Pennsylvania. Inc. Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016 - Unadjusted

Line <u>No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	<u>Average Rate</u> (5) S/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	Rate Schedule RSS - Residential Sales Service					
2	Customer Charge	3,363,202		16.75	56,333,634	
3	Commodity Charge:					
: 5	All Gas Consumed Rider USP - Universal Service Plan		23,132,865.1	4 2138	97,477,267	
o S	Rider CC - Customer Choice		23,132,865.1 23,132,865.1	0088.0 9060.0	20,356,921 20,820	
7	Gas Procurement Charge		23,132,865.1	0.0695	1.607 734	
8	Subtotal			2.0000	175,796,376	
S	STAS				Ō	
10	Base Rate Revenue				175,796,376	
11	Gas Cost		23,132.865.1	5.3891	124,665,323	
12	Merchant Function Charge	2 201 202	23,132,865.1	0.0676	<u>1,563,782</u>	42.0504
13	Total Rate Schedule RSS	3,363,202	23.132,865.1		302,025,481	13.0561
14	Rate Schedule RDGSS - Residential Distributed Gen	eration Sales Service	<u> </u>			
15	Customer Charge	0		16.75	0	
:6	Commodity Charge:					
17	All Gas Consumed		0.0	4.2138	0	
18 19	Rider USP - Universal Service Plan Rider CC - Customer Choice		0.0	0.088.0 0.0009	0	
20	Gas Produrement Charge		0.0	0.0009	<u>0</u>	
21	Subtotal		0.0	E 0030	0	
22	STAS				<u>0</u>	
23	Base Rate Revenue				Û	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge	•	0.0	0 0676	Q	
26	Total Rate Schedule RDGSS	0	0.0		0	
27	Rate Schedule SGSS - Small General Sales Service (	< 64,400 Therms Ann	rually)			
28	Customer Charge:					
29	Less Than 6,440 Therms Annually	278,162		21.25	5,910,943	
30	6,440 - 64,400 Therms Annually	38,485		48.00	1,847,280	
31	Commodity Charge:		4.500.000.7	0.400=	44.242.224	
32 33	Less Than 6,440 Therms Annually >6,440 to ≤ 64,400 Therms Annually		4,562,282,7 4,515,931,1	3.1385 3.1385	14,318,724 14,173,250	
34	Subtofal		9,078,213.8	5.1360	14,175,200	
35	Rider CC - Customer Choice		9,078,213.8	0.0009	8,170	
36	Gas Procurement Charge		9,078,213.8	0.0695	630,936	
37	Subtotal				36,889,303	
38	STAS				Q	
39	Base Rate Revenue Gas Cost		0.070.040.0	C 20C4	36,889,303	
40 41	Merchant Function Charge		9,078,213.8 9.078.213.8	5.3891 0.0196	48.923,402 <u>177,933</u>	
42	Total Rate Schedule SGSS	316,647	9.078,213.8	0.0185	85,990,638	9,4722
43	Rate Schedule NSS - Negotiated Sales Service					J17722
44	Customer Charge	40		1.140.00	40.700	
45 46	540,000 - 1,074,000 Therms Annually Commodity Charge:	12		1,149.00	13,788	
47	540,000 - 1,074,000 Therms Annually		65,000.0	0.0935	6,078	
48	Subtotal		65,000.0	0.0000	19,866	
49	STAS		32,223,0		0	
50	Base Rate Revenue				19,866	
51	Gas Cost - Commodity		0.000,66	(workpaper)	267,085	
52	Gas Cost - Demand		660.0		<u>5.051</u>	
53	Total Rate Schedule NSS	12	65,000.0		292,002	4.4923

# Columbia Gas of Pennsylvania, Inc. Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016 - Unadjusted

Line		<b>-</b>		5 5··	Б	A
<u>No.</u>	<u>Description</u>	<u>Bilts</u> (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		(Ex 103, Sch 2)	DTH (Ex 103, Sch 3)	\$/DTH	\$	\$/DTH
1	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	506		170.00	86,020	
4	>110,000 to ≤ 540,000 Therms Annually	396		640.00	253,440	
5	>540,000 to ≤ 1,074,000 Therms Annually	24		1,300.00	31,200	
6	>1,074,000 to ≤ 3,400,000 Therms Annually >3,400,000 to ≤ 7,400,000 Therms Annually	0		2,300.0 <b>0</b> 4,800.00	0	
7 8	> 7,400,000 Therms Annually	0		7,400.00	Q	
9	Subtotal	Ü		11.00.00	370.660	
10	Commodity Charge:					
11	> 64,400 <= 110,000 Therms Annually					
12	First 1,100.0 Dth		280,601.8	2.2209	623,189	
13	Next 4,300.0 Dth		61,013.2	1.8572	113.924	
14	Next 5,400.0 Dth		471.0	1.6663	785	
15	Over 10,800.0 Dth		<u>0 0</u>	1.1416	<u>0</u>	
15	Subtotal		342,086.0		737,898	
17	Commodity Charge: > 110,000 to ≤ 540,000 Therms Annually					
18 19	First 1,100.0 Dth		277,989.0	2 2209	617,386	
20	Next 4,300.0 Dth		232,284.3	1.8672	433,721	
21	Next 5,400.0 Dth		11,706.0	1,6663	19,506	
22	Over 10,800.0 Dth		<u>0.0</u>	1,1416	0	
23	Subtotal		521,979.3		1,070,613	
24	Commodity Charge:					
25	>540,000 to ≤ 1,074,000 Therms Annually					
26	First 1,100.0 Dth		26,400.0	2 2209	58.632	
27	Next 4,300.0 Dth		98,101.8 26,173.4	1.8672 1.6663	183,176 43,613	
28	Next 5,400.0 Dth		26,173.4	1,1416	45,613	
29 30	Over 10,800.0 Dth Subtotal		150.675.2	1.1415	285,421	
31	Commodity Charge:				•	
32	> 1,074,000 to ≤ 3,400,000 Therms Annually					
33	First 1,100.0 Dth		0.0	2.2209	0	
34	Next 4,300.0 Dth		0.0	1,8672	0	
35	Next 5,400.0 Dth		0.0	1,6663	0	
36	Over 10,800.0 Dth		0.0	1,1416	Q	
37	Subtotal		0.0		0	
38 39	Commodity Charge: > 3,400,000 to ≤ 7,500,000 Therms Annually					
40	First 1,100.0 Dth		0.0	2 2209	0	
41	Next 4,300.0 Dth		0.0		0	
42	Next 5,400.0 Dth		0.0	1.6663	Q	
43	Over 10,800.0 Dth		<u>0.0</u>	1.1416	Q	
44	Subtotal		0.0		0	
45	Commodity Charge:					
46	> 7,500,000 Therms Annually		0.0	2200	0	
47	First 1,100:0 Dth Next 4,300:0 Dth		0.0 0.0	2.2209 1.8672	0	
48 49	Next 5,400.0 Dth		0.0	1.6663	ō	
50	Over 10,800.0 Dth		0.0		0	
51	Subtotal		0.0		ō	
52	Gas Procurement Charge		1,014,740.5	0.0695	70.524	
53	Subtotal				2,535,116	
54	STAS				<u>0</u> 2,535,116	
55	Base Rate Revenue		<u>1,014,740.5</u>	5.3891	5,468,538	
56 57	Gas Cost Total Rate Schedule LGSS	926			8,003,654	7.8874
31	Total hate conclude 2000	223				

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# Columbia Gas of Pennsylvania, Inc. Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016 - Unadjusted

 No.
 Description
 Bills
 Volumes
 Base Rate
 Revenue
 Average Rate

 (1)
 (2)
 (3)
 (4)
 (5)

 DTH
 \$/DTH
 \$
 \$/DTH

 (Ex 103, Sch 2)
 (Ex 103, Sch 3)
 (Ex 103, Sch 3)

		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
<del></del>	Tariff Sales Summary by Rate Class				<del></del> -	
1	Tarm Sales Summary by Rate Class				i	
2	Base Rate Revenue				153.810,901	
3	STAS				0	
4	Rider USP				20,356,921	
5	Merchant Function Charge				1,563,782	
6	Gas Procurement Charge				1,607,734	
7	Rider CC				20,820	
8	Gas Cost				124.665,323	
9	Total Residential Sales	3,363,202	23,132,865.1		302,025,481	
10	Base Rate Revenue				36,250,197	
11	STAS				0	
12	Merchant Function Charge				177,933	
13	Gas Procurement Charge				630,936	
14	Rider CC				8,170	
15	Gas Cost				48,923,402	
16	Total Small General Sales	316,647	9,078,213,8		85,990,638	
17	Base Rate Revenue				19,866	
18	STAS				0	
19	Gas Cost				272,136	
20	Total Negotiated Sales	12	65,000.0		292,002	
	<b>3</b> <del></del>		,		112,112	
21	Base Rate Revenue				2,464,592	
22	STAS				0	
23	Gas Procurement Charge				70,524	
24	Gas Cost				<u>5,468.538</u>	
25	Total Large General Sales	926	1,014,740.5		8,003,654	
26	Total Tariff Sales	3,680,787	33,290,819,4		396,311,775	
27	Rate Schedule RDS - Residential Distribution Service	e (Choice)				
28	Customer Charge	1,069,855		16.75	17 000 074	
29	Commodity Charge:	1,000,000		10.13	17.920,071	
30	All Gas Consumed		8,134,026.3	4.2138	34,275,160	
31	Rider USP - Universal Service Plan		8,134,026.3	0.8800	7,157,943	
32	Rider CC		8,134,026.3	0.0009	7,321	
33	Choice Administration Charge		8,134,026.3	0.0000	Ω	
34	Subtotal				59,360,495	
35	STAS				<u>0</u>	
36	Base Rate Revenue				59,360,495	
37	Gas Cost		8,134,026.3	0.7266	<u>5,910,184</u>	
38	Total Rate Schedule RDS	1,069,855	8,134,026.3		65.270,679	8.0244
39	Rate Schedule RCC - Residential Distribution Service	e (CAP)				
40	Customer Charge	257.325		16.75	4,310,194	
41	Commodity Charge:	201.025		,0.10	40.04104	
42	All Gas Consumed		2,512,973.7	4.2138	10,589,169	
43	Subtotal		2,512,973.7		14,899,363	
44	STAS				<u>Q</u>	
45	Base Rate Revenue				14.899,363	
46	Gas Cost		2.512,973.7	0.7266	1.825,927	
47	Total Rate Schedule RCC	257,325	2,512,973.7		16,725,290	6.6556

Exhibit No. 103 Schedule No. 1 Page 10 of 18 Witness: C. Y. Lai

## Columbia Gas of Pennsylvania, Inc. Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016 - Unadjusted

Line <u>No.</u>	Description	Bills (1) (Ex 103, Sch 2)	Volumes (2) DTH (Ex 103, Sch 3)	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
i	Rate Schedule RDGDS - Residential Distributed Ger	neration Distribution	Service (Choice)			
	C 4 Cl			40.75		
2	Customer Charge Commodity Charge:	0		16.75	0	
4	All Gas Consumed		0.0	4.2138	0	
5	Rider USP - Universal Service Plan		0.0	0.8800	0	
6	Rider CC		0.0	0.0009	0	
7	Choice Administration Charge		0.0	0.0000	<u>0</u>	
8	Subtotal				ō	
9	STAS				<u>0</u>	
10	Base Rate Revenue				0	
11	Gas Cost		0.0	0.7266	<u>0</u>	
12	Total Rate Schedule RDGDS	0	0.0		0	
13	Rate Schedule SCD - Small Commercial Distribution	(Choice)				
	C. and the Change					
14	Customer Charge	(.2.020		21.25	4 070 540	
15 16	Less Than 6,440 Therms Annually 6,440 - 64,400 Therms Annually	92,826 6,753		21.25 48.00	1,972,553 324,144	
17	Commodity Charge:	0,100		46.00	324,144	
18	Less Than 6,440 Therms Annually		1,439,173,0	3.1385	4,516,844	
19	6,440 - 64,400 Therms Annually		709,871.4	3.1385	2,227,931	
20	Subtotal		2,149,044.4	0.1000	2,22,100	
21	Rider CC		2,149,044.4	0.0009	1,934	
22	Choice Administration Charge		2,149,044.4	0.0000	· 0	
23	Subtotal				9,043,406	
24	STAS				Ō	
25	Base Rate Revenue				9,043,406	
26	Gas Cost		2,149,044.4	0.7266	<u>1.561,496</u>	
27	Total Rate Schedule SCD	99,579	2,149,044.4		10,604,902	4.9347
28	Rate Schedule SGDS - Small General Distribution Se	ervice				
29	Customer Charge:					
30	Less Than 6,440 Therms Annually	7,846		21.25	166,728	
31	6,440 - 64,400 Therms Annually	<u> 19.230</u>		48.00	923.040	
32	Total	27,076			1,089,768	
33	Commodity Charge:					
34	Priority 1 - Aggregation					
35	Less Than 6.440 Therms Annually		33,869.2	2.8791	97,513	
36 37	6,440 - 64,400 Therms Annually Subtotal		<u>735,338 3</u> 769,207.5	2.8791	2,117,112	
38	All Other Aggregation					
39	Less Than 6,440 Therms Annually		168,025.7	2.8791	483,763	
40	6,440 - 64,400 Therms Annually		2,925,492.6	2.8791	8,422,786	
41	Subtotal		3.093.518.3	2.0737	0,422,700	
42	Rider CC		3,862,725.8	0.0009	3,476	
43	Choice Administration Charge	27,076	5,500,000	0.00	<u>0</u>	
44	Subtotal	,			12,214,418	
45	STAS				<u>0</u>	
46	Subtotal				12,214,418	
47	Flex	108	22,200.0	(workpaper)	34,785	
48	Priority 1 Gas Cost		<u>769,207.5</u>	1.0203	<u>784,822</u>	
49	Total Rate Schedule SGDS	27,184	3,884,925.8		13,034,025	3.3550

Exhibit No. 103 Schedule No. 1 Page 11 of 18 Witness: C. Y. Lai

# Columbia Gas of Pennsylvania, Inc. Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016 - Unadjusted

Line						
No.	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) DTH	Base Rate (3) \$/DTH	Revenue (4) S	<u>Average Rate</u> (5) \$/DTH
		(Er 103 Sch 2)	(Ex 103, Sch 3)		•	<b>4</b> /2
1	Rate Schedule SDS - Small Distribution Service					
2	Customer Charge:					
3	> 64,400 to ≤ 110,00 Therms Annually	2.110		170.00	358,700	
4 5	>110,000 to ≤ 540,000 Therms Annually Commodity Charge:	2,505		640.00	1.603,200	
6	> 64,400 to ≤ 110,00 Therms Annually		1,457,699.7	1.6738	2,439,898	
7	>110,000 to ≤ 540,000 Therms Annually		4.363,484 9	1.6738	7,303,601	
8	Subtotal		5,821,184.6	6.00	•	
9 10	Choice Administration Charge Subtotal	4,615		0.00	<u>0</u> 11,705,399	
11	STAS				0	
12	Flexed Deliveries	<u>108</u>	<u>180.700.0</u>	(workpaper)	<u>199.061</u>	
13	Total Rate Schedule SDS	4,723	6,001,884.6		11,904,460	1.9835
14	Rate Schedule LDS - Large Distribution Service					
15	Customer Charge:	at ac		4 550 55	205.000	
16 17	> 540,000 to <= 1,074,000 Therms Annually > 1,074,000 to <= 3,400,000 Therms Annually	566 326		1,300,00 2,300,00	735,800 749,800	
18	> 3,400,000 to <= 7,500,000 Therms Annually	48		4.800.00	230,400	
19	> 7,500,000 Therms Annually	<u>12</u>		7,409.00	88,800	
20	Total	952			1.804,800	
21	Commodity Charge:		3,587,382 6	1.1359	4 074 QDB	
22 23	> 540,000 to <= 1,074,000 Therms Annually > 1,074,000 to <= 3,400,000 Therms Annually		4,193,800.0	0.9982	4,074,908 4,186,251	
24	> 3,400,000 to <= 7,500,000 Therms Annually		1,616,000.0	0.8263	1,335,301	
25	> 7,500,000 Therms Annually		<u>775,000.0</u>	0.4890	<u>372.000</u>	
26	Total Deliveries	050	10,172.182.6	2.02	9,968,460	
27 28	Choice Administration Charge Subtotal	952		0.00	<u>0</u> 11.773.260	
29	STAS				0	
30 31	Flexed Deliveries Total Rate Schedule LDS	<u>228</u> 1,180	<u>9,102,000 0</u> 19,274,182,6	(workpaper)	<u>3,679,929</u> 15,453,189	0.8018
32	Rate Schedule MLDS - Main Line Distribution Service		13,214,102.0		13,433,103	0.0010
33 34	Customer Charge:	0		469.34	0	
35	> 274,000 to <= 540,000 Therms Annually > 540,000 to <= 1,074,000 Therms Annually	36		1,149.00	41,364	
36	> 1,074,000 to <= 3,400,000 Therms Annually	0		2.050.00	0	
37	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
38	> 7,500,000 Therms Annually	Ō		7.322.00	<u>0</u>	
39 40	Total Commodity Charge:	36			41.364	
41	All Gas Consumed		146,000.0	0.0936	13,666	
42	Choice Administration Charge	36		00.0	<u>0</u>	
43	Subtotal				55,030	
44 45	STAS Flex	<u>12</u>	2 710 000 0	(workpaper)	0 <u>341.249</u>	
46	Total Rate Schedule MLDS - Class I	48	2,856,000.0	(workpaper)	396,279	0.1388
47	Rate Schedule MLDS - Main Line Distribution Service	- Class II				
48	Customer Charge:					
49	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
50 51	> 3,400,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually	0 <u>0</u>		4.096.00 7.322.00	0 <u>0</u>	
52	Total	12		1,322.00	24,600	
53	Commodity Charge:					
54	> 2,146,000 to ≤ 3,400,000 Therms Annually		260,000.0	0.4474	116,324	
55 56	> 3,400,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually		0.0	0.3869 0.3351	<u>о</u> <u>о</u>	
57	Total Deliveries		260,000.0	G.530 I	116,324	
58	Choice Administrative Charge	12		0 00	<u>0</u>	
59	Subtotal				140,924	
60 61	STAS Flex	CO	2 402 000 0	(workpaper)	0 907 678	
62	Total Rate Schedule MLDS - Class II	<u>60</u> 72	2,402,000.0	(workpaper)	<u>907,678</u> 1,048,602	0.3939

## Columbia Gas of Pennsylvania, Inc. Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016 - Unadjusted

Line

No.	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
Ţ	Distribution Service Summary by Rate Class				
2	Base Rate Rovenue				67,094,594
3	STAS				0
4	Rider USP				7,157.943
5	Rider CC				7,321
6	Choice Administrative Charge				0
7	Gas Cost				7,736,111
8	Total Residential Distribution Service	1,327,180	10,647,000		81,995,969
9	Base Rate Revenue				33,191,659
10	STA\$				0
11	Rider CC				5,410
12	Choice Administrative Charge				۵
13	Gas Cost				<u>2,346,318</u>
14	Total Small Distribution Service (SCD, SGDS, SDS)	131,486	12,035,854.8		35,543,387
15	Base Rate Revenue				15,453,189
16	Choice Administrative Charge				0
16	STAS				<u>0</u>
17	Total Large Distribution Service	1,180.0	19,274,182.6		15,453,189
18	Base Rate Revenue				1,444,881
19	Choice Administrative Charge				0
19	STAS				<u>o</u>
20	Total Main Line Distribution Service	120	5,518,000 0		1,444,881
21	Total Distribution Service	1,459,966	47,475,037.4		134,437,426

22	Total Company Throughput	5,140,753	80.765.856.8	530,749,201
23	Other Operating Revenue			
24	487 - Forfeited Discounts			1,318,074
25	488 - Miscellaneous Service Revenues			150,000
26	493 - Rent from Gas Property			144,269
27	495 - Prior Yr. Rate Refund - Net.			0
28	495 - Off System Sales			0
29	495 - Other Gas Revenues - Other			290,645
30	496 - Provision For Rate Refunds			<u>0</u>
31	Total Other Operating Revenue			1,902,988
32	Total Company Revenue		<del></del>	532,652,189

## Columbia Gas of Pennsylvania, Inc. Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016

Exhibit No. 103 Schedule No. 1 Page 13 of 18 Witness: C. Y. Lai

Line <u>No.</u>	Description	<u>Bills</u> (1)	<u>Volumes</u> (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
			DTH (= 100 0 + 1)	\$/DTH	\$	\$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	Rate Schedule RSS - Residential Sales Service					
2	Customer Charge	3,377,134		16.75	56,566,995	
3	Commodity Charge:					
4	All Gas Consumed		23,280,676.1	4.2138	98,100,113	
5 6	Rider USP - Universal Service Plan Rider CC - Customer Choice		23.280,676.1	0088.0	20,486,995	
7	Gas Procurement Charge		23,280,676.1 23,280,676.1	0. <b>0</b> 009 0.0695	20,953 <u>1,618,007</u>	
8	Subtoral		25,200,570.1	0.000	176,793,063	
9	STAS				0	
10	Base Rate Revenue				176,793,063	
17	Gas Cost		23,280,676.1	5.3891	125,461,892	
12	Marchant Fenction Charge		23,280,676.1	0 0376	<u>1.573,774</u>	
13	Total Rate Schedule RSS	3,377,134	23,280,576 1		303,828,729	13.0507
14	Rate Schedule RDGSS - Residential Distributed Ger	neration Sales Service	<u> </u>			
15	Customer Charge	0		16.75	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.2138	0	
18	Rider USP - Universal Service Plan		0.0	0.8800	0	
19 20	Rider CC - Customer Choice Gas Procurement Charge		0.0	0.0009	0	
21	Subtotal		0.0	<b>0</b> .0695	<u>0</u>	
22	STAS				<u>0</u>	
23	Base Rate Revenue					
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge		0.0	0.0676	Q	
26	Total Rate Schedule RDGSS	0	0.0		ō	
27	Rate Schedule SGSS - Small General Sales Service	(< 64,400 Therms An	nually)			
28	Customer Charge:					
29	Less Than 6.440 Therms Annually	278,622		21.25	5,920,718	
30	6,440 - 64,400 Therms Annually	38,485		48.00	1,847,230	
31	Commodity Charge:					
32	Less Than 6,440 Therms Annually		4.612,636.7	3,1385	14,476,760	
33	>6,440 to ≤ 64,400 Therms Annually		<u>4,515.931.1</u>	3.1385	14,173,250	
34	Subtotal		9.128,567.8			
35 36	River CC - Customer Choice		9,128,557.8	0.0009	8,216	
37	Gas Produrement Charge Subtotal		9,128,567.8	0.0695	634,435	
35	STAS				37,060,659 <u>0</u>	
39	Base Rate Revenue				37,060,659	
40	Gas Cost		9,128,567.8	5.3891	49,194,765	
41	Merchant Function Charge		9,128,567.8	0.0196	178.920	
42	Total Rate Schedule SGSS	317,107	9,128,567.8		86,434,344	9.4686
43	Rate Schedule NSS - Negotiated Sales Service					
44	Customer Charge					
45	540,000 - 1.074.000 Therms Annually	12		1,149.00	13,788	
46	Commodity Charge:					
47	540,000 - 1,074,000 Therms Annually		<u>65.000.0</u>	0.0936	<u>6.084</u>	
48	Subtetal		65,000.0		19,872	
49	STAS Base Bate Revenue				2	
50 51	Base Rate Revenue Gas Cost - Commodity		CE 000 0	Lucation c = = -1	19,872	
52	Gas Cost - Dominodity Gas Cost - Demand		55,000.0 660.0	(workpaper)	267,085	
53	Total Rate Schedule NSS	12	65,000.0		<u>5.051</u> 292.008	4.400.4
.,,	. Carriage outliness they	12	0.000.0		292,008	4.4924

Exhibit No. 103 Schedule No. 1 Page 14 of 18 Witness: C. Y. Lai

# Columbia Gas of Pennsylvania, Inc. Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016

Lîne						
<u>No.</u>	<u>Description</u>	Bills (1)	<u>Volumes</u> (2) DTH	<u>Base Rate</u> (3) \$/DTH	Revenue (4) 5	Average Rate (5)
		(Ex 103, Sch 2)	(Ex 103, Sch 3)	3/0111	•	\$/DTH
ī	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge:					
3 4	> 64,400 to ≤ 110,00 Therms Annually >110,000 to ≤ 540,000 Therms Annually	506 396		170.00 640.00	86, <u>0</u> 20 253,440	
5	>540,000 to ≤ 1,074,000 Therms Annually	24		1.300.00	31,200	
6	>1,074,000 to ≤ 3,400,000 Therms Annually	0		2,300.00	0	
7	>3,400,000 to ≤ 7,400,000 Therms Annually	0		4.800.00	0	
8 9	> 7,400,000 Therms Annually Subtotal	0		7,400.00	0	
10	Commodity Charge:					
11	> 64,400 <= 110,000 Therms Annually					
12	First 1,100.0 Dth		280,601.8	2.2209	623,169	
13 14	Next 4,300.0 Dth Next 5,400.0 Dth		61,013.2 471.0	1,8572 1,6683	113,924 785	
15	Over 10,800.0 Dth		0.0	1 1416	0	
16	Subtotal		342,086.0		737,898	2.1571
17	Commodity Charge:					
18	> 110,000 to \$ 540,000 Therms Annually		277 000 0	2 2200	047.000	
19 20	First 1,100.0 Dth Next 4,300.0 Dth		277,989.0 232,284.3	2.2209 1.8672	617,386 433,721	
21	Next 5,400.0 Dth		11,706.0	1.6663	19,506	
22	Over 10,800.0 Dth		<u>0.0</u>	1.1416	<u>0</u>	
23	Subtotal		521,979.3		1,070,613	2.0511
24 25	Commodity Charge: >540,000 to ≤ 1,074,000 Therms Annually					
26	First 1,100.0 Oth		26,400.0	2.2209	58,632	
27	Next 4,300.0 Dth		98,101.8	1.8672	183,176	
28	Next 5,400.0 Dth		26,173.4	1.6663	43,513	
29	Over 10,800.0 Dth		<u>0.0</u> 150,675.2	1.1416	<u>0</u>	1.2042
30 31	Subtotal Commodity Charge:		130,013.2		285,421	1.8943
32	> 1,074,000 to ≤ 3,400,000 Therms Annually					
33	First 1,100.0 Dth		0.0	2.2209	0	
34	Next 4,300.0 bth		0.0	1 8672	0	
35 36	Next 5,400.0 Dth Over 10,800.0 Dth		0.0 <u>0.0</u>	1,5663 1,1416	0 <u>0</u>	
37	Subtotal		0.0		0	
38	Commodity Charge:					
39	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	2.2209		
40 41	First 1,100 0 Dth Next 4,300.0 Dth		0.0	1.8672	0	
42	Next 5,400.0 Dth		0.0	1.6663	ō	
43	Over 10,800.0 Dth		<u>0.0</u>	1.1416	<u>D</u>	
44	Subtotal Characteristic Characteristics		0.0		Û	
45 46	Commodity Charge: > 7,500,000 Therms Annually					
47	First 1,100.0 Dth		0.0	2.2209	0	
48	Next 4,300.0 Dth		0.0	1.8672	0	
49	Next 5,400.0 Dth		0.0	1.6663	0	
50 51	Over 10,800.0 Dth Subtotal		<u>0.0</u> 0.0	1,1416	o ō	
52	Gas Procurement Charge		0.0		v	
53	≤ 540,000 Therms Annually		864,065.3	0.0695	60,053	
54	> 540,000 Therms Annually		159,675.2	0.0695	10 472	
55 56	Subtotal				2,535,117	
56 57	STAS - ≤ 540,000 Therms Annually STAS - > 540,000 Therms Annually				0 <u>0</u>	
58	Base Rate Revenue				2,535,117	
59	Gas Cost - ≤ 540,000 Therms Annually		864,065.3	5.3891	4,656,534	
60	Gas Cost - > 540,000 Therms Annually	500	150,675.2	5.3891	812,004	7.007.4
61	Total Rate Schedule LGSS	926	1,014,740.5		8,003,655	7.8874

Exhibit No. 103 Schedule No. 1 Page 15 of 18 Witness: C. Y. Lai

## Columbia Gas of Pennsylvania, Inc. Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016

Line Description Bills <u>Volumes</u> Base Rate Revenue Average Rate <u>No.</u> (1) (2) (3) (4) (5) DTH S/DTH \$ \$/DTH (Ex 103, Sch 2) (Ex 103, Sch 3)

	(EX ?)	V3, Sch 2)	(Ex 103, Sch 3)			
1	Tariff Sales Summary by Rate Class	_	-			
•	• •				45 4 657 465	
2	Base Rate Revenue				154,667,108	
3	STAS				0	
4	Rider USP				20,486,995	
5 5	Merchant Function Charge				1,573,774	
7	Gas Procurement Charge Rider CC				1.618,007 20,953	
8	Gas Cost				20,933 125,461.892	
9	Total Residential Sales	3.377,134	23,280,676.1		303,828,729	
10	Base Rate Revenue				36,418,008	
11	STAS				0	
12	Merchant Function Charge				178,920	
13	Gas Procurement Charge				634,435	
14	Rider CC				8,216	
15	Gas Cost				<u>4</u> 9,194.765	
16	Total Small General Sales	317,107	9,128,567.8		86,434,344	
17	Base Rate Revenue				19,872	
18	STAS				0	
19	Gas Cost				<u>272.136</u>	
20	Total Negotiated Sales	12	65,000.0		292,003	
21	Base Rate Revenue				2,464.592	
22	STAS				0	
23	Gas Producement Charge				70,525	
24	Gas Cost				<u>5,468.538</u>	
25	Total Large General Sales	926	1,014,740.5		8,003,655	
26	Total Tariff Sales	3,695,179	33,488,984.4		398,558,736	
27	Rate Schedule RDS - Residential Distribution Service (Choic	<u>e}</u>				
28	Customer Charge	1,069,855		16.75	17,920,071	
29	Commodity Charge:					
30	All Gas Consumed		8,134,026.3	4.2138	34,275,160	
31	Rider USP - Universal Service Plan		8,134,026.3	0.8800	7.157.943	
32	Rider CC		8,134,026.3	0.0009	7,321	
33	Choice Administration Charge		8,134,026.3	0.0000	<u>0</u>	
34	Subtotal				59,350,495	
35	STAS				<u>0</u>	
36	Base Rate Revenue				59,360,495	
37	Gas Cost		8,134,026.3	0.7266	<u>5,910,184</u>	
38	Total Rate Schedule RDS	1,069,855	8,134,026.3		65,270.579	3.02
39	Rate Schedule RCC - Residential Distribution Service (CAP)					
40	<u> </u>	257,325		16.75	4,310,194	
	Commodity Charge:					
41			2,512,973.7	4.2138	<u>10.539.169</u>	
42	All Gas Consumed					
42 43	Subtotal		2,512,973.7		14,899,363	
42 43 44	Subtotal STAS		2,512,973.7		<u>0</u>	
42 43 44 45	Subtotal STAS Base Rate Revenue				<u>0</u> 14,899,363	
42 43 44	Subtotal STAS Base Rate Revenue Gas Cost	257,325	2.512,973.7 2.512,973.7 2.512,973.7	0.7266	<u>0</u>	6.65

Exhibit No. 103 Schedule No. 1 Page 16 of 18 Witness; C. Y. Lai

## Columbia Gas of Pennsylvania, Inc. Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016

Line <u>No.</u>	Description	<u>Bills</u> (1)	<u>Volumes</u> (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex. 103, Sch 2)	(Ex 103, Sch 3)	חוטיג	ş	<b>⊅</b> (D   I J
1	Rate Schedule RDGDS - Residential Distribute	d Generation Distribution	Service (Choice)			
2	Customer Charge	0		16.75	0	
3	Commodity Charge;					
4	All Gas Consumed		0.0	4.2138	0	
5	Rider USP - Universal Service Plan		0.0	0.8830	0	
6	Rider CC		0.0	0.0009	0	
7	Choice Administration Charge		0.0	0.0000	ō	
8	Subtotal				0	
9	STAS				ō	
10	Base Rate Revenue				0	
11	Gas Cost		<u>0.0</u>	0.7266	ō	
12	Total Rate Schedule RDGDS	0	0.0		0	
13	Rate Schedule SCD - Small Commercial Distrib	ution (Choice)				
14	Customer Charge					
15	Less Than 6,440 Therms Annually	92,826		21.25	1,972,553	
16	6,440 - 64,400 Therms Annually	6,753		48.00	324,144	
17	Commodity Charge:					
18	Less Than 6,440 Therms Annually		1,439,173.0	3.1385	4,516,844	
19	6,440 - 64,400 Therms Annually		<u>709 871.4</u>	3.1385	2,227,931	
20	Subtotal		2,149,044.4			
21	Rider CC		2,149,044.4	0.0009	1,934	
22	Choice Administration Charge		2,149,044.4	0.0000	Ω	
23	Subtotal				9,043,406	
24	STAS				<u>o</u>	
25	Base Rate Revenue				9,043,406	
26	Gas Cost		2,149,044.4	0.7266	<u>1.561,496</u>	
27	Total Rate Schedule SCD	99,579	2,149,044.4		10,604,902	4,9341
28	Rate Schedule SGDS - Small General Distribution	ion Service				
29	Customer Charge:			2.55	400 700	
30	Less Than 6,440 Therms Annually	7,846		21.25	166,728	
31	6,440 - 64,400 Therms Annually	19.230		48.00	923,040	
	Total	27,076			1,089,768	
33	Commodity Charge:					
34	Phority 1 - Aggregation		22 000 2	2.8791	97.513	
35	Less Than 6,440 Therms Annually		33,869.2			
36 37	6,440 - 64,400 Therms Annually Subtotal		<u>735,338.3</u> 769,207.5	2.8791	2,117,112	
38	All Other Aggregation					
39	Less Than 6,440 Therms Annually		168,025.7	2.8791	483,763	
10	6,440 - 64,400 Therms Annually		<u>2,925,492 6</u>	2.8791	8,422,786	
41	Subtotal		3,093,518.3			
42	Rider CC		3,862,725 8	0.0009	3,476	
43	Choice Administration Charge	27,076		0.00	<u>0</u>	
	Subtotal				12,214,418	
45	STAS				<u>0</u>	
46	Subtotal				12,214,418	
47	Flex	108	22,200.0	(workpaper)	34,785	
47			700 007 5			
48	Priority 1 Gas Cost		769,207.5	1.0203	<u>784.822</u>	

Exhibit No. 103 Schedule No. 1 Page 17 of 18 Witness: C. Y. Lai

# Columbia Gas of Pennsylvania, Inc. Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016

Line						
<u>No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)	•,		<b>4</b>
1	Rate Schedule SDS - Small Distribution Service					
2	Customer Charge:			.=0.00	050 200	
3 4	> 64,400 to ≤ 110,00 Therms Annually >110,000 to ≤ 540,000 Therms Annually	2,110 2,505		170.90 640.00	358,700 1,603,200	
5	Commodity Charge:	2,000		5,40,00	1,500,200	
6	> 64,400 to ≤ 110,00 Therms Annually		1,457,699.7	1.6738	2,439,598	
7	>110,000 to ≤ 540,000 Therms Annually		4 363 484 9	1 5738	7,303,601	
8 9	Subtotal  Choice Administration charge	4,615	5,821,184 6	9.00	ō	
10	Subtotal	4,015		9.00	11,705,399	
11	STAS				0	
12	Flexed Doliveries	<u> 108</u>		(workpaper)	<u>199.061</u>	
13	Total Rate Schedule SDS	4,723	6,001,884.6		11,904,450	1.9835
14	Rate Schedule LDS - Large Distribution Service					
15	Customer Charge:				705.060	
16 17	> 540,000 to <= 1,074,000 Therms Annually > 1,074,000 to <= 3,400,000 Therms Annually	556 326		1,300.00 2,300.00	735,800 749,800	
18	> 3,400,000 to <= 7,500,000 Therms Annually	48		4,800.00	230,400	
19	> 7,500,000 Therms Annually	<u>12</u>		7,400.00	88,800	
20	Total	952			1,804,800	
21	Commodity Charge:		5 5 5 7 3 5 0 5	4.4050	4.074.000	
22 23	> 540,000 to <= 1,074,000 Therms Annually > 1,074,000 to <= 3,400,000 Therms Annually		3.567,382.6 4,193,800.0	1.1359 0.9982	4,074,998 4,186,251	
24	> 3,400,000 to <= 7,500.000 Therms Annually		1,616,000.0	0.8263	1,335,301	
25	> 7,500,000 Therms Annually		<u>775.000.0</u>	0.4800	<u>372,000</u>	
26	Total Deliveries	252	10,172,182.6	0.00	9,968,460	
27 28	Choice Administration charge Subtotal	952		0.00	<u>0</u> 11,773,260	
29	STAS				0	
30	Flexed Deliveries	<u>228</u>		(workpaper)	3,679.929	
31	Total Rate Schedule LDS	1,180	19,274,182.6		15,453,189	0.8018
32	Rate Schedule MLDS - Main Line Distribution Service -	- Class_I				
33	Customer Charge:					
34	> 274,000 to <= 540,000 Therms Annually	0 3 <b>6</b>		469.34	0	
35 36	> 540,000 to <= 1,074,000 Therms Annually > 1,074,000 to <= 3,400,000 Therms Annually	35 0		1,149.00 2,050.00	41,364 0	
37	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	9	
38	> 7,500,000 Therms Annually	<u> </u>		7.322.00	Õ	
39	Total	36			41,364	
40 41	Commodity Charge: All Gas Consumed		146,090.0	0.0936	13,656	
42	Choice Administration charge	36	. 0,650,0	0.00	0	
43	Subtotal				55,030	
44 45	STAS Flex		5.740.000.0	fune element	0 241 240	
45 46	Total Rate Schedule MLDS - Class I	<u>12</u> 48	2,7,10,000.0 2,856,000.0	(workpaper)	<u>341.249</u> 396,279	0.1388
47	Rate Schedule MLDS - Main Line Distribution Service	- Class II				
46	Customer Charge:					
49	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
50	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
51 52	> 7,500,000 Therms Annually Total	<u>0</u> 12		7,322.00	<u>0</u> 24,600	
53	Commodity Charge:	12			24,000	
54	> 2,146,000 to ≤ 3,400,000 Therms Annually		260,000.0	0.4474	116,324	
55	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	0.3869	0	
56 57	> 7,500,000 Therms Annually Total Deliveries		<u>0.0</u> 260,000.0	0.3351	<u>0</u> 116,324.0	
58	Choice Administration Charge	12		0.00	116,324.0 <u>0</u>	
59	Subtotal				140,924	
60	STAS				0	
61 62	Flex Total Rate Schedule MLDS - Class II	<u>60</u> 72	<u>2,402,000.0</u> 2,662,000.0	(workpaper)	<u>907,678</u> 1,048,602	0.000
1,2	. Atomic de notició disea - Apág II	12	2,002,000.0		1,040,002	0,3939

### Columbia Gas of Pennsylvania, Inc. Revenue @ Current Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016

Line

<u>No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) DTH	Base Rate (3) \$/DTH	<u>Revenue</u> (4) <b>\$</b>
i	Distribution Service Summary by Rate Class			<u> </u>	
2	Base Rate Revenue				67,094,594
3	STAS				0
4	Rider USP				7,157,943
5	Rider CC				7,321
6	Choice Administration Charge				0
7	Gas Cost				<u>7.736.111</u>
8	Total Residential Distribution Service	1.327,180	10,647,000.0		81,995,969
9	Base Rate Revenue				33,191,659
10	STAS				0
11	Rider CC				5,410
12	Choice Administration Charge				0
13	Gas Cost				<u>2.346,318</u>
14	Total Small Distribution Service (SCD, SGDS, SDS)	131,486	12,035,854.8		35,543,387
15	Base Rate Revenue				15,453,189
16	Choice Administration Charge				0 [
17	STAS				<u>0</u>
18	Total Large Distribution Service	1,180.0	19,274,182.6		15,453,189
19	Base Rate Revenue				1,444,881
20	Choice Administration Charge				0
21	STAS				Q
22	Total Main Line Distribution Service	120	5,518,000.0		1,444,881
23	Total Distribution Service	1,459,965	47,475,037.4		134.437,426

24	Total Company Throughput	5.155,145	80,964,021.8	532,996,162
25	Other Operating Revenue			
26	487 - Forfeited Discounts			1,318,074
27	488 - Miscellaneous Service Revenues			150,000
28	493 - Rent from Gas Property			144,269
29	495 - Prior Yr. Rate Refund - Net.			0
30	495 - Off System Sales			0
31	495 - Other Gas Revenues - Other			290,645
32	496 - Provision For Rate Refunds			Õ
33	Total Other Operating Revenue			1,902,988
34	Total Company Revenue			534,899,150

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

Bills from

			Bills from Industrial			Rate		
Line	_		& Lg Com	Incremen		Schedule	Finaled	Forecast
No	Description	Forecasted (1)	Customers (2)	New Const (3)	Attrition (4)	Change (5)	<u>Bills</u> (6)	Adjusted (7=1 to 6)
		, ,	(Ex 163, Sch 4)	(Ex 103 Scti 4)	(E+ 103, Scn 4)	1-7	\ <i>1</i>	(, , , , , , ,
;	Rate Schedule RSS - Residential Sales Service							
?	RESIDENTIAL							
3	Total Rate Schedule FSS	3 284 771	0	22,106	(E.589)	251	56 240	3.354,76B
.:	Rate Schedule RDGSS - Residential Distributed Ge	neration Sales Se	tvice					
5	RESIDENTIAL							
Б	Total Raje Schedule EDGSS	251	0	3	Ů	(261)	Ģ	0
7	Rate Schedule SGSS - Small General Sales Service	(< 64,380 Therms	Annually)					
ρ	COMMERCIAL							
:0 ē	Less Than 6,440 Therms Annually 6,440 - 64,400 Therms Annually	276,950 <u>37</u> 930	(ı <u>0</u>	2,542 0	(2,435) Q	ō o	539 <u>70</u>	277,597 <u>38 009</u>
11	Total Commercial Bills Unite: SGSS	314,882	0	2.542	(2,436)	o	£18	315,606
12	INDUSTRIAL							
13 14	Less Than 6 440 Thorms Annually 6,440 - 64 400 Therms Annually	253 <u>476</u>	0 Q	<u>0</u>	(i) (i)	<u> </u>	2 2	255 <u>476</u>
15	Total Industrial Bills Under SGSS	729	9	0	0		2	731
16	Total Rate Schedule SGSS	315 611	0	2,542	(2,436)	O	620	316,337
17	Rate Schedule NSS - Negotiated Sales Service							
18	COMMERCIAL							
16	540 000 - 1,074,000 Therms Annually	12	0	0	٥	٥	0	12
20	INDUSTRIAL							
21	540 000 - 1,074,000 Therms Annualty	0	0	O	0	٥	0	0
22	Total Rate Schedule NSS	12	0	Ω	Đ	٥	0	12
23	Rate Schedule LGSS - Large General Sales Service	ì.						
24	COMMERCIAL							
25	⇒ 64,400 to s 110,00 Therms Annually	468	θ	Ū	9	0	2	470
26 27	5110,000 to \$ 540,000 Therms Annually >540,000 to \$ 1,074,000 Therms Annually	336 24	0 <b>0</b>	0 0	0	9 0	0 0	336
28	>1,074,000 to ± 3,400,000 Therms Annually	0	0	0	G G	0	0	24 Ú
29	>3,400,000 to \$ 7,400,000 Therms Annually	0	e	0	e e	υ 0	ŋ	0
30	> 7,400,000 Therms Annually	<u>C</u> I	ū	Ž.	Q	ų.	ĝ	Õ
31	Total Commercial Bills Under LGSS	828	0	0	ū	9	2	830
32	INDUSTRIAL							
33	> 64 400 to ≤ 110 00 Therms Annually	36	е	9	ŋ	Đ	0	36
34	>110,000 to < 540,000 Therms Annually	00	0	0	Ú	è	0	60
35	>540,000 to \$ 1,074,000 Therms Annually	o	0	Ū	Ų	ū	0	0
36	>1,074,000 to ± 3,400,000 Therms Annually	Ü	Ū	0	U	9	Ú	0
37	>3,400,000 to < 7,400,000 Therms Annually	0	0	0	0	0	O	0
38	> 7 400,000 Therms Annually	9	õ	ō	9	Q	ō	ō
354	Total Industrial Bills Under LGSS	96	C	0	ū	0	O	56
40	Total Rate Schedule LGSS	924	0	0	0	0	2	926
								<del></del>
41	Tariff Sales Summary by Customer Class							
42	Formi Residential Sales	3,285 022	0	22,106	(8,580)	O	56.240	3,354,788
43	Total Commercial Sales	315,722	0	2,542	(2,436)	Ú	620	316,448
.44	Total Industrial Sales	<u>825</u>	Ō	ō	ō	Ō	2	<u>\$27</u>
45	Total Tanti Sales	3.601.569	0	24,648	(11,016)	0	56,862	3,672,063

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

			Bills from Industrial			Rate		
Line			& Lg Com	Increme	ntal Bills	Schedule	Finaled	Forecast
No.	Description	Forecasted	Customers	New Const	Attrition	Change	Bills	Adjusted
		<del>(</del> 1)	(2) (Ex 103, Sch 4)	(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)	(5)	(6)	(7=1 to 6)
1	Rate Schedule RDS - Residential Distribution Service	e (Charce)						
2	RESIDENTIAL							
3	Total Rate Schedule RDS	1,056.633	0	0	Ü	72	7 839	1,064,544
4	Residential Distribution Service (CAP)							
5	RESIDENTIAL							
6	Total Rate Schedule RCC	251,546	0	o	O	3	-1.519	256,065
7	Rate Schedule RDGDS - Residential Distributed Ger	neration Distribut	ion Service (Choic	e)				
В	RESIDENTIAL							
9	Total Rate Schedule RDGDS	72	G	0	O	(72)	0	0
10	Rate Schedule SCD - Small Commercial Distribution	(Choice)						
11	COMMERCIAL							
12	Less Than 6,440 Therms Annually	92,597	0	0	0	o	10B	92,705
13	6,440 - 64,400 Therms Annually	<u>6 741</u>	Ō	ō	Ď	ō	12	<u>6 753</u>
14	Total Rate Schedule SCD	99,338	0	0	0	0	120	99,458
15	Rate Schedule SGDS - Small General Distribution S	ervice						
16	COMMERCIAL							
17	Less Than 6,440 Therms Annually	7,704	0	0	ດ	0	21	7,725
18 19	6,440 - 64,400 Therms Annually Flex	18.640 <u>108</u>	0 <u>0</u>	o Q	o 2	0 0	Ö 79	18,889 <u>108</u>
20	Total Commercial Bills Under SGDS	26,652	0	0	0	o	70	26,722
21	INDUSTRIAL							
22	Less Than 6,440 Therms Annually	120	0	0	0	D	1	121
23 24	6,440 - 64,400 Therms Annually Flex	336 <u>D</u>	0 <u>0</u>	0 0	0 0	0 9	5 <u>0</u>	341 <u>0</u>
25	Total Industrial Bills Under SGDS	456	0	0	0	0	6	462
26	Total Rate Schedule SGDS	27,108	0	0		0	76	27,184
27	Rate Schedule SDS - Small Distribution Service	11,100	•	v	·	v	,,	21,104
28	COMMERCIAL							
		4.5148			•		_	
29 30	> 64,400 to s 110,00 Therms Annually >110,000 to s 540,000 Therms Annually	1.848 1,608	0 0	0		0 9	e 9	1.857 1,614
31	Flex	<u>96</u>	õ	Ö	õ	õ	ō	96
32	Total Commercial Bills Under SDS	3,552	0	0	0	0	15	3,567
33	INDUSTRIAL							
34	> 64,400 to < 110,00 Therms Annually	252	0	0		0	1	253
35 36	>110,000 to < 540,000 Therms Annually Flex	888 <u>12</u>	0 <u>0</u>	ō ō		0 0	0 3	891 <u>12</u>
37	Total Industrial Bills Under SDS	1,152	0	0	0	ū	4	1,156
38	Total Rate Schedule SDS	4,704	0	0	0	0	19	4,723
39	Rate Schedule LDS - Large Distribution Service							
40	COMMERCIAL							
41	> 540,000 to <= 1,074,000 Therms Annually	180	0	0		0	0	180
42	> 1,074,000 to <= 3,400,000 Therms Annually > 3,400,000 to <= 7,500,000 Therms Annually	108 0	0	0		0	2 0	110
43 44	> 7,500,000 to <= 7,500,000 Therms Annually	0	0	ō		9	0	0
45	Flex	24	Ō	ō	Ō	Q	Ď	24
46	Total Commercial Bills Under LDS	312	0	0	0	9	2	314

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

Line			Bills from Industrial & Lg Com	Increme	Incremental Bills		Finaled	Forecasted
No.	Description	Forecasted	Customers	New Const	Attrition	Change	<u>Bills</u> (6)	Adjusted (7≈1 to 6)
		(1)	(2) (Ex 103, Sch 4)	(3) (Ex 103, Sch 4)	(4) (E> 103, Sch 4)	(5)	(6)	(7-1 10 0)
1	Rate Schedule LDS - Large Distribution Service							
2	INDUSTRIAL							
3	> \$40,000 to IKE 1 074,000 Therms Annually	394	0	C	0	υ	2	386
4 5	> 1,074,000 to <= 3,400,000 Therms Annually > 3,400,000 to <= 7,500,000 Therms Annually	216 48	0	0 0	0	0	0 0	216 48
6	> 7,500,000 Therms Annually	12	0	0	o	9	0	12
7	Fireh	204	$\bar{\mathbf{o}}$	õ	Ω	9	ō	204
8	Total Industrial Bills Under LDS	864	0	0	0	0	2	566
9	Total Rate Schedule LDS	1,176	0	٥	n	o	4	1,180
10	Rate Schedule MLDS - Main Line Distribution Servi	ce - Class I						
11	COMMERCIAL							
12	> 274,000 to <= 540,000 Therms Annualty	Ð	0	ē	0	0	G	0
13	> 540,000 to <= 1 074,000 Therms Annually	12	0	0	0	0	0	12
14	> 1,074,000 to <= 3,400,000 Thems Annually	Ü	Û	0	0	0 5	n n	0
15 16	> 3 400,000 to <= 7,500,000 Therais Annually > 7,500,000 Therais Annually	o <u>U</u>	0 <u>0</u>	0 Q	0	9 9	ถ 0	0 0
17	Commercial Bills Uniter MLDS - Class I	12	0		0	e 7.	Q Q	12
18	Fiex	0	0		Ō	ō	Ō	Q
19	Total Commercial Bilis Under MEDS I	12	0	0	0	0	٥	12
20	INDUSTRIAL							
21	> 274,000 to <= 540 000 Therms Annually	0	Ω	o	0	0	0	Ū
22	> 540,000 to <= 1,074,000 Therms Annually	1.4	0		0	0	0	?4
23	> 1,074,000 to <= 3,400,000 Therms Annually	0	0		0	ū	0	9
24 25	> 3,490,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually	0	0 0		០ <u>ព</u>	0	0 0	O Q
26	Industrial Bills Under MLDS - Class I	24	0			0	0	24
27	F/ex	12	0			ō	ō.	12
28	Total Industrial Bills Uniter MLDS I	36	0	0	0	0	0	36
29	Total Rate Schedule M_DS - Class I	48	0	0	0	0	0	48
30	Rate Schedule MLDS - Main Line Distribution Serv	ice - Class II						
31	COMMERCIAL							
32	> 2,146,000 to \$ 3,400,000 Therms Annually	0	0	0	0	0	0	0
33	> 3,400 005 to ~= 7,500,000 Therms Annually	(1			O	Ω	(1	U
34	> 7,500,000 Therms Ameally	Q				Ũ	Q	2
35 36	Commercial Bibs Under MLDS - Class II Flex	0 0	0 9			D 3	0 0	0 0
30	r n;x	¥	ý	ភ	ō	ž.	Ā	ý
37	Total Commercial Bills Under NLOS II	0	0	c	0	0	D	1)
38	INDUSTRIAL							
39	> 2,146 000 to $\leq$ 3 400,000 Therms Annually	12				U	O	12
40	> 3,400 000 to <= 7,500,000 Therms Annually	0				0	0	0
41	> 7,590,000 Therms Annually Industrial Bills Under MEDS - Class #	Ū	•			ō	ō	<u> </u>
42 43	Flex	12 <u>€</u> 0	6			0 0	ū 0	<u>60</u>
			r G		-	_	•	_
44	Total Industrial Bills Under MLDS II	72				0	0	72
45	Total Rate Schedule MLDS - Class II	72	0	0	0	ņ	O	72
46	Distribution Service Summary by Customer Class						•	
47	Total Residential	1,308,251	0	a	0	C	12,358	1,320.609
48	Total Continercial	129,866	0	0	۵	0	207	130,073
49	Total Industrial	2,580	Ō	٥	Q	<u>0</u>	<u>12</u>	2 <u>,59</u> 2
50	Total Distribution Service	1,440,697	0	0	0	0	12,577	1,453,274
	· · · · · · · · · · · · · · · · · · ·							
51	Total Company Throughout	5,042,266	0	24,648	(11,016)	. 0	69,439	5,125 337

#### Columbia Gas of Pennsylvania, Inc. Number of Bills For the 12 Months Ended December 31, 2016 - Unadjusted

Line <u>No.</u>	<u>Description</u>	Foreçasted	Bills from Industrial 8 Lg Com Customers	Increment	ntal Bills Attrition	Rate Schedule Change	Finaled Bills	Forecast <u>Adjuste</u> g
line.	<u>seasopy, por</u>	(1)	(2) (Ex 103, Sch 4)	(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)	(5)	(6)	(7=1 to 6)
1	Rate Schedule RSS - Residential Sales Service							
2	RESIDENTIAL							
3	Total Rate Schedule RSS	3,396,711	0	0	0	251	56,240	3,363,202
4	Rate Schedule RDGSS - Residential Distributed Ge	neration Sales S	ervice					
5	RESIDENTIAL							
6	Total Rate Schedule RDGSS	251	0	0	0	(251)	0	9
7	Rate Schedule SGSS - Small General Sales Service	(< 64 380 Thesm	s Annually)					
В	COMMERCIAL							
9 10	Less Than 6,440 Therms Annually 6,440 - 64,400 Therms Annually	277,359 <u>37 930</u>	0 Q	0 Ω	0 0	0 Q	539 <u>79</u>	277,907 <u>38 009</u>
11	Total Commercial Bills Under SGSS	315,298	0	0	0	0	618	315,916
12	INDUSTRIAL							
13 14	Less Than 6,440 Therms Annually 6,440 - 64,400 Therms Attocally	253 <u>476</u>	ō 0	0 <u>0</u>	o g	0 0	2 0	255 <u>470</u>
15	Total Industrial Bills Under SGSS	729	0	0	0		2	731
16	Total Rate Schedule SGSS	316.027	0	0	0	o	620	316,647
17	Rate Schedule NSS - Negotiated Sales Service							
18	COMMERCIAL							
19	540,000 - 1,074,000 Therms Annually	12	0	0	0	0	0	12
20	INDUSTRIAL							
21	540,000 - 1,074,000 Therms Annually	D	0	0	0	D	0	0
22	Total Rate Schedule NSS	12	0	0	0	0	0	12
23	Rate Schedule LGSS - Large Goneral Sales Service	!						
24	COMMERCIAL							
25 26	> 64,400 to s 110,00 Therms Annually >110,000 to s 540,000 Therms Annually	458 336	o 0	0	0	0	2 0	470 336
27	>540,000 to < 1,074,000 Therms Annually	24	0	O	0	0	٥	24
28 29	>1,074,000 to \$ 3,400,000 Therms Annually >3,400,000 to \$ 7,400,000 Therms Annually	0	0	0	0	0	0	0
30	> 7,409,000 Therms Annually	9	0	D D	0	0	ט	0
31	Total Commercial Bills Under LGSS	828	0	0	0	0	2	830
32	INDUSTRIAL							
33	> 64,400 to s 110,00 Therms Annually	36	0	0	0	0	0	36
34	>110,000 to s 640,000 Therms Annually	60	0	0	0	0	9	60
35 36	>540,000 to ≤ 1,074,000 Therms Annually >1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0	0	0	0
37	>3,400,000 to < 7,400,000 Therms Annually	ő	0	ŏ	۵	0	0	ő
38	> 7,400,000 Therms Annually	2	Q	Q	Q	ō	Ō	Q
39	Total Industrial Bills Under LGSS	96	0	o	0	0	0	96
40	Total Rate Schedule LGSS	924	0	0	0	0	2	926
		-						<del></del>
	Tariff Sales Summary by Customer Class	s and ede		_		•	50.00	5 005 000
42	Total Residential Sales Total Commercial Sales	3,306,962 316,138	0	0	0	0	56,240 620	3,363,202 316,758
43	Total Industrial Sales	316,138 <u>825</u>	<u>0</u>	0	Ω	Ω	620	316.756 827
	Total Tanifi Sales	3,623,925	0	0	0 ñ	0	€ 56,862	3,680,787
Ľ		-,,,,,,,					30,202	2,200,701

#### Columbia Gas of Pennsylvania, Inc. Number of Bills For the 12 Months Ended December 31, 2016 - Unadjusted

Line <u>No</u>	<u>Description</u>	Forecasted (1)	Bills from Industrial & Lg Com <u>Customers</u> (?)	Incremen New Const (3)	tal Bills  Attrition (4)	Rate Schedule <u>Change</u> (5)	Finaled <u>Bills</u> (6)	Forecast <u>Adjusted</u> (7=1 to 6)
		<b>,</b> . ,	(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103 Sch 4)	1-7	1-7	, ,
1	Rate Schedule RDS - Residential Distribution Service	e (Choice)						
2	RESIDENTIAL							
3	Total Rate Schedule RDS	1,001,944	ວ	0	ŋ	72	7,639	1,065,855
4	Residential Distribution Service (CAP)							
5	RESIDENTIAL							
6	Total Rate Schedule RCC	757,606	r,	0	0	0	4,519	257,325
7	Rate Schedule RDGDS - Residential Distributed Ger	aaratian Dieterb	dian Samica (Chair	a).				
8	RESIDENTIAL	neranoji prsmot	ada Service (Citale	<u>81</u>				
y	Total Rate Scheoule RDGDS	72	0	ū	Û	172)	Ð	O
10	Rate Schedule SCD - Small Commercial Distribution		,,	Ü	Ü	1,2,	0	v
11	C O M M E R C I A L	in (Critice)						
12	Less Than 6,440 Therries Annually	92,718	U	g	<b>{</b> I	G	108	92,826
13	6 440 - 64,400 Therms Annually	6,741	Ō	ē	Ó	Õ	.12	6,753
14	Total Rate Schedule SCD	99,459	9	0	c	0	120	93,579
15	Rate Schedule SGDS - Small General Distribution S	ervice						
16	COMMERCIAL							
:7 18	Less Than 6,440 Therms Annually 6,440 - 64,400 Therms Annually	7,704 18,540	0	0 6	υ 0	0	21 49	7,725 18,889
19	Flex	108	Ö	Ō	Ō	ū	Ō	108
20	Total Commercial Bills Under SGDS	26,652	۵	0	٥	0	70	26,722
21	INDUSTRIAL							
22 23	Less Than 6,440 Therms Annually 6,440 - 64,400 Therms Annually	120 336	0	0	0	0 0	1 5	121 341
24	Flex	0	Ô	ñ	Õ	0	õ	Q
25	Total Industrial Bills Under SGDS	456	0	0	0	0	6	462
26	Total Rate Schedule SGDS	27,108	0	0	0	0	76	27,184
27	Rate Schedule SDS - Small Distribution Service							
28	COMMERCIAL							
29 30	> 64,400 to ≤ 110,00 Therms Annually >110,000 to ≤ 540,000 Therms Annually	1,848 1,608	<b>o</b> 0	o o	0 0	0	g 6	1,857 1,614
31	Flex	<u>æ</u>	Q	Õ	Õ	õ	ū	96
32	Total Commercial Bills Under SCS	3.552	0	0	0	0	15	3,567
33	INDUSTRIAL							
34 35	<ul> <li>64,490 to s 110,00 Therms Annually</li> <li>110,000 to s 540,000 Therms Annually</li> </ul>	1:52 988	0	ņ G	0 0	υ 0	1 3	253 891
36	Fiex	12	Ó	õ	ō	ō	Q.	12
37	Total Industrial Bills Under SDS	1,152	0	0	0	O	4	1,156
38	Total Rate Schedule SDS	4,704	Ü	0	0	0	19	4,723
39	Rate Schedule LDS - Large Distribution Service							
40	COMMERCIAL							
41 42	> 540,000 to <= 1,074,000 Therms Annually > 1,074,000 to <= 3,400,000 Therms Annually	189 198	υ 0	0	υ 0	0 0	0 2	180 11 <b>0</b>
43	> 3,400,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually	0	0	0	0	0	0	0
45	Flex	74	Ď	ō	õ	Õ	Q	2 <u>4</u>
46	Total Commercial Bills Under LDS	312	0	0	O	0	2	314

#### Columbia Gas of Pennsylvania, Inc. Number of Bills For the 12 Months Ended December 31, 2016 - Unadjusted

			Bills from Industrial			Rate		
Line <u>No.</u>	<u>Description</u>	Forecasted	& Lg Com Customers	New Const	Attrition	Schedule	Finaled	Forecasted
110,	<u>Bescrymon</u>	(1)	(2) (Ex 103, Sch 4)	(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)	Change (5)	<u>Bills</u> (6)	Adjusted (7=1 to 6)
1	Rate Schedule LDS - Large Distribution Service			,				
2	INDUSTRIAL							
3	> 540,000 to <= 1,074,000 Therms Annually	35-4	Ū	0	G	0	2	386
4	> 1,074,000 to <= 3,490,000 Therms Annually	216	0	ō	ō.	0	0	216
5	> 3,400,000 to <= 7,500,000 Therms Annually	48	0	0	0	0	G	48
6 7	> 7,500,000 Therms Armually Flex	12 204	0 0	0 <u>0</u>	0 0	0 0	0 <u>0</u>	12 204
В	Total Industrial Bills Under LDS	864	0	0	0	0	2	866
9	Total Rale Schedule LDS	1.176	0	0	0	0	4	1,180
10	Rate Schedule MLDS - Main Line Distribution Servi	ce - Class I						
11	COMMERCIAL							
12	> 274,000 to <= 540,000 Themis Annually	0	Đ	0	0			
13	> 540,000 to <= 1,074,000 Therms Annually	12	0	0	0	0	0	0 12
14	> 1,074,000 to <= 3,400,000 Therms Annually	ō	0	Ō	0	0	0	0
15	> 3,400,000 to <= 7,500,000 Therms Annually	۵	0	0	0	O.	0	0
16	> 7,500,000 Themis Annually	2	Ō	<u>0</u>	ō	ō	<u>0</u>	Ō
17 18	Commercial Bills Under MLDS - Class I Flex	12 9	0 0	0	0 <u>0</u>	0 0	0 0	12
19	Total Commercial Bills Under MLDS I	12	0	0	0	0	0	D 12
20	INDUSTRIAL		Ü	5	Ü	Ū	v	12
21	> 274,000 to <= 540,000 Therms Annually	0	0	0	0	0	0	0
22 23	> 540,000 to <= 1,074,000 Therms Annually > 1,074,000 to <= 3,400,000 Therms Annually	24 0	0	0	D G	0	0	24 0
24	> 3,400,000 to <= 7,500,000 Themis Annually	0	Ú	Ü	0	0	0	0
25	> 7,500,000 Therms Annually	9	<u>0</u>	Õ	ğ	g	0	ā
26	Industrial Bills Under MLDS - Class I	24	0	0	0	D	ō	24
27	Flex	<u>12</u>	ō	Q	õ	<u>C</u>	<u>0</u>	12
28	Total Industrial Bills Under MLDS I	36	0	٥	0	0	0	36
29	Total Rate Schedule MLDS - Class I	48	0	0	0	0	0	48
30	Rate Schedule MLDS - Main Line Distribution Service	ce - Class II						
31	COMMERCIAL							
32 33	> 2,146,000 to ≤ 3,400,000 Therms Annually > 3,400,000 to ≤= 7,500,000 Therms Annually	Ω 0	0	0	6 0	0	0	0
34	> 7,500,000 Therms Annually	Ď	0	9	5	0	0 <u>ن</u>	ō O
35	Commercial Bills Under MLDS - Class II	Õ	Ď	ō	ő	ō	0	ō
36	Flex	õ	Ō	Õ	Q	<u>0</u>	ō	9
37	Total Commercial Bills Under MLDS II	0	0	0	0	0	0	0
38	INDUSTRIAL		_	_	·	_	·	v
39	> 2,146,000 to ≤ 3,400,000 Therms Annually	17	Ü	Û	9	0	0	12
40 41	> 3,400,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually	0 2	5 0	0 0	0 9	0 <u>0</u>	0 0	0
42	Industrial Bills Under MLDS - Class II	12	0	Ö.	0	G G	0	12
43	Fiex	<u>60</u>	<u>0</u>	ũ	ĝ	Q	ō	<u>60</u>
44	Total Industrial Bills Under MLDS II	72	0	O	0	0	ō	72
45	Total Rate Schedule MLDS - Class II	72	0	0	0	0	0	72
Γ		· <del></del>		<u>-</u>				}
	Distribution Service Summary by Customer Class	_						
47	Total Residential	1,314,822	0	0	0	0	12,358	1,327,180
48	Total Commercial	129,987	0	0	D	0	207	130,194
49	Total Industrial	2,580	<u>Q</u>	Q	<u>0</u>	Q	<u>12</u>	2,592
50	Total Distribution Service	1,447,389		0		0	12,577	1,459,966
<u> </u>		p. a.a		<del></del> -	<u> </u>			
51	Total Company Throughpul	5.071,314	0	0	0	0	69,439	5.140.753

#### Columbia Gas of Pennsylvania, Inc. Number of Bills For the 17 Months Erided December 31, 2016

Line <u>No.</u>	<u>Description</u>	Forecasted (1)	Bills from Industrial 8 Lg Com Customers (2) (2) (55 1703, Sct. 4)		atal Bills  Attrition (4) (Ex 103, Sch 4)	Rate Schedule <u>Channe</u> (5)	Finaled <u>Bills</u> (6)	Forecasted <u>Adjusted</u> (7=1 to 6)
1	Rate Schedule RSS - Residential Sales Service		(0) 100, 001 4)	(Ex 100, GB) 4)	[EX 100, EST 2]			
2	RESIDENTIAL							
		3,506,711	ō	22,696	.e	554	EC 7140	6.553.54
3	Trital Rate Schedule RSS  Rate Schedule RDGSS - Residential Distributed Ge			22,086	(8,664)	251	55,240	3,377,154
5	RESIDENTIAL	elleragion cares a	errice					
6	Total Rate Schedule RDGSS	251	ō	n	9	(251)	9	0
7	Rate Schedule SGSS - Small General Sales Service			, ,	J	(2011	,	Ū
в	COMMERCIAL	1 04,335 11(2)						
9	Less Than 6,440 Therms Annually	277,3 <del>6</del> 8	O	2,908	(2,△:6)	0	539	278,367
10	6 440 - 64,400 Therms Annually	37 930	Ö.	Ū	(2,23c) Ç	ō	79	<u>38,009</u>
11	Total Commercial Bills Under SGSS	315,298	บ	2,906	(2,448)	0	518	316,376
12	INDUSTRIAL							
13 14	Less Than 6,445 Therms Annually 6,449 - 64,400 Therms Annually	253 <u>476</u>	õ	0 <u>0</u>	ō Ō	ð o	? 2	255 <u>476</u>
15	Total Industrial Bills Under SGSS	729	0	ú	c		2	731
:6	Trual Rate Schedule SGSS	316 027	0	2,908	(2 448)	O	620	317,107
17	Rate Schedule NSS - Negotiated Sales Service							
18	COMMERCIAL							
:5	(40,000 - 1,074,000 Therms Annually	12	0	0	ΰ	Đ	3	12
20	INDUSTRIAL							
?1	540,000 - 1,074 000 Therms Annually	õ	0	0	G	0	ē	0
22	Tatal Rate Schedule NSS	12	0	0	0	0	0	12
23	Rate Schedule LGSS - Large General Sales Service	<u>e</u>						
24	COMMERCIAL							
25 25	<ul> <li>64,400 to a 110 00 Therms Annually</li> <li>110,000 to a 645,000 Therms Annually</li> </ul>	468 336	0	0 0	9 9	a D	2	470 336
27	>540,000 to ± 1,074,000 Therms Annually	24	0	0	<b>(</b> )	0	9	24
⊒8 ∴9	>1,074,000 to s 3,400,000 Therms Annually >3,490,000 to ≤ 7,400 000 Therms Annually	ດ ປ	0	0 0	D 6	Ů O	3	0 0
3C	> 7,400,000 Themis Annually	ō	õ		ģ	ğ		ō
.41	Total Commercial Bills Under LGSS	826	0	0	0	<b>(</b> )	2	830
32	INDUSTRIAL							
33	> (4,400 to 5.110,00 Therris Annually	35	ū	Q	G.	0	0	35
3-	-110,000 to s 540,000 Therms Annually	60	0	0		c c	0	60
35 35	>540,000 to ≤ 1,074,000 Therms Annually >1,074,000 to ≤ 3,450,000 Therms Annually	ວ ວ	0	ر 0		0	5	0
37	>3,400,000 to \$ 7,400,000 Therms Annually	o c	ō	ວ		0	Ü	0
38	> 7,400,000 Therms Annually	õ	ō	Ω	õ	Ü	Ģ	Õ
35	Total Industrial Bills Under EGSS	96	9	9	c	O	0	96
10	Total Rate Schedule LGSS	924	٥	Çı	0	0	2	926
41	Tariff Sales Summary by Customer Class							
42	Total Residential Sales	3,306,962	O	22,596	(8.664)	0	55,240	3,377,134
43	Total Commercial Sales	315 138	0	2,905	(2,448)	0	620	317,218
44	Total Industrial Sales	<u>825</u>	Ó	Ō	Ō	Q	2	<u>627</u>
45	Total Tanit Sales	3,623,925	0	25,504	(11.112)	0	56.862	3,695,17\$

#### Columbia Gas of Pennsylvania, Inc. Number of Bills For the 12 Months Ended December 31, 2016

			Ziloco occember o					
Line No	Description	Forecasted (1)	Bilts from Industrial & Lg Com Customers (2) (Er 103, Sec. 4)	Increme   New Const   (3)   (Ex 103, Sch 4)	ntal Bills <u>Attrition</u> (A) (Ex 103, Sch <)	Rate Schedule <u>Change</u> (5)	Finaled Bills (B)	Forecasted Adjusted (7=1 to 6)
1	Rate Schedule RDS - Residential Distribution Ser	vice (Choice)	12.100.00.7	, ,	(**************************************			
2	RESIDENTIAL							
3	Total Rate Schedule PDS	1,051,944	0	6	Ö	72	7,830	1,069 855
4	Residential Distribution Service (CAP)							
5	RESIDENTIAL							
õ	Total Rate Schedule RCC	752.806	3	e	9	ō	4,519	257,325
7	Rate Schedule RDGDS - Residential Distributed (	Generation Distribu	tion Service (Choic	<u>e)</u>				
В	RESIDENTIAL							
õ	Total Rate Schedule RDGDS	72	0	٥	0	(72)	G	0
:0	Rate Schedule SCD - Small Commercial Distribut	ion (Charce)						
11	COMMERCIAL							
12 13	Less Than 6,440 Therms Annually 6,440 - 64,400 Therms Annually	92,718 <u>6.741</u>	0 Q	<u> </u>	0 9	Ö. Ω	108 <u>12</u>	92,826 <u>6.753</u>
14	Total Rate Schedule SCD	99,459	G	0	0	C	120	99,579
15	Rate Schedule SGDS - Small General Distribution	Service						
16	COMMERCIAL							
17 18 19	Less Than 6.440 Therms Annually 6.440 - 64.490 Therms Annually Flex	7,704 18,840 <u>108</u>	0 0	<u>δ</u> 0 n	ت ت د	0 0	21 49 9	7,725 18,889 <u>109</u>
30	Total Commercial Bills Under SGDS	26,652	0	0	o	9	70	26,722
21	INDUSTRIAL							
22	Less Than 6,440 Therms Annually	120	G	ū	Ċ.	0	î	121
23 24	6,440 - 64,400 Therms Annually Flex	336 2	Õ	<u> </u>	9 2	ū Ģ	£ 2	3-41 D
25	Total Industrial Biks Under SGDS	456	0	0	D	e	6	462
26	Total Rate Schedule SGDS	27,108	0	0	U	o	76	27,164
27	Rate Schedule SDS - Small Distribution Service							
28	COMMERCIAL							
29 30	> 64,400 to s 110,00 Therms Annually >110,000 to ≤ 540,000 Therms Annually	1,548 1,638	0	0	5 C	0	9 6	1 857 1,614
31	Flex	96	<u>0</u>	ñ	g	ū	ğ	26
32	Total Commercial Bills Under SDS	3 552	٥	0	c	O	15	3,567
33	INDUSTRIAL							
34 35	> 64,400 to ≤ 110,00 Therms Annually >110,000 to ≤ 540,000 Therms Annually	252 969	6 G	0 0	5 0	0 0	; 3	253 891
36	Flex	12	Ō	ō	ū	ō	Ş	<u>12</u>
37	Total Industrial Bills Under SDS	1,152	0	(i	0	a	4	1,156
38	Total Rate Schedule SDS	4,704	0	D	0	0	19	4,723
39	Rate Schedule LDS - Large Distribution Service							
40	COMMERCIAL							
41 42	> 540,000 to <= 1,074,000 Thorms Annually > 1,074,000 to <= 3,400,000 Therms Annually	180 108	<b>0</b> 0	0 0	CI C	υ 0	0 2	180 110
43 44	> 3,400,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually	O O	0 0	0	0 0	0	0	0 0
45	Flex	24	Đ	Ō	ŷ	Ō	ō	24
46	Total Commercial Bills Urider LDS	312	ũ	0	Ū	0	2	314

#### Columbia Gas of Pennsylvania, Inc. Number of Bills For the 12 Months Ended December 31, 2016

Line			Bills from Industrial & Lg Com	Increme		Rate Schedule	Finaled	Forecasted
No.	<u>Description</u>	Forecasted (1)	<u>Customers</u> (2) (Ex 163 Sch 4)	<u>New Const</u> (3) (Ex 103, Sch <)	<u>Attrition</u> (4) (Ex. 163, Sch 4)	<u>Change</u> (5)	(6)	<u>Adjusted</u> (7=1 to 6)
1	Rate Schedule LDS - Large Distribution Service							
2	INDUSTRIAL							
3	> 540,000 to in= 1 074,000 Therms Annually > 1 074,000 to in= 3,400,000 Therms Annually	394 216	0	0	0	9 9	2 2	386 216
5	> 3,400,000 to <= 7,500,000 Therms Annually	45	a	0	0	Ü	Ç	48
5 7	> 7 560,000 Therms Annualty Flox	12 <u>204</u>	<u>0</u>	a 9	9 0	© 0	9 9	12 <u>204</u>
А	Total Industrial Sills Under LDS	E64	- 0	- 5	- D	0	2	860
9	Total Rate Schedule LDS	1,176	D	Ď	0	ů	-	1,180
:0	Rate Schedule MLDS - Main Line Distribution Servi		v	ŭ	Ü	,	-	1,104
11	COMMERCIAL	545.						
12 13	> 274 000 to <= 540,000 Therms Annually > 540,000 to <= 1,074,000 Therms Annually	0 12	o 3	0	0 3	ວ ວ	0 0	0 12
14	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	a	0	Đ	0	٥
15	> 3,400,000 to <= 7,500,000 Therms Aurually	0	o o	0	0	Ú	0	b
16	> 7,500,000 Therms Annually	<u>0</u> 12	<u>0</u>	<u>0</u>	D D	c ō	2 0	13 Q
17 18	Commercial Bills Under MLDS - Class I Flex	12 <u>0</u>	<u>0</u>	<u>0</u>	-	ē ē	0 <u>ت</u>	1.7 9
19	Total Commercial Bills Uniter MLDS I	12	0	0	ο	0	0	12
20	INDUSTRIAL							
21	> 274,000 to += 549,000 Therms Armaely	0	0	0	0	0	ō	ō
22	> 540 000 to <= 1,074,000 Therms Annually	24	0	0		0	3	7.4
23	> 1,074,000 to <= 3,400,000 Therms Annually	ე ე	0	9		0 0	5 0	0
24 25	> 3,400,000 to <= 7,500,000 Themis Annually > 7,500,000 Therms Annually	D D	g			0	2	0 9
26	Industrial Bills Unite: MLDS - Class I	24	Ö			ñ	ā	24
27	Flex	<u>12</u>	Q	Q	Ò	Q	ō	12
28	Total Industrial Bills Under MLDS I	36	0	0	0	0	0	36
39	Total Rate Scredule MLDS - Class 1	48	ō	0	0	0	0	45
30	Rate Schedule MLDS - Main Lint Distribution Serv	ice - Class II						
31	COMMERCIAL							
32	> 2,146,000 to ± 3,400,000 Themis Annually	Ð	O		-	0	ü	9
33	> 3,400,000 in <= 7,500,000 Therms Annually	0	0		-	0	0	0
34 35	> 7,500,000 Themis Annually Commercial Bills Unider MLDS - Class II	0 5	<u>0</u>			<u>0</u>	<u>0</u> 0	Ō
35	Fier	Ģ	_			õ	5	ō
37	Total Commercial Bits Uniter IMLES II	0	0	C	0	0	D	0
39	INDUSTRIAL							
39	> 2,146,500 to ± 2,400 000 Therms Annually	12		C		9	e	12
40		C				_	3	G
41		5					5	Q
42 43	Industrial Eiffs Upder MLDS - Class II Flex	12 <u>50</u>					<u>0</u>	12 <u>6</u> 0
44	Total Industrial Bill's Under MLDS II	72	0	C	. 0	e	0	72
45	Total Rate Schedule MLDS - Class II	72	0	c	0	D	C	72
								<del></del>
46	Distribution Service Summary by Customer Class							
47	Total Residential	1,314,822	0	(	0	0	12,358	1,327,180
48	Total Commercial	129,967	0	C	0	О	207	130,194
49	Total industrial	<u>2 580</u>	<u>0</u>	2	9	ō	12	<u>2 592</u>
50	Total Distribution Service	1,447,389	0	C	0	0	12,577	1,459,966
_			<del></del>	<u></u>		<u> </u>		
51	Total Company Throughput	5,071,314	۵	25,564	(11,112	) 0	69,439	5,155 145

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

Exhibit No. 103 Schedule No. 3 Page 1 of 18 Witness: C. Y. Lai

Line			Industrial & Lg Com	Incremental	Customers	Rate Schedule	Forecast
No.	Description	<u>Forecasted</u>	<u>Ađ</u> j	New Const.	Attrition	Change	Adjusted
		(1)	(2)	(3)	(4)	(5)	(6=1 to 5)
			(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)		
1	Rate Schedule RSS - Residential Sales Service						
2	RESIDENTIAL						
3	All Gas Consumed	23,203,263.6	<u>0.0</u>	226.343 0	(63,049.0)	<u>2 601.0</u>	23 369.158.6
4	Total Rate Schedule RSS	23,203,263.6	0.0	226,343.0	(63,049.0)	2,601.0	23,369,158.6
5	Rate Schedule RDGSS - Residential Distributed General	ntion Sales Serv	ice				
6	RESIDENTIAL						
7	All Gas Consumed	<u>2.601.0</u>	<u>0.0</u>	0.0	0.0	(2.601.0)	0.0
8	Total Rate Schedule RDGSS	2,601.0	0.0	0.0	0.0	(2,601.0)	0.0
9	Rate Schedule SGSS - Small General Sales Service (< )	54,400 Therms A	\nnually)				
10	COMMERCIAL						
11	Less Than 6,440 Therms Annually	4.527.429.8	0.0	162,968.0	(119,795.0)	0.0	4,570,602.8
12	>6,440 to ≤ 64,400 Therms Annually	4 405 127.9	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	4,405,127.9
13	Total Commercial SGSS	8,932,557.7	0.0	162,968,0	(119,795.0)	0.0	8,975,730.7
14	INDUSTRIAL						
15	Less Than 6,440 Therms Annually	17,364.1	0.0	0.0	0.0	0.0	17,364,1
16	>6,440 to ≤ 64,490 Therms Annually	<u>108.565.8</u>	<u>0.0</u>	0.0	<u>0.0</u>	0.0	<u>108,568.8</u>
17	Total Industrial SGSS	125,932.9	0.0	0.0	0.0	0.0	125,932.9
18	Total Rate Schedule SGSS	9,058,490.6	0.0	162,968.0	(119,795.0)	0.0	9,101,663.6
19	Rate Schedule NSS - Negotiated Sales Service						
20	COMMERCIAL						
21	540,000 - 1,074,000 Therms Annually	65.300.0	<u>0.0</u>	0.0	0.0	0.0	<u>65.300.0</u>
22	Total Rate Schedule NSS	65,300.0	0.0	0.0	0.0	0.0	65,300.0
23	INDUSTRIAL						
24	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	0.0	0.0	<u>0.0</u>	0.0	0.0
25	Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
26	Rate Schedule LGSS - Large General Sales Service						
27	COMMERCIAL						
28	> 64,400 <= 110.000 Therms Annually						
29	First 1,100.0 Dth	260,432.7	0.0	0.0	0.0	0.0	260,432.7
30	Next 4,300.0 Dth	58,421.8	0.0	0.0	0.0	0.0	58,421.8
31	Next 5,400.0 Dth	465.1	0.0	0.0	0.0	0.0	465.1
32	Over 10,800.0 Dth	<u>0.0</u>	0.0	0.0	<u>0.0</u>	<u>0.0</u>	0.0
33	Subtotal	319,319.6	0.0	0.0	0.0	0.0	319,319.6
34	> 110,000 to ≤ 540,000 Therms Annually						
35	First 1,100.0 Dth	220,117.8	0.0	0.0	0.0	0.0	220,117.8
36	Next 4,300.0 Dth	198,859.2	0.0	0.0	0.0	0.0	198,859.2
37	Next 5,400.0 Dth	11,567.0	0.0	0.0	0.0	0.0	11,567.0
38	Over 10,800.0 Dth	0.0	0.0	0.0	0.0	0.0	<u>0.0</u>
39	Subtotal	430,544.0	0.0	0.0	0.0	0.0	430,544.0

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			Industrial			Rate	
Line			& Lg Com	Incremental	Customers	Schedule	Forec
No.	Description	<u>Forecasted</u>	Adj	New Const.	<u>Attrition</u>	Change	Adjusted
		(1)	(2)	(3)	(4)	(5)	(6=1 to 5)
1	Rate Schedule LGSS - Large General Sales Service		(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)		
2	COMMERCIAL						
3	>540,000 to ≤ 1.074,000 Therms Annually						
4	First 1,100.0 Dth	26,400.0	0.0	0.0	0.0	0.0	26,400.0
5	Next 4,300.0 Dth	98 539.3	0.0	0.0	0.0	0.0	98,539.3
6	Next 5,400.0 Dth	26,543.0	0.0	0.0	0.0	0.0	26.543.0
7	Over 10,800.0 Dth	<u>0 0</u>	<u>0.0</u>	<u>0.0</u>	0.0	<u>0.0</u>	<u>0.0</u>
8	Subtotal	151,482.3	0.0	0.0	0.0	0.0	151.482.3
9	> 1,074,000 to ≤ 3,400,000 Therms Annually						
10	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
11	Next 4,300.0 Dth	0.0	0 0	0.0	0.0	0.0	0.0
12	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
13	Over 10,800.0 Dth	00	<u>0 0</u>	<u>0 0</u>	<u>0.0</u>	0.0	<u>0.0</u>
14	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually						
16	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
17	Next 4,300.0 Dth	0.0 0.0	0.0	0.0	0.0	0.0	0.0
18 19	Next 5,400.0 Dth Over 10,800.0 Dth		0.0	0.0	0.0	0.0	0.0
20	Subtotal	<u>0.0</u> 0.0	<u>0.0</u> 0.0	0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0
24	7.500.000 Theres A						
21 22	> 7,500,000 Therms Annually First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	<del></del> 00
23	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0 0.0	000
24	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
25	Over 10,800.0 Dth	0.0	0.0	<u>0.0</u>	0.0	0.0	0.0
26	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
27	INDUSTRIAL						
28	> 64,400 <= 110,000 Therms Annually						
29	First 1,100.0 Dth	20,543.1	0.0	0.0	0.0	0.0	20,543.1
30	Next 4,300.0 Dth	2,192.4	0.0	0.0	0.0	0.0	2,192.4
31	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
32	Over 10.800.0 Dth	<u>0.0</u>	<u> </u>	<u>0 0</u>	<u>0.0</u>	0.0	<u>0.0</u>
33	Subtotal	22,735.5	0.0	0.0	0.0	0.0	22,735.5
34	> 110,000 to ≤ 540,000 Therms Annually						
35	First 1,100.0 Dth	58 503.4	0.0	0.0	0.0	0.0	58,503.4
36	Next 4,300.0 Dth	32.829.5	0.0	0.0	0.0	0.0	32,829.5
37	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
38	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	0.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Subtotal	91,332.9	0.0	0.0	0.0	0.0	91.332.9
40	>540,000 to ≤ 1,074,000 Therms Annually						
41	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
42	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
43	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
44	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0	<u>0.0</u>	<u>0.0</u>
45	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
46	> 1,074,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	^^	0.0	0.0	
47 48	First 1,100.0 Dth Next 4,300.0 Dth	0.0 0.0	0.0 0.0	0.0	0.0	0.0	0.0
48 49	Next 4,300.0 Dth Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0 0.0	0.0
50	Over 10,800.0 Dih	0.0	0.0	0.0 0.0	0.0	0.0	
51	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0

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Description			Incremental	Customers	Schedule	Forecast
<u>Description</u>	Forecasted (1)	& Lg Com Adj (2) (Ex 103, Sch 4)	New Const. (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103. Sch 4)	Change (5)	Adjusted (6=1 to 5)
Rate Schedule LGSS - Large General Sales Service						
INDUSTRIAL						
> 3,400,000 to ≤ 7,500,000 Therms Annually						
First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
		0.0	0.0	0.0		0.0
Over 10,800.0 Dth						<u>0.0</u>
Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
> 7,500,000 Therms Annually						
First 1,100.0 Dth						0.0
Next 4,300.0 Dth						0.0
						0.0
						<u>0.0</u>
Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
Total Commercial LGSS	901.345.9	0.0	0.0	0.0	0.0	901,345.9
Total Industrial LGSS	114,068.4	0 0	0.0	0.0	0.0	114,068.4
Total Rate Schedule LGSS	1,015,414.3	0.0	0.0	0.0	0.0	1,015,414.3
						<del></del> 1
Tariff Sales Summary by Customer Class						
Total Residential Sales	23,205,864.6	0.0	226,343.0	(63.049.0)	0.0	23,369,158.6
Total Commercial Sales	9.899.203.6	0.0	162,968.0	(119,795.0)	0.0	9,942,376.6
Total Industrial Sales	240,001.3	0.0	0.0	<u>0.0</u>	0.0	240,001.3
Total Tariff Sales	33,345,069.5	0.0	389,311.0	(182,844.0)	0.0	33,551,536.5
	Rate Schedule LGSS - Large General Sales Service  INDUSTRIAL  > 3,400,000 to ≤ 7,500,000 Therms Annually First 1,100.0 Dth Next 4,300.0 Dth Next 5,400.0 Dth Over 10,800.0 Dth Subtotal  > 7,500,000 Therms Annually First 1,100.0 Dth Next 4,300.0 Dth Next 5,400.0 Dth Over 10,800.0 Dth Subtotal  Total Commercial LGSS  Total Industrial LGSS  Total Rate Schedule LGSS  Total Residential Sales  Total Commercial Sales  Total Commercial Sales	Rate Schedule LGSS - Large General Sales Service	(1)       (Ex 103, Sch 4)         Rate Schedule LGSS - Large General Sales Service         IND USTRIAL         > 3,400,000 to ≤ 7,500,000 Therms Annually         First 1,100.0 Dth       0.0       0.0         Next 4,300.0 Dth       0.0       0.0         Next 5,400.0 Dth       0.0       0.0         Over 10,800.0 Dth       0.0       0.0         Subtotal       0.0       0.0         Next 4,300.0 Dth       0.0       0.0         Next 5,400.0 Dth       0.0       0.0         Over 10,800.0 Dth       0.0       0.0         Subtotal       0.0       0.0         Total Commercial LGSS       901,345.9       0.0         Total Industrial LGSS       1,015,414.3       0.0         Total Rate Schedule LGSS       1,015,414.3       0.0         Total Residential Sales       23,205,864.6       0.0         Total Commercial Sales       9,899,203.6       0.0         Total Industrial Sales       240,001.3       0.0	(1)   (2)   (3)   (Ex 103, Sch 4)   (Ex 103, Sch 4)	(1)	(1)   (2)   (3)   (4)   (4)   (5)

Line <u>No.</u>	<u>Description</u>	Forecasted (1)	Industrial & Lg Com Adj (2) (Ex 103, Sch 4)	Incremental New Const. (3) (Ex 103, Sch 4)	Customers  Attrition (4) (Ex 103, Sch 4)	Rate Schedule <u>Change</u> (5)	Forea  Adjusted (6=1 to 5)
1	Rate Schedule RDS - Residential Distribution Service (	Choice)					
2	RESIDENTIAL						
3 4	All Gas Consumed Total Rate Schedule RDS	<u>8.153 084 5</u> 8.153,084.5	<u>0 0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	879.2 879.2	8,153,963.7 8,153,963.7
5	Residential Distribution Service (CAP)						
ũ	RESIDENTIAL						
7 8	All Gas Consumed Total Rate Schedule RCC	<u>2.519,036.2</u> 2,519,036.2	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	2.519,036.2 2.519,036.2
9	Rate Schedule RDGDS - Residential Distributed General	ation Distributio	n Service (Choice	1			
10	RESIDENTIAL						
11 12	All Gas Consumed Total Rate Schedule RDGDS	<u>879.2</u> 879.2	<u>0.0</u> 0.0	<u>0 0</u> 0.0	<u>0.0</u> 0.0	(879.2) (879.2)	<u>0.0</u> 0.0
13	Rate Schedule SCD - Small Commercial Distribution (C	(hoice)					
14	COMMERCIAL						
15 16 17	Less Than 6,440 Therms Annually >6,440 to ≤ 64,400 Therms Annually Total Rate Schedule SCD	1,403,411.5 691,408.0 2,094,819.5	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	1,40 1.5 6 .0 2,094,619.5
18	Rate Schedule SGDS - Small General Distribution Serv	ice					
19	COMMERCIAL						
20	Priority 1 - Aggregation						
21	Less Than 6,440 Therms Annually >6,440 to ≤ 64,400 Therms Annually	33.144.2	0.0	0.0	0.0	0.0	33,144.2
22 23	Subtotal	<u>719,948.7</u> 753,092.9	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0 0</u> 0.0	<u>0.0</u> 0.0	<u>719,948.7</u> 753.092.9
24	All Other - Aggregation						
25	Less Than 6,440 Therms Annually	160,614.8	0.0	0.0	0.0	0.0	160,614.8
26	>6.440 to ≤ 64.400 Therms Annually	<u>2.781,357.1</u>	0.0	<u>0 0</u>	<u>0 0</u>	<u>0 0</u>	2,781,357.1
27	Subtotal	2,941,971.9	0.0	0.0	0.0	0.0	2,941,971.9
28 29	Flex Total Commercial SGDS	<u>22,200.0</u> 3,717,264.8	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>22,200.0</u> 3.717,264.8
30	INDUSTRIAL						
31	Priority 1 - Aggregation						
32	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
33	>6,440 to ≤ 64,400 Therms Annually	0.0	<u>0.0</u>	<u>0 0</u>	<u>0.0</u>	0.0	<u>0.0</u>
34	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
35	All Other - Aggregation	0.500		_	_		_
36 37	Less Than 6,440 Therms Annually	3,566.3	0.0	0.0	0.0	0.0	3,566.3
37 38	>6,440 to ≤ 64,400 Therms Annually Subtotal	<u>78.104.7</u> 81.671.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u>	<u>0.0</u>	78,104.7
30	SUBJUDI	61,011.0	0.0	0.0	0.0	0.0	81,671.0
39	Flex	0.0	0.0	0.0	0.0	0.0	
40	Total Industrial SGDS	81,671.0	0.0	0.0	0.0	0.0	81,671.0
41	Total Rate Schedule SGDS	3,798,935.8	0.0	0.0	0.0	0.0	3.798,935.8

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Line			Industrial & Lg Com	incremental		Rate Schedule	Forecast
No.	<u>Description</u>	<u>Forecasted</u>	<u>Adi</u>	New Const.	Attrition	Change (5)	Adjusted
		(1)	(2) (Ex 103, Sch 4)	(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)	(5)	(6=1 to 5)
			(Ex 103, 36114)	(Ex 103, 3011 4)	(EX 105, Sen 4)		
1	Rate Schedule SDS - Small Distribution Service						
2	COMMERCIAL						
3	> 64,400 to ≤ 110,000 Therms Annually	1,241,070.9	0.0	0.0	0.0	0.0	1,241,070.9
4	> 110,000 to ≤ 540,000 Therms Annually	2,473,913.4	0.0	0.0	0.0	0.0	2,473,913.4
5	Flexed Deliveries	<u>142,600.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>142,600.0</u>
6	Total Commercial SDS	3,857,584.3	0.0	0.0	0.0	0.0	3,857,584.3
7	INDUSTRIAL						
8	> 64,400 to ≤ 110,000 Therms Annually	184,941.1	0.0	0.0	0.0	0.0	184,941.1
9	> 110,000 to ≤ 540,000 Therms Annually	1,831,490.8	0.0	0.0	0.0	0.0	1,831,490.8
10	Flexed Deliveries	38,000.0	0.0	0.0	0.0	0.0	38,000.0
	Total Industrial SDS	2,054,431.9	0.0	0.0	0.0	0.0	2,054,431.9
12	Total Rate Schedule SDS	5,912,016.2	0.0	0.0	0.0	0.0	5,912,016.2
13	Rate Schedule LDS - Large Distribution Service						
14	COMMERCIAL						
15	> 540,000 to <= 1,074,000 Therms Annually	1,166,011.1	0.0	0.0	0.0	0.0	1,166,011.1
16	> 1,074,000 to <= 3,400,000 Therms Annually	1,117,600.0	0.0	0.0	0.0	0.0	1,117,600.0
17	> 3,400,000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
18	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
19	Flexed LDS	<u>1.377.000.0</u>	<u>0.0</u>	0.0	0.0	<u>0,0</u>	<u>1,377,000.0</u>
20	Total Commercial LDS	3,660,611.1	0.0	0.0	0.0	0 0	3,660,611.1
21	INDUSTRIAL						
22	> 540,000 to <= 1,074,000 Therms Annually	2,321,597.7	0.0	0.0	0.0	0.0	2,321,597.7
23	> 1,074,000 to <= 3,400,000 Therms Annually	3,065,200.0	0.0	0.0	0.0	0.0	3,065,200.0
24	> 3,400,000 to <= 7,500,000 Therms Annually	1,567,600.0	0.0	0.0	0.0	0.0	1,567,600.0
25	> 7,500,000 Therms Annually	775,000.0	0.0	0.0	0.0	0.0	775,000.0
26	Flexed LDS	7.323,500.0	<u>0.0</u>	0.0	<u>0.0</u>	0.0	7,323,500.0
27	Total Industrial LDS	15,052,897.7	0 0	0.0	0.0	0.0	15,052,897.7
28	Total Rate Schedule LDS	18,713,508.8	0.0	0.0	0.0	0.0	18,713,508.8
29	Rate Schedule MLDS - Main Line Distribution Service	- Class I					
30	COMMERCIAL						
31	All Gas Consumed	44,500.0	0.0	0.0	0.0	0.0	44,500.0
32	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0	<u>0.0</u>	0.0
33	Total Commercial MLDS - Class I	44,500.0	0.0	0.0	0.0	0.0	44,500.0
34	INDUSTRIAL						
35	All Gas Consumed	111,000.0	0.0	0.0	0.0	00	111,000.0
36	Flexed	2,710,000.0	0.0	0.0	0.0	0.0	2,710,000.0
	Total Industrial MLDS - Class !	2,821,000.0	0.0	0.0	0.0	0.0	2,821,000.0
38	Total Rate Schedule MLDS - Class I	2,865,500.0	0.0	0.0	0.0	0.0	2,865,500.0

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			Industrial			Rate	
Line			& Lg Com	Incremental	Customers	Schedule	Forecast
<u>No.</u>	<u>Description</u>	<u>Forecasted</u>	<u>Adj</u>	New Const.	<u>Attrition</u>	Change	Adjusted
		(1)	(2)	(3)	(4)	(5)	(6=1 to 5)
			(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)		
1	Rate Schedule MLDS - Main Line Distribution Service	e - Class II					
2	COMMERCIAL						
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	Ù.Ū	0.0
1	> 3,400.000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0 0</u>	<u>0.0</u>	0.0	<u>0.0</u>
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0,0
8	INDUSTRIAL						
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	260,000.0	0.0	0.0	0.0	0.0	260,000.0
10	> 3,400,000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
11	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
12	Flexed	2 388.500.0	0.0	0.0	0.0	0.0	2,388,500.0
13	Total Industrial MLDS - Class II	2,648,500.0	0.0	0.0	0.0	0.0	2,648,500.0
14	Total Rate Schedule MLDS - Class II	2,648,500.0	0.0	0.0	0.0	0.0	2,648,500.0
15	Distribution Service Summary by Customer Class	<del></del>					
16	Total Residential	10,672,999.9	0.0	0.0	0.0	0.0	10,672,999.9
17	Total Commercial	13,374,779.7	0.0	0.0	0.0	0.0	13,37
18	Total Industrial	22.658 500.6	<u>0.0</u>	0.0	0.0	0.0	22,658,500.6
19	Total Distribution Service	46,706,280.2	0.0	0.0	00	0.0	46,706,280.2
$\vdash$	<del>-</del>			<del></del>			
20	Total Company Throughput	80,051,349.7	0.0	389,311.0	(182,844.0)	0.0	80,257,816.7
		<del></del>					

Exhibit No. 103 Schedule No. 3 Page 7 of 18 Witness: C. Y. Lai

# Columbia Gas of Pennsylvania, Inc. Volumes (Dth) For the 12 Months Ended December 31, 2016 - Unadjusted

Line <u>No.</u>	<u>Description</u>	Forecasted (1)	Industrial & Lg Com Adj (2) (Ex 103, Sch 4)	Incremental  New Const. (3) (Ex 103, Sch 4)	Customers  Attrition (4) (Ex 103, Sch 4)	Rate Schedule Change (5)	Forecast <u>Adjusted</u> (6=1 to 5)
1	Rate Schedule RSS - Residential Sales Service						
2	RESIDENTIAL						
3	All Gas Consumed	23.130.272.4	0.0	0.0	0.0	2,592,7	23,132.865.1
4 5	Total Rate Schedule RSS  Rate Schedule RDGSS - Residential Distributed Gene	23,130,272.4	0.0	0 0	0.0	2,592.7	23,132,865.1
		HALIOII SAIES SEIVI	<u>ce</u>				
ő	RESIDENTIAL						
7 8	All Gas Consumed Total Rate Schedule RDGSS	<u>2.592 7</u> 2,592.7	<u>0.0</u> 0.0	. <u>0.0</u> 0.0	<u>0.0</u> 0.0	(2.592.7) (2,592.7)	<u>0.0</u> 0.0
				0.0	0.0	(2,352.7)	0.0
9	Rate Schedule SGSS - Small General Sales Service (	< 64,400 Therms A	nnually)				
10	COMMERCIAL						
11	Less Than 6,440 Therms Annually	4,544,918.6	0.0	0.0	0.0	0.0	4,544,918.6
12 13	>6,440 to ≤ 64,400 Therms Annually Total Commercial SGSS	<u>4,407.362.3</u> 8,952,280.9	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0 0</u> 0.0	<u>0.0</u> 0.0	<u>4,407,362.3</u> 8,952,280.9
14	INDUSTRIAL						
15	Less Than 6,440 Therms Annually	17,364.1	0.0	0.0	0.0	0.0	17,364.1
16	>6,440 to ≤ 64,400 Therms Annually Total Industrial SGSS	<u>108,568.8</u> 125,932.9	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	108,568.8
18		9,078,213.8	0.0	0.0	0.0	0.0	125,932.9 9.078.213.8
19	Rate Schedule NSS - Negotiated Sales Service						
20	COMMERCIAL						
21 22	540,000 - 1,074,000 Therats Annually Total Rate Schedule NSS	<u>55.000.0</u> 65,000.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>65.000.0</u> 65,000.0
23	INDUSTRIAL						
24	540,000 - 1,074,000 Therms Annually	<u>0.0</u> 0.0	0.0	<u>0.0</u> 0.0	<u>0.0</u>	0.0	0.0
26	Total Rate Schedule NSS  Rate Schedule LGSS - Large General Sales Service	0.0	0.0	0.0	0.0	0.0	0.0
27	COMMERCIAL						
	> 64,400 <= 110,000 Therms Annually						
28 29	First 1,100.0 Dth	260,058.7	0.0	0.0	0.0	0.0	260,058.7
30	Next 4,300.0 Dth	58,820.8	0.0	0.0	0.0	0.0	58,820.8
31	Next 5,400.0 Dth	471.0	0.0	0.0	0.0	0.0	471.0
32 33	Over 10,800.0 Dth Subtotal	<u>0.0</u> 319,350.5	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 319,350.5
34	> 110,000 to ≤ 540,000 Therms Annually						
35	First 1,100.0 Dth	219,485.6	0.0	0.0	0.0	0.0	219,485.6
36	Next 4,300.0 Dth	199,454.8	0.0	0.0	0.0	0.0	199,454.8
37	Next 5,400.0 Dth	11,706.0	0.0	0.0	0.0	0.0	11,706.0
38	Over 10,800.0 Dth Subtotal	<u>0.0</u> 430,646.4	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 430,646.4
39	Juniotal	450,040.4	0.0	0.0	0.0	0.0	430,640.4

Rate

# Columbia Gas of Pennsylvania, Inc. Volumes (Dth) For the 12 Months Ended December 31, 2016 - Unadjusted

Industrial

•			Industrial			Rate	
Line		_	& Lg Com	Incremental		Schedule	Ford
<u>No.</u>	<u>Description</u>	Forecasted	<u>Adj</u>	New Const.	Attrition	<u>Change</u>	Adjusted
		(1)	(2)	(3)	(4)	(5)	(6=1 to 5)
			(Ex 103, Scn 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)		
1	Rate Schedule LGSS - Large General Sales Service						
2	COMMERCIAL						
3	>540,000 to < 1,074,000 Therms Annually						
4	First 1,100.0 Dth	26,400.0	0.0	0.0	0.0	0.0	26,400.0
5	Next 4,300.0 Dth	8,101.88	0.0	0 0	0.0	0.0	98,101.8
6	Next 5,400.0 Dth	26,173,4	0.0	0.0	0.0	0.0	26,173.4
7	Over 10,800.0 Dth	0.0	0.0	<u>0.0</u>	0.0	0.0	0.0
8	Subtotal	150,675.2	0.0	0.0	0.0	0.0	150,675.2
9	> 1,074,000 to ≤ 3,400,000 Therms Annually						
10	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
11	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
12	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
13	Over 10,800.0 Dth	<u>0.0</u>	0.0	<u>0.0</u>	0.0	0.0	0.0
14	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually						
16	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
17	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
18	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
19	Over 10.800.0 Dth	9.0	0.0	0.0	0.0	0.0	0.0
20	Subtotal	0.6	0.0	0.0	0.0	0.0	0.0
21	> 7,500,000 Therms Annually						
22	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
23	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
24	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
25	Over 10.800.0 Dth	0.0	0.0				
26	Subtotal	0.0	0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0
27	INDUSTRIAL						
28	> 64,400 <= 110,000 Therms Annually						
29	First 1,100.0 Dth	20,543,1	0.0	0.0	0.0	0.0	20,543.1
30	Next 4.500.0 Dth	2,192.4	0.0	0.0	0.0	0.0	2,192.4
31	Next 5.400.0 Dth	0,0	0.0	0.0	0.0	0.0	0.0
32	Over 10,800.0 Dth	0.0	0.0	0.0	0. <b>0</b>	0.0 0.0	0.0
33	Subtotal	22.73 <u>5.5</u>	0.0	0.0	0.0	0.0	22,735.5
34	> 110,000 to ≤ 540,000 Therms Annually						
35	First 1,100.0 Dth	58,503.4	0.0	0.0	0 0	0.0	58,503.4
36	Next 4,300.0 Dth	32.829.5	0.0	0.0	0.0	0.0	32,829.5
37	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
38	Over 10,800.0 Dth	00	<u>0.0</u>	<u>0.0</u>	0.0	0.0	0.0
39	Subtotal	91,332.9	0.0	0.0	0.0	0.0	91,332.9
40	>540,000 to ≤ 1,074,000 Therms Annually						
41	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
42	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
43	Next 5.400.0 Dth	0.0	0.0	0.0	0.0	0.0	
44	Over 10,800.0 Dth	<u>0.0</u>	0.0 0.0	0.0			0.0
45	Subtotal	0.0	0.0	0.0	<u>0 0</u> 0.0	<u>0.0</u> 0.0	<u>0 0</u> 0.0
46	> 1,074,000 to ≤ 3,400,000 Therms Annually						
47	First 1,100.0 Dth	0.0	0.0	0.0	^ ^	0.0	^^
48	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
49	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
50	Over 10,800.0 Dth	0.0 <u>0.0</u>	0.0 0.0	0.0 <u>0.0</u>	0.0	0.0	e e e
51	Subtotal	<u>9.0</u> 0.0	0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u>	0.0
U i		0.0	0.0	V.0	0.0	0.0	0.0

Exhibit No. 103 Schedule No. 3 Page 9 of 18 Witness: C. Y. Lai

# Columbia Gas of Pennsylvania, Inc. Volumes (Dth) For the 12 Months Ended December 31, 2016 - Unadjusted

	Industrial					
<u>Description</u>	Enracetad	& Lg Com			Schedule	Forecast <u>Adjusted</u> (6=1 to 5)
	(1)	(2) (Ex 103, Sch 4)	(3) (Ex 103, Sch 4)	(4) (Ex 103, Sch 4)	(5)	
Rate Schedule LGSS - Large General Sales Service						
INDUSTRIAL						
> 3,400,000 to ≤ 7,500,000 Therms Annually						
First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0 0</u>	<u>0.0</u>	0.0	0.0
Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
> 7,500,000 Therms Annually						
First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
			0.0	0.0	0.0	0.0
Over 10,800.0 Dth	_		<u>0.0</u>	0.0	<u>0.0</u>	<u>0.0</u>
Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
Total Commercial LGSS	900,672.1	0.0	0,0	0.0	0.0	900,672.1
Total Industrial LGSS	114,068.4	0.0	0.0	0.0	0.0	114,068.4
Total Rate Schedule LGSS	1,014,740.5	0.0	0.0	0.0	0.0	1,014,740.5
Tariff Sales Summary by Customer Class					<del> </del>	
Total Residential Sales	23,132,865.1	0.0	0.0	0.0	0.0	23,132,865.1
Total Commercial Sales	9,917,953.0	0.0	0.0	0.0	0.0	9,917,953.0
Total Industrial Sales	<u>240,001.3</u>	0.0	<u>0.0</u>	<u>0.0</u>	0.0	<u>240,001.3</u>
Total Tariff Sales	33,290,819.4	0.0	0.0	0.0	0.0	33,290,819.4
	Rate Schedule LGSS - Large General Sales Service  1N D U S T R I A L  > 3,400,000 to ≤ 7,500,000 Therms Annually First 1,100.0 Dth Next 4,300.0 Dth Next 5,400.0 Dth Over 10,800.0 Dth Subtotal  > 7,500,000 Therms Annually First 1,100.0 Dth Next 4,300.0 Dth Next 4,300.0 Dth Next 5,400.0 Dth Over 10,800.0 Dth Subtotal  Total Commercial LGSS  Total Industrial LGSS  Total Rate Schedule LGSS  Total Residential Sales  Total Commercial Sales  Total Commercial Sales  Total Industrial Sales  Total Industrial Sales	Rate Schedule LGSS - Large General Sales Service	Description	Description	Pore casted   Acid   New Const. Attrition   Acid   (1)   New Const. Attrition   (2)   (2)   (2x 103. Sch 4)   (2x 103	Projection   Pr

#### Columbia Gas of Pennsylvania, Inc. Volumes (Dth)

Exhibit No. 103 Schedule No. 3 Page 10 of 18 Witness: C. Y. Lai

For the 12 Months Ended December 31, 2016 - Unadjusted

Line <u>No.</u>	<u>Description</u>	Forecasted (1)	Industrial & Lg Com <u>Adj</u> (2) (Ex 103, Sch 4)	Incremental New Const. (3) (Ex 103, Sch 4)	Customers  Attrition (4) (Ex 103, Sch 4)	Rate Schedule <u>Change</u> (5)	For Adjusted (6=1 to 5)
1	Rate Schedule RDS - Residential Distribution Service	(Choice)					
2	RESIDENTIAL						
3 4	All Gas Consumed Total Rate Schedule RDS	<u>8,133,149,4</u> 8,133,149,4	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>876.9</u> 876.9	8,134,026.3 8,134,026.3
5	Residential Distribution Service (CAP)						
õ	RESIDENTIAL						
7 8	All Gas Consumed Total Rate Schedule RCC	<u>2.512.973.7</u> 2,512,973.7	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0 0	<u>0.0</u> 0.0	2,512,973,7 2,512,973.7
9	Rate Schedule RDGDS - Residential Distributed Gene	ration Distribution	Service (Choice)				
10	RESIDENTIAL						
11 12	All Gas Consumed Total Rate Schedule RDGDS	<u>876.9</u> 876.9	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	(876.9) (876.9)	<u>0.0</u> 0.0
13	Rate Schedule SCD - Small Commercial Distribution (	Choice)					
14	COMMERCIAL						
15 16 17	Less Than 6,440 Therms Annually ≈6,440 to ≤ 64,400 Therms Annually Total Rate Schedule SCD	1,439,173.0 <u>709,871.4</u> 2,149,044.4	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0.0 0.0 0.0	1.4 1.4 2,149,044.4
18	Rate Schedule SGDS - Small General Distribution Ser	vice					
19	COMMERCIAL						
20	Priority 1 - Aggregation						
21 22	Less Than 6,440 Therms Annually >6,440 to ≤ 64,400 Therms Annually	33,869.2 735,338.3	0.0 0.0	0.0 <u>0.0</u>	0.0 0.0	0.0	33,869.2 73 <u>5,338.3</u>
23	Subjoidal	769,207.5	0.0	0.0	0.0	0 <u>.0</u> 0.0	769,207.5
24	All Other - Aggregation						
25	Less Than 6,440 Therms Annually	164,404.2	0.0	0.0	0.0	0.0	164,404.2
26	≈6,440 to ≤ 64,400 Therms Annually	<u>2,846 187 0</u>	<u>0 0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	2.846,187.0
27	Subtotal	3,010.591.2	0.0	0,0	0.0	0.0	3,010,591.2
28 29	Flex Total Commercial SGDS	<u>22,200.0</u> 3,801,998.7	0.0 0.0	<u>0 0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>22,200.0</u> 3.801,998.7
30	INDUSTRIAL						
31	Priority 1 - Aggregation						
32	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
33	>6,440 to ≤ 64,400 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>
34	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
35	All Other - Aggregation						
36	Less Than 6,440 Therms Annually	3,621.5	0.0	0.0	0.0	0.0	3,621.5
37	>6,440 to ≤ 64,400 Therms Annually	79,305.6	<u>0.0</u>	<u>0.0</u>	0.0	0.0	<u>79,305.6</u>
38	Sublotal	82,927.1	0.0	0.0	0.0	0.0	82. <u>9</u> 27.1
39 40	Flex Total Industrial SGDS	<u>0.0</u> 82,927.1	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0
	Total Industrial SGDS  Total Rate Schedule SGDS	3.884,925.8	0.0	0.0	0.0	0.0	82,927.1
4;	, sta, maio cariodota codo	0,004,823.0	0.0	0.0	0.0	0.0	3,884,925.8

#### Exhibit No. 103 Schedule No. 3 Page 11 of 18 Witness: C. Y. Lai

line <u>No.</u>	<u>Description</u>	Forecasted (1)	Industrial & Lg Com Adj (2) (Ex 103, Sch 4)	Incremental New Const. (3) (Ex 103, Sch 4)	Customers  Attrition (4) (Ex 103, Sch 4)	Rate Schedule <u>Change</u> (5)	Forecast <u>Adjusted</u> (6=1 to 5)
1	Rate Schedule SDS - Small Distribution Service						
2	COMMERCIAL						
3	> 64,400 to ≤ 110,000 Therms Annually > 110,000 to ≤ 540,000 Therms Annually	1.269,880.3 2,512,688.0	0.0 0.0	0.0 0.0	0.0 0.0	0 0 0.0	1,269,880.3 2,512,688.0
5	Flexed Deliveries	142,700.0	0.0 0.0	00	0.0	0.0	2,512,666.0 142,700.0
6	Total Commercial SDS	3,925,268.3	0.0	6.0	0.0	0.0	3,925,268.3
7	INDUSTRIAL						
8	> 64,400 to ≤ 110,000 Therms Annually	187,819.4	0.0	0.0	0.0	0.0	187,819.4
9	> 110,000 to ≤ 540,000 Therms Annually	1.850,796.9	0.0	0.0	0 0	0.0	1,850,796.9
10	Flexed Deliveries	<u>38.000.0</u>	<u>0.0</u>	<u>0 0</u>	<u>0.0</u>	<u>0 0</u>	<u>38,000.0</u>
11	Total Industrial SDS	2,076,616.3	0.0	0.0	0.0	0.0	2,076,616.3
12	Total Rate Schedule SDS	6,001,884.6	0.0	0.0	0.0	0.0	6,001,884.6
13	Rate Schedule LDS - Large Distribution Service						
14	COMMERCIAL						
15	> 540,000 to <= 1,074,000 Therms Annually	1,167,726.3	0.0	0.0	0.0	0.0	1,167,726.3
16	> 1,074,000 to <= 3,400,000 Therms Annually	1,123,000.0	0.0	0.0	0.0	0.0	1,123,000.0
17	> 3,400,000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
18	> 7,500,000 Therms Annually Flexed LDS	0.0	0.0	0.0	0.0	0,0	0.0
19 20	Total Commercial LDS	<u>1,757,000.0</u> 4,047,726.3	<u>0.0</u> 0.0	0.0	0.0	<u>0.0</u>	1,757,000.0
20	total Commercial EDS	4,047,726.3	0.0	0.0	0.0	0.0	4,047,726.3
21	INDUSTRIAL						
22	> 540,000 to <= 1,074,000 Therms Annually	2,419,656.3	0.0	0.0	0.0	0.0	2,419.656.3
23	> 1,074,000 to <= 3,400,000 Therms Annually	3,070,800.0	0.0	0.0	0.0	0.0	3,070,800.0
24	> 3,400,000 to <= 7,500,000 Therms Annually	1,616,000.0	0.0	0.0	0.0	0.0	1,616,000.0
25	> 7,500,000 Therms Annually	775,000.0	0.0	0.0	0.0	0.0	775,000.0
26	Flexed LDS	7,345.000.0	<u>0.0</u>	<u>0 0</u>	<u>0.0</u>	0.0	7.345,000.0
27	Total Industrial LDS	15,226,456.3	0 0	0 0	0.0	0.0	15,226,456.3
28	Total Rate Schedule LDS	19,274,182.6	0.0	0.0	0.0	0.0	19,274,182.6
29	Rate Schedule MLDS - Main Line Distribution Service	<u>- Class I</u>					
30	COMMERCIAL						
31	All Gas Consumed	35,000.0	0.0	0.0	0.0	0.0	35,000.0
32	Flexed	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33	Total Commercial MLDS - Class I	35,000.0	0.0	0.0	0 0	0.0	35,000.0
34	INDUSTRIAL						
35	All Gas Consumed	111,000.0	0.0	0.0	0.0	0.0	111,000.0
36	Flexed	2.710.000.0	<u>0.0</u>	<u>0.0</u>	0.0	0.0	<u>2,710,000.0</u>
37	Total Industrial MLDS - Class I	2,821,000.0	0.0	0.0	0.0	0.0	2,821,000.0
38	Total Rate Schedule MLDS - Class I	2,856,000.0	0.0	0.0	0.0	0.0	2,856,000.0

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			Industrial		0	Rate Schedule	
Line <u>No.</u>	<u>Description</u>	Forecasted (1)	& Lg Com <u>Adj</u> (2) (Ex 103, Sch 4)	New Const. (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)	Change Ac	Forecast  Adjusted (6=1 to 5)
1	Rate Schedule MLDS - Main Line Distribution Service	e - Class II					
2	COMMERCIAL						
3	> 2,146,000 to ≤ 3,400,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
4	> 3,400,000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	U,0
5	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
6	Flexed	<u>9.0</u>	0.0	<u>0.0</u>	<u>0.0</u>	0.0	0.0
7	Total Commercial MLDS - Class II	0.0	0.0	0.0	0.0	0.0	0.0
8	INDUSTRIAL						
9	> 2,146,000 to ≤ 3,400,000 Therms Annually	260.000.0	0.0	0.0	0.0	0.0	260,000.0
10	> 3,400,000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
11	> 7.500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
12	Flexed	2,402,000,0	<u>0.0</u>	<u>0.0</u>	0.0	<u>0 0</u>	2,402.000.0
13	Total Industrial MLDS - Class II	2,662,000.0	0.0	0.0	0.0	0.0	2,662,000.0
14	Total Rate Schedule MLDS - Class II	2,662,000.0	0.0	0.0	0.0	0.0	2,662,000.0
15	Distribution Service Summary by Customer Class	<u> </u>		<u>.</u> .	-		
16	Total Residential	10.647,000.0	0.0	0.0	0.0	0.0	10,647,000.0
17	Total Commercial	13,959,037.7	0.0	0.0	0.0	0.0	13.
18	Total Industrial	22.868,999.7	0.0	0.0	<u>0 0</u>	<u>0.0</u>	22,868.999.7
19	Total Distribution Service	47,475,037.4	0.0	0.0	0.0	00	47,475.037.4
20	Total Company Throughput	80,765.856.8	0.0	0.0	0.0	0.0	80,765,856.8

Line	3		Industrial & Lg Com	Incremental	Customers	Rate Schedule	Forecasted
No.	<u>Description</u>	Forecasted	<u>Adj</u>	New Const.	Attrition	Change	Adjusted
		(1)	(2)	(3)	(4)	(5)	(6=1 to 5)
			(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)		
•	Pata Sahadula DSS - Desidential Salas Consider						
1	Rate Schedule RSS - Residential Sales Service						
2	RESIDENTIAL						
3	All Gas Consumed	23,130,272,4	0.0	210.884.0	(63.073.0)	<u>2.5</u> 92.7	23.280,676.1
4	Total Rate Schedule RSS	23,130,272.4	0.0	210,884.0	(63,073.0)	2.592.7	23,280,676,1
5	Rate Schedule RDGSS - Residential Distributed Gener	ation Sales Serv	ice				
6	RESIDENTIAL						
7	All Gas Consumed	2,592.7	0.0	0.0	0.0	(2,592.7)	0.0
8	Total Rate Schedule RDGSS	2,592.7	0.0	0.0	0.0	(2,592.7)	0.0
9	Rate Schedule SGSS - Small General Sales Service (<	64 400 Thorms A	nnusliv)				
		utitus (nemps r	annauny)				
10	COMMERCIAL						
11	Less Than 6,440 Therms Annually	4,544,918.6	0,0	171,818.0	(121,464.0)	0.0	4,595,272.6
12	>5,440 to ≤ 64,400 Therms Annually	<u>4,407 352,3</u>	<u>0.0</u>	<u>0.0</u>	0.0	<u>O.0</u>	<u>4.407.362.3</u>
13	Total Commercial SGSS	8,952,280.9	0.0	171,818.0	(121,464.0)	0.0	9,002,634.9
14	INDUSTRIAL						
15	Less Than 6,440 Therms Annually	17,364.1	0.0	0.0	0.0	0.0	17,364.1
16	>6,440 to ≤ 64,400 Therms Annually	108.558.8	0.0	<u>0.0</u>	0.0	<u>0.0</u>	108,568.8
17	Total Industrial SGSS	125,932.9	0.0	0.0	0.0	0.0	125,932.9
18	Total Rate Schedule \$GSS	9,078,213.8	0.0	171,818.0	(121,464.0)	0.0	9,128,567.8
19	Rate Schedule NSS - Negotiated Sales Service						
20	COMMERCIAL						
21	540,000 - 1,074,000 Therms Annually	<u>65,000.0</u>	0.0	0.0	0.0	0.0	GE 000 0
22	Total Rate Schedule NSS	65,000.0	0.0	0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>65,000.0</u> 65,000.0
							55,555.1
23	INDUSTRIAL						
24	540,000 - 1,074,000 Therms Annually	0.0	0.0	<u>0.0</u>	0.0	<u>0.0</u>	0.0
25	Total Rate Schedule NSS	0.0	0.0	0.0	0.0	0.0	0.0
26	Rate Schedule LGSS - Large General Sales Service						
27	COMMERCIAL						
28	> 64,400 <= 110,000 Therms Annually						
29	First 1,100.0 Dth	260,058.7	0.0	0.0	0.0	0.0	260,058.7
30	Next 4,300.0 Dth	58,820.8	0.0	0.0	0.0	0.0	58,820.8
31	Next 5,400.0 Dth	471.0	0.0	0.0	0.0	0.0	471.0
32	Over 10,890.0 Dth	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0
33	Subtotal	319,350.5	0.0	0.0	0.0	0.0	319,350.5
34	> 110,000 to ≤ 540,000 Therms Annually						
35	First 1,100.0 Dth	219,485.6	0.0	0.0	0.0	0.0	219,485.6
36	Next 4,300.0 Dth	199,454.8	0.0	0.0	0.0	0.0	199,454.8
37	Next 5,400.0 Dth	11,706.0	0.0	0.0	0.0	0.0	11,706.0
38	Over 10,800.0 Dth	0.0	0.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
39	Subtotal	430,646.4	0.0	0.0	0.0	0.0	430,646.4

#### Columbia Gas of Pennsylvania, Inc. Volumes (Dth) For the 12 Months Ended December 31, 2016

Line <u>No.</u>	Description	Forecasted	Industrial & Lg Com Adj	Incremental New Const.	Customers Attrition	Rate Schedule Change	Forecaste Adjusted
		(1)	(2)	(3)	(4)	(5)	(6=1 to 5)
			(Ex 103, Sch 4)	(Ex. 103, Sch 4)	(Ex 103, Sch 4)	, ,	,
1	Rate Schedule LGSS - Large General Sales Service						
2	COMMERCIAL						
3	>540,000 to ≤ 1,074,000 Therms Annually						
4	First 1,100.0 Dth	26,400.0	0.0	0.0	0.0	0.0	25,400.0
5	Next 4,300.0 Dth	98,101.8	0.0	0.0	0.0	0.0	98,101.8
6	Next 5,400.0 Dth	26,173 4	0.0	0.0	0.0	0.0	25,173.4
7	Over 10,800.0 Dth	<u>0.0</u>	0.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>o o</u>
8	Subtotal	150,675.2	0.0	0.0	0.0	0.0	150,675.2
9	> 1,074,000 to ≤ 3,400,000 Therms Annually						
10	First 1,100.0 Dth	0.0	0.0	0.0	6.0	0.0	0.0
11	Next 4,300.0 Dth	úθ	0.0	0.0	0.0	0.0	0.0
12	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
13	Over 10,800.0 Dth	<u> 5 0</u>	0.0	<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	0.0	0.0
15	> 3,400,000 to ≤ 7,500,000 Therms Annually						
16	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
17	Next 4,300.0 Dth	a c	0.0	0.0	0.0	0.0	0.0
18	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
19	Over 10,800.0 Dth	<u>0.0</u>	0.0	<u>0.0</u>	<u>0</u> 0	<u>0.0</u>	<u>0.0</u>
20	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
21	> 7,500,000 Therms Annually						
22	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
23	Next 4,300.0 Dth	0.0	0.0	0.0	0 0	0.0	
24	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	
25	Over 10,800.0 Dth	<u>0 0</u>	<u>0.0</u>	0.0	0.0	0.0	
26	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
27	INDUSTRIAL						
28	> 64,400 <= 110,000 Therms Annually						
29	First 1,100.0 Dth	20,543.1	0.0	0.0	0.0	0.0	20,543.1
30	Next 4,300.0 Dth	2,192.4	0.0	<b>0.0</b>	0.0	0.0	2,192.4
31	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
32	Over 10,600.0 Dth	0.0	0.0	0.0	<u>0 0</u>	<u>0.0</u>	<u>0.0</u>
33	Subtotal	22,735.5	0.0	0.0	0.0	0.0	22,735.5
34	> 110,000 to ≤ 540,000 Therms Annually						
35	First 1,100.0 Dth	58,503,4	0.0	0.0	0 0	0.0	58,503.4
36	Next 4,300.0 Dth	32,829.5	C 0	0.0	0.0	0.0	32,829.5
37	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
38	Over 10,800.0 Dth	0.0	0.0	0.0	0.0	<u>0 0</u>	0.0
39	Subtotal	91,332.9	0.0	0.0	0.0	0.0	91,332.9
40	>540,000 to ≤ 1,074,000 Therms Annually						
41	First 1,100.0 Dth	0.0	0.0	9.0	0.0	0.0	0.0
42	Next 4,300.0 Dth	0.0	0.6	0.0	0.0	0.0	0.0
43	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
44	Over 10,800.0 Dih	0.0	0.0	<u>0.0</u>	0.0	<u>0 0</u>	0.0
45	Subtotal	0.0	0.0	0.0	0.0	0,0	0.0
46	> 1,074,000 to \$ 3,400,000 Therms Annually						
47	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
48	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
49	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
50 51	Over 10,800.0 Dth Subtotal	<u>0.0</u> 0.0	<u>0.0</u> 0.0	0.0	<u>0.0</u>	<u>0 0</u>	0.0
ان	Gaptote:	0.0	00	0 0	0.0	0.0	

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	Line			Industrial & Lg Com	Incremental	C. and a second	Rate	5
	No.	<u>Description</u>	Forecasted (1)	Adj (2) (Ex 103, Sch 4)	New Const. (3) (Ex 103, Sch 4)	Attrition (4) (Ex 103, Sch 4)	Schedule <u>Change</u> (5)	Forecasted Adjusted (6=1 to 5)
	1	Rate Schedule LGSS - Large General Sales Service						
	2	INDUSTRIAL						
	3	> 3,400,000 to s 7,500,000 Therms Annually						
	4	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
	5	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
	б	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
	7	Over 10,800.0 Dth	<u>0.0</u>	0.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>Q.D</u>
	8	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
	9	> 7,500,000 Therms Annually						
	10	First 1,100.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
	11	Next 4,300.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
	12	Next 5,400.0 Dth	0.0	0.0	0.0	0.0	0.0	0.0
	13	Over 10,800.0 Dth	<u>0.0</u>	<u>0.0</u>	<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	۵.0	0.0
	15	Total Commercial LGSS	900,672.1	0.0	0.0	0.0	0.0	900,672.1
	16	Total Industrial LGSS	114,068 4	0.0	0.0	0.0	0.0	114,068.4
	17	Total Rate Schedule LGSS	1,014,740.5	0.0	0.0	0.0	0.0	1,014.740.5
r								
	18	Tariff Sales Summary by Customer Class						
	19	Total Residential Sales	23,132,865.1	0.0	210,884.0	(63,073.0)	0.0	23,280,676.1
	20	Total Commercial Sales	9,917,953.0	0.0	171,818.0	(121,464.0)	0.0	9,968,307.0
	21	Total Industrial Sales	240.001.3	0.0	0.0	0.0	0.0	240.001,3
	22	Total Tariff Sales	33,290,819.4	0.0	382,702.0	(184,537.0)	0.0	33,488,984.4

Line			Industrial & Lg Com	Incremental	Customers	Rate Schedule	Forecaste
No.	Description	Forecasted	<u>Adj</u>	New Const.	Attrition	Change	Adjusted
	<del></del>	(1)	(2)	(3)	(4)	(5)	(6=1 to 5)
			(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)		,
1	Rate Schedule RDS - Residential Distribution Service	(Choice)					
2	RESIDENTIAL						
3 4	All Gas Consumed Total Rate Schedule RDS	<u>8,133,149,4</u> 8,133,149,4	0.0 0.0	<u>9.0</u> 0.0	<u>0 0</u> 0 0	<u>876 9</u> 876.9	<u>8 134.026.3</u> 8,134,026.3
5	Residential Distribution Service (CAP)						
ô	RESIDENTIAL						
7	All Gas Consumed	2.512.973.7	0.0	<u>0.0</u>	<u>0 0</u>	0,0	2 512,973.7
8	Total Rate Schedule RCC	2,512,973.7	0.0	0.0	30	0.0	2,512,973.7
9	Rate Schedule RDGDS - Residential Distributed Gen	eration Distribuțio	n Service (Choice)				
10	RESIDENTIAL						
11	All Gas Consumed	<u>876.9</u>	<u>0 0</u>	0.0	<u>0 0</u>	(876.9)	0.0
12	Total Rate Schedule RDGDS	876.9	0.0	0.0	0.0	(876.9)	0.0
13	Rate Schedule SCD - Small Commercial Distribution	(Choice)					
14	COMMERCIAL						
15	Less Than 6,440 Therms Annually	1,439,173.0	0.0	0.0	0.0	0.0	1,439,173.0
16	>6,440 to ≤ 64,400 Therms Annually	709,871 4	<u>0.0</u>	0.0	<u>0.0</u>	<u>0 0</u>	709.874
17	Total Rate Schedule SCD	2,149,044.4	0.0	0.0	0.0	0.0	2,149,
18	Rate Schedule SGDS - Small General Distribution Se	ervice					
19	COMMERCIAL						
20	Priority 1 - Aggregation						
21	Less Than 6,440 Therms Annually	33,869.2	0.0	0.0	0.0	0.0	33,869.2
22	>6,440 to ≤ 64,400 Therms Annually	<u>735,338.3</u>	0.0	<u>0.0</u>	<u>0.0</u>	0.0	<u>735.338.3</u>
23	Subtotal	769,207.5	0.0	0.0	0.0	0.0	769,207.5
24	All Other - Aggregation						
25	Less Than 6,440 Therms Annually	164,404.2	0.0	0.0	0.5	0.0	164,404.2
26	>6,440 to ≤ 64,400 Therms Annually	2.846,187 0	<u>0.0</u>	0.0	<u>0 0</u>	<u>0 0</u>	2.846,187.0
27	Subtotal	3,010,591.2	0.0	0.0	0,0	0.0	3,010,591.2
28	Flex	22.200.0	0.0	0.0	0.0	0.0	22,200.0
29	Total Commercial SGDS	3,801,998.7	0.0	0.0	0.0	0.0	3,801,998.7
30	INDUSTRIAL						
31	Priority 1 - Aggregation						
32	Less Than 6,440 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
33	>6,440 to ≤ 64,400 Therms Annually	<u>0,0</u>	<u>0.0</u>	<u>0 0</u>	0.0	<u>0 0</u>	0.0
34	Subtotal	0.0	0.0	0.0	0.0	0.0	0.0
35	All Other - Aggregation						
36	Less Than 6,440 Therms Annually	3,621.5	0.0	0.0	0.0	0.0	3,621.5
37	>6,440 to ≤ 64,400 Therms Annually	<u>79.305.6</u>	<u>0 0</u>	<u>0 0</u>	0.0	<u>0.0</u>	79,305.6
38	Subtotal	82,927.1	0.0	0.0	0.0	0.0	82,927.1
39	Flex	0.0	<u>0 0</u>	0.0	0.0	0.0	0.0
	Total Industrial SGDS	82.927.1	0.0	0.0	0.0	0.0	82,9
41	Total Rate Schedule SGDS	3.884,925.8	0.0	0.0	0.0	0.0	3,884,925.8

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			Industrial			Rate	
Line	•		& Lg Com	Incremental	Customers	Schedule	Forecasted
No.	Description	Forecasted	<u>Ađj</u>	New Const.	Attrition	Change	Adjusted
		(1)	(2)	(3)	(4)	(5)	(6≈1 to 5)
			(Ex 103, Sch 4)	(Ex 103, Sch 4)	(Ex 103, Sch 4)		
1	Rate Schedule SDS - Small Distribution Service						
2	COMMERCIAL						
2	2 64 600 to 4 440 000 Therma (						
3	> 64,400 to ≤ 110,000 Therms Annually	1,269,880.3	0.0	0.0	0.0	0.0	1,269,880.3
4	> 110,000 to ≤ 540,000 Therms Annually	2,512,688.0	0.0	0.0	0.0	0.0	2,512,688.0
5	Flexed Deliveries	<u>142,700.0</u>	0.0	<u>0 0</u>	<u>0.0</u>	<u>0.0</u>	<u>142.700.0</u>
5	Total Commercial SDS	3,925,268.3	0.0	0.0	0.0	0.0	3,925,268.3
7	INDUSTRIAL						
8	> 64,400 to ≤ 110,000 Therms Annually	187,819.4	0.0	G.O	0.0	0.0	187,819.4
9	> 110,000 to ≤ 540,000 Therms Annually	1,850,796.9	0.0	0,0	0.0	0.0	1,850,796.9
10	Flexed Deliveries	38,000.0	0.0	0.0	0.0	0.0	38.000.0
11	Total Industrial SDS	2,076,616.3	0.0	0.0	0.0	0.0	2,076,616 3
_						_	_,
12	Total Rate Schedule SDS	6,001,884.6	0.0	0.0	0.0	0.0	6,001,884.6
13	Rate Schedule LDS - Large Distribution Service						
14	COMMERCIAL						
15	> 540,000 to <= 1,074,000 Therms Annually	1,167,726.3	0.0	0.0	0.0	0.0	1,167,726.3
16	> 1,074,000 to <= 3,400,000 Therms Annually	1.123,000.0	0.0	0.0	0.0	0.0	1,123,000.0
17	> 3,400,000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
18	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
19	Flexed LDS	1.757.000.0	0.0	0.0	0.0	0.0	1,757,000.0
	Total Commercial LDS	4,047,726.3	0.0	0.0	0.0	0.0	4,047,726.3
21	INDUSTRIAL						
	THE SO TRIAL						
22	> 540,000 to <= 1,074,000 Therms Annually	2,419,656.3	0.0	0.0	0.0	0.0	2,419,656.3
23	> 1,074,000 to <= 3,400,000 Therms Annually	3,070,800.0	0.0	0.0	0.0	0.0	3,070,800.0
24	> 3,400,000 to <= 7,500,000 Therms Annually	1.616,000.0	0.0	0.0	0.0	0.0	1,616,000.0
25	> 7,500,000 Therms Annually	775,000.0	0.0	0.0	0.0	0.0	775,000.0
26	Flexed LDS	7.345,000.0	0.0	0.0	0.0	<u>0.0</u>	7,345.000.0
	Total Industrial LDS	15,226,456.3	0.0	0.0	0.0	00	15,226,456.3
28	Total Rate Schedule LDS	19,274,182.6	0.0	0.0	0.0	0.0	19,274,182.6
29	Rate Schedule MLDS - Main Line Distribution Servic	e - Class t					
30	COMMERCIAL	<del></del>					
31	All Gas Consumed	35,000.0	0.0	0.0	0.0	0 0	35,000.0
32	Flexed	<u>0.0</u>	<u>0.0</u>	<u>(), (</u>	<u>0.0</u>	<u>0.0</u>	0.0
33	Total Commercial MLDS - Class I	35,000.0	0.0	0.0	0.0	0.0	35,000.0
34	INDUSTRIAL						
35	All Gas Consumed	111,000.0	0.0	0.0	0.0	0.0	111,000.D
36	Flexed	2.710,000.0	0.0	0.0	0.0	0.0	2.710.000.0
	Total Industrial MLDS - Class I	2,821,000.0	0.0	0.0	0.0	0.0	2,821,000.0
38	Total Rate Schedule MLDS - Class I	2,656,000.0	0.0	0.0	0.0	0.0	2,856,000.0

Description  Schedule MLDS - Main Line Distribution Servi  M M E R C I A L  2,146,000 to < 3,400,000 Therms Annually 3,400,000 to <= 7,500,000 Therms Annually 7,500,000 Therms Annually lexed Commercial MLDS - Class II	Forecasted (1)  ce - Class II  0.0 0.0 0.0 0.0 0.0	& Lg Com	Incremental C   New Const.   (3)   (Ex 103, Sch 4)   0.0   0.0   0.0   0.0   0.0   0.0   0.0	Attrition (4) (Ex 103, Sch 4)  0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0	Forecaste
2.146,000 to ≤ 3,400,600 Therms Annually 3,400,000 to ≤= 7,500,600 Therms Annually 7,500,000 Therms Annually lexed Commercial MLDS - Class II	0.0 0.0 0.0 <u>0.0</u>	0.0 0.0 <u>0.0</u>	0 0 0.0 <u>0.0</u>	0.0 0.0 <u>0.0</u>	0.0	0.0
2,146,000 to ≤ 3,490,000 Therms Annually 3,400,000 to <= 7,500,000 Therms Annually 7,500,000 Therms Annually lexed Commercial MLDS - Class II	0.0 0.0 <u>0.0</u>	0.0 0.0 <u>0.0</u>	0 0 0.0 <u>0.0</u>	0.0 0.0 <u>0.0</u>	0.0 0.0	0.0
3,400,000 to <= 7,500,000 Therms Annually 7,500,000 Therms Annually lexed Commercial MLDS - Class II	0.0 0.0 <u>0.0</u>	0.0 0.0 <u>0.0</u>	0 0 0.0 <u>0.0</u>	0.0 0.0 <u>0.0</u>	0.0 0.0	0.0
7,500,000 Therms Annually lexed Commercial MLDS - Class II	0.0 <u>0.0</u>	0.0 <u>0.0</u>	0.0 <u>0.0</u>	0.0 <u>0.0</u>	0.0	
lexed Commercial MLDS - Class II	<u>0 0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>		0.0
Commercial MLDS - Class II					0.0	
	0.0	0,0	0.0		0.0	<u>0.0</u>
DUSTRIAL				0.0	0.0	0.0
2,146,000 to ≤ 3,400,000 Therms Annually	250,000 0	0.0	0.0	0.0	0.0	260,000.0
3,400,000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
7.500,000 Therms Annually	0.0	0.0	0.0	0.0	0.0	0.0
lexed	2.402.000 <u>0</u>	0.0	0.0	<u>0 0</u>	00	2,402,000.0
Industrial MLDS - Class II	2,662,000.0	0.0	0.0	0.0	0.0	2,562,000.0
Rate Schedule MLDS - Class I	2,662,000 0	0.0	0.0	0.0	0.0	2,662,000.0
Ibution Service Summary by Customer Class						
al Residential	10,647,000.0	0.0	0.0	0.0	0.0	10,647,000.0
tal Commercial	13,959,037.7	0.0	0.0	0.0	0.0	13,959,027-7
	22.868.999.7	<u>0.0</u>	0.0	0.0	0.0	22.868.9
al Industrial					0.0	47,475,037 4
Distribution Service	47,475,037,4	0.0	0.0	0.0		
	al Industrial	<del></del>	<del></del> _	<del></del>		

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

Line <u>No.</u>	RESIDENTIAL	Bills from New <u>Customers</u> (1) (Ex 103, Sch 4)	Bills from Attrition <u>Customers</u> (2) (Ex 103, Sch 4)	Bills from Ind & Lg Com <u>Customers</u> (3) (Ex 103, Sch 4)	Adjusted <u>Bills</u> {4=1+2+3}
2	Rate Schedule RSS	22,106	(8.580)	0	13,526
3	COMMERCIAL		(=/===/	v	15,529
4	Rate Schedule SGSS				
5	Less Than 6,440 Therms Annually	2.542	(2,436)	0	106
6	6,440 - 64,400 Therms Annually	0	0	0	0
7	Rate Schedule NSS				
8	540,000 - 1,074,000 Therms Annually	0	0	0	0
9	Rate Schedule LGSS				
10	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
11	>110,000 to 🐒 540,000 Therms Annually	0	0	0	0
12	>540,000 to ≲ 1,074,000 Therms Annually	0	0	0	0
13	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
14	$>$ 3.400,000 to $\leq$ 7,400,000 Therms Annually	0	0	0	0
15	> 7,400,000 Therms Annually	0	0	0	0
16	Rate Schedule \$GDS				
17	Less Than 6,440 Therms Annually	0	0	0	0
18	6,440 - 64,400 Therms Annually	0	0	0	0
19	Rate Schedule SDS				
20	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
21	>110,000 to \$ 540,000 Therms Annually	0	0	0	0
22	Flex	0	0	0	0
23	Rate Schedule LDS				
24	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0
25	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0
26	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0
27	> 7,500,000 Therms Annually	0	0	0	0
28	Flex	0	0		0
29	INDUSTRIAL				
30	Rate Schedule \$G\$\$				
31	Less Than 6,440 Therms Annually	0	0	0	0
32	6,440 - 64,400 Therms Annually	0	0	0	0
33	Rate Schedule LGSS				
34	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
35	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
36	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
37	>1,074,000 to ≤ 3,400,000 Therms Annually	0	Ū	0	0
38	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
39	> 7,400,000 Therms Annually	0	0	0	0
40	Rate Schedule SDS				
41	>64,400 to ≤ 110,000 Therms Annually	0	0	0	0
42	>110,000 to s 540,000 Therms Annually	0	0	0	0
43	Rate Schedule LDS				
44	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0
45	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0
46	> 3,400,000 to <= 7,500,000 Therms Annually	0	0	0	0
47	> 7,500,000 Therms Annually	0	0	0	0
48	Flex	0	0	0	0
49	Total	24,648	(11,016)	0	13.632

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

Exhibit No. 103 Schedule No. 4 Page 2 of 18 Witness: C. Y. Lai

Line <u>No.</u>		Volumes from New <u>Customers</u> (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Oth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted <u>Volumes</u> (4=1+2+3) Dth
1	RESIDENTIAL				
2	Rate Schedule RS				
3 4	All Gas Consumed Total	226,343.0 226,343.0	<u>(63,049.0)</u> (63,049.0)	<u>0.0</u> 0.0	<u>163,294.0</u> 163,294.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7 8	Less Than 6,440 Therms Annually >6,440 to ≤ 64,400 Therms Annually	162,968.0	(119,795.0)	0.0	43,173.0
9	Total	<u>0.0</u> 162,968.0	<u>0.0</u> (119,795.0)	<u>0.0</u> 0.0	<u>0.0</u> 43,173.0
10	Rate Schedule NSS				
11	540,000 - 1,074,000 Therms Annually	<u>0.0</u>	<u>0.0</u>	0.0	<u>0.0</u>
12	Total	0.0	0.0	0.0	0.0
13	Rate Schedule SGDS				
14 15	Priority 1 - Aggregation Less Than 6,440 Therms Annually	0.0	0.0	0	0.0
16	>6,440 to ≤ 64,400 Therms Annually	Q.0	0.0 0 <u>.0</u>	<u>0</u>	0.0
17	Subtotat	0.0	0.0	0.0	0.0
18	All Other - Aggregation				
19	Less Than 6,440 Therms Annually	0.0	0.0	0	0.0
20 21	>6.440 to ≤ 64,400 Therms Annually Subtotal	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0</u> 0.0	<u>0.0</u> 0.0
22	Total	0.0	0 0	0.0	0.0
23	Rate Schedule SDS - Small Distribution Service				
24 25	>64,400 to ≤ 110,000 Therms Annually >110,000 to ≤ 540,000 Therms Annually	0.0 0.0	0.0 0.0	0.0 0	0.0 0.0
26	Flexed Deliveries	<u>0.0</u>	<u>0.0</u>	Q	0.0 0.0
27	Total	0.0	0.0	0.0	0.0
28	Rate Schedule LDS				
29 30	> 540,000 to <= 1,074,000 Therms Annually > 1,074,000 to <= 3,400,000 Therms Annually	0.0 0.0	0.0 0,0	0.0 0.0	0.0 0.0
31	> 3.400,000 to <= 7,500,000 Therms Annually	0.0	0.0	0.0	0.0
32 33	> 7.500,000 Therms Annually Flexed Deliveries	0.0	0.0	0	0.0
34	Total	0.0 0.0	<u>0.0</u> 0.0	Ω 0.0	<u>0.0</u> 0.0
35	INDUSTRIAL				
36	Rate Schedule SGSS				
37	Total	0 0	0.0	0.0	0.0
38	Rate Schedule SDS - Small Distribution Service				
39 40	>64,400 to ≤ 110,000 Therms Annually >110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
41	Flexed Deliveries	0.0 0.0	0.0 <u>0.</u> 0	0.0 <u>0.0</u>	0.0 <u>0.0</u>
42	Total	0.0	0.0	0.0	0.0
43	Rate Schedule LDS				
44	> 540,000 to <= 1,074,000 Therms Annually	0.0	00	0.0	0.0
45 46	> 1.074,000 to <= 3,400,000 Therms Annually > 3,400,000 to <= 7,500,000 Therms Annually	0.0 0.0	0.0 0.0	0.0 0.0	0.0
47	> 7,500,000 Therms Annually	0.0	0.0	0.0	0.0 0.0
48 40	Flexed Deliveries	0.0	0.0	<u>0.0</u>	0.0
49	Total	0.0	0.0	0.0	0.0
50	Total	389,311.0	(182.844.0)	0.0	206,467.0

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

Exhibit No. 103 Schedule No. 4 Page 3 of 18 Witness: C. Y. Lai

		Res <u>RSS</u>	Comm <u>SGSS</u>
1	Heating Customers		
2	Half of UPC	44.09	295.06
3	Months	<u>6</u>	<u> </u>
4	Dth/Custamer/I/I/o	7.35	49.18
5	Change in Dth - First Block		
6	Dth/Customer/Mo	7.35	49.18
7	No. of Mos	5	6
8	Change in Customers	<u>(1,430)</u>	(406)
9	Change in Dth - First Block	(63,049)	(119,795)
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	6	6
13	Change in Customers	Q	<u>0</u>
14	Change in Dth - Second Block	2	Q

### Columbia Gas of Pennsylvania, Inc. Summary of Adjustments to Annualize Volumes By New Customers & Attrition For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103 Schedule No. 4 Page 4 of 18 Witness; C. Y. Lai

Line <u>No.</u>	RESIDENTIAL	Bills from New <u>Customers</u> (1) (Ex 103, Sch 4)	Bills from Attrition <u>Customers</u> (2) (Ex 103, Sch 4)	Bills from Ind & Lg Com Customers (3) (Ex 103, Sch 4)	Adjusted <u>Bills</u> (4=1+2+3)
			^	6	0
2	Rate Schedule RSS	0	0	Ú	0
3	COMMERCIAL				
4	Rate Schedule SGSS				
5 6	Less Than 6,440 Therms Annually 6,440 - 64,400 Therms Annually	0	0 0	0 0	0 0
7	Rate Schedule NSS				
8	540,000 - 1,074,000 Therms Annually	0	Ũ	9	0
9	Rate Schedule LGSS				
10	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
11	>110,000 to ≤ 540,000 Therms Annually >540,000 to ≤ 1,074,000 Therms Annually	0	0 0	0 0	0
12 13	>1,074,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
14	>3,400,000 to ≤ 7,400,000 Therms Annually	0	o o	0	0
15	> 7,400,000 Therms Annually	0	O	0	0
16	Rate Schedule SGDS				
17	Less Than 6.440 Therms Annually	0	0	0	0
18	6,440 - 64,400 Therms Annually	0	0	0	0
19	Rate Schedule SDS				
20	>64,400 to ≤ 110,000 Therms Annually	0	Ü	0	0
21 22	>110,000 to ≤ 540,000 Therms Annually Flex	0 0	0	0 0	0 0
23	Rate Schedule LDS				
24	> 540,000 to <= 1.074,000 Therms Annually	0	0	0	0
25	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0
26	> 3,400,000 to $<= 7,500,000$ Therms Annually	0	0	0	0
27	> 7,500,000 Therms Annually	0	0	Û	0
28	Flex	0	0		0
29	INDUSTRIAL				
30	Rate Schedule SGSS			_	
31	Less Than 6,440 Therms Annually	0	0	Ü	0
32	6,440 - 64,400 Therms Annually	0	0	0	0
33	Rate Schedule LGSS			_	
34	> 64,400 to ≤ 110,00 Therms Annually	0	0	Ū	0
35	>110,000 to ≤ 540,000 Therms Annually >540,000 to ≤ 1,074,000 Therms Annually	0	0	0 0	0
36 37	>340,000 to ≤ 1,074,000 Therms Annually	0	0	0	0 0
38	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	Ü	0
39	> 7,400,000 Therms Annually	0	0	9	0
40	Rate Schedule SDS				
41	>64,400 to ≤ 110,000 Therms Annually	0	Ū	0	0
42	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
43	Rate Schedule LDS				
44	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0
45	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0
46 47	> 3,400,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually	0	0	0	0
47 48	Flex	0	0	0	0
49	Tota!	0	0	0	0

Exhibit No. 103 Schedule No. 4 Page 5 of 18 Witness: C. Y. Lai

### Columbia Gas of Pennsylvania, Inc. Summary of Adjustments to Annualize Volumes By New Customers & Attrition For the 12 Months Ended December 31, 2016 - Unadjusted

Line <u>No.</u>		Volumes from New <u>Customers</u> (1) Dth (Ex 103, Sch 4)	Volumes from Attrition (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com <u>Customers</u> (3) Oth (Ex 103, Sch 4)	Adjusted <u>Volumes</u> (4=1+2+3) Dth
1	RESIDENTIAL				
2 3 4	Rate Schedule RS All Gas Consumed Total	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0
5	COMMERCIAL				
6 7 8 9	Rate Schedule SGSS  Less Than 6,440 Therms Annually >6,440 to ≤ 64,400 Therms Annually Total	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0
10 11 12	Rate Schedule NSS 540,000 - 1,074,000 Therms Annually Total	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0	<u>0.0</u> 0.0
13 14 15 16 17	Rate Schedule SGDS  Priority 1 - Aggregation  Less Than 6,440 Therms Annually  >6,440 to ≤ 64,400 Therms Annually  Subtotal	0.0 <u>0.0</u> 0.0	0.0 0.0 0.0	0 <u>0</u> 0.0	0.0 <u>0.0</u> 0.0
18 19 20 21	All Other - Aggregation Less Than 6,440 Therms Annually >6,440 to ≤ 64,400 Therms Annually Subtotal	0.0 <u>0.0</u> 0.0	0.0 <u>0.0</u> 0.0	0 <u>0</u> 0.0	0.0 <u>0.0</u> 0.0
22	Tetal	00	0.0	0.0	0.0
23 24 25 26 27	Rate Schedule SDS - Small Distribution Service >64,400 to ≤ 110,000 Therms Annually >110,000 to ≤ 540,000 Therms Annually Flexed Deliveries	0.0 0.0 0.0 0.0	0.0 0 0 0.0 0.0	0 0 0 <u>0</u> 0.0	0.0 0.0 <u>0.0</u> 0.0
28 29 30 31 32 33 34	Rate Schedule LDS  > 540,000 to <= 1,074,000 Therms Annually  > 1,074,000 to <= 3,400,000 Therms Annually  > 3,400,000 to <= 7,500,000 Therms Annually  > 7,500,000 Therms Annually  Flexed Deliveries  Total	0.0 0 0 0.0 0.0 0.0 0.0	0.9 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 0.0 0.0
35	INDUSTRIAL				
36 37	Rate Schedule SGSS Total	0.0	0.0	0.0	0.0
38 39 40 41 42	Rate Schedule SDS - Small Distribution Service >64,400 to ≤ 110,000 Therms Annually >110,000 to ≤ 540,000 Therms Annually Flexed Deliveries Total	0.0 0.0 <u>0.0</u> 0.0	0.0 0 0 <u>0.0</u> 0.0	0.0 0.0 <u>0.0</u> 0.0	0.0 0.0 <u>0.0</u> 0.0
43 44 45 46 47 48 49	Rate Schedule LDS  > 540,000 to <= 1,074,000 Therms Annually > 1,074,000 to <= 3,400,000 Therms Annually > 3,400,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually Flexed Deliveries Total	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 0.0 0.0 0.0 0.0	0.0 0.0 0.0 0.0 0.0 0.0
50	Total	0.0	0.0	0.0	0.0

# Columbia Gas of Pennsylvania, Inc. Summary of Adjustments to Annualize Volumes By New Customers & Attrition For the 12 Months Ended December 31, 2016 - Unadjusted Determination of Attrition

Exhibit No. 103 Schedule No. 4 Page 6 of 18 Witness; C. Y. Lai

		Res <u>RSS</u>	Comm <u>SGSS</u>
1	Heating Customers		
2	Half of UPC	0.00	0.00
3	Months	<u>6</u>	6
4	Dth/Customer/Mo	0.00	0.00
5	Change in Dth - First Block		
6	Dth/Customer/Mo	0.00	0.00
7	No. of Mos	5	6
8	Change in Customers	<u>0</u>	Ō
9	Change in Dth - First Block	0	Ω
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0,00	0.00
12	No. of Mos	6	6
13	Change in Customers	Q	Õ
14	Change in Dth - Second Block	0	Q

#### Exhibit No. 103 Schedule No. 4 Page 7 of 18 Witness: C. Y. Lai

### Columbia Gas of Pennsylvania, Inc. Summary of Adjustments to Annualize Volumes By New Customers & Attrition For the 12 Months Ended December 31, 2016

Line <u>No.</u>		Bills from New <u>Customers</u> (1) (Ex 103, Sch 4)	Bills from Attrition <u>Customers</u> (2) (Ex 103, Sch 4)	Bills from Ind & Lg Com <u>Customers</u> (3) (Ex 103, Sch 4)	Adjusted <u>Bills</u> (4=1+2+3)
1	RESIDENTIAL				
2	Rate Schedule RSS	22,596	(8,664)	0	13,932
3	COMMERCIAL				
4	Rate Schedule SGSS				
5 6	Less Than 6,440 Therms Annually 6,440 - 64,400 Therms Annually	2,908 0	(2,448) 0	0 <b>0</b>	460 0
7	Rate Schedule NSS				
8	540,000 - 1,074,000 Therms Annually	0	0	0	0
9	Rate Schedule LGSS				
10	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
11	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
12	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
13	>1,074,000 to ≤ 3,400,000 Therms Annually	0	0	0	0
14	>3,400,000 to ≤ 7,400,000 Therms Annually	0	0	0	0
15	> 7,400,000 Therms Annually	0	0	0	0
16	Rate Schedule SGDS		_	_	
17 18	Less Than 6,440 Therms Annually 6,440 - 64,400 Therms Annually	<b>0</b> 0	0 0	0	0
	Esta Sahad da SBS				
19	Rate Schedule SDS >64,400 to ≤ 110,000 Therms Annually	0	0		0
20	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
21 22	Flax	ō	0	0	0
23	Rate Schedule LDS				
24	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0
25	> 1,074,000 to <= 3,400,000 Therms Annually	0	0	0	0
25	> 3,400,000 to <≈ 7,500,000 Therms Annually	0	0	0	0
27	> 7,500,000 Therms Annually	O	0	0	0
28	Flox	0	O		0
29	INDUSTRIAL				
30	Rate Schedule SGSS				
31	Less Than 6,440 Therms Annually	0	0	Ö	0
32	6,440 - 64,400 Therms Annually	0	0	0	0
33	Rate Schedule LGSS	_	_	_	
34	> 64,400 to ≤ 110,00 Therms Annually	0	0	0	0
35	>110,000 to ≤ 540,000 Therms Annually	0	0	0	0
36	>540,000 to ≤ 1,074,000 Therms Annually	0	0	0	0
37	>1,074,000 to ≤ 3,400,000 Therms Annually	0	Ü	0	0
38 39	>3,400,000 to ≤ 7,400,000 Therms Annually > 7,400,000 Therms Annually	0 G	<b>0</b> 0	0	0 0
40	Data Bahadula SDS				
40 41	Rate Schedule SDS >64,400 to ≤ 110,000 Therms Annually	0	0	0	0
42	>110,000 to ≤ 540,000 Therms Annually	0	ō	0	0
43	Rate Schedule LOS				
44	> 540,000 to <= 1,074,000 Therms Annually	0	0	0	0
45	> 1.074,000 to <= 3,400,000 Therms Annually	0	ō	ŏ	0
46	> 3,400,000 to <= 7,500,000 Therms Annually	0	o o	Ö	٥
47	> 7,500,000 Therms Annually	0	0	ō	0
48	Flex	0	ō	0	0
49	Total	25,504	(11,112)	0	14,392

### Columbia Gas of Pennsylvania, Inc. Summary of Adjustments to Annualize Volumes By New Customers & Attrition For the 12 Months Ended December 31, 2016

Exhibit No. 103 Schedule No. 4 Page 8 of 18 Witness: C, Y, Lai

Line <u>No.</u>		Volumes from New <u>Customers</u> (1) Dth (Ex 103, 3ch 4)	Volumes from <u>Attrition</u> (2) Dth (Ex 103, Sch 4)	Volumes Ind & Lg Com Customers (3) Dth (Ex 103, Sch 4)	Adjusted <u>Volumes</u> (4=1+2+3) Dth
ï	RESIDENTIAL				
2	Rate Schedule RS				
3 4	All Gas Consumed Total	<u>210,884 0</u> 210,584 0	(63,073.0) (63,073.0)	<u>0 0</u> 0 0	147 <u>811.0</u> 147,811.0
5	COMMERCIAL				
6	Rate Schedule SGSS				
7	Less Than 6,440 Therms Annually	171,815.0	(121,464.0)	0.0	50,354.0
8 9	>6,440 to < 64,400 Therms Annually Total	<u>0 0</u> 171,818 0	<u>0.0</u> (121,464.0)	<u>0 0</u> 0.0	<u>0.0</u> 50,354.0
10	Rate Schedule NSS				
11	540,000 - 1,074,000 Therms Annually	<u>0 0</u>	0.0	<u>0 0</u>	<u>0 0</u>
12	Total	<u>ə o</u>	0.0	0.0	0.0
13	Rate Schedule SGDS				
14	Priority 1 - Aggregation	0.0	0.0	0	0.0
15 16	Less Than 6,440 Therms Annually >6,440 to ≤ 64,400 Therms Annually	<u>0 0</u> 0.0	<u>0 0</u>	<u>0</u> 0.0	<u>0 0</u> 0.0
17	Sublotal	0.0	30	0.0	0.0
18	All Other - Aggregation				
19	Less Than 6,440 Therms Annually	0.5	0 ១	0	0.0
20 21	>6,440 to < 64,400 Therms Annually Subtotal	<u>0.0</u> 0 0	<u>0 0</u>	<u>0</u> 0.0	<u>0                                    </u>
22	Total	0.0	0.0	0.0	0 0
23	Rate Schedule SDS - Small Distribution Service				
24	>64,400 to ≤ 110,000 Therms Annually	0.0	0.0	0.0	0.0
25 26	>110,000 to ≤ 540,000 Therms Annually Flexed Deliveries	0.0	0.0	0	0.0
27	Total	<u>0 0</u> 0 0	0 0 0 0	<u>0</u> 0.0	<u>0.0</u> 0.0
28	Rate Schedule LDS				
29 30	> 540,000 to <= 1,074,000 Therms Annually	0.0	00	0.0	0.0
31	> 1,074,000 to <= 3,400,000 Therms Annually > 3,400,000 to <= 7,500,000 Therms Annually	0.0 0.0	0 0 0 0	0,0 0.0	00
32	> 7,500,000 Therms Annually	0.0	0.0	0	0,0
33	Flexed Deliveries	0.0	Q <u>.0</u>	Ō	<u>0 0</u>
34	Total	0,0	0.0	0.0	0.0
35	INDUSTRIAL				
36 37	Rate Schedule SGSS Total	0 0	00	0.0	0.0
38	Rate Schedule SDS - Small Distribution Service				
39	>64.400 to ≤ 110,900 Therms Arinually	0.0	0.0	0.0	0.0
40	>110,000 to ≤ 540,000 Therms Annually	0.0	0.0	0.0	0.0
41 42	Flexed Deliveries Total	<u>0 0</u> 0.0	<u>0.0</u> 0.0	<u>0 0</u> 0.0	<u>0 0</u> 0.0
43	Rate Schedule LDS				
44	> 540,000 to <= 1,074,000 Therms Annually	0.0	0.0	0.0	0.0
45	> 1,074,000 to <= 3,400,000 Therms Annually	0.0	0.0	0.0	0.0
46 47	> 3,400,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually	0.0	0.0 0.0	0.0	0.0
48	Flexed Deliveries	<u>0 0</u>	0.0 0.0	0 0 <u>0 0</u>	0.0 <u>0.0</u>
49	Total	0.0	0.0	0.0	0.0
50	Total	382,702.0	(164,537 0)	0.0	198,165.0

### Columbia Gas of Pennsylvania, Inc. Summary of Adjustments to Annualize Volumes By New Customers & Attrition For the 12 Months Ended December 31, 2016 Determination of Attrition

Exhibit No. 103 Schedule No. 4 Page 9 of 18 Witness: C. Y. Lai

		Res	Comm
		<u>RSS</u>	<u>sgss</u>
1	Heating Customers		
2	Half of UPC	43.68	297.71
3	Months	<u>6</u>	<u>5</u>
4	Dth/Customer/Mo	7.25	49 62
5	Change in Dth - First Block		
6	Dth/Customer/Mo	7 28	49.62
7	No. of Mos	G	6
8	Change in Customers	(1.444)	(408)
9	Change in Dth - First Block	(63,023)	<u>(121,464)</u>
10	Change in Dth - Second Block		
11	Dth/Customer/Mo	0.00	0.00
12	No. of Mos	ნ	6
13	Change in Customers	Õ	<u>0</u>
14	Change in Dth - Second Block	<u>o</u>	Ω

Exhibit No. 103 Schedule No. 4 Page 10 of 18 Witness: C. Y. Lai

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

Line		Incremental	No. of Mos	Incremental	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental
<u>No.</u>	<u>Mo.</u>	<u>Customers</u>	Not Online	Bills	<u>U.P.C.</u>	U.P.C.	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>Volumes</u>						
		(1)	(2)	(3=1x2)	12.16	16.75	16.45	14.28	8.89	4.42	2.27	1.45	1.40	1.46	2.42	6.24	(4)
				,	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)						
1	RES	IDENTIAL															
2	Rate \$	Schedule RSS															
3	First 6	Block Usage p	er Customer		12.16	16.75	16.45	14.28	8.89	4.42	2.27	1,45	1.40	1.46	2.42	6.24	
4		Month First Blo		Customer	6.08	8.37	8.22	7.14	4.45	2.21	1.13	0.73	0.70	0.73	1.21	3.12	
5	Dec	386	0	0	2,346	0	0	0	0	0	0	0	0	0	0	0	2.346
6	Jan	273	1	273	3,319	2,286	0	0	0	۵	0	0	0	0	0	0	5,605
7	Feb	222	2	444	2,699	3,718	1,826	0	0	0	0	0	0	0	0	0	8,243
8	Mar	249	3	747	3.027	4,171	4,095	1,778	0	0	0	0	0	0	0	0	13,071
9	Apr	237	4	948	2,881	3,970	3,898	3,385	1,054	Q	0	0	0	0	0	0	15,188
10	May	231	5	1,155	2,808	3,869	3,799	3,299	2,054	510	0	0	0	0	0	0	16,339
11	June	248	6	1,488	3,015	4,154	4,079	3,542	2,206	1,096	281	0	0	0	0	0	18,373
12	July	258	7	1,806	3,137	4,321	4,243	3.685	2.294	1,140	585	187	0	0	0	0	19,592
13	Aug	297	8	2,376	3,611	4,975	4,885	4,242	2,641	1,313	674	431	208	0	0	0	22,980
14	Sept	374	9	3,366	4.547	6.264	6,151	5,341	3,326	1.653	849	543	523	272	0	0	29,469
15	Oct	485	10	4,850	5,896	8,124	7,977	6,927	4,313	2,144	1.100	704	678	706	587	0	39,156
16	Nov	<u>423</u>	11	<u>4,653</u>	<u>5,142</u>	<u>7,085</u>	<u>6,957</u>	<u>6,041</u>	3,762	1,870	<u>960</u>	<u>614</u>	<u>591</u>	<u>616</u>	<u>1,023</u>	1,320	<u>35,981</u>
17	Total	3,683		22,106	42,428	52,937	47.910	38,240	21,650	9,726	4,449	2,479	2,000	1,594	1,610	1,320	226,343

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

Exhibit No. 103 Schedule No. 4 Page 11 of 18 Witness: C. Y. Lai

Line		Incremental	No. of Mos	Incremental	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental
<u>No.</u>	Mo.	Customers	Not Online	<u>Bills</u>	<u>U.P.C.</u>	U.P.C.	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>U.P.C.</u>	U.P.C.	U.P.C.	<u>U.P.C.</u>	<u>U.P.C.</u>	U.P.C.	U.P.C.	<u>Volumes</u>
		(1)	(2)	(3=1x2)	74.98	99.76	100.86	84.39	56.67	31.36	21.88	16.87	16.27	17.44	24.02	45.62	(4)
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)
1	COM	MERCIAL															
2 Rate Schedule SGSS (Less Than 6,440 Therms Annually)																	
3	First i	Block Usage p	er Customer		74.98	99.76	100.86	84.39	56.67	31.36	21.88	16.87	16.27	17.44	24.02	45.62	
4		Month First Blo		Customer	37.49	49.88	50.43	42.20	28.33	15.68	10.94	8.43	8.13	8.72	12.01	22.81	
5	Dec	53	0	0	1,987	0	0	0	0	0	0	0	0	0	0	0	1,987
6	Jan	48	1	48	3,599	2,394	0	0	0	0	0	Q	Q	0	0	0	5,993
7	Feb	30	2	60	2,249	2,993	1,513	0	0	0	0	0	0	0	0	0	6,755
8	Mar	29	3	87	2,174	2,893	2,925	1,224	0	0	0	0	0	0	0	0	9,216
9	Арг	20	4	80	1,500	1,995	2,017	1,688	567	0	0	0	0	0	0	0	7,767
10	May	22	5	110	1,650	2.195	2,219	1,857	1,247	345	0	0	0	0	0	0	9,513
11	June	18	6	108	1,350	1.796	1.815	1,519	1,020	564	197	0	0	0	0	0	8,261
12	July	24	7	168	1,799	2,394	2,421	2.025	1,360	753	525	202	0	0	0	0	11,479
13	Aug	24	8	192	1,799	2,394	2,421	2,025	1,360	753	525	405	195	0	0	0	11.877
14	Sept	38	9	342	2,849	3,791	3,833	3,207	2,153	1,192	831	641	618	331	0	0	19,446
15	Oct	72	10	720	5,398	7,183	7,262	6,076	4,080	2.258	1.575	1,215	1,171	1,256	865	0	38,339
16	Nov	<u>57</u>	11	<u>627</u>	4,274	<u>5,686</u>	5,749	<u>4,810</u>	<u>3,230</u>	<u>1.787</u>	1,247	<u>962</u>	<u>927</u>	<u>994</u>	<u>1,369</u>	1,300	<u>32,335</u>
17	Total	435		2,542	30,628	35,714	32,175	24,431	15,017	7,652	4,900	3,425	2,911	2,581	2,234	1,300	162,968

Exhibit No. 103 Schedule No. 4 Page 12 of 18 Witness: C. Y. Lai

### Columbia Gas of Pennsylvania, Inc. Adjustment to Bills and Dth Generated By New Construction For the 12 Months Ended December 31, 2015 - Unadjusted

Line		Incremental	No. of Mos	Incremental	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental
<u>No.</u>	Mo.	<u>Customers</u>	Not Online	<u>Bills</u>	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>U.P.C.</u>	U.P.C.	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>U.P.C.</u>	<u>Volumes</u>
		(1)	(2)	(3=1x2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4)
					(Dth)	(Dlh)	(Dth)	(Dth)	(Dll1)	(DIh)	(Dth)						
1	RES	IDENTIAL															
2	Rate S	Schedule RSS															
3	First 6	Block Usage p	er Customer		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	First f	Month First Blo	ock Usage per	Customer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	Dec	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Jan	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Feb	0	2	0	0	0	0	0	0	0	0	0	0	0	O	0	0
8	Mar	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Apr	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	May	0	5	0	O	0	O	0	0	0	0	0	0	0	0	0	0
11	June	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	July	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Aug	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Sept	0	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Oct	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Nov	<u>Q</u>	11	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Q	<u>0</u>	<u>0</u>	Q	<u>0</u>	<u>0</u>	<u>0</u>	Q	0	<u>0</u>
17	Total	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Columbia Gas of Pennsylvania, Inc. Adjustment to Bills and Dth Generated By New Construction For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103 Schedule No. 4 Page 13 of 18 Witness: C. Y. Lai

Line		Incremental	No. of Mos	Incremental	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Incremental
No.	Mo.	<u>Customers</u>	Not Online	<u>Bills</u>	<u>U.P.C.</u>	<u> U.P.C.</u>	<u>U.P.C.</u>	U.P.C.	<u>Volumes</u>								
		(1)	(2)	(3=1x2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(4)
					(Dlh)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dlh)	(Dth)	(Dth)	(Dth)	(Dth)
1	COM	IMERCIAL															
2 Rate Schedule SGSS (Less Than 6,440 Therms Annually)																	
3	First E	Block Usage p	er Customer		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	First f	Month First Blo	ock Usage per	Customer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	Dec	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Jan	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Feb	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Mar	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Apr	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	May	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	June	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	July	0	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Aug	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Sept	0	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Oct	0	10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Nov	<u>0</u>	11	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Ō	<u>0</u>	<u>0</u>
17	Total	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0

Exhibit No. 103 Schedule No. 4 Page 14 of 18 Witness: C. Y. Lai

### Columbia Gas of Pennsylvania, Inc. Adjustment to Bills and Dth Generated By New Construction For the 12 Months Ended December 31, 2016

Line		Incremental	No. of Mos	Incremental	Jan	Feb	Mar	Арг	May	June	July	Aug	Sept	Oct	Nov	Dec	Incremental
<u>No.</u>	<u>Mo.</u>	<u>Customers</u>	Not Online	<u>Bills</u>	<u>U.P.C.</u>	<u>Volumes</u>											
		(1)	(2)	(3=1x2)	16.51	16.29	14.19	8.87	4.38	2.28	1.43	1.39	1.44	2.39	6.17	12.01	(4)
					(Dth)	(Dth)	(Dlh)	(Dth)									
1	RES	IDENTIAL															
2	Rate S	Schedule RSS															
3	First E	Block Usage p	er Customer		16.51	16.29	14.19	8.87	4.38	2.28	1.43	1.39	1.44	2.39	6.17	12.01	
4			ock Usage per	Customer	8.26	8,15	7.09	4.43	2.19	1.14	0.72	0.69	0.72	1.20	3.08	6.01	
5	Jan	277	0	0	2,287	0	0	0	0	0	0	0	0	0	0	0	2,287
6	Feb	225	1	225	3,715	1,833	0	0	0	0	0	0	0	0	0	O	5,548
7	Mar	253	2	506	4,177	4,122	1,795	0	0	0	0	0	()	0	0	0	10,094
8	Apr	241	3	723	3,979	3,927	3,420	1,068	0	0	0	0	0	0	0	0	12,394
9	May	233	4	932	3,847	3,796	3,306	2,066	510	0	0	0	0	0	0	0	13,525
10	June	252	5	1,260	4,161	4,106	3,576	2,234	1,104	287	0	0	0	0	0	0	15,468
11	July	262	6	1,572	4,326	4,269	3,718	2,323	1,147	597	188	0	0	0	0	0	16,568
12	Aug	302	7	2,114	4,986	4,920	4,285	2,678	1,322	688	433	209	0	0	0	0	19,521
13	Sept	380	8	3,040	G.274	6,191	5,392	3,369	1,664	866	545	527	274	0	0	0	25,102
14	Oct	493	9	4,437	8,140	8,032	6,995	4,371	2,159	1,124	707	684	711	590	0	0	33,513
15	Nov	430	10	4,300	7,100	7,006	6,101	3,813	1,883	980	617	597	620	1,030	1,327	0	31,074
16	Dec	<u>317</u>	11	<u>3,487</u>	<u>5,234</u>	<u>5,165</u>	4,498	2,811	<u> 1,388</u>	<u>723</u>	<u>455</u>	440	<u>457</u>	<u>759</u>	1,956	<u>1,904</u>	<u>25,790</u>
17	Total	3,665		22,596	58.226	53.367	43.086	24.733	11.177	5.265	2.945	2.457	2.062	2.379	3,283	1.904	210,884

sylvania, Inc

### Columbia Gas of Pennsylvania, Inc. Adjustment to Bills and Dth Generated By New Construction For the 12 Months Ended December 31, 2016

2,908

Total

17

454

42,897

39,665

30,710

19,196

9,855

6,519

4,580

4,031

Exhibit No. 103 Schedule No. 4 Page 15 of 18 Witness: C. Y. Lai

Line <u>No.</u>	<u>Mo.</u>	Incremental Customers (1)	No. of Mos Not Online (2)	Incremental Bills (3=1x2)	Jan <u>U.P.C.</u> 99.88 (Dth)	Feb <u>U.P.C.</u> 101.70 (Dth)	Mar <u>U.P.C.</u> 85.30 (Dth)	Apr <u>U.P.C.</u> 57.39 (Dth)	May U.P.C. 31.49 (Dth)	June <u>U.P.C.</u> 22.29 (Dth)	July <u>U.P.C.</u> 16.93 (Dth)	Aug <u>U.P.C.</u> 16,38 (Dth)	Sept <u>U.P.C.</u> 17.53 (Dth)	Oct <u>U.P.C.</u> 24.16 (Dth)	Nov <u>U.P.C.</u> 45.89 (Dlh)	Dec U.P.C. 76.47 (Dth)	Incremental Volumes (4) (Dth)
1	COM	IMERCIAL			(5111)	(00)	(511)	(0,11)	(Dill)	(5.11)	(Dill)	(Dilly	(()(1)	(011)	(Dilit)	(0111)	(Bill)
2 Rate Schedule SGSS (Less Than 600 Dth Annually)																	
3	First E	Block Usage p	er Customer		99.88	101.70	85.30	57.39	31.49	22.29	16.93	16,38	17.53	24.16	45.89	76.47	
4			ock Usage per	Customer	49.94	50.85	42.65	28.69	15.74	11.14	8.47	8.19	8.76	12.08	22.94	38.23	
5	Jan	49	0	0	2,447	0	0	0	0	0	0	0	0	0	0	0	2,447
6	Feb	30	1	30	2,996	1,526	0	0	0	0	0	0	0	0	0	0	4,522
7	Mar	30	2	60	2,996	3,051	1,280	0	0	0	0	0	0	0	0	0	7,327
8	Apr	21	3	63	2,098	2,136	1,791	603	0	0	0	0	0	0	0	0	6,628
9	May	22	4	88	2,197	2,238	1,877	1,263	346	0	0	0	0	0	0	0	7,921
10	June	19	5	95	1,898	1,932	1,621	1,090	598	212	0	0	0	0	0	0	7,351
11	July	25	6	150	2,497	2,543	2,133	1,435	787	557	212	0	0	0	0	0	10,164
12	Aug	24	7	168	2,397	2,441	2,047	1,377	756	535	406	197	0	0	0	0	10,156
13	Sept	39	8	312	3,895	3.966	3,327	2,238	1,228	869	660	639	342	0	0	0	17,164
14	Oct	73	9	657	7,291	7,424	6,227	4,189	2,298	1,627	1,236	1,196	1,280	882	0	0	33,650
15	Nov	57	10	570	5,693	5,797	4,862	3,271	1,795	1,270	965	934	999	1,377	1,308	0	28,271
16	Dec	<u>65</u>	11	<u>715</u>	<u>6,492</u>	<u>6,611</u>	<u>5,545</u>	<u>3,730</u>	<u>2,047</u>	<u>1,449</u>	<u>1,101</u>	<u>1,065</u>	<u>1,139</u>	<u>1,570</u>	<u>2,983</u>	<u>2,485</u>	<u>36,217</u>

3,760

3,829

4,291

2,485

171,818

Exhibit No. 103 Schedule No. 4 Page 16 of 18 Witness: C. Y. Lai

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

Month

			Service							:	2015						
Line <u>No.</u>	Acct No.	Rate <u>Schedule</u>	Began/ <u>Terminated</u>	Increme <u>Bills</u>	ntai <u>Jan</u> (Dth)	<u>Feb</u> (Dth)	<u>Mar</u> (Dth)	<u>Apr</u> (Dth)	<u>May</u> (Oth)	<u>Jun</u> (Dth)	<u>Jul</u> (Dth)	<u>Aug</u> (Dth)	<u>Sep</u> (Dth)	Oct (Oth)	<u>Nov</u> (Dth)	<u>Dec</u> (Dth)	<u>Total</u> (Oth)

- 1 <u>Customers who have been added between Docember 1, 2014 and November 30, 2015 Nothing to report</u>
- 2 <u>Customers who have become inactive between December 1, 2014 and November 30, 2015 Nothing to report</u>

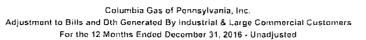


Exhibit No. 103 Schedule No. 4 Page 17 of 18 Witness: C. Y. Lai

Month

			Service								2015						
Line		Rate	Began/	Increme	ntal												
<u>No.</u>	Acct No.	<u>Schedule</u>	<u>Terminated</u>	<u>Bills</u>	<u>Jan</u>	Feb	<u>Mar</u>	<u>Apr</u>	May	Jun	<u>Jul</u>	Aug	<u>Sep</u>	<u>Oct</u>	Nov	<u>Dec</u>	<u>Total</u>
					(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)

Customers who have been added between January 1, 2016 and December 31, 2016 - Nothing to report

<sup>2 &</sup>lt;u>Customers who have become inactive between January 1, 2016 and December 31, 2016 - Nothing to report</u>

Exhibit No. 103 Schodule No. 4 Page 18 of 18 Witness; C. Y. Lai

### Columbia Gas of Pennsylvania, Inc. Adjustment to Bills and Dth Generated By Industrial & Large Commercial Customers For the 12 Months Ended December 31, 2016

Month

			Service							2	2015						
Line <u>No.</u>	Acct No.	Rate Schedule	Began/ Terminated	Increme Bills	ntal <u>Jan</u>	Egb	<u>Mar</u>	Apr	<u>May</u>	Jun	<u> </u>	Aug	Sep	Oct	Nov	Dec	Total
<u></u>	Medi Mo.	<u>oenedate</u>	remmuted	Oms	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(Dth)	(DIh)	(Dth)	(DIII)	(DUh)	(Dth)	(Dth)

Customers who have been added between January 1, 2016 and December 31, 2016 - Nothing to report

<sup>2</sup> Customers who have become inactive between January 1, 2016 and December 31, 2016 - Nothing to report

### Columbia Gas of Pennsylvania, Inc. Gas Cost Revenue Per Pro Forma Historic Test Year For the 12 Months Ended November 30, 2015

Exhibit No. 103 Schedule No. 5 Page 1 of 3 Witness; C. Y. Lai

Line <u>No.</u>		Total Gas Cost
		\$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	131.747,973
3	Total Comm/Ind Sales	54,102.027
4	Total Sales Revenue	185,850,000
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	7,920,908
7	Commercial Distribution (Choice)	1,594.765
8	Comm/Ind Priority 1 Distribution	<u>797,912</u>
9	Total Distribution Revenue	10,313.585
10	Total Throughput Revenue	196,163,585

### Columbia Gas of Pennsylvania, Inc. Gas Cost Revenue Per Pro Forma FutureTest Year For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103 Schedule No. 5 Page 2 of 3 Witness: C. Y. Lai

Line <u>No.</u>		Total Gas Cost \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	125,938,733
3	Total Comm/Ind Sales	<u>54,795,313</u>
4	Total Sales Revenue	180,734,046
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	7,755,002
7	Commercial Distribution (Choice)	1,522,096
8	Comm/Ind Priority 1 Distribution	<u>768.381</u>
9	Total Distribution Revenue	10,045,479
10	Total Throughput Revenue	190,779,525

### Columbia Gas of Pennsylvania, Inc. Gas Cost Revenue Per Pro Forma Future Test Year For the 12 Months Ended December 31, 2016

Exhibit No. 103 Schedule No. 5 Page 3 of 3 Witness: C. Y. Lai

Line <u>No.</u>		Total Gas Cost \$
1	Sales Revenue Summary by Rate Class	
2	Total Residential Sales	125,938,733
3	Total Comm/Ind Sales	<u>54,795.313</u>
4	Total Sales Revenue	180,734,046
5	Distribution Revenue Summary by Customer Class	
6	Total Residential Distribution (Choice)	7,755,002
7	Commercial Distribution (Choice)	1,522,096
8	Comm/Ind Priority 1 Distribution	<u>758.381</u>
9	Total Distribution Revenue	10,045,479
10	Total Throughput Revenue	190,779,525

#### Columbia Gas of Pennsylvania, Inc.

Schedule No. 6 Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice Page1 of 3 Per Pro Forma Historic Test Year Witness: C. Y. Lai

Exhibit No. 103

10,177

For the	12	Months	Ended	November	30,	2015

Line		
<u>No.</u>		Revenue
		\$
1	Residential Sales Service	
2	Rider USP	21,513,465
3	Merchant Function Charge	1,652,625
4	Gas Procurement Charge	1.699.075
5	Customer Choice	22.002
6	Comm/Ind Sales Serivce	
7	Merchant Function Charge	175.382
8	Gas Procurement Charge	693,931
9	Customer Choice	8.053
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	21,513,465
12		1,652.625
13	·	1,699,075
14	Residential Customer Choice	22,002
,,	O TOTAL TOTAL OF THE CONTROL OF THE	475 200
15 16	<del>*</del>	175.382 693.931
17		8.053
''	Contraine Costoner Choice	0.000
18	Total Tariff- Rider USP	21,513.465
19	Total Tariff - Merchant Function Charge	1,828,007
20		2,393,006
21	Total Tariff - Customer Choice	30,055
22	Residential Distribution Service (Choice)	
	Residential Distribution Service (Stronger	
23	Rider USP	7.331.514
24	Customer Choice	7.498
25	Small General Distribution Service (Choice)	
26	Customer Choice	2,679
20	Cusiomer Choice	2,513
27	Rider USP and Storage Interest Transportation Summary	
l		
28		7,331.514
29	Residential Customer Choice	7,498
30	Comm/Ind Customer Choice	2,679
1		}
31	•	7,331.514
22	Total Transportation Customes Chaice	40 477

Total Transportation - Customer Choice

#### Columbia Gas of Pennsylvania, Inc.

Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice

Per Pro Forma Future Test Year

With

For the 12 Months Ended December 31, 2016 - Unadjusted

Exhibit No. 103 Schedule No. 6 Page 2 of 3 Witness: C. Y. Lai

Line <u>No.</u>		<u>Revenue</u> \$
1	Residential Sales Service	
2	Rider USP	20.564.860
3	Merchant Function Charge	1,579,755
4	Gas Procurement Charge	1,624,157
5	Customer Choice	21,032
6	Comm/Ind Sales Serivce	
7	Merchant Function Charge	178.393
8	Gas Procurement Charge	703,137
9	Customer Choice	8,191
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	20,564,860
12	Residential Merchant Function Charge	1,579,755
13	Residential Gas Procurement Charge	1,624,157
14	Residential Customer Choice	21,032
15	Comm/Ind Merchant Function Charge	178,393
16	Comm/Ind Gas Procurement Charge	703,137
17	Comm/Ind Customer Choice	8,191
18	Total Tariff- Rider USP	20,564,860
19	Total Tariff - Merchant Function Charge	1,758,148
20	Total Tariff - Gas Procurement Charge	2,327,294
21	Total Tariff - Customer Choice	29,223
22	Residential Distribution Service (Choice)	
23	Rider USP	7,175,488
24	Customer Choice	7.339
25	Small General Distribution Service (Choice)	
26	Customer Choice	5,284
27	Rider USP and Storage Interest Transportation Summary	<del></del>
28	Residential Rider USP	7,175,488
29	Residential Customer Choice	7,73,468
30	Comm/Ind Customer Choice	5,284
31	Total Transportation - Rider USP	7,175,488
	Total Transportation - Rider USP	12,623

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

#### Columbia Gas of Pennsylvania, Inc.

#### Rider USP, Merchant Function Charge, Gas Procurement Charge and Customer Choice Per Pro Forma Future Test Year

For the 12 Months Ended December 31, 2016



Line		-
<u>No.</u>		<u>Revenue</u> <b>S</b>
1	Residential Sales Service	
2	Rider USP	20,564,860
3	Merchant Function Charge	1,579,755
4	Gas Procurement Charge	1,624,157
5	Customer Choice	21.032
ô	Comm/Ind Sales Serivce	
7	Merchant Function Charge	178.393
8	Gas Procurement Charge	703,137
9	Customer Choice	8.191
10	Rider USP, Merchant Function Charge and Gas Procurement Charge Tariff Sales Summary	
11	Residential Rider USP	20.564,860
12	Residential Merchant Function Charge	1,579,755
13	Residential Gas Procurement Charge	1,624.157
14	Residential Customer Choice	21,032
15	Comm/ind Merchant Function Charge	178,393
16	Comm/ind Gas Procurement Charge	7 37
17	Comm/Ind Customer Choice	1
18	Total Tariff- Rider USP	20,564,860
19	Total Tariff - Merchant Function Charge	1,758,148
20	Total Tariff - Gas Procurement Charge	2,327,294
21	Total Tariff - Customer Choice	29,223
22	Residential Distribution Service (Choice)	
23	Rider USP	7,175,488
24	Customer Choice	7.339
25	Small General Distribution Service (Choice)	
26	Customer Choice	5.284
27	Rider USP and Storage Interest Transportation Summary	
28	Residential Rider USP	7,175.488
29	Residential Customer Choice	7,339
30	Comm/Ind Customer Choice	5,284
31	Total Transportation - Rider USP	7,175,488
32	Total Transportation - Customer Choice	12,623

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

	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) Oth	Base Rate (3) \$/Dth	<u>Revenue</u> (4) \$	Average Rate (5) \$/Dth
		(Ex 103, Sch 2)	(Ex 103, Sch 3)	\$rD(II	ž	3/001
1	Rate Schedule RSS - Residential Sales Service					
2	Customer Charge	3,354,788		20.60	69,108,633	
3	Commodity Charge:					
4	All Gas Consumed		23,369,158 6	4 7354	110,662,314	
5	Rioer USP - Universal Service Plan		23,369,158.6	0.9778	22,850,363	
6	Rider CC		23,369,158.6	0.0010	23,369	
7	Gas Procurement Charge		23,369,158.6	0 0166	<u>387,928</u>	
8	Subtotal				203,032,607	
9	STAS				<u>0</u>	
10	Base Rate Revenue				203,032,607	
11	Gas Cost		23,369,158.6	5 3891	125,938,733	
12	Merchant Function Charge	2.254.700	23,369,158.6	0.0676	1,579,755	
13	Total Rate Schedule RSS	3,354,788	23,369,158.6		330,551,095	14,144
14	Rate Schedule RDGSS - Residential Distributed Ge	eneration Sales Service				
15	Customer Charge	0		20.60	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.7354	0	
18	Rider USP - Universal Service Plan		0.0	0 9778	0	
19	Rider CC		0.0	0 0010	0	
20	Gas Procurement Charge		00	0 0166	Q	
21	Subtotal				0	
22	STAS				Ō	
23	Base Rale Revenue				0	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge	_	0.0	0.0676	Ω	
26	Total Rate Schedule RDGSS	0	0.0		0	0.000
27	Rate Schedule SGSS - Small General Sales Service	< 64,400 Therms Ann	ually)			
27 28	Rate Schedule SGSS - Small General Sales Service Customer Charge:	e (< 64,400 Therms Ann	u <u>ally)</u>			
28		e (< 64,400 Therms Ann 277,852	ually)	27.75	7,710,393	
28 29	Customer Charge:	<del>- 11</del>	ually)	27,75 55.50	7,710,393 2,135,918	
28 29 30	Customer Charge: ≤ 6,440 Therms Annually	277,852	ually)			
28 29 30	Customer Charge: ≤ 6,440 Therms Annually > 6,440 to ≤ 64,400 Therms Annually	277,852	ually) 4,587.966 9			
28 29 30 31	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:	277,852	4,587.966 9 4,513 696 7	55.50	2,135,918	
28 29 30 31 32 33	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually	277,852	4,587,966 9	55.50 3.5027	2,135,918 16,070,272	
28 29 30 31 32 33 34	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually	277,852	4,587.966 9 4,513 696 7	55.50 3.5027	2,135,918 16,070,272	
28 29 30 31 32 33 34	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC	277,852	4,587.966 9 <u>4,513 696 7</u> 9,101,663.6	55.50 3.5027 3.1427	2,135,918 16,070,272 14,185,195 9,102	
28 29 30 31 32 33 34 35 36	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge	277,852	4,587,966 9 <u>4,513 696 7</u> 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010	2,135,918 16,070,272 14,185,195	
28 29 30 31 32 33 34 35 36 37	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC	277,852	4,587,966 9 <u>4,513 696 7</u> 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010	2,135,918 16,070,272 14,185,195 9,102 151,088	
28 29 30 31 32 33 34 35 36 37 38	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal	277,852	4,587,966 9 <u>4,513 696 7</u> 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010	2,135,918 16,070,272 14,185,195 9,102 151,088 40,261,968	
28 29 30 31 32 33 34 35 36 37 38 39	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS	277,852	4,587,966 9 <u>4,513 696 7</u> 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010	2,135,918 16,070,272 14,185,195 9,102 151 088 40,261,968	
28 29 30 31 32 33 34 35 36 37 38 39 40	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS  Base Rate Revenue	277,852	4,587,966 9 4,513 696 7 9,101,663.6 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010 0.0166	2,135,918 16,070,272 14,185,195 9,102 151,088 40,261,968 0 40,261,968	
28 29 30 31 32 33 34 35 36 37 38 39 40	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost	277,852	4,587,966 9 <u>4,513 696 7</u> 9,101,663.6 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010 0.0166	2,135,918 16,070,272 14,185,195 9,102 151 088 40,261,968 0 40,261,968 49,049,775	9.832
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Merchant Function Charge	27 <b>7</b> ,852 38,485	4,587.966 9 4,513 696 7 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010 0.0166	2,135,918 16,070,272 14,185,195 9,102 <u>151,088</u> 40,261,968 <u>0</u> 40,261,968 49,049,775 <u>178,393</u>	9.832
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Merchant Function Charge  Total Rate Schedule SGSS  Rate Schedule NSS - Negotiated Sales Service	27 <b>7</b> ,852 38,485	4,587.966 9 4,513 696 7 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010 0.0166	2,135,918 16,070,272 14,185,195 9,102 <u>151,088</u> 40,261,968 <u>0</u> 40,261,968 49,049,775 <u>178,393</u>	9.83:
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Merchant Function Charge  Total Rate Schedule SGSS	27 <b>7</b> .852 38.485	4,587.966 9 4,513 696 7 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010 0.0166	2,135,918 16,070,272 14,185,195 9,102 <u>151,088</u> 40,261,968 <u>0</u> 40,261,968 49,049,775 <u>178,393</u>	9.83
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Merchant Function Charge  Total Rate Schedule SGSS  Rate Schedule NSS - Negotiated Sales Service  Customer Charge  >540,000 to ≤ 1,074,000 Therms Annually	277,852 38,485	4,587.966 9 4,513 696 7 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010 0.0166 5.3891 0.0196	2,135,918 16,070,272 14,185,195 9,102 <u>151,088</u> 40,261,968 40,261,968 49,049,775 <u>178,393</u> 89,490,136	9.83
28 29 30 31 32 33 34 35 33 40 41 42 43 44 45	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Merchant Function Charge  Total Rate Schedule SGSS  Rate Schedule NSS - Negotiated Sales Service  Customer Charge	277,852 38,485	4,587.966 9 4,513 696 7 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010 0.0166 5.3891 0.0196	2,135,918 16,070,272 14,185,195 9,102 <u>151,088</u> 40,261,968 40,261,968 49,049,775 <u>178,393</u> 89,490,136	9.83
28 29 30 31 33 33 33 33 33 40 41 42 44 44 45 47	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Merchant Function Charge  Total Rate Schedule SGSS  Rate Schedule NSS - Negotiated Sales Service  Customer Charge  >540,000 to ≤ 1.074,000 Therms Annually  Commodity Charge:	277,852 38,485	4,587.966 9 4,513 696 7 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010 0.0166 5.3891 0.0196	2,135,918 16,070,272 14,185,195 9,102 <u>151,088</u> 40,261,968 40,261,968 49,049,775 <u>178,393</u> 89,490,136	9.83
28 29 30 31 32 33 34 35 33 37 38 39 40 41 42 43 44 45 46 47 48	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS  Sase Rate Revenue  Gas Cost  Merchant Function Charge  Total Rate Schedule SGSS  Rate Schedule NSS - Negotiated Sales Service  Customer Charge  >540,000 to ≤ 1,074,000 Therms Annually  Commodity Charge:  >540,000 to ≤ 1,074,000 Therms Annually	277,852 38,485	4,587,966 9 4,513 696 7 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010 0.0166 5.3891 0.0196	2,135,918 16,070,272 14,185,195 9,102 <u>151,088</u> 40,261,968 40,261,968 49,049,775 <u>178,393</u> 89,490,136	S.832
28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Merchant Function Charge  Total Rate Schedule SGSS  Rate Schedule NSS - Negotiated Sales Service  Customer Charge  >540,000 to ≤ 1,074,000 Therms Annually  Commodity Charge:  >540,000 to ≤ 1,074,000 Therms Annually  Subtotal	277,852 38,485	4,587,966 9 4,513 696 7 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010 0.0166 5.3891 0.0196	2,135,918 16,070,272 14,185,195 9,102 <u>151,088</u> 40,261,968 <u>0</u> 40,261,968 49,049,775 <u>178,393</u> 89,490,136 13,788 <u>6,086</u> 19,874	9.832
28 29 30 31 32 33 34 35 36 37 38 40 41 42 43 44 45 46 47 48 49 50	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Merchant Function Charge  Total Rate Schedule SGSS  Rate Schedule NSS - Negotiated Sales Service  Customer Charge  >540,000 to ≤ 1,074,000 Therms Annually  Commodity Charge:  >540,000 to ≤ 1,074,000 Therms Annually  Subtotal  STAS	277,852 38,485	4,587.966 9 4,513 696 7 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010 0.0166 5.3891 0.0196	2,135,918 16,070,272 14,185,195 9,102 <u>151,088</u> 40,261,968 <u>0</u> 40,261,968 49,049,775 <u>178,393</u> 89,490,136 13,788 <u>6,086</u> 19,874 <u>0</u>	9.832
28 29 30 31	Customer Charge:  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge:  <= 6,440 to <= 64,400 Therms Annually  > 6,440 to <= 64,400 Therms Annually  Subtotal  Rider CC  Gas Procurement Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Merchant Function Charge  Total Rate Schedule SGSS  Rate Schedule NSS - Negotiated Sales Service  Customer Charge  >540,000 to ≤ 1,074,000 Therms Annually  Commodity Charge:  >540,000 to ≤ 1,074,000 Therms Annually  Subtotal  STAS  Base Rate Revenue	277,852 38,485	4,587.966 9 4,513 696 7 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6 9,101,663.6	55.50 3.5027 3.1427 0.0010 0.0166 5.3891 0.0196	2,135,918 16,070,272 14,185,195 9,102 151 088 40,261,968 0 40,261,968 49,049,775 178,393 89,490,136 13,788 6,086 19,874 0 19,874	9.832

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

Line						
<u>No.</u>	Description	<u>Bills</u> (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		1.7	Dth	S/Dth	\$	\$/Dth
		(Ex 103, Sch 2)	(Ex 103, Sch 3)	<i>\$10111</i>	*	<b>4</b> /2
1	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge:					
3	≤ 110,000 Therms Annually	506		215.00	108,790	
4	> 110,000 to ≤540,000 Therms Annually	396		685.00	271,260	
5	> 540,000 to £1,074,000 Therms Annually	24		1,800 00	43,200	
6	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,800.00	0	
7	> 3,400,000 to ≤7,500,000 Therms Annually	0		5,400.00	0	
8	> 7,500,000. Therms Annually	0		8,000.00	0	
9	Commodity Charge.					
10	≤ 110,000 Therms Annually		342,055.1	2.0523	702,000	
11	> 110,000 to ≤540,000 Therms Annually		521,876.9	1 9186	1,001,273	
12	> 540,000 to ≤1,074,000 Therms Annually		151,482.3	1.3812	209,227	
13	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.1820	0	
14	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	0.9784	0	
15	> 7,500,000. Therms Annually		<u>0 0</u>	0.5684	<u>0</u>	
16	Subtotal		1.015,414 3		2,335,750	
17	Gas Procurement Charge		1,015,414.3	0.0166	16,856	
18	Subtotal				2,352,606	
19	STAS				0	
20	Base Rate Revenue				2,352,606	
21	Gas Cost		1,015,414.3	5.3891	5,472,169	
22	Total Rate Schedule LGSS	926	1,015,414.3		7,824,775	7.7060

23	Tariff Sales Summary by Rate Class			
24	Base Rate Revenue			179,770,947
25	STAS			0
26	Rider USP			22,850,363
27	Merchant Function Charge			1,579,755
28	Gas Procurement Charge			387,928
29	Rider CC			23,369
30	Gas Cost			<u>125,938,733</u>
31	Total Residential Sales	3,354,788	23,369,158.6	330,551,095
32	Base Rate Revenue			40,101,778
33	STAS			0
34	Merchant Function Charge			178,393
35	Gas Procurement Charge			151,088
36	Rider CC			9,102
37	Gas Cost			<u>49,049,775</u>
38	Total Small General Sales	316,337	9,101,663.6	89,490,136
39	Base Rate Revenue			19,874
40	STAS			0
41	Gas Cost			<u>273,369</u>
42	Total Negotiated Sales	12	65,300	293,243
43	Base Rate Revenue			2,335,750
44	STAS			0
45	Gas Procurement Charge			16,856
46	Gas Cost			<u>5,472,169</u>
47	Total Large General Sales	<u>926</u>	1,015 414	<u>7,824,775</u>
48	Total Tanif Sales	3,672,063	33,551,536.5	428,159,249

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

Line <u>No.</u>	Description	Bills	Volumes	Base Rate	Revenue	Average Rate
_		(1)	(2) Dth	(3) \$/Dth	(4) \$	(5) \$/Dth
	(Ex	103, Sch 2)	(Ex 103, Sch 3)	<b>V</b> OIII	•	JID (II
1	Rate Schedule RDS - Residential Distribution Service (Choice	ce)				
2	Customer Charge	1,064,544		20,60	21,929,606	
3	Commodity Charge:					
4	All Gas Consumed		8,153,963.7	4.7354	38,612,280	
5	Rider USP - Universal Service Plan		8,153,963.7	0.9778	7,972,946	
6	Rider CC		8,153,963,7	0.0010	8,154	
7 8	Choice Administrative Charge Subtotal		8,153,963 7	0 0499	406,883 68,929,869	
9	STAS				00,929,809	
10	Base Rate Revenue				68,929,869	
11	Gas Cost		8,153,963.7	0.7266	5,924,670	
12	Total Rate Schedule RDS	1,064,544	8,153,963 7	0.1200	74,854,539	9,1801
13	Rate Schedule RCC - Residential Distribution Service (CAP)	Į.				
14	Customer Charge	256,065		20.60	5,274,939	
15	Commodity Charge:					
16	All Gas Consumed		2,519,036.2	4.7354	11,928,644	
17	Redistribution of CAP Shortfall resulting from proposed rate	S			(2,301,468)	
18	Subtotal				14,902,115	
19 20	STAS Base Rate Revenue				<u>0</u> 14,902,115	
21	Gas Cost		2,519,036 2	0.7266	1.830,332	
	083 0030		2.0.0.0.0	0.7200	1.000,002	
22	Total Rate Schedule RCC  Rate Schedule RDGDS - Residential Distributed Generation	256,065  Distribution 5	2,519,036.2 Service (Choice)		16,732,447	6.6424
22 23 24	Rate Schedule RDGDS - Residential Distributed Generation Customer Charge			20.60	16,732,447 0	6.6424
22 23 24 25	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:	Distribution 5	Service (Choice)		0	6.6424
22 23 24 25 26	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed	Distribution 5	Service (Choice)	4.7354	0	6.6424
22 23 24 25 26 27	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed  Rider USP - Universal Service Plan	Distribution 5	Service (Choice) 0.0 0.0	4.7354 0.9778	0	6.6424
22 23 24 25 26 27 28	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed  Rider USP - Universal Service Plan  Rider CC	Distribution 5	0.0 0.0 0.0	4.7354 0.9778 0.0010	0 0 0	6.6424
22 23 24 25 26 27 28 29	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed  Rider USP - Universal Service Plan  Rider CC  Choice Administrative Charge	Distribution 5	Service (Choice) 0.0 0.0	4.7354 0.9778	0 0 0 0 0	6.6424
22 23 24 25 26 27 28	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed  Rider USP - Universal Service Plan  Rider CC	Distribution 5	0.0 0.0 0.0	4.7354 0.9778 0.0010	0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed  Rider USP - Universal Service Plan  Rider CC  Choice Administrative Charge  Subtotal	Distribution 5	0.0 0.0 0.0	4.7354 0.9778 0.0010	0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed  Rider USP - Universal Service Plan  Rider CC  Choice Administrative Charge  Subtotal  STAS	Distribution 5	0.0 0.0 0.0	4.7354 0.9778 0.0010	0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge Commodity Charge: All Gas Consumed Rider USP - Universal Service Plan Rider CC Choice Administrative Charge Subtotal STAS Base Rate Revenue	Distribution 5	0.0 0.0 0.0 0.0	4.7354 0.9778 0.0010 0.0499	0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32 33	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed  Rider USP - Universal Service Plan  Rider CC  Choice Administrative Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost	Distribution 9	0.0 0.0 0.0 0.0 0.0	4.7354 0.9778 0.0010 0.0499	0 0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32 33 34 35	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge Commodity Charge: All Gas Consumed Rider USP - Universal Service Plan Rider CC Choice Administrative Charge  Subtotal STAS Base Rate Revenue Gas Cost Total Rate Schedule PRDGDS  Rate Schedule SCD - Small Commercial Distribution (Choice  Customer Charge	Distribution S  0	0.0 0.0 0.0 0.0 0.0	4.7354 0.9778 0.0010 0.0499	0 0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32 33 34 35	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge Commodity Charge: All Gas Consumed Rider USP - Universal Service Plan Rider CC Choice Administrative Charge  Subtotal STAS  Base Rate Revenue Gas Cost Total Rate Schedule PRDGDS  Rate Schedule SCD - Small Commercial Distribution (Choice  Customer Charge \$ 6,440 Therms Annually	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	4.7354 0.9778 0.0010 0.0499 0.7266	0 0 0 0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge Commodity Charge: All Gas Consumed Rider USP - Universal Service Plan Rider CC Choice Administrative Charge  Subtotal STAS  Base Rate Revenue Gas Cost Total Rate Schedule PRDGDS  Rate Schedule SCD - Small Commercial Distribution (Choice  Customer Charge ≤ 6,440 Therms Annually > 6,440 to ≤ 64,400 Therms Annually	Distribution S  0	0.0 0.0 0.0 0.0 0.0	4.7354 0.9778 0.0010 0.0499	0 0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed Rider USP - Universal Service Plan Rider CC Choice Administrative Charge  Subtotal STAS  Base Rate Revenue Gas Cost Total Rate Schedule PRDGDS  Rate Schedule SCD - Small Commercial Distribution (Choice  Customer Charge ≤ 6,440 Therms Annually > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge.	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	4.7354 0.9778 0.0010 0.0499 0.7266	0 0 0 0 0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed  Rider USP - Universal Service Plan  Rider CC  Choice Administrative Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Total Rate Schedule PRDGDS  Rate Schedule SCD - Small Commercial Distribution (Choice  Customer Charge  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge.  ≤ 6,440 Therms Annually	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 0.0	4.7354 0.9778 0.0010 0.0499 0.7266 27.75 55.50 3.5027	0 0 0 0 0 0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed Rider USP - Universal Service Plan Rider CC Choice Administrative Charge  Subtotal STAS  Base Rate Revenue Gas Cost Total Rate Schedule PRDGDS  Rate Schedule SCD - Small Commercial Distribution (Choice  Customer Charge ≤ 6,440 Therms Annually > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge.	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	4.7354 0.9778 0.0010 0.0499 0.7266	0 0 0 0 0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed  Rider USP - Universal Service Plan  Rider CC  Choice Administrative Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Total Rate Schedule PRDGDS  Rate Schedule SCD - Small Commercial Distribution (Choice  Customer Charge  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually	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 0.0 0.0	4.7354 0.9778 0.0010 0.0499 0.7266 27.75 55.50 3.5027	0 0 0 0 0 0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge Commodity Charge:     All Gas Consumed     Rider USP - Universal Service Plan     Rider CC     Choice Administrative Charge  Subtotal     STAS  Base Rate Revenue     Gas Cost Total Rate Schedule PRDGDS  Rate Schedule SCD - Small Commercial Distribution (Choice  Customer Charge     ≤ 6,440 Therms Annually     > 6,440 to ≤ 64,400 Therms Annually     Schedule S	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 0.0 0.0 0.0 0.0 0.0	4.7354 0.9778 0.0010 0.0499 0.7266 27.75 55.50 3.5027 3.1427	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge Commodity Charge: All Gas Consumed Rider USP - Universal Service Plan Rider CC Choice Administrative Charge  Subtotal STAS  Base Rate Revenue Gas Cost Total Rate Schedule PRDGDS  Rate Schedule SCD - Small Commercial Distribution (Choice  Customer Charge ≤ 6,440 Therms Annually > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge. ≤ 6,440 Therms Annually > 6,440 to ≤ 64,400 Therms Annually Subtotal  Rider CC	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 0.0 0.0 0.0 0.0 0.0	4.7354 0.9778 0.0010 0.0499 0.7266 27.75 55.50 3.5027 3.1427	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 2 0	6.6424
22 23 24 25 26 27 28 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed  Rider USP - Universal Service Plan  Rider CC  Choice Administrative Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Total Rate Schedule PRDGDS  Rate Schedule SCD - Small Commercial Distribution (Choice  Customer Charge  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge.  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Subtotal  Rider CC  Choice Administrative Charge  Subtotal  STAS	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 0.0 0.0 0.0 0.0 0.0	4.7354 0.9778 0.0010 0.0499 0.7266 27.75 55.50 3.5027 3.1427	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed  Rider USP - Universal Service Plan  Rider CC  Choice Administrative Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Total Rate Schedule PRDGDS  Rate Schedule SCD - Small Commercial Distribution (Choice  Customer Charge  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Subtotal  Rider CC  Choice Administrative Charge  Subtotal  STAS  Base Rate Revenue	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 0.0 0.0 0.0 0.0 0.0	4.7354 0.9778 0.0010 0.0499 0.7266 27.75 55.50 3.5027 3.1427 0.0010 0.0499	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6.6424
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Rate Schedule RDGDS - Residential Distributed Generation  Customer Charge  Commodity Charge:  All Gas Consumed  Rider USP - Universal Service Plan  Rider CC  Choice Administrative Charge  Subtotal  STAS  Base Rate Revenue  Gas Cost  Total Rate Schedule PRDGDS  Rate Schedule SCD - Small Commercial Distribution (Choice  Customer Charge  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Commodity Charge.  ≤ 6,440 Therms Annually  > 6,440 to ≤ 64,400 Therms Annually  Subtotal  Rider CC  Choice Administrative Charge  Subtotal  STAS	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 0.0 0.0 0.0 0.0 0.0	4.7354 0.9778 0.0010 0.0499 0.7266 27.75 55.50 3.5027 3.1427	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	6.6424 5.5684

Exhibit No. 103 Schedule No. 7 Page 4 of 12 Witness: C. Y. Lai

Line <u>No.</u>	<u>Description</u>	Bills (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		(Ex 103, Scn 2)	Dth (Ex 103 Sch 3)	\$/Dth	S	\$/Dth
1	Rate Schedule SGDS - Small General Distribution S	ervice				
2	Customer Charge:					
3	≤ 6,440 Therms Annually	7,846		27,75	217,727	
4	> 6,440 to ≤ 64,400 Therms Annually	19,230		55 50	1,067,265	
5	Commodity Charge:					
6 7	Priority 1 - Aggregation		22 * 14 7	2.5046	109 966	
8	≤ 6,440 Therms Annually > 6,440 to ≤ 64,400 Therms Annually		33,144.2 719,948.7	3,2846 3,1196	108,865 2,245,952	
9	Sublotal		753,092.9	• 1120	2,0 .0,00	
10	All Other - Aggregation					
11	≤ 6,440 Therms Annually		164,181.1	3 2846	539,269	
12 13	> 6,440 to ≤ 64,400 Therms Annually Subtotal		2,859,461.8 3,023,642.9	3 1196	8,920,377	
14	Rider CC		3,776,735 3	0 0010	3,777	
15	Choice Administrative Charge	27,076		13 67	370 129	
16	Subtotal				13,473,361	
17 18	STAS Subtotal				<u>0</u> 13,473,361	
19	Flex	108	22,200 0	(workpaper)	34.785	
20	Priority 1 Gas Cost		753,092 9	1 0203	<u>768,381</u>	
21	Total Rate Schedule SGDS	27,184	3,798,935 8		14,276,527	3.7580
22	Rate Schedule SDS - Small Distribution Service					
23	Customer Charge:					
24	> 64,400 to ≤ 110,00 Therms Annually	2,110		215.00	453,650	
25 26	> 110,000 to <= 540,000 Therms Annually Commodity Charge:	2,505		685.00	1,715,925	
27	> 64,400 to ≤ 110,00 Therms Annually		1,426,012.0	2.0523	2,926,604	
28	> 110,000 to <= 540,000 Therms Annually		4.305,404.2	1 9186	8,260,348	
29	Subtotal		5,731,416.2			
30 31	Choice Administrative Charge Subtotal	4,615		13 67	<u>63 087</u> 13,419,614	
32	STAS				0	
33	Flexed Deliveries	<u>108</u>	180 600 0	(workpaper)	198,968	
34	Total Rate Schedule SDS	4,723	5,912,016 2		13,618,582	2 3035
35	Rate Schedule LDS - Large Distribution Service					
36	Customer Charge:					
37	> 540,000 to <= 1,074,000 Therms Annually	566		1,800.00	1,018,800	
38	> 1,074,000 to <= 3,400,000 Therms Annually	326		2,800 00	912,800	
39 40	> 3,400,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually	48 <u>12</u>		5,400 00 8,000 00	259,200 <u>96,000</u>	
41	Total	952		0.000	2,286,800	
42	Commodity Charge:					
43	> 540,000 to <= 1,074,000 Therms Annually		3,487,608.8	1 3812	4,817,085	
44 45	> 1.074,000 to <= 3,400,000 Therms Annually > 3,400,000 to <= 7,500,000 Therms Annually		4,182,800 0 1,567,600.0	1,1820	4,944,070 1,533,740	
46	> 7,500,000 Therms Annually		775,000.0	0 9784 0 5684	1,533,740 440,510	
47	Total Deliveries		10,013,008.8	3	11,735,405	
48	Choice Administrative Charge	952		13.67	13 014	
49	Subtotal				14,035,219	
50 51	STAS Flexed Deliveries	228	8 700 500 0	(workpaper)	0 <u>3,670,985</u>	
52	Total Rate Schedule LDS	1,180	18.713.508 8	(workpaper)	17,706,204	0.9462

Line						
<u>No.</u>	Description	Bills	<u>Volumes</u>	Base Rate	Revenue	
		(1)	(2)	(3)	(4)	
			Dth	\$/Dth	\$	
1	Rate Schedule MLDS - Main Line Distribution Service	Class I				
2	Customer Charge:					
3	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
4	> 540,000 to <= 1,074,000 Therms Annually	36		1,149.00	41,364	
5	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050.00	0	
6	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,095 00	0	
7	> 7,500,000 Therms Annually	0		7,322.00	0	
8	Commodity Charge:					
9	All Gas Consumed		155,500.0	0 0932	14,493	
10	Choice Administrative Charge	36		13.67	492	
11	Subtotal				56,349	
12	STAS				0	
13	Flexed	<u>12</u>	2,710,000.0	(workpaper)	341,249	
14	Total Rate Schedule MLDS - Class I	48	2,865.500 0		397,598	0.1388
15	Rate Schedule MLDS - Main Line Distribution Service	· Class II				
16	Customer Charge:					
17	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
19	> 7,500,000 Therms Annually	0		7.322.00	0	
20	Commodity Charge:					
21	> 2,146,000 to ≤ 3,400,000 Therms Annually		260,000 0	0.4453	115,778	
22	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	0.3851	0	
23	> 7,500,000 Therms Annually		0.0	0 3335	Q	
24	Total Deliveries		260,000.0		140.378	
25	Choice Administrative Charge	12		13.67	164	
26	Subtotal				140,542	
27	STAS				0	
28	Flex	60	2,388,500.0	(workpaper)	904,674	
29	Total Rate Schedule MLDS - Class II	72	2,648,500.0		1,045,216	0.3946

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

Line

<u>No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) Dth	Base Rate (3) \$/Dth	<u>Revenue</u> (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				75,444,001
3	STAS				0
4	Rider USP				7,972,946
5	Rider CC				8,154
6	Choice Administrative Charge				406,883
7	Gas Cost				7,755,002
8	Total Residential Distribution Service	1.320.609	10,672,999.9		91,586,986
9	Base Rate Revenue				36,725,708
10	STAS				0
11	Rider CC				5,872
12	Choice Administrative Charge				537,747
13	Gas Cost				2,290,477
14	Total Small Distribution Serivce (SCD, SGDS, SDS)	131,365	11,805,771.5		39,559,804
15	Base Rate Revenue	1,180	18,713,508 8		17,693,190
16	Choice Administrative Charge				13.014
17	STAS				Ō
18	Total Large Distribution Service				17,706,204
19	Base Rate Revenue				1,442,158
20	Choice Administrative Charge				656
21	STAS				0
22	Total Main Line Distribution Service	120	5,514,000.0		1,442,814
23	Total Distribution Service	1,453,274	46,706,280.2		150,295,808

24	Total Company Throughput	5,125,337	80,257,816 7	578,455,057
25	Other Operating Revenue			
26	487 - Forfeited Discounts			1,317,006
27	488 - Miscellaneous Service Revenues			150,000
28	493 - Rent from Gas Property			144,269
29	495 - Prior Yr. Rate Refund - Net			0
30	495 - Off System Sales			0
31	495 - Other Gas Revenues - Other			290,645
32	496 - Provision For Rate Refunds			0
33	Total Other Operating Revenue			1,901,920
34	Total Company Revenue			580,356,977

Exhibit No. 103 Schedule No. 7 Page 7 of 12 Witness, C. Y. Lai

#### Columbia Gas of Pennsylvania, Inc. Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016

<u>No.</u>	<u>Description</u>	<u>Bills</u> (1)	Volumes (2)	Base Rate (3)	Revenue (4)	Average Rate (5)
		(Ex 103, Sch 2)	Oth (Ex 103, Sch 3)	\$/Dth	\$	\$/Dth 
1	Rate Schedule RSS - Residential Sales Service					
2	Customer Charge	3,377,134		20.60	69,565,960	
3	Commodity Charge:					
4	All Gas Consumed		23,280,676.1	4 7354	110,243,314	
5	Rider USP - Universal Service Plan		23,280,676,1	0.9778	22,763,845	
6	Rider CC		23,280,676,1	0.0010	23,281	
7	Gas Procurement Charge		23,280,676.1	0.0166	<u>386 459</u>	
8	Subtotal STAS				202,985,859	
10	Base Rate Revenue				202.095.050	
11	Gas Cost		23,280,676.1	5.3891	202,985,859 125,461,892	
12	Merchant Function Charge		23,280,676.1	0.0676	1.573,774	
13	Total Rate Schedule RSS	3,377,134	23,280,676.1	4.0475	330,021,525	14,1758
14	Rate Schedule RDGSS - Residential Distributed G	eneration Sales Service				
15	Customer Charge	0		20 60	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.7354	0	
18	Rider USP - Universal Service Plan		0.0	0.9778	٥	
19	Rider CC		0.0	0.0010	0	
20	Gas Procurement Charge		0.0	0.0166	Ō	
21	Subtotal				0	
22 23	STAS				ō	
23	Base Rate Revenue Ges Cost		0.0	6.3804	0	
25	Merchant Function Charge		0.0 0.0	5.3891 0.0676	0	
26	Total Rate Schedule RDGSS	0	0.0	0.0076	ο Ω	
27	Rate Schedule SGSS - Small General Sales Service	e (< 64,400 Therms Ann	ually)			
25	Customer Charge:					
29	≤ 6,440 Therms Annually	278,622		27.75	7,731,761	
30	> 6,440 to ≤ 64,400 Therms Annually	38,485		55.50	2,135,918	
31	Commodity Charge:					
32	≤ 6,440 Therms Annually		4,612,636.7	3.5027	16,155,683	
33	> 6,440 to ≤ 64,400 Therms Annually		<u>4,515 931.1</u>	3.1427	14,192,217	
34	Subtotal		9,128,567.8			
35	Rider CC		9,128,567.8	0.0010	9,129	
36	Gas Produrement Charge		9,128,567.8	0,0166	151 534	
37	Subtotal				40,377,242	
38	STAS				ō	
39	Base Rate Revenue				40,377,242	
40	Gas Cost		9,128,567.8	5.3891	49,194,765	
41 42	Merchant Function Charge Total Rate Schedule SGSS	317,107	<u>9 128 567.8</u> 9,128,567.8	0 0196	<u>178.920</u> 89,750,927	9.8319
43	Rate Schedule NSS - Negotiated Sales Service					
44	Customer Charge					
45	>540,000 to ≤ 1,074,000 Therms Annually	12		1,149 00	13,788	
46	Commodity Charge:					
47	>540,000 to ≤ 1,074,000 Therms Annually		<u>65_000 0</u>	0 0932	<u>6.058</u>	
43	Subtotal		65,000.0		19,846	
49	STAS				Ω	
50	Base Rate Revenue				19,846	
51	Gas Cost - Commodity			(workpaper)	267,085	
52	Gas Cost - Demand		<u>660.0</u>		<u>5 051</u>	

12

65,000.0

291,982

4 4920

53 Total Rate Schedule NSS

Line <u>No.</u>	<u>Description</u>	Bills (1) (Ex 103 Sch 2)	Volumes (2) Oth (Ex 103, Sch 3)	Base Rate (3) \$!Dth	Revenue (4) \$	<u>Average Rate</u> (5) \$/Dth
1	Rate Schedule LGSS - Large General Sales Service					
2	Customer Charge:					
3	≤ 110,000 Therms Annually	506		215.00	108.790	
4	> 110,000 to ≤540,000 Therms Annually	396		685.00	271,250	
5	> 540,000 to <1,074,000 Therms Annually	24		1,800.00	43,200	
6	> 1,074,000 to < 3,400,000 Therms Annually	0		2,800.00	0	
7	> 3,400,000 to ≤7,500,000 Therms Annually	Ð		5,400.00	0	
ક	> 7,500,000. Therms Annually	Ü		8,030.00	0	
9	Commodity Charge:					
10	≤ 110,000 Therms Annually		342,086.0	2.0523	702,063	
11	> 110,000 to ≤540,000 Therms Annually		521,979.3	1.9186	1,001,469	
12	> 540,000 to ≤1,074,000 Therms Annually		150,675.2	1.3812	208,113	
13	> 1,074,000 to ≤ 3,400,000 Therms Annually		0.0	1.1820	0	
14	> 3,400,000 to ≤7,500,000 Therms Annually		0.0	0.9784	٥	
15	> 7,500,000. Therms Annually		<u>0 0</u>	0 5684	Ö	
16	Subtotal		1,014,740.5		2,334,895	
17	Gas Producement Charge					
18	≤ 540,000 Therms Annually		864,065 3	0.0166	14,343	
19	> 540,000 Therms Annually		150,675.2	0 0166	<u>2,501</u>	
20	Subtotal				2,351,739	
21	STAS - s 540,000 Therms Annually				0	
22	STAS - > 540,000 Therms Annually				Q	
23	Base Rate Revenue				2,351,739	
24	Gas Cost - ≤ 540,000 Therms Annually		864,065.3	5.3891	4,656,534	
25	Gas Cost - > 540,000 Therms Annually		<u>150 675 2</u>	5.3891	<u>812,004</u>	
26	Total Rate Schedule LGSS	926	1.014,740.5		7,820,277	7.7067

27	Tariff Sales Summary by Rate Class			· · · · · · · · · · · · · · · · · · ·
28	Base Rate Revenue			179,812,274
29	STAS			0
30	Rider USP			22,763,845
31	Merchant Function Charge			1,573,774
32	Gas Procurement Charge			386,459
33	Rider CC			23,281
34	Gas Cost			125,461,892
35	Total Residential Sales	3,377,134	23,280,676.1	330,021,525
36	Base Rate Revenue			40,216,579
37	STAS			0
38	Merchant Function Charge			178,920
39	Gas Procurement Charge			151,534
40	Rider CC			9,129
41	Gas Cost			49 194 765
42	Total Small General Sales	317,107	9,128,567.8	89,750,927
43	Base Rate Revenue			19,846
44	STAS			0
45	Gas Cost			272,136
46	Total Negotiated Sales	12	65,000	291,982
47	Base Rate Revenue			2,334,895
48	STAS			0
49	Gas Procurement Charge			16,844
50	Gas Cost			5 468.538
51	Total Large General Sales	<u>926</u>	1,014,741	7 820,277
52	Total Tariff Sales	3,695,179	33,488,984.4	427,854,711

Exhibit No. 103 Schedule No. 7 Page 9 of 12 Witness: C. Y. Lai

Line	•					
No.	<u>Description</u>	Bills (1)	<u>Volumes</u> (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
	(	Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	Rate Schedule RDS - Residential Distribution Service (Ch	pice)				
2	Customer Charge	1,069,855		20.60	22,039,013	
3	Commodity Charge:				-2,000,010	
4	All Gas Consumed		8,134,026.3	4.7354	38,517,868	
5	Rider USP - Universal Service Plan		8,134,026.3	0.9778	7,953,451	
6	Rider CC		8,134,026.3	0.0010	8,134	
7	Choice Administration Charge		8,134,026 3	0.0499	405,888	
8 9	Subtotal STAS				68,924,354	
10	Base Rate Revenue				<u>0</u> 68,924,354	
11	Gas Cost		<u>8 134,026.3</u>	0.7266	5,910,184	
12	Total Rate Schedule RDS	1,069,855	8,134,026 3		74,834,538	9 2002
13	Rate Schedule RCC - Residential Distribution Service (CA	<u>P)</u>				
14	Customer Charge	257,325		20.60	5,300,895	
15	Commodity Charge:				-,,,	
16	All Gas Consumed		2,512,973.7	4.7354	11,899,936	
17	Redistribution of CAP Shortfall resulting from proposed rat	es			(2.301,468)	
18	Subtotal				14,899,363	
19 20	STAS Base Rate Revenue				<u>0</u>	
21	Gas Cost		2 512,973 7	0.7266	14,89 <b>9,363</b> <u>1,825,927</u>	
22	Total Rate Schedule RCC	257,325	2,512,973.7	0.7.200	16,725,290	6.6556
23	Rate Schedule RDGDS - Residential Distributed Generation		ervice (Chaice)			
24	Customer Charge	0		20.60	0	
25 26	Commodity Charge: All Gas Consumed		0.0	4.7354		
27	Rider USP - Universal Service Plan		0.0	0.9778	0 0	
28	Rider CC		0.0	0.0010	ő	
29	Choice Administration Charge		0.0	0.0499	<u>0</u>	
30	Subtotal				ō	
31	STAS				Õ	
32	Base Rate Revenue				0	
33 34	Ges Cost Total Rate Schedule PRDGDS	0	0 0 0 0	0.7266	0	2.0500
			00		0	0.0000
35	Rate Schedule SCD - Small Commercial Distribution (Choi	cel				
36	Customer Charge	on and		02 =4		
37 38	≤ 6,440 Therms Annually > 6,440 to ≤ 64,400 Therms Annually	92,826 6,753		27,75 55.50	2,575,922	
39	Commodity Charge:	0,733		33.50	374,792	
40	≤ 6,440 Therms Annually		1,439,173.0	3 5027	5,040,991	
41	> 6,440 to ≤ 64,400 Therms Annually		709 87 1 4	3,1427	2,230,913	
42	Subtotal		2,149,044 4			
43	Rider CC		2,149,044,4	0.0010	2,149	
44	Choice Administration Charge		2,149,044,4	0.0499	107 237	
45	Subtotal				10,332,004	
46	STAS				<u>0</u>	
47	Base Rate Revenue Gas Cost		2 140 044 4	0.7555	10,332,004	
48 49	Total Rate Schedule SCD	99,579	2 149 044 4 2 149 044 4	0 7266	<u>1.561,496</u> 11,893,500	E E3/2
73	TOTAL COLORADO COD	55,513	Z, 178,094,4		) (,683,500	5.5343

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Line						
<u>No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) Dth	Base Rate (3) S/Dth	<u>Revenue</u> (4) \$	Average Rate (5) \$/Dth
		(Ex 103, Sch ?)	(Ex 103, Sch 3)			
1	Rate Schedule SGDS - Small General Distribution S	ervice				
2	Customer Charge:					
3	≤ 6,440 Therms Annually	7,846		27 75	217,727	
4	> 6,440 to ≤ 64,400 Therms Annually	19,230		55,50	1,067,265	
5 6	Commodity Charge:					
7	Priouty 1 - Aggregation ≤ 6,440 Therms Annually		33,869 2	3 28-46	111,247	
8	> 6,440 to ≤ 64,400 Therms Annually		735,338.3	3,1196	2,293,961	
9	Subtotal		769,207 5			
10	All Other - Aggregation					
11	≤ 6,440 Therms Annually		166,025 7	3.2846	551,897	
12 13	> 6,440 to ≤ 64,400 Therms Annually Subtotal		<u>2,925,492.6</u> 3,093,518.3	3.1196	9,126,367	
14	Rider CC		3,862,725.8	0.0010	3,863	
15	Choice Administration Charge	27,076	<b>5,222,</b> , ====	13.67	370,129	
16	Subtotal				13,742,456	
17	STAS				0	
18 19	Subtotal Flex	108	22 2An a	(workpaper)	13,742,455 34,785	•
20	Priority 1 Gas Cost	100	769,207 5	1.0203	784 822	
21	Total Rate Schedule SGDS	27,184	3,884,925 8		14,562,063	3.7454
22	Rate Schedule SDS - Small Distribution Service					
23	Customer Charge:					
24	> 64,400 to ≤ 110,00 Therms Annually	2,110		215 00	453,650	
25 26	> 110,000 to <= 540,000 Therms Annually Commodity Charge:	2,505		685 00	1,715,925	
27	> 64,400 to ≤ 110,00 Therms Annually		1,457,699.7	2 0523	2,991,637	
28	> 110,000 to <= 540,000 Therms Annually		4.363.484.9	1,9186	8,371,782	
29	Subtotal		5,821,184.6		13,532,994	
30	Choice Administration Charge	4,615		13 e7	<u>63,087</u>	
	Subtotal STAS				13,596,081 0	
33	Flexed Deliveries	108	180,700 0	(workpaper)	199 061	
34	Total Rate Schedule SDS	4.723	6,001,854 6		13,795,142	2 2985
35	Rate Schedule LDS - Large Distribution Service					
36	Customer Charge:					
37	> 540,000 to <= 1,074,000 Therms Annually	566		1,800.00	1,018,800	
38	> 1,074,000 to <= 3,400,000 Therms Annually	326		2,800 00	912,800	
39 40	> 3,490,000 to <= 7,500,000 Therms Annually > 7,500,000 Therms Annually	48		5,400.00	259,200	
	•	<u>12</u> 952		8,000 00	<u>96,000</u> 2,286,800	
42	Commodity Charge:	352			2,200,000	
43	> 540,000 to <= 1,074,000 Therms Annually		3,587,382 6	1.3812	4,954,893	
44	> 1,074,000 to <= 3,400,000 Therms Annually		4,193,800.0	1,1820	4,957,072	
45	> 3,400,000 to <= 7,500,000 Therms Annually		1,616,000.0		1,581,094	
46 47	> 7,500,000 Therms Annually Total Deliveries		775,000 0 10,172,182 6	0 5684	<u>440.510</u> 11.933.569	
48	Choice Administration Charge	952	10,112,102 0	13.67	13,014	
49	Subtotal	352		.5.57	14,233,383	
50	STA\$				0	
51	Flexed Deliveries	228		(workpaper)	3,679.929	
52	Total Rate Schedule LDS	1,180	19,274,182 6		17,913,312	0 9294

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ine <u>Va.</u>	<u>Description</u>	<u>Eills</u> (1)	<u>Volumes</u> (2) Oth	Ease Rate (3) S/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 103, Sch 2)	(Ex 103, Sch 3)	ราบเท	\$	3:5011
1	Rate Schedule MLDS - Main Line Distribution Service	e - Class !				
2	Customer Charge:					
3	> 274,000 to <= 540,000 Therms Annually	0		469.34	0	
4	> 540,000 to <= 1,074,000 Therms Annually	36		1,149.00	41,364	
5	> 1,074,000 to <= 3,400,000 Therms Annually	0		2,050 00	0	
6	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096.00	0	
7	> 7,500,000 Therms Annually	0		7,322 00	0	
В	Commodity Charge.					
9	All Gas Consumed		146,930 0	0.0932	13,607	
10	Choice Administration Charge	36		13.67	492	
11	Subtotal				55,463	
12	STAS				0	
13	Flexed	<u>12</u>	2 710 000.0	(work paper)	<u>341.249</u>	
14	Total Rate Schedule MLDS - Class I	48	2,856,000.0		396,712	0.138
15	Rate Schedule MLDS - Main Line Distribution Service	<u>je - Class II</u>				
16	Customer Charge:					
17	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050 00	24,600	
18	> 3,400,000 to <= 7,500,000 Therms Annually	0		4,096 00	0	
10	> 7,500,000 Therms Annually	0		7,322.00	0	
20	Commodity Charge:					
21	> 2,145,000 to ≤ 3,400,000 Therms Annually		260,000.0	0.4453	115,778	
22	> 3,400,000 to <= 7,500,000 Therms Annually		9.0	0.3851	0	
23	> 7,500,000 Therms Annually		<u>0 0</u>	0.3335	<u>0</u>	
24	Total Deliveries		260,900 0		115,778.0	
25	Choice Administration Charge	12		13.67	<u>164</u>	
26	Subtotal				140,542	
27	STAS				0	
28	Flex	<u>60</u> 72	2,492,000.0 2,552,000.0	(workpaper)	<u>907,678</u> 1,048,220	0.393
	Total Rate Schedule MLDS - Class II					

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### Columbia Gas of Pennsylvania, Inc. Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes For the 12 Months Ended December 31, 2016

Line

<u>No.</u>	Description	<u>Bills</u>	<u>Volumes</u>	Base Rate	Revenue	
		(1)	(2) Dth	(3) \$/Dth	(4) \$	
			<b>5</b> (ii	\$10til	Ą	
	Distribution Service Summary by Rate Class				·	
1	Distribution Service Summary by Nate Class					
2	Base Rate Revanue				75,456,244	
3	STAS				0	
4	Rider USP				7,953,451	
5	Rider CC				8,134	
ô	Choice Administration Charge				405,888	
7	Gas Cost				7.736,111	
8	Total Residential Distribution Service	1,327,180	10,647,000		91,559,828	
9	Base Rate Revenue				37,357,922	
10	STAS				0	
11	Riger CC				6,012	
12	Choice Administration Charge				540,453	
13	Gas Cost				<u>2 346 318</u>	
14	Total Small Distribution Service (SCD, SGDS, SDS)	131,485	12,035,855		40,250,705	
15	Base Rate Revenue	1,180	19,274,183		17,900,298	
16	Choice Administration Charge				13,014	
17	STAS				9	
18	Total Large Distribution Service				17,913,312	
19	Base Rate Revenue				1,444,276	
20	Choice Administration Charge				656	
21	STAS				<u>0</u>	
22	Total Main Line Distribution Service	120	5,518,000		1,444.932	
23	Total Distribution Service	1,459,966	47,475,037.4		151,168,777	

24	Total Company Throughput	5,155,145	80,964,021.8	579,053,488
25	Other Operating Revenue			
26	487 - Forfeited Discounts			1,431,975
27	488 - Miscellaneous Service Revenues			150,000
28	493 - Rent from Gas Property			144,269
79	495 - Prior Yr. Rate Refund - Net.			0
30	495 - Off System Sales			0
31	495 - Other Gas Revenues - Other			290,645
32	496 - Provision For Rate Refunds			0
33	Total Other Operating Revenue			2,016.889
34	Total Company Revenue			581,070,377

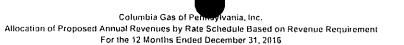


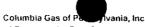
Exhibit No. 103 Schedule No. 8 Page 1 of 8

Witness: M. P. Balmert

Line <u>No.</u>	<u>Description</u>	Adjusted <u>Bills</u> (1)	Adjusted <u>Volumes</u> (2) DTH	Revenue @ Current <u>Rales</u> (3) \$	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$	Proposed Increase by Rate Schedule (6) %	Proposed increase by Rate Class (7) %
i	Total Revenues	(Exh. 103, Sch. 2)	(Exh. 103, Sch. 3)	(Exh. 103, Sch. 1)		(Exh. 103, Sch. 7)		
2	Residential Sales - RSS, RDGSS	3,377,134	23,280,676.1	\$303,828,729	\$26,192,796	\$330,021,525	8 62%	9.27%
3	Small General Service (≤ 64,400 Therms Annually) - SGSS	317,107	9,128,567.8	\$86,434,344	\$3,316,583	\$89,750,927	3.84%	5.57%
4	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	902	864,065 3	\$6,864,558	(\$110,098)	\$6,754,460	-1 60%	9,49%
5	Large General Sales Service ( > 540,000 Therms Annually) - LGSS	24	150,675.2	\$1,139,097	(\$73,279)	\$1,065,818	-6 43%	14.39%
6	Negolialed Sales Service - NSS	12	65,000.0	\$292,008	(\$26)	\$291,982	-%10 0-	0.00%
7	Residential Distribution Service (Choice) - RDS, RDGDS, RCC	1,327,180	10,647,000 0	\$81,995,969	\$9,563,859	\$91,559,828	11.66%	9 27%
8	Small Commercial Distribution Service (Choice) - SCD	99,579	2,149,044.4	\$10,604,902	\$1,288,598	\$11,893,500	12.15%	5.57%
9	Small General Distribution Service (s 64,400 Therms Annually) - SGDS	27,184	3,884,925 8	\$13,034,025	\$1,528,038	\$14,562,063	11,72%	5.57%
10	Small Distribution Service - SDS	4,723	6,001,884.6	\$11,904,460	\$1,890,682	\$13,795,142	15,88%	9.49%
11	Large Distribution Service - LDS	1,180	19,274,182.6	\$15,453,189	\$2,460,123	\$17,913,312	15,92%	14.39%
12	Main Line Distribution Service Class 1 - MLDS	48	2,856,000.0	\$396,279	\$433	\$396,712	0.11%	0.00%
13 14	Main Line Distribution Service Class II - MLDS Other Gas Department Revenue	72	2,662,000.0	\$1,048,602 \$1,902,988	(\$382) \$113,901	\$1,048,220 \$2,016,889	-0 04% 5.99%	0.00% 5.99%
15	Total Revenues	5,155,145	80,964,021,8	\$534,899,150 \$	46,171,228	\$ 581,070,378	8.63%	8.63%
				<del></del>				
16	Base Rates Revenue Only							
17	Residential Sales - RSS, RDGSS	3,377,134	23,280,676.1	\$154,667,108	\$25,145,166	\$179,812,274	16.26%	15.11%
18	Small General Service (< 64,400 Therms Annually) - SGSS	317,107	9,128,567.8	\$36,418,008	\$3,798,571	\$40,216,579	10 43%	10.64%
19	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS	902	864,065.3	\$2,147,971	(\$64,389)	\$2,083,582	-3.00%	12.55%
20	Large General Sales Service ( > 540,000 Therms Annually) - LGSS	24	150,675.2	\$316,621	(\$65,308)	\$251,313	-20.63%	15,10%
21	Negotialed Sales Service - NSS	12	65,000.0	\$19,872	(\$26)	\$19,846	-0.13%	-0.04%
22	Residential Distribution Service (Choice) - RDS, RDGDS, RCC	1,327,180	10,647,000.0	\$67,094,594	\$8,361,650	\$75,456,244	12 46%	15.11%
23	Small Commercial Distribution Service (Choice) - SCD	90,579	2,149,044.4	\$9,041,472	\$1,181,146	\$10,222,618	13.06%	10.64%
24	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS	27,184	3,884,925.8	\$12,245,727	\$1,157,522	\$13,403,249	9.45%	10.64%
25	Small Distribution Service - SDS	4,723	6,001,884.6	\$11,904,460	\$1,827,595	\$13,732,055	15 35%	12 55%
26	Large Distribution Service - LDS	1,180	19,274,182.6	\$15,453,189	\$2,447,109	\$17,900,298	15.84%	15 10%
27	Main Line Distribution Service Class I - MLDS	48	2,856,000.0	\$396,279	(\$59)	\$396,220	-0.01%	-0.04%
28	Main Line Distribution Service Class II - MLDS	72	2,662,000.0	\$1,048,602	(\$546)	\$1,048,056	-0.05%	-0.04%
29	Total Base Rales Revenues	5,155,145	80,964,021.8	\$310,753,903	\$43,788,431	\$354,542,334	14 09%	14.09%
30	STAS							
31	Residential Sales - RSS, RDGSS			50	\$0	\$0	0.00%	0.00%
32	Small General Service (< 64,400 Therms Annually) - SGSS			\$0	\$0	50	0.00%	0.00%
33	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	50	0.00%	0.00%
34	Large General Sales Service ( > 540,000 Therms Annually) - LGSS			\$0	\$0	\$.0	0.00%	0.00%
35	Negotiated Sales Service - NSS			\$0	\$0	50	0.00%	0.00%
36	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$0	\$0	so	0.00%	0.00%
37	Small Commercial Distribution Service (Choice) - SCD			\$0	\$0	50	0.00%	0 00%
38	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$0	90.	30	0.00%	0.00%
39	Small Distribution Service - SDS			\$0	50	\$0	0 00%	0.00%
40	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
41	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
42	Main Line Distribution Service Class II - MLDS			\$0	30	\$0	0.00%	0.00%
43	Total STAS			\$0	\$0	50	0 00%	0.00%

#### Columbia Gas of Pennsylvania, Inc. Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement For the 12 Months Ended December 31, 2016

Line <u>No.</u>	<u>Description</u>	Adjusted <u>Bills</u> (1) (Exh. 103, Sch. 2)	Adjusted <u>Volumes</u> (2) OTH (Exh. 103, Sch. 3)	Revenue (ii) Current Rates (3) \$ (Exit. 103, Sch. 1)	Proposed Revenue <u>Increase</u> (4) \$	Total Proposed <u>Revenue</u> (5 = 3 + 4) \$ (Ext. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Rider CC							
2	Residential Sales - RSS, RDGSS			\$20,953	\$2,328	\$23,281	10,00%	11.11%
3	Small General Sérvice (< 64,400 Therms Annually) - SGSS			\$8,216	3913	\$9,125	10,00%	H 12%
4	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			04	\$0	10	0.00%	0,00%
5	Large General Sales Service ( > 540,000 Therms Annually) - LGSS			30	\$0	\$0	0 00%	0 00%
6	Negoliated Sales Service - NSS			30	\$0	50	0.00%	0.00%
7	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$7,321	\$813	\$8,134	10 00%	11.11% 11.12%
8	Small Commercial Distribution Service (Choice) - SCD			\$1,934	\$215	\$2,140	W00.01	11 12%
9	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$3,476	\$387	\$3,863	0.00%	0.60%
10	Small Distribution Service - SDS			50	\$0	\$0 \$0	0.00%	0.00%
11	Large Distribution Service - LDS			\$0 ***	\$0 \$0	50 50	0.00%	0.00%
12	Main Line Distribution Service Class I - MLDS			\$0 60	\$0 \$0	.nc 36	0.00%	%'00.0
13	Main Line Distribution Service Class II - MLDS			\$0 \$41,900	\$4,656	\$46,556	10 00%	11 11%
14	Total Rider CC			\$44 (\$600)	\$4,050	2.17,000	2 **	
15	Choice Administration Charge				_	4.0	5 000	0.00%
16	Residential Sales - RSS, RDGSS			\$G	\$0	\$0	0.00% 0.00%	0.00%
17	Small General Service (< 64,400 Therms Annually) - SGSS			20	50	\$0 60	0.00%	0.00%
18	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			30	\$0	\$0 \$0	0.00%	0.00%
19	Large General Sales Service ( > 540,000 Therms Annually) - LGSS			\$0	\$0	 7:0	0.00%	0.00%
20	Negotiated Sales Service - NSS			\$0	50	\$-105,888	100.00%	0.00%
21	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$0 50	\$405,888 \$107,237	\$107,237	100.00%	0 00%
22	Small Commercial Distribution Service (Choice) - SCD			\$0 \$0	\$370,129	\$370,129	100,00%	0.00%
23	Small General Distribution Service (s 64,400 Therms Annually) - SGDS			\$0 \$0	\$570,129 \$63,087	\$63.087	100.00%	0.00%
24	Small Distribution Service - SDS			\$0 \$0	\$13,014	\$13,014	100.00%	0.00%
25	Large Distribution Service - LDS			\$0 \$0	\$492	\$492	100.00%	0.00%
26	Main Line Distribution Service Class I - MLDS			\$0 \$0	\$164	\$164	100.00%	0.00%
27 28	Main Line Distribution Service Class II - MLDS			\$0	\$960,011	\$960.011	100.00%	0 00%
20	Total Choice Administration Charge							
29	Gas Procurement Charge					\$386,459	-75 12%	-76.12%
30	Residential Sales - RSS, RDGSS			\$1,618,007	(\$1,231,548)		-76 12%	-76.12%
31	Small General Service (< 64,400 Therms Annually) - SGSS			\$634,435	(\$482.901)	\$151,534 \$14,343	-76.12%	-76.12%
32	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$60,053	(\$45,710)	\$2,501	-76.12%	-76.12%
<b>3</b> 3	Large General Sales Service ( > 540,000 Therms Annually) - LGSS			\$10,472	(\$7.971)	\$2,551	0.00%	0.00%
34	Negoliated Sales Service - NSS			\$0 50	\$0 \$0	\$0 \$0	0.00%	-76.12%
35	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$0 \$0	\$0 \$0	.50 \$0	0.00%	-76.12%
36	Small Commercial Distribution Service (Choice) - SCD			\$0 \$0	\$0 \$0	\$0	0.00%	-76.12%
37	Small General Distribution Service (s 64,400 Therms Annually) - SGDS			\$0 \$0	\$0 \$0	\$0	0.00%	-76,12%
38	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	-76.12%
39	Large Distribution Service - LDS			\$0 \$0	\$0	30	0.00%	0.00%
40 41	Main Line Distribution Service Class I - MLDS			\$0 \$0	\$0	\$0	0.00%	0.00%
41	Main Line Distribution Service Class II - MLDS			\$2,322,967	(\$1,768,130)	\$554,837	-76 12%	-76 12%
42	Total Gas Procurement Charge			WE CHE JOH	14 (1 2 3 1 1 4 1 )			



#### Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement For the 12 Months Ended December 31, 2016

Schedule No. 8 Page 3 of 8 Witness: M. P. Balmert

Exhibit No. 103

Line <u>No.</u>	<u>Description</u>	Adjusted <u>Bills</u> (1) (Exh. 103, Sch. 2)	Adjusted <u>Volumes</u> (2) DTH {Exh. 103, Sch. 3}	Revenue @ Current <u>Rates</u> (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue <u>Increase</u> (4) \$	Total Proposed <u>Revenue</u> (5 = 3 + 4) \$ {Exh. 103, Sch. 7}	Proposed Increase by <u>Rate Schedule</u> (6) %	Proposed Increase by Rate Class (7) %
1	Universal Service Plan Rider							
2	Residential Sales - RSS, RDGSS			\$20,486,995	\$2,276,850	\$22,763,845	11.11%	11.11%
3	Small General Service (< 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
4	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
5	Large General Sales Service ( > 540,000 Therms Annually) - LGSS			50	\$0	\$0	0.00%	0.00%
6	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
7	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$7,157,943	\$795,508	\$7,953,451	11,11%	11.11%
8	Small Commercial Distribution Service (Choice) - SCD			\$0	\$0	\$n	0.00%	0.00%
9	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$0	50	\$0	0 00%	0.00%
10	Small Distribution Service - SDS			\$0	\$0	\$0	0 00%	0.00%
11	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
12	Main Line Distribution Service Class I - MLDS			\$0	\$0	90	0 00%	0.00%
13	Main Line Distribution Service Class II - MLDS			\$0	50	10	0.00%	0.00%
14	Total Universal Service Charge			\$27,644,938	\$3,072,358	\$30,717,296	11.11%	11.11%
15	Merchant Function Charge							
16	Residential Sales - RSS, RDGSS			\$1,573,774	\$0	\$1,573,774	0 00%	0.00%
17	Small General Service (< 64,400 Therms Annually) - SGSS			\$178,920	\$0	\$178,920	0.00%	0.00%
18	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	50	\$0	0.00%	0.00%
19	Large General Sales Service ( > 540,000 Therms Annually) - LGSS			30	\$0	50	0 00%	0 00%
20	Negotiated Sales Service - NSS			90	\$0	3.0	0 00%	0.00%
21	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			10	\$0	7.0	0.00%	0.00%
22	Small Commercial Distribution Service (Choice) - SCD			\$0	\$0	\$0	0.00%	0.00%
23	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$0	\$0	50	0 00%	0.00%
24	Small Distribution Service - SDS			\$3	\$0	50	0.00%	0.00%
25	Large Distribution Service - LDS			\$0	\$0	30	0.00%	0.00%
26	Main Line Distribution Service Class I - Mt.DS			\$0	\$0	\$0	0.00%	0.00%
27	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
28	Total Merchant Function Charge			\$1,752,694	\$0	\$1,752,694	0.00%	0.00%
29	Gas Cost							
30	Residential Sales - RSS, RDGSS			\$125,461,892	\$0	\$125,461,892	0.00%	0.00%
31	Small General Service (< 64,400 Therms Annually) - SGSS			\$49,194,765	\$0	\$49,194,765	0.00%	0.00%
32	Large General Sales Service (\$ 540,000 Therrins Annually) - LGSS			\$4,656,534	\$0	\$4,656,534	0.00%	0 00%
33	Large General Sales Service ( > 540,000 Therms Annually) - LGSS			\$812,004	\$0	\$812,004	0.00%	0.00%
34	Negotiated Sales Service - NSS			\$272,136	\$0	\$272,136	0.00%	0 00%
35	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$7,736,111	\$0	\$7,736,111	0 00%	0.00%
36	Small Commercial Distribution Service (Choice) - SCD			\$1,561,496	\$0	\$1,561,496	0.00%	0.00%
37	Small General Distribution Service (≤ 64,400 Therms Annually) - SCDS			\$784,822	\$0	\$784,822	0.00%	0.00%
38	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
39	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
40	Main Line Distribution Service Class I - MLDS			\$0	\$0	\$0	0.00%	0.00%
41	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
42	Total Gas Cost			\$190,479,760	\$0	\$190,479,760	0 00%	0.00%

Exhibit No. 103 Schedule No. 8 Page 4 of 8 Witness: M. P. Balmert

#### Columbia Gas of Pennsylvania, Inc. Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement For the 12 Months Ended December 31, 2016

S	R	D	G	R	G	s	S	
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Line <u>No.</u>	<u>Description</u>	<u>Totał</u> (1)	RSS/RDG/RGSS RDS/ RDGDS/RCC (2)	SGSS/SCD/SGDS (3)	SDS/LGSS (4)	<u>LDS/LGSS</u> (5)	<u>MLDS/NSS</u> (6)
1	Determination of Revenue Distribution						
2	Rate Base (Exhibit 111, Schedule 3, Page 2, Line 12)	\$1,325,130,928	\$957,922,206	\$227,445,754	\$58,019,730	\$81,361,248	\$381,990
3 4 5 6	Unitized Return @ Current Rates (Exhibit 111, Schedule 3, Page 2, Line 14) Proposed Unitized Return Change in Unitized Return	1.00000 1.00000 0.00000	0.89804 0.94300 0.04496	1,34730 1,20130 (0,14600)	1.31067 1.20130 (0.10937)	0.84227 0.84275 0.00048	36.21020 26.96200 (9.24820)
7 8 9 10 11	Rate of Return Requested  Net Operating Income @ Requested Return (Line 2 x Line 7)  Net Operating Income @ Current Rates (Exhibit 111, Sch. 3, Page 2, Line 11)  Income Deficiency (Line 8 - Line 9)  Gross Converstion Factor  Revenue Required Increase (Exhibit 102 Sch. 3 Page 3)	8.140% \$107,865,658 \$80,316,826 \$27,548,832 <u>1,67602331</u> 46,172,484	7.676% \$73,530,109 \$52,142,757 \$21,387,352 <u>1.67602331</u> 35,845,700 77,63%	9,779% \$22,241,920 \$18,573,108 \$3,668,812 <u>1,67602331</u> 6,149,014 13,32%	9.779% \$5,673,749 \$4,608,814 \$1,064,935 <u>1 67602331</u> 1,784,856 3.87%	6.860% \$5.581,523 \$4.153,794 \$1,427,729 <u>1.67602331</u> 2,392,907 5.18%	219.471% \$838.357 \$838.353 \$4 1.67602331 7
13	Percent Distribution to Rate Classes	100.00%	77.63%	13.32 %	0	0	0
17 Les: 18 Les: 19 Les: 20 Les:		113,901 4,656 100,000 500,000 170,000 960,011 (1,768,130) \$46,092,046 100,00% \$310,753,903	88,426 3,141 100,000 500,000 170,000 405,888 (1,231,548) \$35,609,793 77,68% \$221,761,702 71,36%	15,169 1,515 0 0 477,366 (482,901) \$6,137,665 13,32% \$57,705,207 18,57%	4,403 0 0 0 0 63,087 (45,710) \$1,763,076 3.83% \$14,052,431 4,52%	5.903 0 0 0 13,014 (7,971) \$2,381,961 5.17% \$15,769,810	0 0 0 0 656 <u>0</u> (\$649) 0.00% \$1,464,753
26 27	Proposed Base Revenue Proposed Percent Distribution of Rale Classes	\$3£6,845,949 100.00%	\$257,571,495 72,18%	\$63,843,072 17.89%	\$15,815,507 4,43%	\$18,151,771 5.09%	\$1,464,104 0,41%



#### Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement For the 12 Months Ended December 31, 2016

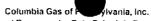
Exhibit No. 103 Schedule No. 8 Page 5 of 8 Witness M.P. Balmert

Line <u>No.</u>			<u>Bills</u>	<u>Dilı</u>	Proposed <u>Rate</u> \$	Proposed <u>Revenue</u> \$	Gurrent <u>Revenue</u> S	Percent of Current <u>Revenue</u> %	Current <u>Rate</u> S	Proposed Inc. (Dec.) \$
1		Residential Rate Design (RSS, RGS, RDS, RDGDS, RCC)								
2		Total Revenue @ Current Rates				\$385,824,698				
3	l.ess:	STAS				0				
4	Less:	Gas Cost Revenue				133,198,003				
5	Less:	Gas Procurement Charge				1,618,007				
		Rider CC				28,274				
		Merchant Function Charge				1,573,774				
8	Less:	Choice Administration Charge				0				
	Less: Pius:	Rider USP Proposed Increase to Base Rates				27,644,938				
10 11	PIUS.	Proposed Base Revenue				35,809,793				
	Less:	Customer Charge Revenue (Exhibit 103, Sch. 1)	4.704.314		50.60	\$257,571,495				
13	LC33.	Net Volumetric Gas Revenue	4,704,314		20.60	96,908,868 160,662,627	78,797,260	35.53%	16 75	18,111,608
		THE FORMILLING SIIS NOTOTING				100,002,027				
14		All Gas Consumed (Exhibit 103, Sch. 1)		33,927,676.1	4.7354	160,661,117	142,964,442	64.47%	4,2138	17,696,675
15		Total Base Revenue Charge						100.00%		35,808,283
16		Rider USP - Universal Service Plan								
17		Universal Service Plan Rider @ Current Rate				27.644.938				
18	Plus:	Shift Inc. Emergency Repairs Program to USP (Witness Krajovic, Statement 12)				100.000				
19	Plus:	Shift Emergency Repairs Program to USP (Witness Krajovic, Statement 12)				500,000				
	Plus:	Shift CAP Application Administration Chg to USP (Wilness Krajovic, Statement 12)				170,000				
21	Plus:	Redistribution of CAP shortfall resulting from proposed rates				2,301,468				
22		Expected Change in Universal Service Plan Rider Rate		31,414,702.4	0.9778	30,716,406			0.0800	

#### Columbia Gas of Pennsylvania, Inc. Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement For the 12 Months Ended December 31, 2016

Exhibit No. 103 Schedule No. 8 Page 6 of 8 Witness: M. P. Balmert

Line No			<u>Bills</u>	<u>D:th</u>	Proposed <u>Rate</u>	Proposed <u>Revenue</u>	Current <u>Rovenue</u>	Percent of Current <u>Revonue</u>	Current <u>Rate</u>	Proposed Inc. (Dec.)
112	•				\$	\$	\$	%	\$	5
1		Small General Service Rate Design ≤ 64,440 Thms Annually (SGSS, SCD, SGDS)								
2		Total Revenue @ Current Rales				\$110,073,271				
3	Less:	STAS				0				
4	Less:	Gas Cost Revenue				51,541,083				
5	Less:	Gas Procurement Charge				634,435				
6	l.ess:	Rider CC				13,626				
7	Less:	Merchant Function Charge				178,920				
8	Less:	Choice Administration Charge				0				
9	Less:	Rider USP				0				
10	Plus:	Proposed Increase to Base Rates				6 <u>,137</u> ,8 <u>65</u>				
11		Proposed Base Revenue				\$63,843,072				
12	Less:	Less Flex Revenue (SGDS)				\$34,785	8,059,999	13.98%	21.25	2,465,410
13		Customer Charge Revenue (Exhibit 103, Sch. 1) ≤ 6,440 Thins	379,294		27.75 55.50	10,525,409 3,577,974	3,094,464	5 37%	48 00	483,510
14	Less:	Customer Charge Revenue (Exhibit 103, Sch. 1) > 6,440 to ≤ 64,440 Thms	64,468		55.50		3,004,404			
15		Net Volumetric Gas Revenue				\$49,704,904				
16		All Gas Consumed Rate		15,140,338.0	3.2829	49,704,216				
10		All das Consumed Nate								
17		SGSS,SCD @ uniform rate		11,277,612.2	3 2829	37,023,273				
18		SGDS @ uniform rate		3,862,725 8	3.2829	12,680,943				
,,,		SODS & GINGHATAIC								
19		Intra-Class Adjustment - SGDS to SGSS/SCD (Exhibit BEE-2)				597,433				
		,							3,1385	2,204,070
20		Less Than 6,440 Therms Annually - SGSS, SCD		6,051,809.7	3.5027	21,197,674	18,993,604		3.1385	21,851
21		6,440 - 64,400 Therms Annually - SGSS, SCD		<u>5,225,802.5</u>	3.1427	16,423,032	<u>16,401,181</u>		3.1505	2.100
22		Total SGSS,SCD		11,277,612.2	3.3359	37,620,706	35,394,785	61,37%		
						ann 445	581,276		2.8791	81,868
23		Less Than 6,440 Therms Annually - SGDS		201,894.9	3,2846	663,144	10,539,898		2,8791	880.468
24		6,440 - 64,400 Therms Annually - SGDS		3,660,830 <u>.9</u>	3.1196 _	11,420,366	_	4/1 (166)		
25		Total SGDS		3,862,725 8	3.1282	12,083,510	11,121,174	<u>19.28%</u> 100.00%		
-*								100,00%		6,137,177
26		Total Base Revenue Charge								S7,1477,777



#### Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement For the 12 Months Ended December 31, 2016

Page 7 of 8

Exhibit No. 103

Schedule No. 8

Witness: M. P. Balmer

Percent of

Line <u>No.</u>		Bills	<u>Oth</u>	Proposed <u>Rate</u> \$	Proposed <u>Revenue</u> \$	Current Revenue \$	Current Revenue %	Current <u>Rate</u> \$	Proposed Inc. (Dec.) \$
1	Small Distribution Service Rate Design (SDS/LGSS)								
2	Total Revenue @ Current Rates				\$18,769,018				
	s: STAS				0				
4 Less	·				4,656,534				<b>[</b>
5 Less	•				0				<b>[</b>
6 Less					60,053				Ī
7 Plus:	· ·				1,763,076				
8	Proposed Base Revenue				\$15,815,507				<b>[</b>
	s: Flex Revenue				199,061				
10 Less		2,616		215.00	562,440	444,720		170.00	117,720
11 Less		2,901		685.00	1,987,185	1,856,640		640.00	130,545
12	Net Volumetric Gas Revenue		6,685,249.9	1.9546	\$13,066,821				
13	> 64,400 to ≤ 110,00 Therms Annually (Exhibit 103, Sch. 1)		1,799,785.7	2.0523	3,693,700	3,177,796	27.51%	1.6738	515,904
14	> 110,000 to <= 540,000 Therms Annually (Exhibit 103, Sch. 1)		4,885,464.2	1.9186	\$9,373,121	8,374,214	72.49%	1.6738	998,907
15	Total Base Revenue Charge						100.00%		764,169
16	Large Distribution Service Rate Design (LDS/LGSS)								
17	Total Revenue @ Current Rates				<b>\$</b> 16,592,286				
18 Less					0				
19 Less	s: Gas Cost Revenue				812,004				
20 Less	s: Choice Administration Charge				0				
21 Less	s: Gas Procurement Charge				10,472				
22 Plus:	:: Proposed Increase to Base Rales				<u>2,381,961</u>				
23	Proposed Base Revenue				\$18,151,771				
	s: Flex Revenue				3,679,929				
	s: Customer Charge Revenue (Exhibit 103, Sch. 1)								
26	> 540,000 to ≤ 1,074,000 Thms	590		1,800.00	1,062,000	767,000		1,300.00	295,000
27	> 1,074,000 to ≤ 3,400,000 Therms Annually	326		2,800.00	912,800	749,800		2,300.00	163,000
28	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		5,400.00	259,200	230,400		4,800.00	28,800
29	> 7,500,000 Therms Annually	12		8,000.00	96,000	88,800		7,400.00	7,200
30	Net Volumetric Gas Revenue				12,141,842				
31	Usage Charge (Exhibit 103, Sch. 1)								
32	> 540,000 to ≤ 1,074,000 Thms		3,738,057.8	1.3812	5,163,160	4,360,329	42.52%	1,1359	802,831
33	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,193,800.D	1.1820	4.957,030	4,186,251	40,83%	0,9982	770,779
34	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,616,000.0	0.9784	1,581,159	1,335,301	13.02%	0.8263	245,858
35	> 7,500,000 Therms Annually		775,000.0	0.5684	440,493	372,000	3.63%	0.4800	68,493
36	Total Base Revenue Charge				12,141,842	10,253,881	100.00%		1,887,961 4,269,922
									.,,

#### Columbia Gas of Pennsylvania, Inc. Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement For the 12 Months Ended December 31, 2016

Exhibit No. 103 Schedule No. 8 Page 8 of 8 Wilness, M. P. Balmert

Line <u>No.</u>		<u>Bills</u>	Dth	Proposed <u>Rate</u> \$	Proposed <u>Revenue</u> \$	Current <u>Revenue</u> \$	Percent of Current <u>Revenue</u> %	Current <u>Rate</u> \$	Proposed Inc. (Dec.) \$
1	Main Line Service Rate Design - Class I (NSS and MLDS-I) and MLDS Class II								
2	Total Revenue @ Current Rates				\$1,736,889				
3 Less	: STAS				0				
4 Less					272,136				
5 Plus					(6 <u>49)</u>				
6	Proposed Base Revenue				\$1,464,104 1,248,927				
	: Flex Revenue				1,240,927				
8 Less	: MLDSTCustomer Charge Revenue (Exhibit 103, Sch. 1) > 274,000 to ≤ 540,000 Thins	0		469.34	O	0		469,34	ŋ
10	> 540,000 to ≤ 1,074,000 Therms Annually	48		1,149.00	55,152	55,152		1,149,00	0
11	> 1,074,000 to ≤ 3,400,000 Therms Annually			2,050.00	n	0		2,050.00	0
12	> 3,400,000 to ≤ 7,500,000 Therms Annually	Ö		4,096.00	0	0		4,096.00	0
13	> 7,500.000 Therms Annually	ถ		7,322.00	Ũ	0		7,322.00	0
14 Less	: MLDS II Customer Charge Revenue (Exhibit 103, Sch. 1)							2.050.00	
15	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	24,600		2,050.00	-
16	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	0		4,096,00 7,322,00	-
17	> 7,500,000 Therms Annually	Ü		7,322.00	$\bar{o}$	U		7,022,00	
18	Net Volumetric Gas Revenue				\$136,425				
19	MLDS I Usage Charge (Exhibit 103, Sch. 1)		211,000.0	0.0932	19,656	19,750	14.51%	0.0936	(94)
20	MLDS II Usage Charge (Exhibit 103, Sch. 1)						017 4041	G 4474	(Lr.c.)
21	> 2,146,000 to ≤ 3,400,000 Therms Annually		260,000.0	0.4453	115,769	116,324	85 49%	0,4474 0,38 <b>6</b> 9	(555) 0
22	> 3,400,000 to <= 7,500,000 Therms Annually		0.0	0.3851	0	0	0.00%	0.3869	0
. 23 24	> 7,500,000 Therms Annually		0.0	0.3335	Ü	0	<u>0.00%</u> 100.00%	0.3331	v
25	Total Base Revenue Charge								(649)

Exhibit No. 104 Schedule No. 1 Page 1 of 6 Witnesses: K. K. Miller M.T. Hanson

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

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

Response: See Exhibit No. 104 Schedule 1 Page 2 and Exhibit No. 104

Schedule 2 for Operations and Maintenance Expense adjustments comparable to the normal level of revenues reported for the twelve months ending December 31, 2016, as shown in Exhibit No. 103.

Exhibit No. 104 Schedule No. 1 Page 2 of 6 Witness: K. K. Miller Witness: M. T. Hanson

#### Columbia Gas of Pennsylvania, Inc. Summary Statement of Operations and Maintenance Expense at Present Rates FTY = Future Test Year TME November 30, 2015, FFRY = Fully Forcasted Rate Year TME December 31, 2016

Line <u>No.</u>	Cost Element Description	Normalized HTY Twelve Months Ended November 30, 2014 (1) \$ Exh 4, Sch1, Pa 2 Column 5	Budget & Rate Making <u>Adjustments</u> (2) \$ Exh 104, Sch1, Pq 3 Columns 2 & 5	Normalized FTY Twelve Months Ended November 30, 2015 (3)=(1)+(2) \$ Exh 104, Sch1, Pg 3 Column 7	Budget & Rate Making Adjustments (4) \$ Exh 104, Sch1, Pg 4 Columns 2 & 5	Normalized FFRY Twelve Months Ended December 31, 2016 (5)=(3)+(4) \$ Exh 104, Sch1, Pq 4 Column 7
1	Labor	26,669,437	1,734,764	28,404,201	2.035.098	30.439.299
2	Incentive Compensation	1,708,891	(132,891)	1,576,000	159.000	1,735,000
3	Pension	2,151,161	(422,286)	1,728,875	(910,033)	818,842
4	OPEB	•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,.=.,	-	•
5	Other Employee Benefits	5,081,412	(370,412)	4,711,000	379,000	5,090,000
6	Outside Services	22,176,244	(309,244)	21,867,000	262,000	22,129,000
7	Rent and Leases	1,845,329	1,085,504	2,930,833	1,698,562	4,629,395
8	Corporate Insurance	2,942,825	221,175	3,164,000	63,000	3,227,000
9	Injuries and Damages	413,698	7,606	421,304	7,846	429,150
10	Employee Expenses	1,226,899	152,101	1,379,000	(14,000)	1,365,000
11	Company Memberships	271,191	(3,191)	268,000	0	268,000
12	Utilities and Fuel Used in Company Operations	800,909	(10,670)	790,239	(4,022)	786,217
13	Advertising	49,501	910	50,411	939	51,350
14	Fleet & Other Clearing	5,751,000	63,000	5,814,000	281,000	6,095,000
15	Materials & Supplies	5,362,859	303,141	5,666,000	112,000	5,778,000
16	Olher O&M	85,073	(57,073)	28,000	62,000	90,000
17	PUC, OCA, OSBA Fees	2,100,840	38,160	2,139,000	191,000	2,330,000
18	NCSC - Shared Services	30,149.560	367,158	30,516,719	1,129,571	31,646,290
19	NCSC - Shared NGD Operations	19,096,453	2,696,764	21,793,217	3,159,585	24,952,802
20	Deferred OPEB Refund Amortization	(303.697)	74,413	(229,284)	114,644	(114,640)
21	NCSC OPEB Costs Amortization	90,313	(313)	000,00	0	90,000
22	NIFIT Expense	-	-	-	-	-
23	NIFIT Amortization	405.840	-	405,840	14,415	420,255
24	Lobbying	(143.950)	(2,646)	(146,596)	(2.730)	(149,326)
25	Operation and Maintenance Expense from Budget	127,931,787	5,435,971	133,367,758	8,738,875	142,106,634
26	Rate Case Expense	1,030,000	•	1,030,000	-	1,030,000
27	Uncollectible Accounts	4,605,855	(84,444)	4,521,411	7.023	4,528,434
28	Uncollectible Accounts -Unbundled-gas	1,824,502	(66,354)	1,758,148	(5,454)	1,752,694
29	Total Rider USP	28.799,344	(1,058,996)	27,740,348	(95,410)	27,644,938
30	Interest on Customer Deposits	89,468	•	89,468	0	89,468
31	Other Adjustments	·		0	147,648	147,648
32	Total Operation and Maintenance Expense	164,280,956	4.226,177	168,507,133	8,792,682	177,299,816

Exhibit No. 104 Schedule No. 1 Page 3 of 6 Witness: K. K. Miller Witness: M. T. Hanson

#### Columbia Gas of Pennsylvania, Inc. Statement of Operations and Maintenance Expense at Present Rates FTY = Future Test Year TME November 30, 2015

		Normalized HTY	Witness Hanson		Budgeted	Witn	ess Miller	Normalized FTY
		Twelve Months		Reference	Twelve Months		Reference	Twelve Months
Line		Ended	Budget	(Statement No. 9)	Ended	Rate Making	(Statement No. 4)	Ended
No.	Cost Element Description	November 30, 2014	Adjustments	(Exhibit 104 Schedule 10-14)	November 30, 2015	Adjustments	(Exhibit 104 Schedule 2)	November 30, 2015
	<u></u>	(1)	(2)	(3)	(4)=(1)+(2)	(5)	(6)	(7)=(4)+(5)
		s	S		s l	\$		\$
		Exh 4, Sch1, Pg 2			Exh 104, Sch1, Pg 5			
	Laba	26.669.437	1,406,563	St 9 Pg 11, Exh 104 Sch 10 Pg 1	28.076.000	328.201	St 4 Pg 35, Ex 104 Pg 1	28,404,201
2	Labor Incentive Compensation	1,708,891	(132.891)	St 9 Pg 11	1,576,000		31 4 Fg 33, Ex 104 Fg 1	1.576.000
3	Pension	2,151,161	(2,151,161)	St 9 Pg 12	1,570,500	1,728,875	St 4 Pg 36, Ex 104 Pg 2	1,728,875
3	OPEB	2,131,101	(780,000)	St 9 Pg 12	(780,000)	780.000	St 4 Pg 37, Ex 104 Pg 4	1,720,075
5	Other Employee Benefits	5.081.412	(370.412)	St 9 Pg 12	4.711.000	780,000	314 Fg 31, EX 104 Fg 4	4,711.000
5	Outside Services	22,176,244	, , ,	St 9 Pg 12, Exh 104 Sch 11 Pg 1	21,316,000	551,000	St 4 Pg 38, Ex 104 Pg 5	21.867.000
	Rent and Leases	1.845.329	907,671	St 9 Pg 12, Exh 104 Sch 12 Pg 1	2,753,000	177,833	St 4 Pg 39, Ex 104 Pg 6	2,930,833
8		2,942,825	221 175	3t 3 Fg 12, EXN 104 3CH 12 Fg 1	3,164,000	177,000	314 Fg 33, EX 104 Fg 0	3,164,000
8	Corporate Insurance Injuries and Damages	413,698	(13,698)		400,000	21,304	St 4 Pg 39, Ex 104 Pg 7	421,304
10	Employee Expenses	1,226,899	152,101	St 9 Pg 12	1,379,000	21,304	31 4 Fg 35, EX 104 Fg 7	1,379,000
	Company Memberships	271,191	(3,191)	3(3 F g 12	268,000	0		268.000
11 12	Utilities and Fuel Used in Company Operations	800,909	420,091		1,221,000	(430,761)	St 4 Pg 40, Ex 104 Pg 8	790,239
13	Advertising	49.501	111,499		161,000	(110,589)		50,411
14	Fleet & Other Clearing	5,751,000	63,000		5.814,000	(110.569)	3(4 Fg 40, CX 104 Fg 5	5,814,000
15	Materials & Supplies	5,362,859	303,141		5,666,000	0		5,666,000
16	Other O&M	85.073	(57,073)		28,000	0		28,000
17	PUC, OCA, OSBA Fees	2,100,840	38,160		2,139,000	0		2,139,000
17 18	NCSC - Shared Services	30,149,560	356,440	St 9 Pg 12, Exh 104 Sch 13 Pg 1	30,506,000	10.719	St 4 Pg 41, Ex 104 Pg 10	30,516,719
19	NCSC - Shared NGD Operations	19,096,453	2,635,547	St 9 Pg 12, Exh 104 Sch 14 Pg 1	21,732,000	61,217	St 4 Pg 41, Ex 104 Pg 13	21,793,217
20	Deferred OPEB Refund Amortization	(303,697)	151.697	Of 31 g (2, EXII 104 5011 141 g 1	(152,000)		St 4 Pg 42, Ex 104 Pg 16	(229,284)
20	NCSC OPEB Costs Amortization	90.313	(313)	!	90,000	(11,204)	31 47 g 42, Ex 104 F g 10	90,000
22	NIFIT Expense	30,313	42,000		42,000		St 4 Pg 42, Ex 104 Pg 17	30,000
23	NIFIT Amortization	405.840	29,160		435,000		St 4 Pg 42, Ex 104 Pg 18	405.840
24	Lobbying	(143,950)	143,950		100,000		St 4 Pg 43, Ex 104 Pg 20	(146,596)
25	Operation and Maintenance Expense from Budget	127.931.787	2.613,213		130.545.000	2.822.758	0141 g 45; Ex 1041 g E	133,367,758
23	Operation and manifestation Expense from Bodget	121,001,101	2,070,210					100,001,700
26	Rate Case Expense	1,030,000			1,030,000	0	St 4 Pg 44, Ex 104 Pg 21	1,030,000
27	Uncollectible Accounts	4,605,855			4,605,855	(84,444)	St 4 Pg 44, Ex 104 Pg 22	4,521,411
28	Uncollectible Accounts -Unbundled-gas	1,824,502			1,824,502	(66,354)	St 4 Pg 44, Ex 104 Pg 22	1,758,148
29	Total Rider USP	28,799,344			28,799,344	(1,058,996)	St 4 Pg 45, Ex 104 Pg 23	27,740,348
30	Interest on Customer Deposits	89,468			89.468	0	St 4 Pg 29, Ex 4 Pg 35	89,468
31	Other Adjustments				0	0		0
32	Total Operation and Maintenance Expense	164,280,956			166,894,169	1,612,964		168,507,133

Exhibit No. 104 Schedule No. 1 Page 4 of 6 Witness: K. K. Miller Witness: M. T. Hanson

#### Columbia Gas of Pennsylvania, Inc. Statement of Operations and Maintenance Expense at Present Rates FFRY = Fully Forcasted Rate Year Period TME December 31, 2016

		Normalized FTY	Witness Hanson		Budgeted	Witn	ess Miller	Normalized FFRY
		Twelve Months		Reference	Twelve Months		Reference	Twelve Months
Line		Ended	Budget	(Statement No. 9)	Ended	Rate Making	(Statement No. 4)	Ended
No.	Cost Element Description	November 30, 2015	Adjustments	(Exhibit 104 Schedule 10-14)	December 31, 2016	Adjustments	(Exhibit 104 Schedule 2)	December 31, 2016
		(1)	(2)	(3)	(4)≃(1)+(2)	(5)	(6)	(7)=(4)+(5)
		S	\$		s	\$		l s l
		Exh 104, Sch1, Pq 3			Exh 104, Sch1, Pg 6			-
1	Labor	28,404,201	1,737,799	St 9 Pg 13, Exh 104 Sch 10 Pg 2	30,142,000	297,299	St 4 Pg 35, Ex 104 Pg 1	30,439,299
2	Incentive Compensation	1,576,000	159,000	St 9 Pg 13	1,735,000	0		1,735,000
3	Pension	1,728,875	(91,875)	St 9 Pg 13	1,637,000	(818, 158)	St 4 Pg 36, Ex 104 Pg 2	818.842
4	OPEB	- 1	(853,000)	St 9 Pg 13	(853,000)	853,000	St 4 Pg 37, Ex 104 Pg 4	0
5	Other Employee Benefits	4,711,000	379,000	St 9 Pg 13	5,090,000	0		5,090.000
6	Outside Services	21,867,000	262,000	St 9 Pg 13, Exh 104 Sch 11 Pg 2	22,129,000	0		22,129,000
7	Rent and Leases	2,930,833	1,484,167	St 9 Pg 13, Exh 104 Sch 12 Pg 2	4,415,000	214,395	St 4 Pg 39, Ex 104 Pg 6	4.629,395
8	Corporate Insurance	3,164,000	63,000		3,227,000	0		3,227,000
9	Injuries and Damages	421,304	(21,304)		400,000	29,150	St 4 Pg 39, Ex 104 Pg 7	429,150
10	Employee Expenses	1,379,000	(14,000)		1,365,000	0		1,365,000
11	Company Memberships	268.000	-		268,000	0		268,000
12	Utilities and Fuel Used in Company Operations	790,239	434,761		1,225,000	(438,783)	St 4 Pg 40, Ex 104 Pg 8	786,217
13	Advertising	50,411	127,589		178,000	(126,650)	St 4 Pg 40, Ex 104 Pg 9	51,350
14	Fleet & Other Clearing	5.814,000	281,000	St 9 Pg 13	6,095,000	0		6,095,000
15	Materials & Supplies	5,666,000	112,000		5,778,000	0		5,778,000
16	Other O&M	28,000	62,000		90,000	0		90,000
17	PUC, OGA, OSBA Fees	2,139.000	191,000	_	2,330,000	0		2,330,000
18	NCSC - Shared Services	30,516,719	1,343,281	St 9 Pg 14, Exh 104 Sch 13 Pg 2	31,860,000		St 4 Pg 41, Ex 104 Pg 10	31,646,290
19	NCSC - Shared NGD Operations	21,793,217	3,159,783	St 9 Pg 14, Exh 104 Sch 14 Pg 2	24,953,000		St 4 Pg 41, Ex 104 Pg 13	24,952,802
20	Deferred OPEB Refund Amortization	(229,284)	229,284		0		St 4 Pg 42, Ex 104 Pg 16	(114,640)
21	NCSC OPEB Costs Amortization	90,000	-		90,000	0		90.000
22	NIFIT Expense				0	0		0
23	NIFIT Amortization	405.840	29,160		435,000		St 4 Pg 42, Ex 104 Pg 18	420,255
24	Lobbying	(146,596)	146,596		0		St 4 Pg 43, Ex 104 Pg 20	(149.326)
25	Operation and Maintenance Expense from Budget	133,367,758	9,221,242	į	142,589,000	(482,366)		142,106,634
20	But Com E					_		
26	Rate Case Expense	1,030,000			1,030,000		St 4 Pg 44, Ex 104 Pg 21	1,030,000
27	Uncollectible Accounts	4,521,411			4.521,411		St 4 Pg 44, Ex 104 Pg 22	4,528,434
28	Uncollectible Accounts -Unbundled-gas	1,758,148			1,758,148		St 4 Pg 44, Ex 104 Pg 22	1,752,694
29 30	Total Rider USP	27,740,348			27,740,348		St 4 Pg 45, Ex 104 Pg 23	27,644,938
	Interest on Customer Deposits	89,468			89,468	0	St 4 Pg 29, Ex 4 Pg 35	89,468
31 32	Other Adjustments	100.507.100			0		St 4 Pg 45, Ex 104 Pg 24	147,648
32	Total Operation and Maintenance Expense	168.507,133			177,728,375	(428,559)		177,299,816
		i						

Exhibit No. 104 Schedule No. 1 Page 5 of 6 Witness: M. T. Hanson

## Columbia Gas of Pennsylvania, Inc. Operations and Maintenance Expense Budget Data FTY = Future Test Year TME November 30, 2015

Line No.	Cost Element Description	December <u>2014</u> (1) \$000	January <u>2015</u> (2) \$000	February <u>2015</u> (3) \$000	March 2015 (4) \$000	April 2015 (5) \$000	May <u>2015</u> (6) \$000	June <u>2015</u> (7) \$000	July <u>2015</u> (8) \$000	August <u>2015</u> (9) \$000	September <u>2015</u> (10) \$000	October <u>2015</u> (11) \$000	November <u>2015</u> (12) \$000	Total <u>2015</u> (13)=(1) thru (12) \$000
4	Labor	1,957	2.392	2,334	2.494	2.475	2,522	2,390	2,226	2,279	2,258	2,542	2,207	28.076
,	Incentive Compensation	124	132	132	132	132	132	132	132	132	132	132	132	1,576
3	Pension	(0)	-	-	_	-	-	-	-	-	-		-	
4	OPEB	(57)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(780)
5	Other Employee Benefits	336	398	398	398	398	398	398	398	398	398	398	398	4,711
6	Outside Services (Net of Deferred Credits)	417	1,145	1,246	1,694	2,053	2,451	2,247	2.081	2,236	2,042	1,909	1,796	21,316
7	Rent and Leases	135	210	210	225	222	222	244	248	249	262	262	264	2,753
8	Corporate Insurance	259	261	261	262	262	262	262	267	267	267	267	267	3,164
9	Injuries and Damages	33	33	33	33	33	33	33	33	33	33	33	33	400
10	Employee Expenses	145	112	113	112	114	112	112	112	112	112	112	112	1,379
11	Company Memberships	-	125	22	1	3	37	2	36	2	3	-	37	268
12	Utilities and Fuel Used in Company Operations	110	100	100	101	101	101	101	101	101	101	102	102	1,221
13	Advertising	5	14	14	14	14	14	14	14	14	14	14	14	161
14	Fleet	437	488	489	491	489	488	488	487	489	488	489	489	5,814
15	Materials and Supplies	381	470	432	444	455	504	430	533	549	517	491	461	5,666
16	Other O&M	43	(1)	(1)	1	(1)	(1)	(12)	0	0	0	0	0	28
17	PUC, OCA, OSBA Fees	136	175	175	175	175	175	188	188	188	188	188	188	2,139
18	NCSC - Shared Services	2,455	2,480	2,233	2.729	2.441	2,505	2,738	2,526	2,534	2,803	2,507	2,555	30,506
19	NCSC - Shared NGD Operations	1,595	1,884	2,177	1,816	1,799	1,786	1,798	1,787	1,756	1,787	1,808	1,739	21,732
20	Deferred OPE8 Refund Amortization	(25)	(25)	(25)	(25)	(25)	(25)	•	-		-			(152)
21	NCSC OPEB costs Amortization	8	8	8	8	8	8	8	8	8	8	8	8	90
22	NIFIT Expense	-	7	6	5	11	8	5		-	•	-	-	42
23	NIFIT Amortization	36	36	36	36	36	36	36	36	36	36	36	36	435
24	Lobbying (Amount included in above Cost Elements)		- 40.070	10.000			77.704	14 540	41 447	14 247	- 77.700	44.000	40 770	400 646
25	Operation and Maintenance Expense from Budget	8,531	10,379	10,329	11,079	11,128	11,701	11,548	11,147	11,317	11,383	11,233	10,772	130,545

Exhibit No. 104 Schedule No. 1 Page 6 of 6 Witness: M. T. Hanson

### Columbia Gas of Pennsylvania, Inc. Operations and Maintenance Expense Budget Data FFRY = Fully Forcasted Rate Year Period TME December 31, 2016

Line No.	Cost Element Description	January <u>2016</u> (1) \$000	February <u>2016</u> (2) \$000	March <u>2016</u> (3) \$000	April 2016 (4) \$000	May <u>2016</u> (5) \$000	June <u>2016</u> (6) \$000	July <u>2016</u> (7) \$000	August <u>2016</u> (8) \$000	September <u>2016</u> (9) \$000	October <u>2016</u> (10) \$000	November <u>2016</u> (11) \$000	December <u>2016</u> (12) \$000	Total <u>2016</u> (13)=(1) thru (12) \$000
1	Labor	2,543	2,477	2,635	2,607	2,656	2,510	2.397	2,443	2,421	2,715	2,366	2,372	30,142
2	Incentive Compensation	145	145	145	145	145	145	145	145	145	145	145	145	1,735
3	Pension	412	(102)	(102)	804	(102)	(102)	804	(102)	435	(102)	(102)	(102)	1,637
4	OPEB .	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(71)	(853)
5	Other Employee Benefits	424	424	424	424	424	424	424	424	424	424	424	424	5,090
6	Outside Services (Net of Deferred Credits)	1,128	1,225	1,674	2,007	2,415	2,216	2.059	2,215	2,020	1.888	1,774	1,507	22,129
7	Rent and Leases	316	316	316	385	385	385	385	385	385	385	387	385	4,415
8	Corporate Insurance	267	267	268	268	268	268	270	270	270	270	270	270	3,227
9	Injuries and Damages	33	33	33	33	33	33	33	33	33	33	33	33	400
10	Employee Expenses	114	114	114	114	114	114	114	114	114	114	114	114	1,365
11	Company Memberships	125	22	1	3	37	2	36	2	3	-	37	-	268
12	Utilities and Fuel Used in Company Operations	101	101	102	102	102	102	102	102	102	103	103	103	1,225
13	Advertising	15	15	15	15	15	15	15	15	15	15	15	15	178
14	Fleet	507	509	510	508	508	508	506	508	508	508	508	507	6,095
15	Materials and Supplies	477	456	462	458	508	435	502	552	523	479	490	437	5,778
16	Other O&M	7	7	7	7	7	7	8	8	8	8	8	8	90
17	PUC, OCA, OSBA Fees	188	188	188	188	188	188	201	201	201	201	201	201	2,330
18	NCSC - Shared Services	2,610	2,310	2,821	2,565	2.563	2,942	2,600	2,576	2,848	2,578	2,613	2,834	31,860
19	NCSC - Shared NGD Operations	2,109	2.478	2.074	2,056	2,043	2.074	2.037	2,012	2,043	2.047	1,992	1,988	24,953
20	Deferred OPEB Refund Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
21	NCSC OPEB costs Amortization	8	8	8	8	8	8	8	8	8	8	8	8	90
22	NIFIT Expense	-	-	-	-	-	-	-	-	-	-	-	-	•
23	NIFIT Amortization	36	36	36	36	36	36	36	36	36	36	36	36	435
24	Lobbying (Amount included in above Cost Elements)		-		-	-					-	-	-	-
25	Operation and Maintenance Expense from Budget	11,493	10,958	11,658	12,660	12,280	12.237	12,610	11,875	12,471	11,783	11.351	11,214	142,589

Exhibit No. 104 Schedule No. 2 Page 1 of 25 Witness: K. K. Miller

## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Labor Annualization Adjustment Summary (Normal Pay Only)

Line <u>No.</u>	Description	Reference	<u>Amount</u> (1) \$
	FTY Adjustment		
1 2 3	FTY Total Labor Adjustment O&M Percentage FTY O&M Labor Adjustment	<u>1/</u> Line 1 x Line 2	573,677 <u>57.21%</u> 328,201
	FFRY Adjustment		
4 5 6	FFRY Total Labor Adjustment O&M Percentage FFRY O&M Labor Adjustment	<u>1/</u> Line 4 x Line 5	519.663 57.21% 297.299

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

Exhibit No. 104 Schedule No. 2 Page 2 of 25 Witness: K. K. Miller

### Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Pension Adjustment

Line <u>No.</u>	Description	<u>Reference</u>	Amount (1)
	FTY Adjustment		\$
1 2 3	TME November 2014 Cash Contributions - Actual TME November 2015 Cash Contributions	Exhibit 104, Schedule 2, Page 3, Ln 38 Exhibit 104, Schedule 2, Page 3, Ln 39 Line 1 + Line 2	3,856,441 2,187,520 6,043,961
4		No. of Years	2
5	Two Year Average Gross Cash Contributions	Line 3 / Line 4	3,021,981
6	Portion of Gross Costs Charged to Expense	<u>1/</u>	57.21%
7	Calculated FTY Pension Expense	Line 5 x Line 6	1,728,875
8	FTY Pension Expense Per Budget	Exhibit 104, Schedule 1, Page 3, Line 3	0
9	FTY Adjustment for Pension Contributions	Line 7 - Line 8	1,728,875
	FFRY Adjustment		
10 11 12	TME December 2015 Cash Contributions TME December 2016 Cash Contributions	Exhibit 104, Schedule 2, Page 3, Ln 40 Exhibit 104, Schedule 2, Page 3, Ln 41 Line 10 + Line 11	584 2,862,000 2,862,584
13		No. of Years	2
14	Two Year Average Gross Cash Contributions	Line 12 / Line 13	1,431,292
15	Portion of Gross Costs Charged to Expense	<u>1/</u>	57.21%
16	Calculated FFRY Pension Expense	Line 14 x Line 15	818,842
17	FFRY Pension Expense Per Budget	Exhibit 104, Schedule 1, Page 4, Line 3	1,637,000
18	FFRY Adjustment for Pension Contributions	Line 16 - Line 17	(818,158)

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

Exhibit No. 104 Schedule No. 2 Page 3 of 25 Witness: K. K. Miller

#### Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Pension Adjustment Detail

Monthly

Line				Gross Pension Contribution
<u>No.</u>		<u> Āear</u>	<u>Month</u>	<u>Amount</u> (1) \$
1	Actual Contribution	2013	December	3,851,489
2	Actual Contribution	2014	January	147
3	Actual Contribution		February	147
4	Actual Contribution		March	147
5	Actual Contribution		April	147
6	Actual Contribution		May	147
7	Actual Contribution		June	147
8	Actual Contribution		July	617
9	Actual Contribution		August	147
10	Actual Contribution		September	147
11	Actual Contribution		October	3,012
12	Actual Contribution		November	147
13	Actual Contribution	2245	December	2,186,936
14 15	Estimated Contribution Estimated Contribution	2015	January	584
16	Estimated Contribution		February	-
17	Estimated Contribution		March	-
18	Estimated Contribution		April May	•
19	Estimated Contribution		June	•
50	Estimated Contribution		July	
21	Estimated Contribution		August	_
22	Estimated Contribution		September	
23	Estimated Contribution		October	
24	Estimated Contribtation		November	
25	Estimated Contribitution		December	-
26	Estimated Contribtution	2016	January	514,000
27	Estimated Contribtution		February	
28	Estimated Contribtution		March	
59	Estimated Contribtution		April	906.000
30	Estimated Contribtution		May	-
31	Estimated Contribtution		June	-
32	Estimated Contribtution		July	905,000
33	Estimated Contribtution		August	
34	Estimated Contribtution		September	537,000
35	Estimated Contribtution		October	
36	Estimated Contribitution		November	•
37	Estimated Contribtution		December	-
38	Twelve Months Ended November 2014	Ln 1 through Ln 12		3,856.441
39	Twelve Months Ended November 2015	Ln 13 through Ln 24		2,187.520
40	Twelve Months Ended December 2015	Ln 14 through Ln 25		584
41	Twelve Months Ended December 2016	Ln 26 through Ln 37		2,862,000

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Witness: K. K. Miller

## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 OPEB Adjustment

Line <u>No.</u>	Description  FTY Adjustment	Reference	<u>Amount</u> (1) \$
1	FTY Adjustment to Remove OPEB Credits	Exhibit 104, Schedule 1, Page 3, Line 4	780,000
	FFRY Adjustment		
2	FFRY Adjustment to Remove OPEB Credits	Exhibit 104, Schedule 1, Page 4, Line 4	853,000

Exhibit No. 104 Schedule No. 2

Page 5 of 25 Witness : K. K. Miller

## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 PolyPipe Adjustment

Line <u>No.</u>	Description	Reference	Amount (1)
	FTY Adjustment		\$
1	Adjustment to Remove Polypipe Credit	Budget Amount in December 2014	551,000

Exhibit No. 104 Schedule No. 2 Page 6 of 25 Witness : K. K. Miller

#### Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Adjustment to Rents and Leases

Line <u>No.</u>	Description	No. of <u>Months</u>	<u>Reference</u>	<u>Amount</u> (1) S
	FTY Adjustment:			•
1	York Termination of Existing Lease	1		
2	Monthly Lease Amount	•		16.883
3	Remove Dec 2014- Feb 2015 Lease Payments	3	Line 2 * (3 Months)	(50,648)
4	York New Lease Starting Mar 2015	]		
5	Monthly Lease Amount			37,444
6	Dec 2014- Feb 2015 Lease Payments	3	Line 5 * 3 Months	112,331
7	New Castle Terminatiom of Existing Lease	]		
8	Monthly Lease Amount			6,710
9	Remove Dec 2014- Mar 2015 Lease Payments	4	Line 8 *(4 Months)	(26,840)
10	New Castle New Lease Starting Mar 2015	]		
11	Monthly Lease Amount	_		1,707
12	Dec 2014- Feb 2015 Lease Payments	3	Line 11 * 3 Months	5,121
13	South Pittsburgh Construction Office - New Lease Starting Apr 2015	]		
14	Menthly Lease Amount			3,867
15	Dec 2014- Mar 2015 Lease Payments	4	Line 14 * 4 Months	15.468
16	Strabane Construction Office/Warehouse - New Lease Starting Sep 2015	]		
17	Monthly Lease Amount	_		12,500
18	Dec 2014- Aug 2015 Lease Payments	9	Line 16 * 9 Months	112,500
19	PA Central Additional MOD (Horning) - New Lease Starting Mar 2015	]		
20	Monthly Lease Amount			3,300
21	Dec 2014- Feb 2015 Lease Payments	3	Line 20 * 3 Months	9,900
22	Total FTY Adjustment		Ln 3 + Ln 6 + Ln 9 + Ln 12 + Ln 15+ Ln 18 + Ln 21	177,833
	FFRY Adjustment:			
23	York Lease Increase Starting Apr 2016	1		
24	Monthly Lease Increase Amount	4		4,529
25	Jan 2016- Mar 2016 Increase to Lease Payments	3	Line 24 * 3 Months	13,587
26	Training Center - New Lease Starting Apr 2016	1		
27	Monthly Lease Amount	•		66,936
28	Jan 2016- Mar 2016 Lease Payments	3	Line 27 * 3 Months	200,808
29	Total FFRY Adjustment		Line 25 + Line 28	214.395

Exhibit No. 104 Schedule No. 2 Page 7 of 25 Witness: K. K. Miller

## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Adjustment to Injuries and Damages

Line <u>No.</u>	Description	Reference	Amount (1)
1	HTY Injuries and Damages	Exhibit 4, Schedule 1, Page 2, Line 10	<b>\$</b> 413,698
	FTY Adjustment		
2	2015 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8385%
3 4 5 6	FTY Incremental Adjustment for Injuries and Damages FTY Injuries and Damages FTY Injuries and Damages Per the Budget Expense FTY Adjustment for Injuries and Damages	Line 1 * Line 2 Line 1 + Line 3 Exhibit 104, Schedule 1, Page 3, Line 9 Line 4 - Line 5	7,606 421,304 400,000 21,304
	FFRY Adjustment		
7	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8623%
8 9 10 11	FFRY Incremental Adjustment for Injuries and Damages FFRY Injuries and Damages FFRY Injuries and Damages Per the Budget Expense FFRY Adjustment for Injuries and Damages	Line 4 * Line 7 Line 4 + Line 8 Exhibit 104, Schedule 1, Page 4, Line 9 Line 9 - Line 10	7,846 429,150 400,000 29,150

Exhibit No. 104 Schedule No. 2 Page 8 of 25 Witness: K. K. Miller

## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Adjustment to Gas Used in Company Operations

Line <u>No.</u>	Description	Reference	Amount (1) \$
1	HTY Gas Used in Company Operations	Exhibit 4, Schedule 1, Page 2, Line 13	(422,985)
	FTY Adjustment		
2	2015 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8385%
3 4	FTY Incremental Gas Used in Company Operations FTY Adjustment for Gas Used in Company Operations	Line 1 x Line 2 Line 1 + Line 3	(7,776) (430,761)
	FFRY Adjustment		
5	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8623%
6 7	FFRY Incremental Gas Used in Company Operations FFRY Adjustment for Gas Used in Company Operations	Line 4 x Line 5 Line 4 + Line 6	(8,022) (438,783)

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## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Advertising Adjustment

Line <u>No.</u>	Description	Reference	<u>Amount</u> (1) \$
1	HTY Recoverable Advertising	Exhibit 4, Schedule 1, Page 2, Line 14	49,501
	FTY Adjustment		
2	2015 Average Inflation Index	Exhibit 104, Schedule 2. Page 25	1.8385%
3	FTY Incremental Recoverable Advertising	Line 1 x Line 2	910
4	FTY Recoverable Advertising	Line 1 + Line 3	50,411
5	FTY Advertising Per Budget		161,000
6	FTY Adjustment for Advertising	Line 4 - Line 5	(110.589)
	FFRY Adjustment		
7	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8623%
8	FFRY Incremental Recoverable Advertising	Line 4 x Line 7	939
9	FFRY Advertising	Line 4 + Line 8	51,350
10	FFRY Advertising Per Budget		178,000_
11	FFRY Adjustment for Advertising	Line 9 - Line 10	(126,650)

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Witness: K. K. Miller

# Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 NCSC - Shared Services Summary of Adjustments

Line <u>No.</u>	Description	Reference	<u>Amount</u> (1) \$
	FTY Adjustment		
1	Labor	Exhibit 104, Schedule 2, Page 11	302,164
2	Non-Recoverable	Exhibit 104, Schedule 2, Page 12	(167,950)
3	To Remove Phantom Stock from FTY		(123,495)
4	Total FTY Adjustment for NCSC - Shared Services	Line 1 + Line 2 + Line 3	10,719
	FFRY Adjustment		
5	Labor	Exhibit 104, Schedule 2. Page 11	69,397
6	Non-Recoverable	Exhibit 104, Schedule 2, Page 12	(171,078)
7	To Remove Phantom Stock from FFRY		(112,029)
8	Total FFRY Adjustment for NCSC - Shared Services	Line 5 + Line 6 + Line 7	(213,710)

Exhibit No. 104 Schedule No. 2 Page 11 of 25 Witness: K. K. Miller

## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 NCSC - Shared Services Labor Annualization Adjustment

Line <u>No.</u>	<u>Description</u>	Reference	Amount (1)
	FTY Adjustment		(1) \$
1	November 2015 Gross Labor Charges	10 Martha	595,378
2 3	Annualized FTY Gross Labor Charges	12 Months Line 1 x Line 2	7,144,536
4	FTY Gross Labor Charges		6,831,179
5 6 7	Gross FTY Adjustment Percentage of Charged to Labor Net FTY Adjustment for Labor	Line 3 - Line 4 Exh. 4, Sch. 2, Page 19 Line 5 x Line 6	313,357 96.4% 302,164
	FFRY Adjustment		
8 9	December 2016 Gross Labor Charges	12 Months	615,129 12
10	Annualized FFRY Gross Labor Charges	Line 8 x Line 9	7,381,548
11	FFRY Gross Labor Charges		7,309,580
12 13 14	Gross Adjustment Percentage of Charged to Labor Net FFRY Adjustment for Labor	Line 10 - Line 11 Exh. 4, Sch. 2, Page 19 Line 12 x Line 13	71,968 96.4% 69,397

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Witness : K. K. Miller

# Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 NCSC - Shared Services Adjustment for Non-Recoverable Items

Line <u>No.</u>	<u>Description</u>	<u>Reference</u>	Amount (1)
1	HTY Adjustment for Non-Recoverable Items	Exhibit 4, Schedule 2, Page 16, Line 12	<b>\$</b> (164,918)
	FTY Adjustment		
2	2015 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8385%
3 4	FTY Incremental Adjustment for Non-Recoverable Items FTY Adjustment for Non-Recoverable Items	Line 1 x Line 2 Line 1 + Line 3	(3,032) (167,950)
	FFRY Adjustment		
5	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8623%
6 7	FFRY Incremental Adjustment for Non-Recoverable Items FFRY Adjustment for Non-recoverable Items	Line 4 x Line 5 Line 4 + Line 6	(3,128) (1,71,078)

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# Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 NCSC - Shared NGD Operations Summary of Adjustments

Line <u>No.</u>	<u>Description</u> FTY Adjustment	<u>Reference</u>	<u>Amount</u> (1) \$
1 2	Labor Non-Recoverable	Exhibit 104, Schedule 2, Page 14 Exhibit 104, Schedule 2, Page 15	171,240 (110.023)
3	Total FTY Adjustment for NCSC - Shared NGD Operations	Line 1 + Line 2	61,217
	FFRY Adjustment		
4 5	Labor Non-Recoverable	Exhibit 104, Schedule 2, Page 14 Exhibit 104, Schedule 2, Page 15	111,874 (112.072)
6	Total FFRY Adjustment for NCSC - Shared NGD Operations	Line 4 + Line 5	(198)

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## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 NCSC - Shared NGD Operations Labor Annualization Adjustment

Line <u>No.</u>	Description	<u>Reference</u>	Amount (1)
	FTY Adjustment		\$
1 2	November 2015 Gross Labor Charges	12 Months	1,136,145 12
3	Annualized FTY Gross Labor Charges	Line 1 x Line 2	13,633,740
4	FTY Gross Labor Charges		13,366,349
5 6 7	Gross FTY Adjustment Percentage of Charged to Labor Net FTY Adjustment for Labor	Line 3 - Line 4 Exh. 4, Sch. 2, Page 23 Line 5 x Line 6	267,391 64.0% 171,240
	FFRY Adjustment		
8 9	December 2016 Gross Labor Charges	12 Months	1,208,368 12
10	Annualized FFRY Gross Labor Charges	Line 8 x Line 9	14,500,416
11	FFRY Gross Labor Charges		14,325,725
12 13 14	Gross FFRY Adjustment Percentage of Charged to Labor Gross FFRY Adjustment for Labor	Line 10 - Line 11 Exh. 4, Sch. 2, Page 23 Line 12 x Line 13	174,691 64.0% 111,874

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# Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 NCSC - Shared NGD Operations Adjustment for Non-Recoverable Items

Line <u>No.</u>	<u>Description</u>	Reference	Amount (1)
1	HTY Adjustment for Non-Recoverable Items	Exhibit 4, Schedule 2, Page 20, Line 11	<b>\$</b> (108.037)
	FTY Adjustment		
2	2015 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8385%
3 4	FTY Incremental Adjustment for Non-Recoverable Items FTY Adjustment for Non-Recoverable Items	Line 1 x Line 2 Line 1 + Line 3	(1.986) (110,023)
	FFRY Adjustment		
5	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8623%
6 7	FTY Adjustment for Non-recoverable Items	Line 4 x Line 5 Line 4 + Line 6	(2,049)

Exhibit No. 104 Schedule No. 2 Page 16 of 25 Witness: K. K. Miller

## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 CPA OPEB Deferral Passback Amortization Adjustment

Line <u>No.</u>	Description	Reference	Amount (1)
	FTY Adjustment		\$
1 2	FTY Amortization Per the Budget Amortization Per Order (\$19,107 per Month 18 Months)	Exhibit 104, Schedule 1, Page 3, Line 20 Docket No. R-2014-2406274	(152,000) (229,284)
3	FTY Adjustment to OPEB Defferal Passback Amortization	Line 2 - Line 1	(77,284)
	FFRY Adjustment		
4 5	FFRY Amortization Per the Budget Proposed Annual Amortization Per Calculation Below	Exhibit 104, Schedule 1, Page 4, Line 20 Line 12	0 (114,640)
6	FFRY Adjustment to OPEB Defferal Passback Amortization	Line 5 - Line 4	(114,640)
7 8 9	Calculation of Proposed Annual Amortization Amount Amortization Per Order  Monthly Amortization	Docket No. R-2014-2406274 18 Month Amortization Line 7 / Line 8	343,925 18 19,107
10 11 12	Actual OPEB Deferral Balance at Nov. 2014 Total Projected Amortization Expense Dec. 2014 - Dec. 2015 Projected Remaining Balance at Jan 1, 2016	Per Books \$25,308 X 1 Month + \$19,107 X 12 Months Line 10 + Line 11	(369,232) 254,592 (114,640)

Exhibit No. 104 Schedule No. 2 Page 17 of 25 Witness: K. K. Miller

### Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Nifit Expense Adjustment

Line <u>No.</u>	Description	Reference	Amount (1)
	FTY Adjustment		\$
1	FTY Non-Labor Nifit Expense Per Budget:	Dec-14	•
2		Jan-15	7,000
3		Feb-15	6,000
4		Mar-15	5,000
5		Apr-15	11,000
6		May-15	8,000
7		Jun-15	5,000
8		Jul-15	-
9		Aug-15	-
10		Sep-15	•
11		Oct-15	-
12		Nov-15	
13	Total FTY Non-Labor Nifit Expense Per Budget	Line 1 through Line 12	42,000
14	FTY Adjustment to Remove Non-Labor NiFit Expense		(42,000)
	FFRY Adjustment		
15	FFRY Non-Labor Nifit Expense Per Budget:	Jan-16	-
16		Feb-16	-
17		Mar-16	-
18		Apr-16	-
19		May-16	•
20		Jun-16	-
21		Jul-16	•
22		Aug-16	•
23		Sep-16	-
24		Oct-16	-
25		Nov-16	•
26		Dec-16	-
27	Total FFRY Non-Labor Nifit Expense Per Budget	Line 15 through Line 26	-
28	FFRY Adjustment to Remove Non-Labor NiFit Expense	•	

Schedule No. 2 Page 18 of 25 Witness: K. K. Miller

## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 CPA Non-Labor NiFit Amortization Adjustment

Line <u>No.</u>	Description	Reference	Amount (1)	Amount (2)
	FTY Adjustment		\$	\$
1	FTY Amortization Per the Budget	Exh. 104, Sch. 1, Page 3, Line 23	435,000	
2	FTY Amortization Per Order	Docket No. R-2014-2406274	405,840	
3	FTY Adjustment for NiFit Amortization	Line 7 - Line 6	(29,160)	
	FFRY Adjustment			
4	FFRY Amortization Per the Budget	Exh. 104, Sch. 1, Page 4, Line 23	435,000	
5	Proposed Amortization	Line 12	420,255	
6	FFRY Adjustment for NiFit Amortization	Line 4 - Line 5	(14,745)	
	Proposed Adjusted NiFit Amortization	<del></del>	· · · · · · · · · · · · · · · · · · ·	
7	Total Non-Labor NiFit Expense to be Deferred & Amortized	Exh. 104, Sch. 2, Pg. 19, Line 45		2,318,622
8	Amortization July 2013 through December 2014	(\$36,223 X 18 Months)		652,018
9	Amortization January 2015 through December 2015	(\$33,820 X 12 Months)		405,840
10		Line 7 - Line 8 - Line 9		1,260,764
11	Amortized Over 3 Years			3
12	Proposed Annual Nifit Amortization	Line 10 / Line 11		420,255

Exhibit No. 104 Schedule No. 2 Page 19 of 25 Witness: K. K. Miller

### Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 CPA Non-Labor NiFit Amortization Adjustment Detail

Line		NiFit Cost (Actua		
No.		Actual	Budget	Total
	Month	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
		(1)	(2)	(3)
		\$	\$	\$
1	Nov-11	32,029		
2	Dec-11	1,808		
3	Jan-12	3,165		
4	Feb-12	5,755		
5	Mar-12	27,031		
6	Apr-12	22,194		
7	May-12	27,053		
8	Jun-12	38,190		
9	Jul-12	60,636		
10	Aug-12	44,657		
11	Sep-12	61,699		
12	Oct-12	40,870		
13	Nov-12	35,241		
14	Dec-12	108,209		
15	Jan-13	64,220		
16	Feb-13	60,694		
17	Mar-13	106,605		
18	Apr-13	99,193		
19	May-13	71,933		
20	Jun-13	65,997		
21	Jul-13	62,407		
22	Aug-13	57.160		
23	Sep-13	232,800		
24	Oct-13	102,631		
25	Nov-13	80,741		
26	Dec-13	115.302		
27	Jan-14	105,439		
28 29	Feb-14	61,290		
	Mar-14	57,309		
30 31	Apr-14	219,682		
32	May-14	119,995		
33	Jun-14 Jul-14	(335)		
34	Jul-14 Aug-14	(6,148)		
35	8ep-14	50,336 27,191		
36	Oct-14	(1,889)		
37	Nov-14	(1,889) 8,596		
38	Dec-14	6,935		
39	Jan-15	U.03.0	7,000	
40	Feb-15		6,000	
41	Mar-15		5,000	
42	Apr-15		11,000	
43	May-15		8,000	
44	Jun-15		5,000	
45	Total NiFit Costs	2,276,622	42,000	2,318,622

Exhibit No. 104 Schedule No. 2 Page 20 of 25 Witness: K. K. Miller

## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Adjustment to Lobbying

-

Line <u>No.</u>	Description	Reference	<u>Amount</u> (1) \$
1	HTY Lobbying Expense Adjustment	Exhibit 4, Schedule 1, Page 2, Line 25	(143,950)
	FTY Adjustment		
2	2015 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8385%
3 4	FTY Incremental Adjustment for Lobbying Expense FTY Adjustment for Lobbying Expense	Line 1 * Line 2 Line 1 + Line 3	(2,646) (146,596)
	FFRY Adjustment		
5	2016 Average Inflation Index	Exhibit 104, Schedule 2, Page 25	1.8623%
6 7	FFRY Incremental Adjustment for Lobbying Expense FFRY Adjustment for Lobbying Expense	Line 4 * Line 5 Line 4 + Line 6	(2,730) (149,326)

Exhibit No. 104 Schedule No. 2 Page 21 of 25 Witness: K. K. Miller

## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Rate Case Expense

Line <u>No.</u>	Description	<u>Amount</u> (1) \$
1	Gannett Fleming	30,000
2	Moul and Associates	52,000
3	Hewitt	12,000
4	Post and Schell	900,000
5	Legal Notices	20,000
6	Travel Expense	5,000
7	Miscellaneous: Supplies, Courier, etc.	11,000
8	Total Rate Case Expense	1,030,000
9	12 Month Normalization	1,030,000
10	FTY Rate Case Expense	1,030,000
11	FFRY Rate Case Expense	1,030,000

Exhibit No. 104 Schedule No. 2 Page 22 of 25 Witness : K. K. Miller

### Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Adjustment To Uncollectible Accounts Expense

Line <u>No.</u>	<u>Description</u>	<u>Detail</u> (1) \$	Adjustment (2) \$	Base Rate <u>Uncoll</u> (3) \$	Unbundled <u>Uncoll</u> (4) \$
	FTY Adjustment				
1 2 3 4	Normal Charge-Offs Recovered Through Base Rates (DIS Billed) Total Annualized DIS Revenue Adjustments to Annualized Revenue; CAP Revenue Exhibit 103, Schedule 1, Page 3, Line 47	497,339,017 16,734,136			
5 6 7	Annualized DIS Revenue adjusted (Ln 2 less Lines 4) Uncollectible Accounts Average Write-off Rate (Exhibit 4, Sch. 2, Page 31) Total Annualized DIS Uncollectible Accounts	480,604,881 0.013059562 6,276,489	6,276,489		
8	Total Annualized GMB/GTS Revenue	35,214,838			
9	GMB/GTS 3 Year Average Write-off - Exhibit 4, Sch. 2, Pg 31, Ln 22		3,070		
10	Total FTY Annualized DIS & GMB/GTS Uncollectible Expense		6,279,559	4,521,411	1.758,148 [1]
11 12	Total Per Budget Total FTY Adjustments for Uncollectible Expense			4,605,855 (84,444)	1,824,502 (66,354)
	FFRY Adjustment				
13 14 15	Normal Charge-Offs Recovered Through Base Rates (DIS Billed) Total Annualized DIS Revenue Adjustments to Annualized Revenue.	497.450.283			
16	CAP Revenue Exhibit 103, Schedule 1, Page 9, Line 47	16,725,290			
17 18 19	Annualized DIS Revenue adjusted (Ln 14 less Lines 16) Uncollectible Accounts Average Write-off Rate (Exhibit 4, Sch. 2, Page 31) Total Annualized DIS Uncollectible Accounts	480,724,993 0.013059562 6,278,058	6,278,058		
20	Total Annualized GMB/GTS Revenue	35,545.872			
21	GMB/GTS 3 Year Average Write-off - Exhibit 4, Sch. 2, Pg 31, Ln 22		3,070		
22	Total FFRY Annualized DIS & GMB/GTS Uncollectible Expense		6,281,128	4,528,434	1,752,694 [2]
	Total Per Budget Total FTY Adjustments for Uncollectible Expense			4,521,411 <b>7,023</b>	1,758,148 (5,454)

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

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

Exhibit No. 104 Schedule No. 2 Page 23 of 25 Witness: K. K. Miller

## Columbia Gas of Pennsylvania, Inc.. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Riders Adjustment

Line <u>No.</u>	Description  FTY Adjustment	<u>Reference</u>	Total Rider USP <u>Amount</u> (1) \$
1	Total Per Budget	Exhibit 104, Sch 1, Page 3, Line 29	28,799,344
2	Total Proforma Future Test Year _/1		27,740,348
3			(1,058,996)
	FFRY Adjustment		
4	Total Per Budget	Exhibit 104, Sch 1, Page 4, Line 29	27,740,348
5	Total Fully Forecasted Rate Year _/2		27,644,938
6			(95,410)
	/1 Per Evhibit No. 103 Pg.11 Col. 3 Lp.15		

\_/1 Per Exhibit No. 103, Pg 11, Col. 3, Ln 15 \_/2 Per Exhibit No. 103, Pg 15, Col. 3, Ln 15

Exhibit No. 104 Schedule No. 2 Page 24 of 25 Witness: K. K. Miller

Columbia Gas of Pennsylvania, Inc..

FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16

Summary of Other Adjustments to the FFRY

Line <u>No.</u>	Adjustment	Reference	Amount (1)
	FFRY Adjustments		\$
1	Rider Customer Choice (Rider CC) Adjustment	Witness Krajovic, Statement 12	47,648
2	Emergency Repairs Program Adjustment	Witness Krajovic, Statement 12	100,000
3	Total Other Adjustments to the FFRY	Line 1 + Line 2	147,648

Exhibit No. 104 Schedule No. 2 Page 25 of 25 Witness: K. K. Miller

## Columbia Gas of Pennsylvania, Inc. FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year TME 12/31/16 Inflation Adjustment Percent Calculation

Line <u>No.</u>	Description	<u>Year</u>	Calendar <u>Quarter</u>	GDP <u>Deflator</u>
	FTY			
1 2 3 4 5	Forecast Forecast Forecast Forecast Annual Inflation Rate to adjust to Future	2015 2015 2015 2015 e Test Year =	         V	1.5486% 2.0081% 2.1880% <u>1.6091%</u> 7.3538%
	FFRY			
7 8 9 10	Forecast Forecast Forecast Forecast	2016 2016 2016 2016	         V	2.0589% 1.7655% 1.7531% <u>1.8717%</u> 7.4491%
11	Annual Inflation Rate to adjust to Fully	Forecasted Rate Year =		<u>1.8623%</u>

Source: December 2014 Global Insight

Exhibit No. 104 Schedule No. 3 Page 1 of 1 Witness: K. K. Miller

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

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

a. Col 3 - Test Year

b. Col 1 and 2 -the two previous years

#### Columbia Gas of Pennsylvania, Inc..

Statement of Rate Making Operations and Maintenance Expense by Cost Element

Normalized Test Year Twelve Months Ended November 30, 2014 and Forecasted Test Year November 30, 2015

and Fully Forecasted Rate Year Twelve Months Ending December 31, 2016

		Twelve Months Ended	
		Exhibit 104	
Cost Element	November 30, 2014	November 30, 2015	<u>December 31, 2016</u>
	(1)	(2)	(3)
	\$	\$	\$
Labor	26,669,437	28,404,201	30,439,299
Incentive Compensation	1,708,891	1,576,000	1,735,000
Pension	2,151,161	1,728,875	818,842
OPEB	σ	o	О
Other Employee Benefits	5,081,412	4,711,000	5,090,000
Outside Services	22,176,244	21,867,000	22,129,000
Rent and Leases	1,845,329	2,930,833	4,629,395
Corporate Insurance	2,928,556	3,164,000	3,227,000
njuries and Damages	413,698	421,304	429,150
Employee Expenses	1,226,899	1,379,000	1,365,000
Company Memberships	271,191	268,000	268,000
Utilities and Fuel Used in Company Operations	800,909	790,239	786,217
Advertising	49,501	50,411	51,350
Fleet & Other Clearing	5,751,000	5,814,000	6,095,000
Materials & Supplies	5,362,859	5,666,000	5,778,000
Other O&M	85,073	28,000	90,000
PUC, OCA, OSBA Fees	2,100,840	2,139,000	2,330,000
NCSC - Shared Services	30,149,560	30,516,719	31,646,290
NCSC - Shared NGD Operations	19,096,453	21,793,217	24,952,802
Deferred OPEB Refund Amortization	(303,697)	(229,284)	(114,640)
NCSC OPEB Costs Amortization	90,313	90,000	90,000
NIFIT Expense	О	О	O
NIFIT Amortization	405,840	405,840	420,255
Lobbying	(143,950)	(146,596)	(149,326)
Rate Case Expense	1,030,000	1,030,000	1,030,000
Uncollectible Accounts	4,605,855	4,521,411	4,528,434
Uncollectible Accounts -Unbundled-gas	1,824,502	1,758,148	1,752,694
Total Rider USP	28,799,344	27,740,348	27,644,938
Interest on Customer Deposits	89,468	89,468	89,468
Other Adjustments	0	0	147,648
Total Operation and Maintenance Expense	164,266,687	168,507,133	177,299,816

Exhibit No. 104 Schedule No. 4 Page 1 of 1 Witness: K. K. Miller

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

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

Response:

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

### Columbia Gas of Pennsylvania, Inc. Rate Case Expense

Line <u>No.</u>	Description	Amount (1) \$
1	Gannett Fleming	30,000
2	Moul and Associates	52,000
3	Hewitt	12,000
4	Post and Schell	900,000
5	Legal Notices	20,000
6	Travel Expense	5,000
7	Miscellaneous: Supplies, Courier, etc.	11,000
8	Total Rate Case Expense	1,030,000
9	Annual Normalization (based on 12 mos.)	1,030,000

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

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

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

Exhibit No. 104
Schedule No. 6
Page 1 of 1

Witness: K. K. Miller

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

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

Response: For a schedule of advertising expense by major media categories for the

twelve months ended November 30, 2014, and 2013, 2012 refer to Exhibit

4, Schedule 8.

Exhibit No. 104 Schedule No. 7 Page 1 of 1 Witness: K. K. Miller M. T. Hanson

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

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

Response: Columbia Gas of Pennsylvania has included the budget amount of

\$200,000 in the FTY and the FFRY for Gas Technology Institute

research and development expenditures.

Exhibit No. 104 Schedule No. 8 Page 1 of 1 Witness: K. K. Miller

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

33. Provide a labor productivity schedule.

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

Exhibit No. 104 Schedule No. 9 Page 1 of 6 Witness: K. K. Miller

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

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

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

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

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

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

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

Exhibit No. 104 Schedule No. 9 Page 2 of 6

Witness: K. K. Miller

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

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

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

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

Response: See Exhibit No. 4, Schedule No. 14, Pages 3 through 5, for an analysis of Account 923-outside Services Employed, Account 928-Regulatory Commission Expense and Account 930-Miscellaneous General Expenses for the twelve months ended November 30, 2014, 2013, and 2012.

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

- 29. Provide intrastate operations percentages by expense categories for two years prior to the test year.
- Response: Refer to Exhibit No. 4, Schedule No. 17, for intrastate operations percentages for the twelve months ended November 30, 2012, 2013 and 2014.
- 33. Submit a schedule showing maintenance expenses, gross plant and the relation of maintenance expenses thereto as follows:
  - (i) Gas Production Maintenance Expenses per Mcf production, per \$1,000 Mcf production, and per \$1,000 of Gross Production Plant;
  - (ii) Transmission Maintenance Expenses per MMCF mile and per \$1,000 of Gross Transmission Plant:
  - (iii) Distribution Maintenance Expenses per customer and per \$1,000 of Gross Distribution Plant;
  - (iv) Storage Maintenance Expenses per MMCF of Storage Capacity and per \$1,000 of Gross Storage Plant. This schedule shall include three years prior to the test year, the test year and one year's projection beyond the test year.

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

Exhibit No. 104 Schedule No. 9 Page 4 of 6 Witness: K. K. Miller

#### COLUMBIA GAS OF PENNSYLVANIA, INC 53-53 III. BALANCE SHEET AND OPERATING STATEMENT A. ALL UTILITIES

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

Response: See Exhibit No.4, Schedule No. 15, for a detailed schedule of

Charitable and Civic Contributions for the company for the Twelve

Months Ended November 30, 2014.

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

Response: The system of Accounts does not include Account 795 as special

services; See Exhibit No. 4, Schedule No. 14, for Analysis of Outside

Services Employed - Account 923.

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

Response: The system of accounts does not include Account 801 as

Miscellaneous General Expense; See Exhibit No. 4, Schedule No. 14, for an Analysis of Account 930 - Miscellaneous General Expense.

Exhibit No. 104 Schedule No. 9 Pages 5 of 6 Witness: K. K. Miller

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

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

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

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

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

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

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

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

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

major plant from service.

Exhibit No. 104 Schedule No. 9 Page 6 of 6

Witness: K. K. Miller

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

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

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

Exhibit No. 105 Page 1 of 10 Witness: J. J. Spanos

#### COLUMBIA GAS OF PENNSYLVANIA, INC. STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES TWELVE MONTHS ENDED NOVEMBER 30, 2015

\$

Annual Depreciation Accruals related to Gas Plant in Service at November 30, 2015

45,489,569

Plus: 5 Year Amortization of Negative Net Salvage at November 30, 2015

4,540,655

Total **50,030,224** 

Exhibit No. 105 Page 2 of 10 Witness: J. J. Spanos

#### COLUMBIA GAS OF PENNSYLVANIA, INC.

### TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2015

Acct <u>No.</u>	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2015	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCUL ANNUAL AC		COMPOSITE REMAINING LIFE
140.	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
DEPRE	CIABLE PLANT							
UNDER	GROUND STORAGE PLANT							
350.2	RIGHTS-OF-WAY	SQUARE	1,932	1,931	1	0	_	-
351	COMPRESSOR STATION STRUCTURES	65-R2.5	3,133,155	861,264	2,271,890	121,392	3.87	18.7
	WELLS							
352	CONSTRUCTION	SQUARE	* 799,134	799,118	16	1	0.00	16.0
352	EQUIPMENT	45-S2.5	168,680	168,680	0	0	-	-
	TOTAL ACCOUNT 352		967,813	967,798	16	1		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	206,941	206,932	9	0	0.00	20.6
353	LINES	50-S1.5	405,288	405,288	0	0	-	
354	COMPRESSOR STATION EQUIPMENT	50-R2.5	* 1.097,852	569.716	528,136	29,778	2.71	17.7
<b>3</b> 55	MEASURING AND REGULATING EQUIPMENT	37-R1.5	123,010	123,010	0_	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		5,935,990	3,135,939	2,800,052	151,171	2.55	
DISTRIE	BUTION PLANT							
	LAND AND LAND RIGHTS							
374.4	LAND RIGHTS	65-R3	2,309,556	651,055	1,658,501	39,419	1.71	42.1
374.5	RIGHTS-OF-WAY	75-S4	3,233,107	1,555,652	1,677,455	42,583	1.32	39.4
	TOTAL ACCOUNT 374		5,542,663	2,206,707	3,335,956	82,002	1.48	
	STRUCTURES AND IMPROVEMENTS							
375.3	MEASURING AND REGULATING	60-R1.5	3,630,618	824,030	2,806.588	80,960	2.23	34.7
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,670	72,639	15,031	911	1.04	16.5
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1	5.007.833	938,647	4.069,185	290,174	5.79	14.0
	OTHER BUILDIINGS	33-S1	2,893,206	887,124	2,006.082	102,921	3.56	19.5
	TOTAL ACCOUNT 375.70		7,901,038	1,825,771	6,075.267	393,095	4.98	15.5
375.8	COMMUNICATION STRUCTURES	50-R2	16,515	6.177	10,338	335	2.03	30.9
	TOTAL ACCOUNT 375		11,635,841	2,728,617	8,907.224	475,301	4.08	

Exhibit No. 105 Page 3 of 10 Witness: J. J. Spanos

#### COLUMBIA GAS OF PENNSYLVANIA, INC.

### TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2015

Acct		SURVIVOR	ORIGINAL COST AS OF	воок	FUTURE BOOK	CALCULA ANNUAL AC	CRUAL	COMPOSITE REMAINING
<u>No.</u>	DEPRECIABLE GROUP	CURVE	NOVEMBER 30, 2015	RESERVE	ACCRUAL	AMOUNT	RATE	LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
376	MAINS	72.54.5	. 540,000	207.524	100 100	14.000	2.05	
	CAST IRON BARE STEEL	72-R1.5 72-R1.5	* 519,939 * 63,922,268	397,531 46,055,992	122,408 17,866,276	14,806 1,902,590	2.85 2.98	8.3 9.4
	OTHER	72-R1.5 72-R1.5	1,038,113,894	46,055,992 134,519,820	903,594,074	20,597,782	2.96 1.98	9.4 43.9
	OTHER	72-K1.5	1,030,113,094		903,594,074	20,591,162	1.90	43.9
	TOTAL ACCOUNT 376		1,102,556,101	180,973,343	921,582,758	22,515,178	2.04	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	39,027,385	8.503,313	30,524,072	1,300,124	3.33	23.5
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2.5	141,117	89.069	52,048	4,643	3.29	11.2
380	SERVICES							
	BARE STEEL	50-R0.5	* 867,919	744,647	123,272	15,590	1.80	7.9
	OTHER	50-R0.5	419,556,629	102,911,461	316,645,168	12,079,478	2.88	26.2
	TOTAL ACCOUNT 380		420,424,549	103,656,108	316,768,440	12,095,068	2.88	
381	METERS	43-S1.5	35,175,284	15,173,270	20,002,014	865,426	2.46	23.1
381	METERS - AMR	15-S2.5	23,509,039	6,817,382	16.691,657	1,762,970	7.50	9.5
382	METER INSTALLATIONS	55-R2.5	35,334,790	11,320,688	24,014,102	687.434	1.95	34.9
383	HOUSE REGULATORS	40-52	10,998,752	3,318,441	7,680.311	282,400	2.57	27.2
384	HOUSE REGULATOR INSTALLATIONS	35-\$3	3.864,772	2,904,820	959,952	68,583	1.77	14.0
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT -				2 244 274	000 010	0.00	
	OTHER THAN METERS	30-R0.5	6,856,406	3,015,332	3,841,074	266,819	3.89	14.4
	OTHER EQUIPMENT		100.051	25 522	25.025	5.044	0.74	13.0
387	GENERAL SUCCESSION OF THE SECOND SERVICES	30-R0.5	133,851	68,826	65,025	5,011 148,679	3.74 4.77	16.3
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	3,113,728 3,247,579	689,626 758,452	2,424,102 2,489,127	153.690	4.77	10.3
	TOTAL ACCOUNT 387		3,247,579	750,452	2,409,127	155,090		
	TOTAL DISTRIBUTION PLANT		1,698,314,279	341,465,542	1,356,848,735	40,559,638	2.39	
GENERA	AL PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821	48,089	1,732	118	0.24	14.7
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	2,056,730	1,742,734	313,996	39,906	1.94	7.9
391.11	EQUIPMENT	15-SQ	24,427	11,382	13.045	1,233	5.05	10.6
391,12	INFORMATION SYSTEMS	5-SQ	2,550,893_	1,900,062	650,831	372,052	14.59	1.7
	TOTAL ACCOUNT 391		4,632,050	3,654,178	977,872	413,191	8.92	

Exhibit No. 105 Page 4 of 10 Witness: J. J. Spanos

#### COLUMBIA GAS OF PENNSYLVANIA, INC.

### TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT NOVEMBER 30, 2015

Acct		SURVIVOR	ORIGINAL COST AS OF	воок	FUTURE BOOK	CALCULA ANNUAL AC		COMPOSITE REMAINING
<u>No.</u>	DEPRECIABLE GROUP	CURVE	NOVEMBER 30, 2015	RESERVE	ACCRUAL	AMOUNT	RATE	LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	97,533	53,871	43,662	9.323	9.56	4.7
393	STORES EQUIPMENT	20-SQ	16.675	16,436	239	92	0.55	2.6
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	12,685,829	5,473,958	7,211,871	466,833	3.68	15.4
394.12	CNG FACILITIES	12-S1.5	1,953,498	1,953,286	212	90	0.00	2.4
394.5	GPS	10-SQ	2,195,621	109,781	2,085,840	227,410	10.36	9.2
	TOTAL ACCOUNT 394		16,834,948	7,537.025	9,297,923	694,333	4.12	
395	LABORATORY EQUIPMENT	20-SQ	50,661	31,717	18,944	3,080	6.08	6.2
396	POWER OPERATED EQUIPMENT	12-L3	1,435,493	1,367,201	68,292	19,926	1.39	3.4
	COMMUNICATION EQUIPMENT							
397.1	TELEPHONE	10-SQ	738,853	344,072	394,781	69,567	9.42	5.7
397.24	RADIO	15-\$Q	2,444,474	1,729,110	715,364	58,099	2.38	12.3
397.5	TELEMETERING	17-R3	1,070,029	676,536	393,493	52,082	4.87	7.6
	TOTAL ACCOUNT 397		4,253,356	2,749,718	1,503,638	179,748	4.23	
398	MISCELLANEOUS EQUIPMENT	15-SQ	633.469	169,968	463,501	43,992	6.94	10.5
	TOTAL GENERAL PLANT		28,004,006	15,628,203	12,375,803	1,363,803_	4.87	
	SUBTOTAL DEPRECIABLE PLANT		1,732,254,275	360,229,684	1,372,024,590	42,074,612	2.43	
AMORTIZ	ABLE PLANT							
303 305 362 362.1	MISCELLANEOUS INTANGIBLE PLANT STRUCTURES AND IMPROVEMENTS GAS HOLDERS ENVIRONMENTAL REMEDIATION		22,334,949	7,112,928 (4,583) (1,609) (956,223)	15,222,021	3.387,996 **		
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		479,275	222,752				
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		1,125,911	1,098,950	26,961	26,961 **		
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			39	20,501			
	SUBTOTAL AMORTIZABLE PLANT		23,940,135	7,472,254	15,248,982	3,414,957		
NONDEP	RECIABLE PLANT		172,413			<del></del>		
	TOTAL GAS PLANT		1,756,366,823	367,701,938	1,387,273,572	45,489,569		

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

Accrual rate based on individual asset amortization.

Exhibit No. 105 Page 5 of 10 Witness: J. J. Spanos

#### COLUMBIA GAS OF PENNSYLVANIA, INC.

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

<u>Year</u>	Cost of <u>Removal</u> \$	Gross <u>Salvage</u> \$	Net <u>Salvage</u> \$
2010	5,366,925	145,320	(5,221,605)
2011	5,725,389	53,234	(5,672,155)
2012	3,151,214	25,333	(3,125,881)
2013	2,838,110	157,757	(2,680,353)
2014	6,014,214	10,941	(6,003,274)
Total	23,095,853	392,585	(22,703,267)

Five Year Amortization of Negative Net Salvage

(4,540,655)

Exhibit No. 105 Page 6 of 10 Witness: J. J. Spanos

## COLUMBIA GAS OF PENNSYLVANIA, INC. STATEMENT OF ANNUAL DEPRECIATION EXPENSE AT PRESENT RATES THIRTEEN MONTHS ENDED DECEMBER 31, 2016

\$

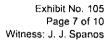
Annual Depreciation Accruals related to Gas Plant in Service at December 31, 2016

50,115,986

Plus: 5 Year Amortization of Negative Net Salvage at December 31, 2016

4,635,342

Total **54,751,328** 



#### COLUMBIA GAS OF PENNSYLVANIA, INC.

### TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2016

Acct <u>No.</u>	DEPRECIABLE GROUP	SURVIVOR CURVE	ORIGINAL COST AS OF NOVEMBER 30, 2015	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCUL ANNUAL AG AMOUNT		COMPOSITE REMAINING LIFE
140.	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
DEPREC	HABLE PLANT							
UNDER	GROUND STORAGE PLANT							
350.2	RIGHTS-OF-WAY	SQUARE	1,932	1,931	1	0	0.00	0.0
351	COMPRESSOR STATION STRUCTURES	65-R2.5	3,133,155	992,754	2,140,400	120,418	3.84	17.8
	WELLS							
352	CONSTRUCTION	SQUARE	799,134	799,118	16	1	0.00	16.0
352	EQUIPMENT	45-S2.5	168,680	168,680	Ö	ò	-	-
	TOTAL ACCOUNT 352		967,813	967,798	16	1		
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	* 206,941	206,932	9	0	0.00	20.6
353	LINES	50-S1.5	405,288	405,288	0	0	-	•
354	COMPRESSOR STATION EQUIPMENT	50-R2.5	1,326,852	574,335	752,517	44,433	3.35	16.9
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	123,010	123,010	0	0	-	-
	TOTAL UNDERGROUND STORAGE PLANT		6,164,990	3,272,048	2,892,943	164,852	2.67	
DISTRIB	UTION PLANT							
	LAND AND LAND RIGHTS							
374.4	LAND RIGHTS	65-R3	2,401,856	681,965	1,719,891	40,965	1.71	42.0
374.5	RIGHTS-OF-WAY	75-S4	3,233,107	1,601,901	1,631,206	42,159	1.30	38.7
	TOTAL ACCOUNT 374		5,634,963	2,283,866	3,351.097	83,124	1.48	
	STRUCTURES AND IMPROVEMENTS							
375.3	MEASURING AND REGULATING	60-R1.5	3,865,618	883,045	2,982,573	85.562	2.21	34.9
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,670	73,869	13,801	850	0.97	16.2
375.7	OTHER DISTRIBUTION SYSTEMS							
	DISTRIBUTION SYSTEM STRUCTURES	90-R1	6,519,308	1,155,979	5,363,328	345,323	5.30	15.5
	OTHER BUILDHINGS	33-S1	2,876,731	875,722	2,001,009	104,982	3.65	19.1
	TOTAL ACCOUNT 375.70		9,396,038	2,031,701	7,364,337	450,305	4.79	16.4
375.8	COMMUNICATION STRUCTURES	50-R2	16,515	6,540	9,975	331	2.00	30.1
	TOTAL ACCOUNT 375		13,365,841	2,995,155	10,370,686	537,048	4.02	

Exhibit No. 105 Page 8 of 10 Witness: J. J. Spanos

#### COLUMBIA GAS OF PENNSYLVANIA, INC.

#### TABLE 1. ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2016

Acct		SURVIVOR	ORIGINAL COST AS OF	воок	FUTURE BOOK	CALCU ANNUAL A		COMPOSITE REMAINING
<u>No.</u>	DEPRECIABLE GROUP	CURVE	NOVEMBER 30, 2015	RESERVE	ACCRUAL	AMOUNT	RATE	<u>LIFE</u>
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
376	MAINS CAST IRON	70 84 5	454.000	242.202	440.007	44.000	2.00	7.00
	BARE STEEL	72-R1.5	454,390	342,363	112,027	14.809 1.853.074	3.26	7.60
	OTHER	72-R1.5 72-R1.5	55,064,153	39,408,488	15,655,665		3.37	8.4 44.0
	OTHER	72-R1.5	1,192,195,558	145,651,545	1,046,544,013	23,804,762	2.00	44.0
	TOTAL ACCOUNT 376		1,247,714,101	185,402.396	1,062,311.705	25,672,645	2.06	
378	MEASURING AND REGULATING EQUIPMENT - GENERAL	45-R0.5	40,144.485	9,897,811	30,246,674	1,247,179	3,11	24.3
379.1	MEASURING AND REGULATING EQUIPMENT - CITY GATE	35-S2.5	141,117	94.150	46.967	4,384	3.11	10.7
380	SERVICES							
	BARE STEEL	50-R0.5	773,969	674,065	99,904	13.670	1.77	7.30
	OTHER	50-R0.5	454,253,179	112,383,099	341,870,080	12,910,907	2.84	26.5
	TOTAL ACCOUNT \$80		455,027,149	113.057,164	341,969,984	12,924,577	2.84	
381	METERS	43-S1.5	36,182,184	15,981,682	20,200,502	877,483	2.43	23.0
381	METERS - AMR	15-S2.5	23,760,039	8,698,973	15,061,066	1,748.019	7.36	8.6
382	METER INSTALLATIONS	55-R2.5	36,486,290	11,922,861	24,563,429	708.729	1.94	34.7
383	HOUSE REGULATORS	40-52	11,597.052	3,551,101	8.045,951	300,138	2.59	26.8
384 385	HOUSE REGULATOR INSTALLATIONS INDUSTRIAL MEASURING AND REGULATING EQUIPMENT -	35- <b>S</b> 3	3,864.772	2.978,927	885,845	66,436	1.72	13 3
303	OTHER THAN METERS	30-R0,5	6,994,006	3,322,200	3,671,806	246,457	3.52	14.9
	OTHER EQUIPMENT							
387	GENERAL	30-R0.5	133,851	80,135	53.716	3,235	2.42	16.6
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	3,113,728	850.986	2,262,742	141,598	4.55	16.0
	TOTAL ACCOUNT 387		3,247,579	931,121	2.316.458	144.833	4.46	
	TOTAL DISTRIBUTION PLANT		1,884,159,579	361,117,407	1,523,042,170	44,561,052	2.37	
GENERA	L PLANT							
390.1	STRUCTURES AND IMPROVEMENTS - COMMUNICATIONS	40-R2.5	49,821	48.219	1,602	113	0.23	14.2
	OFFICE FURNITURE AND EQUIPMENT							
391.1	FURNITURE	20-SQ	1,859,848	1,422,297	437,551	49.500	2.66	8.8
391.11	EQUIPMENT	15-SQ	24,427	12,718	11,709	1,233	5.05	9.5
391.12	INFORMATION SYSTEMS	5-\$Q	1,075,010	421,205	653,805	258,998	24.09	2.5
	TOTAL ACCOUNT 391		2,959,285	1,856.220	1,103,065	309,731	10.47	

#### COLUMBIA GAS OF PENNSYLVANIA, INC.

#### TABLE 1, ESTIMATED SURVIVOR CURVES, ORIGINAL COST, BOOK RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AT DECEMBER 31, 2016

Acct		SURVIVOR	ORIGINAL COST AS OF	воок	FUTURE BOOK	CALCULA ANNUAL AC	CRUAL	COMPOSITE REMAINING
<u>Νο.</u>	DEPRECIABLE GROUP	CURVE	NOVEMBER 30, 2015	RESERVE	ACCRUAL	AMOUNT	RATE	LIFE
	(1)	(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	92,324	47,470	44,854	12,854	13.92	3.5
393	STORES EQUIPMENT	20-SQ	14,375	14,235	140	93	0.65	1.5
	TOOLS, SHOP AND GARAGE EQUIPMENT							
394	EQUIPMENT	25-SQ	12,773,966	5,608,356	7,165,610	482,650	3.78	14.8
394.12	CNG FACILITIES	12-\$1.5	1,953,498	1,953,286	212	104	0.01	2.0
394.5	GPS	10-SQ	3,426.839	388,538	3.038,301	356.295	10.40	8.5
	TOTAL ACCOUNT 394		18,154,303	7,950,180	10,204,123	839,049	4.62	
395	LABORATORY EQUIPMENT	20-SQ	36,715	21,073	15.642	1,854	5.05	8.4
396	POWER OPERATED EQUIPMENT	12-L3	1,435,493	1,355,830	79,663	26,331	1.83	3.0
	COMMUNICATION EQUIPMENT							
397.1	TELEPHONE	10-SQ	799,153	67,903	731,250	84,357	10.56	8.7
397.24	RADIO	15-SQ	1,469,532	57,008	1,412,524	117,984	8.03	12.0
397.5	TELEMETERING	17-R3	1,333,806	735,828	597,978	66,315	4.97	9.0
	TOTAL ACCOUNT 397		3,602,492	860,739	2,741,752	268,656	7.46	
398	MISCELLANEOUS EQUIPMENT	15-SQ	1,058,484	193,810	864,674	74,092	7.00	11.7
	TOTAL GENERAL PLANT		27,403,291	12,347,776	15,055,515	1,532,773	5.59	
	SUBTOTAL DEPRECIABLE PLANT		1,917,727,860	376,737,231	1,540,990,628	46,258,677	2.41	
AMORTIZ	ABLE PLANT							
303 305 362 362,1	MISCELLANEOUS INTANGIBLE PLANT STRUCTURES AND IMPROVEMENTS GAS HOLDERS ENVIRONMENTAL REMEDIATION		25,523,894	9,443,231 (4,583) (1,609)	16,080,663	3,857,309	••	
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		479,275	(797,692) 235,240				
374.2 375.71	STRUCTURES AND IMPROVEMENTS - LEASED		1,125,911	1,125,911				
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			39				
	SUBTOTAL AMORTIZABLE PLANT		27,129,080	10,000,537	16,080,663	3,857,309		
NONDEP	RECIABLE PLANT		172,413		<u>_</u> _			
	TOTAL GAS PLANT		1,945,029,353	386,737,768	1,557,071,291	50,115,986		

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

Accrual rate based on individual asset amortization.

Exhibit No. 105 Page 10 of 10 Witness: J. J. Spanos

#### COLUMBIA GAS OF PENNSYLVANIA, INC.

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

Year	Cost of <u>Removal</u> \$	Gross <u>Salvage</u> \$	Net <u>Salvage</u> \$
2011	5,725,389	53,234	(5,672,155)
2012	3,151,214	25,333	(3,125,881)
2013	2,838,110	157,757	(2,680,353)
2014	6,014,214	10,941	(6,003,274)
2015	5,697,574	2,536	(5,695,038)
Total	23,426,502	249,801	(23,176,701)

Five Year Amortization of Negative Net Salvage

(4,635,342)

Exhibit No. 106 Schedule No. 1 Page 1 of 1 Witness: Panpilas Fischer

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

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

Response: Not Applicable.

Exhibit No. 106 Schedule No. 2 Page 1 of 5 Witness: Panpilas Fischer

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

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

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

Exhibit No. 106 Schedule No. 2 Page 2 of 5

rayezuis

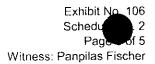
Witness: Panpilas Fischer

# Columbia Gas Pennsylvania, Inc. Statement of Projected Taxes Other Than Income Taxes at Present Rates Twelve Months Ended November 30, 2015 "FTY Schedule"

		Annualized Twelve Months		Annualized Twelve Months
Line		Ended		Ended
<u>No.</u>	Description	Nov. 30, 2014	<u>Adjustments</u>	Nov. 30, 2015
		\$	\$	\$
1	FICA	2,058,091	116,163	2,174,254
2	FUTA & SUTA	221,927	0	221,927
3	Property Tax	547,250	2,957	550,207
4	Capital Stock	269,204	(88,395)	180,809
5	License and Franchise	279	0	279
6	Sales and Use	108,396	0	108,396
7	Other	6,899	0	6,899
8	Total Taxes Other Than Income Taxes	3,212,046	30,725	3,242,771

# Columbia Gas Pennsylvania, Inc. Statement of Projected Taxes Other Than Income Taxes at Present Rates Twelve Months Ended December 31, 2016 "FFTY Schedule"

		Annualized Twelve Months		Annualized Twelve Months
Line		Ended		Ended
No.	Description	Nov. 30, 2015	<u>Adjustments</u>	Dec 31, 2016
		\$	\$	\$
1	FICA	2,174,254	159,123	2,333,377
2	FUTA & SUTA	221,927	0	221,927
3	Property Tax	550,207	0	550,207
4	Capital Stock	180,809	(180,809)	0
5	License and Franchise	279	0	279
6	Sales and Use	108,396	0	108,396
7	Other	6,899	0	6,899
8	Total Taxes Other Than Income Taxes	3,242,771	(21,686)	3,221,085



### Columbia Gas Pennsylvania, Inc. Taxes Other Than Income Taxes To Annualized Level of FICA Tax Twelve Months Ended November 30, 2015 "FTY Schedule"

Line <u>No.</u>	Description	<u>Amount</u>	Reference
1	Net Labor Annualized for FTY (TME 11/30/15)	28,404,201	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FTY (TME 11/30/15)	1.576.000	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.2523%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FTY (TME 11/30/15)	2,174,254	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at HTY (TME 11/30/14)	2,058,091	Exhibit 6, Schedule 2, Page 2, Line 1
6	Total FICA Tax Adjustment - FTY	116,163	

Columbia Gas Pennsylvania, Inc.
Taxes Other Than Income Taxes
To Annualized Level of FICA Tax
Twelve Months Ended December 31, 2016
"FFTY Schedule"

Line <u>No.</u>	<u>Description</u>	<u>Amount</u>	Reference
1	Net Labor Annualized for FFRY (TME 12/31/16)	30,439.299	Exhibit 104, Schedule 1, Page 2, Line 1
2	Incentive Compensation for FFRY (TME 11/30/16)	1,735,000	Exhibit 104, Schedule 1, Page 2, Line 2
3	FICA HTY Experience Factor	7.2523%	Exhibit 6, Schedule 2, Page 3, Line 3
4	Annualized FICA for FFRY (TME 12/31/16)	2,333,377	(Ln 1 + Ln 2) x Ln 3
5	Annualized FICA Tax at FTY (TME 11/30/15)	2,174,254	
6	Total FICA Tax Adjustment - FFRY	159,123	

Exhibit No. 106 Schedule No. 2 Page 4 of 5

Witness: Panpilas Fischer

### Columbia Gas Pennsylvania, Inc. Taxes Other Than Income Taxes To Annualized Level of Property Tax Twelve Months Ended November 30, 2015 "FTY Schedule"

Line <u>No.</u>	Description	* Annualized Nov. 30, 2015 \$
1	2014 PURTA Tax on property as of 12/31/2014	156,797
2	Locally Assessed PA Property Tax - Latest Paid	11,391
3	WV Tax Year as of 12/31/2014 Assessed Value on Stored Gas 19,191,190	
4 5	2013 WV Tax Year Effective Tax Rate 0.01990594 Annualized Estimated WV Property Tax on Stored Gas	382,019
6	Total Property Tax Expense - Annualized	550,207
7	Property Tax Expense - HTY Normalized	547,250
8	Total Property Tax Adjustment	2,957
9	* Based on most current available information, per 2013 PURTA.	

### Columbia Gas Pennsylvania, Inc. Taxes Other Than Income Taxes To Annualized Level of Property Tax Twelve Months Ended December 31, 2016 "FFTY Schedule"

Line <u>No.</u>	<u>Description</u>	* Annualized <u>Dec. 31, 2016</u> \$
10	2015 PURTA Tax on property as of 12/31/2015	156,797
11	Locally Assessed PA Property Tax - Latest Paid	11,391
12 13 14	WV Tax Year as of 12/31/2015 Assessed Value** on Stored Gas 2013 WV Tax Year Effective Tax Rate Annualized Estimated WV Property Tax on Stored Gas	•
15	Total Property Tax Expense - Annualized	550,207
16	Property Tax Expense - FTY Normalized	550,207
17	Total Property Tax Adjustment	0

<sup>18 \*</sup> Based on most current available information, per 2013 PURTA

<sup>\*\*</sup> Based on estimated WV storage for year ending 12/31/2014

Exhibit No. 106 Schedule No. 2 Page 5 of 5

Witness: Panpilas Fischer

### Columbia Gas Pennsylvania, Inc. Taxes Other Than Income Taxes To Annualized Level of Capital Stock Tax Twelve Months Ended November 30, 2015 "FTY Schedule"

Line <u>No.</u>	Description	* Annualized Nov. 30, 2015 \$
1	Capital Stock Value - Per 2013 Return	417,130,030
2	Allocating Percentage - Per 2013 Return	0.963243
3	Capital Stock Taxable Value - Per 2013 Return	401,797,581
4	2015 Capital Stock Tax Rate	0.0004 <u>5</u>
5	Annualized Capital Stock Tax	180,809
6	Capital Stock Tax Expense - HTY Normalized	269,204
7	Total Capital Stock Tax Adjustment	(88,395)
8	* Based on most current available information, per 2013 Return.	(00,000)
!	The state of the s	

### Columbia Gas Pennsylvania, Inc. Taxes Other Than Income Taxes To Annualized Level of Capital Stock Tax Twelve Months Ended December 31, 2016 "FFTY Schedule"

Line <u>No.</u>	<u>Description</u>	* Annualized Dec. 31, 2016 \$
9	Capital Stock Value - Per 2013 Return	417,130,030
10	Allocating Percentage - Per 2013 Return	0.963243
11	Capital Stock Taxable Value - Per 2013 Return	401,797,581
12	2016 Capital Stock Tax Rate	0.00000 **
13	Annualized Capital Stock Tax	0
14	Capital Stock Tax Expense - FTY Normalized	180,809
15	Total Capital Stock Tax Adjustment	(180,809)

<sup>16 \*</sup> Based on most current available information, per 2013 Return.

<sup>\*\*</sup> Capital Stock Rate has phased out to zero in year 2016.

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

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

Response: See Exhibit 6, Schedule 3.

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

### Response:

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

Type of Tax	<u>"FTY Schedule"</u> For the 12 Months Ended 11/30/2015	<u>"FFTY schedule"</u> <u>For the 12 Months</u> <u>Ended 12/31/2016</u>
Property – Storage	381,770	382,019
License/Franchise	2,164	2,164
Ohio CAT	-	-

Exhibit No. 107 Page 1 of 19 Witness: Panpilas W. Fischer

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

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

a.	Actual test year	\$22,435,108
b.	Future test year	\$27,509,190
c.	Fully Forecasted test year	\$30,712,048
d.	Proposed Fully Forecasted Test Year	\$30,712,048

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

- 9. State amount of debt interest utilized for income tax calculations which has been allocated from the debt interest of an affiliate, and details of the allocation, under each of the following rate case bases:
  - a. Actual test year
  - b. Annualized test year-end
  - c. Proposed test year-end

Response: The Company is reflecting a Columbia Gas of Pennsylvania, Inc. capital structure in its claim. No interest has been allocated from an affiliate. See

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

- 26. Provide the following income tax data:
  - a. Consolidated income tax adjustment, if applicable.
  - b. Interest for tax purposes (basis.)

### Response:

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

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

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

Response: See Exhibit No.7, Page 6.

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

### Response:

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

- a. Tax depreciation is based on all rate base items claimed at the end of the test year. Federal tax depreciation of \$37,324,709 is the annual tax depreciation at the end of the fully forecasted rate year.
- b. See Exhibit No. 107, Page 5.

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

Exhibit No.107

Witness: P. Fischer

Page 3 of 19

		2014		Fiscal Year Ending 11/2014		-	
_		Composite			<u> </u>	Tax	Deferred
_	Basis	Depr Rate	Tax Depr	Book Depr	Difference	Rate	Taxes
Class Life ADR (Pre-1971) Book Depr. On Basis Diff	95,055,642	0.000255766	24,312	1,898,709 12,330,056	(1,874,397) (12,330,056)		N/A N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	81,288,193	0.000042429	3,449	N/A	3,449	0.35	1,207
MACRS	364,870,104	0.063864545	23,302,263	N/A	23,302,263	0.35	8,155,792
Other-MAPCO	-	-	_	N/A	-	0.35	-
Book Depr. Normalized	-	•	-	25,587,567	(25,587,567)	0.35	(8,955,648)
Total	625,541,534		23,330,358	39,816,332	(2,281,521)	0.35	(798,532)
=		Allocation	0.0833	Less; 11 mos.	2,091,394		731,988
		Tax Depreciation	1,944,197		(190,127)	0.35	(66.544)
		2015		F	iscal Year Ending	11/2015	
		Composite				Tax	Deferred
_	Basis	Depr Rate	Tax Depr	Book Depr	Difference	Rate	Taxes
Class Life ADR (Pre-1971) Book Depr. On Basis Diff	95,055,642	0.000255766	24,312	1,898,709 12,330,056	(1,874,397) (12,330,056)		N/A N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS	81,288,193	0.000042429	3,449	N/A	3,449	0.35	1,207
MACRS	432,904,104	0.065350159	28,290,352	N/A	28,290,352	0.35	9,901,623
Other-MAPCO	<del>.</del>	-	- · · · · · · -	N/A	-	0.35	-
Book Depr. Normalized	-	•	-	27,679,837	(27,679,837)	0.35	(9,687,943)
Total	693,575,534		28,318,447	41,908,602	614,298	0.35	215,004
=		Allocation	0.9167	Less: 1 mo.	(51,192)		(17,917)
		Tax Depreciation	25,958,576	_	563,107	0.35	197,087
				Pro Forma Adjustments	143,919	0.35	50,372
Total Test Year Tax Deprecia	ation	_	27,902,773	Total Test Year	516,899	0.35	180,915

### COLUMBIA GAS OF PENNSYLVANIA, INC.

Tax & Book Depreciation Expense

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

		2016		f	iscal Year Ending	12/2016	
	Basis	Composite Depr Rate	Tax Depr	Book Depr	Difference	Tax Rate	Deferred Taxes
Class Life ADR (Pre-1971) Book Depr. On Basis Diff	95,055,642	0.000255766	24,312	1,898,709 12,330,056	(1,874,397) (12,330,056)		N/A N/A
ADR	84,327,595	0.000003961	334	N/A	334	0.35	117
ACRS MACRS	81,288,193 574,910,104	0.000042429 0.064873819	3,449 37,296,614	N/A N/A	3,449 37,296,614	0.35 0.35	1,207 13,053,815
Other-MAPCO  Book Depr. Normalized	-	-	-	N/A 37,221,269	- (37,221,269)	0.35 0.35	- (13,027,444)
Total	835,581,534		37,324,709	51,450,034	79,128	0.35	27,695
	Д	llocation	1.0000	Less: 0 mo.		_	-
	Т	ax Depreciation	37,324,709		79,128	0.35	27,695
				Pro Forma Adjustments	(1,010,078)	0.35	(353,527)
Total Test Year Tax Deprecia	ation	<del>-</del>	37,324,709	Total Test Year	(930,950)	0.35	(325,833)

Exhibit No.107 Page 4 of 19 Witness: Panpilas W. Fischer

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

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

Response: See Exhibit No. 107, Page 5.



### COLUMBIA GAS OF PENNSYLVANIA, INC.

### CALCULATION OF DEFERRED TAX BALANCES

Sub Account		Book Balances 11/30/14	Pro-Forma Adjustments Existing Rates	Pro-Founa Balanco 11/30/14	Deferred Tax Activity 12/1/14-11/30/15	Pro-Forma Adjustments Proposed Rates	Pre-Forma Tax Balance 11/30/15	Pro-Forma Tax Balance 12/31/15	Pro-Forma Tax Balance 01/31/16	Pro-Forma Tax Balance 02/28/16	Pro-Forma Tax Balance 03/31/10	Pro-Forma Tax Balance 04/30/16
	Account 190 - Deferred Income Taxes											3 4007 14
19001000	Tax Inventory Adj - Fed	1,733,643	-	1,733,643	305,038	•	2,038,681	2,064,101	2,061,531	2 058,961	2.056,391	2,053,821
19002000	Tax Inventory Adj - St	549,751		549,751	96,730		646 481	654.542	653 727	652,912	652,097	651,282
19001000	Capitalized Inventory - Fed	(1,541)		(3,541)	(159)		/1,70N+	(1,713)	(1.713)	(1,713)	(1,713)	(1,713)
19002000	Capitalized Inventory - SI	(489)	-	(489)	(50)		(539)	(543)	(543)	(543)	(543)	(543)
19005000	Customer Advances - Fed	2,454,024	-	2 454 024	175 516	•	2.629.540	2 644,166	2,656,828	7,669,490	2,682,152	2,694,814
19006000	Customer Advances - St	778,190	•	778,190	55 657		B33.847	838 485	842 500	846.515	850 530	854,545
19005000	Federal Net Operating Loss	15 471,269		15,471,269	(2,389,751)	<u> </u>	13,081,515	12,882,372	12,024,742	11,167,112	10,399,482	9,451.852
	Subtotal Rate Base	20,984 847	•	20,984 847	(1,757,019)	•	19,227,828	19,081,410	18 237,072	17,392,734	16,548,396	15,704,058
19001000/19005000	Reg Liability Tax Method Change Repair - Fed	1,284,513	(1,284,513)									
19002000/19096000	Reg Liability Tax Method Change Repair - St	407,329	(407,329)	-	*			-	<del>.</del>	-	-	
19/00/2000/1900/60000	Pennsylvania Net Operating Loss- St	18,938,169	(18,938,169)	-			•	•	-	-	•	-
	All Other Deferred 190 Income Taxes	15,846,292	(15.846.292)			-						
	Subtotal Non Rate Base	26,476,303	(36 476,303)	•	•	•	-	•	-		-	•
	Total Account 190	57,461 150	(36,476,303)	20.984,847	(1.757.019)		19,227,828	19.081.410	18 237 072	17,392,734	16 548 396	15,704,058
	Account 255 - Deferred Investment Tax Credits Investment Tax Credits (1962-1969) Job Development Tax Credits (1971-1988) Total Account 255 (Non Rate Base)	(3,212,604) (3,212,604)	3,212 604 3 212,604				· · · · · · · · · · · · · · · · · · ·	· · ·	· ·	- - -	· ·	· -
Various	Account 282 - <u>Deferred Income Taxes-Depreciation</u> Excess Accel Tax Depr & Other Property Differences - Fed Subtotal Rate Base	(254,389,998) (254,389,998)	<u>(72.027)</u> (72.027)	(254.462,025) (254,462,025)	(39.655.150) (39.655.150)		(294,117,175) (294,117,175)	(295,528,849) (295,528,849)	(296,260 344) (296,260 344)	(296,986,983) (296,986,983)	(297,706,978) (297,706,978)	(298,417,646) (298,417,646)
28205100	SFAS 109 Offset - Fed	(116,155,405)	116,155 405									_
28206100	SFAS 109 Offset - St	(99,251,658)	99,251,658									
28205000	Non-Utility Other - Fed	(00,001,000)	35,251,000	-			_	_			-	-
28205000	Non-Utility Book Gain on Sale Property - Fed	(95 847)	95,847							_	-	
	Subtotal Non Rate Base	(215,502,910)	215 502,910		-	*	<del></del>	-	•	•	-	
	Total Account 282	(469,892,908)	215,430,883	(254,462,025)	(39,655,150)		(294,117,175)	(295,528,849)	(296.260,344)	(296 986,983)	(297,706,978)	(258 417,646)
28305000 28306000	Account 283-Deferred Incomo Taxos-Other Legal Liability-Lease on G O Bldg - Fed Legal Liability-Lease on G O. Bldg - St Subtotal Rate Base	<u>.</u>	· · ·	<u> </u>	· · · · ·	· ·	· ·	<u>:</u>	· · ·		<del>.</del> .	· ·
28301000728305000	Pennsylvania Net Operating Loss- Federal Offset All Other Deferred 283 Income Taxos Subtotal Non Rate Base	(6,628,359) (4,849,228) (11,477,587)	6 628 359 4,849 228 11,477,587			· ·	· ·	·				<del>:</del>
	Total Account 283	(11 477 587)	11 477,587	<u> </u>	<u> </u>			-				
	Total Accumulated Deferred Taxes	(427,121,949)	193 644 771	(233,477,178)	[41,412,169]		(274,889,347)	(276 447,439)	(278 923 272)	(274,594,245)	(281 158 582)	(282,713,588)



### COLUMBIA GAS OF PENNSYLVANIA INC.

### CALCULATION OF DEFERRED TAX BALANCES

Sub Account		Pro-Forma Tax Balance 05/31/16	Pro-Forma Tax Balance 06/30/16	Pro-Forma Tax Balance 07/31/16	Pro-Forma Tax Balance 08/31/16	Pro-Forma Tax Balance 09/30/16	Pro-Forma Tax Balance 10/31/16	Pro-Forma Tax Balance 11/30/16	Pro-Forma Tax Salance 12/31/16	Deferred Tax Activity 1/1/16-12/31/16	Pro-Forma Adjustments Proposed Rates	Pro-Forms Tax Balance 12/31/16
	Account 190 - Deferred Income Taxes											
19001000	Tax Inventory Adj - Fed	2,051,251	2,048 681	2,046,111	2,043,541	2,040,971	2 038,401	2,035,831	2,033 266	(5,415)	-	2,033,266
19002000	Tax Inventory Adj - St	650 467	649,652	648 837	648 022	647,207	646,392	645,577	644,764	(1,717)	-	644,764
19001000	Capitalized Inventory - Fed	(1,713)	(1,713)	(1,713)	(1,713)	(1,713)	(1,713)	(1,713)	(1,700)	•		(1,700)
19002000	Capitalized Inventory - St	(543)	(543)	(543)	(543)	(543)	(543)	(543)	(539)	-		(539)
19005000	Customer Advances - Fed	2,707,476	2,720,138	2,732,800	2,745.462	2,758,124	2,770,786	2,783,448	2,796,107	166,567	•	2,796,107
19006000	Customer Advances - St	858,560	862,575	866,590	870.605	874,620	878,635	882,650	886,667	52,820	*	886,667
19005000	Federal Net Operating Loss	8 594.222	7,736 592	6 878,902	6 021,332	5,163,702	4,306.072	3 448 442	2,590,812	(10,490,766)	<del></del>	2,590,812
	Subtotal Rate Base	14,659,720	14,015,382	13 171 044	12,326 706	11,482,368	10,638,030	9,793,692	8 949,377	(10,278,451)	•	8,949,377
196011500418005004	Reg Liability Tax Method Change Repair - Fed	-						-		,		_
100(2000/15)000000	Reg Liability Tax Method Change, Repair - St							-			-	-
190020001190030000	Pennsylvania Net Operating Loss- St	-			-	•	•	-			•	-
	All Other Deferred 190 Iricome Taxes	<del></del>		•		•	-	<u>-</u>	<u> </u>		<u> </u>	<u> </u>
	Suntotal Non Rate Base	-				•		-		•	-	•
	Total Account 190	14 859 720	14,015 382	13 171 044	12.326 706	11,482,368	10,638,030	9,793,692	8 949,377	(10 278 451)	<u> </u>	8.949,377
	Account 255 - Deterred Investment Tax Credits											
	Investment Tax Credits (1962-1969)  Job Development Tax Credits (1971-1988)	•	•	•	-	•	•	•	•	•		•
	Total Account 255 (Non Rate Base)	<del></del>	-	- :				-	<del></del>	<del></del>		
							-				<del></del>	
	Account 282 - Defensed income Taxes-Depreciation		1001 001 011	1000 100 1001	.034 400 553	1004 TTD 500		1002.004.05		an and 4co.		
Various	Excess Accel Tax Dapt & Other Property Differences - Fert Subtotal Rate Base	(299.116,479) (299,116,479)	(299,801,707)	(300,472,038)	(301,128,556)	(301,772,588)	(302,403,709)	(303,024,660)	(303 643,348)	(20.810,293)	11,284,120	(303,643,348)
	Subtolal Kate Base	(200,110,475)	(259,691,707)	(300,472,030)	(301,126,330)	(301,772,366)	(302,403,703)	(303,024,000)	(,503 043,340)	(20.610,293)	11,204,120	(303,643,348)
28205100	SFAS 109 Offset - Fed		-	-	-	-	-	-	-	•	-	=
28206100	SFAS 109 Cifset - St	•				•		•	-	-	-	-
28205000	Non-Utility Other - Fed	•			-	•		•		-		
282050(4)	Non-Utility Book Gain on Sale Property - Fed				<u> </u>		<del>.</del>	·_		<del></del>		
	Subtotal Non Fate Base	•	-	•	•	•	-	•	•	•	-	•
	Total Account 282	(299 116 479)	(299 801 707)	(300 472,036)	[301,128,558]	(301,772,588)	(302 403 709)	(303 024 660)	(303 643 348)	(20 810 293)	11,284 120	(303,643,348)
200-21-020	Account 383-Deterred Income Taxes-Office Legal County-Coase on G.O. Bldg Fed											
28305000 28306000	Legal Liability-Lease on G.O. Blog Fed. Legal Liability-Lease on G.O. Blog St.			•	•	-	-	-	•	•	•	•
203000:00	Subtotal Rate Base	<del></del>	-		<del></del>	<del>.</del>		<del></del>	<del>.</del>	<del></del>	<del></del>	<del></del>
29301000/28335009	Ponnsylvania Net Operating Loss- Federal Offset		•	-		-	-	-		•	•	•
	All Other Defended 283 Income Taxes		·	<u>.                                      </u>	·	-	-	<u> </u>	<u> </u>		<u>_</u>	
	Subtotal Non Rate Base	•	•	•		-	•	•	•	•	•	•
	Total Account 283				<u> </u>		-		·			
	Total Accumulated Deferred Taxes	(284,256,759)	(285.786 325)	(287,300,994)	(288,801 850)	(290 290,220)	(291 765 679)	(293 230,968)	(294 693,971)	(31,088 /44)	11 284 120	(294,693,971)

Exhibit No. 107

Witness: Panpilas W. Fischer

Page 5b

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

Deferred Taxes at 11-30-15	\$	294,117,175 A	۸							
Projected Deferred Taxes										
at 12/2016	\$	314,927,468								
Increase in Deferred Taxes	\$	20,810,293								
morease in Deterred Taxes	Ψ	20,010,200								
	Ρ	er Regulatory							Per Reg.	Difference
		Books							Sec. 1.167	
Balance Deferred Taxes			E	3^	С	=B*C	D		=(B*C)+D	
11/30/2015	,	294,117,175		-	365/365	-	294,1	17,175	294,117,175	-
Jan-16	) · ·	295,851,366		1,734,191	335/365	1,591,65	5 294,1	17,175	295,708,830	(142,536)
Feb-16	<b>}</b> ;	297,585,557		1,734,191	304/365	1,444,36	7 295,7	08,830	297,153,197	(432,360)
Mar-16	<b>)</b>	299,319,748		1,734,191	273/365	1,297,08	0 297,1	53,197 <sup>'-</sup>	298,450,277	(869,471)
Apr-16	}	301,053,939		1,734,191	243/365	1,154,54	5 298,4	50,277	299,604,821	(1,449,119)
May-16	<b>;</b>	302,788,130		1,734,191	212/365	1,007,25	6 299,6	04,821	300,612,07,7	(2,176,053)
Jun-16	}	304,522,322		1,734,191	182/365	864,72	0 300,6	12,078	301,476,797	(3,045,525)
Jul-16	)	306,256,513		1,734,191	151/365	717,43	2 301,4	76,798	302,194,229	(4,062,283)
Aug-16	6	307,990,704		1,734,191	120/365	570,14	5 302,1	94,230	302,764,374	(5,226,329)
Sep-16	3	309,724,895		1,734,191	92/365	437,11	1 302,7	64,375	-303,201;486	(6,523,409)
Oct-16		311,459,086		1,734,191	61/365	289,82	4 303,2	01,486	303,491,309	(7.967.777)
Nov-16	5	313,193,277		1,734,191	31/365	147,28	7 303,4	91,310	303,638,597	(9,554,680)
Dec-1€	<b>S</b> :	314,927,468		1,734,191	1/365	4,75	1 303,6	38,597	303,643,348	(11,284,120)

^20.810,293/12=1,734,191

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

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

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

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

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

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

### Response:

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

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

Exhibit No. 107 Witness: Panpilas W. Fischer

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### COLUMBIA GAS OF PENNSYLVANIA, INC.

## ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT AS OF NOVEMBER 30, 2015

Line No.	Vintage Year (1) \$	J.D.C. 4% (2) \$	J.D.C. 1/ 10% (3) \$	J.D.C. 1/ 8% (4) \$	1/ Amortizable Credit (5)	Amortization
1	1971	8,543	0	0	8,543	3,312
2	1972	7,581	0	0	7,581	4,800
3	1973	27,919	0	0	27,919	4,248
4	1974	61,222	0	0	61,222	5,292
5	1975	2,599	18,869	0	21,468	13,548
6	1976	378	21,834	0	22,212	14,016
7	1977	8	39,529	0	39,537	24,984
8	1978	8	136,712	0	136,720	24,492
9	1979	0	137,039	0	137,039	29,892
10	1980	0	544,814	0	544,814	34,968
11	1981	0	365,488	0	365,488	42,588
12	1982	0	459,882	0	459,882	43,452
13	1983	0	49,827	303,176	353,003	33,348
14	1984	0	1,426	290,637	292,063	34,020
15	1985	0	0	296,723	296,723	39,132
16	1986	0	78,150	0	78,150	8,148
17	Total	108,258	1,853,570	890,536	2,852,364	360,240

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

Exhibit No. 107

Witness: Panpilas W. Fischer

Page 7a

### COLUMBIA GAS OF PENNSYLVANIA, INC.

## ACCUMULATED UNAMORTIZED INVESTMENT TAX CREDIT AS OF DECEMBER 31, 2016

Line No.	Vintage Year (1) \$	J.D.C. 4% (2) \$	J.D.C. 1/ 10% (3) S	J.D.C. 1/ 8% (4) \$	1/ Amortizable Credit (5) \$	Amortization
1	1971	4,955	0	0	4,955	3,312
2	1972	2,381	0	0	2,381	4,800
3	1973	23,318	0	0	23,318	4,248
4	1974	55,490	0	0	55,490	5,292
5	1975	822	5.969	0	6,791	13,548
6	1976	119	6,909	0	7,028	14,016
7	1977	4	12,467	0	12,471	24,984
8	1978	7	110,180	0	110,187	24,492
9	1979	0	104,656	0	104,656	29,892
10	1980	0	506,932	0	506,932	34,968
11	1981	0	319,351	0	319,351	42,588
12	1982	0	412,809	0	412,809	43,452
13	1983	0	44,728	272,148	316,876	33,348
14	1984	0	1.246	253,962	255,208	34,020
15	1985	0	0	254,329	254,329	39,132
16	1986	0	69,322	0	69,322	8,148
17	Total	<u>87,096</u>	1,594,569	780.439	2,462,104	360,240

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

Exhibit No. 107 Witness: Panpilas W. Fischer Page 8 of 19

### COLUMBIA GAS OF PENNSYLVANIA, INC.

## RECONCILIATION OF TAXABLE NET INCOME PER BOOKS AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES FTY = FUTURE TEST YEAR TME 11/30/15, FFTY = FULLY FORECASTED TEST YEAR TME 12/31/16

		Pro Forma	FTY			FFTY			
		At Historic	Adjustments			Adjustments			FFTY
Line		Test Year	@ Present		FTY	@ Present	FFTY		@ Proposed
No.	Description	Base Rates	Rates	See note	Test Year	Rates	Test Year	Adjustments	Rates
		(1)	(2)		(3=1+2)	(4)	(5=3+4)	(6)	(7=5+6)
		\$	\$		\$	\$	\$	\$	\$
1	Operating Revenues	546,895,741	(12.439,960)		534,455,781	443,369	534,899,150	46,172,484	581,071,634
2	Net Gas Purchased for Resale	(195,884,112)	5,104,587		(190,779,525)	299,765	(190,479,760)	0	(190.479.760)
3	Operation and Maintenance Expense	(164,280,957)	(4,226,176)		(168,507,133)	(8,792,683)	(177,299,816)	(602.992)	(177.902,808)
4	Depreciation & Amortization Expense	(43.956,806)	(6,073,418)		(50,030,224)	(4,721,104)	(54,751.328)	0	(54,751,328)
5	Taxes Other Than Income Taxes	(3,212,046)	(30,725)		(3,242,771)	21,686	(3,221,085)		(3,221,085)
6	Net Operating Income Before Income Taxes	139,561,820	(17,665,692)		121,896,128	(12.748,967)	109,147,161	45,569,492	154,716,653
7	Investment in Subsidiary Income	0	0		0	0	0	0	0
8	Non-Utility Income - Net	0	0		0	0	0	0	0
9	Interest Charges	0	0		0	0			0
10	Net Income Before Income Taxes	139,561,820	(17.665,692)		121,896,128	(12,748,967)	109,147,161	45,569,492	154,716,653
11	Less: Investment in Subsidiary Income	0	0		0	0	0	0	0
12	Net Income Before Income Taxes	139,561,820	(17.665,692)		121,896,128	(12,748,967)	109,147,161	45,569,492	154,716,653
13	Statutory Adjustments (Page 9, Line 31)	(58,708,586)	(15,839,080)		(74,547,666)	(10,053.765)	(84,601,431)	0	(84,601,431)
14	Deductible State Income Tax	(6,012,554)	2,875,618		(3.136,936)	1,950.015	(1.186,921)	(3,186,674)	(4.373.595)
15	Taxable Income	74,840,680	(30.629,154)		44,211,526	(20,852,717)	23.358,809	42.382,818	65.741,627
16	Federal Income Tax	26,194,238	(10,720,204)		15,474,034	(7,298.451)	8,175,583	14,833,986	23,009,569
17	Federal Net Operating Loss Carryforward	0	0		0	0	0	0	0
18	Deferred Federal Income Tax - Net	14,082,034	4,138,518		18,220,552	2,410,704	20,631,255	0	20,631,255
19	Tax Refund Amortization	(1,363,141)	(227,190)		(1,590,331)	908,760	(681.571)	0	(681,571)
20	Flow Back of Excess Deferred Income Taxes	(311,811)	223,415		(88,396)	0	(88,396)	0	(88.396)
21	Effect of CNIT Deferred Tax	578,627	(533,170)		45,457	(27,571)	17.886	0	17,886
22	Total Federal Income Tax	39,179,947	(7.118,631)		32,061,316	(4.006,558)	28,054,757	14,833,986	42,888,743
23	Amortization of Investment Tax Credits	(360,240)	0		(360,240)		(360.240)		(360,240)
24	Net Federal Income Tax Expense	38,819,707	(7,118,631)		31,701,076	(4,006,558)	27,694,517	14,833,986	42,528,503
25	State Income Tax Expense	4,359,334	(1,352,275)		3.007,059	(1,871,242)	1.135,817	3,186,675	4,322,492
26	Total Income Tax Expense	43,179,041	(8,470,906)		34,708,135	(5.877.800)	28,830,335	18.020,661	46,850,996
27	NET INCOME	96,382,779	(9,194,786)		87,187,993	(6.871.167)	80.316.826	27,548,831	107,865,657

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

Exhibit No.107 Witness: Panpilas W. Fischer

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### COLUMBIA GAS OF PENNSYLVANIA, INC.

## RECONCILIATION OF TAXABLE NET INCOME PER BOOKS AND TAXABLE NET INCOME PRO FORMA TEST YEAR BASE RATES FTY = FUTURE TEST YEAR TME 11/30/15, FFTY = FULLY FORECASTED TEST YEAR TME 12/31/16

			1/	1/
() Denote	s Credit		Pro Forma	Pro Forma
			At FTY	At FFTY
Line			Test Year	Test Year
No.	Description		Base Rates	Base Rates
			\$	\$
1	Flow Through Adjustments			
2	Book/Tax Depreciation, Net		7,339,057	7,339,057
3	Book Depreciation- Net Salvage Amtz		4,540,655	4,635,342
4	Property Removal Costs - ADR Property		(551,092)	(552,526)
5	Loss on Retirement - ACRS/MACRS Removal Costs		(5,508,210)	(5,314,892)
6	Interest on Debt	2/	(28,615,487)	(32,068,168)
7	Political Action Expenses (Sec. 162E)		0	) o
8	Employee Business Expense Disallowance		304,947	305,000
9	OPEB-Federal Medicare Subsidy		0	0
10	Employee Stock Purchase Plan		-	-
11	Rent Expense - Luxury Autos		1,183	1,200
12	AFUDC Equity		0	0
13	Penalties		-	-
14	Total Flow Through Adjustments		(22,488,947)	(25,654,987
15	Deferred Adjustments			
16	Excess Tax Depreciation Over Book	3/	6,636,711	930,950
17	Repairs on Gas Pipeline		(42,272,000)	(46,987,000)
18	Bonus Depreciation		(5,669,500)	-
19	Sec 263A Mixed Service Costs		(12,770,334)	(14,218,000)
20	Avoided Cost Interest		(64,741)	(70,627)
21	Loss on Retirement - ACRS/MACRS Property Basis		(275,537)	(262,342)
22	Builder Incentives Capitalized		(48,692)	(46,281)
23	Stored Gas Losses		3,790	3,790
24	Contributions In Aid of Construction		1.101,511	1,191,530
25	Legal Liability-Leased Headqtrs Bldg		-	<del>"</del>
26	Tax Inventory Adj		749,804	(17,190)
27	Capitalized Inventory		-	-
28	Customer Advances		550,269	528,726
29	Other			_
30	Total Deferred Adjustments		- (52,058,719)	(58,946,444 <u>)</u>
31	Total Statutory Adjustments		(74,547,666)	(84,601,431)

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

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

<sup>3/</sup> See Exhibit No. 107, Page 3.

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

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

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

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

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

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

Response: Not applicable.

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

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

Response:

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

- 61. Submit the corresponding data applicable to Pennsylvania Corporate Income Tax deferment.
  - a. Show the amounts of straight line tax depreciation and accelerated tax depreciation, the difference between which gave rise to the normalizing tax charged back to the test year operating statement.
  - b. Show normalization for both Federal and State Income Taxes.
  - c. Show tax rates used to calculate tax deferment amount.

Response:

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

### Witness: Panpilas W. Fischer

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

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

### Response:

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

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

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

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

Exhibit No. 107 Page 13 of 19 Witness: Panpilas W. Fischer

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

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

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

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

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

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

Exhibit No. 107 Page 14 of 19 Witness: Panpilas W. Fischer

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

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

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

Exhibit No. 107 Page 15 of 19

Witness: Panpilas W. Fischer

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

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

### Response:

### DATA FOR 12-MONTH PERIOD ENDING NOVEMBER 30, 2015

Accounting entries for:

a. Accelerated Depreciation Deferred

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

b. Amortization of Job Development Credits

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

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

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

items.

Schedule No. <u>Description</u>

Exhibit No. 107, Pages 16 and 17 Calculation of Income Taxes

Exhibit No. 107, Pages 8 and 9 Reconciliation of Taxable Net Income

Per Budget and Pro Forma

### COLUMBIA GAS OF PENNSYLVANIA, INC.

## CALCULATION OF FEDERAL AND STATE INCOME TAXES PRO FORMA AT PROPOSED BASE RATES FTY = FUTURE TEST YEAR TME 11/30/15, FFTY = FULLY FORECASTED TEST YEAR TME 12/31/16

Line No.	Description	Pro Forma At Historic Test Year Base Rates (1) \$	Pro Forma At Forecasted FTY Base Rates (2) \$	Pro Forma At Forecasted FFTY Base Rates (3)	Pro Forma At Forecasted Proposed Base Rates (4)
1	Operating Income Before Income Taxes (Exh. 102, Sch.3, Pg 3)	139,561.820	121,896,128	\$ 109,147,161	\$ 154,716,653
2	Pennsylvania Corporate Net Income Tax Deductible (P17, L8)	(6,012,554)	(3,136.936)	(1,186,921)	(4,373,595)
3	Statutory Adjustments				
4	Flow-Through Adjustments				
5	Book/ Tax Depreciation, Net	7,148,733	7,339,057	7,339,057	7,339,057
6	Book Depreciation- Net Salvage Amtz		4,540,655		
7		3,954,613		4,635,342	4,635,342
8	Property Removal Costs - ADR Property	(559,323)	(551,092)	(552,526)	(552,526)
	Loss on Retirement - ACRS/MACRS Removal Costs	(3,186,968)	(5,508,210)	(5,314,892)	(5,314,892)
9	Interest on Debt (1)	(26,145,886)	(28,615.487)	(32,068,168)	(32,068,168)
10	OPEB - Federal Medicare Subsidy	0	0	0	•
11	Employee Business Expense Disallowance	307.622	304,947	305,000	305,000
12	AFUDC Equity	0	0	0	-
13	Employee Stock Purchase Plan	6.489	0	0	•
14	Rent Expense - Luxury Autos	517	1,183	1,200	1,200
15	Total Flow Through Adjustments	(18,474,203)	(22.488.947)	(25,654,987)	(25,654,987)
16	Deferred Adjustments				
17	Excess Tax Depreciation Over Book	4,211,501	6,636,711	930,950	930,950
18	Repairs on Gas Pipeline	(44,484,395)	(42,272,000)	(46,987,000)	(46,987,000)
19	Bonus Depreciation	(4,728,400)	(5,669,500)	-	•
20	Sec 263A Mixed Service Costs	(12,498,984)	(12,770,334)	(14,218,000)	(14,218,000)
21	Loss on Retirement - ACRS/MACRS Property Basis	(127,973)	(275,537)	(262,342)	(262,342)
22	Avoided Cost Interest	133,000	(64,741)	(70,627)	(70,627)
23	Builder Incentives Capitalized	(48,979)	(48,692)	(46,281)	(46,281)
24	Stored Gas Losses	3,913	3,790	3,790	3,790
25	Contributions In Aid of Construction	757,171	1,101,511	1,191,530	1,191,530
26	Tax Inventory Adj	14,563,129	749,804	(17,190)	(17,190)
27	Capitalized Inventory	12,394	, 15,55	(11.100)	(11,150)
28	Legal Liability-Leased Headqtrs Bldg	166,701	_	_	_
29	Customer Advances	1,806,539	550,269	528,726	528,726
25	Costolici Farginos	1,000,000	330,209	320,120	320,720
30	Total Deferred Adjustments	(40,234,383)	(52,058,719)	(58,946,444)	(58,946,444)
31	Taxable Income (Lines 1,2,15,30)	74,840,680	44,211,526	23,358,809	65,741,627
32	Federal Income Tax Payable @ 35%	26,194,238	15,474,034	8,175,583	23,009,569
33	Deferred Income Taxes (Line 30 @ 35%)	14,082,034	18,220,552	20,631,255	20,631,255
34	Tax Refund Amortization	(1,363,141)	(1,590,331)	(681,571)	(681,571)
35	Flow Back Of Excess Deferred Taxes	(311,811)	(88,396)	(88.396)	(88,396)
36	Effect of CNIT Deferred Tax on FIT (P17, Lines 9-13 @35%)	578,627	45,457	17,886	17,886
37	Net Federal Income Tax Expense (Lines 32-36)	39,179,947	32,061,316	28,054,757	42,888,743
38	State Income Tax Expense (P17, L14)	4,359,333	3,007,058	1,135,818	4,322,492_
39	Income Tax Expense Before Consolidated Tax Savings	43,539,280	35,068,374	29,190,575	47,211,235
40	Consolidated Tax Savings Adjustment	0	0	0	0
41	Total Income Tax Expense	43,539,280	35,068,374	29,190,575	47,211,235
	<del>-</del>				

### COLUMBIA GAS OF PENNSYLVANIA, INC.

## CALCULATION OF FEDERAL AND STATE INCOME TAXES PRO FORMA AT PROPOSED BASE RATES FTY = FUTURE TEST YEAR TME 11/30/15, FFTY = FULLY FORECASTED TEST YEAR TME 12/31/16

#### Pro Forma Pro Forma Pro Forma Pro Forma At Historic At Forecasted At Forecasted At Forecasted **FFTY** Proposed Line Test Year FTY Base Rates Description Base Rates Base Rates Base Rates No. (3) (4) (1) (2) \$ S \$ \$ 1 Calculation of Pennsylvania Corporate Net Income Tax 2 Operating Income Before Income Taxes (Page 16, Line 1 139,561,820 121,896,128 109,147,161 154,716,653 Statutory Adjustments (Page 16, Lines 15 & 30) (84,601,431) (84,601,431) 3 (58,708,586)(74,547,666)(7,572,748)Pennsylvania Bonus Depreciation Adi (605,597)(2,490,239)(7,572,748)CNIT Taxable income 80,247,637 44,858,223 16,972,982 62,542,474 Net Operating Loss Deduction 20,061,909 13,457,467 5,091,895 18,762,742 PA Taxable Income 60.185.728 31,400,756 11,881,087 43,779,732 CNIT Payable at Base Rate of 9.99% 6.012.554 3,136,936 1,186,921 Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%) 0 0 0 0 1,717 Deferred Tax on Inventory Adj (74,906)1,717 10 (1,454,857)Deferred Tax on Capitalized Inventory 0 0 0 11 (1,238)0 12 Deferred Tax on Legal Liability-Leased Headqtrs Bldg (16,653)0 0 13 Deferred Tax on Customer Advances (54,972)(52,820)(52,820)(180,473) 14 Pennsylvania Corporate Income Tax Expense 4,359,333 3,007,058 1,135,818 4,322,492

Exhibit No. 107 Page 18 of 19 Witness: Panpilas W. Fischer

### COLUMBIA GAS OF PENNSYLVANIA, INC 53-53 Ill. BALANCE SHEET AND OPERATING STATEMENT A. ALL UTILITIES

- 70. With respect to determination of income taxes, federal and state:
  - a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.
  - b. Show income taxes for the annualized and normalized test year.
  - c. Show income tax effect of the rate increase requested.
  - d. Show income taxes for the normalized and annualized test year after application of the full rate increase.

[It is imperative that continuity exists between the income tax calculations as recorded for the test year and the final income tax calculation under proposed rates. If the company has more that one accounting area, the additional separate worksheets must be provided in addition to those for total company.]

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

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

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

Exhibit No. 107 Page 19 of 19 Witness: Panpilas W. Fischer

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

- 10. Under Section 1552 of the Internal Revenue Code and Regulations 1.I. 552-1 thereunder, if applicable, Parent Company, in filing a consolidated income tax return for the group, must chose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. (If this interrogatory is not applicable, so state.)
  - a. State what option has been chosen by the group.
  - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return.
  - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
  - d. Provide annual income tax return for group, and if income tax return shows net operating loss; provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.

Response: See Exhibit No.7, Page 33.

Exhibit No. 108 Page 1 of 11 Witness: N. M. Palonev

### COLUMBIA GAS OF PENNSYLVANIA, INC. 53.52 C

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

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

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

Exhibit No. 108 Page 2 of 11 Witness: N. M. Paloney

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

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

Response:

A schedule showing rates of return for Columbia Gas of Pennsylvania, Inc. at November 30, 2015, the end of the future test year, at present rates and at December 31, 2016, the end of the fully forecasted rate year, at present rates and at proposed rates is found at Exhibit 102.

See the attached Exhibit No. 108, Page 3, for Columbia's adjusted rate base at November 30, 2015 and December 31, 2016. See Exhibit No. 8, Page 4, for Columbia's rate base per books from the last base rate case R-2014-2406274 which was a negotiated settlement.

Exhibit No. 108 Page 3 of 11 Witness: N. M. Paloney

### Columbia Gas of Pennsylvania, Inc. Statement of Rate Base at Present Rates December 31, 2016

Line <u>No.</u>	Acct. <u>No.</u>	Description	Pro forma <u>November 30, 2014</u> (1) \$	Adjustments (2) \$	Pro Forma <u>November 30, 2015</u> (3) \$	Adjustments (4) \$	Pro Forma <u>December 31, 2016</u> (5) \$	Reference (6)
1		Property Plant and Equipment						
2	101, 106	Gas Plant in Service	1,582,006,386	174,360,500	1,756,366,886	188,662,600	1.945.029.486	Exh 108, Schedule 1
3	107	Construction Work in Progress - In Service	0	0	0	a	0	Exh 108, Schedule 2
4	117/191	Gas Stored Underground - Non-Current	3,794,693	0	3,794,693	0	3,794,693	
5	108-111	Depreciation Reserve	(348,724,870)	(18,977,068)	(367,701,938)	(19,035,830)	(386,737,768)	Exh 108, Schedule 3
6	117	Accum. Provision Gas Lost - Underground Storage	(163,467)	oʻ	(163,467)	o o	(163,467)	Exh 1, Schedule 1
7		Net Plant in Service	1,236,912,742	155,383,432	1,392,296,174	169,626,770	1,561,922,944	
8		Working Capital						
9	154-163-186	Materials and Supplies - 13 Month Average	622.153	14,420	636.573	12,414	648,987	Exh 108, Schedule 5
10	165	Prepayments	2,010,374	87.064	2.097.438	9,572	2,107,010	Exh 108, Schedule 6
11	164/242	Gas Storage Underground	77.720.729	(12.065,512)	65.655,217	(7,165,923)	58.489.294	Exh 108, Schedule 7
12		Cash Allowance	0	0	0	(11.00.520)	00,100,20	Exh 108, Schedule 4
13		Total Working Capital	80,353,256	(11,964,028)	68,389,228	(7,143,937)	61,245,291	2
14		Deferred Income Taxes						
15	190	Income Taxes	20.984.847	(1,757,019)	19,227,828	(10,278,451)	8.949.377	Exh 108, Schedule 8
16	282	Depreciation	(254,462,025)	(39,655,150)	(294,117,175)	(9,526,173)	(303,643,348)	Exh 108, Schedule 8
17	283	Other	o o	0	0	0	0	Exh 108, Schedule 8
18		Total Deferred Income Taxes	(233,477,178)	(41,412,169)	(274,889,347)	(19,804,624)	(294,693,971)	
19		Customer Deposits						
20	235	13 Month Average	(3.122.228)	(3,960)	(3.126,188)	(5,419)	(3,131,607)	Exh 108, Schedule 9
21		Customer Advances for Construction						
22	252	Cash Deposits	(258,097)	<u>46,368</u>	(211,729)	<u>0</u>	(211,729)	Exh 108, Schedule 10
23		Total Rate Base	1.080.408.495	102.049.643	<u>1.182.458.138</u>	142,672,790	1.325,130,928	

Exhibit No. 108 Page 4 of 11 Witness: N. M. Paloney

## COLUMBIA GAS OF PENNSYLVANIA, INC. 53.52 C

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

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

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

Exhibit No. 108 Page 5 of 11 Witness: N. M. Paloney

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

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

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

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

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

Exhibit No. 108 Page 6 of 11 Witness: N. M. Paloney

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

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

Response: See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the

Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol.

11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

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

Response: See Pa. B. Doc. No. 81-1842 filed November 27, 1981, changing the

Commission's Regulations with respect to the filing of trended original cost measures of value. (Refer to Pennsylvania Bulletin Vol.

11, No. 48, Saturday November 28, 1981, pp. 41 57 - 41 58).

Exhibit No. 108 Page 7 of 11 Witness: N. M. Paloney

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

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

Response: CPA is not making a claim for construction work in progress for

the Forecasted Test Year.

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

Response: CPA is not making a claim for non-revenue producing

construction work in progress for the Forecasted Test Year.

Exhibit No. 108 Page 8 of 11 Witness: N. M. Paloney

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

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

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

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

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

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

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

Exhibit No. 108 Page 9 of 11 Witness: N. M. Paloney

# COLUMBIA GAS OF PENNSYLVANIA, INC. 53.53 1. VALUATION A. ALL UTILITIES

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

Response: See Exhibit No. 108, Schedule No.8, for deferred taxes, Exhibit No. 108,

Schedule No. 9, for customer deposits, and Exhibit No. 108, Schedule No.

10, for customer advances for construction.

Exhibit No. 108 Page 10 of 11 Witness: N. M. Paloney

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

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

Response: The rate base claim at original cost as of December 31, 2016, is

found above under Regulation 53.53 I.A.2 at Exhibit No. 108, Page

2.

Exhibit No.108 Page 11 of 11 Witness: N. M. Palonev

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

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

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

		_				Gas Plant in Service	e	<del></del>	
Line <b>N</b> o	Description	Account No	Plant Beginning Balance 11/30/2 <u>014</u> 1/	Additions	Retirements	Balance as of 12/31/2014	Addit <u>io</u> ns	Retir <u>em</u> ents	Balance as of 1/31/2015
		(1)	(2) \$	(3) \$	(4) \$	(5 = 2+3+4) \$	(6) \$	17) S	(8)=(5+6+7) \$
1	Intangible Plant	20.5 (11)	-						100,099
2	Organization Costs Franchises/Consent Perpetual	301 00 302 10	100,099 26 489	u G	fi C	100,099 26,489	() O	0	26,489
4	Intengale Plant, General	303 00 303 30	1,320,595	0	9	1,320,595 16,630,772	0	0	1,320,595 16,630,772
5	Intangible Plant, Miscellaneous Software	202 20	16,986,672	85,200	(447,199)	10,030,772	O	Ü	(6,630,772
6	Undergroung Storage Plant Land	350 10	23 882	o.	<b>1</b> 1	23,882	o	G	23,882
8	Rights of Way	350 20	1,932	ű	ŗ.	1,932	ō	O	1,932
9	Compressor Station Structures	351 20	3,413,834	U	0	3 413,834	0	0	3,413,834 799,134
10 11	Wells Construction Wells Equipment	352 01 352 02	799,134 168,660	<b>0</b> 0	r)	799,134 168,680	0	0	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	Ü	0	139,442
13 14	Other Leases Lines	352 12 353 <b>00</b>	67,498 405.288	0	t <sub>1</sub>	67,498 405,288	() ()	Đ Đ	67,498 405,28 <b>8</b>
15	Compressor Station Equipment	354 00	584,073	24,600	(3 800)	604,873	12,300	(1,400)	615,773
16	Measuring & Regulating Equipment	355 00	123,016	ŋ	()	123,010	O	U	123,010
17 18	Distribution Plant	374 10	21,944	Œ	0	21,944	o	ū	21,944
19	Land City Gate/Main Line Industrial Land Other Distribution System	374 20	479,275	1,000	€i	80 275	4,200	ā	484,475
20	Land Rights City Gale/Main Line	374 30	95,361	O	b :	95,361	0	0	95.361
21	Land Rights, City Other Distribution System  Land Rights, City Other Distribution System, Loc	374 40 374 41	2,128,782 13	0	0 0	2,128,782 13	6 0	0	2,128,782 13
23	Rights of Way	374 50	3,233,107	G	(200)	3 232,907	0	(500)	3,232,407
24	Structures, City Gate Measurement & Regulating	375 20	7,026	57,100 0	(2,000)	62,126 4,012	4,200 0	(500) 0	65,826 4,012
25 26	Structures, General Meas & Reg Local Gas Structures, Regulating	3 <b>7</b> 5 31 375 40	4,012 3,367,779	0	0 0	3 357,779	0	n	3,357,779
27	Structures, Distribution Industrial M&R	375 60	87,670	0	ŧì	87 670	()	0	87,670
28 29	Structures, Other Distribution System Structures, Other Distribution System, Leased	375 70 375 71	5,054,838 1,125,911	54 <b>6 0</b> 00 0	(85,590) 0	5 517,338 1,125,911	5 000 0	(600) 0	5,521,738 1,125,911
30	Structures, Communication	375.80	16,515	ő	0	16,515	a	Ö	16,515
31	Mans,	277.00	555 505 716	6.677.400		267 470 670	/ 00: 200	(* 106 100)	906,245,179
32 33	Mains - CSL Replacements	376 00 376 08	889,905,779 23,786,341	8 665,500 0	(498,300) 9	897,472,979 23,786,341	9 861,300 0	(1,109,100) 0	23,786,341
34	Bare Stool	376 30	70,618,981	0	t)	70,618,981	en en	0	70,618,981
35 16	Cast Iron Measuring & Regulating Equipment General	376 80 378 10	570,601 56,453	0	υ 9	570,601 56 453	1) O	0	570,601 56,453
7	Measuring & Regulating Equipment Regulating	378.20	29,261,022	1,595 300	(3.000)	30,853,322	31,800	(3,600)	30,881,522
38	Measuring & Regulating Equipment Local Gas	378 30	457,281	0	Đ	457,281 141,567	0	0	457,281 141,567
39 40	Measuring & Regulating Equipment City Gate Measuring & Regulating Equipment Exchange Gas	379 10 379 11	141,567 (450)	0 0	fi G	(450)	0	0	(450)
41	Services	380 00	386,992,349	141,000	(201,500)	386,931,849	1 936,400	(217,400)	388 650,849
42 43	Meters Auto Meter Reading Devices	381 00 381 10	34,062,556 22,899,667	186,100 157,800	(8,900) (1-200)	34,239,756 23 036 267	41,800 300	(4,700) 0	34,276.856 23,036,567
44	Meter Installations	382 00	34,025,690	265 700	(11.700)	34 279,690	55,300	(6,300)	34,329,690
45	House Regulators	383 00	10,314,152	149,300 0	(13,900) p	10,449,552 3,864,772	28,000 0	(3 100) U	10 474,452 3,864,772
46 47	House Regulators Installations Industrial M&R Equipment Station Equipment	384 00 385 00	3,864,772 5,530,014	11,600	(1.700)	5,539,314	7,100	(800)	5,545,614
48	Industrial M&R Equipment Large Volume	385 10	1,189,992	0	0	1,189,992	0	0	1,189,992
49 50	Other Equipment Odorization	387 10 387 20	16,603 117,248	n O	ก บ	16,603 117 248	0 0	0 0	16,603 117,248
51	Other Equipment, Radio	387 42	121,945	0	6	121,945	n	0	121,945
52 53	Other Equipment, Other Communications Other Equipment, Telemetering	387 44 387 45	656,004 2,076,343	U O	Ð	656,004 2,076,343	0 0	0	656,004 2,076,343
54	Other Equipment Customer Information Service	387 46	259 436	ő	ti	259 430	ů.	ว์	259 436
55	General Plant								
56 57	Structures, Communications Othica Furniture & Equipment, Unspecified	390 10 391 10	49,821 2,944,321	0 U	0	49,821 2,944,321	U O	0	49,821 2,944,321
58	Office Furniture & Equipment, Data handling Equip	391 11	49,805	0	ດ້	49,805	Ö	0	49,805
59	Office Furniture & Europement, Information Systems	391 12	2,197,893	0	Ð	2,197,893	O 0	0 0	2,197,893 3,007
60 61	Office Furniture & Equipment, Air Condition Equip Transportation Equipment, Trailers > \$1,000	391 20 392 20	3,007 110,152	Ú Ú	Li IJ	3,007 110,152	0	0	110,152
62	Transportation Equipment, Trailors \$1,000 or <	392 21	10,830	0	0	10,830	0	0	10.830
63 64	Stores Equipment Tools Garage & Service Equipment	393 00 394 10	16,675 122,964	0	f) M	16,675 122,964	0	9 0	16,675 122,964
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	Ď	Ö	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	o n	D D	179,308 72,307	O D	0	179,308 72,307
G7 68	Tools, Shop Equipment Tools, Tools and Other	394.20 394.30	72,307 12,178,159	1 233 200	(185,300)	13 225,059	53,700	(6,000)	13,272,759
69	Tools, High Pressure Stopping	394 31	10,847	0	a	10,847	Ω	O	10,847
70 71	Laboratory Equipment Gas Power Operated Equipment	395 00 396 00	72,218 1,435,493	0	0	72,218 1,435,493	O D	0 0	72 218 1,435,493
72	Communication Equipment	397 00	342,307	ნგა 60 <b>0</b>	0	997,907	10.500	U	1,008,407
73	Communication Equipment Telephone	397 10	2,339,889	0	5	2 339,889	0	0	2,339,889
74 75	Communication Equipment, Radio Communication Equipment, Other	397 20 397 40	0	Q 0	Đ	0 u	0	0	0
76	Communication Equipment Telemetering	397 50	828.223	0	0	828,223	0	U	828,223 252 171
77	Miscellannous Equipment	398 00	<u>570,771</u>	198,500	(17,390)	7 <u>51.971</u>	2 <u>00</u>	Ō.	752,171
78 1/ Ext	Total Gas Plant in Service abit 8, Schodule 1		1,582,006,386	<u>13.</u> 354,900	(1,4 <u>76,</u> 400)	1 <u>,593,</u> 884,886	12,073,100	{1,354,0 <u>00</u> )	1,604,603,986
	- · - · <del>- · · · · · · · · · · · · · · ·</del>								

						Gas Plant in Service	e		
		_	Plant						Balance
Line		Account	Beginning Balance			Balance as of			Balance as of
Line Na.	Description	No	1/31/2015	Additions	Retirements	2/28/2015	Additions	Retirements	3/31/2015
		(1)	(2)	(3)	(4)	(5 = 2+3+4)	(6) S	(7) S	(8)=(5+6+7) \$
1	Intangible Plant		\$	\$	\$	S	•	\$	
2	Organization Costs	301.00	100 099	o	O	100,099	0	0	100 099
3	Franchises/Consent Perputual	302 10	26,489	0	Ü	26 489	0	i O	26 489 1,320 595
4 5	Intaugible Plant, Georgal Intaugible Plant, Miscellaneous Settware	303 00 303 30	1,920,595 16,630,777	ti O	Ų Ū	1,320,595 16,630,772	392 399	(19 700)	17 003,372
,	The state of the s		,	_					
6	Underground Storage Plant	250.10	22.002			119 000	0	Ü	23 882
7 8	Land Rights of Way	350 10 350 20	23,882 1,932	() ()	0	23,882 1,932	ð	G	1,932
9	Compressor Station Structures	351 20	3 413 834	Ü	υ	3.413.834	0	G.	3 413,834
10	Wells Construction	352 01	799 134	Ď	9	799,134	0	ŢF.	799,134 168,680
11 12	Walls Equipment	352 02 352 10	168 680 139 442	I) U	0 0	168,680 139,442	0	rı O	139,442
13	Sturage Leasinhold and Rights Other Leasins	352 17	67.498	Ü	0	67,498	ő	ŏ	67,498
14	Lines	353 00	405 288	0	0	405,288	0	0	405,288
15	Compressor Station Equipment	354 00	615,773	11 800	(1,300)	626 273 123 9 10	9,000	(1,(I(H)) 0	634,273 123 010
16	Measuring & Regulation Endpartment	355 <b>00</b>	123,010	0	6	12,500	ď	•	120 010
17	Distribution Plant		_			_			94.044
18	Land, City Gate/Main Line Industrial	374-10 374-20	21,944 184 475	0 7 000	0 0	21,944 491,475	9 300	0 e	21,944 500,775
19 20	Land, Other Distribution System Land Rights, City Gaha/Main Line	374 30	95 361	7,000	t)	95,361	9 5.49		95,361
21	Land Rights, City Other Distribution System	374 40	2,128,782	0	ñ	2,128,782	0	₹)	2,178,782
22	Land Rights, City Other Distribution System Tee	374.41	13	0	Q	13	0	Ü	13
23	Rights of Way	374 50 375 20	3 232,407 65,826	0 10 00 11	(890) (1,360)	3,231,607 76,526	0 14,500	(1 190) (1,600)	3,230,507 89,226
24 25	Structures, City Gate Measurement & Regulating Structures, General Meas & Reg Lucal Gas	375 31	4,012	1_ 000	(1,500)	4.012	0	(1,000)	4,012
26	Structures, Regulating	375.40	3 357,779	Ü	IJ	3,357,779	Ü	t)	3,357,779
27	Structures, Distribution Industrial M&R	375 60	87,670	0	Ð	87,670	0	0	67 670
26 29	Structures Other Distribution System Situatures, Other Distribution System, Labord	375 70 375 71	5.521,738 1,125.911	40 000 0	(4,500) 0	5 557,238 1,125,911	300 000 0	(34 400) 0	5.822,838 1,125,911
30	Structures Communication	375 80	16,515	ő	ő	16,515	Ğ	0	16,515
31	Mains								
32	Mains	376 00	906,245,179	7 222,000 0	(810,600) 0	912,656,579 23,786,341	7,2G8,200 0	(000,888) 0	919,091 279 23,780,341
33 34	Mains - CSL Replacements Bare Steel	376 08 376 30	23 786 341 70 618,981	0	0	70.618.981	o o	ů	70.618,981
35		376 BD	570 601	0	D	570,601	Đ	0	570,601
36	Measuring & Regulating Equipment General	378 10	56 453	0	0	56,453	7 75 . 100	(880 KIU)	56 37,711
37 36	Measuring & Regulating Equipment Regulating Measuring & Regulating Equipment Local Gas	378 20 378 30	30,881,522 457,281	35,100 0	(3,900) 0	30,912,722 4 <b>57,281</b>	7 679,100 0	(880 600)	457.2
39	Measuring & Regulating Equipment City Gate	379 10	141,567	ő	Ö	141,567	Ō	ò	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Sorvices	380 00	388 650,849	1 859,000	(208,700)	390,301,149	2.44 <b>2,</b> 920 91,100	(280,000) (10,500)	392,463 149 34,411,656
42 43	Meters Auto Meter Reading Devices	381 00 381 10	34,276,856 23 036 567	61,100 200	(6,900) D	34,331,056 23,036,767	200	(10,500	23,036,967
44	Meter Installations	382 00	34,329 690	75,200	(8 400)	34,396,490	100 00n	(12,400)	34,492,090
45		383 00	10 474 452	42,100	(4,700)	10.511,852	58 400 2	(6.700)	10,563,552 3,864,772
46 47	House Regulators Installations Industrial M&R Equipment Station Coupment	384 00 385 00	3,864,772 5,545,614	0 8,500	0 (1,000)	3,864,772 5,553,114	0 12 600	(1,400)	5 564,314
48	Industrial M&R Equipment Large Volumes	385 10	1 189,992	0.500	(1,,,,,,,)	1,189,992	0	0	1,189,992
49	Other Equipment	387 10	16,603	0	0	16,603	0	Û	16,503
50	Other Equipment, Odosization	387 20	117 248	0	n	117 248	0 0	0 0	117 248 121,945
51 52	Other Equipment, Radio Other Equipment, Other Communications	387 42 397 44	121,945 656,004	0	0.0	121,945 656 004	Ü	U	656 004
53	Other Europement Teleprintering	357-45	2,076,343	ŏ	Õ	2,076,343	Ď	å	2,076,343
54	Other Equipment, Customer Information Services	367.46	259 436	0	Đ	259,436	Ω	a	259,436
55	General Plant								
56	Structures Communications	390-10	49 821	0	0	49,821	O	ū	49,621
57	Office Furniture & Equipment, Unspiriture	.391 10	2.944.321	35 000	0	2,979 321	()	Ü	2,979,321 g ens
58 59	Office Furniture & Equipment, Data handling Equip Office Furniture & Equipment, Information Systems	391-11 391-12	49,805 2,197,89 <b>3</b>	0	0 0	49 805 2,197 893	11 {i	O Ú	49,805 2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	ő	ō	3,007	ò	Ů	3 007
ថ្ង	Transportation Equipment, Trailers > \$1 000	392 20	110.152	0	0	110,152	Ð	0	110,152
62	Transportation Equipment, Trailers \$1,000 or <	392 21	10,830	0	0	10 <b>830</b> 16,675	ti o	<b>0</b> (1	10,830 16,675
63 64	Stores Equipment Tools, Garage & Service Equipment	393 00 394 10	16,675 122,964	0	0	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	ū	0	1.774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	0	Ð	179,308	()	ij	179,308
67 68	Tools, Shop Equipment Tools, Tools and Other	394 20 394 30	72,307 13 272,759	U 111,500	(12,500)	72,307 13,371,759	0 101,500	(11,600)	72,307 13,461,659
69	Tools, High Pressure Stopping	394 30	10,847	0	(12.500)	10,847	0	U	10,847
70	Laboratory Equipment Gas	<b>395 0</b> 0	72,218	Ü	0	72,218	ij	<b>(</b> I	72.218
71	Power Operated Equipment	396 00	1,435,493	70.500	Ü	1,435,493	0 V) =00	U	1,435,493 1,029,407
72 73	Communication Equipment Communication Equipment, Leterhorie	397 00 397 10	1,008 407 2,339,889	10,500 0	0	1,018,907 2,339 889	ານ 500 ດ	0	2,339,889
74	Communication Equipment, reletioner Communication Equipment, Radio	397.20	ະ,ວວສ,ຄດນ	Ü	0	2,339 663	0	Ü	0
75	Communication Equipment, Other	397.40	U	0	0	O	O	0	0
76	Communication Equipment, Telumintering Niscellaneous Equipment	397 50 398 00	828,223 752 171	0 3.500	(400)	828,223 755,271	0 3 500	0 (4/64)	828.223 758,371
77	wascenameous Equipment	Jan UU	<u>752,171</u>	<u>3,500</u>	(400)	<u>755,271</u>	3,500	( <u>400</u> )	1.00,01.1
78	Total Gas Plant in Service		<u>1,</u> 604,6 <u>03,</u> 986	9,534 <u>,50</u> 0	(1,965 <u>,900)</u>	<u>1.61</u> 3,073,4 <u>8</u> 6	<u>18,500,00</u> 0	(2,094,900)	1,629,478,586

		Gas Plant in Service						- <u></u>	
Line Ng.	D <u>escription</u>	Account No. (1)	Ptant Beginning Balance 3/31/2015 (2) \$	Additions (3) S	Retirements (4) \$	Balance as of 4/30/2015 (5 = 2+3+4) \$	Additions (6) S	Re <u>tire</u> ments (7) \$	Balance as of 5/31/2015 (8)≃(5+6+7) \$
1 2	Intangible Plant Organization Costs	301 00	100,099	n	O	100,099	(°ı	n	100 099
3	Franchises/Consent, Porpetual	302 10	26,489	0	ő	26 - B5	o .	0	26,489
4	Intangible Plant, General	303.00	1,320,595	0	9	1,320,595	O	Ü	1,320,595
5	Intangible Plant, Miscellani-nus Software	303 30	17,003,372	0	9	17,003,372	ţı	0	17.003 372
6	Underground Storage Plant					22.002			22.002
7 8	Land	350 10 350 20	23,882 1,932	0	0	23,882 1,932	n 0	ti 0	23,882 1 932
9	Rights of Way Compressor Station Structures	351.20	3,413,834	0	Ü	3,413,834	ő	()	3,413,834
10	Wells Construction	352 01	799,134	0	0	799,134	0	9	799 134
11	Wells Equipment	352 02	168,680	0	0	168 680	D C	G A	168 680
12 13	Storage Leasehold and Rights Other Leases	352.10 352.12	139,442 67,498	0	<b>0</b>	139 442 67,498	0 0	e 0	139,442 67,498
14	Lines	353 00	405,288	0	ů	405.288	Ü	(i	405 288
15	Compressor Station Equipment	354 00	634 273	24,700	(2 800)	656,173	30,100	(3.400)	682,873
16	Measuring & Regulating Equipment	355 00	123 010	0	0	123,010	0	a	123 010
17	Distribution Plant	27440	2.644		0	21,944	Ů	Ú	21,944
18 19	Land, City Gate/Main Line Industrial Land, Other Distribution System	374.10 374.20	21,944 500,775	0 8 200	0	508.975	8.700	0	517,675
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	Đ	0	95 361
21	Land Rights, City Other Distribution System	374 40	2,128,782	0	0	2,128,782	0	ņ	2,128,782
22	Land Rights, City Other Distribution System, Loc	374 41	13	() ()	(000)	13 3 229,607	0	(1 <b>00</b> 0)	13 3,228 607
23 24	Rights of Way Structures, City Gate Measurement & Regulating	374 50 375 20	3,230,507 89,226	33,200	(900) (3,700)	118,726	15,700	(1,800)	132,626
25	Structures, General Meas & Reg Local Gas	375 31	4,012	0	0	4,012	O	Į I	4.012
26	Structures, Regulating	375 40	3,357,779	0	0	3.357,779	O	Ů.	3,357,779
27	Structures, Distribution Industrial M&R	375 60	87,670	75 000	0 (2,800)	87,670 5,845,038	0 25 009	0 (2.800)	67 670 5,867 238
28 29	Structures, Other Distribution System Structures, Other Distribution System, Leased	375 70 375 71	5,822,838 1,125,911	25.000	(2,500)	1,125,911	23,909	()	1,125,911
30	Structures, Communication	375 80	16,515	n	0	16,515	0	ß	16,515
31	Mains:								
32	Mains CCL Surface was	376 00	919,091,279	7,647,000 0	(858,300)	925,879,979	13.147,900 0	(1,475,800) 0	937,551,979 23,786,341
33 34	Mains - CSL Replacements Bare Strel	376 08 376 30	23,786,341 70,618,981	u n	0	23,786,341 70,618,981	0	0	70 618,981
35	Cast linn	376 80	570,601	ä	Û	570,601	0	Ü	570 601
7	Measuring & Regulating Equipment General	378 10	56,453	0	D	56,453	()	0	56 453
	Measuring & Regulating Equipment Regulating	378 20 378 30	37,711,222 457,281	112,700 U	(12.603) 0	37,811,322 457,281	008,87	(9,008 S) O	37,881,322 457,281
38	Measuring & Regulating Equipment Local Gas Measuring & Regulating Equipment City Gate	379 10	141,567	n	ņ	141,567	ő	ů	141,507
40	Measuring & Regulating Equipment Exchange Gas	379 11	(450)	0	0	(450)	(1	υ	(450)
41	Services	380 00	392,463,149	3,784,500	(424,800)	395.822,849	4 436,000	(497,906)	399,760,949
42 43	Motors	381.00 381.10	34,411,656 23,036,967	101,700 000	(11,400) (100)	34,501,956 23,037,467	102,800 285 100	(11,500) (52 000)	34,593,256 23,290,567
44	Auto Meter Reading Devices Meter Installations	382 00	34,492,090	99,100	(11,700)	34,580,090	112,900	(12,700)	34,680 290
45	House Regulators	383 00	10,563,552	55,800	(6.300)	10 613 052	57,500	(6,500)	10,664 052
46	House Regulators Installations	384 00	3 864,772	D	0	3,864,772	10 100 U	D	3 864 772 5 591 414
47 48	Industrial M&R Equipment: Station Equipment Industrial M&R Equipment: Large Volume	385.00 385.10	5,564,314 1,189,992	14,100 0	(1 600)	5,576,814 1,189,992	16,450 D	(008, <b>1</b> )	1,189,992
49	Other Equipment	387 10	16,603	Ď	ō	16,663	D	ŷ	16,603
50	Other Equipment Odorization	387 20	117,248	Û	0	117,248	ລ	0	117,248
51	Other Equipment, Radio	387 42 387 44	121,945 656 004	() ()	0	121,945 656,004	g U	0	121,945 656,004
52 53	Other Equipment, Other Communications Other Equipment, Telephologiana	387 45	2,076,343	v Ú	õ	2.076,343	ő	, 0	2,076 343
54	Other Equipment Customer Information Service	387 46	259,436 n	ō	0	259,436	0	Û	259,436
55	General Plant		ů			_	_		
56	Structures, Communications	390 10	49 821	ก ก	0	49,821 2,979,321	0	Ú O	49.821 2,979,321
57 58	Office Furniture & Enuroment, Unspecified Office Furniture & Equipment, Data handling Equip	391 10 391 17	2,979,321 49,805	u Q	0	49 805	0	0	49,805
59	Office Furniture & Equipment, Information Systems	391 12	2,197,893	0	0	2,197 893	9	0	2,197,893
50	Office Furniture & Equipment, Air Condition Equip	391 20	3 007	0	0	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392 20	110,152 10,830	0	0	110,152 10,830	9	0 0	110,152 10,830
62 63	Transportation Equipment Trailers \$1,000 or < Stores Equipment	392 21 393 00	10.830 16,675	0	Ú N	16,675	0	G	16,675
64	Tools, Garage & Service Equipment	394 10	122,964	0	Ð	122,964	ŋ	0	122,964
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	0	0	1,774,190	0	0	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	0	0	179,308 72,307	e e	0 0	179,308 72,307
67 68	Tools, Shop Equipment Tools, Tools and Other	394 20 394 30	72,307 13,461,659	100,500	(11,300)	13,550,859	180 200	(20.200)	13,710,859
69	Tools, High Pressure Stopping	394 31	10,847	0	a	10,847	0	0	10,847
70	Laboratory Equipment Gas	395 00	72,218	Đ	0	72,218	0	0	72 218
/1 /2	Power Operated Equipment	396 00 397 00	1,435,493 1,029,407	10,500	0 0	1,435,493 1,039,907	62,890	0	1,435,493 1,102,707
72 73	Communication Equipment Communication Equipment, Telephone	397.10	2,339,889	10,500	Û	2,339 889	*-2,600 0	0	2,339,889
74	Communication Equipment, Radio	397 20	0	0	e	0	Ú	Ū	0
75	Communication Equipment, Other	397 40	0	0	0	0	0	0	0.0000
76 77	Communication Equipment, Telemetering Miscellaneous Equipment	397 50 398 00	828,223 758,371	0 <u>6,800</u>	0 (800)	828 223 <u>764 371</u>	ล้าง <u>กับ</u> ย	(1 <u>, (104)</u> 0	828 <b>22</b> 3 <u>77</u> 2 <u>,671</u>
	Total Gas Plant in Sorvice		1,629,478,586	12,024,400	(1,348,500)	1,640,154,486	18,569,200	(2,077,300)	<u>1,65</u> 6,646,386

						Gas Plant in Service	B		
		_	Plant Beginning	<u> </u>		Balance			Balance
Line		Account	Balanco			as of			as of
<u>No.</u>	Description	No. (1)	5/31/2015 (2)	Additions (3)	Retirements (4) \$	6/30/2015 (5 = 2+3+4) \$	Additions (6) \$	<u>Retirements</u> (7) S	7/31/2015 (8)=(5+6+7) \$
1	Intangible Plant		\$	\$	\$	•	•	•	
2	Organization Costs	301 00	100,099	0	U.	100,099	υ O	0	100 099 26,489
3	Franchises/Consent, Perpotual Intangible Plant, General	302 10 303 00	26,489 1,320,595	f) D	υ 0	26 489 1,320,595	g g	Ü	1,320,595
5	Intangible Plant, Miscellaneous Software	303 30	17 003,372	5	U	17,003,372	1,760,100	ū	16,763,472
6	Underground Storage Plant					22.400		Ū	23,882
7 8	Land Rights of Way	350 10 350 20	23,8 <b>8</b> 3 1,932	() 9	0 0	23 882 1,932	0 6	ů	1,932
9	Compressor Station Structures	351 20	3 413 834	ō	Ú	3 413,834	ű	0	3,413,834
10	Wells Construction	352 01	799,134	Ü	Û	799,134	0	0	799,134
11	Wells Equipment Storage Leasehold and Rights	352 02 352 10	168,680 139 442	0 6	0	168,680 139,442	0	0	168,680 139,442
12	Other Leases	352 10	67 498	0	ů	67,498	ő	Ü	67,498
14	Lines	353 00	405,288	0	0	405,288	0	0	405,288
15 16	Compressor Station Equipment Measuring & Regulating Equipment	354 00 355 00	682,873 123,010	28 800 0	(3,200) 0	708,473 123,010	29 800 (i	(3,600) <b>0</b>	734 673 123,010
17	Distribution Plant								
18	Land, City Gato/Main Line Industrial	374 10	21,944	0	۵	21,944	ū	(ı	21,944
19	Land, Other Distribution System	374 20	517,675	10,200	Đ	527.875	13,500	Ű	541,375
20	Land Rights, City Gate/Main Line	374 30 374 40	95,361	() U	0	95 361 2,128,782	0	0	95,361 2,128 782
21 22	Land Rights, City Other Distribution System Land Rights, City Other Distribution System, Loc	374 40 374 41	2,128 782 13	Ú	0	2,126,762	0	n	13
23	Rights of Way	374 50	3 228 607	ñ	(1,100)	3,227,507	ō	(1,600)	3 225,907
24	Structures, City Gate Measurement & Regulating	375 20	132,626	25 200	(2,800)	155,026	31,500	(0.800)	182,726
25	Structures, General Meas & Reg Local Gas	375 31	4 012	0 6	Ģ 0	4,012 3,357,779	0	0 0	4,012 3,357,779
26 27	Strectures, Registering Structures, Distribution Industrial M&R	375 40 375 60	3,357,779 87,670	r <sub>i</sub>	0	5,357,779 87,670	0	ő	87,670
28	Structures, Other Distribution System	375 70	5,867,238	150.000	(16 800)	6,000,438	150,000	(18,300)	6,132,138
29	Structures, Other Distribution System, Leased	375 71	1,125,911	0	0	1,125,911	0	0	1,125,911
30 31	Structures Communication Mains	375 BD	16,515	O	0	16 515	0	0	16,515
32	Mains	376 00	937 551,979	14 157,000	(1,589,100)	950,119,879	14,623,500	(1,783,700)	962,959,679
33	Mains - CSL Replacements	376 08	23,786,341	Ü	0	23 786,341	0	0	23,786,341
34	Bare Steel	376 30	70 618,981	0	0	70,618,981	0	0 0	70,618,981 570,601
35 36	Cast Iron Measuring & Regulating Equipment Guneral	376 80 378 10	570,601 56,453	0	0	570,601 56,453	0 D	0	56
37	Measuring & Regulating Equipment Regulating	378 20	37.881,322	73 900	(8,300)	37,946,922	80,900	(9,900)	38,017
38	Measuring & Regulating Equipment Local Gas	378 30	457,281	0	0	457,281	0	0	457,26
39	Measuring & Regulating Equipment City Gale	379 10 379 11	141,567 (450)	0 0	5 0	141,567 (450)	0	0	141,567 (450)
40 41	Measuring & Regulating Equipment Exchange Gas Services	380.00	399,760 949	4,339,000	(487,000)	403,612,949	4,422,800	(539,500)	407,496,249
42	Meters	381 00	34,593 256	121,900	(13 700)	34,701,456	136,900	(16,700)	34,821,656
43	Auto Meter Reading Devices	381 10	23 290,567	196	0	23,290,667	(21,600)	2 600	23,271,667
44 45	Meter installations House Regulators	382 00 383 00	34,680 290 10 664,052	134,600 68,200	(15 100) (7,700)	34,799,790 10,724,552	160,300 81,300	(19,600) (19,900)	34,940,490 10,795,952
46	House Regulators Installations	384 00	3 864,772	00,200	0	3,864,772	0	0	3,864,772
47	Industrial M&R Equipment Station Equipment	385 00	5 591,414	14 106	(1,600)	5,603,914	18,700	(2.309)	5,620,314
48	Industrial M&R Equipment Large Volume	385 10	1,189 992	0	Ü	1,189,992	<b>ა</b>	0	1,189,992 16,603
49 50	Other Equipment Other Equipment, Oder/zation	387 10 387 20	16,603 117,248	را ق	0	16 603 117,248	Ç	Ü	117,248
51	Other Equipment, Radio	387 42	121,945	0	ō	121,945	()	G	121,945
52	Other Equipment, Other Communications	387 44	656 004	{·	0	656,004	0	0	656,004
53 54	Other Equipment, Telomotering Other Equipment, Customer Information Service	387 45 387 46	2,076,343 259,436	0	<b>6</b>	2,076,343 259,436	o U	U U	2,076,343 259,436
		20	200				•		
55 56	General Plant Structures, Communications	390 10	49 821	a	0	49,821	Ü	Ú	49,821
57	Office Furniture & Equipment, Unspecified	391.10	2,979,371	66,006	0	3 044,321	353,000	0	3,397 32 (
58	Office Furniture & Equipment, Data handling Equip	391 11	49,805	0	0	49,805	Ú	0	49 805
59 60	Office Furniture & Equipment, Information Systems Office Furniture & Equipment, Air Condition Equip	391 12 391 20	2 197,893 3 007	0 0	0	2,197,893 3,007	€ 0	0 0	2,197,893 3,007
61	Transportation Equipment, Traders > \$1,000	392 20	110,152	0	0	110,152	0	n	110,152
62	Transportation Equipment, Trailers \$1,000 or <	392 21	10 830	Q	0	10,830	Ð	0	10,830
63	Stores Equipment	393 00	16,675	0	0	16,675	0	0	16,675
64 65	Tools, Garago & Service Equipment Tools, CNG Equipment, Stationary	394 10 394 11	122,964 1,774,190	() ()	0	122,964 1,774,190	<b>0</b> 0	0 0	122,964 1,774,190
GE	Tools, CNG Equipment, Stationary Tools, CNG Equipment, Portable	394.12	179 308	5	0	179,308	0	Ō	179,308
67	Tools, Shop Equipment	394 20	72,307	9	0	72,307	0	ઇ	72.307
68	Tools, Tools and Other	394 30	13 710,859	172,290	(19,300) 0	13,863,759	161,200 0	(19,700) G	14,005,259 10,847
69 70	Tools, High Pressure Stopping Laboratory Equipment Gas	394 31 395 00	10 847 72 218	0 0	0	10,847 72,218	o o	0	72,218
71	Power Operated Equipment	396 00	1,435,493	o o	Ü	1,435,493	ő	ű	1,435,493
72	Communication Equipment	397 00	1,102,707	62 80 <u>0</u>	0	1,165,507	62 800	0	1,228,307
73	Communication Equipment, Telephone	397 10	2,339.889	9	0	7 339,889	0	n O	2,339.889 0
74 75	Communication Equipment, Radio Communication Equipment, Other	397 20 397 40	0	G (I	0	0	9 0	0	0
76	Communication Equipment, Tolemetering	397 50	678 223	(I	۵	828 223	G.	0	828,223
77	Miscellaneous Equipment	398 00	772,671	<u>5,500</u>	( <u>600</u> )	777,571	<u>5,900</u>	(700)	<u>782 771</u>
78	Total Gas Plant in Service		1,656 <u>,646</u> ,386	19,428,500	(2,166,300)	1,673_908,586	22,97 <u>0,6<u>90</u></u>	(2,426,700)	<u>1,693,552,48</u> 6

						Gas Plant in Servic	e		
Line <u>No.</u>	Description	Account <u>No.</u> (1)	Plant Beginssing Balance 7/31/2015 (2) \$	Additions (3) \$	Retirements (4) S	Balance as of <u>8/31/2015</u> (5 = 2+3+4) \$	Additions (6) \$	<u>Refirements</u> (7) \$	Balance as of 9 <u>/30/2015</u> (B)=(5+6+7) \$
1 2	Intangible Plant Organization Costs	301 00	100,099	0	o	100,099	0	0	100.099
3	Franchises/Consent, Perpetual	302 10	26,489	0	0	26,489	Ö	0	26,489
4 5	Intangible Plant, General Intangible Plant, Miscellaneous Software	303 00 303 30	1,320,595 18,763,472	0 0	0 9	1,320,595 18,763,472	<b>0</b> 0	ស 0	1,320,595 18,763,472
6	Underground Storage Plant								
7	Land	350 10	23,882	0	0	23,882	0	0	23,882
8 9	Rights of Way  Compressor Station Structures	350 20 351 20	1,932 3,413,834	0	0	1,932 3.413.834	0 0	0 0	1,932 3,413,834
10	Wells Construction	352 01	799,134	ő	ő	799,134	ŏ	ō	799,134
11	Wells Equipment	352 02	168,680	ů C	0	168,680	0	0	168,680
12 13	Storage Leasehold and Rights Other Leases	352.10 352 12	139,442 67,498	a	0	139,442 67,498	0	0	139,442 67,498
14	Lines	353 00	405,288	C	0	405.288	0	0	405,288
15 16	Compressor Station Equipment Measuring & Regulating Equipment	354 00 355 00	734,673 123,010	21,700 0	(2.400) 0	753,973 123,010	27,490 0	(3,100) 0	778.273 123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944		0	21,944
19 20	Land, Other Distribution System  Land Rights, City Gate/Main Line	374.20 374.30	541,375 95,361	8,600 9	0	549,975 95,361	11,800 0	0 0	561,775 95,361
21	Land Rights, City Other Distribution System	374.40	2,128,782	o o	ő	2,128,782	ő	0	2,128,782
22	Land Rights, City Other Distribution System, Loc	374 41	13	D	Ü	13	0	0	13
23 24	Rights of Way Structures, City Gate Measurement & Regulating	374 50 375 20	3,225 907 182,726	0 26 600	(1,000) (3,000)	3,224,907 206,326	0 27,8 <b>00</b>	(1,300) (3,100)	3,223,607 231,026
25	Structures, General Meas & Reg Local Gas	375 31	4,012	0	0	4,012	0	(0,1.50)	4,012
26	Structures, Regulating	375 40	3,357,779	0	0	3,357,779	0	0	3,357,779
27 28	Structures, Distribution Industrial M&R Structures, Other Distribution System	375 60 375 70	87,670 6,132,138	500,000	0 (56,100)	87,670 6,576,038	0 500,000	(56,100)	87,670 7,019,938
29	Structures, Other Distribution System, Leasad	375 71	1,125,911	۵	ט '	1,125,911	٥	0	1,125,911
30 31	Structures, Communication Mains:	375.80	16,515	G	n	16,515	0	O	16,515
32	Mains	376 00	962,959,679	14,103,930	(1,583,100)	975,480,479	11,509,800	(1,291,900)	985,698,379
33	Mains - CSL Replacements	376 08	23,786,341	0	0	23,786,341	0	0	23,786,341
34 35	Bare Steel Cast fron	376 30 376 80	70,618,981 570,601	Ü	O D	70,618,981 570,601	0 0	р 0	70,618,981 570,601
36	Measuring & Regulating Equipment General	378.10	56,453	ū	۵	56,453	0	0	56,453
37	Measuring & Regulating Equipment Regulating	378 20	38,017,922	171 200 0	(19.200)	38,169,922	124,000 0	(13,900)	38,280,022
38 39	Measuring & Regulating Equipment Local Gas Measuring & Regulating Equipment City Gate	378 30 379.10	457,281 141,567	ů	0	457,281 141,567	0	0 0	457,281 141,567
40	Measuring & Regulating Equipment Exchange Gas	379,11	(450)	0	0	(450)	0	0	(450)
41 42	Services Meters	380 00 381 00	407,496,249 34,821,656	3 647 200 95,200	(409,400) (10,700)	410,734,049 34,900,156	4,239,500 124,000	(475,900) (13,900)	414,497,649 35,016,256
43	Auto Meter Reading Devices	381.10	23,271,667	1,060	(100)	23,272,567	100	0	23,272,667
44	Meter Installations	382.00	34,940,490	107,990	(12,100)	35,036,290	142,300	(16,000)	35,162,590
45 46	House Regulators House Regulators Installations	383 00 384 00	10,795 952 3,854,772	57,800 0	(ñ,500) O	10,847,252 3,864,772	74,800 0	(8,400) 0	10,913,652 3,864,772
47	Industrial M&R Equipment Station Equipment	385 00	5,620,314	13,300	(1,500)	5,632,114	16,900	(1,900)	5,647,114
48 49	Industrial M&R Equipment, Large Volume Other Equipment	385 10 387.10	1,189,992 16,603	0	0	1,189,992 16,603	0	0	1,189,992 16,603
50	Other Equipment, Odorization	387 20	117 248	0	ō	117,248	D	0	117,248
51 52	Other Equipment, Radio Other Equipment, Other Communications	387 42 387 44	121,945 656,004	0 U	0	121,945 656,004	0 0	Q Q	121,945 656 004
53	Other Equipment, Telematering	387 45	2.076,343	ŏ	ő	2,076,343	o o	ő	2,076,343
54	Other Equipment, Customer Information Service	387 46	259,436	0	0	259,436	0	0	259,436
55 56	General Plant Structures, Communications	390 10	49,821	0	Q	49.821	٥	o	49.821
57	Office Furniture & Equipment, Unspecified	391,10	3,397,321	0	ō	3,397,321	35,000	0	3,432,321
58 59	Office Furniture & Equipment, Data handling Equip	391.11 391.12	49,805 2,197,893	0	0	49,805 2,197,893	0	0 0	49,805 2,197,893
59 60	Office Furniture & Equipment, Information Systems Office Furniture & Equipment, Air Condition Equip	391.12	3,007	0	a	3,007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392 20	110,152	0	0	110,152	0	Ō	110,152
62 63	Transportation Equipment, Trailers \$1,000 or < Stores Equipment	392.21 393.00	10,830 16,675	0 U	0 0	10,830 16,675	0 0	0	10,830 16,675
64	Tools, Garage & Service Equipment	394.10	122,964	0	O	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary Tools, CNG Equipment, Portable	394,11	1,774,190	0	0	1,774,190	0	0	1,774,190 179,308
66 67	Tools, Shop Equipment	394.12 394.20	179,308 72,307	0	0	179,308 72,307	Ď	0	72,307
68	Tools, Tools and Other	394.36	14,005,259	164,200	(18,400)	14,151,059	290,400	(32,600)	14,408,859
69 70	Toots, High Pressure Stopping Laboratory Equipment Gas	394.31 395.00	10,847 72,218	0	0	10,847 72,218	0	0 0	10,847 72,218
71	Power Operated Equipment	396 00	1,435,493	ű	U	1,435,493	Ö	0	1,435,493
72	Communication Equipment	397 00	1,228,307	62,800	0	1,291,107 2,339,889	167,400 0	0	1,458,507 2,339,889
73 74	Communication Equipment, Telephone Communication Equipment, Radio	397.10 397.20	2,339,889 0	0	0	2,339,889 0	0	0	5,339,888
75	Communication Equipment, Other	397.40	0	ġ	o	0	0	D	0
76 77	Communication Equipment, Telemetering Miscellaneous Equipment	397.50 398.00	828,223 782,771	0 000, <u>e</u>	0 (1,00 <u>0)</u>	828,223 790,771	0 <u>6,100</u>	(700)	828,223 796,171
78	Total Gas Plant in Service		1,693,552,486	18,990,400	(2,124,500)	<u>1,710,</u> 418,386	17,297,300	(1.918.800)	<u>1,725,</u> 796,886

		_		Gas Plant in Service					
Line No.	D <u>escrip</u> tion	Account No. (1)	Plant Beginning Balance 9/30/2015 (2) \$	Additions (3)	Retirements (4) S	Balance as of 10/31/2015 (5 = 2+3+4) \$	Additions (6) \$	Retirements (7) S	Balance as of 11/30/2015 (8)=(5+6+7) \$
1	Intangible Plant	201.00	100.006	O	6	100 049	Đ	0	100,099
2	Organization Costs Franchises/Consent, Perpetual	301 60 302 10	100,099 26,489	0	0	26 489	0	ő	26,489
4	Intengible Plant, General	303 00	1,320.595	()	G.	1,320,595	£.	(i	1,320,595
5	Intangible Plant, Miscellaneous Suttware	303 30	18,763 472	2,280 000	()	21,043 472	<b>(</b> )	(29 600)	21,014 472
6	Underground Storage Plant								
7	Land	350 10	23.882	Đ	Č.	23,682	C	6 0	23,882 1,932
8	Rights of Way	350.20 351.20	1,932 3,413,834	0	n U	1 932 3 413,834	0.0	0	3,413,834
9 10	Compressor Station Structures Wells Construction	352 01	799,134	0	Ü	799,134	ō	ň	799,134
11	Wells Equipment	352 02	168,680	(I	0	168,686	Û	ū	168 680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139 442	0	0	139,442 67,498
13	Other Leases	352.12 353 00	67,498 405,288	0	0 0	67,498 405 288	0	0	405.288
14 15	Lines Compressor Station Equipment	354 00	778,273	29,400	(3,709)	803,973	14 900	(1.700)	817,173
16	Measuring & Regulating Equipmont	355 00	123.010	0	6	123 010	υ	O	123,010
17	Distribution Plant							o	21,944
18	Land, City Gate/Main Line Industrial	374 10 374 20	21,944 561,775	о в 300	e 0	21,944 570 075	0 5,700	0	575,775
19 20	Land, Other Distribution System Land Rights, City Gate/Main Line	374.30	95,361	0.00	Q	95 361	0	o o	95,361
21	Land Rights, City Other Distribution System	374 40	2,128,782	Ü	Ü	2,128,782	Ĵ	1)	2,128,782
22	Land Rights, City Other Distribution System, Loc	374 41	13	n	Ü	13	0	U (2004)	13 3 722,007
23	Rights of Way	374 50 375 20	3 223,607 231,026	0 <b>26</b> 300	(1.000) (3.300)	3 222,607 244,026	0 16,700	(000) (1,900)	268,826
24 25	Structures, City Gate Measurement & Regulating Structures, General Meas & Reg Local Gas	375 31	4,012	1 0 300 D	0	4,012	6	0	4,012
26	Structures, Regulating	375 40	3,357,779	0	9	3 357,779	0	0	3,357,779
27	Structures, Distribution Industrial M&R	375 60	87,670	Ü	0	87 670	0.000	.00.400	87,670 7,901,038
28	Structures, Other Distribution System	375 70 375 71	7,019,938 1,125,911	<i>m)n,</i> , (n\c) D	(57 800) 0	7,457,158 1,125,911	569 630 0	{0 <b>0</b> 1,63}	1,125,911
29 30	Structures, Other Distribution System, Leased Structures, Communication	375 80	16 515	ů.	n	16,515	ő	0	16,515
31	Mains:				0				• por 576 170
32	Mains	376 00	985,698,379 23,786,341	13.219,500	(1,659,800) 0	997,258.079 23,786,341	11,626,800 0	(1,305,1 <b>00</b> ) U	1,007,579,779 23,786,341
33 34	Mains - CSL Replacements Bare Steel	376 08 376.30	23,786,341 70,61 <b>8,</b> 981	0	o o	70,618 981	0	0	70,618,981
35	Cast fron	376 80	570,601	0	0	570 601	D	0	570,60
36	Measuring & Regulating Equipment General	378 10	56,453	0	0	56 453	0	0	56 38,513
37	Measuring & Regulating Equipment Regulating	378 20	38,280,022	154 200	(19,400) 0	38 414,822 457 281	111,600 0	(12,500) 0	457,2
38 39	Measuring & Regulating Equipment Local Gas Measuring & Regulating Equipment City Gate	378 30 379 10	457,281 141,567	0	0	141,567	 0	Ü	141,567
40	Measuring & Regulating Equipment Exchange Gas	379 11	(450)	0	U	(450)	ū	u	(450)
41	Services	380 00	414,497,649	4,460,600	(560-100)	418,398,149	2 282,600	(256,200)	420,424,549 35,174,256
42	Meters	381 00 381 10	35,016 256 23,272,667	115,200 133,600	(14,500) (16,809)	35,116,956 23,389,467	64 600 135,950	(7,300) (15,300)	23,510,067
43 44	Auto Meter Reading Devices Meter Installations	382 00	35,162,590	123 200	(15,500)	35.270.290	72 600	(8.100)	35,334,790
45	House Regulators	383 00	10 913,652	59,500	(7,500)	10 965,652	37,300	(4 200)	10,998,752
46	House Regulators Installations	364 00	3,864,772	10.700	0 (1,700)	3,864,772 5,658,614	0 8 &00	0 (1,000)	3,864,772 5,666,414
47 48	Industrial M&R Equipment Station Equipment Industrial M&R Equipment Large Volume	385.00 385.10	5,647,114 1,189,992	13,200 0	(1(11)	1,189 992	t)	(1,000,	1,189,992
49	Other Equipment	387 10	16,603	Ō	0	16,603	ø	U	16,603
50	Other Equipment, Odorization	387.20	117,248	û	0	117 248	ņ	0	117,248
51	Other Equipment, Radio	387 42 387 44	121,945 656,004	u n	0 (i	121 945 056 904	ĝ ō	0	121,945 656,004
52 53	Other Equipment, Other Communications Other Equipment, Telemetering	387 45	2,076,343	ü	ů	2,076,313	6	0	2,076,343
54	Other Equipment, Clistorier Information Service	387 46	259,436	t)	U	259,436	t)	Û	259,436
55	General Plant								
56	Structures, Communications	390 10	49,821	5	n U	49,821	9 0	(1 025 600)	49,821 2,406,721
57	Office Furniture & Equipment, Unspecified	391 10 391 11	3,432,321 49,805	ŭ û	u ú	3,432,321 49,805	0	(25,400)	24,405
58 59	Office Furniture & Equipment, Data handling Equip Office Furniture & Equipment, Information Systems	391.12	2,197,893	(1	Ü.	2,197,893	ij.	0	2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391 20	3,007	tl	Ú	3 007	0	0	3,007
61	Transportation Equipment, Trailers > \$1,000	392 20	110,152 10,830	0	5 0	110,152 10,830	0	(23 400) 0	86,752 10,830
62 63	Transportation Equipment, Trailers \$1,000 or < Stores Equipment	392 21 393.00	16,675	ď	0	16 675	r,	Û	16,675
64	Tools, Garage & Service Equipment	394 10	122,964	0	Ċ	122,964	0	0	122,964
65	Tools, CNG Equipment, Stationary	394.11	1,774,190	U	ti	1,774,190	t)	0	1,774,190 179,308
66	Tools, CNG Equipment, Portable	394 12 394 20	179,308 72,307	n O	h Đ	179,308 72,307	u o	0	72,307
67 <b>68</b>	Tools, Shop Equipment Tools, Tools and Other	394 30	14,408,859	249,900	(31,400)	14,627,359	228,400	(189,200)	14,675,559
69	Tools, High Pressure Stopping	394 31	10,847	ŋ	Q	10,847	ų	0	10,847
70	Laboratory Equipment Gas	395 00 396 00	72 218 1,435,493	a U	n U	72 218 1,435,493	0 1	(21,600) 0	50 G18 1,435,493
71 72	Power Operated Equipment Communication Equipment	396 00	1,458,507	125,600	n	1,584,107	125,000	(606 500)	1,103,207
73	Communication Equipment, Telephone	397 10	2,339,889	ţı	Ð	2,339,889	O		2,339,869
74	Continualication Equipment, Radio	397 20	0	U	0	0	0	r.	D
75	Communication Equipment, Other	397.40 397.50	0 828,223	e D	0 0	628 223	0 0	0 (UOG,81)	0 810,223
76 77	Communication Equipment, Telemotering Miscellaneous Equipment	398.00	<u>796,171</u>	9 4(9)	( <u>1.300</u> )	<u>804,371</u>	<u>8 500</u>	(179,500)	633,371
78	Total Gas Plant in Service		1,725,796,886	21,507,900	(2,398,700)	1,744,906,086	15,240,000	( <u>3.</u> 7/9,200)	1,756,366,886

						Gas Plant in Service	ii		_
Line No.	Description	Account No (1)	Plant Beginning Balance 11/ <u>30/201</u> 5 (2) \$	Additions (3) \$	<u>Retirements</u> (4) \$	Balance as of 12/31/2015 (5 = 2+3+4) \$	Additions (6) \$	Returements (7) \$	Balance as of 1/31/2016 (8)=(5+6+7) \$
1 2	Intangible Plant	391 00	100,099	n	,	100,099	٠ ،	0	100,099
3	Organization Costs Francias-s/Consent, Perpetual	302 10	26,489	η	0	26,489	0	0	26 4R9
4	Intangitile Plant, General	303 00	1,320,595	11	0	1,320 595	D	0	1,320,595
5	Intangible Plant, Miscellaneous Software	303 30	21,014,472	171,000	(485,400)	21,000,072	t)	0	21,000,072
6	Underground Storage Plant	250.40	52.864	6		25 664			23,882
7 H	Land Rights of Way	350 10 350 20	23,882 1,932	o o	5 6	23 882 1,932	0 9	0	1,932
9	Compressor Station Structures	351 20	3,413,834	Ü	ō	3 4 13 834	0	0	3 413,834
10	Wells Construction	352 01	799,134	o o	0	799,134	0	0	799,134
11 12	Wells Equipment Storage Leasehold and Rights	352 02 352.10	168,680 139,442	0	0 c	168 680 139 442	0	0	168 680 139,442
13	Other Leases	352.12	67,498	()	0	67,498	ő	õ	67,498
14	Lines	353 00	405 288	0	0	405,28B	0	0	405 288
15 16	Compressor Station Equipment Measuring & Regulating Equipment	354 00 355 00	817,173 123,010	10 000 G	(1,100) 0	826,073 123 010	12,300 0	(1,400) 0	836,973 123,010
				-	-		•	•	,
17 18	Distribution Plant Land City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	0	0	21,944
19	Land Otter Distribution System	374.20	575,775	4,700	G	580,475	4 200	0	584,675
20	Land Rights, City Gate/Main Line	, 374.30	95 361	0	ū	95 361	0	0	95,361
21	Land Rights, City Other Distribution System	374 40	2.128,782	0	0	2 128,782	u D	0	2,128,782
22 23	Land Rights, City Other Distribution System, Loc- Rights of Way	374 41 374 50	13 3 222,007	0	(599)	13 3 221,507	0	(500)	13 3,221,007
24	Structures, City Gate Measurement & Regulating	375 20	268,826	16,700	(1,903)	263,626	11,660	(1,400)	293,826
25	Structures, General Meas & Reg Local Gas	375 31	4,012	0	0	4.012	13	0	4,012
26	Structures, Regulating	375 40	3,357,779	Ö	0	3,357,779	0	0	3.357,779
27 28	Structures, Distribution Industrial M&R Structures, Other Distribution System	375 60 375 70	87,670 7,901,038	6 205,000	и (23.400)	87,670 8.082,638	405	0 <b>0</b>	87,670 8,083,038
20	Structures, Other Distribution System, Leased	375 71	1,125,911	0	0	1,125,911	0	ŏ	1,125,911
30	Structures, Communication	375 80	16,515	Ū.	Ģ.	16,515	0	O	16,515
31	Mains.	224.00	+ NAT ETA TTA	* 145 400		1.615.000.036	2 16 5 630	(723,100)	1.010.350.070
32 33	Mains Mains - CSL Replacements	376 00 376 08	1,007,579,779 23,786,341	7,143,100	1816,600) 0	1,013 906 279 25,786,341	6,166,900 6	(723,100) 0	1,019,350,079 23,786,341
34	Baro Steel	376 30	70,618,981	ů	ō	70,618,981	ő	Ö	70,618,981
35	Cast Iron	376 80	570,601	0	ō	570,601	0	0	570,601
36	Measuring & Regulating Equipment General	378.10	56,453	0 118 600	0 (13,600)	56 453 38,618,921	0 53,800	0 (6,300)	56,453 38,666,422
17 38	Measuring & Regulating Equipment Regulating Measuring & Regulating Equipment Local Gas	378 20 378 30	38,513,922 457,281	0	113,000)	457,261	11,000	00)	457,281
39	Measuring & Regulating Equipment City Gate	379 10	141,567	Ü	0	141.567	Ú	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	0	0	(450)
41	Services	380 00 381.00	420,424,549 35,174,256	800,000 43,690	(\$1,506) (5.000)	421,133,049 35,212,856	1,541,7 <b>00</b> 51,390	(215 900) (6 000)	422,758,849 35,258,156
42 43	Meters Auto Meter Reading Devices	381.10	23,510,067	(125,400)	14 300	23,398,967	300	(0007 6)	23,399 267
44	Meter Installations	382 0 <b>0</b>	35,334,790	57,600	$\{6,600\}$	35,385,790	56,500	(6.600)	35,435,690
4.5	House Regulators	383 00	10,998,752	29,309	(3,400)	11,024,652	28 -00	(3.300)	11,049,752
46 47	frousi: Regulators Installations Industrial M&R Equipment Station Equipment	384 00 385 00	3,864,772 5,666,414	6,309	3 (700)	3,564,772 5,672,014	0 7 090	0 (098)	3,864,772 5,678 214
48	Industrial M&R Equipment Large Volume	385 10	1,189,992	0	0	1,189,992	0	0	1,189,992
49	Other Equipment	387.10	16,603	O .	j.	16 603	G	0	16,603
50	Other Equipment, Odorization Other Equipment, Radio	387.20 387.42	117,248 121,945	n 6	Đ N	117,248 121,945	<b>(</b> ) ()	0	117,248 121,945
51 57	Other Equipment, National Communications	387 44	656.004	i i	9	656 004	(i	0	656,004
53	Other Equipment, Tolernetering	387 45	2,076,343	9	ē	2 076 343	0	Û	2,076,343
54	Other Equipment, Customer Information Service	387 46	259,430	Ü	9	259,406	G	Ū	259,436
55 56	General Plant	390 10	49,821	9	0	49 821	U	υ	49,821
56 57	Strictures, Communications Office Furniture & Equipment, Unspecified	390 10 391 10	2,406,721	16,000	9	2,421,721	a	0	2,421,721
58	Office Forniture & Equipment, Data handling Equip	391.11	24,405	ð	9	24 405	0	0	24,405
59	Office Familiare & Equipment Information Systems	391.12	2,197,893	0	Ū O	2,197 893	0	0	2,197,893
60 61	Office Forniture & Equipment, Air Condition Equip Transportation Equipment, Traders > \$1,000	391 20 392 20	3.007 86,752	0	9	3,007 86,752	0	Ů 0	3,007 86,752
62	Transportation Equipment Trailers \$1,000 or <	392 21	10,830	ő	(i	19,630	Ü	o	10,830
63	Stores Equipment	393 00	16,675	e e	ti .	16,675	0	0	16,675
64 ce	Tools, Garage & Service Equipment	394 10	122,964	0	G (r	122,964 1,774,190	0	9	122,964 1,774,190
65 66	Tools, CNG Equipment, Stationary Tools, CNG Equipment, Portable	394 11 394 12	1,774,190 179,308	0	0	179,308	Ū Ū	0	179,308
67	Tools, Shop Equipment	394 20	72,307	ō	[]	72,307	a	0	72,307
68	Tools, Tools and Other	394.30	14.675.559	286,600	(2.144,000)	12,818,159	400	0	12,818,559
69 70	Tools, High Pressure Stopping	394 31 395 00	10,847 50,618	0	υ 0	10,847 50 618	0 0	0 0	10,847 50,618
70 71	Laboratory Equipment Gas Power Operated Equipment	396 00	1 435 493	b b	Ü	1,435,493	0	0	1,435,493
72	Communication Equipment	397.00	1,103 207	185 400	ΰ	1,291,607	300	0	1.291,907
73	Communication Equipment, Telephone	397 10	2,339 889	0	ດ	2,339,889	0	0	2,339,889
74 75	Communication Equipment, Radio Communication Equipment, Other	397 20 397 40	0	0	е 0	0	0 0	0	0
76	Communication Equipment Telemetering	397 50	810.223	ů	o o	810,223	ű	0	810,223
77	Miscellandous Equipment	398 00	633,371	452,2 <u>00</u>	( <u>55,100)</u>	1_060_47,1	Ω	<u>0</u>	1,060,471
78	Total Gas Plant in Service		1,756,366,886	9,452,700	[3,334,500]	1,762,485,086	8,235,100	(965,300)	1,769,754,886

		_				Gas Plant in Service	œ.		
			Plant Beginning		_	Balance			Balance
Line No.	Description	Account No. (1)	Balance 1/31/2016 (2) S	Additions (3) \$	Retireme <u>nts</u> (4) \$	as of 2/28/2016 (5 = 2+3+4) \$	Additions (6) \$	Retue <u>ments</u> (7) S	as of 3/3 <u>1/2016</u> (8)=(5+6+7) \$
1	<u> Intangible Plant</u>		·						100 099
2	Organization Costs Franchises/Consent Perpetual	301 00 302 10	100,099 26,489	() (2	0 0	100 099 26 489	0 0	0	26 489
3	intangible Plant, General	303.00	1 320 595	ō	0	1,320 595	0	Ū	1,320.595
5	Intangible Plant Miscelaneous Software	303 30	21,000 072	O O	ė	21,000,072	6	o	21,000,072
6	Underground Storage Plant				-	22.605	0	r <sub>i</sub>	23,882
7 8	Land Rights of Way	350 10 350 20	23.882 1,932	0 0	9 0	23 882 1,932	0	ů	1,932
9	Compressor Station Structures	351 20	3.413.834	ō	6	3.413,834	0	o	3,413,834
10	Wells Construction	352 01	799 134	0	0	799,134	0 0		799,134 168 680
11 12	Wells Equipment Storage Leasehold and Rights	352 02 352 10	168 680 139 442	(i C	<b>0</b> U	168 680 139,442	1) (I	0	139 442
13	Other Leases	352 12	67,498	0	Ū	67,498	U	0	67,498
14	Lines	353 00	405.288	U ** 200	(1.400)	405.288	Ú	() (2,390)	405 266 864,473
15 16	Compressor Station Equipment Measuring & Regulating Equipment	354 00 355 00	836,973 123,010	11,800 0	(1,400) 0	847,373 123,010	19,4(d) 0	(2,300)	123,010
17	Distribution Plant								
18	Land, City Gate/Main Line Industrial	37.4 1ti	21,944	0	9	21,944	0	ก 0	21,944
19 20	Land, Other Distribution System  Land Rights, City Gath-Main Line	374 20 374 39	584,675 95,361	7 000 0	0 9	591,675 95,361	9 300	0	600,975 95,361
21	Land Rights, City Other Distribution System	374.40	2,128,782	ō	ō	2,128 782	0	Ù	2,128,782
22	Land Rights, City Other Distribution System, Loc	374.41	13	()	0	13	0	0	13
23 24	Rights of Way Structures, City Gata Measurement & Regulation	374 50 375 20	3,221,007 293,826	0 14,100	(600) (1,700)	3,220,207 306,226	0 20,500	(1,100) (2,500)	3,219,107 324,626
25	Structures, General Meas & Reg Local Gas	375 31	4 012	0	0	4,012	0	Ü	4,012
26	Structures, Regulating	375.40	3 357 775	9	c	3 357,779	0	0	3,357,779
27 28	Structures, Distribution Industrial LI&E Structures, Other Distribution System	375 60 375 70	87 670 8 083.038	0 9,700	0 (1,100)	87,670 8,091,638	() ()	0 (1,30 <b>6</b> )	87,670 8,100,138
29	Structures, Other Distribution System Leased	375 71	1,125,911	0	0	1,125,911	0	O	1,125,911
30	Structures, Communication	375.80	16,515	ŋ	c	16,515	tì	f)	16,515
31 32	Mains Mains	376 00	1.019.350,079	5,459,500	(722 200)	1,024,787,379	10,865,706	(1/274,000)	1,034,378,579
33	Mains - CSL Replacements	376 08	23 786 341	0	0	23,786,341	0	Ú	23,786,341
34	Baru Steel	376 30	70,618 981	0	0	70,618,981	0	0 0	70,618,981
35 36	Cast Iron Measuring & Regulating Equipment General	376 80 378 10	570 601 56 453	0 0	ri O	570,601 56,453	n U	9	570,6 56
37	Measuring & Regulating Equipment Regulating	378 20	38,666,422	63 KOU	(7,500)	38 772,527	95,300	(11.200)	38 806
38	Measuring & Regulating Equipment Local Gas	378 30	457 281	0	0	457,281	Ü	0 0	457,26 141,567
39 40	Measuring & Regulating Equipment Cits Gate Measuring & Regulating Equipment Exchange Gas	379 10 379 11	141 567 (450)	0	0	141,567 (450)	0	0	(450)
41	Services	380 00	422,758,849	2,004,000	(2:35,600)	424,527,849	3 108,500	(364,500)	427 271,849
42	Meters	38100	35 258,156	61,200	(7 200) 0	35 312,156 23,399 467	91.400 200	r10,700) 6	35 392,856 23,399,867
43 44	Auto Meter Reading Devices Motor Installations	381 ±0 582 00	23 399,267 35 435,690	200 75 200	(8,800)	35,502,090	107,700	(12,500)	35,597,190
45	House Regulators	353.00	11 049,752	42 200	(4,900)	11 087,052	59 100	(6.800)	11,138,352
46	House Regulators installations	384 00 385 00	3 864,772 5 678 214	0 8 200	0 (1,000)	3,864,772 5,685,414	6 12,400	0 (1,590)	3,864,772 5,690,314
47 48	Industrial M&R Equipment Station Equipment Industrial M&R Equipment Large Volume	385 10	1,189,992	0.200	(1,000)	1 189,992	12,400	0	1,189,992
49	Other Equipment	387 10	16,603	0	ū	16 603	Ö	0	16,603
50 51	Other Equipment Odorization Other Equipment Radio	367.20 387.42	117.248 121.945	0	Ú 9	117,248 121,945	0.9	0 0	117,248 121,945
52	Other Equipment, Other Communications	387 44	656,004	Ö	ő	656 004	0	ū	656.004
53	Other Equipment, Telemelening	387 45	2,076,343	Đ	0	2,076 343	0	ņ	2,076,343
54	Other Equipment, Customer Information Service	387-46	259,436	Ü	Q	259 436	(1	(ı	259,436
55 56	General Plant Structures Communications	290 10	49,821	O	O	49,821	Ü	Ð	49 821
50 57	Office Furniture & Equipment, Unspecified	391 10	2,421,721	1 000	Ü	2,422,721	1 1100	n	2,423 721
58	Office Forniture & Equipment, Data handling Equip	391.11	24 405	U	0	24,405	ıl O	5	24,405
59 60	Office Furniture & Equipment, Information Systems Office Furniture & Equipment, Air Condition Equip	391-12 391-20	2,197,893 3,007	0	υ 0	2,197,893 3,007	0	0	2,197 893 3 007
61	Transportation Enumerat Trailers > \$1,000	392 20	86.752	ö	o o	86,752	Ü	ò	86,752
62	Transportation Equipment: Trailers \$1,000 or <	392 21	10.830	G	U .	10 830	0	0	10 830
63 64	Stores Equipment Tools, Garage & Service Equipment	393 00 394 10	16 675 122,964	9	0	16 675 122,964	0	ຄ 0	16,675 122,964
65	Tools, CNG Equipment, Stationary	394.11	1 774 190	'n	ű	1,774,190	ti	ő	1,774,190
66	Tools, CNS Equipment, Portable	354 12	175,308	Ů	0	179,308	۵	0	179,308
67 68	Tools, Shop Equipment Tools, Tools and Other	394-20 394-30	72,307 12,818,559	9,000	0 0	72,307 12 827,559	ტ მზი ყ	n 0	72,307 12,836,559
69	Tools, High Pressure Stopping	394 30	10,847	0,000	0	10 847	0	0	10 847
70	Laboratory Equipment Gas	395 00	50,618	0	Ü	50,618	tı	Ü	50,618
71 72	Power Operated Equipment Communication Equipment	39 <b>6 0</b> 0 39 <b>7 0</b> 0	1,435,493 1,291,967	ti 7,700	0	1,435,493 1,299,607	u 7,700	0	1,435,493 1,307,307
73	Communication Equipment, Telephone	397 00 397 10	2,339,889	7,700	e	2,339 889	0,700	0	2 339,889
74	Communication Equipment, Radio	397.20	Ú	Ü	6	0	UF.	Q.	0
75 76	Communication Equipment, Other Communication Equipment, Telemetering	397 40 397 50	6 810 223	<b>0</b>	0	810,223	Û U	u u	810,223
77	Macellaneous Equipment	398 00	<u>1.060.471</u>	<u>Ū</u>	<u>o</u>	1.060,471	ō.	<u></u> Ω	1,060,471
78	Total Gas Plant in Service		1,769,754,886	8,474,400	(991 <u>,600)</u>	1,777,237,686	14,415,700	(1,688,300)	1.789,965,086

		Gas Plant in Service							
			Ptant Beginning			Balance			Balance
Line No.	Description	Account No.	Balance 3/31/2016	Additions	Retgements	as of 4/30/2016	Additions	Retirements	as of 5/31/2016
ж.	Description	(1)	(2)	(3)	(4)	(5 = 2+3+4)	(6)	(7)	(8)=(5+6+7)
1	Intangible Plant		\$	\$	\$	\$	S	\$	٤
2	Organization Costs	301 00	100.099	O	0	989 00:	ū	0	100 099
3	Franchishs/Consent, Perpetual Intangible Plant, General	302 10 303 00	26,489	0	U	20,489	Ü	6	26,489
5	Intangible Plant, Miscellaneous Software	303 00	1,320,595 21,000,072	0	0	1,320,595 21,000,072	0 e	0	1,320,595 21,900,072
6	Underground Storage Plant								
7	Land	350.10	23,882	0	0	23 88?	()	9	23 882
8	Rights of Way	350 20	1,932	0	Ü	1,932	()	0	1,932
9 10	Compressor Station Structures Wells Construction	351.20 352 <b>0</b> 1	3 413 834 799,134	0	0	3 413,834 795,134	0	() (1	3 413,834 799,134
11	Wells Equipment	352 02	168,680	0	0	168,680	ű	0	168 680
12	Storage Leasehold and Rights	352 10	139,442	0	n	139,442	n	0	139,442
13 14	Other Leases Lines	352.12 353.00	67,498 405,288	0	n O	67,498 405,288	υ 0	Đ Đ	67,498 405,288
15	Compressor Station Equipment	354 DO	864,473	24,700	(2,990)	885 273	30,100	(3,500)	912 873
16	Measuring & Regulating Equipment	355 00	123.010	G	0	123,010	0	0	123,010
17	Distribution Plant								
18 19	Land, City Gate/Main Line Industrial  Land, Other Distribution System	374.10 374.20	21,944 600,975	0 8 200	Ů O	21,944 609,175	0 8,790	0 0	21,944 617,875
20	Land Rights, City Gate/Main Line	374.30	95 361	6 200 0	0	95,361	0.000	0	95,361
21	Land Rights, City Other Distribution System	374 40	2,128,782	Ü	Ô	2,128,782	Ö	ō	2,128,782
22	Land Rights, City Other Distribution System, Loc	374 41	13	Ū	0	13	0	0	13
23 24	Rights of Way Structures, City Gate Measurement & Regulating	374.50 375 20	3,219,107 324 626	0 23 000	(1,000) (2,750)	3,218,107 344 926	0 26 26 800	(1 000) (3,100)	3 217,107 368,626
25	Structures, General Meas & Reg Local Gas	375 31	4,012	0	0	4,012	0	0	4,012
26	Structures, Regulating	375 40	3,357,779	0	a	3 357,779	(I	0	3,357,779
27 28	Structures, Distribution Industrial M&R	375 60	87,670	10.650	(2.202)	87.670 8.116.538	76.700	()	87 670 8 137 230
29	Structures, Other Distribution System Structures, Other Distribution System Leased	375 70 375 71	8,100,138 1,125,911	18,600 0	(2,200) 0	1,125,911	25,700	(3.000)	8,135 238 1,125 91 1
30	Structures, Communication	375 80	16,515	ā	ŭ	16,515	Ö	0	16 515
31	Mains								
32 33	Mains Mains - CSL Replacements	376 00 376 08	1 034,378,579 23,786,341	13,729,800 0	(1,609,900) 0	1,046,498,479 23,786,341	17 298 800 0	(2.028.300) 0	1,061,768,979 23,786,341
34	Bare Steel	376 30	70,618,981	Ď	ŏ	70,618,981	ő	ő	70,618,981
35	Cast Iron	376 80	570,601	0	a	570,601	n	0	570,601
86	Measuring & Regulating Equipment General  Measuring & Regulating Equipment Regulating	378.10 378.20	56,453 38,806,622	0 106,900	0 (12,500)	56,453 38,901,022	0 125,200	0 (14,700)	56,453 39,011,522
38	Measuring & Regulating Equipment Local Gas	378.30	457,281	00,900	(12,300)	457,281	125,200	(14,700)	457.281
39	Measuring & Regulating Equipment City Gate	379 10	141,567	0	0	141,567	0	0	141,567
40	Measuring & Regulating Equipment Exchange Gas	379 11	(450)	0	(1	(450)	0	0	(450)
41 42	Services Meters	380 00 381.00	427,271,849 35,392,856	3,672,600 102,000	(430,600) (12,000)	430,513,849 35,482,856	4,573, <b>500</b> 119,200	(512,600) (14,000)	434,374,549 35,588 056
43	Auto Moter Reading Devices	381.10	23,399,667	600	(100)	23,400,167	285 100	(33,400)	23,651,867
44	Meter Installations	382.00	35,597,190	111,600	(13,100)	35,695,690	127,200	(74,900)	35,807,990
45 46	House Regulators House Regulators Installations	383 00 384 00	11,138,352 3,864,772	55.700 a	(6.500) 0	11,187,552 3,864,772	61 600 0	(7,200) D	11,241,952 3,864,772
47	Industrial M&R Equipment Station Equipment	385 00	5,696,314	14,000	(1,600)	5,708,714	16,400	(1,900)	5 723 214
48	Industrial M&R Equipment Large Volume	385 10	1,189,992	()	0	1,189,992	9	ຍ	1,189,992
49 50	Other Equipment Other Equipment, Odorization	387 10 387 20	16,603 117,248	() ()	0	16,603 117 248	0	ti U	16,603 117,248
51	Other Equipment, Radio	387 42	121,945	ů	ö	121 945	0	ů	121,945
52	Other Equipment, Other Communications	387 44	656,004	n	0	656 004	0	0	656,004
53 54	Other Equipment Telemetering Other Empirment, Customer Information Service	387 45 387 40	2,076,343 259,436	ti N	0	2,076,343 259 436	0 0	(1	2,076,343 259.436
55	General Plant								
56	Structures, Communications	390 10	49,821	0	0	49,821	c	Û	49 821
57 58	Office Furniture & Equipment, Unspecified	391 10	2,423,721	1,900	0	2,425,621	2 600	9	2 428 221
58 59	Office Forniture & Equipment, Data handling Equip Office Furniture & Equipment Information Systems	391-11 391,12	24,405 2,197,893	0	ຄ 0	24,405 2,197 893	0	0	24,405 2,197,893
60	Office Furniture & Equipment, Air Condition Equip	391 20	3,007	Ü	ō	3,007	ő	ő	3 007
61	Transportation Equipment, Trailers > \$1,000	392 20	86,752	0	ū	86,752	0	41	86 752
62 63	Transportation Equipment, Trailers \$1,000 or < Stores Equipment	392 21 393 00	10,830 16,675	0	0	10,830 16,675	<b>0</b> 0	0	10 830 16 675
64	Tools, Garage & Service Equipment	394 10	122,964	0	ő	122,964	0	G	122,964
65	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	U	0	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	0	Ů	179,308	0	0	179,306
67 68	Tools, Shop Equipment Tools, Tools and Other	394.20 394.30	72,307 12,836.559	n 17,300	0	72,307 12,853,859	0 24,000	0	72,307 12 877,859
69	Tools, High Pressure Stopping	394 31	10,847	0	0	10,847	(1	ő	10 847
70	Laboratory Equipment Gas	395 00	50,618	0	0	50,618	Ö	0	50,618
71 72	Power Operated Equipment Communication Equipment	396 00 397 00	1,435,493 1,307,307	0 14,900	0	1,435,493 1,322,207	0 20,600	0	1 435 493 1,342,807
73	Communication Equipment, Telephone	397 10	2,339.889	14,900	0	2,339,869	20,000	0	2,339,889
74	Communication Equipment, Radio	397.20	Ü	U	ñ	Û	ţi	Ú	C
75 76	Communication Equipment, Other	397 40 397 <b>5</b> 0	910 223	9	0	0 810 223	U O	ti U	0 840.223
76	Communication Equipment, Telemetering Miscellaneous Equipment	39 <b>7 50</b>	810,223 1,060,471	υ Ω	Ď 6	1,0 <u>60,471</u>	ā o	Q Q	810,223 1,060,471
78	Total Gas Plant in Service		1,789,965,086	17,901,800	(2,095,100)	1,805,771,786	<u>22,5</u> 45,500	(2 <u>.637,8</u> 00)	1,825,67 <u>9,486</u>

		Gas Plant in Service							
			Plant Beginning			Balance			Balance
Line		Account	Balance		Batin and	as of 6/30/2016	Additions	Retirements	as of 7/31/2016
No.	Description	<u>Ņo.</u> (1)	5/31/2016 (2)	Additions (3)	Retiroments (4)	(5 = 2+3+4)	Additions (6) S	(7) \$	(8)=(5+6+7) \$
1	Intangible Plant		S	5	\$	S			
2	Organization Costs	301 00	100,099 26,489	0	0	100.099 26,489	0 0	0 U	100 099 26,489
3 4	Franchises/Consent, Porpolitar Intangible Plant, Goneral	302 1 <b>0</b> 303 00	1,320,595	0	0	1,320,595	2,136 800	()	3,457,395
5	Intangiale Plant, Miscelfaneous Software	303 30	21,000,072	0	ū	21,000.072	Û	0	21,000 072
G	Underground Storage Plant		~ ~ ~			42 PM	Ó	ΰ	23,882
7 8	Land Rights of Way	350 10 350 20	29,88.1 1,932	ŭ Ĉ	<b>0</b> U	23,882 1,932	0	Ü	1,932
9	Compressor Station Structures	351 20	3,413,834	Ü	0	3 413,834	Đ	0	3 413,834
10	Wells Construction	352 01	799,134	0	G	799,134	0	0	799,134 168,680
11 12	Wells Equipment Storage Leasehold and Rights	352 02 352 10	168,680 139,442	0	e o	168 680 139,442	0	Ö	139,442
13	Other Leases	352.12	67,498	ō	0	67,498	0	0	67,498
14	Lines	353 00	405,288	(1	() (2.400)	405 286 938,273	0 29,890	0 (3 800)	405,288 964,273
15 16	Compressor Station Equipment Measuring & Rogulating Equipment	354 00 355 00	912 873 123 010	28,800 0	(3,400) 0	123 010	25,530	0	123,010
17	Distribution Plant								
18	Land, City Gale/Main Line Industrial	374 10	21,944	0	0	21,944	0 13,590	0	21 944 641,575
19 20	Land, Other Distribution System  Land Rights, City Gate/Main Line	374 20 374 30	617,875 95,361	10 200 p	0	628 075 95,361	0.00	0	95 361
21	Land Rights City Other Distribution System	374 40	2,128,782	ė	0	2.128,782	0	9	2,128,782
22	Land Rights, City Other Distribution System Loc	374 41	13	0	0	13	O O	0 (1,760)	13 3,214,207
23 24	Rights of Way Structures, City Gate Measurement & Regulating	374,50 375.20	3.217,1 <b>07</b> 368. <b>6</b> 26	0 27 500	(1,200) (3,200)	3,215,907 392,926	31,300	(4,000)	420 226
25	Structures, Congral Meas & Reg Local Gas	375 31	4 012	c	Q	4,012	0	0	4 012
26	Structures, Rogulating	375 40	3,357,779	0	0	3.357.779	n u	0 0	3,357,779 87,670
27 28	Structures, Distribution Industrial M&R Structures, Other Distribution System	375 60 375 70	87,670 8,139,238	0 15,600	0 (1,800)	87,670 8,152,438	16,000	(2,000)	8,166,438
29	Structures, Other Distribution System, Leased	375.71	1,125,911	Į)	0	1,125,911	0	۵	1,125 911
30	Structures, Communication	375 80	16.515	(1	ū	16,515	0	D	16,515
31 32	Mains Mains	376 00	1,061,768,979	19 495 400	(2.282,400)	1,078,951,979	19,712,100	(2,505,100)	1,096,158,979
33	Mains - CSL Replacements	376 08	23,786,341	0	0	23,786 341	0	ū	23,786,341
34	Bare Steel	376.30	70,618,981	ñ O	0	70,018.981 570,601	0	() ()	70,618,981 570,601
35 36	Cast from Measuring & Regulating Equipment General	376 80 378 10	57 <b>0</b> ,601 56,453	0	Ü	56,453	ō	(r	56 4
37	Neasuring & Regulating Equipment Regulating	378 20	39,011,522	127,300	(14,990)	39,123,922	143,200	(18,200)	39,248,
38	Measuring & Regulating Equipment Local Gas	378 30 379 10	457,281 141,567	G G	0 D	457,281 141,567	0 0	0	457,2 141,567
39 40	Measuring & Regulating Equipment City Gate Measuring & Regulating Equipment Exchange Gas	379 10	(450)	0	0	(450)	0	à	(450)
41	Services	380 00	434,374,549	4 329 100	(507,600)	438,196,049	4,710,300	(598 600)	442,307,749
42	Meters	381 00	35 588,056	121 500 100	(14,200) 0	35 695,356 23,651,967	137,300 (21,600)	(17 400) 2,800	35,815,256 23,633,167
43 44	Auto Meter Reading Devices Meter Installations	381.10 382 00	23,651,867 35,807,990	134 900	(15.800)	35.927,090	159,800	(20,300)	36,066.590
45	House Regulators	383 00	11,241,952	68,400	(000,B)	11,302,352	65,200	(10,600)	11,376,752
46 47	House Regulators Installations	384 00 385 <b>0</b> 0	3 864,772 5,723 214	6 16 660	(1,90u)	3,864,772 5,737,914	G 18,600	(2,400)	3,864,772 5,754,114
48	Industrial M&R Equipment Station Equipment Industrial M&R Equipment Large Volume	385 10	1,189 992	G	0	1,189,992	0	0	1,189,992
49	Other Equipment	387 10	16,603	ũ	0	16,603	0	0	16,603
50 51	Other Equipment, Odenzation	387 20 387 42	117,248 121,945	ti U	0 0	117,248 121,945	D 2	0	117,248 121,945
52	Other Equipment, Radio Other Equipment, Other Communications	387 44	656 004	Ð	ő	656 004	ő	Ü	656,004
53	Other Equipment, Telemetering	387.45	2 076,343	g.	0	2,076,343	0	0	2,076,343
54	Other Equipment, Customar Information Service	387 46	259 436	()	9	259,436	Đ	O	259,436
55 66	General Plant	390 10	49,821	ù	0	49,821	ð	υ	49,821
56 57	Structures, Communications Office Furniture & Equipment Unspecified	391.10	2 428,221	1,500	0	2,429,721	424 699	0	2,854,321
58	Office Furniture & Equipment, Data handling Equip	391 11	24 405	0	0	24,405	0	0	24,405
59 60	Office Furniture & Equipment, Information Systems Office Furniture & Equipment, Air Condition Equip	391 12 391 20	2,197,893 3,007	0 (1	ů O	2,197,893 3,007	0	ti U	2,197,893 3,007
61	Transportation Egippment, Trailers > \$1,000	392 20	86,752	ō	o o	86,752	Ü	n	86,752
62	Transportation Equipment, Traders \$1,000 or #	392.21	10 830	0	(1	10,830	0	0	10,830
63	Stores Equipment	393 00 394 10	16,675 122,964	0	0	16,675 122,964	0	0	16,675 122,964
64 65	Tools, Garage & Service Equipment Tools, CNG Equipment, Stationary	394 10	1,774,190	n	0	1,774,190	Ð	0	1,774,190
66	Tools, CNG Equipment, Portable	394 12	179,308	0	Ç	179,308	0	11	179,308
67	Tools, Shop Equipment	394 20 394 30	72,307 12,877,869	0 14 000	Ð G	72,307 12,891,859	0 15 000	Ü	72,307 12,906,859
69 93	Tools, Tools and Other Tools, High Pressure Stopping	394 30	10 847	0	0	10,847	13 000	o O	10.847
70	Laboratory Equipment Gas	395 00	50,618	Û	េ	50,618	ti C	0	50 618
71	Power Operated Equipment Communication Equipment	396 00 397 00	1,435,493 1,342,807	0 17,000	Ω Ω	1,435,493 1,354,807	0 12,800	0	1,435,493 1,367,607
72 73	Communication Equipment Telephone	397 00 397 10	7,342,607 2,339,889	12,1001 U	0	2,339,889	12,800 ņ	U	2,339,689
74	Communication Equipment, Radio	397 20	۵	Û	ប	0	Ů	0	0
75	Communication Equipment, Other	397 40 397 50	0 810,223	0 u	0	0 810 223	o o	0	0 810,223
76 77	Communication Equipment, Telemetering Miscellanuous Equipment	398 00	1,060,471	Ω	ō	1,060,471	Ď.	õ	1,060,471
78	Total Gas Plant in Service		1,825,679,486	24,372,300	(2,854,400)	1,847,197,386	27,624,700	(3,181,500)	<u>1,87</u> 1,640,586

						Gas Plant in Service	ť		
Line No,	Des <u>cription</u>	Account No. (1)	Plant Beginning Balance 7/3 1/20 16 (2)	Additions (3)	Retuements (4)	Balance as of 8/31/2016 (5 = 2+3+4)	Additions (6)	Retirements (7)	Balance as of 9/30/2016 (6)=(5+6+7)
1	Intangible Plant	,	\$	S	\$	S	\$	š	\$
2	Oiganization Costs	301 00	100 099	n	0	100,099	()	n)	100 <b>0</b> 99
3	Franchises/Consent, Perpetual	302 10	76 189	H	0	26 489	0	Ų	26 489
4 5	Intangible Plant, General Intangible Plant, Miscullaneous Software	303 00 303 30	3,457 3 <u>95</u> 21,000 072	Ú Ú	R 29,500) 0	2,930 895 21,000 072	0 9	0	2,930 895 21 000 072
6	Underground Storage Plant								
7	Land	350 10	23 86?	0	Ů	23 882	U	U	23 882
8 9	Rights of Way Compressor Station Structures	350 20 351 20	1,932 3,413,834	9 0	0	1,932 J 41 <b>3</b> 834	0	0	1,932 3,413,834
10	Wells Construction	352 01	799,134	9	0	799,134	0	n n	799,134
11	Wells Equipment	352 02	168,680	(ı	(1	168,660	0	ū	168,680
12 13	Storage Leasehold and Rights	352 10 352 12	139,442	0	n a	13 <b>9</b> ,442 67,498	ô D	0	139,442 67,498
14	Other Leases Lines	353.00	67,498 405,288	0	Ü	105,288	0	0	405,288
15	Compressor Station Equipment	354 00	964,273	21 700	(2.500)	983 473	27,400	(3,200)	1,007,673
16	Measuring & Regulating Equipment	355 00	123,010	ŋ	t:	123.010	ů	Ω	123,010
17 18	<u>Distribution Plant</u> Land, City Gate/Main Line Industrial	374 10	21,944	0	O	21,944	0	rı.	21,944
19	Land, Other Distribution System	374.20	641,575	8 600	0	650,175	11 800	0	661,975
20	Land Rights, City Gate/Main Line	374 30	95,361	Ú	ij	95 361	0	Ō	95,361
21 22	Land Rights, City Other Distribution System  Land Rights, City Other Distribution System, Loc	374 40 374 41	2,128,782 13	0	g g	2,128,782 13	0	0	2,128,782
23	Rights of Way	374 50	3 214 207	0	(000,1)	3,213 207	0	(1,400)	3 211 807
24	Structures, City Gale Measurement & Regulating	375 20	420 226	24 600	12,500)	439,326	29 200	(3,390)	464,226
25	Structures, General Meas & Reg Local Gas	375.31	4 012	0	0	4 012	0	0	4,012
26 27	Structures, Regulating Structures, Distribution Industrial M&R	375 40 375 60	3,357,779 87,670	n ú	0	3,357,779 87,670	0	t) O	3 357,779 87,670
28	Structures, Other Distribution System	375.70	8,166,438	24,500	(2,900)	8,188,038	16 600	(2,000)	8,202,638
29	Structures, Other Distribution System, Leased	375.71	1,125,911	. 1)	Ú	1,125,911	0	0	1,125,911
30	Structures, Communication	375 80	16 515	()	n	16 515	0	r).	16,515
31 32	Mains: Mains	376 00	1,096,158,979	16 792,100	(1.966,900)	1,110 982,179	18,388,200	(2 156 100)	1,127,214,279
33	Mains - CSL Replacements	376 08	23,786,341	0	(, 505, 506)	23 786,341	0	0	23 786 341
34	Bare Steel	376 30	70,618,981	Û	0	70.618,981	0	0	70,618,981
35 36	Cast from Measuring & Regulating Equipment General	376 80 378 10	570,601 56 453	0 0	0 0	570,601 56,453	0	0	570,601 56,453
37	Measuring & Regulating Equipment Regulating	378 20	39 248,922	99,400	(11.700)	39,336,622	129,100	(15,100)	39,450,622
38	Measuring & Regulating Equipment Local Gas	378 30	457.281	ţı	o	157,281	0	o	457,281
39	Measuring & Regulating Equipment City Gate	379 10	141,567	Ü	0	141,567	0	ū	141,567
40 41	Measuring & Regulating Equipment Exchange Gas Services	379 11 380.00	(450) 442,307,749	0 334400	(391,000)	(450) 445 251,349	0 4 279,900	U (501 800)	(450) 449,029 249
42	Melers	381 00	35 815,256	95 000	(11 199)	35,899,156	123,700	(14,500)	36,008,356
43	Auto Meter Reading Devices	381 10	23,633,167	1 000	(160)	23,634,067	100	0	23,634,167
44 45	Meter Installations House Regulators	382 00 383 00	36,066,590 11,376,752	107-700 55-800	/12 600) (6,500)	36,161,690 11,426,052	142,500 75,200	(16,700) (8,800)	36,287,490 11,492,452
46	House Regulators Installations	384 00	3 864,772	0	0	3 864 772	00	U.cocy	3 864,772
47	Industrial M&R Equipment Station Equipment	385 00	5 754,114	13 060	(1,500)	5,765 614	16,800	(2,000)	5,780 414
48	Industrial M&R Equipment, Large Volume Other Equipment	385 10 387 10	1,180,992 16,603	0 6	O Ü	1,189,992 16,603	ů n	0	1,189,99 <i>2</i> 16,603
49 50	Other Equipment, Odenzation	367 20	117,248	p	ű	117,248	Ô	0	117,248
51	Other Equipment, Radio	387.42	121,945	Э	0	121,945	0	0	121,945
52	Other Equipment, Other Communications	387 44	656 004	0	0.0	656 004	0	0	656 004
53 54	Other Equipment, Telematering Other Equipment, Customer Information Service	387 45 387 46	2 076,343 259 436	0 6	0	2,076,343 259,436	0 0	0 9	2,076 343 259 436
55	General Plant								
5ñ 57	Structures, Communications	390-10 391-10	49 821 2 864 321	(i 2 a(ii)	0	49 821 2 856 731	0 1,700	0.00	49,821 2,858,421
57 58	Office Furniture & Equipment, Unspecified Office Furniture & Equipment, Data handling Equip	391.10	2,854,321 24 405	2 4143	Ų Ü	2 856,721 24,405	1,700	u V	2 658,423
59	Office Furniture & Equipment, Information Systems	391.12	2,197,893	U	n	2,197,893	0	ő	2,197,893
	Office Furniture & Equipment, Air Condition Equip	391 20	3 007	0	Ü	3,007	0	0	3,007
61 62	Transportation Equipment, Trailers > \$1,000 Transportation Equipment, Trailers \$1,000 or <	392.20 392.21	86,752 10,830	0	υ 0	86,752 10,830	0 0	0	86,752 10,830
63	Stores Equipment	393 00	16,675	ñ	0	16,675	0	Ü	16,675
64	Tools, Garage & Service Equipment	394 10	122,964	9	0	122,964	0	0	122,964
65 66	Tools, CNG Equipment, Stationary Tools, CNG Equipment, Portable	394 11 394 12	1,774,190 179,308	€) U	0	1,774,190 179,308	0	0	1,774,190 179,308
67	Tools, Shop Equipment	394-70	72,307	IJ	0	72,307	0	n	72,307
68	Tools, Tools and Other	394,30	12,906,859	22,BH0	O	12 929 659	15,500	Ð	12,945,159
69	Tools, High Pressure Stopping	394 31	10,847	0	0	10,847	Ű	Ð.	10,847
	Laboratory Equipment Gas Power Operated Equipment	395 00 396 00	50,618 1 435,493	() ()	n U	50,618 1.435,493	<b>Q</b> 0	f) L1	50,618 1,435 493
72	Communication Equipment	397.00	1,367,607	19 600	ບິ	1,387,207	13 309	Û	1,400,507
73	Communication Equipment, Telephone	397 10	2,339,889	0	U	2,335,889	0	0	2,339,889
74 75	Communication Equipment, Radio Communication Equipment, Other	397 20 397 40	0 0	0	0 U	0	0	0	0
76	Communication Equipment, Other Communication Equipment, Tolemetering	397 50	810,223	Ů	ő	810,223	0	0	810 223
77	Miscellaneous Equipment	398 00	1,000,471	Õ	$\Omega$	1,060,471	n	0	<u>1,060,471</u>
78	Total Gas Plant in Service		1,871,640,586	20.619,600	(2,938,800)	1,889,321,386	23,270,000	(2,724,900)	1,909,866,486

		Gas Plant in Service							
Line No.	Description	Account No.	Plant Beginning Balance 9/30/2016	Additions	Retirements	Balance as of 10/31/2016	Additions	<u>Retirements</u>	Balance as of <u>11/30/2016</u>
		(1)	(2) \$	(3) S	(4) \$	(5 = 2+3+4) \$	(6) \$	(7) \$	(8)=(5+6+7) \$
1	Intaggible Plant			-					
2	Organization Costs	301 00	100,099	() ()	0 ن	100 099 26 489	0	0 0	100,099 26,489
3	Franchises/Consent, Perpetual Intangible Plant, General	302.10 303.00	26 489 2,930,895	1,874 800	0	4,805,695	Ů	ů,	4,805,695
5	Intangible Plant, Miscellaneous Software	303 30	21,000,072	r)	0	21 000 072	ij	Ü	21,000,072
6	Underground Storage Plant								
7	Land	350.10	23 682	0	Ú	23,882	0	0	23,882
8	Rights of Way	350 20 351 20	1,932 3 413 834	G U	<b>(</b> )	1 932 3,413,834	9	0	1,932 3,413,834
9 10	Compressor Station Structures Wells Construction	352 01	799,134	{)	0	799 134	6	ő	799,134
7.1	Wells Equipment	352 02	168,680	0	Đ	168,680	6	0	168,680 139,442
12 13	Storage Leasehold and Rights Other Leases	352 10 352 12	139,442 67,498	0	0	139 442 67,498	0 0	0	67,498
14	Lines	353 00	405 288	ű	0	405,288	0	0	405 288
15	Compressor Station Equipment	354.00 355.00	1,007,673 123,010	29 400 0	(3,700) 6	1,033,373	14 990 8	(1,800)	1.046,473 123,010
16	Measuring & Regulating Equipment	355 00	123,010	v	· ·	1.5010	Ü	Ů	12,1,010
17	Distribution Plant	374.10	21,944	()	ę	21,944	Q	0	21,944
18 19	Land, City Gate/Main Line tridustrial Lind, Other Distribution System	374 20	661,975	6.300	9	6/0 275	5 700	0	675,975
20	Land Rights, City Gate/Main Line	374 30	95,361	0	9	95 361	0	ŋ	95,361 2,128,782
21 22	Land Rights, City Other Distribution System Land Rights, City Other Distribution System, Loc	374 40 374 41	2,128,782 13	() D	0	2,128,782 13	ດ ຄ	t.	2,120,702
23	Rights of Way	374 50	3,211,807	ñ	(+ 100)	3 210 707	()	(700)	3,210,007
24	Structures, City Gate Measurement & Regulating	375 20	464,226	25,900	(3,300)	486 826	14 600	(1700)	499,726 4 012
25 26	Structures, General Meas & Reg Local Gas Structures, Regulating	375 31 375 40	4,012 3,357,779	0 0	e ù	4 012 3 357,779	0 0	0	3.357,779
27	Structures, Distribution Industrial M&R	375 60	87,670	0	a	87,670	0	0	87,670
28	Structures, Other Distribution System	375 70	8,202,638	25,700	(3 300)	8 225,038 1,125,911	23,100 0	(2,700) 0	8,245 438 1,125 911
29 30	Structures, Other Distribution System, Leased Structures, Communication	375 71 375 80	1,1 <b>2</b> 5,911 10,515	0	0	16 515	0	ti	16,515
31	Mains								
32	Mains	376 00 376 08	1,127,214,279 23,786,341	16 797,400 0	(2,139,300) 0	1,141,872,379 23,786,341	10 559,700 0	(1,238,200) 0	1,151,193 879 23,786 341
33 34	Mains - CSL Replacements Bare Steel	376 30	70,618,981	0	0	70 618,981	9	0	70,618,981
35	Cast Iron	376 60	570 601	6	6	570,601	0	O	570,602
36 37	Measuring & Regulating Equipment General Measuring & Regulating Equipment Regulating	378 10 378 20	56,453 39,450,622	0 121 400	0 (15,500)	56,453 39 556,522	0 67,400	0 (7,900)	56. 39.616.
38	Measuring & Regulating Equipment Local Gas	378 30	457,281	0	0	457,281	Ü	0	457,26
39	Measuring & Regulating Equipment City Gate	379 10	141,567	0	ū	141,567	(I	0	141,567 (450)
40 41	Measuring & Regulating Equipment Exchange Gas Services	379,11 380 00	(450) 449,029,249	0 4,248,300	0 (541,100)	(450) 452,736,449	0 2 274,100	(266,6001	454,743,949
42	Motors	381 00	36,008,356	115 500	(14,700)	26,109,156	61 400	(7,600)	36,165,956
43 34	Auto Meter Reading Devices	381,10 382,00	23.634,167 36,287,490	133,600 122 <b>800</b>	(17,000) (15,600)	23,750,767 56,394,690	135,990 72,400	(15,900) (8,500)	23,870,767 36,458,590
45	Meter Installations House Regulators	383 00	11,492,452	59 200	(7,5901	11,544,152	37,700	(4.400)	11,576,952
46	House Regulators Installations	384 00	3.864,772	0	0	3,864,772	0	0	3,864,772 5,802,114
47 48	Industrial M&R Equipment Station Equipment Industrial M&R Equipment Large Volume	385 00 385 10	5,780,414 1,189,992	15,900 0	(2,(6)u) 0	5,794 314 1,189,992	8,800 U	(1,000)	1,189,992
49	Other Equipment	387 10	10,603	D	Ů	16 603	Ú	ū	16,603
50	Other Equipment, Odonzation	387 20	117,248	0 0	0 n	117,248 121,945	ນ ຄ	0	117,248 121,945
51 52	Other Equipment, Radio Other Equipment, Other Communications	387 42 387 44	121,945 656,004	Ú	Ü	656,004	0	(I	656,004
53	Other Equipment, Telemetering	387.45	2.076,343	(i	ō	2 076,343	0	n	2,076,343
54	Other Equipment, Customer Information Service	387 46	259,436	Ú	Û	259,436	O	Ð	259,436
55	General Plant	250.00	46.80-			** 05*			49,821
56 57	Structures, Communications Office Forniture & Equipment, Unspecified	390 to 391 to	49,821 2,858,421	0 2 600	θ 0	49,821 0,661,021	0 2,300	<b>0</b>	2,863,321
58	Office Furniture & Equipment, Data handling Equip	391 11	24,405	0	0	24,405	9	0	24 405
59	Office Furniture & Equipment, Information Systems	391 12 391 20	2.197,893 3.007	O U	t) 0	2,197,893 3,007	1) 0	D U	2,197,893 3,007
60 61	Office Furniture & Equipment, Air Condition Equip Transportation Equipment, Trailers > \$1,000	392 20	86,752	0	0	86,752	ű	n n	86,752
62	Transportation Equipment, Trailers \$1,000 or <	392 21	10,830	0	<u>ૄ</u>	10.830	O.	0	10,830
63 64	Strees Equipment Tools, Garage & Service Equipment	393.00 394.10	16,675 122,964	0	n U	16,675 122,964	0	() ()	16,675 122,964
65	Tools CNG Equipment Stationary	394 11	1,774,190	õ	ő	1,774 190	0	Ö	1,774,190
66	Tools CNG Equipment, Portable	394 12	179,308	Û	ō	179,306	0	0	179,308
67 68	Tools, Shop Equipment Tools, Tools and Other	394 20 394 30	72,307 12,945,159	0 24,000	0 0	72,307 12,969,159	21 600	0	72,307 12,990,759
69	Tools, High Pressure Stopping	394/31	10,847	0	a	10,847	0	ð	10.847
7D	Lehoratory Equipment Gas	395.00	50,618	0	0	50,618	0	0	50,618 1,435,493
71 72	Power Operated Equipment Communication Equipment	396 00 397 00	1,435,493 1,400 507	0 20 <b>500</b>	n <b>0</b>	1,435,493 1,421,007	0 18,500	ບ ດ	1,439,507
73	Communication Equipment, Telephone	397.10	2,339 889	ū	G	2,339,889	Ü	0	2,339,889
74 75	Communication Equipment, Redio Communication Equipment, Other	397 20 397 40	0	0	บ 0	0	0 θ	0	O D
76	Communication Equipment, Only  Communication Equipment Telemetering	397.50	810 223	0	ð	810,223	0	υ	810,223
77	Miscellaneous Equipment	398 00	1,060,471	ō	ō	1,060,471	O	Đ	1,060,471
78	Total Gas Plant in Service		1,909,866,486	23.625.300	{2,764,100}	1,930,727,686	13,320,600	(1,557,000)	1,942,491,286

						Gas Plant in Service	
			Plant				
		Account	Beginning Balance			Balance as of	
	Description	No. (1)	11/30/2016 {2}	Additions (3)	Retirem <u>en</u> ts (4)	12/31/2016 (5 = 2+3+4)	
	1. 1. 1.	• • •	\$	\$	\$	\$	
1 2	Intangible Plant Organization Costs	.501,00	100 099	Ŀ	0	100,099	
3	Franchises/Consent, Perpetual	302.10	26,489	6	0	26,489	
4	Intangable Plant, General	303.00	4,805 695	384,300	(666,200)	4,523,795	
fi	Intangible Plant, Miscellaneous Software	303 39	21,000,072	0	(ı	21,000 072	
G	Underground Storage Plant						
7	Land	350,10	23,882	n	0	23,882	
8	Rights of Way Compressor Station Structures	350 20 351 20	1,932 3,413,834	ů Q	9	1,932 3,413,834	
9 10	Wells Construction	352 01	799,134	0	Ď	799,134	
11	Wells Equipment	352.02	168,689	Ū	ť:	168,680	
12	Storage Leasehold and Rights	352.10	139,442	Ų	0	139,442	
13 14	Other Leaves Lines	352 12 353 00	67,498 405 288	0 0	0	67 498 405 288	
15	Compressor Station Equipment	354 00	1,046,473	(400)	100	1,046,173	
16	Measuring & Regulating Equipment	355 00	123,010	0	n	123 010	
• • •	Distribution Plant		0 0				
17 18	<u>Distribution Plant</u> Land, City Gate/Main Line Industrial	374 10	21,944	0	0	21,944	
19	Land, Other Distribution System	374.20	675 975	4.700	e	680,675	
20	Land Rights, City Gate/Main Line	374 30	95,361	0	0	95,361	
21 22	Land Rights, City Other Distribution System Land Rights, City Other Distribution System Loc	374 40 374 41	2,128,782 13	9	0 0	2,128,782 13	
23	Rights of Way	374 50	3,210,007	G.	(696)	3,269,407	
24	Structures, City Gate Measurement & Regulating	375 20	499,726	4 400	(600)	503,526	
25	Structures General Meas & Reg Local Gas	375 31	4,012	0	c o	4,012	
26 27	Structures, Regulating Structures, Distribution Industrial M&R	375.40 375.60	3,357,779 87,670	0	0 0	3 357,779 87,670	
26	Structures, Other Distribution System	375 70	8,245,438	1,315.000	(164,400)	9,396,038	
29	Structures Other Distribution System, Lensed	375.71	1,125 911	ũ	n	1,125,911	
30	Structures, Communication	375 80	16,515	0	נו	16,515	
31 32	Mans Mans	376 00	1,151,193,879	1,764,600	(220,500)	1,152,737,879	
33	Mains - CSL Replacements	376 08	23,786,341	0	ď	23,786,341	
34	Bare Steel	376 30	70,618,981	ō	ti ti	70,618,981	
35	Cast Iron Measuring & Regulating Equipment General	376 80 378 10	570,601 56 453	0 0	(1 ()	570,601 56,453	
7	Measuring & Regulating Equipment Regulating	3/8 20	39,616,022	17,400	(2.200)	39 631 222	
38	Measuring & Regulating Equipment Local Gas	378 30	457,281	Û	0	457,281	
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	n 0	141,567	
40 41	Measuring & Regulating Equipment Exchange Gas Services	379 11 380 00	(450) 454,743,949	0 323,600	(40,500)	(450) 455,027,049	
42	Meters	381 00	36,165,956	17,590	(0.200)	36,181,256	
43	Auto Meter Reading Devices	381 10	23.870,767	(125 490)	15 700	23,761,067	
44	Aleter Installations	382 00 383 00	36,458,590 11,576,952	31,700 23,100	(4 000) (2 900)	36,486 290 11,597,152	
45 46	House Regulators House Regulators Installations	384.00	3,864,772	23,100	12 230,	3,864,772	
47	Industrial M&R Equipment: Station Equipment	385 00	5,802,114	2 200	(500)	5.804.014	
48	Industrial M&R Equipment Large Volume	385 10	1,189,992	0	0	1,189,992	
49 50	Other Equipment Other Equipment, Odonization	387,10 387 20	16,603 117,248	0	0 0	16,603 117,248	
51	Other Equipment, Radio	387 42	121,945	0	Ü	121,945	
52	Other Equipment, Other Communications	387.44	656,004	0	()	656,004	
53	Other Equipment, Telemetering Other Equipment, Customer Information Service	387 45 387 46	2,076,343 259,436	η 0	0 0	2,076,343 259,436	
54	от ж. Сфифиции, отглине, иногазана зегисе	CIQY HE	0C+5,602	v	e	accordant	
55	General Plant					** ****	
56 57	Structures, Communications Other Fugation & Engineers, Unconsulted	390 10 391 10	49,821 2,863,321	() 131.500	0 (201 (109)	49,821 2,733,821	
57	Office Furniture & Equipment, Unspecified Office Furniture & Equipment, Data handling Equip	391 11	2 803,321 24,405	131500	(2011)000	24,405	
59	Office Furniture & Equipment, Information Systems	391.12	2,197,893	υ	(1.898,800)	299,093	
UrU	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	(i	3,007	
61 62	Transportation Equipment, Trailors > \$1,000 Transportation Equipment, Trailors \$1,000 or <	392 20 39 <b>2 21</b>	86,752 10,830	0	(5.2001 0	81,552 10,830	
62 63	Stores Equipment	393 00	16,675	0	(2,300)	14,375	
<b>G4</b>	Tools, Garage & Service Equipment	394 10	122,964	0	Ď	122,964	
65	Tools, CNG Equipment, Stationary	394 11	1,774,190	0	() ()	1,774,190 170,308	
66 67	Tools CNG Equipment, Portable Tools, Shop Equipment	394-12 394-20	179,308 72,307	0	ri U	179,308 72,307	
68	Tools, Tools and Otter	394.30	12,990,759	1.227.400	(156-200)	14.059.959	
69	Tools, High Pressure Stopping	394-31	10,847	Ü	0	10 847	
70	Laboratory Equipment Gas	395 00	50.618	0	(13,900)	36 718	
71 72	Power Operated Equipment Communication Equipment	396 0 <b>0</b> 397 00	1,435,493 1,439,507	0 1,652,999	ე ი	1,435,493 2,491,507	
73	Communication Equipment, Telephone	397 10	2,339,889	0	(1008,891)	2,171,089	
74	Communication Equipment, Radio	397.20	0	Ü	0	0	
75 76	Communication Equipment, Other	397 40	0 810,223	0	0 G	0 810 223	
76 77	Communication Equipment, Telemetering Miscellaneous Equipment	397 50 398 00	1,060,471	9	(38,50g)	1,021,971	
78	Total Gas Plant in Service		1,942,49 <u>1,</u> 286	<u>6.173.60</u> 0	(3,635,400)	1,945,029,486	

Exhibit No. 108 Schedule No. 2 Page 1 of 2 Witness: N. M. Paloney

# $\frac{\text{COLUMBIA GAS OF PENNSYLVANIA, INC}}{53.52 \text{ C } 3}$

# ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

			Novemb	per 30, 2015 & Decembe	r 31, 2016
			Construction	Construction	Construction
			Work	Work	Work
			In Progress	In Progress	In Progress
Line	Account		Account 107	Account 107	Account 107
<u>No.</u>	<u>No.</u>	<u>Description</u>	Per Books	Not in Rate Base	In Rate Base
			(1)	(2)	(3)=(1-2)
			\$	\$	Š
1		Intangible Plant			
2	301.00	Organization Costs	0	0	0
3	302.10	Franchises/Consent, Perpetual	0	0	0
4	303.00	Intangible Plant, General	0	0	0
5	303.30	Intangible Plant, Miscellaneous Software	621,318	621,318	0
6		Total Intangible Plant	621,318	621.318	0
7		Underground Storage Plant			
8	350.10	Land	58,366	58.366	0
9	350.20	Rights of Way	0	0	0
10	351.20	Compressor Station Structures	0	0	0
11	352.01	Wells Construction	0	0	0
12	352.02	Wells Equipment	0	0	0
13	352.10	Storage Leasehold and Rights	0	0	0
	352.12	Other Leases	0	0	0
	353.00	Lines	0	0	0
16	354.00	Compressor Station Equipment	0	0	0
17	355.00	Measuring & Regulating Equipment	<u>0</u>	<u>0</u>	<u>0</u>
18		Total Underground Storage Plant	58,366	58.366	0
19		Distribution Plant			
20	374.10	Land, City Gate/Main Line Industrial	0	0	0
21	374.20	Land, Other Distribution System	0	0	0
22	374.30	Land Rights, City Gate/Main Line	0	0	0
23	374.40	Land Rights, City Other Distribution System	111,722	111,722	0
24	374.41	Land Rights, City Other Distribution System, Loc	0	0	C
25	374.50	Rights of Way	0	0	0
26	375.20	Structures, City Gate Measurement & Regulating	0	0	0
27	375.31	Structures, General Meas & Reg Local Gas	0	0	0
28	375.40	Structures, Regulating	183,063	183,063	0
29	375.60	Structures, Distribution Industrial M&R	0	0	0
30	375.70	Structures, Other Distribution System	1,582,473	1,582,473	0
31	375.71	Structures, Other Distribution System, Leased	0	0	0
32	375.80	Structures, Communication	0	0	0
33	376.00	Mains	12,655,955	12,655,955	0
34	376.08	Mains - CSL Replacements	(17,721)	(17,721)	0
35 20	376.25	BS & CI Replaced Total	0	0	0
36 37	378.10	Measuring & Regulating Equipment General	0	0	0
37	378.20	Measuring & Regulating Equipment Regulating	2,087,321	2,087,321	0

Exhibit No. 108 Schedule No. 2 Page 2 of 2 Witness: N. M. Paloney

# $\frac{\text{COLUMBIA GAS OF PENNSYLVANIA, INC}}{53.52 \text{ C } 3}$

# ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS

			Novemb	per 30, 2015 & Decembe	r 31. 2016
			Construction	Construction	Construction
			Work	Work	Work
			In Progress	In Progress	In Progress
Line	Account		Account 107	Account 107	Account 107
No.	<u>No.</u>	Description	Per Books	Not in Rate Base	In Rate Base
			(1)	(2)	(3)=(1-2)
			\$	\$	\$
1	378.30	Measuring & Regulating Equipment Local Gas	9,575	9,575	0
2	379.10	Measuring & Regulating Equipment City Gate	0	0	0
3	379.11	Measuring & Regulating Equipment Exchange Gas	0	0	0
4	380.00	Services	(1.095,841)	(1,095,841)	0
5	380.12	CSL Replacement	0	0	0
6	380.13	Customer Service	0	0	0
7	381.00	Meters	129.089	129,089	0
8	381.10	Auto Meter Reading Devices	130,131	130,131	0
9	382.00	Meter Installations	190,763	190,763	0
10	383.00	House Regulators	60,352	60,352	0
11	384.00	House Regulators Installations	0	0	0
12	385.00	Industrial M&R Equipment. Station Equipment	86,169	86,169	0
13	385.10	Industrial M&R Equipment, Large Volume	0	0	0
	387.10	Other Equipment	0	0	0
	387.20	Other Equipment, Odorization	0	0	0
16	387.42	Other Equipment, Radio	0	0	0
17	387.44	Other Equipment, Other Communications	0	0	0
18	387.45	Other Equipment, Telephone	882,893	882,893	0
19	387.46	Other Equipment, Customer Information Service	0	0	0
20 21	398.00	Miscellaneous Equipment Total Distribution Plant	16,995,944	16,995,944	0
21		Total Distribution Plant	16,995,944	10,995,944	U
22		General Plant			
23	389.20	Land Rights	0	0	0
24	390.10	Structures, Communications	0	0	0
25	391.10	Office Furniture & Equipment, Unspecified	0	0	0
26	391.11	Office Furniture & Equipment, Data handling Equip	0	0	0
27	391.12	Office Furniture & Equipment, Information Systems	0	0	0
28	391.20	Office Furniture & Equipment, Air Condition Equip	0	0	0
29	392.20	Transportation Equipment, Trailers > \$1,000	0	0	0
30	392.21	Transportation Equipment, Trailers \$1,000 or <	0	0	0
31	393.00	Stores Equipment	0	0	0
32	394.10	Tools, Garage & Service Equipment	0	0	0
33	394.11	Tools, CNG Equipment, Stationary	0	0	0
34	394.12	Tools, CNG Equipment, Portable	0	0	0
35	394.20	Tools, Shop Equipment	0	0	0
36	394.30	Tools, Tools and Other Tools, High Pressure Stopping	0	0 0	0
37 38	394.31 395.00	Laboratory Equipment Gas	0 0	0	0
39	396.00	Power Operated Equipment	0	0	0
40	397.00	Communication Equipment	0	0	0
41	397.10	Communication Equipment, Telephone	0	0	0
42	397.20	Communication Equipment, Radio	0	0	0
43	397.40	Communication Equipment, Nation	0	0	0
	397.50	Communication Equipment, Telemetering	Ö	0	ŏ
	398.00	Miscellaneous Equipment	ő	0	ő
46	~~~·~	Bonus Accruals, New Business Overheads & Reconciliation Difference	1,404,489	1,404,489	
47		Total General Plant	1,404,489	1,404,489	0
48		Total Plant	<u>19,080,117</u>	<u>19.080.117</u>	Ω

Exhibit No. 108 Schedule No. 3

Page 1 of 1

Witness: N. M. Paloney

# Columbia Gas of Pennsylvania, Inc. Depreciation Reserve

		Balance As Of					
Ln.		11/30/2014	11/30/2015	12/31/2016			
No.	<u>Description</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>			
		(1)	(2)	(3)			
		\$	\$	\$			
1	Amortizable Plant	(5,212,021)	(7,472.254)	(10,000,537)			
2	Underground Storage Plant	(3,026,813)	(3,135,939)	(3,272,048)			
3	Distribution Plant	(323,525,941)	(341,465,542)	(361,117,407)			
4	General Plant	(16,960,095)	(15,628.203)	(12,347,776)			
5	Total (Exhibit 105)	( <u>348.724,870</u> )	(367.701,938)	(386,737,768)			

Witness: B. E. Elliott

# COLUMBIA GAS OF PENNSYLVANIA, INC. 53.53 III BALANCE SHEET AND OPERATING STATEMENT <u>A. ALL UTILITIES</u>

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

# Response:

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

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

# Response:

Columbia is not making a claim for cash working capital.

Exhibit No. 108 Schedule No. 5 Page 1 of 1 Witness: N. M. Paloney

# COLUMBIA GAS OF PENNSYLVANIA, INC PLANT MATERIALS AND SUPPLIES AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING November 30 2015

Line <u>No.</u>	<u>Month</u>		Amount \$	<u>Month</u>	Amount \$	
1	Nov-14	Actual	662,540	Dec-15	669,680	
2	Dec-14	Actual	657,437	Jan-16	638,492	
3	Jan-15		626,819	Feb-16	636,628	
4	Feb-15		624,989	Mar-16	625.793	
5	Mar-15		614,352	Apr-16	629,696	
6	Apr-15		618,184	May-16	650,134	
7	May-15		638,248	Jun-16	650,228	
	Jun-15		638,340	Jul-16	639,578	
9	Jul-15		627,885	Aug-16	628,010	
10	Aug-15		616,528	Sep-16	620,403	
11	Sep-15		609.060	Oct-16	678,749	
12	Oct-15		666,340	Nov-16	687,286	
13	Nov-15		674,721	Dec-16	682,151	
14	Total		\$8,275,443		\$8,436,828	
15	13 Month	n Average 11/30/2014	\$636,573	13 Month Average 12/31/2015	\$648,987	
					11/30/2015	12/31/2016
1/	Based or	n previous year's balances adjus	sted for inflation using the	e GNP Deflator @	<u>1.84%</u>	<u>1.86%</u>

See Exhibit No. 104, Schedule No. 2, Page 25.

Exhibit No. 108 Schedule No. 6 Page 1 of 1 Witness: N. M. Paloney

# COLUMBIA GAS OF PENNSYLVANIA, INC. PREPAYMENTS AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING DECEMBER 31, 2016

# Accounts

Ln. No.	<u>Month</u>	Corp. Ins. <u>16521000</u> (1) \$		Medical LTD ins. 16500010 (2) \$	Prepaid Ins. I/C 16520000 (3) \$		Prepaid Payroll 16500000- 1022 1/ (4) \$	PUC.OCA, OSBA Fees 16503600 (5) \$	<u>Total</u> (6) \$
1	Nov-14	2/ 1,128,573		0	774.725		0	1,225,490	3,128,787
2	Dec-14	2/ 1.010.050		Ö	641.664		0	1,050,420	2,702,134
3	Jan-15	771,426		o o	580.184	3/	ő	648,919 3/	2,000,529
4	Feb-15	632,808		0	804,743	3/	0	519,136 3/	1,956,687
5	Mar-15	494,191		ŏ	587.480	3/	Õ	389,351 3/	1,471,022
6	Apr-15	355,573	-	ō	444,846	3/	0	1,092,100 3/	1,892,519
7	May-15	216,956		Ö	302,212	3/	0	129,784 3/	648,952
8	Jun-15	78,338		Ō	159,580	3/	0	0 3/	237,918
9	Jul-15	1,440,964		0	1,348,841	3/	0	(138.869) 3/	2,650,936
10	Aug-15	1,301,804		0	1,211,711	3/	0	(277,737) 3/	2,235,778
11	Sep-15	1,155,956		0	1,074,582	3/	0	(416,606) 3/	1,813,932
12	Oct-15	990.400		0	924,475	3/	0	1,426,309 3/	3,341,184
13	Nov-15	<u>1.149,322</u>	3/	<u>0</u>	788, <u>968</u>	3/	<u>0</u>	<u>1,248,021</u> 3/	3,186,311
14	Total	\$10.726,361		\$0	\$9,644,011		\$0	\$6,896,318	27.266,689
15	1	3 Month Average B	alanc	e					2.097,438
16	Dec-15	1,028,860	3/	0	653,614	3/	0	1,069,982 3/	2,752,456
17	Jan-16	785,792	3/	0	590,989	3/	0	661,004 3/	2.037,785
18	Feb-16	644,593	3/	0	819,730	3/	0	528,804 3/	1,993,127
19	Mar-16	503,394	3/	0	598,421	3/	0	396,602 3/	1.498,417
20	Apr-16	362,195	3/	0	453.130	3/	0	1,112.438 3/	1.927,763
21	May-16	220,996	3/	0	307,840	3/	0	132,201 3/	661,037
22	Jun-16	79,797	3/	0	162,552	3/	0	0 3/	242,349
23	Jul-16	1,467,799	3/	0	1,373,960	3/	0	(141,455) 3/	2,700,304
24	Aug-16	1,326,047	3/	0	1,234,277	3/	0	(282,909) 3/	2.277,415
25	Sep-16	1,177,483	3/	0	1,094,594	3/	0	(424,364) 3/	1,847,713
26	Oct-16	1,008,844	3/	0	941,691	3/	0	1,452,871 3/	3,403,406
27	Nov-16	1,170,726	3/	0	803,661	3/	0	1,271,263 3/	3,245,650
28	Dec-16	1,048,020	3/	<u>0</u>	665.786	3/	0	1,089,908 3/	2,803,714
29	Total	\$10,824,546		\$0	\$9,700,245		\$0	\$6,866,345	27,391,136
30	1	3 Month Average B	alanc	e				_	2,107,010

## Notes:

3/ Based on previous year's balance adjusted for inflation using GNP Deflator @ See Exhibit No. 104, Schedule No. 2, Page 25.

11/30/2015

12/31/2016

1.84%

<u>1.86%</u>

<sup>1/</sup> Items included in the calculation of cash working capital.

<sup>2/</sup> Actual 2014 balances

Exhibit No. 108 Schedule No. 7 Page 1 of 1 Witness: N. M. Paloney

## COLUMBIA GAS OF PENNSYLVANIA, INC GAS STORED UNDERGROUND AVERAGE OF TWELVE MONTHLY BALANCES ENDING December 31, 2016

								Ending	Ending	Monthly
Line		Scheduled		Injection	Monthly	Scheduled	Withdrawal	Cumulative	Cumulative	Average
<u>No.</u>	Month	Injections	<u>ACOG</u>	<u>Activity</u>	<u>WACOG</u>	Withdrawals	Activity	<u>Balance</u>	<u>Balance</u>	<u>Rate</u>
		DTH	\$	\$	\$	DTH	\$	\$	DTH	S
		(A)	(B)	(C = A * B)	(D)	(E)	(E = D . E)	(G)	(H)	(I = G / H)
1	Nov-14	593,876	3.9067	2,320,095	4.3029	3,138,356	(13,504,032)	111,586,006	25,932,841	4.3029
2	Dec-14	302,585	4.2806	1,295,245	4.3026	3.803,154	(16,363,553)	96,517,699	22,432,272	4.3026
3	Jan-15	(28,587)	3.0912	(88,368)	4.3042	6,080,922	(26,173,339)	70,255,992	16,322,763	4.3042
4	Feb-15	-	2.7914	-	4.3042	4,703,000	(20,242,525)	50,013,467	11,619,763	4.3042
5	Mar-15	83,000	2.5639	212,804	4.2918	4,134,000	(17,742,426)	32,483,845	7,568,763	4.2918
6	Apr-15	2,266,000	2.5045	5,675,197	3.8800	-	0	38,159,042	9.834,763	3.8800
7	May-15	3,616,000	2.5502	9,221,523	3.5225	-	0	47,380,565	13,450,763	3.5225
8	Jun-15	3.614,000	2.6146	9,449,164	3.3302	•	0	56,829,729	17,064,763	3.3302
9	Jul-15	3,616.000	2.6791	9,687,626	3.2164	-	0	66,517,355	20,680,763	3.2164
10	Aug-15	3,614,000	2.6937	9,735,032	3.1386	-	0	76,252,387	24,294,763	3.1386
11	Sep-15	3,409,000	2.6848	9,152,483	3.0828	•	0	85,404,870	27,703,763	3.0828
12	Oct-15	1,166,000	2.7538	3,210,931	3.0695	•	0	88,615,801	28,869,763	3.0695
13	Nov-15	•	3.0194	-	3.0695	2,992,000	(9,183,951)	79,431,850	25,877,763	3.0695
14	Dec-15	32,000	3.0645	98,064	3.0695	3,571,000	(10,961,170)	68,568,744	22.338,763	3.0695
15	Jan-16	11,000	3.2076	35,284	3.0696	5.282,000	(16,213,437)	52,390,590	17,067,763	3.0696
16	Feb-16	•	3.1704	-	3.0696	4,706,000	(14,445,368)	37,945,222	12,361,763	3.0696
17	Mar-16	47,000	3.3321	156,609	3.0706	4,497,000	(13,808,301)	24,293,530	7,911,763	3.0706
1/	pr-16	2,212,000	3.0047	6,646,396	3.0562	-	0	30,939,926	10,123,763	3.0562
(	ay-16	3.543.000	3.0178	10,692,065	3.0462	-	0	41,631,992	13,666,763	3.0462
20	วนก-16	3,543,000	3.0759	10,897,914	3.0523	-	0	52,529,906	17,209,763	3.0523
21	Jul-16	3,543,000	3.1265	11,077,190	3.0650	-	0	63,607,095	20,752,763	3.0650
22	Aug-16	3,543,000	3.1335	11,101,991	3.0750	-	0	74,709,086	24,295,763	3.0750
23	Sep-16	3,409,000	3.1165	10,624,149	3.0801	-	0	85,333,234	27,704,763	3.0801
24	Oct-16	1,166,000	3.1165	3,633,839	3.0816	-	0	88,967,073	28,870,763	3.0816
25	Nov-16	-	3.1165	-	3.0816	2,978,000	(9,176,894)	79,790,179	25,892,763	3.0816
26	Dec-16	57,000	3.1165	177,641	3 0816	3,321,000	(10.234,125)	69,733,694	22,628,763	3.0816

27 Twelve Month Average November 2015 ((Lns. 2 thru 13)/12)

28 Twelve Month Average December 2016 ((Lns. 15 thru 26)/12))

65,655,217

58,489,294

Exhibit No. 108 Sched No. 8 of 1 Witness: N. M. Jaioney

## COLUMBIA GAS OF PENNSYLVANIA, INC DEFERRED INCOME TAXES BALANCE ENDING December 31, 2016

Line <u>No.</u>	<u>Acci</u>		Pro Forma Balance <u>11/30/2014</u> (1)	Pro Forma Balance <u>11/30/2015</u> (2)	Pro Forma Balance <u>12/31/2016</u> (3)	Reference
1		Account 190 - Deferred Income Taxes				
2	19001000	LIFO Inventory Adj - Federal	1,733.643	2.038,681	2.033,266	
3	19002000	LIFO Inventory Adj - State	549,751	646,481	644.764	
4	19001000	Capitalized Inventory - Fed	(1.541)	(1,700)	(1,700)	
5	19002000	Capitalized Inventory - St	(489)	(539)	(539)	
6	19005000	Cust. Advances - Fed	2,454,024	2,629,540	2,796,107	
7	19006000	Cust, Advances - St	778.190	833,847	886.667	
8	19005000	Federal Net Operating Loss	15.471.269_	13,081,518	2.590.812	
9		Total Account 190	20,984,847	19,227,828	8,949,377	
10		Account 282 - Deferred Income Taxes-Depreciation				
11	Various	Excess Accelerated Tax Depreciation - Fed	(254,462.025)	(294,117,175)	(303,643,348)	
12		Total Account 282	(254,462,025)	(294,117,175)	(303.643.348)	
13		Account 263 - Deferred Income Taxes - Other				
14	28305000	Legal Liability-Lease on G.O. Bldg Fed	0	0	0	
15	28306000	Legal Liability-Lease on G.O. Bldg St	0	0	0_	
16		Total Account 283	0	0	0	
17		Total Accumulated Deferred Taxes	(233,477,178)	(274,889,347)	(294.693.971)	Exhibit 107, Pgs. 5 & 5a



Exhibit No. 108 Schedule No. 9 Page 1 of 1

Witness: N. M. Paloney

## COLUMBIA GAS OF PENNSYLVANIA, INC CUSTOMER DEPOSITS AVERAGE OF THIRTEEN MONTHLY BALANCES ENDING December 31, 2016

Line <u>No.</u>	<u>Month</u> (1)	Acct-23500300 Other <u>Deposits</u> (2) \$	Acct-23500000 Security <u>Deposits</u> (3) \$	Total Account <u>235</u> (4) \$	Month (5)	Acct-23500300 Other <u>Deposits</u> (6) §	Acct-23500000 Security <u>Deposits</u> (7) S	Total Account <u>235</u> (8) \$
1	Nov-14	(140,000)	(3,159,575)	(3,299,575) 1/	Dec-15	(140,000)	(3,230.025)	(3,370,025)
2	Dec-14	(140.000)	(3,230,025)	(3,370,025) 1/	Jan-16	(140,000)	(3,085,470)	(3.225,470)
3	Jan-15	(140.000)	(3,085,470)	(3,225,470)	Feb-16	(140,000)	(2,870,344)	(3.010,344)
4	Feb-15	(140,000)	(2,870,344)	(3,010,344)	Mar-16	(140,000)	(2,953.133)	(3,093,133)
5	Mar-15	(140.000)	(2,953,133)	(3,093,133)	Apr-16	(140,000)	(2,910,756)	(3,050,756)
6	Apr-15	(140.000)	(2,910,756)	(3,050,756)	May-16	(140,000)	(2,842,259)	(2,982,259)
7	May-15	(140 000)	(2,842,259)	(2,982,259)	Jun-16	(140,000)	(2.838.626)	(2,978.626)
8	Jun-15	(140.000)	(2.838.626)	(2,978,626)	Jul-16	(140,000)	(2,868,167)	(3,008.167)
9	Jui-15	(140,000)	(2,868,167)	(3,008,167)	Aug-16	(140,000)	(2,885.227)	(3.025.227)
	Aug-15	(140.000)	(2.885,227)	(3,025,227)	Sep-16	(140,000)	(2,951,575)	(3,091,575)
	Sep-15	(140,000)	(2,951,575)	(3,091,575)	Oct-16	(140.000)	(3,065,710)	(3,205,710)
12	Oct-15	(140,000)	(3.065,710)	(3,205,710)	Nov-16	(140,000)	(3,159,575)	(3.299,575)
13	Nov-15	(140,000)	(3,159,575)	(3.299,575)	Dec-16	(140,000)	(3,230,025)	(3.370,025)
14	Total	(1.820.000)	(38,820,439)	(40,640,439)	Total	(1.820,000)	(38,890,889)	(40,710,889)
15	13 Month Average	(140,000)	(2,986,188)	(3.126,188)	13 Month Average	(140.000)	(2,991,607)	(3,131,607)

<sup>1/</sup> Actual November 2014 & December 2014 balance. All other months are the Historic Test Year amounts.

Exhibit No. 108 Schedule No. 10

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Witness: N. M. Paloney

# COLUMBIA GAS OF PENNSYLVANIA, INC CUSTOMER ADVANCES December 31, 2016

Line		Customer Advances - Deposit Account <u>25200000</u>	Customer Advances - Deposit (Post 12/31/99) Account 18600400	Net <u>252</u>
<u>No.</u>	<u>Month</u>	(1) \$	(2) \$	(3=1+2) \$
1	Nov-14	(7,789,686)	7,531,589	(258,097)
2	Nov-15	(7,862,150)	7,650,421	(211,729)
3	Dec-16	(7,862,150)	7,650,421	(211,729)

Note:

November 2015 and December 2016 were based on December 2014 actual.