

Columbia Gas of Pennsylvania, Inc.
2015 General Rate Case
Docket No. R-2015-2468056
Standard Data Request
GASCOS No. 01-21
Volume 1 of 1

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-001:

Please explain the Company's policy with regard to when customer advances and contributions in aid of construction must be made.

Response:

The Company's policy with regard to when customer advances and contributions in aid of construction must be made is defined within Tariff Pa. P.U.C. No. 9 currently on file with the Pennsylvania Public Utility Commission ("Commission"). More specifically, Section 8.2 Extensions, Main Extension Policy indicates residential, commercial and industrial customers electing service shall pay a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant's gas requirement and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). The minimum capital investment is the capital expenditure required to serve only the gas requirement requested by the particular applicant(s).

The maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the company, taking into consideration the estimated additional annual volumes, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

Additionally, Section 8.2.3 Capital Expenditure Policy, Reduction or Elimination of Deposit of the Company's tariff currently on file with the PA PUC provides that in any case where a deposit is required, it may be reduced or eliminated, if in the Company's judgment, the institution of such service will benefit other customers within a reasonable period of time.

Please see Exhibit No. 14, Schedule No. 2, for a complete copy of Columbia's tariff.

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Cost of Service

Question No. GAS-COS-002:

Please provide a detailed explanation describing how contributions in aid of construction and customer advances are reflected in the Company's cost of service study.

Response:

Customer Advances for Construction have been classified to one of two different 252 sub-accounts. Account 252-15561 has been used as a classification for Customer Advances since January 2000. Account 252-15560 was used prior to January 2000. Use of account 252-15561 began with the adoption of a revised method of accounting for Customer Advances. A reduction to rate base has been properly included for Customer Advances pertaining to both 252 sub-accounts.

A debit is made to 101-Gas Plant in Service once plant is placed in service regardless of the accounting treatment for Customer Advances. A credit is made to 101-Gas Plant in Service in recognition of Customer Advances since January 2000. Therefore, a reduction to rate base has already been included related to account 252-15561 by including the net 101-Gas Plant in Service per books.

Prior to January 2000, there was no 101-Gas Plant in Service offset for Customer Advances. As such, rate base would not be reduced through Account 101 for Customer Advances prior to January 2000. The reduction to rate base for these Customer Advances is made by including account 252-15560 in rate base.

The following table provides a summary of the entries described above.

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Entries for Customer Advances not Refunded ^{1/}	Prior to January 2000		After January 2000	
	Debit	Credit	Debit	Credit
Record Cost of Construction	101	131	101	131
Record Billing for Customer Advance	143	252	143	101
Customer Advance Received	131	143	131	143
Record Liability for Customer Advance			186	252
<i>Both methods show customer advances received at this point and a liability recorded in 252. However, the net entries are different</i>	101	252	186	252
Record Customer Advances not Refunded	252	101	252	186
<i>Once a Customer Advance is deemed non-refundable it becomes a Contribution in Aid of Construction and there are no remaining entries on the books in recognition of a liability.</i>				
^{1/} Entries are not shown as running through 107-Construction Work in Progress for simplicity purposes				

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Cost of Service

Question No. GAS-COS-003:

Please provide a breakdown of contributions in aid of construction by customer class and plant account number for the most recent year available.

Response:

Please see Exhibit No. 8, Schedule No. 1, for contributions in aid of construction by plant account for the historic test year. Contributions in aid of construction are not recorded on the Company's books by customer class.

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Cost of Service

Question No. GAS-COS-004:

Please provide a breakdown of transmission and distribution mains investment by pipe diameter.

Response:

The requested breakdown is as follows:

<u>Diameter</u>	<u>Quantity (Feet)</u>	<u>Amount \$</u>
1/2"	3	233
3/4"	8,097	13,153
1"	99,368	262,376
1-1/8"	2,303	5,709
1-1/4"	698,443	2,953,586
1-1/2"	15,885	12,649
2"	13,729,998	130,970,948
2-1/2"	5,025	3,292
3"	3,413,309	30,961,068
3-1/4"	653	3,764
3-1/2"	8,138	27,469
4"	11,526,921	240,108,217
4-1/2"	4,004	24,094
4-7/8"	17,345	19,108
5"	53,378	52,520
5-1/4"	621	344
5-3/16"	19,665	38,663
5-1/2"	295	343
5-5/8"	21,122	22,430
6"	5,748,368	165,071,779
6-1/4"	21,608	6,032
6-5/8"	119,530	744,389
7-5/8"	12,467	15,407
8"	2,879,207	128,848,176

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8-1/4"	962	3,657
8-5/8"	8,232	361,804
9-5/8"	1,269	7,380
10"	824,385	20,804,241
12"	430,509	24,644,283
14"	450	5,167
16"	321,082	17,565,799
20"	<u>34,204</u>	<u>6,961,170</u>
Total Pipe	40,026,847	\$770,519,253
Other Costs (Valves, Castings, etc.) and 106 Unclassified		\$214,362,449
Per Exhibit 8, Schedule 1, Page 1, Col. 8 Total Gas In Service, Lines 30 thru 33.		\$984,881,702

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Question No. GAS-COS-005:

Please provide a breakdown of customer advances by customer class for the most recent year available.

Response:

Customer Advances are not recorded on Columbia's books by customer class.

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Cost of Service

Question No. GAS-COS-006

Please provide a breakdown of services investment by service line diameter, and a breakdown of services by size and customer class.

Response:

The table below summarizes the Company's investment in service lines by size, as of November 30, 2014. The company does not maintain on its books and records, the service line investment by size, by customer class. Please see Columbia Statement No. 11 for an explanation of the assignment of services to the various rate schedules for the Company's Class Cost of Service Studies.

101 - Gas Plant In Service

<u>Size</u>	<u>Amount</u>
	\$
Total Under 3"	385,200,470
3"	857,515
3 1/8"	5,672
3 1/2"	2,099
4"	1,802,820
4 1/2"	5,980
5"	618
6"	215,441
6 5/8"	2,650
8"	82,923
8 5/8"	663
10"	112
12"	742
20"	158
Total Acct 380 Services 1/	388,177,862

1/ The amount ties to Gas Plant In Service for Account 380 – Services for the historic test year as shown on Exh. No. 8, Sch. No. 1, Pg. 1 of 2, Col. 'Account 101.1000', Ln. 39.

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Question GAS-COS-007:

If available, please provide a breakdown of meter investment by meter size, and a breakdown of meters by size and customer class.

Response:

The table below lists the Company's investments in meters, Account 381, by size as identified on the Company's books and records as of November 30, 2014. The amount ties to the amount included in Exhibit No. 8, Schedule No. 1, Page 2 of 2. The Company's books and records do not identify the assignment of meters to the various customer classes. Please see Columbia Statement No. 11 for an explanation of the assignment of meters to each customer rate class for the Class Cost of Service studies.

<u>Size</u> <u>Cubic Feet Per</u> <u>Hour</u>	<u>Investment</u> <u>\$</u>
0 - 500	21,549,836
501 - 1000	4,725,358
1001 - 1500	1,066,452
Over 1500	<u>6,368,604</u>
Total	33,710,250
Other Costs	<u>353,334</u>
Total Account 381	<u><u>34,063,584</u></u>

Other costs include inactive meters, in stock meters, and timing differences.

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Cost of Service

Question No. GAS-COS-08:

Please provide the Company's rate design models and cost of service study on an IBM PC-compatible computer disk in Lotus 1-2-3 or Quattro format. If the models consist of more than one file, please include information on all files on the disk and what they contain. If not available in Lotus 1-2-3 or Quattro format, please provide in ASCII format.

Response:

Please see the enclosed CD containing Excel files of the Company's rate design and allocated cost of service studies.

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

Witness: M. P. Balmert

Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Total Revenues							
2	Residential Sales - RS, 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	Negotiated Sales Service - NSS	12	65,000.0	\$292,008	(\$26)	\$291,982	-0.01%	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 (≤ 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 I - MLDS	48	2,856,000.0	\$396,279	\$433	\$396,712	0.11%	0.00%
13	Main Line Distribution Service Class II - MLDS	72	2,662,000.0	\$1,048,602	(\$382)	\$1,048,220	-0.04%	0.00%
14	Other Gas Department Revenue			\$1,902,988	\$113,901	\$2,016,889	5.99%	5.99%
15	Total Revenues	<u>5,155,145</u>	<u>80,964,021.8</u>	<u>\$534,899,150</u>	<u>\$ 46,171,228</u>	<u>\$ 581,070,378</u>	8.63%	8.63%
16	Base Rates Revenue Only							
17	Residential Sales - RS, RDGSS	3,377,134	23,280,676.1	\$154,667,108	\$25,145,166	\$179,812,274	16.28%	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	Negotiated 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	99,579	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 Rates Revenues	<u>5,155,145</u>	<u>80,964,021.8</u>	<u>\$310,753,903</u>	<u>\$43,788,431</u>	<u>\$354,542,334</u>	14.09%	14.09%
30	STAS							
31	Residential Sales - RS, RDGSS			\$0	\$0	\$0	0.00%	0.00%
32	Small General Service (< 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
33	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	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	\$0	0.00%	0.00%
36	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$0	\$0	\$0	0.00%	0.00%
37	Small Commercial Distribution Service (Choice) - SCD			\$0	\$0	\$0	0.00%	0.00%
38	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$0	0.00%	0.00%
39	Small Distribution Service - SDS			\$0	\$0	\$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	\$0	\$0	0.00%	0.00%
43	Total STAS			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	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

Witness: M. P. Balmert

Line No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Rider CC							
2	Residential Sales - RS, RDGSS			\$20,953	\$2,328	\$23,281	10.00%	11.11%
3	Small General Service (< 64,400 Therms Annually) - SGSS			\$8,216	\$913	\$9,129	10.00%	11.12%
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			\$0	\$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			\$7,321	\$813	\$8,134	10.00%	11.11%
8	Small Commercial Distribution Service (Choice) - SCD			\$1,934	\$215	\$2,149	10.00%	11.12%
9	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$3,476	\$387	\$3,863	10.02%	11.12%
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	\$0	0.00%	0.00%
13	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
14	Total Rider CC			\$41,900	\$4,656	\$46,556	10.00%	11.11%
15	Choice Administration Charge							
16	Residential Sales - RS, RDGSS			\$0	\$0	\$0	0.00%	0.00%
17	Small General Service (< 64,400 Therms Annually) - SGSS			\$0	\$0	\$0	0.00%	0.00%
18	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
19	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
20	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
21	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$0	\$405,888	\$405,888	100.00%	0.00%
22	Small Commercial Distribution Service (Choice) - SCD			\$0	\$107,237	\$107,237	100.00%	0.00%
23	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$0	\$370,129	\$370,129	100.00%	0.00%
24	Small Distribution Service - SDS			\$0	\$63,087	\$63,087	100.00%	0.00%
25	Large Distribution Service - LDS			\$0	\$13,014	\$13,014	100.00%	0.00%
26	Main Line Distribution Service Class I - MLDS			\$0	\$492	\$492	100.00%	0.00%
27	Main Line Distribution Service Class II - MLDS			\$0	\$164	\$164	100.00%	0.00%
28	Total Choice Administration Charge			\$0	\$960,011	\$960,011	100.00%	0.00%
29	Gas Procurement Charge							
30	Residential Sales - RS, RDGSS			\$1,618,007	(\$1,231,548)	\$386,459	-76.12%	-76.12%
31	Small General Service (< 64,400 Therms Annually) - SGSS			\$634,435	(\$482,901)	\$151,534	-76.12%	-76.12%
32	Large General Sales Service (≤ 540,000 Therms Annually) - LGSS			\$60,053	(\$45,710)	\$14,343	-76.12%	-76.12%
33	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$10,472	(\$7,971)	\$2,501	-76.12%	-76.12%
34	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
35	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$0	\$0	\$0	0.00%	-76.12%
36	Small Commercial Distribution Service (Choice) - SCD			\$0	\$0	\$0	0.00%	-76.12%
37	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$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	0.00%	-76.12%
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 Procurement Charge			\$2,322,967	(\$1,768,130)	\$554,837	-76.12%	-76.12%

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 No.	Description	Adjusted Bills (1) (Exh. 103, Sch. 2)	Adjusted Volumes (2) DTH (Exh. 103, Sch. 3)	Revenue @ Current Rates (3) \$ (Exh. 103, Sch. 1)	Proposed Revenue Increase (4) \$	Total Proposed Revenue (5 = 3 + 4) \$ (Exh. 103, Sch. 7)	Proposed Increase by Rate Schedule (6) %	Proposed Increase by Rate Class (7) %
1	Universal Service Plan Rider							
2	Residential Sales - RS, 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			\$0	\$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	\$0	0.00%	0.00%
9	Small General Distribution Service (≤ 64,400 Therms Annually) - SGDS			\$0	\$0	\$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	\$0	0.00%	0.00%
13	Main Line Distribution Service Class II - MLDS			\$0	\$0	\$0	0.00%	0.00%
14	Total Universal Service Charge			<u>\$27,644,938</u>	<u>\$3,072,358</u>	<u>\$30,717,296</u>	11.11%	11.11%
15	Merchant Function Charge							
16	Residential Sales - RS, 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	\$0	\$0	0.00%	0.00%
19	Large General Sales Service (> 540,000 Therms Annually) - LGSS			\$0	\$0	\$0	0.00%	0.00%
20	Negotiated Sales Service - NSS			\$0	\$0	\$0	0.00%	0.00%
21	Residential Distribution Service (Choice) - RDS, RDGDS, RCC			\$0	\$0	\$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	\$0	0.00%	0.00%
24	Small Distribution Service - SDS			\$0	\$0	\$0	0.00%	0.00%
25	Large Distribution Service - LDS			\$0	\$0	\$0	0.00%	0.00%
26	Main Line Distribution Service Class I - MLDS			\$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			<u>\$1,752,694</u>	<u>\$0</u>	<u>\$1,752,694</u>	0.00%	0.00%
29	Gas Cost							
30	Residential Sales - RS, 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 Therms 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) - SGDS			\$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			<u>\$190,479,760</u>	<u>\$0</u>	<u>\$190,479,760</u>	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

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

Line No.	Description	RS/RDG/RGSS					MDS/NSS (6)
		Total (1)	RDS/ RDGDS/RCC (2)	SGSS/SCD/SGDS (3)	SDS/LGS (4)	LDS/LGS (5)	
1	Determination of Revenue Distribution						
2	Rate Base (Exhibit 111, Schedule 1, Page 2, Line 12)	\$1,325,130,928	\$957,922,206	\$227,445,754	\$58,019,730	\$81,361,248	\$381,990
3							
4	Utilized Return @ Current Rates (Exhibit 111, Schedule 1, Page 2, Line 14)	1.00000	0.89804	1.34730	1.31067	0.84227	36.21020
5	Proposed Utilized Return	1.00000	0.94300	1.20130	1.20130	0.84275	26.96200
6	Change In Utilized Return	0.00000	0.04496	(0.14600)	(0.10937)	0.00048	(9.24820)
7	Rate of Return Requested	8.140%	7.676%	9.779%	9.779%	6.860%	219.471%
8	Net Operating Income @ Requested Return (Line 2 x Line 7)	\$107,865,658	\$73,530,109	\$22,241,920	\$5,673,749	\$5,581,523	\$838,357
9	Net Operating Income @ Current Rates (Exhibit 111, Sch. 1, Page 2, Line 11)	\$80,316,826	\$52,142,757	\$18,573,108	\$4,608,814	\$4,153,794	\$838,353
10	Income Deficiency (Line 8 - Line 9)	\$27,548,832	\$21,387,352	\$3,668,812	\$1,064,935	\$1,427,729	\$4
11	Gross Conversion Factor	<u>1.67602331</u>	<u>1.67602331</u>	<u>1.67602331</u>	<u>1.67602331</u>	<u>1.67602331</u>	<u>1.67602331</u>
12	Revenue Required Increase (Exhibit 102 Sch. 3 Page 3)	46,172,484	35,845,700	6,149,014	1,784,856	2,392,907	7
13	Percent Distribution to Rate Classes	100.00%	77.63%	13.32%	3.87%	5.18%	0.00%
14	Less: Proposed Change in STAS (Page 1 Line 30 through Line 43)	0	0	0	0	0	0
15	Less: Proposed Change Other Gas Department Revenue (Page 1 Line 14)	113,901	88,426	15,169	4,403	5,903	0
16	Less: Proposed Change in Rider CC (Page 2 Line 1 through Line 14)	4,656	3,141	1,515	0	0	0
17	Less: Shift Inc. Emergency Repairs Program to USP (Witness Krajovic, Statement 6)	100,000	100,000	0	0	0	0
18	Less: Shift Emergency Repairs Program to USP (Witness Krajovic, Statement 6)	500,000	500,000	0	0	0	0
19	Less: Shift CAP Application Administration Chg to USP (Witness Krajovic, Statement 6)	170,000	170,000	0	0	0	0
20	Less: Proposed Change in Choice Admin. Charge Revenue (Page 2 Line 17 through Line 29)	960,011	405,888	477,366	63,087	13,014	656
21	Less: Proposed Change in Gas Procurement Revenue (Page 2 Line 32 through Line 42)	<u>(1,788,130)</u>	<u>(1,231,548)</u>	<u>(482,901)</u>	<u>(45,710)</u>	<u>(7,971)</u>	<u>0</u>
22	Proposed Increase to Base Revenue	\$46,092,046	\$35,809,793	\$6,137,865	\$1,763,076	\$2,381,961	(\$649)
23	Percent Distribution to Rate Classes	100.00%	77.68%	13.32%	3.83%	5.17%	0.00%
24	Current Base Revenue	\$310,753,903	\$221,761,702	\$57,705,207	\$14,062,431	\$15,769,810	\$1,464,753
25	Current Percent Distribution of Rate Classes	100.00%	71.36%	18.57%	4.52%	5.08%	0.47%
26	Proposed Base Revenue	\$356,845,949	\$267,571,495	\$63,843,072	\$15,815,507	\$18,151,771	\$1,464,104
27	Proposed Percent Distribution of Rate Classes	100.00%	72.18%	17.89%	4.43%	5.09%	0.41%

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 5 of 8
Witness: M. P. Balmert

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$		
1	Residential Rate Design (RS, RGS, RDS, RDGDS, RCC)									
2	Total Revenue @ Current Rates			\$385,824,698						
3	Less: STAS			0						
4	Less: Gas Cost Revenue			133,198,003						
5	Less: Gas Procurement Charge			1,618,007						
6	Less: Rider CC			28,274						
7	Less: Merchant Function Charge			1,573,774						
8	Less: Choice Administration Charge			0						
9	Less: Rider USP			27,644,938						
10	Plus: Proposed Increase to Base Rates			<u>35,809,793</u>						
11	Proposed Base Revenue			\$257,571,495						
12	Less: Customer Charge Revenue (Exhibit 103, Sch. 1)	4,704,314	20.60	<u>96,908,868</u>	78,797,260	35.53%	16.75	18,111,608		
13	Net Volumetric Gas Revenue			160,662,627						
14	All Gas Consumed (Exhibit 103, Sch. 1)			33,927,676.1	4.7354	160,661,117	142,964,442	54.47%	4.2138	<u>17,696,675</u>
15	Total Base Revenue Charge						100.00%	<u>35,808,283</u>		
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 6)			100,000						
19	Plus: Shift Emergency Repairs Program to USP (Witness Krajovic, Statement 6)			500,000						
20	Plus: Shift CAP Application Administration Chg to USP (Witness Krajovic, Statement 6)			170,000						
21	Plus: Redistribution of CAP shortfall resulting from proposed rates			<u>2,301,468</u>						
22	Expected Change in Universal Service Plan Rider Rate			31,414,702.4	0.9778	30,716,406	0.8800			

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.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	Small General Service Rate Design ≤ 64,440 Thms Annually (SGSS, SCD, SGDS)							
2	Total Revenue @ Current Rates				\$110,073,271			
3	Less: STAS				0			
4	Less: Gas Cost Revenue				51,541,083			
5	Less: Gas Procurement Charge				634,435			
6	Less: 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				<u>6,137,865</u>			
11	Proposed Base Revenue				\$63,843,072			
12	Less: Less Flex Revenue (SGDS)				\$34,785			
13	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) ≤ 6,440 Thms	379,294	27.75	10,525,409	8,059,999	13.98%	21.25	2,465,410
14	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 6,440 to ≤ 64,440 Thms	64,468	55.50	<u>3,577,974</u>	3,094,464	5.37%	48.00	483,510
15	Net Volumetric Gas Revenue				\$49,704,904			
16	All Gas Consumed Rate			15,140,338.0	3.2829	49,704,216		
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		
19	Intra-Class Adjustment - SGDS to SGSS/SCD (Exhibit BEE-2)				597,433			
20	Less Than 6,440 Therms Annually - SGSS, SCD			6,051,809.7	3.5027	21,197,674		18,993,604
21	6,440 - 64,400 Therms Annually - SGSS, SCD			<u>5,225,802.5</u>	3.1427	<u>16,423,032</u>		16,401,181
22	Total SGSS,SCD			11,277,612.2	3.3359	37,620,706	61.37%	
23	Less Than 6,440 Therms Annually - SGDS			201,894.9	3.2846	663,144		581,276
24	6,440 - 64,400 Therms Annually - SGDS			<u>3,660,830.9</u>	3.1196	<u>11,420,366</u>		10,539,898
25	Total SGDS			3,862,725.8	3.1282	12,083,510	19.28%	
							100.00%	
26	Total Base Revenue Charge							6,137,177

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 7 of 8
Witness: M. P. Balmert

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	Small Distribution Service Rate Design (SDS/LGSS)							
2	Total Revenue @ Current Rates			\$18,769,018				
3	Less: STAS			0				
4	Less: Gas Cost Revenue			4,656,534				
5	Less: Choice Administration Charge			0				
6	Less: Gas Procurement Charge			60,053				
7	Plus: Proposed Increase to Base Rates			1,763,076				
8	Proposed Base Revenue			\$15,815,507				
9	Less: Flex Revenue			199,061				
10	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 64,400 to ≤ 110,000 Thms			2,616	215.00	562,440	444,720	170.00
11	Less: Customer Charge Revenue (Exhibit 103, Sch. 1) > 110,000 to ≤ 540,000 Thms			2,901	685.00	1,987,185	1,856,640	640.00
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%
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%
15	Total Base Revenue Charge						100.00%	764,169
16	Large Distribution Service Rate Design (LDS/LGSS)							
17	Total Revenue @ Current Rates				\$16,592,286			
18	Less: STAS				0			
19	Less: Gas Cost Revenue				812,004			
20	Less: Choice Administration Charge				0			
21	Less: Gas Procurement Charge				10,472			
22	Plus: Proposed Increase to Base Rates				2,381,961			
23	Proposed Base Revenue				\$18,151,771			
24	Less: Flex Revenue				3,679,929			
25	Less: 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
27	> 1,074,000 to ≤ 3,400,000 Therms Annually			326	2,800.00	912,800	749,800	2,300.00
28	> 3,400,000 to ≤ 7,500,000 Therms Annually			48	5,400.00	259,200	230,400	4,800.00
29	> 7,500,000 Therms Annually			12	8,000.00	96,000	88,800	7,400.00
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%
33	> 1,074,000 to ≤ 3,400,000 Therms Annually			4,193,800.0	1.1820	4,957,030	4,186,251	40.83%
34	> 3,400,000 to ≤ 7,500,000 Therms Annually			1,616,000.0	0.9784	1,581,159	1,335,301	13.02%
35	> 7,500,000 Therms Annually			775,000.0	0.5684	440,493	372,000	3.63%
	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
Witness: M. P. Balmer

Line No.	Bills	Dth	Proposed Rate \$	Proposed Revenue \$	Current Revenue \$	Percent of Current Revenue %	Current Rate \$	Proposed Inc. (Dec.) \$
1	Main Line Service Rate Design - Class I (NSS and MLDS-I) and MDS Class II							
2	Total Revenue @ Current Rates			\$1,736,889				
3	Less: STAS			0				
4	Less: Gas Cost Revenue			272,136				
5	Plus: Proposed Increase to Base Rates			(649)				
6	Proposed Base Revenue			\$1,464,104				
7	Less: Flex Revenue			1,248,927				
8	Less: MDS I Customer Charge Revenue (Exhibit 103, Sch. 1)							
9			469.34	0	0		469.34	0
10		48	1,149.00	55,152	55,152		1,149.00	0
11		0	2,050.00	0	0		2,050.00	0
12		0	4,096.00	0	0		4,096.00	0
13		0	7,322.00	0	0		7,322.00	0
14	Less: MDS II Customer Charge Revenue (Exhibit 103, Sch. 1)							
15		12	2,050.00	24,600	24,600		2,050.00	-
16		0	4,096.00	0	0		4,096.00	-
17		0	7,322.00	0	0		7,322.00	-
18	Net Volumetric Gas Revenue			\$135,425				
19	MDS I Usage Charge (Exhibit 103, Sch. 1)			19,656	19,750	14.51%	0.0936	(94)
20	MDS II Usage Charge (Exhibit 103, Sch. 1)			115,769	116,324	85.49%	0.4474	(555)
21		260,000.0	0.4453				0.4474	
22		0.0	0.3851	0	0	0.00%	0.3869	0
23		0.0	0.3336	0	0	0.00%	0.3351	0
24							100.00%	
25	Total Base Revenue Charge							(649)

Columbia Gas
of Pennsylvania, Inc
2015 Rate Case
Class Cost of Service
As of 11/30/14

Allocation Factors
1 through 24
and Backup

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2015-2468056

WITNESS: B. E. ELLIOTT

STUDY TYPE: PEAK & AVERAGE

FORECASTED TEST YEAR: DECEMBER 31, 2016

111, SCHEDULE 2

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)

DATE: 15-May-19
TIME: 11:30:20 AM

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

111, SCHEDULE 2

PAGE 1 OF 13

WITNESS: B. E. ELLIOTT

<u>LINE NO.</u>	<u>ACCOUNT TITLE</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGSS/SCD/SGDS</u> (E) \$	<u>N/A</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$
1	TOTAL REVENUE [PAGE 6]		581,070,377	423,115,183	116,568,299	-	20,608,596	19,037,447	1,740,853
2	PRODUCTS PURCHASED [PAGE 7]		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		177,902,792	135,650,717	24,794,632	-	6,612,118	10,823,331	21,994
4	DEPRECIATION & AMORTIZATION [PAGE 5]		54,751,328	37,228,070	9,920,805	-	2,839,009	4,742,174	21,271
5	TAXES OTHER THAN INCOME [PAGE 9]		3,221,085	2,250,280	556,146	-	156,259	257,933	467
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		426,354,965	308,327,070	86,812,666	-	14,263,920	16,635,442	315,867
7	OPERATING INCOME BEFORE TAXES		154,715,412	114,788,113	29,755,632	-	6,344,676	2,402,005	1,424,985
8	INCOME TAXES		47,210,745	36,358,272	9,148,830	-	1,687,987	(570,896)	586,552
9	INVESTMENT TAX CREDIT	12	(360,240)	(238,789)	(67,235)	-	(20,159)	(33,938)	(119)
10	NET INCOME TAXES		46,850,505	36,119,483	9,081,595	-	1,667,828	(604,834)	586,433
11	OPERATING INCOME		107,864,907	78,668,630	20,674,037	-	4,676,848	3,006,839	838,552
12	RATE BASE [PAGE 10]		1,325,130,928	870,122,765	254,286,899	-	75,034,940	125,304,335	381,990
13	RATE OF RETURN EARNED ON RATE BASE		8.140%	9.041%	8.130%	0.000%	6.233%	2.400%	219.522%
14	UNITIZED RETURN		1.00	1.11	1.00	0.00	0.77	0.29	26.97

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

111, SCHEDULE 2
PAGE 2 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$
1	TOTAL REVENUE [PAGE 6]		534,899,150	387,276,078	110,411,494	-	18,824,003	16,647,057	1,740,519
2	PRODUCTS PURCHASED [PAGE 7]		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		177,299,816	135,182,674	24,714,227	-	6,588,812	10,792,114	21,990
4	DEPRECIATION & AMORTIZATION [PAGE 5]		54,751,328	37,228,070	9,920,805	-	2,839,009	4,742,174	21,271
5	TAXES OTHER THAN INCOME [PAGE 9]		3,221,085	2,250,280	556,146	-	156,259	257,933	467
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		425,751,989	307,859,027	86,732,261	-	14,240,614	16,604,224	315,863
7	OPERATING INCOME BEFORE TAXES		109,147,161	79,417,051	23,679,233	-	4,583,389	42,833	1,424,656
8	INCOME TAXES [PAGE 11]		29,190,575	22,370,626	6,745,891	-	991,478	(1,503,842)	586,421
9	INVESTMENT TAX CREDIT	12	(360,240)	(238,789)	(67,235)	-	(20,159)	(33,938)	(119)
10	NET INCOME TAXES		28,830,335	22,131,837	6,678,656	-	971,319	(1,537,780)	586,302
11	OPERATING INCOME		80,316,826	57,285,213	17,000,577	-	3,612,070	1,580,612	838,353
12	RATE BASE [PAGE 10]		1,325,130,928	870,122,765	254,286,899	-	75,034,940	125,304,335	381,990
13	RATE OF RETURN EARNED ON RATE BASE		6.061%	6.584%	6.686%	0.000%	4.814%	1.261%	219.470%
14	UNITIZED RETURN		1.00	1.09	1.10	0.00	0.79	0.21	36.21

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 3 OF 13

WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	25,650,455	16,997,274	4,782,784	-	1,438,478	2,423,968	7,952
2	350-362	UNDERGROUND STORAGE PLANT	25	6,188,872	4,536,505	1,507,981	-	115,546	20,176	8,664
		<u>DISTRIBUTION PLANT</u>								
3	374.10	LAND - CITY GATE & M/L IND M&R	5	21,944	12,445	4,854	-	1,710	2,935	-
4	374.20	LAND - OTHER DISTRIBUTION	5	680,675	386,038	150,565	-	53,038	91,034	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	95,361	54,083	21,094	-	7,431	12,754	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	2,128,780	1,207,316	470,886	-	165,875	284,703	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		3	-	-	-	-	-	3
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	13	8	3	-	-	2	-
9	374.50	RIGHTS OF WAY	5	3,208,212	1,819,505	709,656	-	249,984	429,066	-
10	374.50	DIRECT - RIGHTS OF WAY		1,195	-	-	-	-	-	1,195
11	375.20	M & R STRUCTURES - CITY GATE	5	503,526	285,570	111,380	-	39,235	67,342	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	4,012	2,276	888	-	313	537	-
13	375.40	M & R STRUCTURES - REGULATING	5	3,330,552	1,888,889	736,718	-	259,517	445,428	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	27,227	-	-	-	-	-	27,227
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	87,670	(0)	21,519	-	29,284	36,867	-
16	375.70	M & R STRUCTURES - OTHER	11	9,396,038	6,226,285	1,751,985	-	526,930	887,926	2,913
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911	746,085	209,937	-	63,141	106,399	349
18	375.80	M & R STRUCTURES - COMMUNICATION	5	16,515	9,366	3,653	-	1,287	2,209	-
19	376.00	MAINS	5	1,152,690,445	653,736,859	254,975,126	-	89,817,639	154,160,820	-
20	376.00	DIRECT - MAINS - MDS		47,434	-	-	-	-	-	47,434
21	376.00	DIRECT - MAINS - LDS		-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	5	23,786,341	13,490,185	5,261,539	-	1,853,432	3,181,185	-
23	376.30	MAINS-BARE STEEL	5	70,471,162	39,967,015	15,588,221	-	5,491,113	9,424,813	-
24	376.30	DIRECT - MAINS-BARE STEEL		147,819	-	-	-	-	-	147,819
25	376.80	MAINS-CAST IRON	5	570,601	323,611	126,217	-	44,461	76,312	-
26	378.10	M & R EQUIP - GENERAL	5	56,453	32,017	12,487	-	4,399	7,550	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	5	39,630,043	22,475,783	8,766,166	-	3,087,973	5,300,122	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG		1,178	-	-	-	-	-	1,178
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	457,281	259,342	101,151	-	35,631	61,157	-
30	379.10	M & R EQUIP - CITY GATE	5	141,567	80,288	31,315	-	11,031	18,933	-
31	379.11	M & R EQUIP - EXCHANGE GAS	5	(450)	(255)	(100)	-	(35)	(60)	-
32	380.00	SERVICES	15	454,989,419	418,394,620	35,662,071	-	709,784	222,945	-
33	380.00	DIRECT - SERVICES		37,630	-	-	-	-	-	37,630
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	36,181,256	27,027,036	8,726,557	-	322,013	99,860	5,789
36	381.10	AUTOMATIC METER READING	16	23,761,067	17,749,280	5,730,932	-	211,474	65,581	3,802
37	382.00	METER INSTALLATIONS	16	36,486,290	27,254,893	8,800,128	-	324,728	100,702	5,838
38	383.00	HOUSE REGULATORS	26	11,597,152	10,516,762	1,053,021	-	22,499	4,871	-
39	384.00	HOUSE REG INSTALLATIONS	26	3,864,772	3,504,730	350,921	-	7,498	1,623	-
40	385.00	IND M&R EQUIPMENT	17	5,504,725	-	1,351,135	-	1,838,743	2,314,847	-
41	385.00	DIRECT - IND M&R EQUIPMENT		299,289	-	-	-	-	-	299,289
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,189,992	-	292,084	-	397,493	500,415	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	16,603	11,002	3,096	-	931	1,569	5
44	387.20	OTHER EQUIP ODORIZATION	11	117,248	77,694	21,862	-	6,575	11,080	36
45	387.42	OTHER EQUIP RADIO	11	121,945	80,807	22,738	-	6,839	11,524	38
46	387.44	OTHER EQUIP COMMUNICATION	11	656,004	434,701	122,319	-	36,789	61,992	203
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	2,297,341	1,522,333	428,362	-	128,835	217,099	712
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SE	11	38,438	-	-	-	-	-	38,438
49		TOTAL DISTRIBUTION PLANT		1,885,786,679	1,249,576,570	351,620,485	-	105,757,586	178,212,139	619,899
50	389-398	GENERAL PLANT	11	27,403,480	18,158,916	5,109,653	-	1,536,787	2,589,629	8,495
51		TOTAL GROSS PLANT		1,945,029,486	1,289,269,265	363,020,902	-	108,848,397	183,245,911	645,010

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
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WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	9,438,648	6,254,520	1,759,930	-	529,319	891,952	2,926
2	350-362	UNDERGROUND STORAGE PLANT	25	2,472,747	1,812,548	602,510	-	46,166	8,061	3,462
		<u>DISTRIBUTION PLANT</u>								
3	374.10	LAND - CITY GATE & M/L IND M&R	5	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	5	235,240	133,414	52,035	-	18,330	31,461	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	681,964	386,769	150,850	-	53,139	91,206	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	1	-	-	-	-	-	-	1
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	5	1,601,194	908,101	354,184	-	124,765	214,144	-
10	374.50	DIRECT - RIGHTS OF WAY	707	-	-	-	-	-	-	707
11	375.20	M & R STRUCTURES - CITY GATE	5	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	5	881,823	500,117	195,059	-	68,712	117,935	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	1,222	-	-	-	-	-	1,222
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	73,869	-	18,131	-	24,675	31,063	-
16	375.70	M & R STRUCTURES - OTHER	11	2,031,701	1,346,307	378,831	-	113,938	191,996	630
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911	746,085	209,937	-	63,141	106,389	349
18	375.80	M & R STRUCTURES - COMMUNICATION	5	6,540	3,709	1,447	-	510	875	-
19	376.00	MAINS	5	145,631,838	82,593,641	32,213,763	-	11,347,633	19,476,802	-
20	376.00	DIRECT - MAINS - MDS	19,707	-	-	-	-	-	-	19,707
21	376.00	DIRECT - MAINS - LDS	-	-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	5	-	-	-	-	-	-	-
23	376.30	MAINS-BARE STEEL	5	39,288,673	22,282,178	8,690,655	-	3,061,373	5,254,467	-
24	376.30	DIRECT - MAINS-BARE STEEL	119,815	-	-	-	-	-	-	119,815
25	376.80	MAINS-CAST IRON	5	342,363	194,168	75,731	-	26,677	45,788	-
26	378.10	M & R EQUIP - GENERAL	5	-	-	-	-	-	-	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	5	9,897,091	5,613,036	2,189,237	-	771,181	1,323,637	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG	720	-	-	-	-	-	-	720
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	-	-	-	-	-	-	-
30	379.10	M & R EQUIP - CITY GATE	5	94,150	53,396	20,826	-	7,336	12,592	-
31	379.11	M & R EQUIP - EXCHANGE GAS	5	-	-	-	-	-	-	-
32	380.00	SERVICES	15	113,033,699	103,942,399	8,859,581	-	176,333	55,387	-
33	380.00	DIRECT - SERVICES	23,465	-	-	-	-	-	-	23,465
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	15,981,682	11,938,157	3,854,622	-	142,237	44,109	2,557
36	381.10	AUTOMATIC METER READING	16	8,698,973	6,498,046	2,098,105	-	77,421	24,009	1,392
37	382.00	METER INSTALLATIONS	16	11,922,861	8,906,258	2,875,675	-	106,114	32,907	1,908
38	383.00	HOUSE REGULATORS	26	3,551,101	3,220,280	322,440	-	6,889	1,492	-
39	384.00	HOUSE REG INSTALLATIONS	26	2,978,927	2,701,410	270,487	-	5,779	1,251	-
40	385.00	IND M&R EQUIPMENT	17	3,252,946	0	798,436	-	1,086,581	1,367,929	-
41	385.00	DIRECT - IND M&R EQUIPMENT	69,254	-	-	-	-	-	-	69,254
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
44	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
45	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
46	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	930,202	616,398	173,445	-	52,166	87,904	288
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SEF	919	-	-	-	-	-	-	919
49		TOTAL DISTRIBUTION PLANT		362,478,558	252,583,869	63,803,476	-	17,334,928	28,513,351	242,934
50	389-398	GENERAL PLANT	11	12,347,815	8,182,280	2,302,374	-	692,466	1,166,869	3,828
51		TOTAL DEPRECIATION RESERVE		386,737,768	268,833,217	68,468,290	-	18,602,879	30,580,233	253,149

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 5 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGSS/SCD/SGDS	N/A	SDS/LGSS	LDS/LGSS	MLDS
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
			\$	\$	\$	\$	\$	\$	\$	
1	301-305	INTANGIBLE PLANT	11	3,857,309	2,556,046	719,234	-	216,318	364,516	1,196
2	350-362	UNDERGROUND STORAGE PLANT	25	164,852	120,838	40,168	-	3,078	537	231
		<u>DISTRIBUTION PLANT</u>								
3	374.10	LAND - CITY GATE & M/L IND M&R	5	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	5	-	-	-	-	-	-	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	40,965	23,233	9,061	-	3,192	5,479	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0	-	-	-	-	-	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	5	42,143	23,901	9,322	-	3,284	5,636	-
10	374.50	DIRECT - RIGHTS OF WAY		16	-	-	-	-	-	16
11	375.20	M & R STRUCTURES - CITY GATE	5	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	5	85,147	48,290	18,835	-	6,635	11,388	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	5	415	-	-	-	-	-	415
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	850	0	209	-	284	357	-
16	375.70	M & R STRUCTURES - OTHER	11	450,305	298,395	83,964	-	25,253	42,554	140
17	375.71	M & R STRUCTURES - OTHER LEASED	11	-	-	-	-	-	-	-
18	375.80	M & R STRUCTURES - COMMUNICATION	5	331	188	73	-	26	44	-
19	376.00	MAINS	5	23,803,903	13,500,146	5,265,423	-	1,854,800	3,183,534	-
20	376.00	DIRECT - MAINS - MDS		859	-	-	-	-	-	859
21	376.00	DIRECT - MAINS - LDS		-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	5	-	-	-	-	-	-	-
23	376.30	MAINS-BARE STEEL	5	1,849,518	1,048,936	409,113	-	144,115	247,355	-
24	376.30	DIRECT - MAINS-BARE STEEL		3,556	-	-	-	-	-	3,556
25	376.80	MAINS-CAST IRON	5	14,809	8,399	3,276	-	1,154	1,981	-
26	378.10	M & R EQUIP - GENERAL	5	-	-	-	-	-	-	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	5	1,247,152	707,310	275,870	-	97,178	166,794	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG		27	-	-	-	-	-	27
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	-	-	-	-	-	-	-
30	379.10	M & R EQUIP - CITY GATE	5	4,384	2,486	970	-	342	586	-
31	379.11	M & R EQUIP - EXCHANGE GAS	5	-	-	-	-	-	-	-
32	380.00	SERVICES	15	12,923,606	11,884,161	1,012,952	-	20,161	6,333	-
33	380.00	DIRECT - SERVICES		971	-	-	-	-	-	971
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	877,483	655,471	211,640	-	7,810	2,422	140
36	381.10	AUTOMATIC METER READING	16	1,748,019	1,305,753	421,605	-	15,557	4,825	280
37	382.00	METER INSTALLATIONS	16	708,729	529,414	170,938	-	6,308	1,956	113
38	383.00	HOUSE REGULATORS	26	300,138	272,177	27,253	-	582	126	-
39	384.00	HOUSE REG INSTALLATIONS	26	66,436	60,247	6,032	-	129	28	-
40	385.00	IND M&R EQUIPMENT	17	235,982	-	57,922	-	78,825	99,235	-
41	385.00	DIRECT - IND M&R EQUIPMENT		10,475	-	-	-	-	-	10,475
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
44	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
45	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
46	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	143,937	95,380	26,839	-	8,072	13,602	45
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SER	11	896	-	-	-	-	-	896
49		TOTAL DISTRIBUTION PLANT		44,561,052	30,463,884	8,011,297	-	2,273,705	3,794,234	17,932
50	389-398	GENERAL PLANT	11	1,532,773	1,015,692	285,801	-	85,958	144,847	475
51		NET DEPRECIATION & AMORTIZATION EXPENSE		50,115,986	34,156,460	9,056,499	-	2,579,059	4,304,134	19,834
52		AMORTIZATION OF NET NEGATIVE SALVAGE	11	4,635,342	3,071,609	864,306	-	259,950	438,040	1,437
53		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		54,751,328	37,228,070	9,920,805	-	2,839,009	4,742,174	21,271

COLUMBIA GAS OF PENNSYLVANIA, INC.
 OPERATING REVENUE @ PROPOSED & CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE PEAK & AVERAGE											111, SCHEDULE 2 PAGE 5 OF 13 WITNESS: B. E. ELLIOTT
LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SOS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$	
<u>PROPOSED OPERATING REVENUE</u>											
SALES REVENUE											
1	480/481	SALES BASE REVENUE		220,048,699	179,812,274	40,216,579	-	-	-	19,846	
2		USP REVENUE		22,763,845	22,763,845	-	-	-	-	-	
3		STAS REVENUE		-	-	-	-	-	-	-	
4		RIDER CC - CUSTOMER CHOICE		32,410	23,281	9,129	-	-	-	-	
5		GAS PROCUREMENT REVENUE		554,837	388,459	151,534	-	14,343	2,501	-	
6		MERCHANT FUNCTION REVENUE		1,752,694	1,573,774	178,920	-	-	-	-	
7		GAS COST REVENUE		182,223,258	127,287,819	49,194,785	-	4,656,534	812,004	272,136	
8		TOTAL SALES REVENUE		427,375,743	331,847,452	89,750,927	-	4,670,877	814,505	291,982	
TRANSPORTATION REVENUE											
9	489 00	TRANSPORTATION BASE REVENUE		129,330,933	75,456,244	23,591,082	-	15,616,576	14,471,682	195,349	
10		USP REVENUE		7,953,451	7,953,451	-	-	-	-	-	
11		STAS REVENUE		-	-	-	-	-	-	-	
12		RIDER CC - CUSTOMER CHOICE		14,146	8,134	6,012	-	-	-	-	
13		CHOICE ADMINISTRATIVE CHARGE		960,011	405,888	477,366	-	63,087	13,014	656	
14		FLEX REVENUE		5,162,702	-	34,785	-	199,061	3,679,929	1,248,927	
15		GAS COST REVENUE		8,256,502	5,910,184	2,346,318	-	-	-	-	
16		TOTAL TRANSPORTATION REVENUE		151,677,745	89,733,901	26,455,563	-	15,878,724	18,164,625	1,444,932	
MISCELLANEOUS REVENUE											
17	487 00	FORFEITED DISCOUNTS	10	1,431,975	1,036,578	296,519	-	50,420	44,577	3,881	
18	488 00	MISCELLANEOUS REVENUE	6	150,000	136,727	13,068	-	165	36	5	
19	493 00	RENTS	11	144,269	95,600	26,900	-	8,091	13,633	45	
20	495 00	OTHER	6	290,645	264,926	25,321	-	320	70	9	
21		TOTAL MISCELLANEOUS REVENUE		2,016,889	1,533,830	361,809	-	58,995	58,317	3,939	
22		TOTAL PROPOSED OPERATING REVENUE		581,070,377	423,115,183	116,568,299	-	20,608,596	19,037,447	1,740,853	
<u>CURRENT OPERATING REVENUE</u>											
SALES REVENUE											
23	480/481	SALES BASE REVENUE		193,569,580	154,667,108	36,418,008	-	2,147,971	316,621	19,872	
24		USP REVENUE		20,486,995	20,486,995	-	-	-	-	-	
25		STAS REVENUE		-	-	-	-	-	-	-	
26		RIDER CC - CUSTOMER CHOICE		29,169	20,953	8,216	-	-	-	-	
27		GAS PROCUREMENT REVENUE		2,322,967	1,618,007	634,435	-	60,053	10,472	-	
28		MERCHANT FUNCTION REVENUE		1,752,694	1,573,774	178,920	-	-	-	-	
29		GAS COST REVENUE		182,223,258	127,287,819	49,194,785	-	4,656,534	812,004	272,136	
30		TOTAL SALES REVENUE		400,384,663	305,654,656	86,434,344	-	6,864,558	1,139,097	292,008	
TRANSPORTATION REVENUE											
31	489 00	TRANSPORTATION BASE REVENUE		112,021,621	67,094,594	21,252,414	-	11,705,399	11,773,260	195,954	
32		USP REVENUE		7,157,943	7,157,943	-	-	-	-	-	
33		STAS REVENUE		-	-	-	-	-	-	-	
34		RIDER CC - CUSTOMER CHOICE		12,731	7,321	5,410	-	-	-	-	
35		CHOICE ADMINISTRATIVE CHARGE		-	-	-	-	-	-	-	
36		FLEX REVENUE		5,162,702	-	34,785	-	199,061	3,679,929	1,248,927	
37		GAS COST REVENUE		8,256,502	5,910,184	2,346,318	-	-	-	-	
38		TOTAL TRANSPORTATION REVENUE		132,611,499	80,170,042	23,638,927	-	11,904,460	15,453,189	1,444,881	
MISCELLANEOUS REVENUE											
39	487 00	FORFEITED DISCOUNTS	10	1,318,074	954,127	272,934	-	46,409	41,032	3,572	
40	488 00	MISCELLANEOUS REVENUE	6	150,000	136,727	13,068	-	165	36	5	
41	493 00	RENTS	11	144,269	95,600	26,900	-	8,091	13,633	45	
42	495 00	OTHER	6	290,645	264,926	25,321	-	320	70	9	
43		TOTAL MISCELLANEOUS REVENUE		1,902,988	1,451,380	338,223	-	54,985	54,771	3,630	
44		TOTAL CURRENT OPERATING REVENUE		534,899,150	387,276,078	110,411,494	-	18,824,003	16,647,057	1,740,519	

COLUMBIA GAS OF PENNSYLVANIA, INC.
PRODUCTION & DISTRIBUTION O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 7 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGSS/SCD/SGDS	N/A	SDS/LGSS	LDS/LGSS	MLDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
<u>PURCHASED GAS EXPENSES</u>										
1		GAS PURCHASED COST		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
2	807.00	PURCHASED GAS EXPENSE	4	431,011	301,393	116,627	-	10,538	1,836	616
3	807.00	GAS PROCUREMENT EXPENSE	4	554,837	387,981	150,133	-	13,566	2,364	793
4		TOTAL PURCHASED GAS		191,465,608	133,867,377	51,807,844	-	4,680,638	816,204	273,546
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>										
5	816.00	WELLS	25	2,599	1,905	633	-	49	9	4
6	817.00	LINES	25	8,430	6,179	2,054	-	157	28	12
7	818.00	COMPRESSOR STATION	25	418,704	306,914	102,021	-	7,817	1,365	586
8	820.00	M & R	25	11,942	8,754	2,910	-	223	39	17
9	821.00	PURIFICATION	25	6,922	5,074	1,687	-	129	23	10
10	823.00	GAS LOSSES	25	3,705	2,716	903	-	69	12	5
11	825.00	STORAGE WELL ROYALTIES	25	16,959	12,431	4,132	-	317	55	24
12		TOTAL UNDERGROUND STORAGE OPERATIONS		469,261	343,973	114,340	-	8,761	1,530	657
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>										
13	832.00	WELLS	25	10,380	7,609	2,529	-	194	34	15
14	834.00	COMPRESSOR STATION	25	11,204	8,213	2,730	-	209	37	16
15	836.00	PURIFICATION	25	9,107	6,676	2,219	-	170	30	13
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		30,691	22,497	7,478	-	573	100	43
17		TOTAL UNDERGROUND STORAGE		499,952	366,470	121,818	-	9,334	1,630	700
<u>DISTRIBUTION OPERATIONS EXPENSES</u>										
18	870.00	SUPERVISION & ENGINEERING	18	9,498,476	6,338,048	1,744,870	-	531,155	883,263	1,140
19	871.00	LOAD DISPATCHING	13	294,268	166,862	65,083	-	22,926	39,350	47
20	874.00	MAINS & SERVICES	14	14,496,818	9,585,586	2,653,063	-	833,712	1,422,428	2,030
21	875.00	M & R - GENERAL	13	613,642	347,960	135,719	-	47,809	82,056	98
22	876.00	M & R - INDUSTRIAL	17	274,004	(0)	67,254	-	91,526	115,224	-
23	878.00	METERS & HOUSE REGULATORS	27	2,538,487	1,952,274	559,508	-	20,156	6,194	355
24	879.00	CUSTOMER INSTALLATIONS	15	5,575,022	5,126,623	436,970	-	8,697	2,732	-
25	880.00	OTHER	18	6,779,266	4,523,601	1,245,351	-	379,097	630,404	814
26	881.00	RENTS	18	623,551	416,077	114,546	-	34,869	57,984	75
27		TOTAL DISTRIBUTION OPERATIONS		40,693,534	28,457,030	7,022,365	-	1,969,946	3,239,635	4,558
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>										
28	885.00	SUPERVISION & ENGINEERING	18	88,211	58,861	16,204	-	4,933	8,203	11
29	886.00	STRUCTURES AND IMPROVEMENTS	13	34,799	19,732	7,697	-	2,711	4,653	6
30	887.00	MAINS	13	15,560,041	8,823,166	3,441,414	-	1,212,283	2,080,689	2,490
31	889.00	M & R - GENERAL	13	521,191	295,536	115,272	-	40,606	69,694	83
32	890.00	M & R - INDUSTRIAL	17	185,003	-	45,409	-	61,797	77,798	-
33	892.00	SERVICES	15	1,626,214	1,495,418	127,463	-	2,537	797	-
34	893.00	METERS & HOUSE REGULATORS	27	244,982	188,408	53,997	-	1,945	598	34
35	894.00	OTHER EQUIPMENT	18	1,046,046	697,995	192,159	-	58,495	97,272	126
36		TOTAL DISTRIBUTION MAINTENANCE		19,306,487	11,579,116	3,999,614	-	1,385,306	2,339,702	2,749
37		TOTAL DISTRIBUTION		60,000,021	40,036,146	11,021,979	-	3,355,252	5,579,337	7,307

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 8 OF 13
WITNESS: B. E. ELLIOTT

<u>LINE NO.</u>	<u>ACCT NO.</u>	<u>ACCOUNT TITLE</u>	<u>ALLOC FACTOR</u>	<u>TOTAL COMPANY</u>	<u>RSS/RDS</u>	<u>SGSS/SCD/SGDS</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I)</u>	<u>(J)</u>
				\$	\$	\$	\$	\$	\$	\$
<u>CUSTOMER ACCOUNTS EXPENSES</u>										
1	901.00	SUPERVISION	6	-	-	-	-	-	-	-
2	902.00	METER READING	6	836,787	762,740	72,901	-	921	201	25
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	9,650,214	8,796,267	840,727	-	10,615	2,316	290
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	89,468	65,556	23,912	-	-	-	-
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	4,093,887	356,522	-	-	-	-
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,025	1	6,157	-	36,360	32,143	3,364
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	23	1,752,694	1,573,779	178,915	-	-	-	-
8	904.00	DIRECT USP UNCOLLECTIBLES		18,412,353	18,412,353	-	-	-	-	-
9	905.00	MISCELLANEOUS	6	36,677	33,432	3,195	-	40	9	1
10	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
11		TOTAL CUSTOMER ACCOUNTS		<u>35,306,627</u>	<u>33,738,013</u>	<u>1,482,329</u>	-	<u>47,936</u>	<u>34,669</u>	<u>3,680</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>										
12	907.00	SUPERVISION	6	-	-	-	-	-	-	-
13	908.00	CUSTOMER ASSISTANCE	6	576,029	525,074	50,184	-	634	138	-
14	908.00	DIRECT USP/LIURP/HEEP		9,232,585	9,232,585	-	-	-	-	-
15	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	66,707	6,376	-	81	18	2
16	910.00	MISCELLANEOUS	6	1,102,347	1,004,800	96,037	-	1,213	265	33
17	910.00	LARGE CUSTOMER RELATIONS	21	-	-	-	-	-	-	-
18	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
19	931.00	RENTS - GENERAL	6	-	-	-	-	-	-	-
20	932.00	MAINTENANCE	6	-	-	-	-	-	-	-
21		TOTAL CUST SERVICE & INFORMATION		<u>10,984,144</u>	<u>10,829,166</u>	<u>152,596</u>	-	<u>1,927</u>	<u>420</u>	<u>35</u>
<u>SALES EXPENSES</u>										
22	912.00	DEMONSTRATION	6	677,253	617,323	59,002	-	745	163	20
23	913.00	ADVERTISING	6	19,504	17,778	1,699	-	22	5	1
24		TOTAL SALES		<u>696,757</u>	<u>635,101</u>	<u>60,702</u>	-	<u>767</u>	<u>167</u>	<u>21</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>										
25	920.00	SALARIES	19	4,579,280	3,254,540	771,838	-	209,044	343,263	595
26	921.00	OFFICE SUPPLIES & EXPENSES	19	2,524,255	1,794,013	425,463	-	115,232	189,218	328
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	-	-	-	-	-	-	-
28	923.00	OUTSIDE SERVICES EMPLOYED	19	47,925,970	34,061,466	8,077,922	-	2,187,821	3,592,531	6,230
29	924.00	PROPERTY INSURANCE	19	212,955	151,349	35,894	-	9,721	15,963	28
30	925.00	INJURIES AND DAMAGES	19	3,443,195	2,447,113	580,351	-	157,182	258,102	448
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	5,561,874	3,925,626	944,796	-	261,464	429,377	612
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,330,000	1,655,954	392,722	-	106,365	174,657	303
33	930.00	MISCELLANEOUS GENERAL	19	402,186	285,838	67,789	-	18,360	30,148	52
34	931.00	RENTS-GENERAL	19	1,664,699	1,183,118	280,585	-	75,994	124,786	216
35	932.00	MAINTENANCE	19	182,053	129,387	30,685	-	8,311	13,647	24
36		TOTAL ADMINISTRATIVE & GENERAL		<u>68,826,467</u>	<u>48,888,405</u>	<u>11,608,043</u>	-	<u>3,149,492</u>	<u>5,171,691</u>	<u>8,836</u>
37		TOTAL O & M EXPENSES		<u>367,779,576</u>	<u>268,380,677</u>	<u>76,255,310</u>	-	<u>11,245,346</u>	<u>11,604,118</u>	<u>294,126</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 8 OF 13
WITNESS: B. E. ELLIOTT**

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>										
1	901.00	SUPERVISION	6	-	-	-	-	-	-	-
2	902.00	METER READING	6	836,787	762,740	72,901	-	921	201	25
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	9,650,214	8,796,267	840,727	-	10,615	2,316	290
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	89,468	65,556	23,912	-	-	-	-
5	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	4,093,887	356,522	-	-	-	-
6	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,025	1	6,157	-	36,360	32,143	3,364
7	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	23	1,752,694	1,573,779	178,915	-	-	-	-
8	904.00	DIRECT USP UNCOLLECTIBLES		18,412,353	18,412,353	-	-	-	-	-
9	905.00	MISCELLANEOUS	6	36,677	33,432	3,195	-	40	9	1
10	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
11		TOTAL CUSTOMER ACCOUNTS		<u>35,306,627</u>	<u>33,738,013</u>	<u>1,482,329</u>	-	<u>47,936</u>	<u>34,669</u>	<u>3,680</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>										
12	907.00	SUPERVISION	6	-	-	-	-	-	-	-
13	908.00	CUSTOMER ASSISTANCE	6	576,029	525,074	50,184	-	634	138	-
14	908.00	DIRECT USP/LIURP/HEEP		9,232,585	9,232,585	-	-	-	-	-
15	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	66,707	6,376	-	81	18	2
16	910.00	MISCELLANEOUS	6	1,102,347	1,004,800	96,037	-	1,213	265	33
17	910.00	LARGE CUSTOMER RELATIONS	21	-	-	-	-	-	-	-
18	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
19	931.00	RENTS - GENERAL	6	-	-	-	-	-	-	-
20	932.00	MAINTENANCE	6	-	-	-	-	-	-	-
21		TOTAL CUST SERVICE & INFORMATION		<u>10,984,144</u>	<u>10,829,166</u>	<u>152,596</u>	-	<u>1,927</u>	<u>420</u>	<u>35</u>
<u>SALES EXPENSES</u>										
22	912.00	DEMONSTRATION	6	677,253	617,323	59,002	-	745	163	20
23	913.00	ADVERTISING	6	19,504	17,778	1,699	-	22	5	1
24		TOTAL SALES		<u>696,757</u>	<u>635,101</u>	<u>60,702</u>	-	<u>767</u>	<u>167</u>	<u>21</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>										
25	920.00	SALARIES	19	4,579,280	3,254,540	771,838	-	209,044	343,263	595
26	921.00	OFFICE SUPPLIES & EXPENSES	19	2,524,255	1,794,013	425,463	-	115,232	189,218	328
27	922.00	ADMIN. EXPENSE TRANSFERRED	19	-	-	-	-	-	-	-
28	923.00	OUTSIDE SERVICES EMPLOYED	19	47,925,970	34,061,466	8,077,922	-	2,187,821	3,592,531	6,230
29	924.00	PROPERTY INSURANCE	19	212,955	151,349	35,894	-	9,721	15,963	28
30	925.00	INJURIES AND DAMAGES	19	3,443,195	2,447,113	580,351	-	157,182	258,102	448
31	926.00	EMPLOYEE PENSIONS & BENEFITS	24	5,561,874	3,925,626	944,796	-	261,464	429,377	612
32	928.00	REGULATORY COMMISSION EXPENSES	19	2,330,000	1,655,954	392,722	-	106,365	174,657	303
33	930.00	MISCELLANEOUS GENERAL	19	402,186	285,838	67,789	-	18,360	30,148	52
34	931.00	RENTS-GENERAL	19	1,664,699	1,183,118	280,585	-	75,994	124,786	216
35	932.00	MAINTENANCE	19	182,053	129,387	30,685	-	8,311	13,647	24
36		TOTAL ADMINISTRATIVE & GENERAL		<u>68,826,467</u>	<u>48,888,405</u>	<u>11,608,043</u>	-	<u>3,149,492</u>	<u>5,171,691</u>	<u>8,836</u>
37		TOTAL O & M EXPENSES		<u>367,779,576</u>	<u>268,380,677</u>	<u>76,255,310</u>	-	<u>11,245,346</u>	<u>11,604,118</u>	<u>294,126</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**ALLOCATED COST OF SERVICE
 PEAK & AVERAGE**

111, SCHEDULE 2
PAGE 9 OF 13
WITNESS: B. E. ELLIOTT

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGSS/SCD/SGDS</u> (F) \$	<u>N/A</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$
FEDERAL TAXES										
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	221,927	156,638	37,699	-	10,433	17,133	24
2	408.00	FICA	24	2,333,377	1,646,921	396,371	-	109,692	180,137	257
3		TOTAL FEDERAL TAXES		<u>2,555,304</u>	<u>1,803,559</u>	<u>434,069</u>	-	<u>120,125</u>	<u>197,270</u>	<u>281</u>
STATE TAXES										
4	408.00	PA PROPERTY TAXES	11	550,207	364,595	102,592	-	30,856	51,995	171
5	408.00	PA STATE UNEMPLOYMENT	24	-	-	-	-	-	-	-
6	408.00	STATE CAPITAL STOCK TAX	11	-	-	-	-	-	-	-
7	408.00	LICENSE AND FRANCHISE TAX	11	279	185	52	-	16	26	0
8	408.00	STATE SALES AND USE TAX	19	108,396	77,038	18,270	-	4,948	8,125	14
9	408.00	OTHER	19	6,899	4,903	1,163	-	315	517	1
10		TOTAL STATE TAXES		<u>665,781</u>	<u>446,721</u>	<u>122,077</u>	-	<u>36,134</u>	<u>60,664</u>	<u>186</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,221,085</u>	<u>2,250,280</u>	<u>556,146</u>	-	<u>156,259</u>	<u>257,933</u>	<u>467</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

111, SCHEDULE 2
PAGE 10 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	101-107	GROSS PLANT [PAGE 3]		1,945,029,486	1,289,269,265	363,020,902	-	108,848,397	183,245,911	645,010
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,781,548	924,615	-	70,847	12,371	5,313
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(386,737,768)	(268,833,217)	(68,468,290)	-	(18,602,879)	(30,580,233)	(253,149)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	(163,467)	(119,823)	(39,830)	-	(3,052)	(533)	(229)
5		NET PLANT		1,561,922,944	1,023,097,773	295,437,397	-	90,313,313	152,677,516	396,944
<u>WORKING CAPITAL</u>										
6	154.00	MATERIALS & SUPPLIES	11	648,987	430,051	121,010	-	36,395	61,329	201
7	164.00	GAS STORED UNDERGROUND - FSS	25	58,489,294	42,873,237	14,251,501	-	1,091,995	190,675	81,885
8	165.00	PREPAYMENTS	19	2,107,010	1,497,473	355,137	-	96,185	157,942	274
9		CASH WORKING CAPITAL - GAS PURCHASES	4	-	-	-	-	-	-	-
10		CASH WORKING CAPITAL - ALL OTHER	19	-	-	-	-	-	-	-
11		TOTAL WORKING CAPITAL		61,245,291	44,800,762	14,727,648	-	1,224,575	409,946	82,360
<u>DEFERRED INCOME TAXES</u>										
12	190.00	ACCUMULATED DEF INCOME TAX	12	8,949,377	5,932,184	1,670,312	-	500,807	843,121	2,953
13	282.00	ACCUMULATED DEF INCOME TAX	12	(303,643,348)	(201,273,030)	(56,671,995)	-	(16,991,882)	(28,606,240)	(100,202)
14	283.00	ACCUMULATED DEF INCOME TAX	12	-	-	-	-	-	-	-
15		TOTAL DEFERRED INCOME TAXES		(294,693,971)	(195,340,846)	(55,001,683)	-	(16,491,075)	(27,763,119)	(97,249)
16	235.00	CUSTOMER DEPOSITS	9	(3,131,607)	(2,294,622)	(836,985)	-	-	-	-
17	252.00	CUSTOMER ADVANCES	11	(211,729)	(140,302)	(39,479)	-	(11,874)	(20,008)	(66)
18		RATE BASE		1,325,130,928	870,122,765	254,286,899	-	75,034,940	125,304,335	381,990

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

111, SCHEDULE 2
PAGE 11 OF 13
WITNESS: B. E. ELLIOTT

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGSS/SCD/SGD</u> (E) \$	<u>N/A</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$
STATE INCOME TAX									
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		109,147,161	79,417,051	23,679,233	-	4,583,389	42,833	1,424,656
2	STATUTORY ADJUSTMENTS	12	(50,280,540)	(33,328,959)	(9,384,360)	-	(2,813,699)	(4,736,930)	(16,593)
3	INTEREST ON DEBT		(34,320,891)	(22,536,180)	(6,586,031)	0	(1,943,405)	(3,245,382)	(9,894)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	(7,572,748)	(5,019,672)	(1,413,378)	-	(423,771)	(713,429)	(2,499)
5	STATE TAXABLE INCOME		16,972,982	18,532,240	6,295,465	-	(597,486)	(8,652,908)	1,395,671
6	NET OPERATING LOSS DEDUCTION	12	(5,091,895)	(3,375,214)	(950,351)	-	(284,942)	(479,707)	(1,680)
	STATE TAXABLE INCOME		11,881,087	15,157,027	5,345,113	-	(882,428)	(9,132,615)	1,393,990
7	STATE NET INCOME TAX @ 9.99%		1,186,921	1,514,187	533,977	-	(88,155)	(912,348)	139,260
8	DEFERRED INCOME TAXES	12	(51,103)	(33,874)	(9,538)	-	(2,860)	(4,814)	(17)
9	STATE INCOME TAX		1,135,818	1,480,313	524,439	-	(91,014)	(917,163)	139,243
FEDERAL INCOME TAX									
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		109,147,161	79,417,051	23,679,233	-	4,583,389	42,833	1,424,656
11	STATE NET INCOME TAX (LINE 7)		(1,186,921)	(1,514,187)	(533,977)	-	88,155	912,348	(139,260)
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	(84,601,431)	(55,865,139)	(15,970,391)	-	(4,757,104)	(7,982,312)	(26,486)
13	FEDERAL TAXABLE INCOME		23,358,809	22,037,725	7,174,866	-	(85,560)	(7,027,131)	1,258,910
14	FEDERAL INCOME TAX @ 35%		8,175,583	7,713,204	2,511,203	-	(29,946)	(2,459,496)	440,619
15	DEFERRED INCOME TAXES	12	20,631,255	13,675,634	3,850,618	-	1,154,525	1,943,671	6,808
16	TAX REFUND AMORTIZATION	12	(681,571)	(451,786)	(127,208)	-	(38,141)	(64,211)	(225)
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(88,396)	(58,594)	(16,498)	-	(4,947)	(8,328)	(29)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	17,886	11,856	3,338	-	1,001	1,685	6
19	FEDERAL INCOME TAX		28,054,758	20,890,313	6,221,452	-	1,082,493	(586,679)	447,179
20	STATE NET INCOME TAX (LINE 9)		1,135,818	1,480,313	524,439	-	(91,014)	(917,163)	139,243
21	TOTAL INCOME TAXES		29,190,575	22,370,626	6,745,891	-	991,478	(1,503,842)	586,421

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

111, SCHEDULE 2
PAGE 12 OF 13
WITNESS: B. E. ELLIOTT

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RSS/RDS (D)</u>	<u>SGSS/SCD/SGDS (E)</u>	<u>N/A (F)</u>	<u>SDS/LGSS (G)</u>	<u>LDS/LGSS (H)</u>	<u>MLDS (I)</u>
1	DESIGN DAY	1	791,995,000	458,700,000	189,733,000	0	65,702,000	77,860,000	0
2	PERCENT		100.000%	57.917%	23.956%	0.000%	8.296%	9.831%	0.000%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	33,488,984	23,280,676	9,128,568	0	864,065	150,675	65,000
4	PERCENT		100.000%	69.517%	27.258%	0.000%	2.580%	0.450%	0.194%
5	THROUGHPUT EXCLUDING MDS	3	75,381,022	33,927,676	15,162,538	0	6,865,950	19,424,858	0
6	PERCENT		100.000%	45.008%	20.115%	0.000%	9.108%	25.769%	0.000%
7	GAS PURCHASED EXPENSE	4	190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
8	PERCENT		100.000%	69.928%	27.059%	0.000%	2.445%	0.426%	0.143%
9	PEAK & AVERAGE MAINS	5							
10	PERCENT		100.000%	56.714%	22.120%	0.000%	7.792%	13.374%	0.000%
11	AVERAGE NO. OF CUSTOMERS	6	423,809	386,310	36,921	0	467	100	11
12	PERCENT		100.000%	91.152%	8.712%	0.000%	0.110%	0.024%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	7,675,643	7,060,733	614,910	-	-	-	-
14	PERCENT		100.000%	91.989%	8.011%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	40,276,456	-	3,178,263	-	18,769,018	16,592,286	1,736,889
16	PERCENT		100.000%	0.000%	7.891%	0.000%	46.600%	41.196%	4.312%
17	DIRECT ASSIGNMENT - CUSTOMER DEPOSITS	9	2,445,620	1,791,981	653,639	-	-	-	-
18	PERCENT		100.000%	73.273%	26.727%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,318,074	954,126	272,928	-	46,415	41,032	3,573
20	PERCENT		100.000%	72.388%	20.707%	0.000%	3.521%	3.113%	0.271%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	1,872,017,151	1,240,477,663	349,060,186	-	104,987,547	176,914,551	577,205
22	PERCENT		100.000%	66.264%	18.646%	0.000%	5.608%	9.450%	0.031%
23	GROSS PLANT	12	1,945,029,486	1,289,269,265	363,020,902	-	108,848,397	183,245,911	645,010
24	PERCENT		100.000%	66.285%	18.664%	0.000%	5.596%	9.421%	0.033%
25	MAINS - ACCOUNT 376	13	1,247,713,802	707,517,669	275,951,103	-	97,206,645	166,843,131	195,254
26	PERCENT		100.000%	56.705%	22.117%	0.000%	7.791%	13.372%	0.016%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**ALLOCATED COST OF SERVICE
PEAK & AVERAGE**

**111, SCHEDULE 2
PAGE 13 OF 13
WITNESS: B. E. ELLIOTT**

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RSS/RDS (D)</u>	<u>SGSS/SCD/SGDS (E)</u>	<u>N/A (F)</u>	<u>SDS/LGSS (G)</u>	<u>LDS/LGSS (H)</u>	<u>MLDS (I)</u>
1	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	1,702,740,850	1,125,912,289	311,613,173	-	97,916,429	167,066,075	232,884
2	PERCENT		100.000%	66.124%	18.301%	0.000%	5.751%	9.812%	0.014%
3	DIRECT ASSIGNMENT - SERVICES	15	282,022,729	259,337,993	22,106,116	-	441,317	137,303	-
4	PERCENT		100.000%	91.956%	7.838%	0.000%	0.156%	0.049%	0.000%
5	DIRECT ASSIGNMENT - METERS	16	25,782,967	19,259,659	6,218,634	-	229,488	71,085	4,101
6	PERCENT		100.000%	74.699%	24.119%	0.000%	0.890%	0.276%	0.016%
7	DIRECT ASSIGNMENT - IND M & R	17	5,629,652	-	1,381,785	-	1,880,479	2,367,388	-
8	PERCENT		100.000%	0.000%	24.545%	0.000%	33.403%	42.052%	0.000%
9	OTHER DISTRIBUTION O & M EXPENSES	18	41,964,471	28,001,564	7,708,848	-	2,346,704	3,902,211	5,143
10	PERCENT		100.000%	66.727%	18.370%	0.000%	5.592%	9.299%	0.012%
11	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	74,547,283	52,981,665	12,564,590	-	3,402,960	5,588,280	9,789
12	PERCENT		100.000%	71.071%	16.855%	0.000%	4.565%	7.496%	0.013%
13	CUSTOMER/DEMAND MAINS	20							
14	PERCENT		100.000%	75.694%	16.318%	0.000%	4.113%	3.875%	0.000%
15	LARGE CUSTOMER RELATIONS	21	161	-	19	-	37	94	11
16	PERCENT		100.00%	0.000%	11.801%	0.000%	22.981%	58.385%	6.832%
17	AVERAGE - ALLOCATORS 5 & 20	22							
18	PERCENT		100.00%	66.203%	19.219%	0.000%	5.953%	8.625%	0.000%
19	UNBUNDLED UNCOLLECTIBLES	23	1,752,694	1,573,774	178,920	-	-	-	-
20	PERCENT		100.000%	89.792%	10.208%	0.000%	0.000%	0.000%	0.000%
21	LABOR	24	27,300,655	19,269,164	4,637,567	-	1,283,327	2,107,533	3,064
22	PERCENT		100.000%	70.581%	16.987%	0.000%	4.701%	7.720%	0.011%
23	SALES AND CHOICE TRANSPORTATION	25	46,285,029	33,927,676	11,277,612	-	864,065	150,675	65,000
24	PERCENT		100.000%	73.302%	24.366%	0.000%	1.867%	0.326%	0.140%
25	HOUSE REGULATORS	26	2,761,797	2,504,494	250,777	-	5,364	1,162	-
26	PERCENT		100.000%	90.683%	9.080%	0.000%	0.194%	0.042%	0.000%
27	METERS & HOUSE REGULATORS	27	111,890,537	86,052,701	24,661,560	-	888,211	272,637	15,429
28	PERCENT		100.000%	76.908%	22.041%	0.000%	0.794%	0.244%	0.014%

Acct. No.	Description	ALLOC. FACTOR	INPUT:		Plant in Service
			Plant in Service	Adjustments	
301.00	301.00 Organizational Costs		100,099	-	100,099
302.21	302.21 Franchises/Consent, Perpetual		26,489	-	26,489
303.00	303.00 Misc Intangible Plant		4,523,795	-	4,523,795
303.30	303.30 Misc Software		21,000,072	-	21,000,072
305.00	305.00 Structures & Improvements		-	-	-
	301-305 INTANGIBLE PLANT	11	26,650,455	-	26,650,455
350.10	350.10 Land		23,882	-	23,882
350.20	350.20 Rights of Way		1,932	-	1,932
351.20	351.20 Compressor Station Structures		3,413,834	-	3,413,834
352.01	352.01 Wells Construction		799,134	-	799,134
352.02	352.02 Wells Equipment		168,680	-	168,680
352.10	352.10 Storage Leasehold and Rights		139,442	-	139,442
352.12	352.12 Other Leases		67,498	-	67,498
353.00	353.00 Lines		405,288	-	405,288
354.00	354.00 Compressor Station Equipment		1,046,173	-	1,046,173
355.00	355.00 Measuring & Regulating Equipment		123,010	-	123,010
362.00	362.00 Gas Holders		-	-	-
362.10	362.10 Environmental Remediation		-	-	-
	350-362 UNDERGROUND STORAGE PLANT	25	6,188,872	-	6,188,872
374.10	374.10 LAND - CITY GATE & M/L IND M&R	5	21,944	-	21,944
374.20	374.20 LAND - OTHER DISTRIBUTION	5	680,675	-	680,675
374.30	374.30 LAND RIGHTS - CITY GATE MAIN LINE	5	95,361	-	95,361
374.40	374.40 LAND RIGHTS - OTHER DISTRIBUTION	5	2,128,780	-	2,128,780
374.40	374.40 DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		3	-	3
374.41	374.41 LAND RIGHTS - OTHER DISTRIBUTION LOC	5	13	-	13
374.50	374.50 RIGHTS OF WAY	5	3,208,212	-	3,208,212
374.50	374.50 DIRECT - RIGHTS OF WAY		1,195	-	1,195
375.20	375.20 M & R STRUCTURES - CITY GATE	5	503,526	-	503,526
375.31	375.31 M & R STRUCTURES - LOCAL GAS PURCH	5	4,012	-	4,012
375.40	375.40 M & R STRUCTURES - REGULATING	5	3,330,552	-	3,330,552
375.40	375.40 DIRECT - M & R STRUCTURES - REGULATING	5	27,227	-	27,227
375.60	375.60 M & R STRUCTURES - DIST. IND. M & R	17	87,670	-	87,670
375.70	375.70 M & R STRUCTURES - OTHER	11	9,396,038	-	9,396,038
375.71	375.71 M & R STRUCTURES - OTHER LEASED	11	1,125,911	-	1,125,911
375.80	375.80 M & R STRUCTURES - COMMUNICATION	5	16,515	-	16,515
376.00	376.00 MAINS	5	1,152,690,445	-	1,152,690,445
376.00	376.00 DIRECT - MAINS - MDS		47,434	-	47,434
376.00	376.00 DIRECT - MAINS - LDS		0	-	-
376.08	376.08 MAINS-CSL REPLACEMENTS	5	23,786,341	-	23,786,341
376.30	376.30 MAINS-BARE STEEL	5	70,471,162	-	70,471,162
376.30	376.30 DIRECT - MAINS-BARE STEEL		147,819	-	147,819
376.80	376.80 MAINS-CAST IRON	5	570,601	-	570,601
378.10	378.10 M & R EQUIP - GENERAL	5	56,453	-	56,453
378.20	378.20 M & R EQUIP - GENERAL - REGULATING	5	39,630,043	-	39,630,043
378.20	378.20 DIRECT - M & R EQUIP-GEN-REG		1,178	-	1,178
378.30	378.30 M & R EQUIP - LOCAL GAS PURCHASES	5	457,281	-	457,281
379.10	379.10 M & R EQUIP - CITY GATE	5	141,567	-	141,567
379.11	379.11 M & R EQUIP - EXCHANGE GAS	5	(450)	-	(450)
380.00	380.00 SERVICES	15	454,989,419	-	454,989,419
380.00	380.00 DIRECT - SERVICES		37,630	-	37,630
380.12	380.12 CSL REPLACEMENT		0	-	-
381.00	381.00 METERS	16	36,181,256	-	36,181,256
381.10	381.10 AUTOMATIC METER READING	16	23,761,067	-	23,761,067
382.00	382.00 METER INSTALLATIONS	16	36,486,290	-	36,486,290
383.00	383.00 HOUSE REGULATORS	26	11,597,152	-	11,597,152
384.00	384.00 HOUSE REG INSTALLATIONS	26	3,864,772	-	3,864,772
385.00	385.00 IND M&R EQUIPMENT	17	5,504,725	-	5,504,725
385.00	385.00 DIRECT - IND M&R EQUIPMENT		299,289	-	299,289
385.10	385.10 IND M&R EQUIPMENT - LG VOLUME	17	1,189,992	-	1,189,992
387.10	387.10 OTHER EQUIP DISTRIBUTION	11	16,603	-	16,603
387.20	387.20 OTHER EQUIP ODORIZATION	11	117,248	-	117,248
387.42	387.42 OTHER EQUIP RADIO	11	121,945	-	121,945
387.44	387.44 OTHER EQUIP COMMUNICATION	11	656,004	-	656,004
387.46	387.46 OTHER EQUIP CUSTOMER INFO SERVICE	11	2,297,341.09	-	2,297,341
387.45	387.45 DIRECT - OTHER EQUIP CUSTOMER INFO S	11	36,437.58	-	36,438
	TOTAL DISTRIBUTION		1,885,786,679	-	1,885,786,679
389.20	389.20 Land Rights		0	-	-
390.10	390.10 Str. Communications		49,821	-	49,821
391.10	391.10 OF&E Unspecified		2,733,821	-	2,733,821
391.11	391.11 OF&E Data Handling Equipment		24,405	-	24,405
391.12	391.12 OF&E Information Systems		299,093	-	299,093
391.20	391.20 OF&E Air Cond Equip		3,007	-	3,007
392.20	392.20 Trans Eq Trailers > \$1,000		81,552	-	81,552
392.21	392.21 Trans Eq Trailers \$1,000 or >		10,830	-	10,830
393.00	393.00 Stores Equipment		14,375	-	14,375
394.10	394.10 Tools, Garage & Service Eq		122,964	-	122,964
394.11	394.11 CNG Equip - Stationary		1,774,190	-	1,774,190
394.12	394.12 CNG Equip - Portable		179,308	-	179,308
394.20	394.20 Shop Equipment		72,307	-	72,307
394.30	394.30 Tools & Other		14,059,959	-	14,059,959
394.31	394.31 High Pressure Stopping		10,847	-	10,847
395.00	395.00 Laboratory Equipment, Gas		36,718	-	36,718
396.00	396.00 Power Operated Equipment		1,435,493	-	1,435,493
397.00	397.00 Communication Equipment		2,491,507	-	2,491,507
397.10	397.10 Communication Equipment-Telephone		2,171,089	-	2,171,089
397.20	397.20 Communication Equipment-Radio		0	-	-
397.40	397.40 Communication Equipment-Other		0	-	-
397.50	397.50 Communication Equipment-Telemetering		810,223	-	810,223
398.00	398.00 Miscellaneous Equipment		1,021,971.12	-	1,021,971
	389-398 GENERAL PLANT	11	27,403,480	-	27,403,480
Total			1,945,029,486	0	1,945,029,486

Acct. No.	Description	ALLOC. FACTOR	INPUT:
			Depreciation Reserve
301.00	Organizational Costs		0
302.21	Franchises/Consent, Perpetual		0
303.00	Misc Intangible Plant		0
303.30	Misc Software		9,443,231
305.00	Structures & Improvements		(4,583)
301-305	INTANGIBLE PLANT	11	9,438,648
350.10	Land		0
350.20	Rights of Way		1,931
351.20	Compressor Station Structures		992,754
352.01	Wells Construction		799,118
352.02	Wells Equipment		168,680
352.10	Storage Leasehold and Rights		206,932
352.12	Other Leases		0
353.00	Lines		405,288
354.00	Compressor Station Equipment		574,335
355.00	Measuring & Regulating Equipment		123,010
362.00	Gas Holders		(1,609)
362.10	Environmental Remediation		(797,692)
350-362	UNDERGROUND STORAGE PLANT	25	2,472,747
374.10	LAND - CITY GATE & M/L IND M&R	5	0
374.20	LAND - OTHER DISTRIBUTION	5	235,240
374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	0
374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	681,963.74
374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		1
374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	0
374.50	RIGHTS OF WAY	5	1,601,194.39
374.50	DIRECT - RIGHTS OF WAY		707
375.20	M & R STRUCTURES - CITY GATE	5	0
375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	0
375.40	M & R STRUCTURES - REGULATING	5	881,823
375.40	DIRECT - M & R STRUCTURES - REGULATING		1,222
375.60	M & R STRUCTURES - DIST. IND. M & R	17	73,869
375.70	M & R STRUCTURES - OTHER	11	2,031,701
375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911
375.80	M & R STRUCTURES - COMMUNICATION	5	6,540
376.00	MAINS	5	145,631,837.87
376.00	DIRECT - MAINS		19,707
376.08	MAINS-CSL REPLACEMENTS	5	0
376.30	MAINS-BARE STEEL	5	39,288,673.42
376.30	DIRECT - MAINS-BARE STEEL		119,815
376.80	MAINS-CAST IRON	5	342,363
378.10	M & R EQUIP - GENERAL	5	0
378.20	M & R EQUIP - GENERAL - REGULATING	5	9,897,091.02
378.20	DIRECT - M & R EQUIP-GEN-REG		720
378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0
379.10	M & R EQUIP - CITY GATE	5	94,150
379.11	M & R EQUIP - EXCHANGE GAS	5	0
380.00	SERVICES	15	113,033,699.48
380.00	DIRECT - SERVICES		23,465
380.12	CSL REPLACEMENT	15	0
381.00	METERS	16	15,981,682
381.10	AUTOMATIC METER READING	16	8,698,973
382.00	METER INSTALLATIONS	16	11,922,861
383.00	HOUSE REGULATORS	16	3,551,101
384.00	HOUSE REG INSTALLATIONS	16	2,978,927
385.00	IND M&R EQUIPMENT	17	3,252,946
385.00	DIRECT - IND M&R EQUIPMENT		69,254
385.10	IND M&R EQUIPMENT - LG VOLUME	17	0
387.10	OTHER EQUIP DISTRIBUTION	11	0
387.20	OTHER EQUIP ODORIZATION	11	0
387.42	OTHER EQUIP RADIO	11	0
387.44	OTHER EQUIP COMMUNICATION	11	0
387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	930,202

387.45 DIRECT - OTHER EQUIP CUSTOMER INFO SEF
TOTAL DISTRIBUTION

11

919
362,478,558

389.20	Land Rights		39
390.10	Str, Communications		48,219
391.10	OF&E Unspecified		1,422,297
392.11	OF&E Data Handling Equipment		12,718
391.12	OF&E Information Systems		421,205
391.20	OF&E Air Cond Equip		0
392.20	Trans Eq Trailers > \$1,000		47,470
392.21	Trans Eq Trailers \$1,000 or >		0
393.00	Stores Equipment		14,235
394.10	Tools, Garage & Service Eq		5,996,894
394.11	CNG Equip - Stationary		0
394.12	CNG Equip - Portable		1,953,286
394.20	Shop Equipment		0
394.30	Tools & Other		0
394.31	High Pressure Stopping		0
395.00	Laboratory Equipment, Gas		21,073
396.00	Power Operated Equipment		1,355,830
397.10	Communication Equipment-Telephone		67,903
397.20	Communication Equipment-Radio		57,008
397.40	Communication Equipment-Other		0
397.50	Communication Equipment-Telemetry		735,828
398.00	Miscellaneous Equipment		193,810
389-398	GENERAL PLANT	11	12,347,815
	Total		<u><u>386,737,768</u></u>

Acct. No.	Description	ALLOC. FACTOR	INPUT:
			Depreciation & Amortization Expense
301.00	Organizational Costs		0
302.21	Franchises/Consent, Perpetual		0
303.00	Misc Intangible Plant		-
303.30	Misc Software		3,857,309
305.00	Structures & Improvements		0
301-305	INTANGIBLE PLANT	11	3,857,309
350.10	Land		0
350.20	Rights of Way		0
351.20	Compressor Station Structures		120,418
352.01	Wells Construction		1
352.02	Wells Equipment		0
352.10	Storage Leasehold and Rights		0
352.12	Other Leases		0
353.00	Lines		0
354.00	Compressor Station Equipment		44,433
355.00	Measuring & Regulating Equipment		0
362.00	Gas Holders		0
362.10	Environmental Remediation		0
350-362	UNDERGROUND STORAGE PLANT	25	164,852
374.10	LAND - CITY GATE & M/L IND M&R	5	0
374.20	LAND - OTHER DISTRIBUTION	5	0
374.30	LAND RIGHTS - CITY GATE MAIN LINE	5	0
374.40	LAND RIGHTS - OTHER DISTRIBUTION	5	40,965
374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0
374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	5	0
374.50	RIGHTS OF WAY	5	42,143
374.50	DIRECT - RIGHTS OF WAY		16
375.20	M & R STRUCTURES - CITY GATE	5	0
375.31	M & R STRUCTURES - LOCAL GAS PURCH	5	0
375.40	M & R STRUCTURES - REGULATING	5	85,147
375.40	DIRECT - M & R STRUCTURES - REGULATING	5	415
375.60	M & R STRUCTURES - DIST. IND. M & R	17	850
375.70	M & R STRUCTURES - OTHER	11	450,305
375.71	M & R STRUCTURES - OTHER LEASED	11	0
375.80	M & R STRUCTURES - COMMUNICATION	5	331
376.00	MAINS	5	23,803,903
376.00	DIRECT - MAINS		859
376.08	MAINS-CSL REPLACEMENTS	5	0
376.30	MAINS-BARE STEEL	5	1,849,518
376.30	DIRECT - MAINS-BARE STEEL		3,556
376.80	MAINS-CAST IRON	5	14,809
378.10	M & R EQUIP - GENERAL	5	0
378.20	M & R EQUIP - GENERAL - REGULATING	5	1,247,152
378.20	DIRECT - M & R EQUIP-GEN-REG		27
378.30	M & R EQUIP - LOCAL GAS PURCHASES	5	0
379.10	M & R EQUIP - CITY GATE	5	4,384
379.11	M & R EQUIP - EXCHANGE GAS	5	0
380.00	SERVICES	15	12,923,606
380.00	DIRECT - SERVICES		971
380.12	CSL REPLACEMENT	15	0
381.00	METERS	16	877,483
381.10	AUTOMATIC METER READING	16	1,748,019
382.00	METER INSTALLATIONS	16	708,729
383.00	HOUSE REGULATORS	16	300,138
384.00	HOUSE REG INSTALLATIONS	16	66,436
385.00	IND M&R EQUIPMENT	17	235,982

385.00	DIRECT - IND M&R EQUIPMENT		10,475
385.10	IND M&R EQUIPMENT - LG VOLUME	17	0
387.10	OTHER EQUIP DISTRIBUTION	11	0
387.20	OTHER EQUIP ODORIZATION	11	0
387.42	OTHER EQUIP RADIO	11	0
387.44	OTHER EQUIP COMMUNICATION	11	0
387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	143,937
387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SEF	11	<u>896</u>
	TOTAL DISTRIBUTION		44,561,052
389.20	Land Rights		0
390.10	Str, Communications		113
391.10	OF&E Unspecified		49,500
392.11	OF&E Data Handling Equipment		1,233
391.12	OF&E Information Systems		258,998
391.20	OF&E Air Cond Equip		0
392.20	Trans Eq Trailers > \$1,000		12,854
392.21	Trans Eq Trailers \$1,000 or >		0
393.00	Stores Equipment		93
394.10	Tools, Garage & Service Eq		838,945
394.11	CNG Equip - Stationary		0
394.12	CNG Equip - Portable		104
394.20	Shop Equipment		0
394.30	Tools & Other		0
394.31	High Pressure Stopping		0
395.00	Laboratory Equipment, Gas		1,854
396.00	Power Operated Equipment		26,331
397.10	Communication Equipment-Telephone		84,357
397.20	Communication Equipment-Radio		117,984
397.40	Communication Equipment-Other		0
397.50	Communication Equipment-Telemetry		66,315
398.00	Miscellaneous Equipment		<u>74,092</u>
389-398	GENERAL PLANT	11	1,532,773
	Total		<u>50,115,986</u>
	AMORTIZATION OF NET SALVAGE	11	4,635,342
	TOTAL DEPRECIATION & AMORTIZATION EXPENSE		<u>54,751,328</u>

PAGES 1, 2, 9, 10, 11 - Rate of Return by Class - Current & Proposed;

	<u>ALLOC. FACTOR</u>	<u>TOTAL CO.</u>
INVESTMENT TAX CREDIT	12	(360,240)

PAGE 9 - TAXES OTHER THAN INCOME		
<u>ACCT</u>	<u>ALLOC. FACTOR</u>	<u>TOTAL CO.</u>
408.00 FICA	24	2,333,377
408.00 FEDERAL/STATE UNEMPLOYMENT	24	221,927
408.00 PA STATE UNEMPLOYMENT	24	-
408.00 PA PROPERTY TAXES	11	550,207
408.00 STATE CAPITAL STOCK TAX	11	-
408.00 LICENSE AND FRANCHISE TAX	11	279
408.00 STATE SALES AND USE TAX	19	108,396
408.00 OTHER	19	6,899

PAGE 10 - RATE BASE SUMMARY		
<u>ACCT</u>	<u>ALLOC. FACTOR</u>	<u>TOTAL CO.</u>
117.00 GAS STORED UNDERGROUND - NON CURRENT	25	-
191.00 BASE GAS	25	3,794,693
117.00 GAS LOST-UNDERGROUND STORAGE	1	(163,467)
154.00 MATERIALS & SUPPLIES	11	648,987
164.00 GAS STORED UNDERGROUND - FSS	25	58,489,294
165.00 PREPAYMENTS	19	2,107,010
CASH WORKING CAPITAL - GAS PURCHASES	4	-
CASH WORKING CAPITAL - ALL OTHER	19	-
190.00 ACCUMULATED DEF INCOME TAX	12	8,949,377
282.00 ACCUMULATED DEF INCOME TAX	12	(303,643,348)
283.00 ACCUMULATED DEF INCOME TAX	12	-
235.00 CUSTOMER DEPOSITS	9	(3,131,607)
252.00 CUSTOMER ADVANCES	11	(211,729)

MISCELLANEOUS	<u>TOTAL CO.</u>
COMMON EQUITY	8.46%
REQUESTED RETURN ON EQUITY:	11.25%
EQUITY CAPITAL:	52.17%
DEBT RATIO:	2.59%
EFFECTIVE TAX RATE:	41.49%

Exh 400 Pg 1	<u>Type of Capital</u>	<u>Ratios</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
Long-Term Debt		42.70%	5.79%	2.47%
Short-Term Debt		5.13%	2.27%	0.12%
			Weighted Cost	2.59%
Common Equity		52.17%	11.25%	5.87%
	Total	100.00%		8.46%

GROSS CONVERSION FACTOR

OPERATING REVENUE		1.00000000
LESS: UNCOLLECTIBLES	0.013059562000	
PLUS: LATE PAYMENTS	0.002472952141	
LESS: OCA FEES	0.000000000000	
LESS: OSBA FEES	0.000000000000	0.01058661
INCOME BEFORE STATE INCOME TAX		0.98941339
LESS: STATE INCOME TAX @ 9.99%		0.07225461
INCOME BEFORE FEDERAL INCOME TAX		0.91792371
LESS: FEDERAL INCOME TAX @ 35%		0.32127330
ADJUSTED OPERATING INCOME		0.59665041
GROSS CONVERSION FACTOR		1.67602331

PAGE 11 - STATE INCOME TAX**ALLOC.
FACTOR**

STATUTORY STATE INCOME TAX RATE:		9.9900%
EFFECTIVE STATE INCOME TAX RATE:		7.2255%
NET OPERATING LOSS DEDUCTION	12	(5,091,895)
PA BONUS DEPRECIATION ADJUSTMENT	12	(7,572,748)

Flow-Through Adjustments

Total Flow Through		(25,654,987)
Total Flow-Through Adjustments		(25,654,987)

Deferred Adjustments

Total Deferred		(58,946,444)
Total Deferred Adjustments		(58,946,444)

STATUTORY ADJUSTMENTS	12	(84,601,431)
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State Deferred Taxes

Net Operating Loss Deduction		-
LIFO Inventory Adjustment		1,717
Capitalized Inventory		-
Legal Liability-Leased Hdqtrs Bldg		-
Customer Advances		(52,820)
DEFERRED INCOME TAXES	12	(51,103)

PAGE 11 - FEDERAL TAX**ALLOC.
FACTOR****TOTAL CO.**

FEDERAL TAX RATE:		35%
DEFERRED INCOME TAXES	12	20,631,255
TAX REFUND AMORTIZATION	12	(681,571)
FLOW BACK OF EXCESS DEFERRED TAXES	12	(88,396)
EFFECT OF CNIT DEFERRED TAX ON FIT	12	17,886

PAGES 1A - PROFORMA @ PROPOSED RATES PROPOSED REVENUES (FROM RATE DESIGN WITNESS) FOR FFYR YR 12/31/2016

ACCT	ALLOE	TOTAL CO.	RSS/RDS	QSS/SCD/SOI	WA	SDS/GSS	LDSS/GSS	MLDS
480/481	FACIOM							
SALES BASE REVENUE		220,948,898	179,812,274	42,216,579				19,545
USP REVENUE		22,763,845	22,763,845					
STAS REVENUE								
RIDER CC - CUSTOMER CHOICE		32,410	23,281	9,129				
GAS PROCUREMENT REVENUE		534,837	386,488	151,534		14,343	2,501	
GAS COST REVENUE		182,223,258	127,287,819	49,194,785		4,856,534	812,004	272,136
MERCHANT FUNCTION CHARGE		1,732,884	1,573,774	178,820				
TRANSPORTATION BASE REVENUE		129,330,933	75,496,244	23,581,082		15,818,578	14,471,882	186,349
USP REVENUE		7,953,451	7,953,451					
STAS REVENUE								
RIDER CC - CUSTOMER CHOICE		14,146	8,134	6,012				
CHOICE ADMINISTRATIVE CHARGE		960,011	405,888	477,366		83,087	13,014	658
FLEX REVENUE		5,182,702		34,785		199,061	3,679,829	1,248,927
GAS COST REVENUE		8,256,502	5,910,184	2,346,318				
MERCHANT FUNCTION CHARGE								
487 00 FORFEITED DISCOUNTS	10	1,431,875		1,431,875				
488 00 MISCELLANEOUS REVENUE	8	150,000		150,000				
493 00 RENTS	11	144,289		144,289				
495 00 OTHER	8	290,645		290,645				

PAGES 2A - OPERATING REVENUES @ CURRENT RATES REVENUES (EXH 103, SCH 1) FOR FFYR YR 12/31/2016

ACCT	ALLOE	TOTAL CO.	RSS/RDS	QSS/SCD/SOI	WA	SDS/GSS	LDSS/GSS	MLDS
480/481	FACIOM							
SALES BASE REVENUE		193,569,540	154,687,106	38,418,008		2,147,971	318,621	19,872
USP REVENUE		20,488,985	20,488,985					
STAS REVENUE								
RIDER CC - CUSTOMER CHOICE		29,189	20,953	8,216				
GAS PROCUREMENT REVENUE		2,327,867	1,618,007	834,435		80,053	10,472	
GAS COST REVENUE		182,223,258	127,287,819	49,194,785		4,856,534	812,004	272,136
MERCHANT FUNCTION CHARGE		1,732,884	1,573,774	178,820				
TRANSPORTATION BASE REVENUE		112,821,821	67,084,584	21,252,414		11,705,398	11,773,280	195,954
USP REVENUE		7,157,943	7,157,943					
STAS REVENUE								
RIDER CC - CUSTOMER CHOICE		12,731	7,321	5,410				
CHOICE ADMINISTRATIVE CHARGE								
FLEX REVENUE		5,162,702		34,785		199,061	3,679,829	1,248,927
GAS COST REVENUE		8,256,502	5,910,184	2,346,318				
MERCHANT FUNCTION CHARGE								
487 00 FORFEITED DISCOUNTS	10	1,318,074		1,318,074				
488 00 MISCELLANEOUS REVENUE	8	150,000		150,000				
493 00 RENTS	11	144,289		144,289				
495 00 OTHER	8	290,645		290,645				

DIS REVENUE	RSS/RDS	QSS/SCD/SOI	WA	SDS/GSS	LDSS/GSS	MLDS
GMB/GTS REVENUE	385,824,836	108,895,008	0	0	18,789,018	1,444,881
TOTAL	385,824,836	110,385,279	0	0	18,789,018	1,444,881

CURRENT RATES REVENUE FFYR YR 12/31/16

	DIS	GMB/GTS	TOTAL
RSS	303,828,729		303,828,729
RCC	16,725,280		16,725,280
RDGSS	0		0
BGSS	83,294,451	3,139,893	86,434,344
RSS		292,008	292,008
LGSS		0	0
RDS	65,270,879		65,270,879
RDDGS	0		0
SCD	10,586,532	38,570	10,625,102
SCDGS	13,034,025		13,034,025
SDS		18,789,018	18,789,018
LDS		18,592,286	18,592,286
MLDS,I		386,279	386,279
MLDS,II		1,048,602	1,048,602
TOTAL	492,718,708	40,278,456	532,997,164

PROPOSED RATES REVENUE FFYR YR 12/31/16

	DIS	GMB/GTS	TOTAL
RSS	330,021,525		330,021,525
RCC	16,725,280		16,725,280
RDGSS	0		0
BGSS	88,611,034	3,138,883	91,750,917
RSS		291,882	291,882
LGSS		0	0
RDS	74,834,538		74,834,538
RDDGS	0		0
SCD	11,855,130	38,370	11,893,500
SCDGS	14,562,063		14,562,063
SDS		20,549,601	20,549,601
LDS		18,879,130	18,879,130
MLDS,I		386,330	386,330
MLDS,II		1,048,602	1,048,602
TOTAL	534,608,580	44,445,906	579,054,486

Forfeited Discount Rate 0.2473%

0

CURRENT (exh 103)

PROPOSED (from Rate Design Witness)

	CURRENT (exh 103)				PROPOSED (from Rate Design Witness)				
	RSS	SGS/SGDS	LGS	MDS	RSS	SGS/SGDS	LGS	MDS	
305,581,201	BASE REVENUE RSS 554,867,106 RDGSS 0 RCC 14,899,363 RDS 52,195,231 RDGDS 0 SGSS 36,418,008 NSS 19,672 SCD 9,041,472 SGDS 12,210,942 LGS 2,147,971 316,621 SDS 11,705,369 11,773,280 LDS 195,954 MLDS				BASE REVENUE RSS 179,612,274 RDGSS 0 RCC 14,899,363 RDS 60,556,881 RDGDS 0 SGSS 40,216,579 NSS 19,846 SCD 10,222,610 SGDS 13,388,464 LGS 2,063,582 251,313 SDS 13,532,984 14,270,369 LDS 195,549 MLDS				349,379,632
27,644,836	LSP REVENUE RSS 20,486,985 RDGSS 0 RCC 0 RDS 7,157,843 RDGDS 0 SGSS 0 NSS 0 SCD 0 SGDS 0 LGS 0 0 SDS 0 0 LDS 0 MLDS 0				LSP REVENUE RSS 22,763,845 RDGSS 0 RCC 0 RDS 7,953,451 RDGDS 0 SGSS 0 NSS 0 SCD 0 SGDS 0 LGS 0 0 SDS 0 0 LDS 0 MLDS 0				30,717,296
0	STAB REVENUE RSS 0 RDGSS 0 RCC 0 RDS 0 RDGDS 0 SGSS 0 NSS 0 SCD 0 SGDS 0 LGS 0 0 SDS 0 0 LDS 0 MLDS 0				STAB REVENUE RSS 0 RDGSS 0 RCC 0 RDS 0 RDGDS 0 SGSS 0 NSS 0 SCD 0 SGDS 0 LGS 0 0 SDS 0 0 LDS 0 MLDS 0				0
41,800	RIDER CC - CUSTOMER CHOICE RSS 20,953 RDGSS 0 RCC 0 RDS 7,321 RDGDS 0 SGSS 8,216 NSS 0 SCD 1,954 SGDS 3,476 LGS 0 0 SDS 0 0 LDS 0 MLDS 0				RIDER CC - CUSTOMER CHOICE RSS 23,281 RDGSS 0 RCC 0 RDS 8,134 RDGDS 0 SGSS 9,129 NSS 0 SCD 2,149 SGDS 3,863 LGS 0 0 SDS 0 0 LDS 0 MLDS 0				46,556
7,327,867	GAS PROCUREMENT CHARGE RSS 1,616,007 RDGSS 0 RCC 0 RDS 0 RDGDS 0 SGSS 634,435 NSS 0 SCD 0 SGDS 0 LGS 60,053 10,472 SDS 0 0 LDS 0 MLDS 0				GAS PROCUREMENT CHARGE RSS 366,459 RDGSS 0 RCC 0 RDS 0 RDGDS 0 SGSS 151,534 NSS 0 SCD 0 SGDS 0 LGS 14,343 2,501 SDS 0 0 LDS 0 MLDS 0				554,837

5,162,702	<table border="1"> <thead> <tr><th colspan="4">FLEXED REVENUE</th></tr> </thead> <tbody> <tr><td>RSS</td><td>0</td><td></td><td></td></tr> <tr><td>RDGSS</td><td>0</td><td></td><td></td></tr> <tr><td>RCC</td><td>0</td><td></td><td></td></tr> <tr><td>RDS</td><td>0</td><td></td><td></td></tr> <tr><td>RDGDS</td><td>0</td><td></td><td></td></tr> <tr><td>SGSS</td><td>0</td><td></td><td></td></tr> <tr><td>NSS</td><td>0</td><td></td><td></td></tr> <tr><td>SCD</td><td>0</td><td></td><td></td></tr> <tr><td>SGDS</td><td>34,785</td><td></td><td></td></tr> <tr><td>LGS</td><td></td><td>0</td><td>0</td></tr> <tr><td>SDS</td><td></td><td>199,061</td><td>3,679,929</td></tr> <tr><td>LDS</td><td></td><td></td><td></td></tr> <tr><td>MLDS</td><td></td><td></td><td>1,248,927</td></tr> </tbody> </table>	FLEXED REVENUE				RSS	0			RDGSS	0			RCC	0			RDS	0			RDGDS	0			SGSS	0			NSS	0			SCD	0			SGDS	34,785			LGS		0	0	SDS		199,061	3,679,929	LDS				MLDS			1,248,927	5,162,702
FLEXED REVENUE																																																										
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		<u>ALLOC.</u>	<u>Per Plan (Exh 104)</u>	<u>Adjustments</u>	<u>Annualized TME</u>
		<u>FACTOR</u>			<u>December 31,</u>
					<u>2016</u>
GAS SUPPLY					
	GAS PURCHASED COST				
807.00	GAS PROCUREMENT EXPENSE	4	554,837	-	554,837
807.00	PURCHASED GAS EXPENSE	4	431,011	-	431,011
UNDERGROUND STORAGE OPERATIONS					
816.00	WELLS	25	2,599	-	2,599
817.00	LINES	25	8,430	-	8,430
818.00	COMPRESSOR STATION	25	418,704	-	418,704
820.00	M & R	25	11,942	-	11,942
821.00	PURIFICATION	25	6,922	-	6,922
823.00	GAS LOSSES	25	3,705	-	3,705
825.00	STORAGE WELL ROYALTIES	25	16,959	-	16,959
UNDERGROUND STORAGE MAINTENANCE					
832.00	WELLS	25	10,380	-	10,380
834.00	COMPRESSOR STATION	25	11,204	-	11,204
836.00	PURIFICATION	25	9,107	-	9,107
DISTRIBUTION OPERATIONS					
870.00	SUPERVISION & ENGINEERING	18	9,498,476	-	9,498,476
870.00	KEY CUSTOMER ACCTS SUPPORT	21	-	-	-
871.00	LOAD DISPATCHING	13	294,268	-	294,268
874.00	MAINS & SERVICES	14	14,496,818	-	14,496,818
875.00	M & R - GENERAL	13	613,642	-	613,642
876.00	M & R - INDUSTRIAL	17	274,004	-	274,004
878.00	METERS & HOUSE REGULATORS	27	2,538,487	-	2,538,487
879.00	CUSTOMER INSTALLATIONS	15	5,575,022	-	5,575,022
880.00	OTHER	18	6,779,266	-	6,779,266
881.00	RENTS	18	623,551	-	623,551
DISTRIBUTION MAINTENANCE					
885.00	SUPERVISION & ENGINEERING	18	88,211	-	88,211
886.00	STRUCTURES AND IMPROVEMENTS	13	34,799	-	34,799
887.00	MAINS	13	15,560,041	-	15,560,041
889.00	M & R - GENERAL	13	521,191	-	521,191
890.00	M & R - INDUSTRIAL	17	185,003	-	185,003
892.00	SERVICES	15	1,626,214	-	1,626,214
893.00	METERS & HOUSE REGULATORS	27	244,982	-	244,982
894.00	OTHER EQUIPMENT	18	1,046,046	-	1,046,046
CUSTOMER ACCOUNTS					
901.00	SUPERVISION	6	-	-	-
902.00	METER READING	6	836,787	-	836,787
903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	9,650,214	-	9,650,214
903.00	INTEREST ON CUSTOMER DEPOSITS	9	89,468	-	89,468
904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	-	4,450,409
904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,025	-	78,025
904.00	UNCOLLECTIBLES-UNBUNDLED GAS	23	1,752,694	-	1,752,694
904.00	DIRECT USP UNCOLLECTIBLES		18,412,353	-	18,412,353
905.00	MISCELLANEOUS	6	36,677	-	36,677
921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-
CUSTOMER ASSISTANCE					
907.00	SUPERVISION	6	-	-	-
908.00	CUSTOMER ASSISTANCE	6	576,029	-	576,029
908.00	DIRECT USP/LIURP/HEEP		9,232,585	-	9,232,585
908.00	LARGE CUSTOMER RELATIONS	21	-	-	-
909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	-	73,183
909.00	LARGE CUSTOMER RELATIONS	21	-	-	-
910.00	MISCELLANEOUS	6	1,102,347	-	1,102,347
910.00	LARGE CUSTOMER RELATIONS	21	-	-	-
921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-
931.00	RENTS - GENERAL	6	-	-	-
932.00	MAINTENANCE	6	-	-	-
SALES					
912.00	DEMONSTRATION	6	677,253	-	677,253
912.00	LARGE CUSTOMER RELATIONS	21	-	-	-
913.00	ADVERTISING	6	19,504	-	19,504
ADMINISTRATIVE & GENERAL					
920.00	SALARIES	19	4,579,280	-	4,579,280
921.00	OFFICE SUPPLIES & EXPENSES	19	2,524,255	-	2,524,255
922.00	ADMIN. EXPENSE TRANSFERRED	19	-	-	-
923.00	OUTSIDE SERVICES EMPLOYED	19	47,925,970	-	47,925,970
924.00	PROPERTY INSURANCE	19	212,955	-	212,955
925.00	INJURIES AND DAMAGES	19	3,443,195	-	3,443,195
926.00	EMPLOYEE PENSIONS & BENEFITS	24	5,561,874	-	5,561,874
928.00	REGULATORY COMMISSION EXPENSES	19	2,330,000	-	2,330,000
930.00	MISCELLANEOUS GENERAL	19	402,186	-	402,186
931.00	RENTS-GENERAL	19	1,664,699	-	1,664,699
932.00	MAINTENANCE	19	182,053	-	182,053
			177,299,816	-	177,299,816

PAGES 7 & 8 - O & M EXPENSES

		<u>ALLOC.</u>	<u>Per Plan (Exh 104)</u>	<u>Adjustments</u>	<u>Annualized TME</u>
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904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	-	4,450,409
904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,025	-	78,025
904.00	UNCOLLECTIBLES-UNBUNDLED GAS	23	1,752,694	-	1,752,694
904.00	DIRECT USP UNCOLLECTIBLES		18,412,353	-	18,412,353
905.00	MISCELLANEOUS	6	36,677	-	36,677
921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-
CUSTOMER ASSISTANCE					
907.00	SUPERVISION	6	-	-	-
908.00	CUSTOMER ASSISTANCE	6	576,029	-	576,029
908.00	DIRECT USP/LIURP/HEEP		9,232,585	-	9,232,585
908.00	LARGE CUSTOMER RELATIONS	21	-	-	-
909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	-	73,183
909.00	LARGE CUSTOMER RELATIONS	21	-	-	-
910.00	MISCELLANEOUS	6	1,102,347	-	1,102,347
910.00	LARGE CUSTOMER RELATIONS	21	-	-	-
921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-
931.00	RENTS - GENERAL	6	-	-	-
932.00	MAINTENANCE	6	-	-	-
SALES					
912.00	DEMONSTRATION	6	677,253	-	677,253
912.00	LARGE CUSTOMER RELATIONS	21	-	-	-

913.00	ADVERTISING	6	19,504	-	19,504
ADMINISTRATIVE & GENERAL					
920.00	SALARIES	19	4,579,280	-	4,579,280
921.00	OFFICE SUPPLIES & EXPENSES	19	2,524,255	-	2,524,255
922.00	ADMIN. EXPENSE TRANSFERRED	19	-	-	-
923.00	OUTSIDE SERVICES EMPLOYED	19	47,925,970	-	47,925,970
924.00	PROPERTY INSURANCE	19	212,955	-	212,955
925.00	INJURIES AND DAMAGES	19	3,443,195	-	3,443,195
926.00	EMPLOYEE PENSIONS & BENEFITS	24	5,561,874	-	5,561,874
928.00	REGULATORY COMMISSION EXPENSES	19	2,330,000	-	2,330,000
930.00	MISCELLANEOUS GENERAL	19	402,186	-	402,186
931.00	RENTS-GENERAL	19	1,664,699	-	1,664,699
932.00	MAINTENANCE	19	182,053	-	182,053
			177,299,816	-	177,299,816

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 1
DESIGN DAY [1] (2015-2016)

<u>LINE NO.</u>	<u>Rate</u>	<u>RSS/RDS</u>	<u>GSS/SCD/SGD</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>Total</u>
1	RCC	27,900	-	-	-	-	27,900
2	RS	335,200	-	-	-	-	335,200
3	RTC	95,600	-	-	-	-	95,600
4	LG1	-	-	-	4,300	-	4,300
5	LG2	-	-	-	5,800	-	5,800
6	LG3	-	-	-	-	-	-
7	SGS	-	66,700	-	-	-	66,700
8	SG2	-	60,700	-	-	-	60,700
9	SG3	-	100	-	-	-	100
10	SG4	-	1,500	-	-	-	1,500
11	TAG1	-	500	-	-	-	500
12	TAG2	-	10,300	-	-	-	10,300
13	TAG5	-	1,728	-	-	-	1,728
14	TAG6	-	31,996	-	-	-	31,996
15	TIB	-	-	-	35,089	-	35,089
16	TIF	-	-	-	-	17,215	17,215
17	TIG	-	-	-	-	4,667	4,667
18	TIH	-	-	-	-	-	-
19	TI4	-	-	-	15,921	-	15,921
20	TI8	-	-	-	-	19,358	19,358
21	801	-	-	-	-	628	628
22	803	-	-	-	-	1,843	1,843
23	806	-	-	-	235	-	235
24	808	-	-	-	-	1,327	1,327
25	809	-	-	-	-	2,622	2,622
26	810	-	-	-	-	2,029	2,029
27	815	-	-	-	-	-	-
28	816	-	-	-	-	701	701
29	819	-	-	-	-	3,827	3,827
30	820	-	-	-	-	2,326	2,326
31	830	-	-	-	-	1	1
32	833	-	-	-	-	1,144	1,144
33	838	-	-	-	-	231	231
34	839	-	-	-	344	-	344
35	840	-	-	-	1,047	-	1,047
36	841	-	42	-	-	-	42
37	845	-	-	-	1,993	-	1,993
38	848	-	-	-	-	2,390	2,390
39	847	-	-	-	210	-	210
40	848	-	63	-	-	-	63
41	855	-	27	-	-	-	27
42	856	-	-	-	208	-	208
43	857	-	-	-	33	-	33
44	858	-	-	-	22	-	22
45	859	-	-	-	-	772	772
46	860	-	49	-	-	-	49
47	861	-	-	-	185	-	185
48	862	-	4	-	-	-	4
49	863	-	20	-	-	-	20
50	864	-	1	-	-	-	1
51	865	-	-	-	89	-	89
52	866	-	3	-	-	-	3
53	867	-	-	-	-	32	32
54	868	-	-	-	-	7,279	7,279
55	873	-	-	-	-	761	761
56	874	-	-	-	141	-	141
57	875	-	-	-	-	6,548	6,548
58	876	-	-	-	85	-	85
59	877	-	-	-	-	38	38
60	878	-	-	-	-	2,121	2,121
61	SCC	-	11,300	-	-	-	11,300
62	SC2	-	4,700	-	-	-	4,700
63	Total	-	458,700	-	65,702	77,860	791,995

64	ALLOCATOR #1	57.917%	23.956%	0.000%	8.296%	9.831%	100.000%
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[1] Includes Firm and Non-Firm Service. Volumes in MDth/Day.

SOURCE: Mike Kelly via e-Mail.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTORS 2, 3, & 25
THROUGHPUT EXCLUDING TRANSPORTATION, THROUGHPUT EXCLUDING MDS**

LINE NO.		<u>RSS/RDS</u>	<u>SGSS/SCD/SGDS</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>	<u>TOTAL</u>
	<u>Sales</u>							
1	RSS	23,280,676	-	-	-	-	-	23,280,676
2	RDGSS	-	-	-	-	-	-	-
3	SGSS	-	9,128,568	-	-	-	-	9,128,568
4	NSS/MLSS-1	-	-	-	-	-	65,000	65,000
5	LGSS	-	-	-	864,065	150,675	-	1,014,741
	<u>Transportation</u>							
6	RDS	8,134,026	-	-	-	-	-	8,134,026
7	RDGDS	-	-	-	-	-	-	-
8	RCC 1/	2,512,974	-	-	-	-	-	2,512,974
9	SCD	-	2,149,044	-	-	-	-	2,149,044
10	SGDS	-	3,884,926	-	-	-	-	3,884,926
11	SDS	-	-	-	6,001,885	-	-	6,001,885
12	LDS	-	-	-	-	19,274,183	-	19,274,183
13	MLDS	-	-	-	-	-	5,518,000	5,518,000
14	Total Throughput Excl. Trans. (Allocator 2)	23,280,676	9,128,568	-	864,065	150,675	65,000	33,488,984
15	ALLOCATOR #2	72.548%	27.258%	0.000%	2.580%	0.450%	0.194%	
16	Total Throughput Excl. MDS (Allocator 3)	33,927,676	15,162,538	0	6,865,950	19,424,858		75,381,022
17	ALLOCATOR #3	45.008%	20.115%	0.000%	9.108%	25.769%		
18	Sales and Choice Volume	33,927,676	11,277,612	-	864,065	150,675	65,000	46,285,029
19	ALLOCATOR #25	73.301%	24.366%	0.000%	1.867%	0.326%	0.140%	

NOTE: 1/ RCC rate schedule is for CAP customers. They can be either CHOICE or Sales. This year they are CHOICE

SOURCE: Exhibit No. 103, Schedule 3.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 4**

LINE NO.		GAS PURCHASE EXPENSE						<u>TOTAL</u>
		<u>RSS/RDS GAS COST</u>	<u>SGSS/SCD/SGDS GAS COST</u>	<u>N/A GAS COST</u>	<u>SDS/LGSS GAS COST</u>	<u>LDS/LGSS GAS COST</u>	<u>MDS GAS COST</u>	
1	RSS	125,461,892	-	-	-	-	-	125,461,892
2	PRDGSS	-	-	-	-	-	-	-
3	RCC	1,825,927	-	-	-	-	-	1,825,927
4	RDS	5,910,184	-	-	-	-	-	5,910,184
5	PRDGDS	-	-	-	-	-	-	-
6	SGSS	-	49,194,765	-	-	-	-	49,194,765
7	NSS	-	-	-	-	272,136	-	272,136
8	SCD	-	1,561,496	-	-	-	-	1,561,496
9	SGDS	-	784,822	-	-	-	-	784,822
10	LGS	-	-	-	4,656,534	812,004	-	5,468,538
11	TOTAL	133,198,003	51,541,083	-	4,656,534	812,004	272,136	190,479,760
12	ALLOCATOR #4	69.927%	27.059%	0.000%	2.445%	0.426%	0.143%	

SOURCE: Exhibit No. 103, Schedule 7.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 5
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

PAGE 1

WITNESS: B.ELLIOTT

Line No.	Description	Alloc	Total Company	RSS/RDS	SGSS/SCD/SGDE	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	Total Mains Plant in Service		984,881,701.43						
2	Direct Assigned Plant		136,480.33						
3	Other - Non Pipe		<u>214,362,448.06</u>						
4	Allocable Pipe		770,382,773.04						
5	Transmission Pipe		12,083,334.86						
6	Low Pressure Pipe		217,938,408.22						
7	Regulated Pressure Pipe Only		379,849,758.16						
8	Remaining Regulated Pressure Pipe		<u>160,511,271.80</u>						
9	Allocated Pipe		770,382,773.04						

DEVELOPMENT OF ALLOCATION FACTOR 5
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

PAGE 2
WITNESS: B.ELLIOTT

<u>Line No.</u>	<u>Description</u>	<u>Alloc</u>	<u>Total Company</u>	<u>RSS/RDS</u>	<u>SGSS/SCD/SGDE</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>
1	Allocation of Transmission Pipe								
2	Allocable Transmission Pipe		\$12,083,334.86						
3	Design Day Volumes (Total Company Excluding MDS)		791,995	458,700	189,733	0	65,702	77,860	
4	Percent Design Day Volumes		100.000%	57.917%	23.956%	0.000%	8.296%	9.831%	
5	Allocation of Transmission Pipe		12,083,335	6,998,305	2,894,684	-	1,002,433	1,187,913	
6	Allocation of Low Pressure Pipe								
7	Allocable Low Pressure Pipe		\$217,938,408.22						
8	Throughput Volumes (excl MDS)		24,410,606.0	18,895,849.9	5,143,483.5	0.0	281,055.6	90,217.0	
9	Percent Throughput		100.000%	77.408%	21.071%	0.000%	1.151%	0.370%	
10	Throughput Component		50.000%	38.703%	10.536%	0.000%	0.576%	0.185%	
11	Design Day Volumes (excl MDS)		285,850	224,300	59,495	0	2,053	2	
12	Percent Design Day Volumes		100.000%	78.468%	20.813%	0.000%	0.718%	0.001%	

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 6
AVERAGE NO. OF CUSTOMERS**

LINE NO.	TARIFF RATE SCHEDULES	TOTAL	RSS/RDS	GSS/SCD/SGD	N/A	SDS/LGSS	LDS/LGSS	MLDS	[1] Total No of Bills (Incl Final)	Final Bills
1	RSS	3,320,894	3,320,894	-	-	-	-	-	3,377,134	56,240
2	RDGSS	-	-	-	-	-	-	-	0	0
3	RCC	252,806	252,806	-	-	-	-	-	257,325	4,519
4	RDS	1,062,016	1,062,016	-	-	-	-	-	1,069,855	7,839
5	RDGDS	-	-	-	-	-	-	-	0	0
6	SGSS	316,487	-	316,487	-	-	-	-	317,107	620
7	NSS	12	-	-	-	-	-	12	12	0
8	SCD	99,459	-	99,459	-	-	-	-	99,579	120
9	SGDS	27,108	-	27,108	-	-	-	-	27,184	76
10	LGSS	-	-	-	-	-	-	-	0	0
11	SDS	5,604	-	-	-	5,604	-	-	5,625	21
12	LDS	1,200	-	-	-	-	1,200	-	1,204	4
13	MLDS	120	-	-	-	-	-	120	120	0
14	Total Number of Bills	5,085,706	4,635,716	443,054	-	5,604	1,200	132	5,155,145	69,439
15	Average Number of Customers	423,809	386,310	36,921	0	467	100	11		
16	ALLOCATOR #6	100.000%	91.151%	8.712%	0.000%	0.110%	0.024%	0.003%		
17	Large Customer Relations Accts	161		19		37	94	11		
18	ALLOCATOR #21	100.000%	0.001%	11.801%	0.000%	22.981%	58.385%	6.832%		

[1] Used only in the System Charge calculation.

SOURCE: Exhibit No. 103, Schedule 2.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 7
CURRENT DIS REVENUE**

<u>LINE NO.</u>	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>RSS/RDS</u>	<u>SS/SCD/SGI</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>
		<u>Total</u>	<u>Residential</u>	<u>Commercial</u>				
1	DIS Billed Gross Charge-offs - Sales Only	6,604,856.38	6,072,572.47	532,283.91				
2	DIS Billed Revenue - Comm/Ind Sales Only	83,294,451		83,294,451	0	0	0	0
3	Percent	100.000%		100.000%	0.000%	0.000%	0.000%	0.000%
4	Allocated DIS Billed Sales Gross Charge-offs	6,604,856.38	6,072,572.47	532,283.91	0.00	0.00	0.00	0.00
		<u>Total</u>	<u>Residential</u>	<u>Commercial</u>				
5	DIS Billed Gross Charge-offs - Choice Only	1,070,786.65	988,160.87	82,625.78				
6	DIS Billed Revenue - Comm/Ind Choice Only	23,600,557		23,600,557	0	0	0	0
7	Percent	100.000%		100.000%	0.000%	0.000%	0.000%	0.000%
8	Allocated DIS Billed Choice Gross Charge-offs	1,070,786.65	988,160.87	82,625.78	0.00	0.00	0.00	0.00
9	Total DIS Billed Gross Charge-offs	7,675,643.03	7,060,733.34	614,909.69	0.00	0.00	0.00	0.00
10	ALLOCATOR #7	100.000%	91.989%	8.011%	0.000%	0.000%	0.000%	0.000%

SOURCE: Exhibit 104, Schedule 2, Page 20.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 8
CURRENT GMB/GTS REVENUE**

<u>LINE NO.</u>	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>RSS/RDS</u>	<u>SS/SCD/SGI</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>
1	CURRENT GMB/GTS REVENUE	40,276,456	-	3,178,263	-	18,769,018	16,592,286	1,736,889
2	ALLOCATOR #8	100.000%	0.001%	7.891%	0.000%	46.600%	41.196%	4.312%

SOURCE: Exhibit 104, Schedule 2, Page 20.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 9
DIRECT ASSIGNMENT - CUSTOMER DEPOSITS**

LINE NO.		<u>RSS/RDS</u>	<u>SGSS/SCD/SGDS</u>	<u>TOTAL</u>
1	Residential Unlisted	48,531	-	48,531
2	RPP	-	-	-
3	RS	1,530,177	-	1,530,177
4	RTC	213,273	-	213,273
5	Commercial Unlisted	-	23,938	23,938
6	SCC	-	23,544	23,544
7	SC2	-	5,350	5,350
8	SGS	-	515,689	515,689
9	SGT1	-	-	-
10	SGT2	-	24,426	24,426
11	SG2	-	41,816	41,816
12	SG3	-	13,534	13,534
13	SG4	-	5,342	5,342
14	TOTAL	<u>1,791,981</u>	<u>653,639</u>	<u>2,445,620</u>
15	ALLOCATOR #9	73.273%	26.727%	100.000%

SOURCE: Columbia Gas of Pennsylvania Summary of Security Deposits Report per 11/26/2014.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 10
FORFEITED DISCOUNTS**

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL	RSS/RDS	GSS/SCD/SGD	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	487.00	FORFEITED DISCOUNTS - DIS	1,218,472	954,126	264,346	-	-	-	-
2	487.00	FORFEITED DISCOUNTS - GMB & GTS	<u>99,602</u>	<u>-</u>	<u>8,582</u>	<u>-</u>	<u>46,415</u>	<u>41,032</u>	<u>3,573</u>
3		TOTAL CURRENT SALES AND TRANSPORTATION REVENUE	1,318,074	954,126	272,928	-	46,415	41,032	3,573
4		ALLOCATOR #10	100.000%	72.388%	20.707%	0.000%	3.521%	3.113%	0.271%

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 11
DISTRIBUTION PLANT EXCLUDING ACCOUNTS 375.70, 375.71, & 387

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL	RSS/RDS	LGSS/SCD/SGD:	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	374.10	LAND - CITY GATE & M/L IND M&R	21,944	12,445	4,854	-	1,710	2,935	-
2	374.20	LAND - OTHER DISTRIBUTION	680,675	386,038	150,565	-	53,038	91,034	-
3	374.30	LAND RIGHTS - CITY GATE MAIN LINE	95,361	54,083	21,094	-	7,431	12,754	-
4	374.40	LAND RIGHTS - OTHER DISTRIBUTION	2,128,780	1,207,316	470,886	-	165,875	284,703	-
5	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	3	-	-	-	-	-	3
6	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	13	8	3	-	-	2	-
7	374.50	RIGHTS OF WAY	3,208,212	1,819,505	709,656	-	249,984	429,066	-
8	374.50	DIRECT - RIGHTS OF WAY	1,195	-	-	-	-	-	1,195
9	375.20	M & R STRUCTURES - CITY GATE	503,528	285,570	111,380	-	39,235	67,342	-
10	375.31	M & R STRUCTURES - LOCAL GAS PURCH	4,012	2,276	888	-	313	537	-
11	375.40	M & R STRUCTURES - REGULATING	3,330,552	1,888,889	736,718	-	259,517	445,428	-
12	375.40	DIRECT - M & R STRUCTURES - REGULATING	27,227	-	-	-	-	-	27,227
12	375.60	M & R STRUCTURES - DIST. IND. M & R	87,870	(0)	21,519	-	29,284	36,867	-
13	375.80	M & R STRUCTURES - COMMUNICATION	16,515	9,366	3,653	-	1,287	2,209	-
14	376.00	MAINS	1,152,690,445	653,736,859	254,975,126	-	89,817,639	154,160,820	-
15	376.00	DIRECT - MAINS - MDS	47,434	-	-	-	-	-	47,434
16	376.00	DIRECT - MAINS - LDS	-	-	-	-	-	-	-
17	376.08	MAINS-CSL REPLACEMENTS	23,786,341	13,490,185	5,261,539	-	1,853,432	3,181,185	-
18	376.30	MAINS-BARE STEEL	70,471,162	39,967,015	15,588,221	-	5,491,113	9,424,813	-
19	376.30	DIRECT - MAINS-BARE STEEL	147,819	-	-	-	-	-	147,819
20	376.80	MAINS-CAST IRON	570,601	323,611	126,217	-	44,461	76,312	-
21	378.10	M & R EQUIP - GENERAL	56,453	32,017	12,487	-	4,399	7,550	-
22	378.20	M & R EQUIP - GENERAL - REGULATING	39,630,043	22,475,783	8,766,166	-	3,087,973	5,300,122	-
23	378.20	DIRECT - M & R EQUIP-GEN-REG	1,178	-	-	-	-	-	1,178
24	378.30	M & R EQUIP - LOCAL GAS PURCHASES	457,281	259,342	101,151	-	35,631	61,157	-
25	379.10	M & R EQUIP - CITY GATE	141,567	80,288	31,315	-	11,031	18,933	-
26	379.11	M & R EQUIP - EXCHANGE GAS	(450)	(255)	(100)	-	(35)	(60)	-
27	380.00	SERVICES	454,989,419	418,394,620	35,662,071	-	709,784	222,945	-
28	380.00	DIRECT - SERVICES	37,630	-	-	-	-	-	37,630
29	380.12	CSL REPLACEMENT	-	-	-	-	-	-	-
30	381.00	METERS	36,181,256	27,027,036	8,726,557	-	322,013	99,860	5,789
31	381.10	AUTOMATIC METER READING	23,761,067	17,749,280	5,730,932	-	211,474	65,581	3,802
32	382.00	METER INSTALLATIONS	36,486,290	27,254,893	8,800,128	-	324,728	100,702	5,838
33	383.00	HOUSE REGULATORS	11,597,153	10,516,782	1,053,021	-	22,499	4,871	-
34	384.00	HOUSE REG INSTALLATIONS	3,864,772	3,504,730	350,921	-	7,498	1,623	-
35	385.00	IND M&R EQUIPMENT	5,504,725	-	1,351,135	-	1,838,743	2,314,847	-
36	385.00	DIRECT - IND M&R EQUIPMENT	299,289	-	-	-	-	-	299,289
37	385.10	IND M&R EQUIPMENT - LG VOLUME	1,189,992	-	292,084	-	397,493	500,415	-
38		TOTAL	1,872,017,151	1,240,477,663	349,060,186	-	104,987,547	176,914,551	577,205
39		ALLOCATOR #11	100.000%	66.265%	18.646%	0.000%	5.608%	9.450%	0.031%

SOURCE: Exhibit 111, Schedule 1, Page 3.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 13
DIRECT PLANT - MAINS**

LINE NO.	ACCT. NO.	ACCOUNT	GROSS PLANT	RSS/RDS	IGSS/SCD/SGD	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	376.00	MAINS	1,152,690,445	653,736,859	254,975,126	-	89,817,639	154,160,820	-
2	376.00	DIRECT - MAINS - MDS	47,434	-	-	-	-	-	47,434
3	376.08	MAINS-CSL REPLACEMENTS	23,786,341	13,490,185	5,261,539	-	1,853,432	3,181,185	-
4	376.30	MAINS-BARE STEEL	70,471,162	39,967,015	15,588,221	-	5,491,113	9,424,813	-
5	376.30	DIRECT - MAINS-BARE STEEL	147,819	-	-	-	-	-	147,819
6	376.80	MAINS-CAST IRON	570,601	323,611	126,217	-	44,461	76,312	-
7		TOTAL	1,247,713,802	707,517,669	275,951,103	-	97,206,645	166,843,131	195,254
		ALLOCATOR #13	100.000%	56.704%	22.117%	0.000%	7.791%	13.372%	0.016%

SOURCE: Exhibit 111, Schedule 1, Page 3, Lines 18 through 23.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 14
COMPOSITE DIRECT PLANT - ACCOUNTS 376 & 380**

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL	RSS/RDS	SGSS/SCD/SGD	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	376.00	MAINS	1,152,690,445	653,736,859	254,975,126	-	89,817,639	154,160,820	-
2	376.00	DIRECT - MAINS - MDS	47,434	-	-	-	-	-	47,434
3	376.08	MAINS-CSL REPLACEMENTS	23,786,341	13,490,185	5,261,539	-	1,853,432	3,181,185	-
4	376.30	MAINS-BARE STEEL	70,471,162	39,967,015	15,588,221	-	5,491,113	9,424,813	-
5	376.30	DIRECT - MAINS-BARE STEEL	147,819	-	-	-	-	-	147,819
6	376.80	MAINS-CAST IRON	570,601	323,611	126,217	-	44,461	76,312	-
7	380.00	SERVICES	454,989,419	418,394,620	35,662,071	-	709,784	222,945	-
8	380.00	DIRECT - SERVICES	37,630	-	-	-	-	-	37,630
9	380.12	CSL REPLACEMENT	-	-	-	-	-	-	-
10		TOTAL	1,702,740,850	1,125,912,289	311,613,173	-	97,916,429	167,066,075	232,884
11		ALLOCATOR #14	100.000%	66.122%	18.301%	0.000%	5.751%	9.812%	0.014%

SOURCE: Exhibit 111, Schedule 1, Page 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 15
DIRECT ASSIGNMENT - SERVICES

LINE NO.	SERVICE INVESTMENT QUERY		
1	Less Than 3 Inches	339,484,639	99.24%
2	3 Inches and Over	2,594,782	0.76%
3	TOTAL	342,079,401	100.00%

	RS/RDS					TOTAL	SGS/SGDS				TOTAL	N/A	SDS/LGS	LDS/LGS	Total before Main Line	Main Line		Other	Total					
	RSS	CAP	RDS	RDGSS	RDGDS		SGSS	NSS	SCD	SGDS						MLSS	MLDS			SS				
	Residential	Cust Assst Prm	Residential-D	Res. Distributed Gen Sales	Res. Distributed Gen Dist		Small General	Negotiated	Small Comm- D	Small General- D						Small Distribution	Large Distribution			Man Line	Man Line-D	Standby		
4	Less Than 3 Inches Weighted Customers	234,831	16,582	75,358	23	6				326,798	18,937	0	6,368	1,756	27,059	0	322	74	354,253	0	1	0	354,254	
5	Avg Unit Cost	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29
6	Less Than 3 Inches Weighted \$	\$186,289,084	#####	\$59,779,161	\$ 18,246	\$ 4,760	\$ 259,245,585	\$15,022,533	\$ -	\$ 5,050,084	\$ 1,393,017	\$ 21,465,634	\$ -	\$ 255,439	\$ 58,703	\$ 281,025,361	\$ -	\$ 793	\$ -	\$ -	\$ -	\$ -	\$ 281,026,158	
7	3 Inches and Over Weighted Customers	60	10	17	0	0	87	353	0	53	197	603	0	175	74	939	0	8	0	0	0	947		
8	Avg Unit Cost	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16
9	Over 3 Inches Weighted \$	\$ 63,730	\$ 10,622	\$ 18,057	\$ -	\$ -	\$ 92,408	\$ 374,942	\$ -	\$ 56,294	\$ 209,246	\$ 640,482	\$ -	\$ 185,878	\$ 78,600	\$ 997,368	\$ -	\$ 8,497	\$ -	\$ -	\$ -	\$ 1,005,866		
10	Total Weighted Dollars	\$186,352,814	#####	\$59,797,218	\$ 18,246	\$ 4,760	\$ 259,337,993	\$15,397,475	\$ -	\$ 5,106,378	\$ 1,602,263	\$ 22,106,116	\$ -	\$ 441,317	\$ 137,303	\$ 282,022,729	\$ -	\$ 9,290	\$ -	\$ -	\$ -	\$ 282,032,022		

	RS/RDS	SGS/SGDS	N/A	SDS/LGS	LDS/LGS	TOTAL	
11	Less Than 3 Inches Percentages	92.250%	7.638%	0.000%	0.091%	0.021%	100.000%
12	3 Inches and Over Percentages	9.265%	64.217%	0.000%	18.637%	7.881%	100.000%
13	ALLOCATOR #15	91.957%	7.838%	0.000%	0.156%	0.049%	100.000%

LINE NO.	QUERY											
	LESS THAN 3"						3" AND OVER					
PL#	Description	Size	Book Cost	PL#	Description	Size	Book Cost					
1	6551	Main/Meter	06	432	6551	Main/Meter	21	210,303	Total Under 3"		339,581,064	
2	6551	Main/Meter	08	2,848,828	6552	Main/Curb	21	457,589	3"		815,487	
3	6551	Main/Meter	10	502,428	6554	Curb/Meter	21	25,341	4"		1,513,316	
4	6551	Main/Meter	12	6,869,202	6555	Curb/Meter	21	91,817	5"		618	
5	6551	Main/Meter	15	35,851	6558	Main/Meter	21	22,567	807,716		215,708	
6	6551	Main/Meter	18	3,372	6552	Main/Curb	23	2,836	8"		48,621	
7	6551	Main/Meter	96	4,178,170	6555	Curb/Meter	23	2,836	5,872		112	
8	6552	Main/Curb	08	12,619	6551	Main/Meter	25	1,423	12"		742	
9	6552	Main/Curb	08	49,808	6552	Main/Curb	25	676	2,099		158	
10	6552	Main/Curb	10	1,145,465	6551	Main/Meter	26	331,869	Total Acct 380 Services/1		342,176,826	
11	6552	Main/Curb	12	-	6552	Main/Curb	26	1,011,576				
12	6552	Main/Curb	15	2,432	6554	Curb/Meter	26	34,637				
13	6552	Main/Curb	96	254,029,926	6555	Curb/Meter	26	128,506				
14	6552	Main/Curb	98	1,665	6558	Main/Meter	26	749	1,507,337			
15	6554	Curb/Meter	08	205,105	6551	Main/Meter	27	4,338				
16	6554	Curb/Meter	10	65,710	6558	Main/Meter	27	1,642	5,980			
17	6554	Curb/Meter	12	140,227	6551	Main/Meter	30	618	618			
18	6554	Curb/Meter	15	1,310	6551	Main/Meter	36	113,829				
19	6554	Curb/Meter	16	56,275	6552	Main/Curb	36	58,115				
20	6554	Curb/Meter	96	268,382	6554	Curb/Meter	36	2,444				
21	6555	Curb/Meter	06	9,752	6555	Curb/Meter	36	26,435				
22	6555	Curb/Meter	08	264,502	6558	Main/Meter	36	12,236	213,058			
23	6555	Curb/Meter	10	123,399	6551	Main/Meter	37	2,650	2,650			
24	6555	Curb/Meter	12	35,649	6551	Main/Meter	40	17,622				
25	6555	Curb/Meter	16	187,691	6552	Main/Curb	40	30,336	47,958			
26	6555	Curb/Meter	96	50,528,060	6551	Main/Meter	42	663	663			
27	6558	Main/Meter	96	17,738,136	6551	Main/Meter	45	112	112			
28	6559	Main/Meter	96	76,546	6551	Main/Meter	50	742	742			
29					6551	Main/Meter	58	158	158			
			Total Under 3"	339,484,639								
						Total Over 3"		2,594,782				

1/ Does not tie directly to Account 380, due to inclusion of unreported pipe

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 16
DIRECT ASSIGNMENT - SERVICES**

LINE NO.	SERVICE INVESTMENT QUERY		
1	Less Than 3 inches	339,484,639	99.24%
2	3 inches and Over	2,594,762	0.76%
3	TOTAL	342,079,401	100.00%

	RS/RDS					TOTAL	SGS/SGDS				TOTAL	N/A	SDS/SGS	LDS/LGS	Total before Main Line	Main Line			Other	Total		
	RSS	CAP	RDS	RDGSS	ROGDS		SGSS	NSS	SGD	SGDS						SS	MJSS	MJDS			SS	
	Residential)	Cust Assist. Pgm	Residential-D	Res. Distributed Gen Sales	Res. Distributed Gen Dis		Small General	Negotiated	Small Comm-D	Small General-D						Small Distribution	Large Distribution	Main Line			Main Line-D	Standby
4	Less Than 3 inches Weighted Customers	234,831	16,582	75,356	23	6																
5	Avg. Unit Cost	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29		
6	Less Than 3 inches Weighted \$	\$186,289,084	#####	\$59,779,161	\$ 18,246	\$ 4,760	\$ 259,245,585	\$15,022,533	\$ -	\$ 5,050,064	\$ 1,393,017	\$ 21,465,634	\$ -	\$ 255,439	\$ 88,703	\$ 281,025,361	\$ -	\$ 793	\$ -	\$ 281,026,156		
7	3 inches and Over Weighted Customers	60	10	17	0	0																
8	Avg. Unit Cost	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16		
9	Over 3 inches Weighted \$	\$ 63,730	\$ 10,622	\$ 18,057	\$ -	\$ -	\$ 92,408	\$ 374,942	\$ -	\$ 56,294	\$ 209,248	\$ 640,482	\$ -	\$ 185,978	\$ 78,600	\$ 997,368	\$ -	\$ 8,497	\$ -	\$ 1,005,866		
10	Total Weighted Dollars	\$186,352,814	#####	\$59,797,218	\$ 18,246	\$ 4,760	\$ 259,337,993	\$15,397,475	\$ -	\$ 5,106,378	\$ 1,602,263	\$ 22,106,116	\$ -	\$ 441,317	\$ 137,303	\$ 282,022,723	\$ -	\$ 9,290	\$ -	\$ 282,032,022		

	RSS/RDS	SGS/SGDS	N/A	SDS/SGS	LDS/LGS	TOTAL	
11	Less Than 3 inches Percentages	92.750%	7.638%	0.000%	0.091%	0.021%	100.000%
12	3 inches and Over Percentages	9.265%	64.217%	0.000%	18.637%	7.881%	100.000%

13	ALLOCATOR #16	91.957%	7.838%	0.000%	0.156%	0.049%	100.000%
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QUERY

LINE NO.	LESS THAN 3"						3" AND OVER					
	PL#	Description	Size	Book Cost	PL#	Description	Size	Book Cost				
1	6551	Main/Meter	06	432	6551	Main/Meter	21	210,303			Total Under 3"	339,484,639
2	6551	Main/Meter	08	2,846,826	6552	Main/Curb	21	457,589			3"	815,487
3	6551	Main/Meter	10	502,428	6554	Curb/Meter	21	25,341			4"	1,913,316
4	6551	Main/Meter	12	6,869,202	6556	Curb/Meter	21	91,917			5"	618
5	6551	Main/Meter	15	35,651	6558	Main/Meter	21	22,567	807,718		6"	215,708
6	6551	Main/Meter	18	3,372	6552	Main/Curb	23	2,836			8"	48,621
7	6551	Main/Meter	06	4,178,170	6558	Curb/Meter	23	2,836	5,872		10"	112
8	6552	Main/Curb	06	12,619	6551	Main/Meter	25	1,423			12"	742
9	6552	Main/Curb	08	49,808	6552	Main/Curb	25	676	2,099		20"	158
10	6552	Main/Curb	10	1,145,465	6551	Main/Meter	26	331,869			Total Acct 380 Services ^{1/}	342,176,826
11	6552	Main/Curb	12	-	6552	Main/Curb	26	1,011,578				
12	6552	Main/Curb	16	2,432	6554	Curb/Meter	26	34,637				
13	6552	Main/Curb	06	254,029,925	6555	Curb/Meter	26	128,506				
14	6552	Main/Curb	08	1,685	6558	Main/Meter	28	749	1,507,337			
15	6554	Curb/Meter	08	205,105	6551	Main/Meter	27	4,338				
16	6554	Curb/Meter	10	85,710	6558	Main/Meter	27	1,642	5,980			
17	6554	Curb/Meter	12	146,227	6551	Main/Meter	30	618				
18	6554	Curb/Meter	15	1,310	6551	Main/Meter	36	113,829				
19	6554	Curb/Meter	16	56,275	6552	Main/Curb	36	58,115				
20	6554	Curb/Meter	06	268,382	6554	Curb/Meter	36	2,444				
21	6555	Curb/Meter	08	9,752	6555	Curb/Meter	36	28,435				
22	6555	Curb/Meter	08	264,602	6558	Main/Meter	36	12,236	213,058			
23	6555	Curb/Meter	10	123,359	6551	Main/Meter	37	2,650	2,650			
24	6555	Curb/Meter	12	35,649	6551	Main/Meter	40	17,822				
25	6555	Curb/Meter	16	187,691	6552	Main/Curb	40	30,336	47,958			
26	6555	Curb/Meter	06	50,528,060	6551	Main/Meter	42	663	663			
27	6558	Main/Meter	06	17,738,136	6551	Main/Meter	45	112	112			
28	6559	Main/Meter	06	76,548	6551	Main/Meter	50	742	742			
29				Total Under 3"				158				
								Total Over 3"				2,504,762

^{1/} Does not tie directly to Account 380, due to inclusion of unreported pipe.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 16
DIRECT ASSIGNMENT - METERS

LINE NO.	RATE CODE	RSS/RDS	IGSS/SCD/SGD	N/A	SDSA/GSS	LDSA/GSS	MLDS	TOTAL	
		\$	\$	\$	\$	\$	\$	\$	
1	801	-	-	-	-	449	-	449	0-500 21,649,836 Plant Records
2	802	-	-	-	-	-	898	898	501-1000 4,726,358 Plant Records
3	803	-	-	-	-	449	-	449	1001-1500 1,066,452 Plant Records
4	805	-	-	-	-	-	-	-	Over 1500 8,368,604 Plant Records
5	806	-	-	-	1,395	-	-	1,395	33,710,250
6	807	-	-	-	-	-	-	-	353,334 Report Difference
7	808	-	-	-	-	898	-	898	34,063,584 Plant Record Balance acct 381 @ 11/30/14
8	809	-	-	-	-	898	-	898	
9	810	-	-	-	-	449	-	449	
10	812	-	-	-	-	-	-	-	
11	815	-	-	-	-	-	-	-	
12	816	-	-	-	-	449	-	449	
13	817	-	-	-	-	-	-	-	
14	819	-	-	-	-	449	-	449	
15	820	-	-	-	-	449	-	449	
16	821	-	-	-	-	-	449	449	
17	830	-	-	-	-	945	-	945	
18	831	-	-	-	-	-	449	449	
19	833	-	-	-	-	449	-	449	
20	838	-	-	-	-	449	-	449	
21	839	-	-	-	449	-	-	449	
22	840	-	-	-	-	898	-	898	
23	841	-	449	-	-	-	-	449	
24	845	-	-	-	-	449	-	449	
25	846	-	-	-	-	898	-	898	
26	847	-	-	-	449	-	-	449	
27	848	-	449	-	-	-	-	449	
28	850	-	-	-	-	-	449	449	
29	852	-	9,004	-	-	-	-	9,004	
30	853	-	4,669	-	-	-	-	4,669	
31	854	-	5,781	-	-	-	-	5,781	
32	855	-	1,739	-	-	-	-	1,739	
33	856	-	-	-	449	-	-	449	
34	857	-	449	-	-	-	-	449	
35	858	-	-	-	449	-	-	449	
36	859	-	-	-	-	449	-	449	
37	860	-	449	-	-	-	-	449	
38	861	-	-	-	449	-	-	449	
39	862	-	496	-	-	-	-	496	
40	863	-	496	-	-	-	-	496	
41	864	-	496	-	-	-	-	496	
42	865	-	-	-	449	-	-	449	
43	866	-	496	-	-	-	-	496	
44	867	-	-	-	-	449	-	449	
45	868	-	-	-	-	898	-	898	
46	872	-	-	-	-	-	449	449	
47	873	-	-	-	-	449	-	449	
48	874	-	-	-	449	-	-	449	
49	875	-	-	-	-	1,797	-	1,797	
50	876	-	-	-	449	-	-	449	
51	877	-	449	-	-	-	-	449	
52	CS	-	-	-	-	-	-	-	
53	LG1	-	-	-	27,842	-	-	27,842	
54	LG2	-	-	-	33,746	-	-	33,746	
55	LG3	-	-	-	-	1,348	-	1,348	
56	LG4	-	-	-	-	1,348	-	1,348	
57	LG5	-	-	-	-	449	-	449	
58	LOF	-	-	-	-	-	-	-	
59	NS2	-	-	-	-	-	-	-	
60	NS5	-	-	-	-	-	-	-	
61	NSC	-	-	-	-	-	-	-	
62	NSD	-	-	-	-	-	-	-	
63	NSE	-	-	-	-	-	-	-	
64	NSF	-	-	-	-	-	-	-	
65	NSG	-	-	-	-	-	-	-	
66	NSH	-	-	-	-	-	-	-	
67	NSI	-	-	-	-	-	50	50	
68	NSR	-	-	-	-	-	-	-	
69	NST	-	-	-	-	-	-	-	
70	RCC	1,018,957	-	-	-	-	-	1,018,957	
71	RGC	1,191	-	-	-	-	-	1,191	
72	RGS	5,457	-	-	-	-	-	5,457	
73	RS	13,988,851	-	-	-	-	-	13,988,851	
74	RTC	4,245,203	-	-	-	-	-	4,245,203	
75	S2I	-	-	-	-	-	-	-	
76	SCC	-	862,874	-	-	-	-	862,874	
77	SC2	-	220,266	-	-	-	-	220,266	
78	SG2	-	1,323,264	-	-	-	-	1,323,264	
79	SG3	-	9,680	-	-	-	-	9,680	
80	SG4	-	16,420	-	-	-	-	16,420	
81	SGS	-	2,895,624	-	-	-	-	2,895,624	
82	SGT	-	-	-	-	-	-	-	
83	SIS	-	-	-	-	-	-	-	
84	TAG1	-	24,408	-	-	-	-	24,408	
85	TAG2	-	131,607	-	-	-	-	131,607	
86	TAG5	-	171,528	-	-	-	-	171,528	
87	TAG8	-	537,520	-	-	-	-	537,520	
88	T14	-	-	-	50,505	-	-	50,505	
89	T16	-	-	-	-	23,232	-	23,232	
90	T1B	-	-	-	112,407	-	-	112,407	
91	T1B-EFACT	-	-	-	-	-	-	-	
92	T1F	-	-	-	-	28,711	-	28,711	
93	T1F-EFACT	-	-	-	-	-	-	-	
94	T1G	-	-	-	-	3,374	-	3,374	
95	T1G-EFACT	-	-	-	-	-	-	-	
96	TM1	-	-	-	-	-	229	229	
97	TM2	-	-	-	-	-	678	678	
98	TMA	-	-	-	-	-	449	449	
99	TOTAL	19,259,659	6,218,634	-	229,488	71,085	4,101	25,782,967	
100	ALLOCATOR #16	74.699%	24.119%	0.000%	0.880%	0.276%	0.018%	100.000%	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 17
DIRECT ASSIGNMENT - INDUSTRIAL MEASURING & REGULATING STATIONS [1]

<u>LINE NO.</u>	<u>RATE CODE</u>	<u>SGSS/SCD/SGDS</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>TOTAL</u>
1	LG1	-		109,789	-	109,789
2	LG2	-		104,981	-	104,981
3	NSI	-		-	-	-
4	SC2	2,613		-	-	2,613
5	SCC	3,466		-	-	3,466
6	SG2	337,715		-	-	337,715
7	SG3	34,848		-	-	34,848
8	SG4	41,281		-	-	41,281
9	SGS	214,160		-	-	214,160
10	TAG1	9,455		-	-	9,455
11	TAG2	134,097		-	-	134,097
12	TAG5	19,476		-	-	19,476
13	TAG6	582,927		-	-	582,927
14	TI4	-		385,304	-	385,304
15	TI8	-		-	634,262	634,262
16	TI8-EFACT	-		-	75,979	75,979
17	TIB	-		1,177,924	-	1,177,924
18	TIF	-		-	942,193	942,193
19	TIG	-		-	63,950	63,950
20	TIH	-		-	16,462	16,462
21	TM2	-		-	-	-
22	TMA	-		-	-	-
23	801	-		-	14,993	14,993
24	802	-		-	-	-
25	803	-		-	33,447	33,447
26	806	-		7,137	-	7,137
27	808	-		-	26,590	26,590
28	809	-		-	105,933	105,933
29	810	-		-	12,600	12,600
30	816	-		-	649	649
31	819	-		-	15,049	15,049
32	820	-		-	25,410	25,410
33	821	-		-	-	-
34	830	-		-	57,424	57,424
35	831	-		-	-	-
36	833	-		-	22,670	22,670
37	838	-		-	43,674	43,674
38	839	-		24,016	-	24,016
39	840	-		-	35,228	35,228
40	841	1,748		-	-	1,748
41	845	-		-	27,319	27,319
42	846	-		-	19,623	19,623
43	847	-		9,866	-	9,866
44	850	-		-	-	-
45	856	-		10,625	-	10,625
46	858	-		16,769	-	16,769
47	859	-		-	14,725	14,725
48	861	-		19,884	-	19,884
49	867	-		-	18,621	18,621
50	868	-		-	33,309	33,309
51	872	-		-	-	-
52	873	-		-	81,514	81,514

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 17
DIRECT ASSIGNMENT - INDUSTRIAL MEASURING & REGULATING STATIONS [1]

53	874	-		14,184	-	14,184
54	875	-		-	45,760	45,760
55	878	-		-	-	-
56	TOTAL STATION COSTS	1,381,785		1,880,479	2,367,388	5,629,652
57	ALLOCATOR #17	24.545%	0.000%	33.403%	42.052%	100.000%

[1] Excludes Direct Assignment

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 18
OTHER DISTRIBUTION O & M EXPENSE**

<u>LINE NO.</u>	<u>ACCT. NO.</u>	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>RSS/RDS</u>	<u>ISS/SCD/SGI</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>
1	871.00	LOAD DISPATCHING	294,268	166,862	65,083	-	22,926	39,350	47
2	874.00	MAINS & SERVICES	14,496,818	9,585,586	2,653,063	-	833,712	1,422,428	2,030
3	875.00	M & R - GENERAL	613,642	347,960	135,719	-	47,809	82,056	98
4	876.00	M & R - INDUSTRIAL	274,004	(0)	67,254	-	91,526	115,224	-
5	878.00	METERS & HOUSE REGULATORS	2,538,487	1,952,274	559,508	-	20,156	6,194	355
6	879.00	CUSTOMER INSTALLATIONS	5,575,022	5,126,623	436,970	-	8,697	2,732	-
7	886.00	STRUCTURES AND IMPROVEMENTS	34,799	19,732	7,697	-	2,711	4,653	6
8	887.00	MAINS	15,560,041	8,823,166	3,441,414	-	1,212,283	2,080,689	2,490
9	889.00	M & R - GENERAL	521,191	295,536	115,272	-	40,606	69,694	83
10	890.00	M & R - INDUSTRIAL	185,003	-	45,409	-	61,797	77,798	-
11	892.00	SERVICES	1,626,214	1,495,418	127,463	-	2,537	797	-
12	893.00	METERS & HOUSE REGULATORS	<u>244,982</u>	<u>188,408</u>	<u>53,997</u>	-	<u>1,945</u>	<u>598</u>	<u>34</u>
13		TOTAL	41,964,471	28,001,564	7,708,848	-	2,346,704	3,902,211	5,143
14		ALLOCATOR #18	100.000%	66.727%	18.370%	0.000%	5.592%	9.299%	0.012%

SOURCE: Exhibit 111, Schedule 1, Page 7.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 19
O & M EXCLUDING GAS PURCHASED COST, UNCOLLECTIBLES, USP COSTS & A & G**

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL	RSS/RDS	GSS/SCD/SGD	N/A	SDS/LGSS	LDS/LGSS	MLDS
1		TOTAL PURCH GAS & UNDERGROUND STORAGE [1]	191,965,560	134,253,847	51,929,662	-	4,689,972	817,834	274,246
2		TOTAL DISTRIBUTION O&M [2]	60,000,021	40,036,146	11,021,979	-	3,355,252	5,579,337	7,307
3		TOTAL CUSTOMER ACCOUNTS [3]	35,306,627	33,738,013	1,482,329	-	47,936	34,669	3,680
4		TOTAL CUSTOMER SERVICE & INFORMATION [4]	10,984,144	10,829,166	152,596	-	1,927	420	35
5		TOTAL SALES [5]	696,757	635,101	60,702	-	767	167	21
6		TOTAL	298,953,109	219,492,272	64,647,268	-	8,095,853	6,432,427	285,289
		LESS:							
7		GAS PURCHASED COST [6]	190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
8	904.00	UNCOLLECTIBLES-DIS REVENUE [7]	4,450,409	4,093,887	356,522	-	-	-	-
9	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE [8]	78,025	1	6,157	-	36,360	32,143	3,364
10	904.00	UNCOLLECTIBLES-UNBUNDLED GAS [9]	1,752,694	1,573,779	178,915	-	-	-	-
11	904.00	DIRECT USP UNCOLLECTIBLES [10]	18,412,353	18,412,353	-	-	-	-	-
12	908.00	DIRECT USP/LIURP/HEEP [11]	9,232,585	9,232,585	-	-	-	-	-
13		TOTAL	224,405,826	166,510,607	52,082,677	-	4,692,894	844,147	275,500
14		TOTAL	74,547,283	52,981,665	12,564,590	-	3,402,960	5,588,280	9,789
15		ALLOCATOR #19	100.000%	71.071%	16.855%	0.000%	4.565%	7.496%	0.013%

SOURCE: Exhibit 111, Schedule 1, Pages 7 and 8.

COLUMBIA GAS OF PENNSYLVANIA, INC.
 DEVELOPMENT OF ALLOCATION FACTOR 20
 FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

PAGE 1
 WITNESS: B.ELLIOTT

Line No.	Description	Alloc	Total Company	RS/RDS	SGS/SGDS	LGS	SDS	LDS	MDS
	Total Mains Plant in Service		984,881,701.43						
	Direct Assigned Plant		136,480.33						
	Other - Non Pipe		<u>214,362,448.06</u>						
	Allocable Pipe		770,382,773.04						
1	Transmission Pipe		12,083,334.86						
2	Low Pressure Pipe		217,938,408.22						
3	Regulated Pressure Pipe Only		379,849,758.16						
4	Remaining Regulated Pressure Pipe		<u>160,511,271.80</u>						
5	Allocated Pipe		770,382,773.04						
6									
7	Allocation of Transmission Pipe								
8	Allocable Transmission Pipe		\$12,083,334.86						
9	Design Day Volumes (Total Company Excluding MDS)		791,995	458,700	189,733	0	65,702	77,860	
10	Percent Design Day Volumes		100.000%	57.917%	23.956%	0.000%	8.296%	9.831%	
11	Allocation of Transmission Pipe		\$12,083,334.86	\$6,998,305.05	\$2,894,683.70	\$0.00	1,002,433.46	1,187,912.65	

COLUMBIA GAS OF PENNSYLVANIA, INC.
 DEVELOPMENT OF ALLOCATION FACTOR 20
 FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2013

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

PAGE 2
 WITNESS: B.ELLIOTT

<u>Line No.</u>	<u>Description</u>	<u>Alloc</u>	<u>Total Company</u>	<u>RS/RDS</u>	<u>SGS/SGDS</u>	<u>LGS</u>	<u>SDS</u>	<u>LDS</u>	<u>MDS</u>
1	Allocation of Low Pressure Pipe								
2			<u>Footage</u>	<u>Amount</u>	<u>Unit Cost</u>				
3	2" Pipe		2,182,223	18,204,991.88	\$8.34				
4	All Pipe		12,114,210	217,938,408.22					
5	Unit Cost of 2" x All Pipe Footage			\$101,032,511.40					
6	Customer Component			46.358%					
7	Demand Component			53.642%					
8	Allocable Low Pressure Pipe		\$217,938,408.22						
9	Number of Customers (excl MDS)		188,289	172,366	15,903	0	19	1	
10	Percent Customers		100.000%	91.543%	8.446%	0.000%	0.010%	0.001%	
11	Customer Component		46.358%	42.438%	3.915%	0.000%	0.005%	0.000%	
12	Design Day Volumes (excl MDS)		285,850	224,300	59,495	0	2,053	2	
13	Percent Design Day Volumes		100.000%	78.468%	20.813%	0.000%	0.718%	0.001%	
14	Demand Component		53.642%	42.092%	11.165%	0.000%	0.385%	0.001%	
15	Minimum System Allocation Factor		100.000%	84.529%	15.080%	0.000%	0.390%	0.001%	
16	Allocation of Low Pressure Pipe		\$217,938,408.22	\$184,221,157.09	\$32,865,111.96	\$0.00	849,959.79	2,179.38	

COLUMBIA GAS OF PENNSYLVANIA, INC.
 DEVELOPMENT OF ALLOCATION FACTOR 20
 FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2013

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

PAGE 3
 WITNESS: B.ELLIOTT

Line No.	Description	Alloc	Total Company	RS/RDS	SGS/SGDS	LGS	SDS	LDS	MDS
1	Allocation of Regulated Pressure Pipe Only								
2			<u>Footage</u>	<u>Amount</u>	<u>Unit Cost</u>				
3	2" Pipe		11,241,770	109,347,870.64	\$9.73				
4	All Pipe		22,157,625	379,849,758.16					
5	Unit Cost of 2" x All Pipe Footage			\$215,593,692.42					
6	Customer Component			56.758%					
7	Demand Component			43.242%					
8	Allocable Regulated Pressure Only Pipe		\$379,849,758.16						
9	Number of Customers (excl MDS)		134,665	122,867	11,589	0	163	46	
10	Percent Customers		100.000%	91.239%	8.606%	0.000%	0.121%	0.034%	
11	Customer Component		56.758%	51.785%	4.885%	0.000%	0.069%	0.019%	
12	Design Day Volumes (excl MDS)		277,730	139,100	71,149	0	35,828	31,653	
13	Percent Design Day Volumes		100.000%	50.085%	25.618%	0.000%	12.900%	11.397%	
14	Demand Component		43.242%	21.658%	11.078%	0.000%	5.578%	4.928%	
15	Minimum System Allocation Factor		100.000%	73.443%	15.963%	0.000%	5.647%	4.947%	
16	Allocation of Regulated Pressure Only Pipe		\$379,849,758.16	\$278,973,057.88	\$60,635,416.90	\$0.00	21,450,115.84	18,791,167.54	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 20
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2013

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

PAGE 4
WITNESS: B.ELLIOTT

Line No.	Description	Alloc	Total Company	RS/RDS	SGS/SGDS	LGS	SDS	LDS	MDS
1	Allocation of Remaining Regulated Pressure Pipe								
2			<u>Footage</u>	<u>Amount</u>	<u>Unit Cost</u>				
3	2" Pipe		304,971	3,413,324.59	\$11.19				
4	All Pipe		5,385,168	160,511,271.80					
5	Unit Cost of 2" x All Pipe Footage			\$60,260,027.09					
6	Customer Component			37.543%					
7	Demand Component			62.457%					
8	Allocable Remaining Regulated Pressure Pipe		\$160,511,271.80						
9	Number of Customers (Total Company excl MDS)		418,439	381,074	36,801	0	466	98	
10	Percent Customers		100.000%	91.071%	8.795%	0.000%	0.111%	0.023%	
11	Customer Component		37.543%	34.190%	3.302%	0.000%	0.042%	0.009%	
12	Design Day Volumes (Total Company excl MDS)		791,995	458,700	189,733	0	65,702	77,860	
13	Percent Design Day Volumes		100.000%	57.917%	23.956%	0.000%	8.296%	9.831%	
14	Demand Component		62.457%	36.174%	14.962%	0.000%	5.181%	6.140%	
15	Minimum System Allocation Factor		100.000%	70.364%	18.264%	0.000%	5.223%	6.149%	
16	Alloc. of Remaining Regulated Pressure Pipe		\$160,511,271.80	\$112,942,151.29	\$29,315,778.68	\$0.00	8,383,503.73	9,869,838.10	
17	Total Minimum System Allocation Factor		\$770,382,773.04	\$583,134,671.31	\$125,710,991.24	\$0.00	31,686,012.82	29,851,097.67	
			100.000%	75.694%	16.318%	0.000%	4.113%	3.875%	

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 22
AVERAGE ALLOCATORS 5 & 20**

LINE NO.		<u>RSS/RDS</u>	<u>SGSS/SCD/SGDS</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>TOTAL</u>
1	ALLOCATOR #5	436,913,946	170,409,848	-	60,025,498	103,033,482	770,382,773
2	ALLOCATOR #20	<u>583,134,671</u>	<u>125,710,991</u>	-	<u>31,686,013</u>	<u>29,851,098</u>	<u>770,382,773</u>
3	TOTAL OF BOTH STUDIES	1,020,048,617	296,120,839	-	91,711,511	132,884,579	1,540,765,546
4	AVERAGE OF BOTH STUDIES	510,024,308	148,060,420	-	45,855,755	66,442,290	770,382,773
5	ALLOCATOR #22	66.204%	19.219%	0.000%	5.952%	8.625%	100.000%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 DEVELOPMENT OF ALLOCATION FACTOR 23
 DIRECT ASSIGNMENT - UNBUNDLED UNCOLLECTIBLES**

<u>LINE</u>	<u>ACCT.</u>		<u>TOTAL</u>	<u>RSS/RDS</u>	<u>ISS/SCD/SG</u>
<u>NO.</u>	<u>NO.</u>	<u>ACCOUNT</u>			
1	480/481	MERCHANT FUNCTION REVENUE	1,752,694	1,573,774	178,920
2		ALLOCATOR # 23	100.000%	89.792%	10.208%

SOURCE: Exhibit 11a, Page 6, Line 27.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 24
DIRECT ASSIGNMENT - LABOR

LINE NO.	ACCT. NO.	ACCOUNT	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SS/SCD/SGI	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	816.00	WELLS	25	280	205	68	-	5	1	0
2	817.00	LINES	25	2,255	1,653	549	-	42	7	3
3	818.00	COMPRESSOR STATION	25	27,514	20,168	6,704	-	514	90	39
4	820.00	M & R	25	6,298	4,617	1,535	-	118	21	9
5	821.00	PURIFICATION	25	3,191	2,339	778	-	60	10	5
6	832.00	WELLS	25	501	367	122	-	9	2	1
7	834.00	COMPRESSOR STATION	25	4,233	3,103	1,032	-	79	14	6
8	836.00	PURIFICATION	25	830	609	202	-	16	3	1
9	870.00	SUPERVISION & ENGINEERING	18	2,677,195	1,786,412	491,801	-	149,709	248,952	321
10	871.00	LOAD DISPATCHING	13	191,458	108,564	42,345	-	14,917	25,602	31
11	874.00	MAINS & SERVICES	14	5,137,114	3,396,763	940,143	-	295,435	504,054	719
12	875.00	M & R - GENERAL	13	247,255	140,204	54,685	-	19,264	33,063	40
13	876.00	M & R - INDUSTRIAL	17	139,967	(0)	34,355	-	46,753	58,859	-
14	878.00	METERS & HOUSE REGULATORS	27	1,458,264	1,121,507	321,416	-	11,579	3,558	204
15	879.00	CUSTOMER INSTALLATIONS	15	3,099,940	2,850,612	242,973	-	4,836	1,519	-
16	880.00	OTHER	18	3,240,115	2,162,032	595,209	-	181,187	301,298	389
17	885.00	SUPERVISION & ENGINEERING	18	32,484	21,676	5,967	-	1,817	3,021	4
18	886.00	STRUCTURES AND IMPROVEMENTS	13	9,621	5,455	2,128	-	750	1,287	2
19	887.00	MAINS	13	3,816,252	2,163,968	844,041	-	297,324	510,309	611
20	889.00	M & R - GENERAL	13	271,088	153,718	59,956	-	21,120	36,250	43
21	890.00	M & R - INDUSTRIAL	17	54,831	-	13,458	-	18,315	23,058	-
22	892.00	SERVICES	15	1,100,446	1,011,937	86,253	-	1,717	539	-
23	893.00	METERS & HOUSE REGULATORS	27	27,616	21,239	6,087	-	219	67	4
24	894.00	OTHER EQUIPMENT	18	390,396	260,499	71,716	-	21,831	36,303	47
25	902.00	METER READING	6	325,756	296,930	28,380	-	358	78	10
26	903.00	CUSTOMER RECORDS AND COLLECTION	6	775,046	706,462	67,522	-	853	186	23
25	920.00	SALARIES	19	4,226,778	3,004,013	712,423	-	192,952	316,839	550
26	921.00	OFFICE SUPPLIES & EXPENSES	19	9,674	6,875	1,631	-	442	725	1
27	923.00	OUTSIDE SERVICES EMPLOYED	19	24,256	17,239	4,088	-	1,107	1,818	3
28		TOTAL		27,300,655	19,269,164	4,637,567	-	#####	#####	3,064
29		ALLOCATOR #24		100.000%	70.581%	16.987%	0.000%	4.701%	7.720%	0.011%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 26
HOUSE REGULATORS**

All Customers (less Low Pressure)

LINE NO.	Rate	RS/RTS	SGS/SGT	N/A	SDS/LGS	LDS/LGS	MDS	TOTAL
1								
2	RCC	74,246	-	-	-	-	-	74,246
3	RGC	72	-	-	-	-	-	72
4	RGS	251	-	-	-	-	-	251
5	RS	1,876,495	-	-	-	-	-	1,876,495
6	RTC	553,430	-	-	-	-	-	553,430
7	LG1	-	-	-	468	-	-	468
8	LG2	-	-	-	360	-	-	360
9	LG3	-	-	-	-	36	-	36
10	NSI	-	-	-	-	-	-	-
11	SGS	-	154,005	-	-	-	-	154,005
12	SG2	-	26,272	-	-	-	-	26,272
13	SG3	-	241	-	-	-	-	241
14	SG4	-	464	-	-	-	-	464
15	TAG1	-	540	-	-	-	-	540
16	TAG2	-	2,088	-	-	-	-	2,088
17	TAG5	-	4,536	-	-	-	-	4,536
18	TAG6	-	12,443	-	-	-	-	12,443
19	TIB	-	-	-	2,436	-	-	2,436
20	TIF	-	-	-	-	310	-	310
21	TIG	-	-	-	-	48	-	48
22	TIG-EFACT	-	-	-	-	-	-	-
23	TIH	-	-	-	-	12	-	12
24	TI4	-	-	-	1,992	-	-	1,992
25	TI8	-	-	-	-	504	-	504
26	TI8-EFACT	-	-	-	-	12	-	12
26	TM1	-	-	-	-	-	-	-
27	TM2	-	-	-	-	-	-	-
28	801	-	-	-	-	12	-	12
29	802	-	-	-	-	-	-	-
30	803	-	-	-	-	12	-	12
31	806	-	-	-	12	-	-	12
32	808	-	-	-	-	12	-	12
33	809	-	-	-	-	24	-	24
34	810	-	-	-	-	12	-	12
35	815	-	-	-	-	-	-	-
36	816	-	-	-	-	12	-	12
37	819	-	-	-	-	12	-	12
38	820	-	-	-	-	12	-	12
39	821	-	-	-	-	-	-	-
40	830	-	-	-	-	12	-	12
41	831	-	-	-	-	-	-	-
42	833	-	-	-	-	12	-	12
43	838	-	-	-	-	12	-	12
44	839	-	-	-	12	-	-	12
45	840	-	-	-	-	12	-	12
46	841	-	12	-	-	-	-	12
47	845	-	-	-	-	12	-	12
48	846	-	-	-	-	12	-	12
49	847	-	-	-	12	-	-	12
50	848	-	-	-	-	-	-	-
51	850	-	-	-	-	-	-	-
52	851	-	-	-	-	-	-	-
53	852	-	-	-	-	-	-	-
54	853	-	-	-	-	-	-	-

55	854	-	-	-	-	-	-	-
56	855	-	-	-	-	-	-	-
57	856	-	-	-	12	-	-	12
58	857	-	12	-	-	-	-	12
59	858	-	-	-	12	-	-	12
60	859	-	-	-	-	12	-	12
61	860	-	12	-	-	-	-	12
62	861	-	-	-	12	-	-	12
63	862	-	12	-	-	-	-	12
64	863	-	12	-	-	-	-	12
65	864	-	12	-	-	-	-	12
66	865	-	-	-	12	-	-	12
67	866	-	-	-	-	-	-	-
68	867	-	-	-	-	12	-	12
69	868	-	-	-	-	12	-	12
70	872	-	-	-	-	-	-	-
71	873	-	-	-	-	12	-	12
72	874	-	-	-	12	-	-	12
73	875	-	-	-	-	12	-	12
74	876	-	-	-	12	-	-	12
75	877	-	12	-	-	-	-	12
76	878	-	-	-	-	-	-	-
77	SCC	-	45,766	-	-	-	-	45,766
78	SC2	-	4,338	-	-	-	-	4,338
79	TMA	-	-	-	-	-	-	-
80	Total	2,504,494	250,777	-	5,364	1,162	-	2,761,797
81	ALLOCATOR #26	90.684%	9.080%	0.000%	0.194%	0.042%	0.000%	100.000%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 DEVELOPMENT OF ALLOCATION FACTOR 27
 METERS AND HOUSE REGULATORS - ACCOUNTS 381, 382, 383, & 384**

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL	RSS/RDS	SGSS/SCD/SGD:	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	381.00	METERS	36,181,256	27,027,036	8,726,557	-	322,013	99,860	5,789
2	381.10	AUTOMATIC METER READING	23,761,067	17,749,280	5,730,932	-	211,474	65,581	3,802
3	382.00	METER INSTALLATIONS	36,486,290	27,254,893	8,800,128	-	324,728	100,702	5,838
4	383.00	HOUSE REGULATORS	11,597,153	10,516,762	1,053,021	-	22,499	4,871	-
5	384.00	HOUSE REG INSTALLATIONS	3,864,772	3,504,730	350,921	-	7,498	1,623	-
6		TOTAL	111,890,537	86,052,701	24,661,560	-	888,211	272,637	15,429
7		ALLOCATOR #27	100.000%	76.907%	22.041%	0.000%	0.794%	0.244%	0.014%

SOURCE: Exhibit 111, Schedule 1, Page 3.

<u>NO.</u>	<u>DESCRIPTION</u>	<u>STUDY</u>	<u>EXH</u>	<u>Total</u>	<u>RSS/RDS</u>	<u>3GSS/SCD/SGD</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>
1	DESIGN DAY			791,995,000	458,700,000	189,733,000	0	65,702,000	77,860,000	
2	THROUGHPUT EXCLUDING TRANSPORTATION			33,488,984	23,280,676	9,128,568	0	864,065	150,675	65,000
3	THROUGHPUT EXCLUDING MDS			75,381,022	33,927,676	15,162,538	0	6,865,950	19,424,858	
4	GAS PURCHASED EXPENSE			190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
5	PEAK & AVERAGE MAINS	PEAK & AVERAGE	111, SCHEDULE 2	1,000,000	0.56714	0.22120	0.00000	0.07792	0.13374	0.00000
6	AVERAGE NO. OF CUSTOMERS			423,809	386,310	36,921	0	467	100	11
7	DISTRIBUTION UNCOLLECTIBLES			7,675,643	7,060,733	614,910	-	-	-	-
8	CURRENT GMB/GTS REVENUE			40,276,456	-	3,178,263	-	18,769,018	16,592,286	1,736,889
9	DIRECT ASSIGNMENT - CUSTOMER DEPOSITS			2,445,620	1,791,981	653,639				
10	FORFEITED DISCOUNTS			1,318,074	954,126	272,928	0	46,415	41,032	3,573
11	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387			1,872,017,151	1,240,477,663	349,060,186	-	104,987,547	176,914,551	577,205
12	GROSS PLANT			1,945,029,486	1,289,269,265	363,020,902	-	108,848,397	183,245,911	645,010
13	MAINS - ACCQUNT 376			1,247,713,802	707,517,669	275,951,103	-	97,206,645	166,843,131	195,254
14	COMPOSITE DIRECT PLANT - ACCTS 376 & 380			1,702,740,850	1,125,912,289	311,613,173	-	97,916,429	167,066,075	232,884
15	DIRECT ASSIGNMENT - SERVICES			282,022,729	259,337,993	22,106,116	0	441,317	137,303	
16	DIRECT ASSIGNMENT - METERS			25,782,967	19,259,659	6,218,634	0	229,488	71,085	4,101
17	DIRECT ASSIGNMENT - IND M & R			5,629,652		1,381,785	-	1,880,479	2,367,388	
18	OTHER DISTRIBUTION O & M EXPENSES			41,964,471	28,001,564	7,708,848	-	2,346,704	3,902,211	5,143
19	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G			74,547,283	52,981,665	12,564,590	-	3,402,960	5,588,280	9,789
20	CUSTOMER/DEMAND MAINS	CUSTOMER/DEMAND	111, SCHEDULE 1	1,000	0.75694	0.16318	0.00000	0.04113	0.03875	0.00000
21	LARGE CUSTOMER RELATIONS			161	0	19	0	37	94	11
22	AVERAGE - ALLOCATORS 5 & 20	AVERAGE STUDY- ALLOCATORS 5 & 20	111, SCHEDULE 3	1,540,765,546	1,020,048,617	296,120,839	0	91,711,511	132,884,579	0
23	UNBUNDLED UNCOLLECTIBLES			1,752,694	1,573,774	178,920				
24	LABOR			27,300,655	19,269,164	4,637,567	0	1,283,327	2,107,533	3,064
25	SALES AND CHOICE TRANSPORTATION			46,285,029	33,927,676	11,277,612	-	864,065	150,675	65,000
26	HOUSE REGULATORS (GPA 383)			2,761,797	2,504,494	250,777	0	5,364	1,162	0
27	METERS AND HOUSE REGULATORS			111,890,537	86,052,701	24,661,560	0	888,211	272,637	15,429

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF CUSTOMER-RELATED GENERAL PLANT
EXHIBIT 111, SCHEDULES 4 & 5

LINE NO.	ACCT. NO.	ACCOUNT	EXHIBITS 111	
			SCHEDULE 1	SCHEDULE 5
1		TOTAL GROSS PLANT LESS GENERAL PLANT [1]	1,917,626,006	1,917,626,006
2		CUSTOMER COMPONENT-MAINS [2]:	46.36%	
3		CUSTOMER COMPONENT-SERVICES [3]:	99.24%	
4	303.30	CUSTOMER & OTHER-BASED SOFTWARE	21,000,072	21,000,072
5	376.00	MAINS [2]	534,367,537	-
6	376.00	DIRECT - MAINS - MDS [2]	21,990	-
7	376.08	MAINS-CSL REPLACEMENTS [2]	11,026,940	-
8	376.30	MAINS-BARE STEEL [2]	32,669,223	-
9	376.30	DIRECT - MAINS-BARE STEEL [2]	68,526	-
10	376.80	MAINS-CAST IRON [2]	264,521	-
11	378.10	M & R EQUIP - GENERAL [2]	26,171	-
12	378.20	M & R EQUIP - GENERAL - REGULATING [2]	18,371,809	-
13	378.20	DIRECT - M & R EQUIP - GEN- REG	546	-
14	380.00	SERVICES [3]	451,536,049	451,536,049
15	380.00	DIRECT - SERVICES [3]	37,344	37,344
16	380.12	CSL REPLACEMENT [3]	-	-
17	381.00	METERS	36,181,256	36,181,256
18	381.10	AUTOMATIC METER READING	23,761,067	23,761,067
19	382.00	METER INSTALLATIONS	36,486,290	36,486,290
20	383.00	HOUSE REGULATORS	11,597,152	11,597,152
21	384.00	HOUSE REG INSTALLATIONS	3,864,772	3,864,772
22	385.00	IND M&R EQUIPMENT	5,504,725	5,504,725
23	385.00	DIRECT - IND M&R EQUIPMENT	299,289	299,289
24	385.10	IND M&R EQUIPMENT - LG VOLUME	1,189,992	1,189,992
25		CUSTOMER-RELATED GROSS PLANT	1,188,275,271	591,458,008
26		GENERAL PLANT [Exhibit 11a, Page 3, Line 47]	27,403,480	
27		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 24 / Line 1]	61.97%	30.84%
28		CUSTOMER-RELATED GENERAL PLANT (EXHIBIT 11c, PAGE 2, LINE 21)	16,980,840	-

- [1] Exhibit 11a, Page 3, Line 48, less Page 3, Line 47.
[2] Customer Component of Allocation Factor 20 - Minimum System Mains.
[3] Customer Component (Under 3") of Allocation Factor 15 - Direct Assignment - Services.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF CUSTOMER-RELATED A&G EXPENSES
EXHIBIT 11c

LINE NO.	ACCT. NO.	ACCOUNT	SCHEDULE 1
1		TOTAL O & M LESS GAS PURCHASED COST AND A&G	108,473,349
2	874.00	MAINS & SERVICES	8,769,270
3	875.00	M & R - GENERAL	613,642
4	876.00	M & R - INDUSTRIAL	274,004
5	878.00	METERS & HOUSE REGULATORS	2,538,487
6	879.00	CUSTOMER INSTALLATIONS	5,575,022
7	887.00	MAINS	7,213,368
8	889.00	M & R - GENERAL	521,191
9	890.00	M & R - INDUSTRIAL	185,003
10	892.00	SERVICES	1,613,871
11	893.00	METERS & HOUSE REGULATORS	244,982
12	901.00	SUPERVISION	-
13	902.00	METER READING	836,787
14	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	9,650,214
15	903.00	INTEREST ON CUSTOMER DEPOSITS	89,468
16	904.00	UNCOLLECTIBLES-DIS REVENUE	4,450,409

17	905.00	MISCELLANEOUS	36,677
18	921.00	OFFICE SUPPLIES & EXPENSES	-
19	907.00	SUPERVISION	-
20	908.00	CUSTOMER ASSISTANCE	576,029
21	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	73,183
22	910.00	MISCELLANEOUS	1,102,347
23	921.00	OFFICE SUPPLIES & EXPENSES	-
24	932.00	MAINTENANCE	-
25	912.00	DEMONSTRATION	677,253
26	913.00	ADVERTISING	19,504
27		CUSTOMER-RELATED O&M LESS A&G	<u>45,060,711</u>
28		ADMINISTRATIVE & GENERAL [Exhibit 111, SCH. 1, Page 8, Line 54]	68,826,467
29		A&G CUSTOMER-RELATED COSTS PCT [Line 33 / Line 1]	<u>41.54%</u>
30		CUSTOMER-RELATED A&G (EXHIBIT 11c, PAGE 1, LINE 38)	<u>28,591,203</u>

SOURCE: Exhibit 11a, Pages 8 & 9.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF CUSTOMER-RELATED ACCOUNT 874 - MAINS AND SERVICES
EXHIBIT 11c**

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL PLANT	CUSTOMER COMPONENT	CUSTOMER-RELATED
1	376.00	MAINS	1,152,690,445		
2	376.08	MAINS-CSL REPLACEMENTS	23,786,341		
3	376.30	MAINS-BARE STEEL	70,471,162		
4	376.80	MAINS-CAST IRON	570,601		
5		TOTAL MAINS	<u>1,247,518,548</u>	46.36%	578,328,221
6	380.00	SERVICES	454,989,419		
7	380.12	CSL REPLACEMENT	-		
8		TOTAL SERVICES	<u>454,989,419</u>	99.24%	<u>451,536,049</u>
9		TOTAL MAINS AND SERVICES	<u>1,702,507,967</u>	60.49%	<u>1,029,864,270</u>
10		TOTAL ACCOUNT 874 [Exhibit 11a, Page 8, Line 20]			14,496,818
11		PERCENTAGE CUSTOMER-RELATED (Line 9)			<u>60.49%</u>
12		CUSTOMER-RELATED ACCOUNT 874 (EXHIBIT 11c, PAGE 1, LINE 1)			<u>8,769,270</u>

SOURCE: Exhibit 11a, Page 3.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF CUSTOMER-RELATED ACCOUNT 874 - MAINS AND SERVICES [SERVICES ONLY]
EXHIBIT 11d**

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL PLANT	CUSTOMER COMPONENT	CUSTOMER-RELATED
1	376.00	MAINS	1,152,690,445		
2	376.08	MAINS-CSL REPLACEMENTS	23,786,341		
3	376.30	MAINS-BARE STEEL	70,471,162		
4	376.80	MAINS-CAST IRON	570,601		
5		TOTAL MAINS	<u>1,247,518,548</u>	73.28%	
6	380.00	SERVICES	454,989,419		
7	380.12	CSL REPLACEMENT	-		
8		TOTAL SERVICES	<u>454,989,419</u>	26.73%	
9		TOTAL MAINS AND SERVICES	<u>1,702,507,967</u>		
10		TOTAL ACCOUNT 874 (Exhibit 11a, Page 8, Line 20)	14,496,818		

11	PERCENTAGE SERVICES (Line 8) CUSTOMER-RELATED SERVICE PLANT (Allocation Factor 15)	3,874,275	99.24%
12	CUSTOMER-RELATED ACCOUNT 874 (EXHIBIT 11d, PAGE 1, LINE 1)	<u>3,844,869</u>	

SOURCE: Exhibit 11a, Page 3.

26.52%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF CUSTOMER-RELATED BENEFITS
EXHIBIT 11d**

LINE NO.	ACCT. NO.		ADJUSTED LABOR DOLLARS		ADJUSTED BENEFIT DOLLARS
1		TOTAL LABOR DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 1 & 2)	32,174,299		
2		TOTAL BENEFIT DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 3, 4, & 5)			5,908,842
3	874.00	MAINS & SERVICES (1)	1,362,465	4.24%	250,239
4	876.00	M & R - INDUSTRIAL (2)	139,967	0.44%	25,703
5	878.00	METERS & HOUSE REGULATORS	1,458,264	4.53%	267,789
6	879.00	CUSTOMER INSTALLATIONS	3,099,940	9.64%	569,317
7	890.00	M & R - INDUSTRIAL	54,831	0.17%	10,045
8	892.00	SERVICES	1,100,446	3.42%	202,082
9	893.00	METERS & HOUSE REGULATORS	27,616	0.09%	5,082
10	902.00	METER READING	325,756	1.01%	59,797
11	903.00	BILLING & ACCOUNTING	775,046	2.41%	142,344
12	920.00	SALARIES	<u>24,256</u>	<u>0.08%</u>	<u>4,432</u>
13		TOTAL (Exhibit 11d, Page 1, Line 35)	8,368,588	26.01%	1,536,890

(1) MAINS AND SERVICES @ 26.522% OF TOTAL ACCOUNT 874.

(2) REMAINDER OF LABOR DOLLARS FROM ALLOCATOR #24.

COLUMBIA GAS OF PENNSYLVANIA, INC.
Other Rate Base Items - With Mains Component
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE

<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>LGSS/SCD/SGD</u> (E)	<u>N/A</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)
Total Gross Plant	12	1,945,029,486	1,289,269,265	363,020,902	-	108,848,397	183,245,911	645,010
		100.000%	66.285%	18.664%	0.000%	5.596%	9.421%	0.033%
Customer Based Gross Plant		1,205,256,112	864,867,055	200,773,930	-	52,455,718	86,704,510	454,899
		100.000%	71.758%	16.658%	0.000%	4.352%	7.194%	0.038%
Customer Based Gross Plant to Total Gross Plant		61.966%						
Total Deferred Income Taxes		(294,693,971)						
CUSTOMER BASED DEFERRED INCOME TAXES		(182,609,936)	(131,037,143)	(30,419,522)	0	(7,947,635)	(13,136,714)	(68,922)

DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387 PERCENT	11	1,872,017,151	1,240,477,663	349,060,186	0	104,987,547	176,914,551	577,205
		100.000%	66.264%	18.646%	0.000%	5.608%	9.450%	0.031%
Customer Based Dist Plant Excl 375.7, 375.71.387		1,167,275,200	839,699,003	193,692,009	-	50,325,749	83,115,314	443,125
		100.000%	71.937%	16.594%	0.000%	4.311%	7.120%	0.038%
Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		62.354%						
Materials & Supplies		648,987						
CUSTOMER BASED MATERIALS & SUPPLIES		404,669	291,105	67,149	0	17,447	28,814	154

DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387 PERCENT	11	1,872,017,151	1,240,477,663	349,060,186	0	104,987,547	176,914,551	577,205
		100.000%	66.264%	18.646%	0.000%	5.608%	9.450%	0.031%
Customer Based Gross Plant		1,167,275,200	839,699,003	193,692,009	-	50,325,749	83,115,314	443,125
		100.000%	71.937%	16.594%	0.000%	4.311%	7.120%	0.038%
Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		62.354%						
Customer Advances		(211,729)						
CUSTOMER BASED ADVANCES		(132,021)	(94,972)	(21,907)	0	(5,692)	(9,401)	(50)

COLUMBIA GAS OF PENNSYLVANIA, INC.
Other Rate Base Items - Without Mains Component
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE

<u>DESCRIPTION</u> (A)	<u>ALLOC</u> <u>FACTOR</u> (B)	<u>TOTAL</u> <u>COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>LGSS/SCD/SGD</u> (E)	<u>N/A</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)
Total Gross Plant	12	1,945,029,486	1,289,269,265	363,020,902	-	108,848,397	183,245,911	645,010
		100.000%	66.285%	18.664%	0.000%	5.596%	9.421%	0.033%
Customer Based Gross Plant Without Mains		591,458,008	515,187,404	65,611,847	-	5,006,527	5,293,659	358,572
		100.000%	87.105%	11.093%	0.000%	0.846%	0.895%	0.061%
Customer Based Gross Plant to Total Gross Plant		30.409%						
Total Deferred Income Taxes		(294,693,971)						
CUSTOMER BASED DEFERRED INCOME TAXES		(89,612,579)	(78,056,720)	(9,940,937)	0	(758,545)	(802,049)	(54,328)

DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387 PERCENT	11	1,872,017,151	1,240,477,663	349,060,186	0	104,987,547	176,914,551	577,205
		100.000%	66.264%	18.646%	0.000%	5.608%	9.450%	0.031%
Customer Based Dist Plant Excl 375.7, 375.71.387		570,457,936	501,271,706	61,696,174	-	3,828,843	3,309,152	352,062
		100.000%	87.872%	10.815%	0.000%	0.671%	0.580%	0.062%
Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		30.473%						
Materials & Supplies		648,987						
CUSTOMER BASED MATERIALS & SUPPLIES		197,765	173,780	21,389	0	1,327	1,147	122

DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387 PERCENT	11	1,872,017,151	1,240,477,663	349,060,186	0	104,987,547	176,914,551	577,205
		100.000%	66.264%	18.646%	0.000%	5.608%	9.450%	0.031%
Customer Based Gross Plant Without Mains		570,457,936	501,271,706	61,696,174	-	3,828,843	3,309,152	352,062
		100.000%	87.872%	10.815%	0.000%	0.671%	0.580%	0.062%
Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		30.473%						
Customer Advances		(211,729)						
CUSTOMER BASED ADVANCES		(64,520)	(56,695)	(6,978)	0	(433)	(374)	(40)

COLUMBIA GAS OF PENNSYLVANIA, INC.
Other Rate Base Items - With Mains Component
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE

<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGSS/SCD/SGD</u> (E)	<u>N/A</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)
Total Gross Plant	12	1,945,029,486	1,289,269,265	363,020,902	-	108,848,397	183,245,911	645,010
		100.000%	66.285%	18.664%	0.000%	5.596%	9.421%	0.033%
Customer Based Gross Plant		1,205,256,112	864,867,055	200,773,930	-	52,455,718	86,704,510	454,899
		100.000%	71.758%	16.658%	0.000%	4.352%	7.194%	0.038%
Customer Based Gross Plant to Total Gross Plant		61.966%						
Total Deferred Income Taxes		(294,693,971)						
CUSTOMER BASED DEFERRED INCOME TAXES		(182,609,936)	(131,037,143)	(30,419,522)	0	(7,947,635)	(13,136,714)	(68,922)

DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387 PERCENT	11	1,872,017,151	1,240,477,663	349,060,186	0	104,987,547	176,914,551	577,205
		100.000%	66.264%	18.646%	0.000%	5.608%	9.450%	0.031%
Customer Based Dist Plant Excl 375.7, 375.71.387		1,167,275,200	839,699,003	193,692,009	-	50,325,749	83,115,314	443,125
		100.000%	71.937%	16.594%	0.000%	4.311%	7.120%	0.038%
Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		62.354%						
Materials & Supplies		648,987						
CUSTOMER BASED MATERIALS & SUPPLIES		404,669	291,105	67,149	0	17,447	28,814	154

DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387 PERCENT	11	1,872,017,151	1,240,477,663	349,060,186	0	104,987,547	176,914,551	577,205
		100.000%	66.264%	18.646%	0.000%	5.608%	9.450%	0.031%
Customer Based Gross Plant		1,167,275,200	839,699,003	193,692,009	-	50,325,749	83,115,314	443,125
		100.000%	71.937%	16.594%	0.000%	4.311%	7.120%	0.038%
Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		62.354%						
Customer Advances		(211,729)						
CUSTOMER BASED ADVANCES		(132,021)	(94,972)	(21,907)	0	(5,692)	(9,401)	(50)

COLUMBIA GAS OF PENNSYLVANIA, INC.
Other Rate Base Items - Without Mains Component
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE

<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>LGSS/SCD/SGD</u> (E)	<u>N/A</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)
Total Gross Plant	12	1,945,029,486	1,289,269,265	363,020,902	-	108,848,397	183,245,911	645,010
		100.000%	66.285%	18.664%	0.000%	5.596%	9.421%	0.033%
Customer Based Gross Plant Without Mains		591,458,008	515,187,404	65,611,847	-	5,006,527	5,293,659	358,572
		100.000%	87.105%	11.093%	0.000%	0.846%	0.895%	0.061%
Customer Based Gross Plant to Total Gross Plant		30.409%						
Total Deferred Income Taxes		(294,693,971)						
CUSTOMER BASED DEFERRED INCOME TAXES		(89,612,579)	(78,056,720)	(9,940,937)	0	(758,545)	(802,049)	(54,328)

DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387 PERCENT	11	1,872,017,151	1,240,477,663	349,060,186	0	104,987,547	176,914,551	577,205
		100.000%	66.264%	18.646%	0.000%	5.608%	9.450%	0.031%
Customer Based Dist Plant Excl 375.7, 375.71.387		570,457,936	501,271,706	61,696,174	-	3,828,843	3,309,152	352,062
		100.000%	87.872%	10.815%	0.000%	0.671%	0.580%	0.062%
Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		30.473%						
Materials & Supplies		648,987						
CUSTOMER BASED MATERIALS & SUPPLIES		197,765	173,780	21,389	0	1,327	1,147	122

DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387 PERCENT	11	1,872,017,151	1,240,477,663	349,060,186	0	104,987,547	176,914,551	577,205
		100.000%	66.264%	18.646%	0.000%	5.608%	9.450%	0.031%
Customer Based Gross Plant Without Mains		570,457,936	501,271,706	61,696,174	-	3,828,843	3,309,152	352,062
		100.000%	87.872%	10.815%	0.000%	0.671%	0.580%	0.062%
Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		30.473%						
Customer Advances		(211,729)						
CUSTOMER BASED ADVANCES		(64,520)	(56,695)	(6,978)	0	(433)	(374)	(40)

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 Period Ended December 31, 2016

Line No.	Description	FTY		FFRY			FFRY @ Proposed Rates
		Reference (1)	Test Year (2)	Reference (3)	Test Year (4)	Adjustments (5)	
			\$		\$	\$	\$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 103	309,906,700	Exhibit 103	310,753,903	43,638,897	354,392,800
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	3,223,148	30,868,086
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	0	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	584,914	Exhibit 103	584,914	0	584,914
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	0	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	3,221,085	0	3,221,085
22	Total Operating Revenue Deductions		412,559,653		425,751,968	602,992	426,354,961
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)	0	(360,240)
26	Operating Income		87,187,993		80,316,827	27,548,831	107,865,657
							##### 0
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%
						0.395454497	

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
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 Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 <u>Rate Schedule RSS - Residential Sales Service</u>						
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	Rider USP - Universal Service Plan		23,280,676.1	0.8800	20,486,995	
6	Rider CC - Customer Choice		23,280,676.1	0.0009	20,953	
7	Gas Procurement Charge		23,280,676.1	0.0695	<u>1,618,007</u>	
8	Subtotal				176,793,063	
9	STAS				0	
10	Base Rate Revenue				176,793,063	
11	Gas Cost		23,280,676.1	5.3891	125,461,892	
12	Merchant Function Charge		<u>23,280,676.1</u>	0.0676	<u>1,573,774</u>	
13	Total Rate Schedule RSS	3,377,134	23,280,676.1		303,828,729	13.0507
14 <u>Rate Schedule RDGSS - Residential Distributed Generation Sales Service</u>						
15	Customer Charge	0		16.75	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.2138	0	
18	Rider USP - Universal Service Plan		0.0	0.8800	0	
19	Rider CC - Customer Choice		0.0	0.0009	0	
20	Gas Procurement Charge		0.0	0.0695	0	
21	Subtotal				0	
22	STAS				0	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge		<u>0.0</u>	0.0676	0	
26	Total Rate Schedule RDGSS	0	0.0		0	
27 <u>Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)</u>						
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	1,847,280	
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		28,650,010	
35	Rider CC - Customer Choice		9,128,567.8	0.0009	8,216	
36	Gas Procurement Charge		9,128,567.8	0.0695	<u>634,435</u>	
37	Subtotal				37,060,659	
38	STAS				0	
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	<u>178,920</u>	
42	Total Rate Schedule SGSS	317,107	9,128,567.8		86,434,344	9.4686
43 <u>Rate Schedule NSS - Negotiated Sales Service</u>						
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	Subtotal		65,000.0		19,872	
49	STAS				0	
50	Base Rate Revenue				19,872	
51	Gas Cost - Commodity		65,000.0 (workpaper)		267,085	
52	Gas Cost - Demand		660.0		<u>5,051</u>	
53	Total Rate Schedule NSS	12	65,000.0		292,008	4.4924

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

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule 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	0		2,300.00	0	
7	>3,400,000 to ≤ 7,400,000 Therms Annually	0		4,800.00	0	
8	> 7,400,000 Therms Annually	0		7,400.00	0	
9	Subtotal					
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	1.8672	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>	
16	Subtotal		342,086.0		737,898	
17	Commodity Charge:					
18	> 110,000 to ≤ 540,000 Therms Annually					
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	<u>0</u>	
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	1.8672	183,176	
28	Next 5,400.0 Dth		26,173.4	1.6663	43,613	
29	Over 10,800.0 Dth		<u>0.0</u>	1.1416	<u>0</u>	
30	Subtotal		150,675.2		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		<u>0.0</u>	1.1416	<u>0</u>	
37	Subtotal		0.0		0	
38	Commodity Charge:					
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>	1.1416	<u>0</u>	
44	Subtotal		0.0		0	
45	Commodity Charge:					
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		<u>0.0</u>	1.1416	<u>0</u>	
51	Subtotal		0.0		0	
52	Gas Procurement Charge					
53	≤ 540,000 Therms Annually		864,065.3	0.0695	60,053	
54	> 540,000 Therms Annually		150,675.2	0.0695	<u>10,472</u>	
55	Subtotal				2,535,117	
56	STAS - ≤ 540,000 Therms Annually				0	
57	STAS - > 540,000 Therms Annually				<u>0</u>	
58	Base Rate Revenue				2,535,117	
59	Gas Cost - ≤ 540,000 Therms Annually		864,065.3	5.3891	4,658,534	
60	Gas Cost - > 540,000 Therms Annually		<u>150,675.2</u>	5.3891	<u>812,004</u>	
61	Total Rate Schedule LGSS	926	1,014,740.5		8,003,855	7.8874

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

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Line

<u>No.</u>	<u>Description</u>	<u>Bills</u>	<u>Volumes</u>	<u>Base Rate</u>	<u>Revenue</u>	<u>Average Rate</u>
		(1)	(2)	(3)	(4)	(5)
			DTH	\$/DTH	\$	\$/DTH

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

1	Tariff Sales Summary by Rate Class					
2	Base Rate Revenue				154,667,108	
3	STAS				0	
4	Rider USP				20,486,995	
5	Merchant Function Charge				1,573,774	
6	Gas Procurement Charge				1,618,007	
7	Rider CC				20,953	
8	Gas Cost				<u>125,461,892</u>	
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>49,194,765</u>	
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		292,008	
21	Base Rate Revenue				2,464,592	
22	STAS				0	
23	Gas Procurement 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 (Choice)**

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		<u>8,134,026.3</u>	0.0009	7,321	
33	Choice Administration Charge		8,134,026.3	0.0000	0	
34	Subtotal				59,360,495	
35	STAS				0	
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 (CAP)**

40	Customer Charge	257,325		16.75	4,310,194	
41	Commodity Charge:					
42	All Gas Consumed		2,512,973.7	4.2138	<u>10,589,169</u>	
43	Subtotal		2,512,973.7		14,899,363	
44	STAS				0	
45	Base Rate Revenue				14,899,363	
46	Gas Cost		<u>2,512,973.7</u>	0.7266	<u>1,825,927</u>	
47	Total Rate Schedule RCC	257,325	2,512,973.7		16,725,290	6.6556

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

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

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

1 **Rate Schedule RDGDS - Residential Distributed 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	0.8800	0	
6	Rider CC		0.0	0.0009	0	
7	Choice Administration Charge		0.0	0.0000	0	
8	Subtotal				0	
9	STAS				0	
10	Base Rate Revenue				0	
11	Gas Cost		0.0	0.7266	0	
12	Total Rate Schedule RDGDS	0	0.0		0	
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>					
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	0	
23	Subtotal				9,043,406	
24	STAS				0	
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	<u>Rate Schedule SGDS - Small General Distribution Service</u>					
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	<u>923,040</u>	
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	6,440 - 64,400 Therms Annually		<u>735,338.3</u>	2.8791	2,117,112	
37	Subtotal		769,207.5			
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		<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		3,862,725.8	0.0000	0	
44	Subtotal				12,214,418	
45	STAS				0	
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

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

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Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	<u>Rate Schedule SDS - Small Distribution Service</u>					
2	Customer Charge:					
3	> 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		1,457,699.7	1.6738	2,439,898	
7	>110,000 to ≤ 540,000 Therms Annually		<u>4,363,484.9</u>	1.6738	7,303,601	
8	Choice Administration charge		5,821,184.6	0.0000	0	
9	Subtotal				11,705,399	
10	STAS				0	
11	Flexed Deliveries	<u>108</u>	<u>180,700.0</u>	(workpaper)	<u>199,061</u>	
12	Total Rate Schedule SDS	4,723	6,001,884.6		11,904,460	1.9835
13	<u>Rate Schedule LDS - Large Distribution Service</u>					
14	Customer Charge:					
15	> 540,000 to ≤ 1,074,000 Therms Annually	566		1,300.00	735,800	
16	> 1,074,000 to ≤ 3,400,000 Therms Annually	326		2,300.00	749,800	
17	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		4,800.00	230,400	
18	> 7,500,000 Therms Annually	<u>12</u>		7,400.00	<u>88,800</u>	
19	Total	952			1,804,800	
20	Commodity Charge:					
21	> 540,000 to ≤ 1,074,000 Therms Annually		3,587,382.6	1.1359	4,074,908	
22	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,193,800.0	0.9982	4,186,251	
23	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,616,000.0	0.8263	1,335,301	
24	> 7,500,000 Therms Annually		<u>775,000.0</u>	0.4800	<u>372,000</u>	
25	Total Deliveries		10,172,182.6		9,968,460	
26	Choice Administration charge		10,172,182.6	0.0000	0	
27	Subtotal				11,773,260	
28	STAS				0	
29	Flexed Deliveries	<u>228</u>	<u>9,102,000.0</u>	(workpaper)	<u>3,679,929</u>	
30	Total Rate Schedule LDS	1,180	19,274,182.6		15,453,189	0.8018
31	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
32	Customer Charge:					
33	> 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
34	> 540,000 to ≤ 1,074,000 Therms Annually	36		1,149.00	41,364	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
37	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
38	Total	36			41,364	
39	Commodity Charge:					
40	All Gas Consumed		146,000.0	0.0936	13,666	
41	Choice Administration charge		146,000.0	0.0000	0	
42	Subtotal				55,030	
43	STAS				0	
44	Flex	<u>12</u>	<u>2,710,000.0</u>	(workpaper)	<u>341,249</u>	
45	Total Rate Schedule MLDS - Class I	48	2,856,000.0		396,279	0.1388
46	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
47	Customer Charge:					
48	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
49	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
50	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
51	Total	12			24,600	
52	Commodity Charge:					
53	> 2,146,000 to ≤ 3,400,000 Therms Annually		260,000.0	0.4474	116,324	
54	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.3869	0	
55	> 7,500,000 Therms Annually		<u>0.0</u>	0.3351	<u>0</u>	
56	Total Deliveries		260,000.0		116,324.0	
57	Choice Administration Charge		260,000.0	0.0000	0	
58	Subtotal				140,924	
59	STAS				0	
60	Flex	<u>60</u>	<u>2,402,000.0</u>	(workpaper)	<u>907,678</u>	
61	Total Rate Schedule MLDS - Class II	72	2,662,000.0		1,048,602	0.3939

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

Exhibit No. 103
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 Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1 Distribution Service Summary by Rate Class					
2	Base Rate Revenue				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		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				0
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				0
22	Total Main Line Distribution Service	120	5,518,000.0		1,444,881
23	Total Distribution Service	1,459,966	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				0
33	Total Other Operating Revenue				1,902,988
34 Total Company Revenue					
					534,899,150

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

Exhibit No. 103
 Schedule No. 7
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 Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	3,377,134		20.60	69,568,960	
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	386,459	
8	Subtotal				202,985,859	
9	STAS				0	
10	Base Rate Revenue				202,985,859	
11	Gas Cost		23,280,676.1	5.3891	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		330,021,525	14.1758
14 Rate Schedule RDGSS - Residential Distributed Generation 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		0.0	0.0166	0	
21	Subtotal				0	
22	STAS				0	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge		0.0	0.0676	0	
26	Total Rate Schedule RDGSS	0	0.0		0	
27 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)						
28	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	16,156,683	
33	> 6,440 to ≤ 64,400 Therms Annually		4,515,931.1	3.1427	14,192,217	
34	Subtotal		9,128,567.8			
35	Rider CC		9,128,567.8	0.0010	9,129	
36	Gas Procurement Charge		9,128,567.8	0.0166	151,534	
37	Subtotal				40,377,242	
38	STAS				0	
39	Base Rate Revenue				40,377,242	
40	Gas Cost		9,128,567.8	5.3891	49,194,765	
41	Merchant Function Charge		9,128,567.8	0.0198	178,920	
42	Total Rate Schedule SGSS	317,107	9,128,567.8		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		65,000.0	0.0932	6,058	
48	Subtotal		65,000.0		19,846	
49	STAS				0	
50	Base Rate Revenue				19,846	
51	Gas Cost - Commodity		65,000.0 (workpaper)		267,085	
52	Gas Cost - Demand		660.0		5,051	
53	Total Rate Schedule NSS	12	65,000.0		291,982	4.4920

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

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 Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (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	271,260	
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		342,086.0	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	0	
15	> 7,500,000. Therms Annually		<u>0.0</u>	0.5684	<u>0</u>	
16	Subtotal		1,014,740.5		2,334,895	
17	Gas Procurement 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 - ≤ 540,000 Therms Annually					0
22	STAS - > 540,000 Therms Annually					<u>0</u>
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

Line No.	Description	Bills	Volumes	Base Rate	Revenue	Average Rate
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				<u>125,461,892</u>	
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				<u>49,194,765</u>	
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				<u>272,136</u>	
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				<u>5,468,538</u>	
51	Total Large General Sales	<u>926</u>	<u>1,014,741</u>		<u>7,820,277</u>	
52	Total Tariff Sales	3,695,179	33,488,984.4		427,884,711	

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Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<i>(Ex 103, Sch 2) (Ex 103, Sch 3)</i>						
1	<u>Rate Schedule RDS - Residential Distribution Service (Choice)</u>					
2	Customer Charge	1,069,855		20.60	22,039,013	
3	Commodity Charge:					
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	Subtotal				68,924,354	
9	STAS				0	
10	Base Rate Revenue				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	<u>Rate Schedule RCC - Residential Distribution Service (CAP)</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 rates				(2,301,468)	
18	Subtotal				14,899,363	
19	STAS				0	
20	Base Rate Revenue				14,899,363	
21	Gas Cost		<u>2,512,973.7</u>	0.7266	1,825,927	
22	Total Rate Schedule RCC	257,325	2,512,973.7		16,725,290	6.6556
23	<u>Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)</u>					
24	Customer Charge	0		20.60	0	
25	Commodity Charge:					
26	All Gas Consumed		0.0	4.7354	0	
27	Rider USP - Universal Service Plan		0.0	0.9778	0	
28	Rider CC		0.0	0.0010	0	
29	Choice Administration Charge		0.0	0.0499	0	
30	Subtotal				0	
31	STAS				0	
32	Base Rate Revenue				0	
33	Gas Cost		<u>0.0</u>	0.7266	0	
34	Total Rate Schedule PRDGDS	0	0.0		0	0.0000
35	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>					
36	Customer Charge					
37	≤ 6,440 Therms Annually	92,826		27.75	2,575,922	
38	> 6,440 to ≤ 64,400 Therms Annually	6,753		55.50	374,792	
39	Commodity Charge:					
40	≤ 6,440 Therms Annually		1,439,173.0	3.5027	5,040,991	
41	> 6,440 to ≤ 64,400 Therms Annually		<u>709,871.4</u>	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				0	
47	Base Rate Revenue				10,332,004	
48	Gas Cost		<u>2,149,044.4</u>	0.7266	1,561,498	
49	Total Rate Schedule SCD	99,579	2,149,044.4		11,893,500	5.5343

Columbia Gas of Pennsylvania, Inc.
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Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
<i>(Ex 103, Sch 2) (Ex 103, Sch 3)</i>						
1	<u>Rate Schedule SGDS - Small General Distribution Service</u>					
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	Priority 1 - Aggregation				
7	≤ 6,440 Therms Annually		33,869.2	3.2846	111,247
8	> 6,440 to ≤ 64,400 Therms Annually		<u>735,338.3</u>	3.1196	2,293,961
9	Subtotal		769,207.5		
10	All Other - Aggregation				
11	≤ 6,440 Therms Annually		168,025.7	3.2846	551,897
12	> 6,440 to ≤ 64,400 Therms Annually		<u>2,925,492.6</u>	3.1196	9,126,367
13	Subtotal		3,093,518.3		
14	Rider CC		3,862,725.8	0.0010	3,863
15	Choice Administration Charge	27,076		13.6700	<u>370,129</u>
16	Subtotal				13,742,456
17	STAS				0
18	Subtotal				13,742,456
19	Flex	108	22,200.0 (workpaper)		34,785
20	Priority 1 Gas Cost		<u>769,207.5</u>	1.0203	<u>784,822</u>
21	Total Rate Schedule SGDS	27,184	3,884,925.8		14,562,063
					3.7484
22	<u>Rate Schedule SDS - Small Distribution Service</u>				
23	Customer Charge:				
24	> 64,400 to ≤ 110,00 Therms Annually	2,110		215.00	453,650
25	> 110,000 to ≤ 540,000 Therms Annually	2,505		685.00	1,715,925
26	Commodity Charge:				
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		<u>4,363,484.9</u>	1.9186	8,371,782
29	Subtotal		5,821,184.6		13,532,994
30	Choice Administration Charge	4,615		13.6700	<u>63,087</u>
31	Subtotal				13,596,081
32	STAS				0
33	Flexed Deliveries	<u>108</u>	<u>180,700.0</u> (workpaper)		<u>199,061</u>
34	Total Rate Schedule SDS	4,723	6,001,884.6		13,795,142
					2.2985
35	<u>Rate Schedule LDS - Large Distribution Service</u>				
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	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		5,400.00	259,200
40	> 7,500,000 Therms Annually	<u>12</u>		8,000.00	<u>96,000</u>
41	Total	952			2,286,800
42	Commodity Charge:				
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	0.9784	1,581,094
46	> 7,500,000 Therms Annually		<u>775,000.0</u>	0.5684	<u>440,510</u>
47	Total Deliveries		10,172,182.6		11,933,569
48	Choice Administration Charge	952		13.6700	<u>13,014</u>
49	Subtotal				14,233,383
50	STAS				0
51	Flexed Deliveries	<u>228</u>	<u>9,102,000.0</u> (workpaper)		<u>3,678,929</u>
52	Total Rate Schedule LDS	1,180	19,274,182.6		17,913,312
					0.9294

Columbia Gas of Pennsylvania, Inc.
Revenue @ Proposed Rates Based on Forecast Adjusted Bills and Volumes
For the 12 Months Ended December 31, 2018

Exhibit No. 103
Schedule No. 7
Page 11 of 12
Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
2	Customer Charge:					
3	> 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
4	> 540,000 to ≤ 1,074,000 Therms Annually	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	
8	Commodity Charge:					
9	All Gas Consumed		146,000.0	0.0932	13,607	
10	Choice Administration Charge	36		13.6700	<u>492</u>	
11	Subtotal				55,463	
12	STAS				0	
13	Flexed	<u>12</u>	<u>2,710,000.0</u> (workpaper)		<u>341,249</u>	
14	Total Rate Schedule MLDS - Class I	48	2,856,000.0		396,712	0.1389
15	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					

16	Customer Charge:				
17	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600
18	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0
19	> 7,500,000 Therms Annually	0		7,322.00	0
20	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	0
24	Total Deliveries		260,000.0		115,778.0
25	Choice Administration Charge	12		13.6700	164
26	Subtotal				140,542
27	STAS				0
28	Flex	60	2,402,000.0	(workpaper)	907,678
29	Total Rate Schedule MLDS - Class II	72	2,662,000.0		1,048,220
					0.3938

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

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

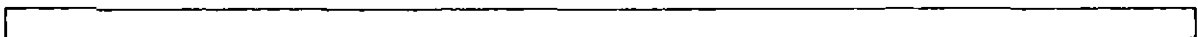
Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$
1	Distribution Service Summary by Rate Class				
2	Base Rate Revenue				75,456,244
3	STAS				0
4	Rider USP				7,953,451
5	Rider CC				8,134
6	Choice Administration Charge				405,888
7	Gas Cost				<u>7,736,111</u>
8	Total Residential Distribution Service	1,327,180	10,647,000		91,559,828
9	Base Rate Revenue				37,357,922
10	STAS				0
11	Rider 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)	131,486	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				0
18	Total Large Distribution Service				17,913,312
19	Base Rate Revenue				1,444,276
20	Choice Administration Charge				656
21	STAS				0
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
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				2,016,889
34	Total Company Revenue				581,070,377

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

Line No.	Cost Element Description	Normalized HTY	Budget &	Normalized FTY	Budget &	Normalized FFRY	Other Adjustments (Line 31) O&M to Allocate
		Twelve Months Ended November 30, 2014	Rate Making Adjustments	Twelve Months Ended November 30, 2015	Rate Making Adjustments	Twelve Months Ended December 31, 2016	
		(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)+(4)	
		\$	\$	\$	\$	\$	
		Exh 4, Sch1, Pg 2 Column 6	Exh 104, Sch1, Pg 3 Columns 2 & 5	Exh 104, Sch1, Pg 3 Column 7	Exh 104, Sch1, Pg 4 Columns 2 & 5	Exh 104, Sch1, Pg 4 Column 7	
1	Labor	26,669,437	1,734,764	28,404,201	2,035,098	30,439,299	30,439,299
2	Incentive Compensation	1,708,891	(132,891)	1,576,000	159,000	1,735,000	1,735,000
3	Pension	2,151,161	(422,286)	1,728,875	(910,033)	818,842	818,842
4	OPEB	-	-	-	-	-	0
5	Other Employee Benefits	5,081,412	(370,412)	4,711,000	379,000	5,090,000	5,090,000
6	Outside Services	22,176,244	(309,244)	21,867,000	262,000	22,129,000	22,229,000
7	Rent and Leases	1,845,329	1,085,504	2,930,833	1,698,562	4,629,395	4,629,395
8	Corporate Insurance	2,928,556	235,444	3,164,000	63,000	3,227,000	3,227,000
9	Injuries and Damages	413,698	7,606	421,304	7,846	429,150	429,150
10	Employee Expenses	1,226,899	152,101	1,379,000	(14,000)	1,365,000	1,365,000
11	Company Memberships	271,191	(3,191)	268,000	0	268,000	268,000
12	Utilities and Fuel Used in Company Operations	800,909	(10,670)	790,239	(4,022)	786,217	786,217
13	Advertising	49,501	910	50,411	939	51,350	51,350
14	Fleet & Other Clearing	5,751,000	63,000	5,814,000	281,000	6,095,000	6,095,000
15	Materials & Supplies	5,362,859	303,141	5,666,000	112,000	5,778,000	5,778,000
16	Other O&M	85,073	(57,073)	28,000	62,000	90,000	90,000
17	PUC, OCA, OSBA Fees	2,100,840	38,160	2,139,000	191,000	2,330,000	2,330,000
18	NCSC - Shared Services	30,149,560	367,158	30,516,719	1,129,571	31,646,290	31,646,290
19	NCSC - Shared NGD Operations	19,096,453	2,696,764	21,793,217	3,159,585	24,952,802	24,952,802
20	Deferred OPEB Refund Amortization	(303,697)	74,413	(229,284)	114,644	(114,640)	(66,992)
21	NCSC OPEB Costs Amortization	90,313	(313)	90,000	0	90,000	90,000
22	NIFIT Expense	-	-	-	-	-	0
23	NIFIT Amortization	405,840	-	405,840	14,415	420,255	420,255
24	Lobbying	(143,950)	(2,646)	(146,596)	(2,730)	(149,326)	(149,326)
25	Operation and Maintenance Expense from Budget	127,917,518	5,450,241	133,367,758	8,738,875	142,106,634	142,254,282
26	Rate Case Expense	1,030,000	-	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	4,528,434
28	Uncollectible Accounts -Unbundled-gas	1,824,502	(66,354)	1,758,148	(5,454)	1,752,694	1,752,694
29	Uncollectible CAP-Rider USP	19,566,759	(805,961)	18,760,797	(152,495)	18,412,353	18,412,353
30	Rider USP - LIURP/Energy Efficiency	9,232,585	(253,035)	8,979,551	(72,989)	9,232,585	9,232,585
31	Interest on Customer Deposits	89,468	-	89,468	-	89,468	89,468
32	Other Adjustments	-	-	-	147,648	147,648	(147,648)
33	Total Operation and Maintenance Expense	163,922,435	4,591,739	168,514,173	7,837,029	177,299,816	0

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

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2014 \$	Adjustments \$	Annualized Twelve Months Ended Nov. 30, 2015 \$
1	FICA	2,058,180	116,074	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	<u>3,212,135</u>	<u>30,636</u>	<u>3,242,771</u>



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

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2015 \$	Adjustments \$	Annualized Twelve Months Ended 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	<u>3,242,771</u>	<u>(21,686)</u>	<u>3,221,085</u>

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 PERIOD ENDED DECEMBER 31, 2016

Line No.	Description	Pro Forma	Pro Forma	Pro Forma	Pro Forma
		At Historic Test Year Base Rates	At Forecasted FTY Base Rates	At Forecasted FFTY Base Rates	At Forecasted Proposed Base Rates
		(1)	(2)	(2)	(3)
		\$	\$	\$	\$
1	Operating Income Before Income Taxes (Exh. 102, Sch.3, Pg 3)	113,030,172	121,896,128	109,147,162	154,716,652
2	Pennsylvania Corporate Net Income Tax Deductible (P17, L8)	(4,197,357)	(3,136,936)	(1,186,921)	(4,373,595)
3	<u>Statutory Adjustments</u>				
4	<u>Flow-Through Adjustments</u>				
5	Book/ Tax Depreciation, Net	7,148,733	7,339,057	7,339,057	7,339,057
6	Book Depreciation- Net Salvage Amtz	3,954,613	4,540,655	4,635,342	4,635,342
7	Property Removal Costs - ADR Property	(559,323)	(551,092)	(552,526)	(552,526)
8	Loss on Retirement - ACRS/MACRS Removal Costs	(3,186,968)	(5,508,210)	(5,314,892)	(5,314,892)
9	Interest on Debt (1)	(23,841,096)	(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	(16,169,413)	(22,488,947)	(25,654,987)	(25,654,987)
16	<u>Deferred Adjustments</u>				
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	-	-	-
28	Legal Liability-Leased Headqtrs Bldg	166,701	-	-	-
29	Customer Advances	1,806,539	550,269	528,726	528,726
30	Total Deferred Adjustments	(40,234,383)	(52,058,719)	(58,946,444)	(58,946,444)
31	Taxable Income (Lines 1,2,15,30)	52,429,019	44,211,526	23,358,809	65,741,626
32	Federal Income Tax Payable @ 35%	18,350,157	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	(1,590,331)	(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)	31,108,676	32,061,316	28,054,757	42,888,743
38	State Income Tax Expense (P17, L14)	2,544,136	3,007,059	1,135,818	4,322,492
39	Income Tax Expense Before Consolidated Tax Savings	33,652,812	35,068,375	29,190,575	47,211,235
40	Consolidated Tax Savings Adjustment	0	0	0	0
41	Total Income Tax Expense	33,652,812	35,068,375	29,190,575	47,211,235

(1) Interest expense for rate purposes has been calculated as follows: 2.590% weighted cost of short-term and long-term debt x original cost rate base of \$1,185,793,357 = 30,712,048 \$1,325,130,928 \$32,068,168

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 PERIOD ENDED DECEMBER 31, 2016

Line No.	Description	Pro Forma	Pro Forma	Pro Forma	Pro Forma
		At Historic Test Year Base Rates	At Forecasted FTY Base Rates	At Forecasted FFTY Base Rates	At Forecasted Proposed Base Rates
		(1)	(2)	(2)	(3)
		\$	\$	\$	\$
1	<u>Calculation of Pennsylvania Corporate Net Income Tax</u>				
2	Operating Income Before Income Taxes (Page 16, Line	113,030,172	121,896,128	109,147,162	154,716,653
3	Statutory Adjustments (Page 16, Lines 15 & 30)	(56,403,796)	(74,547,666)	(84,601,431)	(84,601,431)
4	Pennsylvania Bonus Depreciation Adj	<u>(605,597)</u>	<u>(2,490,239)</u>	<u>(7,572,748)</u>	<u>(7,572,748)</u>
5	CNIT Taxable Income	56,020,779	44,858,223	16,972,982	62,542,473
6	Net Operating Loss Deduction	14,005,195	13,457,467	5,091,895	18,762,742
7	PA Taxable Income	42,015,584	31,400,756	11,881,087	43,779,731
8	CNIT Payable at Base Rate of 9.99%	4,197,357	3,136,936	1,186,921	4,373,595
9	Deferred Tax On Net Operating Loss Deduction (amounts from above @ 9.99%)	0	0	0	0
10	Deferred Tax on Inventory Adj	(1,454,857)	(74,905)	1,717	1,717
11	Deferred Tax on Capitalized Inventory	(1,238)	0	0	0
12	Deferred Tax on Legal Liability-Leased Headqtrs Bldg	(16,653)	0	0	0
13	Deferred Tax on Customer Advances	<u>(180,473)</u>	<u>(54,972)</u>	<u>(52,820)</u>	<u>(52,820)</u>
14	Pennsylvania Corporate Income Tax Expense	<u>2,544,136</u>	<u>3,007,059</u>	<u>1,135,818</u>	<u>4,322,492</u>

COMMENTS ABOUT THIS TAB

Line No.	Description	Account No. (1)	Plant			Balance as of 12/31/2016 (5 = 2+3+4) \$	Translation Range for Vlookup Purposes	
			Beginning Balance 11/30/2014 (2) \$	Additions (3) \$	Retirements (4) \$		Account numbers have been modified to accommodate the vlookup formulas	
DO NOT REMOVE OR OVERWRITE								
1	Intangible Plant							
2	Organization Costs	301.00	100,099	0	0	100,099	301.00	100,099
3	Franchises/Consent, Perpetual	302.10	26,489	0	0	26,489	302.21	26,489
4	Intangible Plant, General	303.00	1,320,595	4,395,900	(1,192,700)	4,523,795	303.00	4,523,795
5	Intangible Plant, Miscellaneous Software	303.30	16,986,672	4,688,600	(675,200)	21,000,072	303.30	21,000,072
6	Underground Storage Plant							
7	Land	350.10	23,882	0	0	23,882	350.10	23,882
8	Rights of Way	350.20	1,932	0	0	1,932	350.20	1,932
9	Compressor Station Structures	351.20	3,413,834	0	0	3,413,834	351.20	3,413,834
10	Wells Construction	352.01	799,134	0	0	799,134	352.01	799,134
11	Wells Equipment	352.02	168,680	0	0	168,680	352.02	168,680
12	Storage Leasehold and Rights	352.10	139,442	0	0	139,442	352.10	139,442
13	Other Leases	352.12	67,498	0	0	67,498	352.12	67,498
14	Lines	353.00	405,288	0	0	405,288	353.00	405,288
15	Compressor Station Equipment	354.00	584,073	524,400	(62,300)	1,046,173	354.00	1,046,173
16	Measuring & Regulating Equipment	355.00	123,010	0	0	123,010	355.00	123,010
17	Distribution Plant							
18	Land, City Gate/Main Line Industrial	374.10	21,944	0	0	21,944	374.10	21,944
19	Land, Other Distribution System	374.20	479,275	201,400	0	680,675	374.20	680,675
20	Land Rights, City Gate/Main Line	374.30	95,361	0	0	95,361	374.30	95,361
21	Land Rights, City Other Distribution System	374.40	2,128,782	0	0	2,128,782	374.40	2,128,782
22	Land Rights, City Other Distribution System, Loc	374.41	13	0	0	13	374.41	13
23	Rights of Way	374.50	3,233,107	0	(23,700)	3,209,407	374.50	3,209,407
24	Structures, City Gate Measurement & Regulating	375.20	7,026	557,200	(60,700)	503,526	375.20	503,526
25	Structures, General Meas & Reg Local Gas	375.31	4,012	0	0	4,012	375.31	4,012
26	Structures, Regulating	375.40	3,357,779	0	0	3,357,779	375.40	3,357,779
27	Structures, Distribution Industrial M&R	375.60	87,670	0	0	87,670	375.60	87,670
28	Structures, Other Distribution System	375.70	5,054,838	4,947,900	(606,700)	9,396,038	375.70	9,396,038
29	Structures, Other Distribution System, Leased	375.71	1,125,911	0	0	1,125,911	375.71	1,125,911
30	Structures, Communication	375.80	16,515	0	0	16,515	375.80	16,515
31	Mains:							
32	Mains	376.00	889,905,779	#####	(34,483,000)	#####	376.00	1,152,737,879
33	Mains - CSL Replacements	376.08	23,786,341	0	0	23,786,341	376.08	23,786,341
34	Bare Steel	376.30	70,618,981	0	0	70,618,981	376.30	70,618,981
35	Cast Iron	376.80	570,601	0	0	570,601	376.80	570,601
36	Measuring & Regulating Equipment General	378.10	56,453	0	0	56,453	378.10	56,453
37	Measuring & Regulating Equipment Regulating	378.20	29,261,022	11,517,200	(1,147,000)	39,631,222	378.20	39,631,222
38	Measuring & Regulating Equipment Local Gas	378.30	457,281	0	0	457,281	378.30	457,281
39	Measuring & Regulating Equipment City Gate	379.10	141,567	0	0	141,567	379.10	141,567
40	Measuring & Regulating Equipment Exchange Gas	379.11	(450)	0	0	(450)	379.11	(450)
41	Services	380.00	386,992,349	77,290,600	(9,255,900)	455,027,049	380.00	455,027,049
42	Meters	381.00	34,062,556	2,386,000	(267,300)	36,181,256	381.00	36,181,256
43	Auto Meter Reading Devices	381.10	22,899,667	958,000	(96,600)	23,761,067	381.10	23,761,067
44	Meter Installations	382.00	34,025,690	2,765,700	(305,100)	36,486,290	382.00	36,486,290
45	House Regulators	383.00	10,314,152	1,449,400	(166,400)	11,597,152	383.00	11,597,152
46	House Regulators Installations	384.00	3,864,772	0	0	3,864,772	384.00	3,864,772
47	Industrial M&R Equipment, Station Equipment	385.00	5,530,014	310,900	(36,900)	5,804,014	385.00	5,804,014
48	Industrial M&R Equipment, Large Volume	385.10	1,189,992	0	0	1,189,992	385.10	1,189,992
49	Other Equipment	387.10	16,603	0	0	16,603	387.10	16,603
50	Other Equipment, Odorization	387.20	117,248	0	0	117,248	387.20	117,248
51	Other Equipment, Radio	387.42	121,945	0	0	121,945	387.42	121,945
52	Other Equipment, Other Communications	387.44	656,004	0	0	656,004	387.44	656,004
53	Other Equipment, Telemetry	387.45	2,076,343	0	0	2,076,343	387.45	2,076,343
54	Other Equipment, Customer Information Service	387.46	259,436	0	0	259,436	387.46	2,335,779
55	General Plant							
56	Structures, Communications	390.10	49,821	0	0	49,821	390.10	49,821
57	Office Furniture & Equipment, Unspecified	391.10	2,944,321	1,076,100	(1,286,600)	2,733,821	391.10	2,733,821
58	Office Furniture & Equipment, Data handling Equip	391.11	49,805	0	(25,400)	24,405	391.11	24,405
59	Office Furniture & Equipment, Information Systems	391.12	2,197,893	0	(1,898,800)	299,093	391.12	299,093
60	Office Furniture & Equipment, Air Condition Equip	391.20	3,007	0	0	3,007	391.20	3,007
61	Transportation Equipment, Trailers > \$1,000	392.20	110,152	0	(28,600)	81,552	392.20	81,552
62	Transportation Equipment, Trailers \$1,000 or <	392.21	10,830	0	0	10,830	392.21	10,830
63	Stores Equipment	393.00	16,675	0	(2,300)	14,375	393.00	14,375
64	Tools, Garage & Service Equipment	394.10	122,964	0	0	122,964	394.10	122,964
65	Tools, CNG Equipment, Stationary	394.11	1,774,190	0	0	1,774,190	394.11	1,774,190
66	Tools, CNG Equipment, Portable	394.12	179,308	0	0	179,308	394.12	179,308
67	Tools, Shop Equipment	394.20	72,307	0	0	72,307	394.20	72,307
68	Tools, Tools and Other	394.30	12,178,159	4,733,500	(2,851,700)	14,059,959	394.30	14,059,959
69	Tools, High Pressure Stopping	394.31	10,847	0	0	10,847	394.31	10,847
70	Laboratory Equipment Gas	395.00	72,218	0	(35,500)	36,718	395.00	36,718
71	Power Operated Equipment	396.00	1,435,493	0	0	1,435,493	396.00	1,435,493
72	Communication Equipment	397.00	342,307	2,755,700	(606,500)	2,491,507	397.00	2,491,507
73	Communication Equipment, Telephone	397.10	2,339,889	0	(168,800)	2,171,089	397.10	2,171,089
74	Communication Equipment, Radio	397.20	0	0	0	0	397.20	0
75	Communication Equipment, Other	397.40	0	0	0	0	397.40	0
76	Communication Equipment, Telemetry	397.50	828,223	0	(18,000)	810,223	397.50	810,223
77	Miscellaneous Equipment	398.00	570,771	748,500	(297,300)	1,021,971	398.00	1,021,971

78 Total Gas Plant in Service

(55,599,000)

1,945,029,488

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

DEPRECIABLE GROUP		SURVIVOR CURVE	ORIGINAL COST AS OF DECEMBER 31, 2016	BOOK RESERVE	FUTURE BOOK ACCRUAL	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE	Translation Range for Vlookup Purposes Account numbers have been modified to accommodate the vlookup formulas			
(1)		(2)	(3)	(4)	(5)	(6)	(7)=(6)/(3)	(8)=(5)/(6)	DO NOT REMOVE OR OVERWRITE			
DEPRECIABLE PLANT												
UNDERGROUND STORAGE PLANT												
350.2	RIGHTS-OF-WAY	SQUARE	1,932.08	1,931	1	0	-	-	350.20	1,931	0	
351	COMPRESSOR STATION STRUCTURES	65-R2.5	3,133,154.50	992,754	2,140,400	120,418	3.84	17.8	351.20	992,754	120,418	
WELLS												
352.01	CONSTRUCTION	SQUARE	799,133.73	799,118	16	1	0.00	16.0	352.01	799,118	1	
352.02	EQUIPMENT	45-S2.5	168,679.67	168,680	0	0	-	-	352.02	168,680	0	
<i>TOTAL ACCOUNT 352</i>			967,813.40	967,798	16	1						
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	206,940.78	206,932	9	0	0.00	20.6	352.10	206,932	0	
353	LINE	50-S1.5	405,287.78	405,288	0	0	-	-	353.00	405,288	0	
354	COMPRESSOR STATION EQUIPMENT	50-R2.5	1,326,851.66	574,335	752,517	44,433	3.35	16.9	354.00	574,335	44,433	
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	123,010.01	123,010	0	0	-	-	355.00	123,010	0	
TOTAL UNDERGROUND STORAGE PLANT			6,164,990.21	3,272,048	2,892,943	164,852	2.67					
DISTRIBUTION PLANT												
LAND AND LAND RIGHTS												
374.4	LAND RIGHTS	65-R3	2,401,856.32	681,965	1,719,891	40,965	1.71	42.0	374.40	681,965	40,965	
374.5	RIGHTS-OF-WAY	75-S4	3,233,106.76	1,601,901	1,631,206	42,159	1.30	38.7	374.50	1,601,901	42,159	
<i>TOTAL ACCOUNT 374</i>			5,634,963.08	2,283,866	3,351,097	83,124	1.48					
STRUCTURES AND IMPROVEMENTS												
375.34	MEASURING AND REGULATING	60-R1.5	3,885,617.62	883,045	2,982,573	85,562	2.21	34.9	375.40	883,045	85,562	
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,669.84	73,869	13,801	850	0.97	16.2	375.60	73,869	850	
375.7	OTHER DISTRIBUTION SYSTEMS								375.70	2,031,701	450,305	
	DISTRIBUTION SYSTEM STRUCTURES	90-R1	6,519,307.59	1,155,979	5,363,328	345,323	5.30	15.5				
	OTHER BUILDINGS	33-S1	2,876,730.76	875,722	2,001,009	104,982	3.65	19.1				
<i>TOTAL ACCOUNT 375.70</i>			9,396,038.35	2,031,701	7,364,337	450,305	4.78	16.4				
375.8	COMMUNICATION STRUCTURES	50-R2	16,515.17	6,540	9,975	331	2.00	30.1	375.80	6,540	331	
<i>TOTAL ACCOUNT 375</i>			13,365,840.98	2,995,155	10,370,686	537,048	4.02					
376	MAINS											
	CAST IRON	72-R1.5	454,390.43	342,363	112,027	14,808	3.26	7.6	376.80	342,363	14,808	
	BARE STEEL	72-R1.5	55,064,152.80	39,408,488	15,655,665	1,853,074	3.37	8.4	376.30	39,408,488	1,853,074	
	OTHER	72-R1.5	1,192,195,558.22	145,851,545	1,046,544,013	23,804,782	2.00	44.0	376.00	145,851,545	23,804,782	
<i>TOTAL ACCOUNT 376</i>			1,247,714,101.45	185,402,396	1,062,311,705	25,672,645	2.08					
378	MEASURING AND REGULATING EQUIPMENT -	45-R0.5	40,144,485.03	9,897,811	30,246,674	1,247,179	3.11	24.3	378.20	9,897,811	1,247,179	
379.1	MEASURING AND REGULATING EQUIPMENT -	35-S2.5	141,117.10	94,150	46,967	4,384	3.11	10.7	379.10	94,150	4,384	
380	SERVICES								380.00	113,057,164	12,924,577	
	BARE STEEL	50-R0.5	773,969.41	674,065	99,904	13,670	1.77	7.3				
	OTHER	50-R0.5	454,253,179.39	112,383,099	341,870,080	12,910,907	2.84	26.5				
<i>TOTAL ACCOUNT 380</i>			455,027,148.80	113,057,164	341,969,984	12,924,577	2.84					
381	METERS								381.00	15,981,682	877,483	
381.1	METERS - AMR	43-S1.5	36,182,184.44	15,981,682	20,200,502	877,483	2.43	23.0	381.10	15,981,682	877,483	
		15-S2.5	23,780,038.80	8,698,973	15,081,065	1,748,019	7.36	8.6	381.10	8,698,973	1,748,019	

382	METER INSTALLATIONS	55-R2.5	36,486,289.60	11,922,861	24,563,429	708,729	1.94	34.7	382.00	11,922,861	708,729
383	HOUSE REGULATORS	40-S2	11,597,052.48	3,551,101	8,045,851	300,138	2.59	26.8	383.00	3,551,101	300,138
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772.07	2,978,927	885,845	86,436	1.72	13.3	384.00	2,978,927	86,436
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,994,005.61	3,322,200	3,671,806	248,457	3.52	14.9	385.00	3,322,200	248,457
	OTHER EQUIPMENT										
387	GENERAL	30-R0.5	133,851.08	80,135	53,716	3,235	2.42	16.6	387.46	931,121	144,833
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	3,113,728.21	850,986	2,262,742	141,598	4.55	16.0			
	TOTAL ACCOUNT 387		3,247,579.27	931,121	2,316,458	144,833	4.46				
	TOTAL DISTRIBUTION PLANT		1,884,159,578.71	361,117,407	1,523,042,170	44,561,052	2.37				
	GENERAL PLANT										
390.1	STRUCTURES AND IMPROVEMENTS - COMM	40-R2.5	49,821.42	48,219	1,602	113	0.23	14.2	390.10	48,219	113
	OFFICE FURNITURE AND EQUIPMENT										
391.1	FURNITURE	20-SQ	1,859,847.84	1,422,297	437,551	49,500	2.86	8.8	391.10	1,422,297	49,500
391.11	EQUIPMENT	15-SQ	24,427.00	12,718	11,709	1,233	5.05	9.5	391.11	12,718	1,233
391.12	INFORMATION SYSTEMS	5-SQ	1,075,009.66	421,205	653,805	258,998	24.09	2.5	391.12	421,205	258,998
	TOTAL ACCOUNT 391		2,959,284.50	1,856,220	1,103,065	309,731	10.47				
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	92,323.80	47,470	44,854	12,854	13.82	3.5	392.20	47,470	12,854
393	STORES EQUIPMENT	20-SQ	14,374.80	14,235	140	93	0.65	1.5	393.00	14,235	93
	TOOLS, SHOP AND GARAGE EQUIPMENT										
394	EQUIPMENT	25-SQ	12,773,986.11	5,608,356	7,165,610	482,650	3.78	14.8			
394.12	CNG FACILITIES	12-S1.5	1,953,497.84	1,953,286	212	104	0.01	2.0	394.12	1,953,286	104
394	GPS	10-SQ	3,426,839.00	388,538	3,038,301	356,295	10.40	8.5	394.10	5,996,694	838,945
	TOTAL ACCOUNT 394		18,154,302.95	7,950,180	10,204,123	839,049	4.82				
395	LABORATORY EQUIPMENT	20-SQ	36,715.09	21,073	15,642	1,854	5.05	8.4	395.00	21,073	1,854
396	POWER OPERATED EQUIPMENT	12-L3	1,435,492.74	1,355,830	79,663	26,331	1.83	3.0	396.00	1,355,830	26,331
	COMMUNICATION EQUIPMENT										
397.1	TELEPHONE	10-SQ	799,153.00	67,903	731,250	84,357	10.56	8.7	397.10	67,903	84,357
397.24	RADIO	15-SQ	1,469,532.41	57,008	1,412,524	117,984	8.03	12.0	397.20	57,008	117,984
397.5	TELEMETERING	17-R3	1,333,808.25	735,828	597,978	66,315	4.97	9.0	397.50	735,828	66,315
	TOTAL ACCOUNT 397		3,602,491.66	860,739	2,741,752	268,656	7.46				
398	MISCELLANEOUS EQUIPMENT	15-SQ	1,058,483.98	193,810	864,674	74,092	7.00	11.7	398.00	193,810	74,092
	TOTAL GENERAL PLANT		27,403,290.74	12,347,776	15,055,515	1,532,773	5.59			376,737,231	46,258,677
	SUBTOTAL DEPRECIABLE PLANT		1,917,727,859.66	376,737,231	1,540,990,628	46,258,677	2.41				
	AMORTIZABLE PLANT										
303	MISCELLANEOUS INTANGIBLE PLANT		25,523,894.03	9,443,231	16,080,663	3,857,309 **			303.30	9,443,231	3,857,309
305	STRUCTURES AND IMPROVEMENTS			(4,583)					305.00	(4,583)	0
362	GAS HOLDERS			(1,609)					362.00	(1,609)	0
362.1	ENVIRONMENTAL REMEDIATION			(797,692)					362.10	(797,692)	0
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		478,275.40	235,240					374.20	235,240	0
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		1,125,910.63	1,125,911					375.71	1,125,911	0
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			39					389.20	39	0
	SUBTOTAL AMORTIZABLE PLANT		27,129,080.06	10,000,537	16,080,663	3,857,309					
	NONDEPRECIABLE PLANT		172,413.08								
	TOTAL GAS PLANT		1,945,029,352.80	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.

Pickup Schedule No. 3 from this table

Amort.	10,000,537
Underground	3,272,048
Distribution	361,117,407
General	<u>12,347,776</u>
	<u>386,737,768</u>

Columbia Gas
Statement of Rate
December

Line No.	Acct. No.	<u>Description</u>	Pro forma <u>#####</u> (1) \$
1		Property Plant and Equipment	
2	101, 106	Gas Plant in Service	1,582,006,386
3	107	Construction Work in Progress - In Service	0
4	117/191	Gas Stored Underground - Non-Current	3,794,693
5	108-111	Depreciation Reserve	(348,724,870)
6	117	Accum. Provision Gas Lost - Underground Storage	<u>(163,467)</u>
7		Net Plant in Service	1,236,912,742
8		Working Capital	
9	154-163-186	Materials and Supplies - 13 Month Average	622,153
10	165	Prepayments	2,010,374
11	164/242	Gas Storage Underground	77,720,729
12		Cash Allowance	<u>0</u>
13		Total Working Capital	80,353,256
14		Deferred Income Taxes	
15	190	Income Taxes	20,984,847
16	282	Depreciation	(254,462,025)
17	283	Other	<u>0</u>
18		Total Deferred Income Taxes	(233,477,178)
19		Customer Deposits	
20	235	13 Month Average	(3,122,228)
21		Customer Advances for Construction	
22	252	Cash Deposits	<u>(258,097)</u>
23		Total Rate Base	<u>1,080,408,495</u>

is of Pennsylvania, Inc.
ate Base at Present Rates
mber 31, 2016

<u>Adjustments</u>	<u>Pro Forma</u> <u>#####</u>	<u>Adjustments</u>	<u>Pro Forma</u> <u>#####</u>	<u>Reference</u>
(2)	(3)	(4)	(5)	(6)
\$	\$	\$	\$	
174,360,500	1,756,366,886	188,662,600	1,945,029,486	Exh 108, Schedule 1
0	0	0	0	Exh 108, Schedule 2
0	3,794,693	0	3,794,693	
(18,977,068)	(367,701,938)	(19,035,830)	(386,737,768)	Exh 108, Schedule 3
<u>0</u>	<u>(163,467)</u>	<u>0</u>	<u>(163,467)</u>	Exh 1, Schedule 1
155,383,432	1,392,296,174	169,626,770	1,561,922,944	
14,420	636,573	12,414	648,987	Exh 108, Schedule 5
87,064	2,097,438	9,572	2,107,010	Exh 108, Schedule 6
(12,065,512)	65,655,217	(7,165,923)	58,489,294	Exh 108, Schedule 7
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Exh 108, Schedule 4
(11,964,028)	68,389,228	(7,143,937)	61,245,291	
(1,757,019)	19,227,828	(10,278,451)	8,949,377	Exh 108, Schedule 8
(39,655,150)	(294,117,175)	(9,526,173)	(303,643,348)	Exh 108, Schedule 8
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Exh 108, Schedule 8
(41,412,169)	(274,889,347)	(19,804,624)	(294,693,971)	
(3,960)	(3,126,188)	(5,419)	(3,131,607)	Exh 108, Schedule 9
<u>46,368</u>	<u>(211,729)</u>	<u>0</u>	<u>(211,729)</u>	Exh 108, Schedule 10
<u>102,049,643</u>	<u>1,182,458,138</u>	<u>142,672,790</u>	<u>1,325,130,928</u>	

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDING
December 31, 2016

Line No.	Acct	Pro Forma Balance 11/30/2014 (1)	Pro Forma Balance 11/30/2015 (2)
1	<u>Account 190 - Deferred Income Taxes</u>		
2	2E+07 LIFO Inventory Adj - Federal	1,733,643	2,038,681
3	2E+07 LIFO Inventory Adj - State	549,751	646,481
4	2E+07 Capitalized Inventory - Fed	(1,541)	(1,700)
5	2E+07 Capitalized Inventory - St	(489)	(539)
6	2E+07 Cust. Advances - Fed	2,454,024	2,629,540
7	2E+07 Cust. Advances - St	778,190	833,847
8	2E+07 Federal Net Operating Loss	15,471,269	13,081,518
9	Total Account 190	<u>20,984,847</u>	<u>19,227,828</u>
10	<u>Account 282 - Deferred Income Taxes-Depreciation</u>		
11	Various Excess Accelerated Tax Depreciation - Fed	(254,462,025)	(294,117,175)
12	Total Account 282	<u>(254,462,025)</u>	<u>(294,117,175)</u>
13	<u>Account 283 - Deferred Income Taxes - Other</u>		
14	3E+07 Legal Liability-Lease on G.O. Bldg. - Fed	0	0
15	3E+07 Legal Liability-Lease on G.O. Bldg. - St	0	0
16	Total Account 283	<u>0</u>	<u>0</u>
17	Total Accumulated Deferred Taxes	<u>(233,477,178)</u>	<u>(274,889,347)</u>

Pro Forma
Balance
12/31/2016
(3)

Reference

2,033,266
644,764
(1,700)
(539)
2,796,107
886,667
2,590,812
8,949,377

(303,643,348)
(303,643,348)

0
0
0

(294,693,971)

Exhibit 107, Pgs. 5 & 5a

Columbia Gas of Pennsylvania, Inc.
Forecasted Test Year December 31, 2016

<u>Acct. No.</u>	<u>Description</u>	<u>Plant in Service</u>	<u>Spanos Depreciation Reserve</u>
301.00	Organizational Costs	100,099	0
302.21	Franchises/Consent, Perpetual	26,489	0
303.00	Misc Intangible Plant	4,523,795	0
303.30	Misc Software	21,000,072	9,443,231
305.00	Structures & Improvements	0	(4,583)
301-305	INTANGIBLE PLANT	25,650,455	9,438,648
350.10	Land	23,882	0
350.20	Rights of Way	1,932	1,931
351.20	Compressor Station Structures	3,413,834	992,754
352.01	Wells Construction	799,134	799,118
352.02	Wells Equipment	168,680	168,680
352.10	Storage Leasehold and Rights	139,442	206,932
352.12	Other Leases	67,498	0
353.00	Lines	405,288	405,288
354.00	Compressor Station Equipment	1,046,173	574,335
355.00	Measuring & Regulating Equipment	123,010	123,010
362.00	Gas Holders	0	(1,609)
362.10	Environmental Remediation	0	(797,692)
350-362	UNDERGROUND STORAGE PLANT	6,188,872	2,472,747
374.10	LAND - CITY GATE & M/L IND M&R	21,944	0
374.20	LAND - OTHER DISTRIBUTION	680,675	235,240
374.30	LAND RIGHTS - CITY GATE MAIN LINE	95,361	0
374.40	LAND RIGHTS - OTHER DISTRIBUTION	2,128,780	681,964
374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTIO	3	1
374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	13	0
374.50	RIGHTS OF WAY	3,208,212	1,601,194
374.50	DIRECT - RIGHTS OF WAY	1,195	707
375.20	M & R STRUCTURES - CITY GATE	503,526	0
375.31	M & R STRUCTURES - LOCAL GAS PURCH	4,012	0
375.40	M & R STRUCTURES - REGULATING	3,330,552	881,823
375.40	DIRECT - M & R STRUCTURES - REGULATING	27,227	1,222
375.60	M & R STRUCTURES - DIST. IND. M & R	87,670	73,869
375.70	M & R STRUCTURES - OTHER	9,396,038	2,031,701
375.71	M & R STRUCTURES - OTHER LEASED	1,125,911	1,125,911
375.80	M & R STRUCTURES - COMMUNICATION	16,515	6,540
376.00	MAINS	#####	145,631,838
376.00	DIRECT - MAINS - MDS	47,434	19,707
376.00	DIRECT - MAINS - LDS	0	0
376.08	MAINS-CSL REPLACEMENTS	23,786,341	0
376.30	MAINS-BARE STEEL	70,471,162	39,288,673
376.30	DIRECT - MAINS-BARE STEEL	147,819	119,815
376.80	MAINS-CAST IRON	570,601	342,363
378.10	M & R EQUIP - GENERAL	56,453	0
378.20	M & R EQUIP - GENERAL - REGULATING	39,630,043	9,897,091
378.20	DIRECT - M & R EQUIP-GEN-REG	1,178	720
378.30	M & R EQUIP - LOCAL GAS PURCHASES	457,281	0
379.10	M & R EQUIP - CITY GATE	141,567	94,150

379.11	M & R EQUIP - EXCHANGE GAS	(450)	0
380.00	SERVICES	454,989,419	113,033,699
380.00	DIRECT - SERVICES	37,630	23,465
380.12	CSL REPLACEMENT	0	0
381.00	METERS	36,181,256	15,981,682
381.10	AUTOMATIC METER READING	23,761,067	8,698,973
382.00	METER INSTALLATIONS	36,486,290	11,922,861
383.00	HOUSE REGULATORS	11,597,152	3,551,101
384.00	HOUSE REG INSTALLATIONS	3,864,772	2,978,927
385.00	IND M&R EQUIPMENT	5,504,725	3,252,946
385.00	DIRECT - IND M&R EQUIPMENT	299,289	69,254
385.10	IND M&R EQUIPMENT - LG VOLUME	1,189,992	0
387.10	OTHER EQUIP DISTRIBUTION	16,603	0
387.20	OTHER EQUIP ODORIZATION	117,248	0
387.42	OTHER EQUIP RADIO	121,945	0
387.44	OTHER EQUIP COMMUNICATION	656,004	0
387.46	OTHER EQUIP CUSTOMER INFO SERVICE	2,297,341	930,202
387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SE	<u>38,438</u>	<u>919</u>
	TOTAL DISTRIBUTION	#####	362,478,558
389.20	Land Rights	0	39
390.10	Str, Communications	49,821	48,219
391.10	OF&E Unspecified	2,733,821	1,422,297
391.11	OF&E Data Handling Equipment	24,405	12,718
391.12	OF&E Information Systems	299,093	421,205
391.20	OF&E Air Cond Equip	3,007	0
392.20	Trans Eq Trailers > \$1,000	81,552	47,470
392.21	Trans Eq Trailers \$1,000 or >	10,830	0
393.00	Stores Equipment	14,375	14,235
394.10	Tools, Garage & Service Eq	122,964	5,996,894
394.11	CNG Equip - Stationary	1,774,190	0
394.12	CNG Equip - Portable	179,308	1,953,286
394.20	Shop Equipment	72,307	0
394.30	Tools & Other	14,059,959	0
394.31	High Pressure Stopping	10,847	0
395.00	Laboratory Equipment, Gas	36,718	21,073
396.00	Power Operated Equipment	1,435,493	1,355,830
397.00	Communication Equipment	2,491,507	0
397.10	Communication Equipment-Telephone	2,171,089	67,903
397.20	Communication Equipment-Radio	0	57,008
397.40	Communication Equipment-Other	0	0
397.50	Communication Equipment-Telemetry	810,223	735,828
398.00	Miscellaneous Equipment	<u>1,021,971</u>	<u>193,810</u>
389-398	GENERAL PLANT	27,403,480	12,347,815
	Total	#####	386,737,768
	Per Spanos Table 1	0	386,737,768
	Per Rates Exhibit No. 108, Schedule No. 1	#####	
	Difference	0	0

Spanos
Depreciation
Accrual

0
0
0
3,857,309
0
3,857,309

0
0
120,418
1
0
0
0
0
0
44,433
0
0
0
164,852

0
0
0
40,965
0
0
42,143
16
0
0
85,147
415
850
450,305
0
331
23,803,903
859
0
0
1,849,518
3,556
14,809
0
1,247,152
27
0
4,384

The data on this INPUT tab is provided from the two tabs labeled "Deprec Sched from Spanos" and "Plan Rate Base Sch 108." The yellow cells are highlighted only to show the cells containing a value of zero. meant to indicate an error.

0
12,923,606
971
0
877,483
1,748,019
708,729
300,138
66,436
235,982
10,475
0
0
0
0
0
143,937
896
44,561,052

0
113
49,500
1,233
258,998
0
12,854
0
93
838,945
0
104
0
0
0
1,854
26,331
0
84,357
117,984
0
66,315
74,092
1,532,773

50,115,986

50,115,986

0

Columbia Gas of Pennsylvania, Inc.
Forecasted Test Year December 31, 2016

<u>Acct. No.</u>	<u>Description</u>	<u>Plant in Service</u>	<u>Spanos Depreciation Reserve</u>
301.00	Organizational Costs	100,099	0
302.21	Franchises/Consent, Perpetual	26,489	0
303.00	Misc Intangible Plant	4,523,795	0
303.30	Misc Software	21,000,072	9,443,231
305.00	Structures & Improvements	0	(4,583)
301-305	INTANGIBLE PLANT	25,650,455	9,438,648
350.10	Land	23,882	0
350.20	Rights of Way	1,932	1,931
351.20	Compressor Station Structures	3,413,834	992,754
352.01	Wells Construction	799,134	799,118
352.02	Wells Equipment	168,680	168,680
352.10	Storage Leasehold and Rights	139,442	206,932
352.12	Other Leases	67,498	0
353.00	Lines	405,288	405,288
354.00	Compressor Station Equipment	1,046,173	574,335
355.00	Measuring & Regulating Equipment	123,010	123,010
362.00	Gas Holders	0	(1,609)
362.10	Environmental Remediation	0	(797,692)
350-362	UNDERGROUND STORAGE PLANT	6,188,872	2,472,747
374.10	LAND - CITY GATE & M/L IND M&R	21,944	0
374.20	LAND - OTHER DISTRIBUTION	680,675	235,240
374.30	LAND RIGHTS - CITY GATE MAIN LINE	95,361	0
374.40	LAND RIGHTS - OTHER DISTRIBUTION	2,128,780	681,964
374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTIO	3	1
374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	13	0
374.50	RIGHTS OF WAY	3,208,212	1,601,194
374.50	DIRECT - RIGHTS OF WAY	1,195	707
375.20	M & R STRUCTURES - CITY GATE	503,526	0
375.31	M & R STRUCTURES - LOCAL GAS PURCH	4,012	0
375.40	M & R STRUCTURES - REGULATING	3,330,552	881,823
375.40	DIRECT - M & R STRUCTURES - REGULATING	27,227	1,222
375.60	M & R STRUCTURES - DIST. IND. M & R	87,670	73,869
375.70	M & R STRUCTURES - OTHER	9,396,038	2,031,701
375.71	M & R STRUCTURES - OTHER LEASED	1,125,911	1,125,911
375.80	M & R STRUCTURES - COMMUNICATION	16,515	6,540
376.00	MAINS	#####	145,631,838
376.00	DIRECT - MAINS - MDS	47,434	19,707
376.00	DIRECT - MAINS - LDS	0	0
376.08	MAINS-CSL REPLACEMENTS	23,786,341	0
376.30	MAINS-BARE STEEL	70,471,162	39,288,673
376.30	DIRECT - MAINS-BARE STEEL	147,819	119,815
376.80	MAINS-CAST IRON	570,601	342,363
378.10	M & R EQUIP - GENERAL	56,453	0
378.20	M & R EQUIP - GENERAL - REGULATING	39,630,043	9,897,091
378.20	DIRECT - M & R EQUIP-GEN-REG	1,178	720
378.30	M & R EQUIP - LOCAL GAS PURCHASES	457,281	0
379.10	M & R EQUIP - CITY GATE	141,567	94,150

379.11	M & R EQUIP - EXCHANGE GAS	(450)	0
380.00	SERVICES	454,989,419	113,033,699
380.00	DIRECT - SERVICES	37,630	23,465
380.12	CSL REPLACEMENT	0	0
381.00	METERS	36,181,256	15,981,682
381.10	AUTOMATIC METER READING	23,761,067	8,698,973
382.00	METER INSTALLATIONS	36,486,290	11,922,861
383.00	HOUSE REGULATORS	11,597,152	3,551,101
384.00	HOUSE REG INSTALLATIONS	3,864,772	2,978,927
385.00	IND M&R EQUIPMENT	5,504,725	3,252,946
385.00	DIRECT - IND M&R EQUIPMENT	299,289	69,254
385.10	IND M&R EQUIPMENT - LG VOLUME	1,189,992	0
387.10	OTHER EQUIP DISTRIBUTION	16,603	0
387.20	OTHER EQUIP ODORIZATION	117,248	0
387.42	OTHER EQUIP RADIO	121,945	0
387.44	OTHER EQUIP COMMUNICATION	656,004	0
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397.10	Communication Equipment-Telephone	2,171,089	67,903
397.20	Communication Equipment-Radio	0	57,008
397.40	Communication Equipment-Other	0	0
397.50	Communication Equipment-Telemetry	810,223	735,828
398.00	Miscellaneous Equipment	<u>1,021,971</u>	<u>193,810</u>
389-398	GENERAL PLANT	27,403,480	12,347,815
	Total	#####	386,737,768
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	Per Rates Exhibit No. 108, Schedule No. 1	#####	
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Spanos
Depreciation
Accrual

0
0
0
3,857,309
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3,857,309

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120,418
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44,433
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164,852

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40,965
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42,143
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85,147
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850
450,305
0
331
23,803,903
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1,849,518
3,556
14,809
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1,247,152
27
0
4,384

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12,923,606
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877,483
1,748,019
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44,561,052
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838,945
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84,357
117,984
0
66,315
<u>74,092</u>
1,532,773
50,115,986
50,115,986
0

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
801	3819	622,457.60	Gas Cost
803	3801	(4,956,030.30)	Gas Cost
803	3803	3.51	Gas Cost
803	3820	50,232,835.11	Gas Cost
803	3821	139,134,686.80	Gas Cost
803	3823	733.87	Gas Cost
803	3825	(2,258,803.77)	Gas Cost
803	3828	-	Gas Cost
803	3836	354,109.84	Gas Cost
803	3838	8,504,062.19	Gas Cost
803	3839	8,994,847.14	Gas Cost
803	3840	353,079.70	Gas Cost
803	3844	43,848,265.93	Gas Cost
803	3845	1,643,154.20	Gas Cost
803	3847	8,895.47	Gas Cost
803	3853	(1,256,962.39)	Gas Cost
803	3856	(3,009,387.60)	Gas Cost
803	3858	(1,391,381.95)	Gas Cost
804	3820	23,292,249.80	Gas Cost
804	3821	266,175.00	Gas Cost
805	3807	1,101,009.06	Gas Cost
805	3808	(1,502,075.55)	Gas Cost
805	3809	(983,000.00)	Gas Cost
806	3810	(1,964,196.84)	Gas Cost
806	3811	(14,400,860.23)	Gas Cost
806	3825	12,731.17	Gas Cost
807	7001	873,279.10	System Services
807	9240	5,181.94	Gas Cost
808	3834	(104,007,775.84)	Gas Cost
808	3837	101,786,922.13	Gas Cost
812	3813	-	Utilities and Fuel Used in Company Operations
813	3825	450.00	Gas Cost
816	1003	280.10	Labor
816	3016	2,002.09	Outside Services
816	5030	231.74	Fleet & Other Clearing
817	1003	2,254.97	Labor
817	3016	5,159.34	Outside Services
817	5030	512.15	Fleet & Other Clearing
818	1003	27,514.06	Labor
818	2017	185,048.23	Materials & Supplies
818	2503	1,140.70	Materials & Supplies
818	3014	8,474.98	Outside Services
818	3015	9,158.07	Outside Services
818	3016	137,453.01	Outside Services
818	3102	1,711.51	Employee Expenses
818	3105	2,937.42	Employee Expenses
818	3921	6,545.02	Utilities and Fuel Used in Company Operations
818	5030	16,975.93	Fleet & Other Clearing
820	1003	6,298.48	Labor
820	3016	3,707.90	Outside Services
820	5030	666.22	Fleet & Other Clearing
821	1003	3,191.36	Labor
821	3016	2,589.42	Outside Services
821	5030	481.75	Fleet & Other Clearing
823	3813	3,774.51	Utilities and Fuel Used in Company Operations
825	9201	5,975.63	Rent and Leases
832	1003	470.01	Labor
832	1006	30.65	Labor
832	1007	0.24	Labor
832	3016	8,751.21	Outside Services
832	5030	904.24	Fleet & Other Clearing

834	1003	4,224.89	Labor
834	1006	8.50	Labor
834	1007	0.07	Labor
834	3016	5,550.29	Outside Services
834	5030	536.75	Fleet & Other Clearing
836	1003	830.23	Labor
836	3016	7,388.40	Outside Services
836	5030	629.29	Fleet & Other Clearing
903	2010	3,162.97	Materials & Supplies
870	1003	2,443,733.48	Labor
870	1006	139,950.99	Labor
870	1007	93,488.47	Labor
870	2004	826.50	Materials & Supplies
870	2010	3.90	Materials & Supplies
870	2012	180.54	Materials & Supplies
870	2015	2.68	Materials & Supplies
870	2017	73,009.81	Materials & Supplies
870	2020	5.55	Materials & Supplies
870	2501	586.30	Materials & Supplies
870	2503	14,333.93	Materials & Supplies
870	3000	1,642,968.08	Outside Services
870	3004	16,304.46	Outside Services
870	3007	1.20	Outside Services
870	3008	4,376.90	Outside Services
870	3009	1,899.90	Outside Services
870	3011	-	Outside Services
870	3015	41,466.00	Outside Services
870	3016	16,420.45	Outside Services
870	3018	-	Outside Services
870	3019	4.43	Outside Services
870	3021	5.73	Outside Services
870	3033	862.58	Outside Services
870	3037	19.87	Outside Services
870	3080	20.94	Outside Services
870	3089	1,018,984.08	Outside Services
870	3091	723.60	Outside Services
870	3092	17,715.68	Outside Services
870	3098	-	Outside Services
870	3099	(4,140.25)	Outside Services
870	3100	53,172.77	Employee Expenses
870	3101	19,520.10	Employee Expenses
870	3102	84,049.79	Employee Expenses
870	3103	2,407.25	Employee Expenses
870	3105	20,357.93	Employee Expenses
870	3500	-	Charitable Contributions
870	3501	685.40	Company Memberships
870	3502	893.29	Employee Expenses
870	3600	17,813.11	Other O&M
870	3601	87.93	Materials & Supplies
870	3637	6,880.62	Misc & Other Expenses
870	3638	11,218.35	Misc & Other Expenses
870	3921	344.95	Utilities and Fuel Used in Company Operations
870	3923	18.53	Utilities and Fuel Used in Company Operations
870	3924	1,028.95	Utilities and Fuel Used in Company Operations
870	3926	334.00	Utilities and Fuel Used in Company Operations
870	5001	10,032.59	Outside Services
870	5010	1,494.46	Outside Services
870	5014	639.24	Outside Services
870	5015	135.00	Outside Services
870	5020	181,244.39	Fleet & Other Clearing
870	5030	91,785.59	Fleet & Other Clearing
870	5040	2,045.77	Fleet & Other Clearing
870	7001	2,578,288.98	System Services
870	9011	1.20	OPEB
870	9020	22.35	Labor
870	9215	1,981.65	Rent and Leases

870	9220	232.92	Rent and Leases
870	9235	2,801.58	Rent and Leases
871	1003	185,060.39	Labor
871	1006	3,431.84	Labor
871	1007	2,965.33	Labor
871	2004	7.85	Materials & Supplies
871	2010	1,859.17	Materials & Supplies
871	2017	102.05	Materials & Supplies
871	3007	45.00	Outside Services
871	3015	135.00	Outside Services
871	3021	180.00	Outside Services
871	3102	-	Employee Expenses
871	3105	-	Employee Expenses
871	5020	884.79	Fleet & Other Clearing
871	5030	58,675.66	Fleet & Other Clearing
871	5040	768.78	Fleet & Other Clearing
874	1000	544.71	Labor
874	1003	4,696,054.22	Labor
874	1006	239,229.19	Labor
874	1007	201,286.10	Labor
874	2001	1,375.55	Materials & Supplies
874	2003	1,776.50	Materials & Supplies
874	2004	6,438.51	Materials & Supplies
874	2008	15.57	Materials & Supplies
874	2009	267.38	Materials & Supplies
874	2010	1,320.19	Materials & Supplies
874	2012	2,601.22	Materials & Supplies
874	2013	1,375.48	Materials & Supplies
874	2015	5,412.46	Materials & Supplies
874	2016	948.30	Materials & Supplies
874	2017	774,009.30	Materials & Supplies
874	2018	11,826.16	Materials & Supplies
874	2019	4,446.94	Materials & Supplies
874	2503	5,073.72	Materials & Supplies
874	3001	310.30	Advertising
874	3002	1,000.00	Outside Services
874	3004	11,012.47	Outside Services
874	3006	294.79	Outside Services
874	3009	12,034.75	Outside Services
874	3014	202.50	Outside Services
874	3015	63,025.06	Outside Services
874	3016	33,019.65	Outside Services
874	3017	119,618.79	Outside Services
874	3018	6.67	Outside Services
874	3019	35,758.30	Outside Services
874	3021	418.95	Outside Services
874	3022	600.00	Outside Services
874	3026	-	Outside Services
874	3080	8,636.68	Outside Services
874	3086	2,904.73	Outside Services
874	3087	3,926.58	Outside Services
874	3088	554,161.25	Outside Services
874	3089	2,166,327.92	Outside Services
874	3090	(404.00)	Outside Services
874	3092	181,929.16	Outside Services
874	3096	(2,852.01)	Outside Services
874	3098	519.40	Outside Services
874	3099	(98,777.58)	Outside Services
874	3100	19,194.08	Employee Expenses
874	3101	4,848.92	Employee Expenses
874	3102	332,848.50	Employee Expenses
874	3105	141,676.18	Employee Expenses
874	3600	17,109.39	Other O&M
874	3601	98.60	Materials & Supplies
874	3637	250.00	Misc & Other Expenses
874	3638	51,274.35	Misc & Other Expenses

874	3920	249.80	Utilities and Fuel Used in Company Operations
874	3921	382.21	Utilities and Fuel Used in Company Operations
874	3923	-	Utilities and Fuel Used in Company Operations
874	3924	23.84	Utilities and Fuel Used in Company Operations
874	4515	550.00	Misc & Other Expenses
874	4524	326.42	Misc & Other Expenses
874	5015	1,684,381.77	Outside Services
874	5020	69,234.17	Fleet & Other Clearing
874	5030	1,157,682.09	Fleet & Other Clearing
874	5040	207,020.68	Fleet & Other Clearing
874	7001	436,686.51	System Services
874	9235	40,895.04	Rent and Leases
875	1003	227,862.66	Labor
875	1006	10,543.81	Labor
875	1007	8,848.80	Labor
875	2004	101.42	Materials & Supplies
875	2010	2,858.89	Materials & Supplies
875	2017	5,795.49	Materials & Supplies
875	2018	1,615.81	Materials & Supplies
875	3004	1,450.00	Outside Services
875	3007	495.00	Outside Services
875	3015	38,864.90	Outside Services
875	3016	44,006.00	Outside Services
875	3019	525.84	Outside Services
875	3021	7,352.41	Outside Services
875	3080	1,072.70	Outside Services
875	3092	-	Outside Services
875	3099	-	Outside Services
875	3100	5,938.06	Employee Expenses
875	3102	1,584.48	Employee Expenses
875	3105	5,593.00	Employee Expenses
875	3600	475.00	Other O&M
875	3638	90.99	Misc & Other Expenses
875	3813	44,991.99	Utilities and Fuel Used in Company Operations
875	3921	12.47	Utilities and Fuel Used in Company Operations
875	5015	2,811.70	Outside Services
875	5020	1,225.74	Fleet & Other Clearing
875	5030	64,393.08	Fleet & Other Clearing
875	5040	2,069.76	Fleet & Other Clearing
875	7001	70,327.19	System Services
875	9235	300.00	Rent and Leases
876	1003	127,673.12	Labor
876	1006	6,600.21	Labor
876	1007	5,693.98	Labor
876	2017	1,504.83	Materials & Supplies
876	3015	136.23	Outside Services
876	3099	-	Outside Services
876	3102	-	Employee Expenses
876	3105	-	Employee Expenses
876	5020	596.04	Fleet & Other Clearing
876	5030	36,812.99	Fleet & Other Clearing
876	5040	1,010.28	Fleet & Other Clearing
876	7001	57,540.51	System Services
878	1003	1,314,068.08	Labor
878	1006	77,633.93	Labor
878	1007	66,561.89	Labor
878	2004	50.00	Materials & Supplies
878	2010	50.09	Materials & Supplies
878	2012	431.40	Materials & Supplies
878	2015	11,887.22	Materials & Supplies
878	2017	53,049.30	Materials & Supplies
878	2503	2.70	Materials & Supplies
878	3004	10,571.00	Outside Services
878	3008	-	Outside Services
878	3015	4,856.10	Outside Services
878	3016	-	Outside Services

878	3018	12.67	Outside Services
878	3033	-	Outside Services
878	3087	350.00	Outside Services
878	3090	2,000.00	Outside Services
878	3091	350.00	Outside Services
878	3092	1,404.26	Outside Services
878	3098	-	Outside Services
878	3099	55.00	Outside Services
878	3100	7,986.13	Employee Expenses
878	3102	4,435.22	Employee Expenses
878	3105	26,960.94	Employee Expenses
878	3621	(40,300.96)	Misc & Other Expenses
878	3638	2,212.63	Misc & Other Expenses
878	4524	330.00	Misc & Other Expenses
878	5020	4,827.73	Fleet & Other Clearing
878	5030	314,478.23	Fleet & Other Clearing
878	5040	4,256.24	Fleet & Other Clearing
878	7001	288,914.39	System Services
878	9001	105.38	Other Employee Benefits
878	9235	-	Rent and Leases
879	1003	2,845,443.87	Labor
879	1006	137,754.23	Labor
879	1007	116,741.89	Labor
879	2004	413.91	Materials & Supplies
879	2010	34.77	Materials & Supplies
879	2012	120.00	Materials & Supplies
879	2015	3,625.76	Materials & Supplies
879	2017	29,395.38	Materials & Supplies
879	2503	2.25	Materials & Supplies
879	3015	9,183.70	Outside Services
879	3016	-	Outside Services
879	3037	120.25	Outside Services
879	3086	(784.50)	Outside Services
879	3088	779,727.09	Outside Services
879	3092	161.00	Outside Services
879	3098	-	Outside Services
879	3099	4,811.65	Outside Services
879	3100	1,500.46	Employee Expenses
879	3102	1,321.47	Employee Expenses
879	3105	2,381.69	Employee Expenses
879	3600	126.00	Other O&M
879	3621	(23,745.00)	Misc & Other Expenses
879	3638	198.59	Misc & Other Expenses
879	4524	274.36	Misc & Other Expenses
879	5020	17,486.28	Fleet & Other Clearing
879	5030	658,246.85	Fleet & Other Clearing
879	5040	12,203.98	Fleet & Other Clearing
879	7001	275,558.08	System Services
879	9235	1,373.84	Rent and Leases
880	1003	2,988,678.58	Labor
880	1006	137,309.39	Labor
880	1007	114,719.41	Labor
880	2001	1,683.50	Materials & Supplies
880	2003	417.76	Materials & Supplies
880	2004	4,781.45	Materials & Supplies
880	2010	3,968.93	Materials & Supplies
880	2012	1,448.35	Materials & Supplies
880	2017	306,003.13	Materials & Supplies
880	2020	23,375.26	Materials & Supplies
880	2503	89,589.05	Materials & Supplies
880	3000	25,998.35	Outside Services
880	3007	58,505.30	Outside Services
880	3008	181.80	Outside Services
880	3009	402.48	Outside Services
880	3011	113,074.34	Outside Services
880	3012	8,690.36	Outside Services

880	3014	-	Outside Services
880	3015	118,464.43	Outside Services
880	3016	106,801.13	Outside Services
880	3017	1,076.51	Outside Services
880	3018	7,177.38	Outside Services
880	3019	-	Outside Services
880	3021	1,777.53	Outside Services
880	3022	1,508.99	Outside Services
880	3037	90.60	Outside Services
880	3076	55.95	Outside Services
880	3080	36,620.75	Outside Services
880	3086	9,286.03	Outside Services
880	3087	-	Outside Services
880	3088	-	Outside Services
880	3089	-	Outside Services
880	3090	-	Outside Services
880	3091	-	Outside Services
880	3092	-	Outside Services
880	3093	-	Outside Services
880	3094	-	Outside Services
880	3098	787.50	Outside Services
880	3099	(895.33)	Outside Services
880	3100	12,350.04	Employee Expenses
880	3101	40,902.07	Employee Expenses
880	3102	64,723.38	Employee Expenses
880	3105	64,454.73	Employee Expenses
880	3500	200.00	Charitable Contributions
880	3600	3,612.35	Other O&M
880	3601	12,461.45	Materials & Supplies
880	3604	28.67	Misc & Other Expenses
880	3632	17,832.95	Misc & Other Expenses
880	3633	(4,536.53)	Misc & Other Expenses
880	3637	10,532.37	Misc & Other Expenses
880	3638	4,218.24	Misc & Other Expenses
880	3813	(99,852.81)	Utilities and Fuel Used in Company Operations
880	3920	3,652.40	Utilities and Fuel Used in Company Operations
880	3921	38,807.41	Utilities and Fuel Used in Company Operations
880	3923	27,091.86	Utilities and Fuel Used in Company Operations
880	3924	624.44	Utilities and Fuel Used in Company Operations
880	3925	7,226.99	Utilities and Fuel Used in Company Operations
880	3926	43.57	Utilities and Fuel Used in Company Operations
880	4522	106.25	Misc & Other Expenses
880	5001	-	Outside Services
880	5005	385.74	Outside Services
880	5008	1,168.75	Outside Services
880	5010	6,709.59	Outside Services
880	5013	6,688.46	Outside Services
880	5020	138,029.65	Fleet & Other Clearing
880	5030	513,008.86	Fleet & Other Clearing
880	5040	210,179.67	Fleet & Other Clearing
880	7001	54,619.30	System Services
880	9001	739.09	Other Employee Benefits
880	9020	(592.50)	Labor
880	9021	182,946.14	Other Employee Benefits
880	9022	80.00	Other Employee Benefits
880	9215	4,407.23	Rent and Leases
880	9220	138,071.26	Rent and Leases
880	9231	78,993.41	Rent and Leases
880	9235	16,500.48	Rent and Leases
881	2017	1,738.40	Materials & Supplies
881	3080	1,757.50	Outside Services
881	3099	-	Outside Services
881	3600	57,818.50	Other O&M
881	9220	113,660.34	Rent and Leases
881	9231	420.00	Rent and Leases
881	9235	99,464.52	Rent and Leases

885	1003	29,548.77	Labor
885	1006	1,604.05	Labor
885	1007	1,321.93	Labor
885	2015	2.68	Materials & Supplies
885	2017	270.47	Materials & Supplies
885	2020	5.55	Materials & Supplies
885	2501	579.64	Materials & Supplies
885	2503	514.62	Materials & Supplies
885	3008	5.23	Outside Services
885	3009	28.22	Outside Services
885	3011	-	Outside Services
885	3018	-	Outside Services
885	3019	4.44	Outside Services
885	3100	1,519.80	Employee Expenses
885	3101	83.88	Employee Expenses
885	3102	992.73	Employee Expenses
885	3105	341.34	Employee Expenses
885	3500	-	Charitable Contributions
885	3501	2.00	Company Memberships
885	3502	2.75	Employee Expenses
885	3600	39.71	Other O&M
885	3601	0.66	Materials & Supplies
885	3637	20.67	Misc & Other Expenses
885	3638	70.58	Misc & Other Expenses
885	3923	0.40	Utilities and Fuel Used in Company Operations
885	3924	1.15	Utilities and Fuel Used in Company Operations
885	5030	89.02	Fleet & Other Clearing
885	7001	39,564.61	System Services
885	9020	9.16	Labor
885	9235	-	Rent and Leases
886	1003	8,609.08	Labor
886	1006	505.26	Labor
886	1007	506.28	Labor
886	2004	305.03	Materials & Supplies
886	2010	2,200.50	Materials & Supplies
886	2017	1,084.43	Materials & Supplies
886	3004	594.00	Outside Services
886	3009	-	Outside Services
886	3011	3,400.00	Outside Services
886	3015	70.00	Outside Services
886	3016	1,325.65	Outside Services
886	3080	340.00	Outside Services
886	3099	-	Outside Services
886	3600	34.30	Other O&M
886	3621	7.16	Misc & Other Expenses
886	3921	1,291.01	Utilities and Fuel Used in Company Operations
886	3925	184.24	Utilities and Fuel Used in Company Operations
886	5015	9,418.90	Outside Services
886	5020	49.46	Fleet & Other Clearing
886	5030	2,557.55	Fleet & Other Clearing
887	1000	23.26	Labor
887	1003	3,496,286.28	Labor
887	1006	170,809.72	Labor
887	1007	149,132.80	Labor
887	2001	1,195.77	Materials & Supplies
887	2002	410.56	Materials & Supplies
887	2003	148.50	Materials & Supplies
887	2004	11,559.18	Materials & Supplies
887	2009	96.69	Materials & Supplies
887	2010	3,661.41	Materials & Supplies
887	2012	265,326.34	Materials & Supplies
887	2013	301.23	Materials & Supplies
887	2015	3,562.55	Materials & Supplies
887	2017	721,437.34	Materials & Supplies
887	2018	9,957.06	Materials & Supplies
887	2019	4,991.01	Materials & Supplies

887	2020	384.05	Materials & Supplies
887	2503	1,169.77	Materials & Supplies
887	3000	345,285.93	Outside Services
887	3004	139,430.09	Outside Services
887	3006	266,355.04	Outside Services
887	3007	16,850.00	Outside Services
887	3008	168.90	Outside Services
887	3009	3,486.95	Outside Services
887	3011	867.82	Outside Services
887	3012	8,014.56	Outside Services
887	3015	285,284.01	Outside Services
887	3016	730,403.15	Outside Services
887	3017	14,363.07	Outside Services
887	3018	70.07	Outside Services
887	3019	529.84	Outside Services
887	3021	6,990.00	Outside Services
887	3026	2,853.49	Outside Services
887	3033	-	Outside Services
887	3037	-	Outside Services
887	3080	57,709.00	Outside Services
887	3086	19,350.24	Outside Services
887	3087	47,838.77	Outside Services
887	3088	2,116.00	Outside Services
887	3089	994.86	Outside Services
887	3090	1,814,841.77	Outside Services
887	3091	2,819.25	Outside Services
887	3092	3,040,498.61	Outside Services
887	3095	-	Outside Services
887	3096	1,417,969.78	Outside Services
887	3098	6,083.35	Outside Services
887	3099	(156,895.68)	Outside Services
887	3100	4,802.26	Employee Expenses
887	3101	-	Employee Expenses
887	3102	3,346.45	Employee Expenses
887	3105	1,038.70	Employee Expenses
887	3502	1,746.00	Employee Expenses
887	3600	232,686.47	Other O&M
887	3601	118.47	Materials & Supplies
887	3621	(187,965.17)	Misc & Other Expenses
887	3637	3,447.84	Misc & Other Expenses
887	3638	753.01	Misc & Other Expenses
887	3921	26,736.08	Utilities and Fuel Used in Company Operations
887	3924	3.30	Utilities and Fuel Used in Company Operations
887	3925	-	Utilities and Fuel Used in Company Operations
887	4524	906.51	Misc & Other Expenses
887	5015	3,261.70	Outside Services
887	5020	100,138.94	Fleet & Other Clearing
887	5030	671,937.81	Fleet & Other Clearing
887	5040	404,731.68	Fleet & Other Clearing
887	7001	144,815.94	System Services
887	9001	861.91	Other Employee Benefits
887	9231	11.85	Rent and Leases
887	9235	94,328.01	Rent and Leases
889	1003	242,171.50	Labor
889	1006	15,596.99	Labor
889	1007	13,319.07	Labor
889	2004	106.71	Materials & Supplies
889	2010	6,845.19	Materials & Supplies
889	2012	58.43	Materials & Supplies
889	2013	39.91	Materials & Supplies
889	2015	3,535.30	Materials & Supplies
889	2017	25,108.53	Materials & Supplies
889	3007	135.00	Outside Services
889	3009	172.00	Outside Services
889	3011	-	Outside Services
889	3015	915.24	Outside Services

889	3016	208.00	Outside Services
889	3019	-	Outside Services
889	3021	135.00	Outside Services
889	3026	-	Outside Services
889	3080	2,940.30	Outside Services
889	3086	-	Outside Services
889	3092	-	Outside Services
889	3099	-	Outside Services
889	3100	12.11	Employee Expenses
889	3102	-	Employee Expenses
889	3105	32.50	Employee Expenses
889	3600	-	Other O&M
889	3925	(389.66)	Utilities and Fuel Used in Company Operations
889	5015	377.30	Outside Services
889	5020	135.68	Fleet & Other Clearing
889	5030	69,643.29	Fleet & Other Clearing
889	5040	2,165.30	Fleet & Other Clearing
889	7001	70,326.64	System Services
890	1003	50,802.22	Labor
890	1006	2,187.28	Labor
890	1007	1,841.93	Labor
890	2004	-	Materials & Supplies
890	2010	105.97	Materials & Supplies
890	2017	19,950.80	Materials & Supplies
890	3007	120.20	Outside Services
890	3009	-	Outside Services
890	3015	3,045.00	Outside Services
890	3016	-	Outside Services
890	3019	-	Outside Services
890	3094	-	Outside Services
890	3102	-	Employee Expenses
890	3105	-	Employee Expenses
890	5020	87.52	Fleet & Other Clearing
890	5030	11,912.60	Fleet & Other Clearing
890	5040	623.61	Fleet & Other Clearing
890	7001	72,309.26	System Services
892	1003	1,015,954.57	Labor
892	1006	46,140.75	Labor
892	1007	38,350.43	Labor
892	2004	580.21	Materials & Supplies
892	2010	690.23	Materials & Supplies
892	2012	8,914.42	Materials & Supplies
892	2013	113.63	Materials & Supplies
892	2015	7,670.53	Materials & Supplies
892	2017	106,232.18	Materials & Supplies
892	2018	450.54	Materials & Supplies
892	2503	34.78	Materials & Supplies
892	3000	-	Outside Services
892	3004	2,580.26	Outside Services
892	3006	171.59	Outside Services
892	3009	1,189.20	Outside Services
892	3015	(958,680.22)	Outside Services
892	3016	-	Outside Services
892	3018	53.43	Outside Services
892	3021	188.04	Outside Services
892	3026	183.00	Outside Services
892	3080	287.50	Outside Services
892	3087	1,623.04	Outside Services
892	3088	220.00	Outside Services
892	3090	141,439.18	Outside Services
892	3091	126,137.76	Outside Services
892	3092	444,583.04	Outside Services
892	3098	2,270.55	Outside Services
892	3099	(7,557.33)	Outside Services
892	3100	1,062.64	Employee Expenses
892	3102	688.30	Employee Expenses

892	3105	68.44	Employee Expenses
892	3600	40,772.02	Other O&M
892	3601	15.86	Materials & Supplies
892	3621	(121,660.84)	Misc & Other Expenses
892	3637	1,024.29	Misc & Other Expenses
892	3638	131.89	Misc & Other Expenses
892	3924	1.10	Utilities and Fuel Used in Company Operations
892	4524	60.00	Misc & Other Expenses
892	5015	107.80	Outside Services
892	5020	32,283.46	Fleet & Other Clearing
892	5030	177,248.23	Fleet & Other Clearing
892	5040	133,148.53	Fleet & Other Clearing
892	7001	45,270.09	System Services
892	9001	104.37	Other Employee Benefits
892	9235	1,317.17	Rent and Leases
893	1000	-	Labor
893	1003	25,333.56	Labor
893	1006	1,240.21	Labor
893	1007	1,042.51	Labor
893	2004	8.35	Materials & Supplies
893	2015	95.19	Materials & Supplies
893	2017	144,718.22	Materials & Supplies
893	3015	6,481.26	Outside Services
893	3080	539.00	Outside Services
893	3099	-	Outside Services
893	3601	-	Materials & Supplies
893	5015	1,650.00	Outside Services
893	5020	81.03	Fleet & Other Clearing
893	5030	5,694.11	Fleet & Other Clearing
893	5040	18.97	Fleet & Other Clearing
893	7001	36,917.44	System Services
894	1003	364,245.82	Labor
894	1006	14,282.49	Labor
894	1007	11,867.34	Labor
894	2001	7,607.60	Materials & Supplies
894	2004	2,336.71	Materials & Supplies
894	2009	86.25	Materials & Supplies
894	2010	11,602.10	Materials & Supplies
894	2017	101,618.13	Materials & Supplies
894	2019	172.30	Materials & Supplies
894	2020	10.60	Materials & Supplies
894	2503	263.39	Materials & Supplies
894	3004	2,850.40	Outside Services
894	3009	6,741.18	Outside Services
894	3012	-	Outside Services
894	3015	173.40	Outside Services
894	3016	4,091.24	Outside Services
894	3018	43.17	Outside Services
894	3019	96,539.19	Outside Services
894	3021	2,956.87	Outside Services
894	3022	733.00	Outside Services
894	3087	-	Outside Services
894	3600	360.00	Other O&M
894	3601	143.93	Materials & Supplies
894	3638	201.92	Misc & Other Expenses
894	5013	2,680.45	Outside Services
894	5020	2,305.44	Fleet & Other Clearing
894	5030	108,593.21	Fleet & Other Clearing
894	5040	19,098.37	Fleet & Other Clearing
894	7001	159,554.28	System Services
894	9235	4,458.79	Rent and Leases
894	9602	-	Outside Services
902	1003	299,041.94	Labor
902	1006	14,477.50	Labor
902	1007	12,236.70	Labor
902	2017	677.80	Materials & Supplies

902	2503	118.71	Materials & Supplies
902	3008	14.61	Outside Services
902	3009	12,800.00	Outside Services
902	3011	774.03	Outside Services
902	3016	34,091.18	Outside Services
902	3018	37.39	Outside Services
902	3021	12.11	Outside Services
902	3079	333,287.69	Outside Services
902	3099	(215.00)	Outside Services
902	3100	658.64	Employee Expenses
902	3102	94.06	Employee Expenses
902	3105	1,532.75	Employee Expenses
902	3601	36.19	Materials & Supplies
902	3921	(147.66)	Utilities and Fuel Used in Company Operations
902	5020	9,602.09	Fleet & Other Clearing
902	5030	47,069.68	Fleet & Other Clearing
902	5040	1,673.76	Fleet & Other Clearing
903	1003	685,735.61	Labor
903	1006	47,144.24	Labor
903	1007	42,165.89	Labor
903	2017	4,535.11	Materials & Supplies
903	2503	52.55	Materials & Supplies
903	3008	3,013.45	Outside Services
903	3009	20,936.50	Outside Services
903	3011	64,788.81	Outside Services
903	3015	3,201.57	Outside Services
903	3018	6,283.69	Outside Services
903	3037	2,076.37	Outside Services
903	3078	-	Outside Services
903	3100	2.65	Employee Expenses
903	3102	0.97	Employee Expenses
903	3105	82.50	Employee Expenses
903	3601	1,935,196.96	Materials & Supplies
903	3621	(672.00)	Misc & Other Expenses
903	3638	584.94	Misc & Other Expenses
903	5020	1,855.23	Fleet & Other Clearing
903	5030	178,300.87	Fleet & Other Clearing
903	5040	848.99	Fleet & Other Clearing
903	7001	5,666,958.51	System Services
903	7033	(44,021.53)	System Services
904	3250	6,649,450.00	Uncollectible Accounts
904	3251	16,393,436.92	Uncollectible CAP-Rider USP
904	3252	116,579.55	Uncollectible Accounts
905	3016	-	Outside Services
905	3601	12,992.07	Materials & Supplies
905	3638	3,272.75	Misc & Other Expenses
905	9215	8,006.43	Rent and Leases
908	2017	378.49	Materials & Supplies
908	2503	1,100.19	Materials & Supplies
908	3000	32,068.67	Outside Services
908	3081	196,247.43	Outside Services
908	3084	4,569,850.44	Outside Services
908	3100	3,381.26	Employee Expenses
908	3101	356.62	Employee Expenses
908	3102	542.17	Employee Expenses
908	3105	601.90	Employee Expenses
908	3600	4,243.67	Other O&M
908	3638	18.50	Misc & Other Expenses
908	3654	(4,337,059.34)	Outside Services
908	6016	7,517,255.51	Rider USP - LIURP/Energy Efficiency
908	7001	91,275.01	System Services
909	7001	64,826.07	System Services
910	7001	976,471.17	System Services
912	7001	599,921.32	System Services
913	7001	17,275.77	System Services
920	1003	2,064,967.97	Labor

920	1006	97,752.13	Labor
920	1007	82,398.88	Labor
920	2017	6,056.66	Materials & Supplies
920	2503	860.37	Materials & Supplies
920	3011	-	Outside Services
920	3015	242.58	Outside Services
920	3100	23,101.43	Employee Expenses
920	3102	30,674.87	Employee Expenses
920	3105	8,120.05	Employee Expenses
920	3502	310.00	Employee Expenses
920	3637	2,457.34	Misc & Other Expenses
920	3638	311.25	Misc & Other Expenses
920	3654	(193,418.71)	Outside Services
920	3924	331.85	Utilities and Fuel Used in Company Operations
920	7001	-	System Services
920	9004	1,963,563.00	Incentive Compensation
920	9020	18,095.53	Labor
920	9109	215,899.86	Labor
920	9111	(5,081.99)	Labor
920	9185	29,324.74	Labor
921	2004	70.00	Materials & Supplies
921	2017	144,527.92	Materials & Supplies
921	2020	2,936.99	Materials & Supplies
921	2503	37,571.98	Materials & Supplies
921	3001	4,867.25	Advertising
921	3008	770.98	Outside Services
921	3009	2,423.29	Outside Services
921	3011	85.98	Outside Services
921	3012	591.02	Outside Services
921	3015	30,900.60	Outside Services
921	3016	14,079.39	Outside Services
921	3019	-	Outside Services
921	3021	50.56	Outside Services
921	3100	60,856.76	Employee Expenses
921	3101	31,033.64	Employee Expenses
921	3102	93,266.80	Employee Expenses
921	3103	3,550.00	Employee Expenses
921	3105	21,688.82	Employee Expenses
921	3300	90,313.08	Amortization
921	3500	-	Charitable Contributions
921	3501	125,809.66	Company Memberships
921	3502	7,622.03	Employee Expenses
921	3600	-	Other O&M
921	3601	4,916.27	Materials & Supplies
921	3637	10,507.87	Misc & Other Expenses
921	3638	5,512.29	Misc & Other Expenses
921	3654	(235,730.61)	Outside Services
921	3813	14,092.25	Utilities and Fuel Used in Company Operations
921	3920	864.74	Utilities and Fuel Used in Company Operations
921	3921	64,748.93	Utilities and Fuel Used in Company Operations
921	3922	838.68	Utilities and Fuel Used in Company Operations
921	3923	636,205.68	Utilities and Fuel Used in Company Operations
921	3924	5,879.05	Utilities and Fuel Used in Company Operations
921	3925	11,019.23	Utilities and Fuel Used in Company Operations
921	5001	8,176.98	Outside Services
921	5010	6,062.64	Outside Services
921	6015	218,000.00	Rider USP - LIURP/Energy Efficiency
921	9018	2,351.96	Other Employee Benefits
921	9020	9,674.02	Labor
921	9220	108,495.23	Rent and Leases
921	9231	325,079.69	Rent and Leases
921	9235	320.02	Rent and Leases
923	1003	29,126.49	Labor
923	1006	-	Labor
923	1007	(4,870.58)	Labor
923	2017	57,278.94	Materials & Supplies

923	3000	1,583,077.90	Outside Services
923	3001	7,303.22	Advertising
923	3002	120,837.95	Outside Services
923	3003	432,208.10	Outside Services
923	3007	35,631.53	Outside Services
923	3008	5,557.23	Outside Services
923	3011	74,549.39	Outside Services
923	3012	757.75	Outside Services
923	3014	(226.69)	Outside Services
923	3015	968,549.89	Outside Services
923	3016	12,022.58	Outside Services
923	3018	1,402.91	Outside Services
923	3019	8,217.71	Outside Services
923	3021	90.00	Outside Services
923	3077	35.00	Outside Services
923	3081	381,213.00	Outside Services
923	3082	489,215.00	Outside Services
923	3083	22,010.00	Outside Services
923	3084	21,621.70	Outside Services
923	3099	-	Outside Services
923	3100	454.74	Employee Expenses
923	3102	-	Employee Expenses
923	3300	434,678.52	Amortization
923	3503	25,440.00	Outside Services
923	3600	80.00	Other O&M
923	3601	30,574.15	Materials & Supplies
923	3638	(50,557.72)	Misc & Other Expenses
923	3654	(604,121.70)	Outside Services
923	4522	(1,991.83)	Misc & Other Expenses
923	5001	(2,856.36)	Outside Services
923	5010	2,066.70	Outside Services
923	7001	40,174,192.40	System Services
923	7033	(2,614,681.23)	System Services
924	4000	131,525.00	Corporate Insurance
924	4018	46,745.00	Corporate Insurance
925	4000	1,464,439.52	Corporate Insurance
925	4015	318,491.66	Corporate Insurance
925	4017	(84,886.01)	Corporate Insurance
925	4018	1,025,793.00	Corporate Insurance
925	4524	1,459.98	Misc & Other Expenses
925	4531	324,404.83	Injuries and Damages
925	9066	(200,702.73)	Corporate Insurance
926	3024	372,201.04	Outside Services
926	3300	(303,696.48)	Amortization
926	9006	197,745.67	Other Employee Benefits
926	9007	1,318,157.46	Other Employee Benefits
926	9008	305,655.20	Other Employee Benefits
926	9009	105,873.01	Other Employee Benefits
926	9010	319,260.50	Other Employee Benefits
926	9011	(1,104,532.44)	OPEB
926	9012	14,811.74	Other Employee Benefits
926	9014	55,586.56	Other Employee Benefits
926	9015	95,749.50	Other Employee Benefits
926	9017	345,036.95	Other Employee Benefits
926	9022	1,841,261.07	Other Employee Benefits
926	9023	1,850,618.01	Other Employee Benefits
926	9025	(113,359.00)	Other Employee Benefits
926	9026	92,395.00	Other Employee Benefits
926	9032	531,781.62	Other Employee Benefits
926	9033	3,856,441.00	Other Employee Benefits
926	9035	654,551.39	Other Employee Benefits
926	9036	557.46	Other Employee Benefits
926	9039	2,327.08	Other Employee Benefits
926	9061	(2,085,323.53)	Other Employee Benefits
926	9062	351,367.37	OPEB
926	9063	36,875.89	OPEB

926	9064	(1,705,279.89)	Pension
926	9065	(779,030.50)	Other Employee Benefits
928	3608	111,416.67	PUC, OCA, OSBA Fees
928	3609	16,024.09	PUC, OCA, OSBA Fees
928	9617	160,479.58	PUC, OCA, OSBA Fees
928	9635	1,435,964.56	PUC, OCA, OSBA Fees
928	9636	43,550.33	PUC, OCA, OSBA Fees
930	2004	83.53	Materials & Supplies
930	3001	274,219.06	Advertising
930	3004	207,674.00	Outside Services
930	3015	-	Outside Services
930	3100	3.05	Employee Expenses
930	3501	145,556.63	Company Memberships
930	3600	100.00	Other O&M
930	3925	163.20	Utilities and Fuel Used in Company Operations
931	2017	239.66	Materials & Supplies
931	3015	1,404.86	Outside Services
931	3018	1,503.56	Outside Services
931	3601	3,534.68	Materials & Supplies
931	9220	173,139.20	Rent and Leases
931	9256	354,501.24	Rent and Leases
931	9305	56,467.64	Rent and Leases
932	2016	1,859.95	Materials & Supplies
932	2017	108.01	Materials & Supplies
932	2020	1,337.08	Materials & Supplies
932	3009	7,689.90	Outside Services
932	3012	500.00	Outside Services
932	3015	19,385.82	Outside Services
932	3016	51,548.16	Outside Services
932	3021	283.75	Outside Services
932	3813	985.79	Utilities and Fuel Used in Company Operations
932	3921	2,565.59	Utilities and Fuel Used in Company Operations
932	3925	234.31	Utilities and Fuel Used in Company Operations
932	5010	92,532.26	Outside Services
932	5013	341.22	Outside Services
932	5014	1,058.00	Outside Services
990	1000	119.17	Labor
990	1003	11,348,472.55	Labor
990	1006	1,015,819.37	Labor
990	1007	(252,875.54)	Labor
990	7001	5,802,677.61	System Services
999	1000	(119.17)	Labor
999	1003	(11,348,472.55)	Labor
999	1006	(1,015,819.37)	Labor
999	1007	252,875.54	Labor
999	7033	(5,802,677.61)	System Services

Total of G/L Detail Shown At Left:		\$ 401,867,980.07
Total O&M Per Standard Report I/S		
Operations	\$ 375,455,925.11	
Maintenance	26,412,054.96	
Total	<u>401,867,980.07</u>	
Difference		<u>\$ -</u>

Budget Data

Conversion Table to Convert CE Codes to Budgeted

<u>Description</u>	<u>Cost Element</u>	<u>CE Description (From Budget)</u>	<u>Historical CE</u>
Net Labor	SQCE1010T		1000
Materials/Supplies	SQ20XX		1003
Audit Fees	SQ3C0X		1006
Consulting Fees	SQ3CXX		1007
Legal Fees	SQ3DXX		9004
Outside Services	SQ3XXX		9020
Buildings and Land	SQ401X		9109
Rents/Leases	SQ40XX		9111
Corporate Insurance	SQ4531		9185
Corporate Insurance	SQ45XX		9001
P&S EXPENSE	SQCE49XX		9006
Employee Expenses	SQ50XX		9007
Company Memberships	SQ55XX		9008
Utilities	SQ60XX		9009
Management Services	SQCE8010T		9010
Accrue Mgt Services	SQCE8011T		9011
Management Fees Transfers-IBM	SQCE8099T		9012
Uncollectible - Normal	SQCE8510		9014
Uncollectible - Normal Act	SQCE8510A		9016
Uncollectible-Bad Debt Tracker	SQCE8515		9015
Uncollectible - Special	SQCE8520		9017
Uncollectible - Special CAP	SQ8525		9018
Uncollectible - High Pressure	SQCE8530		9021
Uncollectible - High Pressure Act	SQCE8530A		9022
Misc Revenues	SQ88XX		9023
Amortizations	SQ8911		9025
Revenue Trackers	SQ8912		9026
Deferred Credits	SQ8921		9032
I&D Accrual	SQ8940		9033
Misc & Other Expenses	SQ89XX		9035
Medical	SQ9041		9036
Group Life	SQ9043		9039
Other Benefits	SQ904X		9061
OPEB-Medical	SQ9046		9062
OPEB-Life	SQ9047		9063
SFAF 106 Amortization	SQ9048		9064
SFAF 112 Amortization	SQ9049		9065
Insured Plans-Trsf	SQ9051		2001
Deferred Compensation	SQCE9054		2002
Pen/Retirement Plan	SQ9061		2003
RIP Amortization	SQCE9068		2004
RIP Transfers	SQ9071		2008
Thrift Plan	SQ9081		2009
Thrift Plan-Trsf	SQ9091		2010
Profit Sharing	SQ9095		2012
Well/LseRent/Royalty	SQ92XX		2013
Advertising	SQ93XX		2015
Clearing	SQ95XX		2016
			2017
			2018
			2019
			2020
Reference Table for 903 and 908 accounts			

		2501
04042	Billing and Accounting	2503
04341	Collecting - Current Accounts	3601
04343	Collecting - Current Accounts	3000
04411	Collecting - Delinquent Accounts	3001
04412	Collecting - Delinquent Accounts	3002
04415	Collecting - Delinquent Accounts	3003
04442	Collecting - Delinquent Accounts	3004
04444	Collecting - Delinquent Accounts	3006
04641	Billing and Accounting	3007
04642	Rendering Bills	3008
07810		3009
08100	Billing and Accounting	3011
08120		3012
08121		3014
08122		3015
08123		3016
08124		3017
08127		3018
08128		3019
08129		3021
08190	Billing and Accounting	3022
09610		3024
09616		3026
09795		3033
09802		3037
		3076
		3077
		3079
		3080
		3081
		3082
		3083
		3084
		3086
		3087
		3088
		3089
		3090
		3091
		3092
		3096
		3098
		3099
		3503
		5001
		5005
		5008
		5010
		5013
		5014
		5015
		3813
		9201
		9215

CE Descriptions	Conversion Table	USED IN 2013 C
<u>CE Description (Exh 104)</u>	<u>CE Description (From Budget)</u>	<u>Historical CE</u>
Labor	Net Labor	1010
Labor	Materials/Supplies	2020
Labor	Materials/Supplies	2034
Labor	Materials/Supplies	2060
Incentive Compensation	Materials/Supplies	2070
Labor	Materials/Supplies	2075
Labor	Materials/Supplies	2080
Labor	Materials/Supplies	2081
Labor	Outside Services	3A01
Other Employee Benefits	Outside Services	3A03
Other Employee Benefits	Outside Services	3A10
Other Employee Benefits	Outside Services	3A11
Other Employee Benefits	Outside Services	3A20
Other Employee Benefits	Outside Services	3A30
Other Employee Benefits	Outside Services	3A34
OPEB	Outside Services	3A35
Other Employee Benefits	Outside Services	3A38
Other Employee Benefits	Outside Services	3B01
Other Employee Benefits	Outside Services	3B02
Other Employee Benefits	Outside Services	3B03
Other Employee Benefits	Outside Services	3B04
Other Employee Benefits	Outside Services	3B09
Other Employee Benefits	Outside Services	3B10
Other Employee Benefits	Outside Services	3B11
Other Employee Benefits	Outside Services	3B12
Other Employee Benefits	Outside Services	3B14
Other Employee Benefits	Outside Services	3B19
Other Employee Benefits	Outside Services	3B20
Other Employee Benefits	Outside Services	3B21
Other Employee Benefits	Outside Services	3B22
Other Employee Benefits	Outside Services	3B23
Other Employee Benefits	Outside Services	3B24
Other Employee Benefits	Outside Services	3B29
OPEB	Outside Services	3B39
OPEB	Outside Services	3B41
Pension	Outside Services	3B42
Other Employee Benefits	Outside Services	3B43
Materials & Supplies	Outside Services	3B44
Materials & Supplies	Outside Services	3B45
Materials & Supplies	Outside Services	3B52
Materials & Supplies	Outside Services	3B53
Materials & Supplies	Outside Services	3B60
Materials & Supplies	Outside Services	3B63
Materials & Supplies	Outside Services	3B66
Materials & Supplies	Outside Services	3B99
Materials & Supplies	Audit Fees	3C01
Materials & Supplies	Audit Fees	3C05
Materials & Supplies	Audit Fees	3C06
Materials & Supplies	Consulting Fees	3C10
Materials & Supplies	Consulting Fees	3C11
Materials & Supplies	Consulting Fees	3C23
Materials & Supplies	Legal Fees	3D01

Materials & Supplies	Outside Services	3E20
Materials & Supplies	Outside Services	3E21
Materials & Supplies	Outside Services	3E24
Outside Services	Outside Services	3E25
Advertising	Outside Services	3E26
Outside Services	Outside Services	3E30
Outside Services	Outside Services	3E31
Outside Services	Outside Services	3E32
Outside Services	Outside Services	3E33
Outside Services	Outside Services	3E40
Outside Services	Outside Services	3E41
Outside Services	Outside Services	3E42
Outside Services	Outside Services	3E44
Outside Services	Outside Services	3F01
Outside Services	Outside Services	3F02
Outside Services	Outside Services	3F06
Outside Services	Outside Services	3F10
Outside Services	Outside Services	3G02
Outside Services	Outside Services	3G03
Outside Services	Outside Services	3H02
Outside Services	Outside Services	3H03
Outside Services	Outside Services	3H12
Outside Services	Outside Services	3H16
Outside Services	Outside Services	3H18
Outside Services	Outside Services	3J01
Outside Services	Outside Services	3K04
Outside Services	Outside Services	3K10
Outside Services	Outside Services	3K11
Outside Services	Outside Services	3K12
Outside Services	Outside Services	3K13
Outside Services	Outside Services	3K14
Outside Services	Outside Services	3K15
Outside Services	Outside Services	3K16
Outside Services	Outside Services	3K17
Outside Services	Outside Services	3K19
Outside Services	Outside Services	3K20
Outside Services	Outside Services	3K21
Outside Services	Outside Services	3K22
Outside Services	Outside Services	3K24
Outside Services	Outside Services	3K32
Outside Services	Outside Services	3K50
Outside Services	Outside Services	3P04
Outside Services	Buildings and Land	4011
Outside Services	Buildings and Land	4012
Outside Services	Buildings and Land	4014
Outside Services	Rents/Leases	4071
Outside Services	Rents/Leases	4072
Outside Services	Rents/Leases	4081
Outside Services	Rents/Leases	4090
Outside Services	Rents/Leases	4091
Outside Services	Corporate Insurance	4523
Outside Services	Corporate Insurance	4530
Utilities and Fuel Used in Company Operations	Corporate Insurance	4531
Rent and Leases	Employee Expenses	5015
Rent and Leases	Employee Expenses	5016

Rent and Leases	Employee Expenses	5017
Rent and Leases	Employee Expenses	5019
Rent and Leases	Employee Expenses	5020
Corporate Insurance	Employee Expenses	5025
Corporate Insurance	Employee Expenses	5026
Corporate Insurance	Employee Expenses	5028
Corporate Insurance	Employee Expenses	5045
Corporate Insurance	Employee Expenses	5050
Employee Expenses	Employee Expenses	5052
Employee Expenses	Company Memberships	5510
Employee Expenses	Company Memberships	5511
Employee Expenses	Company Memberships	5512
Employee Expenses	Company Memberships	5520
Employee Expenses	Utilities	6010
Charitable Contributions	Utilities	6020
Company Memberships	Utilities	6030
Uncollectible Accounts	Utilities	6035
Uncollectible CAP-Rider USP	Utilities	6040
Uncollectible Accounts	Utilities	6050
Rider USP - LIURP/Energy Efficiency	Utilities	6063
Rider USP - LIURP/Energy Efficiency	Utilities	6064
Fleet & Other Clearing	Management Services	8010
Fleet & Other Clearing	Management Fees Transfers-IBM	8099
Fleet & Other Clearing	Uncollectible - Normal	8510
System Services	Uncollectible - Special CAP	8525
System Services	Uncollectible - High Pressure	8530
PUC, OCA, OSBA Fees	Misc Revenues	8810
PUC, OCA, OSBA Fees	Amortizations	8911
PUC, OCA, OSBA Fees	Amortizations	8911
Amortization	Amortizations	8911
Rent and Leases	Revenue Trackers	8912
Other O&M	Deferred Credits	8921
Misc & Other Expenses	Misc & Other Expenses	8931
PUC, OCA, OSBA Fees	Misc & Other Expenses	8932
PUC, OCA, OSBA Fees	I&D Accrual	8940
Misc & Other Expenses	Misc & Other Expenses	8941
Misc & Other Expenses	Misc & Other Expenses	8960
Misc & Other Expenses	Misc & Other Expenses	8971
Misc & Other Expenses	Misc & Other Expenses	8985
Misc & Other Expenses	Misc & Other Expenses	8987
Outside Services	Misc & Other Expenses	8990
Utilities and Fuel Used in Company Operations	Other Benefits	9040
Utilities and Fuel Used in Company Operations	Medical	9041
Utilities and Fuel Used in Company Operations	Other Benefits	9042
Utilities and Fuel Used in Company Operations	Group Life	9043
Utilities and Fuel Used in Company Operations	Other Benefits	9044
Utilities and Fuel Used in Company Operations	Other Benefits	9045
Utilities and Fuel Used in Company Operations	OPEB-Medical	9046
Misc & Other Expenses	OPEB-Life	9047
Misc & Other Expenses	SFAF 106 Amortization	9048
Misc & Other Expenses	SFAF 112 Amortization	9049
Injuries and Damages	Insured Plans-Trsf	9051
Rent and Leases	Pen/Retirement Plan	9061
Gas Cost	RIP Transfers	9071
Gas Cost	Thrift Plan	9081

Gas Cost	Thrift Plan-Trsf	9091
Gas Cost	Profit Sharing	9095
Gas Cost	Well/LseRent/Royalty	9201
Gas Cost	Advertising	9315
Gas Cost	Advertising	9320
Gas Cost	Advertising	9351
Gas Cost	Gas Cost	9402
Gas Cost	Gas Cost	9403
Gas Cost	Gas Cost	9404
Gas Cost	Gas Cost	9405
Gas Cost	Gas Cost	9411
Gas Cost	Gas Cost	9412
Gas Cost	Gas Cost	9413
Gas Cost	Gas Cost	9414
Gas Cost	Gas Cost	9415
Gas Cost	Gas Cost	9420
Gas Cost	Gas Cost	9431
Gas Cost	Gas Cost	9432
Gas Cost	Gas Cost	9433
Gas Cost	Gas Cost	9437
Gas Cost	Gas Cost	9439
Gas Cost	Gas Cost	9450
Gas Cost	Gas Cost	9451
Gas Cost	Gas Cost	9452
Gas Cost	Gas Cost	9453
Outside Services	Gas Cost	9458
Outside Services	Gas Cost	9460
Outside Services	Gas Cost	9461
Outside Services	Gas Cost	9471
Outside Services	Gas Cost	9473
Outside Services	Gas Cost	9474
	Gas Cost	9475
	Gas Cost	9478
	Gas Cost	9480
	Clearing	9541
	Clearing	9542
	Clearing	9550

ASE ONLY

Conversion Table - This table assigns vari

CE Description (Exh 104)	GEN	Amount	ACTIV	CE
Labor	903	16,055	04042	1010
Materials & Supplies	903	417,505	04411	1010
Materials & Supplies	903	262,071	04412	1010
Materials & Supplies	903	12,345	04415	1010
Materials & Supplies	903	12,335	04641	1010
Materials & Supplies	903	8,588	04411	2020
Materials & Supplies	903	129	04412	2020
Materials & Supplies	903	1,837,899	04642	2060
Outside Services	903	288	04411	2070
Outside Services	903	(1,290)	04442	3A03
Outside Services	903	4,871	04343	3A10
Outside Services	903	3,354	04343	3A11
Outside Services	903	6,156	04341	3A20
Outside Services	903	66	04411	3A20
Outside Services	903	2,882	04415	3B19
Outside Services	903	41,012	04411	3E33
Outside Services	903	3,422	04411	3F01
Outside Services	903	213	04042	5015
Outside Services	903	239	04411	5015
Outside Services	903	85	04042	5025
Outside Services	903	5,723,811	08100	8010
Outside Services	903	12,534	08190	8010
Outside Services	903	(139,219)	08100	8099
Outside Services	903	(1,094)	04444	8810
Outside Services	903	1	04042	8990
Outside Services	903	72	04641	8990
Outside Services	903	3,708	04411	9541
Outside Services	903	2,735	04412	9541
Outside Services	903	8	04415	9541
Outside Services	903	123	04641	9541
Outside Services	903	141,330	04411	9542
Outside Services	903	69,459	04412	9542
Outside Services	903	4,425	04415	9542
Outside Services	903	3,447	04641	9542
Outside Services	903	1,139	04411	9550
Outside Services	903	446	04412	9550
Outside Services	903	28	04415	9550
Outside Services	903	7	04641	9550
Outside Services	904	14,324,000	08120	8510
Outside Services	904	(34,264,076)	08121	8525
Outside Services	904	2,136,182	08122	8525
Outside Services	904	1,705,758	08123	8525
Outside Services	904	36,452,017	08124	8525
Outside Services	904	3,413,687	08127	8525
Outside Services	904	32,763,083	08128	8525
Outside Services	904	356,606	08120	8530
Outside Services	908	2,098	07810	8960
Outside Services	908	89,818	08100	8010
Outside Services	908	4,740,610	08129	8912
Outside Services	908	679	09610	2020
Outside Services	908	(163)	09610	8921
Outside Services	908	200	09616	2020

Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Company Memberships
Company Memberships
Company Memberships
Company Memberships
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
System Services
System Services
Uncollectible Accounts
Uncollectible CAP-Rider USP
Uncollectible Accounts
Other O&M
Deferred OPEB Refund Amortization
NCSC OPEB costs Amortization
NIFIT Amortization
Rider USP - LIURP/Energy Efficiency
Outside Services
PUC, OCA, OSBA Fees
PUC, OCA, OSBA Fees
Injuries and Damages
Other O&M
Other O&M
Other O&M
Other O&M
Other O&M
Other O&M
Other Employee Benefits
Other Employee Benefits
Other Employee Benefits
Other Employee Benefits
Other Employee Benefits
Other Employee Benefits
OPEB
OPEB
Other Employee Benefits
Other Employee Benefits
Other Employee Benefits
Pension
Pension
Other Employee Benefits

Other Employee Benefits

Other Employee Benefits

Other O&M

Advertising

Advertising

Advertising

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

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Gas Cost

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Gas Cost

Gas Cost

Gas Cost

Fleet & Other Clearing

Fleet & Other Clearing

Fleet & Other Clearing

ous Gen, CE, and/or Activ codes to the split for the 903, 904, and 908 activity. This table utilizes FS pages 70 & 71

ACTIV DESC	CE DESC
DIRECT SUPERVISION	LABOR
COLLECTIONS - ON PREMISE - EXPENSE	LABOR
COLLECTIONS - ON NON PAY - EXPENSE	LABOR
O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	LABOR
CUSTOMER BILLING AND ACCOUNTING	LABOR
COLLECTIONS - ON PREMISE - EXPENSE	MATERIAL & SUPPLIES - GENERAL
COLLECTIONS - ON NON PAY - EXPENSE	MATERIAL & SUPPLIES - GENERAL
RENDERING BILLS	POSTAGE
COLLECTIONS - ON PREMISE - EXPENSE	OFFICE SUPPLIES
COLLECTIONS - OFFICE - CONTRACT	DELINQUENT COLLECTION FEES
BANK SERVICE CHARGES	LOCKBOX SERVICE CHARGES
BANK SERVICE CHARGES	OTHER SERVICE CHARGES
TELLER OPERATIONS	COURIER SERVICES(UPS, FEDEX, ETC.)
COLLECTIONS - ON PREMISE - EXPENSE	COURIER SERVICES(UPS, FEDEX, ETC.)
O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	OPER ACTIV NOT OTHERWISE IDENTIFIED
COLLECTIONS - ON PREMISE - EXPENSE	CONTRACT EMPLOYEE SERVICES
COLLECTIONS - ON PREMISE - EXPENSE	PRINTING
DIRECT SUPERVISION	TRAVEL AND EXPENSES
COLLECTIONS - ON PREMISE - EXPENSE	TRAVEL AND EXPENSES
DIRECT SUPERVISION	MEALS, MEETINGS AND ENTERTAINMENT
O & M ACTIVITY SERVICE CORPORATION BILLING	MANAGEMENT SERVICES
O & M ACTIVITY MISCELLANEOUS GENERAL EXPENSES	MANAGEMENT SERVICES
O & M ACTIVITY SERVICE CORPORATION BILLING	MANAGEMENT FEES TRANSFER
THEFT OF SERVICE	ADJUSTMENTS - REVENUE, CUSTOMER PRE
DIRECT SUPERVISION	OTHER EXPENSES - GENERAL
CUSTOMER BILLING AND ACCOUNTING	OTHER EXPENSES - GENERAL
COLLECTIONS - ON PREMISE - EXPENSE	AUTO COSTS CLEARED
COLLECTIONS - ON NON PAY - EXPENSE	AUTO COSTS CLEARED
O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	AUTO COSTS CLEARED
CUSTOMER BILLING AND ACCOUNTING	AUTO COSTS CLEARED
COLLECTIONS - ON PREMISE - EXPENSE	TRUCK COSTS CLEARED
COLLECTIONS - ON NON PAY - EXPENSE	TRUCK COSTS CLEARED
O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	TRUCK COSTS CLEARED
CUSTOMER BILLING AND ACCOUNTING	TRUCK COSTS CLEARED
COLLECTIONS - ON PREMISE - EXPENSE	GENERAL TOOL COSTS CLEARED
COLLECTIONS - ON NON PAY - EXPENSE	GENERAL TOOL COSTS CLEARED
O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	GENERAL TOOL COSTS CLEARED
CUSTOMER BILLING AND ACCOUNTING	GENERAL TOOL COSTS CLEARED
UNDISTRIBUTED	UNCOLLECTIBLE ACCOUNTS - REGULAR
EXPENSES DEFERRED	UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
EXPECTED PAY	UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
PRE-PROGRAM ARREARAGES	UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
CAP SHORTFALLS	UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
CPA CAP PROGARM ARREARS RECOVERY	UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
CPA CAP PROGARM SHORTFALL RECOVERY	UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
UNDISTRIBUTED	UNCOLLECTIBLE ACCOUNTS - HIGH PRESS
O & M ACTIVITY MARKETING	MARKETING FEES (REBATES, PROMOTIONA
O & M ACTIVITY SERVICE CORPORATION BILLING	MANAGEMENT SERVICES
CPA CAP PROGARM OTHER RECOVERY	REVENUE TRACKERS
O & M ACTIVITY PENNSYLVANIA (WARM-UP PROGRAM)	MATERIAL & SUPPLIES - GENERAL
O & M ACTIVITY PENNSYLVANIA (WARM-UP PROGRAM)	DEFERRED CHARGES
WARM CHOICE	MATERIAL & SUPPLIES - GENERAL

WARM CHOICE
WARM CHOICE
WARM CHOICE
WARM CHOICE
WARM CHOICE
WARM CHOICE
WARM CHOICE
WARM CHOICE
PENNSYLVANIA EMERGENCY RELIEF FUND
ENERGY EFFICIENCY PROGRAM
ENERGY EFFICIENCY PROGRAM

OFFICE SUPPLIES
CONSERVATION CONSULTANTS ADMIN COST
WEATHERIZATION/RCS EXPENSES
TRAVEL AND EXPENSES
COMPANY USE OF PERSONAL VEHICLE
MEALS, MEETINGS AND ENTERTAINMENT
DEFERRED CHARGES
OTHER EXPENSES - GENERAL
WEATHERIZATION/RCS EXPENSES
WEATHERIZATION/RCS EXPENSES
DEFERRED CHARGES

ACTIV DESC

CE DESC

UNCOLLECTIBLE ACCOUNTS - REGULAR
UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
UNCOLLECTIBLE ACCOUNTS - HIGH PRESS

UNCOLLECTIBLE ACCOUNTS - REGULAR
UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
UNCOLLECTIBLE ACCOUNTS - HIGH PRESS

! for 903 and 908, respectively, and Cost Elements for the 904 split.

ACTIV Full	CE Full
04042 DIRECT SUPERVISION	1010 LABOR
04411 COLLECTIONS - ON PREMISE - EXPENSE	1010 LABOR
04412 COLLECTIONS - ON NON PAY - EXPENSE	1010 LABOR
04415 O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	1010 LABOR
04641 CUSTOMER BILLING AND ACCOUNTING	1010 LABOR
04411 COLLECTIONS - ON PREMISE - EXPENSE	2020 MATERIAL & SUPPLIES - GENERAL
04412 COLLECTIONS - ON NON PAY - EXPENSE	2020 MATERIAL & SUPPLIES - GENERAL
04642 RENDERING BILLS	2060 POSTAGE
04411 COLLECTIONS - ON PREMISE - EXPENSE	2070 OFFICE SUPPLIES
04442 COLLECTIONS - OFFICE - CONTRACT	3A03 DELINQUENT COLLECTION FEES
04343 BANK SERVICE CHARGES	3A10 LOCKBOX SERVICE CHARGES
04343 BANK SERVICE CHARGES	3A11 OTHER SERVICE CHARGES
04341 TELLER OPERATIONS	3A20 COURIER SERVICES(UPS, FEDEX, ETC.)
04411 COLLECTIONS - ON PREMISE - EXPENSE	3A20 COURIER SERVICES(UPS, FEDEX, ETC.)
04415 O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	3B19 OPER ACTIV NOT OTHERWISE IDENTIFIED
04411 COLLECTIONS - ON PREMISE - EXPENSE	3E33 CONTRACT EMPLOYEE SERVICES
04411 COLLECTIONS - ON PREMISE - EXPENSE	3F01 PRINTING
04042 DIRECT SUPERVISION	5015 TRAVEL AND EXPENSES
04411 COLLECTIONS - ON PREMISE - EXPENSE	5015 TRAVEL AND EXPENSES
04042 DIRECT SUPERVISION	5025 MEALS, MEETINGS AND ENTERTAINMENT
08100 O & M ACTIVITY SERVICE CORPORATION BILLING	8010 MANAGEMENT SERVICES
08190 O & M ACTIVITY MISCELLANEOUS GENERAL EXPENSES	8010 MANAGEMENT SERVICES
08100 O & M ACTIVITY SERVICE CORPORATION BILLING	8099 MANAGEMENT FEES TRANSFER
04444 THEFT OF SERVICE	8810 ADJUSTMENTS - REVENUE, CUSTOMER PRE
04042 DIRECT SUPERVISION	8990 OTHER EXPENSES - GENERAL
04641 CUSTOMER BILLING AND ACCOUNTING	8990 OTHER EXPENSES - GENERAL
04411 COLLECTIONS - ON PREMISE - EXPENSE	9541 AUTO COSTS CLEARED
04412 COLLECTIONS - ON NON PAY - EXPENSE	9541 AUTO COSTS CLEARED
04415 O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	9541 AUTO COSTS CLEARED
04641 CUSTOMER BILLING AND ACCOUNTING	9541 AUTO COSTS CLEARED
04411 COLLECTIONS - ON PREMISE - EXPENSE	9542 TRUCK COSTS CLEARED
04412 COLLECTIONS - ON NON PAY - EXPENSE	9542 TRUCK COSTS CLEARED
04415 O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	9542 TRUCK COSTS CLEARED
04641 CUSTOMER BILLING AND ACCOUNTING	9542 TRUCK COSTS CLEARED
04411 COLLECTIONS - ON PREMISE - EXPENSE	9550 GENERAL TOOL COSTS CLEARED
04412 COLLECTIONS - ON NON PAY - EXPENSE	9550 GENERAL TOOL COSTS CLEARED
04415 O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	9550 GENERAL TOOL COSTS CLEARED
04641 CUSTOMER BILLING AND ACCOUNTING	9550 GENERAL TOOL COSTS CLEARED
08120 UNDISTRIBUTED	8510 UNCOLLECTIBLE ACCOUNTS - REGULAR
08121 EXPENSES DEFERRED	8525 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
08122 EXPECTED PAY	8525 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
08123 PRE-PROGRAM ARREARAGES	8525 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
08124 CAP SHORTFALLS	8525 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
08127 CPA CAP PROGARM ARREARS RECOVERY	8525 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
08128 CPA CAP PROGARM SHORTFALL RECOVERY	8525 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
08120 UNDISTRIBUTED	8530 UNCOLLECTIBLE ACCOUNTS - HIGH PRESS
07810 O & M ACTIVITY MARKETING	8960 MARKETING FEES (REBATES, PROMOTIONA
08100 O & M ACTIVITY SERVICE CORPORATION BILLING	8010 MANAGEMENT SERVICES
08129 CPA CAP PROGARM OTHER RECOVERY	8912 REVENUE TRACKERS
09610 O & M ACTIVITY PENNSYLVANIA (WARM-UP PROGRAM)	2020 MATERIAL & SUPPLIES - GENERAL
09610 O & M ACTIVITY PENNSYLVANIA (WARM-UP PROGRAM)	8921 DEFERRED CHARGES
09616 WARM CHOICE	2020 MATERIAL & SUPPLIES - GENERAL

09616 WARM CHOICE
09616 WARM CHOICE
09616 WARM CHOICE
09616 WARM CHOICE
09616 WARM CHOICE
09616 WARM CHOICE
09616 WARM CHOICE
09616 WARM CHOICE
09795 PENNSYLVANIA EMERGENCY RELIEF FUND
09802 ENERGY EFFICIENCY PROGRAM
09802 ENERGY EFFICIENCY PROGRAM

2070 OFFICE SUPPLIES
3H16 CONSERVATION CONSULTANTS ADMIN COST
3H18 WEATHERIZATION/RCS EXPENSES
5015 TRAVEL AND EXPENSES
5019 COMPANY USE OF PERSONAL VEHICLE
5025 MEALS, MEETINGS AND ENTERTAINMENT
8921 DEFERRED CHARGES
8990 OTHER EXPENSES - GENERAL
3H18 WEATHERIZATION/RCS EXPENSES
3H18 WEATHERIZATION/RCS EXPENSES
8921 DEFERRED CHARGES

ACTIV Full

CE Full

3250 UNCOLLECTIBLE ACCOUNTS - REGULAR
3251 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
3252 UNCOLLECTIBLE ACCOUNTS - HIGH PRESS

FS Category

Billing and Accounting
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Billing and Accounting
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Rendering Bills
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Current Accounts
Collecting - Current Accounts
Collecting - Current Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Billing and Accounting
Collecting - Delinquent Accounts
Billing and Accounting
Billing and Accounting
Billing and Accounting
Billing and Accounting
Collecting - Delinquent Accounts
Billing and Accounting
Billing and Accounting
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Billing and Accounting
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Billing and Accounting
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Billing and Accounting
Uncollectible Accounts - DIS
Uncollectible CAP-Rider USP
Uncollectible CAP-Rider USP
Uncollectible CAP-Rider USP
Uncollectible CAP-Rider USP
Uncollectible CAP-Rider USP
Uncollectible CAP-Rider USP
Uncollectible Accounts - GMB
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance

Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance

FS Category

Uncollectible Accounts - DIS
Uncollectible CAP-Rider USP
Uncollectible Accounts - GMB

Allocation Table for 903, 904, and 908

Row Labels	903	904	908	Grand Total
Billing and Accour	66.61%	0.00%	0.00%	7.06%
Collecting - Current	0.17%	0.00%	0.00%	0.02%
Collecting - Delinq	11.47%	0.00%	0.00%	1.37%
Customer Assaist	0.00%	0.00%	100.00%	7.67%
Handing Bills	21.75%	0.00%	0.00%	2.60%
Uncollectible Acco	0.00%	25.18%	0.00%	20.24%
Uncollectible Acco	0.00%	0.63%	0.00%	0.50%
Uncollectible CAP	0.00%	74.19%	0.00%	50.64%
Grand Total	100.00%	100.00%	100.00%	100.00%

Row Labels	904	908
Billing and Accour	0	0
Collecting - Current	0	0
Collecting - Delinq	0	0
Customer Assaist	0	73,183
Handing Bills	0	0
Uncollectible Acco	9,236	0
Uncollectible Acco	230	0
Uncollectible CAP	27,212	0
Total	36,677	73,183

This allocator is for the allocation of Uncollectibles (904) as shown on Ech 104

Uncollectibles - Allocation Factor Based on Historical Actuals

GEN	904
Row Labels	Sum of Amount
Uncollectible Acce	95.28%
Uncollectible Acce	1.72%
Grand Total	100.00%

Allocation of Budgeted Costs

Row Labels	Sum of Amount
Uncollectible Acce	4,450,400
Uncollectible Acce	78,025
Uncollectible Acce	1,722,455
Uncollectible Acce	30,199
Uncollectible CAP	18,412,353
Grand Total	24,693,432

Allocation Table for Lobbying Expenses
 Table Below Provided by Cost of Service Witness

Exhibit No. 4
 Schedule No. 2
 Page 28 of 35
 Witness: K. H. Miller

Columbia Gas of Pennsylvania, Inc.
 Lobbying Expenses Adjustment
 Twelve Months Ended November 30, 2014

Line No.	Description	Amount
1	Internal Labor	(16,460)
2	Overheads	(5,452)
3	Memberships	(20,256)
4	Consultants	(101,760)
5	Total Lobbying Expense to be Removed	(143,928)

* Includes AGA lobbying expense: Exhibit No. 4 Schedule No. 2, Page 11 (\$143,933 x 2.50% = \$3,598)

Description	FERC Account	Amount	%
Internal Labor	920	16,460	11.448%
Overheads	926	5,452	3.787%
Memberships	921	20,256	14.073%
Consultants	923	101,760	70.691%
Total		143,928	99.999%

Allocation of Lobby Expenses

FERC Account	Amount	%
920	(17,005)	11.448%
926	(5,855)	3.787%
921	(21,015)	14.073%
923	(105,560)	70.691%
	(149,325)	99.999%

Rate Case Expense Allocation
Historical Actuals TME 11/30/14

Account Id	Func Account	Cost Element	Cost Center	Activity Code	Component	Transaction	Amount	Month	Journal Line #	GL Journal
92300000	923	3002	NORC	05007	\$	7,982.90	SPL-03-017	CPA RATE CA	1/31/2014	1/31/2014
92300000	923	3002	NORC	05007	\$	6,966.08	SPL-03-017	CPA RATE CA	1/31/2014	1/31/2014
92300000	923	3000	NORC	05007	\$	6,932.80	SPL-03-002	RECLASS RA	1/31/2014	1/31/2014
92300000	923	3002	NORC	05007	\$	30,530.70	SPL-03-017	CPA RATE CA	2/28/2014	2/28/2014
92300000	923	3000	NORC	05007	\$	14,517.50	SPL-03-002	RATE CASE E	2/28/2014	2/28/2014
92100000	921	3105	NORC	05007	\$	472.18	SPL-03-002	RECLASS RA	3/31/2014	3/31/2014
92100000	921	3638	NORC	05007	\$	795.30	SPL-03-002	RECLASS RA	3/31/2014	3/31/2014
92100000	921	3102	NORC	05007	\$	51.58	SPL-03-002	RECLASS RA	3/31/2014	3/31/2014
92300000	923	3000	NORC	05007	\$	8,986.67	SPL-03-017	RATE CASE	3/31/2014	3/31/2014
92301000	923	7001	NORC	05007	\$	64.45	SPL-03-002	RECLASS RA	3/31/2014	3/31/2014
92300000	923	3002	NORC	05007	\$	78,260.50	SPL-03-017	CPA RATE CA	3/31/2014	3/31/2014
92300000	923	3000	NORC	05007	\$	8,425.00	SPL-03-002	RECLASS RA	3/31/2014	3/31/2014
92301000	923	7001	NORC	05007	\$	12,864.51	AMRRTE	Reclass rate ca	4/30/2014	4/30/2014
92300000	923	3000	NORC	05007	\$	(33,900.00)	OPRCNV	CPA Rate Case	4/30/2014	4/30/2014
92300000	923	3000	NORC	05007	\$	(2,855.00)	OPRCNV	Howt Rate Ca	4/30/2014	4/30/2014
92300000	923	3000	NORC	05007	\$	1,525.54	AMRRTE	Reclass rate ca	4/30/2014	4/30/2014
92300000	923	3601	NORC	Y2014	\$	16,335.37	APO0004218	AP Accruals	5/1/2014	5/1/2014
92301000	923	7001	NORC	05007	\$	901.04	AMRRTE	Reclass rate ca	5/30/2014	5/30/2014
92300000	923	3000	NORC	05007	\$	28,581.00	AMRRTE	Reclass rate ca	5/31/2014	5/31/2014
92300000	923	3000	NORC	05007	\$	2,720.00	OPRCNV	Howt Rate Ca	5/31/2014	5/31/2014
92300000	923	3000	NORC	05007	\$	50,818.32	OPRCNV	CPA Rate Case	5/31/2014	5/31/2014
92300000	923	3000	NORC	05007	\$	119,108.50	OPRCNV	CPA Rate Case	6/30/2014	6/30/2014
92301000	923	7001	NORC	Y2014	\$	11.01	SCBIL10647	ICB	6/30/2014	6/30/2014
92300000	923	3000	NORC	05007	\$	(6,390.69)	OPRCNV	CPA Rate Case	7/28/2014	7/28/2014
92301000	923	7001	NORC	Y2014	\$	89.46	SCBIL10620	ICB	7/31/2014	7/31/2014
92301000	923	7001	NORC	05007	\$	19,781.95	AMRRTE	Reclass rate ca	7/31/2014	7/31/2014
92300000	923	3000	NORC	05007	\$	125,580.87	OPRCNV	CPA Rate Case	8/30/2014	8/30/2014
92301000	923	7001	NORC	05007	\$	14,732.50	AMRRTE	Reclass rate ca	8/31/2014	8/31/2014
92301000	923	7001	NORC	Y2014	\$	28.74	SCBIL12376	ICB	8/31/2014	8/31/2014
92300000	923	3000	NORC	05007	\$	18,700.52	OPRCNV	CPA Rate Case	9/25/2014	9/25/2014
92301000	923	7001	NORC	05007	\$	277.50	AMRRTE	Reclass rate ca	9/29/2014	9/29/2014
92300000	923	3000	NORC	05007	\$	11,971.42	OPRCNV	CPA Rate Case	10/29/2014	10/29/2014
92300000	923	3015	NORC	05007	\$	671.30	AMRRTE	Reclass rate ca	10/30/2014	10/30/2014
92300000	923	3000	NORC	05007	\$	2,486.50	OPRCNV	CPA Rate Case	11/27/2014	11/27/2014
92100000	921	3638	NORC	05007	\$	40.28	AMRRTE	Reclass rate ca	11/28/2014	11/28/2014
92301000	923	7001	NORC	Y2014	\$	173.76	SCBIL18132	ICB	11/30/2014	11/30/2014

Allocation Table

Row Labels	Sum of Journal Transaction Amount	Alloc %
921	1,348	0.2483%
923	542,183	99.7517%
Grand Total	543,531	100.0000%

Allocation of Rate Case Expense

921 00	2,557	Linked directly to the O&M Expense tab, does not go through allocation main allocation table
923 00	1,027,443	Linked directly to the O&M Expense tab, does not go through allocation main allocation table
Total	1,030,000	

Exhibit No. 104
Schedule No. 2
Page 21 of 28
Witness: K. K. Miller

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/14, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2016
Summary of Other Adjustments to the FFRY

Line No.	Adjustment	Reference	Amount	(1)
			\$	
1	Rider New Area Services Adjustment	Exhibit 104, I	382,404	
2	Integration Center Adjustment for Rider L&M	Exhibit 104, I	1,327,546	
3	Rider Choice Communication Adjustment	Exhibit 104, I	4,818	
4	Call Center Adjustment	Exhibit 104, I	78,253	
5	Total Other Adjustments to the FFRY	Line 1 through 4	1,853,421	

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/14, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2016
Rider New Area Service Adjustment

Line No.	Description	Reference	Amount	Allocation/PERC	Allocation
			\$	(1)	
	FFRY Adjustment	1/			

1	Labor	251,200	
2	Vacation & N Using @ Rate of 12.2%	30,646	
3	Total Labor	281,846	Labor
4	Benefits Using a Rate of 25.7%	64,658	Other Employee Benefits
5	Other Expenses (Vehicle Expenses, Tr	35,000	Other O&M
6	Total Adjustment for Rider New Age E	380,404	

The Adjustment for Rider New Age (Service to being supported by Witness (Need name), details can be found in Statement No. XX.

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/14, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2015
 Integration Center Adjustment for Rider LURP Calls

Line No.	Description	Amount	Allocation/FERC
	FFRY Adjustment 1/	\$	(1)
1	Labor	1,223,391	Labor
2	Rents and Leases	78,537	Rent and Leases
3	Materials and Supplies	15,769	Materials & Supplies
4	IT Support	12,186	System Services
5	Total FFRY Adjustment	1,227,863	

The Adjustment for the Integration Center is being supported by Witness (Need name), details can be found in Statement No. XX.

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/14, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2015
 Rider Choice Communication Adjustment

Line No.	Description	Amount	Allocation/FERC
	FFRY Adjustment 1/	\$	(1)
1	Choice Communications Expense	154,455	
2	Annualize over a 3 Year Period	3	
3	FFRY Adjustment for RID Line 11 Line	47,948	Amortizations

The Adjustment for Rider CC is being supported by Witness (Need name), details can be found in Statement No. XX.

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/14, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2015
 Customer Experience Budget Adjustment

Line No.	Description	Amount	Allocation/FERC
	FFRY Adjustment 1/	\$	(1)
1	Customer Experience Budget Adajstn	0	903

The Adjustment for Customer Experience Budget is being supported by Witness (Need name), details can be found in Statement No. XX.

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

Columbia Gas of Pennsylvania, Inc.
 at Year TME 11/30/15, FFRY = Fully Forecasted Rate Year Period Ended De
 Summary of Other Adjustments to the FFRY

Line No.	Adjustment	Referen	Amount
			(1)

FFRY Adjustments

\$

1	Rider Customer Choice (Rider CC) Adjustme	Witness	47,548	Amortizations
2	Increase Emergency Repairs Program	Witness	<u>#####</u>	Outside Services
6	Total Other Adjustments to the FFRY	Line 1 +	<u>#####</u>	

999	999	Grand Total
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
47.3528%	-47.3528%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
11.5738%	-11.5738%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
4.4877%	-4.4877%	100.0000%

999	999	Grand Total
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
47.3528%	-47.3528%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
11.5738%	-11.5738%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
0.0000%	0.0000%	100.0000%
58.9288%	-58.9288%	2560.8081%

999	999	Grand Total
0	0	1,730,000
0	0	818,842
0	0	0
0	0	5,080,000
0	0	22,229,000
0	0	4,679,304
0	0	3,227,000
0	0	428,180
0	0	1,365,001
0	0	768,000
0	0	788,217
0	0	51,261
0	0	6,095,001
0	0	5,778,000
0	0	88,989
0	0	2,330,000
9,682,600	(3,882,895)	57,945,204
2,987,995	(2,887,995)	24,982,750
0	0	(66,992)
0	0	60,000
0	0	0
0	0	420,255
0	0	4,529,434
0	0	1,752,864
0	0	16,612,353
***** *****		167,007,068

9,905,612	Difference
1,200,894	Rate Case Exp (All Allocation)
140,338	Lobbying Exp (All Allocation)
8,232,582	Rider USP - LIURP/Energy Efficiency (All Allocation)
	Rider New Area Service Adjustment (All Allocation)
	Integration Center Adjustment for Rider LIURP Calls (All Allocation)
	Rider Choice Communication Adjustment (All Allocation)

147,648 Unaccounted For

86,458	Interest
147,648	Other Adjustments
<u>177,447,454</u>	Total D&M Per Esh 104

147,648

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 DEVELOPMENT OF ALLOCATION FACTORS 2, 3, & 25
 THROUGHPUT EXCLUDING TRANSPORTATION, THROUGHPUT EXCLU**

<u>LINE NO.</u>	<u>Sales</u>	<u>RSS/RDS</u>	<u>SS/SCD/SGI</u>	<u>N/A</u>	<u>SDS/LGSS</u>
		-			
1	IP MP HP FEEDING LOW PRESSURE	6,923,820	5,520,656	-	4,247,711
2	LOW PRESSURE	18,895,850	5,143,484	-	281,056
3	REGULATED NON-LOW PRESSURE	11,677,892	5,492,697	-	2,714,731
4	OTHER	<u>1,164,846</u>	<u>267,188</u>	-	<u>-</u>
5	TOTAL	38,662,408	16,424,024	-	7,243,498

DING MDS

<u>LDS/LGSS</u>	<u>MLDS</u>	<u>TOTAL</u>
11,632,526	5,160,113	33,484,826
90,217	-	24,410,606
7,652,333	431,306	27,968,959
<u>119,550</u>	<u>-</u>	<u>1,551,583</u>
19,494,626	5,591,419	87,415,975

Columbia Gas of Pennsylvania, Inc.
 Account 385 Industrial Measurement Stations
 As of November 30, 2014

<u>Co</u>	<u>PCID</u>	<u>PSID</u>	<u>Tar Rate</u>	<u>GTS Rate</u>	<u>Station No.</u>	<u>Tax District</u>	<u>Name</u>	<u>Amt</u>
37	10034190010	501054825	SIS	TI4	49103	30209	PG PUBLISHING COMPANY	10,256.77
37	10047952001	400188814	SIS	TI4	45529	30243	BOTTLING GROUP LLC	17,823.82
37	10094014002	400514870	SG2		1109	30298	ROHRICH CADILLAC	1,977.24
37	10098619004	400201038	SGT2	TAG6	49083	30224	MT LEBANON U P CH	1,093.83
37	10098815016	400201241	SG2		49051	30224	STEINER REALTY INC.	1,093.83
37	10098815029	400207245	SG2		45533	30224	STEINER REALTY INC.	1,093.83
37	10104024001	400204209	SGT2	TAG2	45723	30224	ST WINIFRED CHURCH	1,093.83
37	10107730026	400228748	SGT2	TI4	47759	30236	CARRIAGE PARK SECTION I APARTMENT	9,447.49
37	10117065010	400207191	SGT2	TAG2	47878	30287	CHANTICLEER UNIT OWNERS ASSOC.	10,475.62
37	10117065010	400207192	SGT2	TAG2	47879	30287	CHANTICLEER UNIT OWNERS ASSOC.	10,475.62
37	10119305004	400215304	SGT2	TAG2	45601	30224	PENDALE TOWERS LDT. PARTNERSHIP	1,093.83
37	10119305004	400458788	SGT2	TAG2	45600	30224	PENDALE TOWERS LDT. PARTNERSHIP	1,093.83
37	10208864005	400514240	SGS		758	732111	BRUCE PROPERTIES	2,367.66
37	10348091005	400518175	SG3		44452	1333017	URING INC NEW CONCEPT MANUFACT	5,569.25
37	10375621158	500489101	SIS	TIB	47567	1333032	KINSLEY CONSTRUCTION INC	11,290.77
37	10379912006	400498094	SG3		14628	1333032	WINTERS PERFORMANCE	5,938.10
37	10389296002	400511162	SGT2	TAG6	4135	1333095	WAGMAN METAL PROD CO	281.27
37	10405620001	400044475	SGT2	TAG6	45746	1333095	LUTHERAN SOCIAL SERVICES	12,353.21
37	10421482002	500617033	LIS	TI8	49153	551504	VALLEY QUARRIES INC	47,261.43
37	10422436002	400343911	SIS	TIB	46123	10155	ZEIGLER BROS. INC.	4,383.45
37	10468703002	400525452	SIS	861	48454	1292914	NORWIN SCHOOL AUTHORITY	19,884.30
37	10474924002	400303837	SGS		48831	1292988	U S POST OFFICE	967.26
37	10501013005	400511506	SGT2	TAG6	1276	511316	INTERMEDIATE UNIT I	2,306.59
37	10534828042	400252907	SIS	TIB	48310	1252865	WASHINGTON & JEFFERSON COLLEGE	0.00
37	10534828042	400254200	SIS	TIB	45786	1252865	WASHINGTON & JEFFERSON COLLEGE	0.00
37	10534828042	400526993	SIS	TIB	45669	1252865	WASHINGTON & JEFFERSON COLLEGE	0.00
37	10534828042	500159589	SIS	TIB	46124	1252896	WASHINGTON & JEFFERSON COLLEGE	2,800.24
37	10534828042	800800427	SIS	TIB	3423	1252896	WASHINGTON & JEFFERSON COLLEGE	1,865.65
37	10534828042	800800428	SIS	TIB	44621	1252896	WASHINGTON & JEFFERSON COLLEGE	2,800.24
37	10534828042	800800429	SIS	TIB	44622	1252896	WASHINGTON & JEFFERSON COLLEGE	2,800.24
37	10534828042	800800430	SIS	TIB	44623	1252896	WASHINGTON & JEFFERSON COLLEGE	2,800.24
37	10534828042	800800436	SIS	TIB	44629	1252896	WASHINGTON & JEFFERSON COLLEGE	2,800.24
37	11654473003	500030237	LG2		48810	1232756	INTERLECTRIC	9,184.43
37	11674720002	800800405	SG2		4236	30268	CREDIT BUR OF COLS	1,860.45
37	12983110001	400473519	SGS		662	1232704	WARREN RAIL CAR SERVICE	803.97
37	12983111001	400473518	SIS	TIB	661	1232704	IA CONSTRUCTION CORPORATION	20,610.83
37	12983112004	800800462	SGT1	TAG5	3107	1232756	UNITED REFINING COMPANY INC.	9,349.04
37	12983117001	400473502	SGS		3239	1232718	SHEFFIELD CONTAINER	926.86
37	12983118001	400473494	SG2		4364	1232704	PENN DEPT OF	1,028.87
37	12983120001	400479735	SGS		14245	1232756	HOLIDAY INN	4,516.53
37	12983124002	400473470	SG3		593	832295	DRESSER EQUIPMENT GROUP INC.	4,846.78
37	12983149001	800800461	SGT2	TAG6	14545	1292906	SOUTHMORELAND SCHOOL DISTRICT	5,738.98
37	12983153001	800800460	SIS	TAG6	1414	1292906	SOUTHMORELAND SCHOOL DISTRICT	8,152.68
37	12983156001	800800458	SGT2	TAG6	1268	1292906	SOTHMORELAND SCHOOL DISTRICT	1,708.84
37	12983176001	400490973	SGT2	TAG6	14491	1292969	MT PLEASANT SCHOOL DISTRICT	3,560.97
37	12983177001	400484946	LG1		14324	1292906	HILLTOP ANIMAL LAB INC	855.29
37	12983179001	400483822	SIS	TIB	14283	511304	OGLEVEE LTD.	7,594.01
37	12983182001	400473449	SG2		3416	1292977	SCOTTDAL E HOUSING AUTH	1,207.92
37	12983191002	400473426	SGT2	TAG6	1444	511312	UNIONTOWN SCHOOL DISTRICT	6,974.42
37	12983192001	400473425	SIS	TAG6	1443	511396	UNIONTOWN SCHOOL DISTRICT	6,156.09
37	12983199002	400473414	SGT2	TAG6	1434	511318	LAUREL HIGHLANDS SCHOOL DISTRICT	5,116.21
37	12983205001	400473388	SG2		4299	511314	MT MACRINA MANOR	5,425.75
37	12983206002	500135694	SIS	TI4	1405	511314	SENSUS USA INC	7,495.20
37	12983208001	400473368	SG2		4584	511314	PA DEPT OF TRANSPORTATION	2,944.67
37	12983210001	400473364	SIS	TI4	4614	511314	LAUREL HIGHLANDS SCHOOL DISTRICT	2,618.96
37	12983212001	400473357	SGT2	TAG6	4548	511395	NORTH FAYETTE VOTECH	15,160.98

37	12983214001	400473355	SGT2	TAG6	4715	511304	MUNICIPAL AUTH OF WESTMORELAND	1,630.16
37	12983215001	400473354	SGT2	TAG6	1377	1292913	MT PLEASANT SCHOOL DISTRICT	936.34
37	12983225001	400473325	SG2		1352	511314	E. W. BOWMAN INC.	4,242.54
37	12983232001	400473302	SIS	TAG6	1335	511320	ALBERT GALLATIN AREA SCHOOL DIST.	4,728.84
37	12983235001	800800451	SIS	TAG6	1331	511306	FAYETTE CTY AREA VOTECH SCHOOL	2,469.81
37	12983239001	400473287	SGT2	TAG2	1323	511314	FAYETTE CO HOUSING AUTH	3,777.32
37	12983242001	400473279	SG2		1318	511303	GEIBEL CATHOLIC HIGH SCHOOL	2,708.28
37	12983255002	400514019	SIS	TIB	1291	511395	HIGHLANDS HOSPITAL	1,465.00
37	12983255002	500135582	SIS	TIB	1291	511395	HIGHLANDS HOSPITAL	1,465.00
37	12983259002	400473238	SIS	TIB	1280	511396	UNITED DAIRY INC	3,429.15
37	12983259002	500135609	SIS	TIB	1280	511396	UNITED DAIRY INC	3,429.15
37	12983262001	400513746	LIS	Ti8	44092	511363	CROWN CORK & SEAL COMPANY INC.	2,455.94
37	12983265002	400473216	SGS		1262	511395	ARTISAND SPECIALTY INC	4,076.87
37	12983275001	400473402	SIS	Ti4	1423	1112553	BIRD'S EYE FOODS INC.	2,623.48
37	12983276001	400473401	LIS	Ti8	3382	1112553	BIRD'S EYE FOODS INC.	16,093.80
37	12983281001	400473412	SGS		1432	1112521	SOMERSET MILLING CO	3,135.76
37	12983282001	400473411	SIS	TIB	1431	1112569	SOMERSET HOSPITAL CTR. FOR HEALTH	5,337.78
37	12983287001	400473405	SGT2	TAG6	1426	1112521	SOMERSET AREA SCHOOL DIST	7,975.76
37	12983289001	400483295	SCC		1419	1112569	SHAFFER BLOCK WORKS	3,465.82
37	12983292002	400473346	LG1		1372	1112561	MEYERSDALE COMMUNITY HOSPITAL	1,009.35
37	12983292002	500131933	LG1		1372	1112561	MEYERSDALE COMMUNITY HOSPITAL	1,009.35
37	12983293002	400473347	SGT2	TAG6	448	1112524	MEYERSDALE AREA SCHOOL DIST	2,828.39
37	12983297001	400473265	SIS	TIB	1302	1112569	INTERBAKE FOODS INC	9,980.77
37	12983298001	400473267	SGT2	TAG6	1305	1112569	DEVILBISS HEALTHCARE LLC	1,771.37
37	12983301001	400473229	SIS	TAG6	4252	1112553	BERLIN BROTHERS VALLEY SCH DIST	1,853.55
37	12983302001	400502918	SG2		4492	1112521	BAKERS HOME & GARDEN CENTER	1,179.62
37	12983314001	400473452	SGT2	TAG6	1467	1292918	YOUGH SCHOOL DISTRICT	3,121.92
37	12983315001	400473443	SG2		4413	1292998	WESTMORELAND COUNTY	1,427.28
37	12983318001	400473440	SGT2	TAG6	1456	1292909	HEMPFIELD AREA SCHOOL DISTRICT	2,977.62
37	12983325001	400511507	SGT2	TAG6	1403	1292914	COMPTEC INC	2,918.17
37	12983331001	400473315	SGT2	TAG6	4471	1292989	HEMPFIELD AREA SCHOOL DISTRICT	7,328.56
37	12983343001	400512909	ML1	TMA	3295	1252863	DYNO NOBEL INC.	5,426.90
37	12983344001	400497701	SGT2	TAG6	1469	1292986	YOUGH SCHOOL DISTRICT	1,721.17
37	12983347001	400473439	SIS	Ti4	4539	1252805	WASHINGTON COUNTY HOUSING AUTH	1,813.88
37	12983348001	400504725	SGT2	TAG6	1363	1252858	RTS PACKAGING LLC	1,728.41
37	12983349001	400473387	SG2		1408	1252858	MARY MOTHER OF THE CHURCH	1,774.66
37	12983352001	400473370	SIS	Ti4	1386	511365	FRAZIER SCHOOL DISTRICT	2,837.20
37	12983354001	400473366	SGT2	TAG6	4044	1292919	C. PALMER MFG CO INC	1,330.60
37	12983355011	400473369	SIS	TIB	4469	1252855	CALIF. UNIV. OF PA. OF THE STATE	2,953.96
37	12983355011	400484838	SIS	TIB	14322	1252855	CALIF. UNIV. OF PA. OF THE STATE	5,698.48
37	12983355011	500163677	SIS	TIB	47388	1252855	CALIF. UNIV. OF PA. OF THE STATE	0.00
37	12983355011	500287938	SIS	TIB	47386	1252855	CALIF. UNIV. OF PA. OF THE STATE	0.00
37	12983359001	400473342	SIS	TIB	1364	1252858	LACARTE ENTERPRISES INC	2,376.04
37	12983370001	400495171	SG2		3323	1252863	ELLIOTT COMPANY	4,538.11
37	12983372001	400473241	SGT2	TAG6	4286	1252855	CALIFORNIA UNIVERSITY	1,327.67
37	12983374001	400473233	SGT2	TAG6	1275	511311	BROWNSVILLE AREA SCHOOL DISTRICT	1,137.23
37	12983375002	400473232	SIS	Ti4	1274	511311	BROWNSVILLE AREA SCHOOL DISTRICT	11,004.89
37	12983378001	400473230	SGT2	TAG6	1273	1252862	BETH CENTER SCHOOL DISTRICT	(1,467.53)
37	12983384001	400499203	SG4		14606	732111	MARKOVITZ ENT. INC.	1,522.62
37	12983391001	400472970	SGT2	TAG2	4430	732195	HOUSING AUTHORITY (MCGRATH MANOR)	1,191.65
37	12983397001	400472931	LG1		4529	732113	KASGRO RAIL CORPORATION	32,353.06
37	12983399001	400472883	SG2		3437	732111	CUNNINGHAM ARMORY	1,134.83
37	12983400001	400472869	SGS		744	732113	CONSOLIDATED GLASS CO	2,112.84
37	12983403001	400472841	SIS	Ti8	718	732195	BLAIR STRIP STEEL COMPANY	10,534.65
37	12983404001	400472839	SIS	TAG2	4462	732195	HOUSING AUTHORITY OF THE COUNTY	2,396.78
37	12983415001	400473189	LIS	Ti8	1005	732158	UNIVERSAL REFRACTORY	9,302.44
37	12983428001	400502425	LIS	816	14126	732153	INT. METALS RECLAMATION CO. INC.	648.88
37	12983429002	400472946	SIS	TIB	807	70409	NALCO COMPANY	9,918.75
37	12983433001	400512973	LIS	810	44075	732195	ELLWOOD QUALITY STEELS	12,600.45
37	12983434002	400472904	LIS	808	776	732153	ELLWOOD CITY FORGE COMPANY	13,295.18
37	12983434002	500146396	LIS	808	776	732153	ELLWOOD CITY FORGE COMPANY	13,295.18
37	12983434005	400512908	SGS		48469	732195	ELLWOOD CITY FORGE COMPANY	22,670.09

37	12983439001	400520154	SG4		44118	732159	YOST FARMS	1,275.44
37	12983443002	400488177	SIS	TIB	14348	732153	ELLWOOD CITY HOSPITAL	9,005.38
37	12983450001	400473185	SGS		1002	732153	POSTMASTER	1,107.88
37	12983451001	400473180	SIS	TI4	997	732114	UNION AREA SCHOOL DISTRICT	10,025.00
37	12983453001	400473149	SGT2	TAG6	974	732111	SHENANGO AREA SCHOOL DISTRICT	3,928.47
37	12983461001	400475092	SIS	TIB	898	70418	RIVERSIDE SCHOOL DISTRICT	3,400.60
37	12983462001	400473064	SGT2	TAG6	893	732195	NEW CASTLE AREA SCHOOL DISTRICT	1,986.01
37	12983463001	400473062	SGT2	TAG6	891	732195	NEW CASTLE AREA SCHOOL DISTRICT	3,376.52
37	12983465001	400473060	SIS	TIB	890	732113	NEW CASTLE SANITATION AUTHORITY	2,137.80
37	12983467002	400473014	SIS	TI8	856	70409	NALCO COMPANY	6,293.59
37	12983472003	500146321	SIS	TIB	3440	732153	LINCOLN HIGH SCHOOL	2,223.95
37	12983473001	400472996	SIS	TI4	842	732195	LAWRENCE COUNTY AVTS	2,687.80
37	12983474002	400472983	SIS	TI8	832	732195	JAMESON HEALTH SYSTEMS INC.	14,702.11
37	12983474007	400473130	SIS	TIB	4242	732195	JAMESON HEALTH SYSTEMS INC.	2,855.81
37	12983476001	400472976	SGT2	TAG2	827	732153	HOUSING AUTHORITY OF THE COUNTY	1,663.66
37	12983477001	400472975	SGT2	TAG2	826	732195	HOUSING AUTHORITY (BRITTON HILL)	2,722.41
37	12983480002	400472971	SGT2	TAG2	746	732195	HOUSING AUTHORITY OF THE COUNTY	2,473.69
37	12983481001	400472949	SIS	TI4	809	732195	NEW CASTLE INDUSTRIES INC.	5,063.97
37	12983483001	400526340	SG2		4234	70409	TRADER HORN	1,167.65
37	12983487001	400472861	SG2		737	732195	WESTERN PA WATER CO	1,137.35
37	12983498005	800800442	SIS	TIB	4410	70458	VALVOLINE COMPANY	5,290.09
37	12983504001	400473099	SIS	TIB	924	70451	PRECISION-KIDD STEEL COMPANY INC.	13,074.52
37	12983508002	400508899	LIS	TI8	871	70424	VALSPAR CORPORATION	9,181.24
37	12983513001	400472886	SIS	TIB	760	70471	DAMASCUS STEEL CASTING COMPANY	3,695.06
37	12983515001	400472854	SIS	TI4	733	70471	CERAMIC COLOR & CHEMICAL MFG CO	2,660.89
37	12983516001	400472826	SIS	TIB	708	70470	BEAVER VALLEY ALLOY INC.	2,464.06
37	12983517002	400505175	LIS	820	14699	70468	IPSCO KOPPEL TUBULARS CORP	25,410.28
37	12983537001	400473198	LG2		1013	70453	ANTHONY WAYNE TERRACE	2,943.45
37	12983540001	400473178	SGT2	TAG6	995	70471	TRINITY EVANGELICAL LUTH CHURCH	1,041.40
37	12983543001	400473167	SIS	TI4	986	70402	TAMAQUI VILLAGE INC	2,443.06
37	12983544001	400473159	SGT2	TAG6	981	70477	STANDARD STEEL SPECIALTY CO. INC.	1,645.85
37	12983545001	400473135	SGT2	TAG6	960	70454	ST PETER & PAUL	975.58
37	12983546001	400473132	SG2		956	70471	HOLY FAMILY PARISH	1,306.97
37	12983548001	400473128	SC2		952	70470	ST JOHN ROMAN CATHOLIC CHURCH	2,612.96
37	12983549001	400473127	SG2		951	70471	HOLY FAMILY PARISH	1,315.04
37	12983553001	400526717	SIS	TI4	940	70474	ROCHESTER MANOR	3,553.45
37	12983554002	400510507	SGT2	TAG2	926	70495	BEAVER VALLEY ASSOCIATES	813.91
37	12983554002	500146350	SGT2	TAG2	926	70495	BEAVER VALLEY ASSOCIATES	813.91
37	12983556001	400475899	SIS	TIB	906	70456	NORFOLK SOUTHERN CORPORATION	8,689.61
37	12983557001	400473076	SIS	TI4	908	70404	PENN STATE UNIVERSITY - BEAVER	0.00
37	12983558001	400473075	SGT2	TAG2	903	70424	PASSAVANTS HOMES	3,639.69
37	12983559001	400473069	SIS	TI4	899	70406	BLACKHAWK SCHOOL DISTRICT	2,168.14
37	12983561002	400473046	SIS	TIB	882	70478	SISTERS OF ST. JOSEPH	2,570.17
37	12983562001	400473038	SGT2	TI4	875	70470	MONACA SCHOOL DISTRICT	47,220.54
37	12983563001	400473021	SIS	TIB	4551	70422	NEW BRIGHTON AREA SCHOOLS	4,003.27
37	12983571001	400472962	SGT2	TAG2	819	70495	BEAVER CTY HOUSING AUTH. INC.	3,332.98
37	12983572001	400472961	SGT2	TAG2	3243	70471	BEAVER CTY HOUSING AUTH. INC.	1,574.91
37	12983576001	400472937	SGT2	TAG6	803	190613	WINGFOOT COMMERCIAL TIRE SYS. LLC	1,986.61
37	12983577003	400472935	SIS	TIB	801	70495	GENEVA COLLEGE	60,170.30
37	12983580001	400472926	SGT2	TAG6	731	70417	FREEDOM AREA SCHOOL DISTRICT	2,062.18
37	12983587001	400472914	SGT2	TAG6	786	70454	BEAVER UNITED METHODIST CHURCH	851.16
37	12983589001	400472900	SGT2	TAG6	772	70478	AMBRIDGE AREA SCHOOL DISTRICT	1,636.96
37	12983591001	400472897	SGS		4602	70478	ECONOMY METALS	1,645.78
37	12983595001	400487894	SIS	TIB	3343	70470	N F & M INTERNATIONAL INC.	1,889.13
37	12983596001	400472878	SGT2	841	757	190613	SENECA VALLEY SCHOOL DISTRICT	1,747.62
37	12983597001	400472873	SGT2	TAG6	752	70471	NEW BRIGHTON AREA SCHOOLS	1,622.22
37	12983598001	400526917	SIS	TAG6	45286	70406	INTERFOREST CORP INC	2,953.65
37	12983602002	400504762	SGT2	TAG6	721	70495	BRIGHTON STEEL INC.	428.90
37	12983603001	400472840	SIS	TI4	4550	70405	BLACKHAWK SCHOOL DISTRICT	2,829.72
37	12983604001	400472837	SGT2	TAG6	716	70479	BIG BEAVER FALLS AREA SCHOOL DIST	1,537.45
37	12983606002	400472820	SIS	TAG6	702	70495	BIG BEAVER FALLS AREA SCHOOL DIST	23,896.62
37	12983611001	400503381	LIS	TI8	14705	70403	HERITAGE VALLEY HEALTH SYSTEMS	8,425.15

37	12983623002	400473179	SGT2	TAG6	996	310911	UNION SCHOOL DISTRICT	1,721.36
37	12983623002	500146278	SGT2	TAG6	996	310911	UNION SCHOOL DISTRICT	1,721.36
37	12983626001	400473108	SGT2	TAG6	933	310958	REDBANK VALLEY SCHOOL DISTRICT	0.00
37	12983627001	400473107	SGT2	TAG6	932	310956	REDBANK VALLEY SCHOOL DISTRICT	498.89
37	12983628002	400473106	SIS	TI4	931	310918	REDBANK VALLEY SCHOOL DISTRICT	0.00
37	12983630001	400526948	SG2		4420	333908	HARMONY AREA SCHOOL DISTRICT	16,952.15
37	12983634001	400526518	SIS	TIB	291	1252820	RITCHEY METALS COMPANY INC.	5,614.75
37	12983644001	400512422	SIS	TIB	1155	1252896	WASHINGTON TOOL & MACHINE CO INC.	10,801.61
37	12983645004	400492992	ML1	802	1121	1252804	ALLEGHENY LUDLUM CORPORATION	13,864.68
37	12983645004	500142415	ML1	802	1121	1252804	ALLEGHENY LUDLUM CORPORATION	13,864.68
37	12983645005	500147711	LIS	801	1249	1252807	ALLEGHENY LUDLUM CORPORATION	14,992.56
37	12983646002	400481256	LIS	859	1114	1252804	FERRO CORPORATION	14,725.43
37	12983648001	400472760	SGT2	TI4	1251	591702	WEST GREENE SCHOOL DISTRICT	0.00
37	12983651001	400472750	LIS	TIF	1241	1252829	WASHINGTON HOSPITAL	12,773.89
37	12983654002	400472745	SGT2	TAG2	1236	1252896	WASHINGTON COUNTY HOUSING AUTH	6,610.88
37	12983655001	400472742	SIS	TI4	14101	1252807	WASHINGTON COUNTY	5,736.00
37	12983663001	400505567	SGT2	TAG2	14764	1252821	BELLMEAD HOUSING CORP	3,352.37
37	12983681002	400472637	SIS	TIB	1141	1252803	MCGUFFEY SCHOOL DISTRICT	18,010.19
37	12983691002	400478146	SG2		1096	1252829	WASHINGTON PENN PLASTICS CO INC	3,176.25
37	12983693004	400506899	SIS	TI4	14766	1252821	PRESBYTERIAN MEDICAL CENTER	4,992.09
37	12983702005	400526549	SIS	TI4	48460	1252829	WASHINGTON HOSPITAL	16,540.14
37	12983704003	400526520	SG2		48852	591705	BEVERLY ENTERPRISES	6,760.02
37	12983720001	400496395	SIS	TIB	14548	190622	ALLEGHENY MINERAL CORP	3,199.77
37	12983722004	400473084	LIS	878	4008	190661	CALUMET PENRECO LLC	45,282.63
37	12983723002	400473025	LG1		865	190628	MERCER LIME COMPANY	30,343.67
37	12983778004	400526322	SGT2	TI4	44903	30287	BETHEL PARK SCHOOL DISTRICT	30,605.62
37	12983801005	500151204	LIS	846	1225	30205	UNIVERSAL STAINLESS & ALLOY PRODS	18,456.93
37	12983801005	800800501	LIS	846	1227	30257	UNIVERSAL STAINLESS & ALLOY PRODS	1,166.44
37	12983811001	400472633	SIS	TIB	1138	30298	MATHEWS INTERNATIONAL CORP	47,133.30
37	12983816001	400497901	SIS	847	14538	30298	UPMC HEALTH SYSTEM	9,865.70
37	12983818001	400472771	SGT2	TAG5	3402	30205	OFFICE MAX INC	989.28
37	12983820001	400472767	SG2		1068	30284	BOMBARDIER TRANSPORTATION	3,178.21
37	12983822001	400472761	SGT2	TAG6	1252	30244	WESTMINSTER PRESBYTERIAN CHURCH	1,277.77
37	12983826001	400472724	LG1		1215	30284	TUBE CITY IRON & METAL	5,613.85
37	12983826003	500263862	SG2		46403	30284	TUBE CITY IRON & METAL	8,986.03
37	12983829001	400472706	SG2		1204	30287	WESTERN PENNSYLVANIA WATER CO	1,520.91
37	12983830001	400472705	SG2		1203	30288	PENNSYLVANIA AMERICAN WATER CO	1,107.13
37	12983833001	400472696	SG2		1195	30298	ST CATHERINE OF SIENA CHURCH	1,527.24
37	12983835001	400472693	SGT2	TAG6	1192	30289	ST THOMAS A BECKET CHURCH	1,740.31
37	12983836001	400472692	SGT2	TAG6	1191	30287	ST THOMAS MORE CHURCH	14,604.29
37	12983838001	400472689	SGT2	TAG2	3319	30286	SISTERS OF ST FRANCIS	2,574.51
37	12983839001	400472688	LIS	TIF	1187	30224	ST CLAIR HOSPITAL	7,032.39
37	12983840001	800800394	SGT2	TAG6	1177	30298	PRUETT SCHAFFER CHEMICAL CO	1,351.98
37	12983844001	400472669	SG2		1171	30268	PROFESSIONAL SERVICES INDUSTRIES	1,107.63
37	12983845001	400472667	SIS	TIB	3320	30205	PORT AUTHORITY OF ALLEGHENY CTY	1,421.80
37	12983846001	400472666	SIS	TI4	1169	30298	BD OF ED SCH DIST OF PITTSBURGH	2,420.80
37	12983847001	400472665	SGT2	TAG6	1168	30298	BD OF ED SCH DIST OF PITTSBURGH	1,735.12
37	12983848001	400472659	SG2		1163	30298	DEPARTMENT OF MILITARY-04079	1,458.03
37	12983852004	400472629	SIS	TIB	1135	30298	MARIAN MANOR CORPORATION	365.16
37	12983855001	400472621	SGT2	TAG6	3401	30224	HOLY CROSS GREEK ORTHODOX CHURCH	1,484.68
37	12983856002	400472620	SGT2	TAG6	1125	30262	KEYSTONE OAKS SCHOOL DISTRICT	3,096.42
37	12983862002	400472577	SGT2	TAG2	4353	30298	ELIZABETH SETON CENTER INC	10,150.29
37	12983863001	400472566	SIS	TIB	1082	30240	CONSOL ENERGY INC.	7,768.34
37	12983864001	400472564	SGT2	TAG6	4530	30298	BD OF ED SCH DIST OF PITTSBURGH	1,442.57
37	12983867001	400490005	SGT2	TI4	14441	30298	BD OF ED SCH DIST OF PITTSBURGH	3,399.12
37	12983868001	800800388	LG1		1073	30236	CHARTIERS TERRACE HOUSING ASSOC.	1,054.99
37	12983870004	400472536	SIS	TIB	3435	30224	BOWER HILL AT MT LEBANON	923.65
37	12983870004	500149669	SIS	TIB	44937	30224	BOWER HILL AT MT LEBANON	1,093.83
37	12983870004	800800387	SIS	TIB	44937	30224	BOWER HILL AT MT LEBANON	1,093.83
37	12983871001	400472535	SGT2	TAG6	1049	30298	BD OF ED SCH DIST OF PITTSBURGH	16,882.20
37	12983873001	400472530	SIS	TAG6	4287	30287	BETHEL PARK SCHOOL DISTRICT	1,952.86
37	12983875003	501090417	SIS	TIB	49141	30287	BETHEL PARK SCHOOL DISTRICT	10,475.62

37	12983877001	400472526	SIS	TIB	1041	30224	BAPTIST HOMES SOCIETY	26,320.69
37	12983878001	400472525	SGT2	TAG6	3420	30298	BD OF ED SCH DIST OF PITTSBURGH	842.97
37	12983880001	400472523	SIS	TI4	1038	30205	ANDERSON EQUIPMENT CO	2,362.23
37	12983881001	400472519	SGT2	TAG6	1034	30240	COUNTY OF ALLEGHENY	3,086.55
37	12983883004	400510094	SIS	TIB	44023	30244	LIFESPACE COMMUNITIES INC	4,419.14
37	12983883004	500149722	SIS	TIB	45235	30244	LIFESPACE COMMUNITIES INC	3,074.68
37	12983883004	500310911	SIS	TIB	46787	30244	LIFESPACE COMMUNITIES INC	3,074.68
37	12983883004	800800386	SIS	TIB	45235	30244	LIFESPACE COMMUNITIES INC	3,074.68
37	12983884001	400503379	SIS	TIB	14503	30244	PORT AUTHORITY OF ALLEGHENY CTY	1,114.71
37	12983885004	400472514	SIS	TI4	48589	30295	ALLEGHENY COUNTY HOUSING AUTH	0.00
37	12983886001	400472513	SGT2	TAG2	4687	30295	ALLEGHENY COUNTY HOUSING AUTH	2,325.82
37	12983915002	400472655	SIS	838	1159	30216	OHIO VALLEY GENERAL HOSPITAL	43,674.11
37	12983919001	400472609	SG2		1116	30243	HORIX MANUFACTURING CO. INC.	1,108.68
37	12983922001	400472593	SGT2	TAG6	1103	30243	STO-ROX SCHOOL DISTRICT	3,946.85
37	12983923001	400477150	SGT2	TAG6	1091	30276	ARMSTRONG-KOVER KWICK INC	1,170.43
37	12983930001	400505076	LIS	TI8	14546	30225	SHENANGO INC	6,674.65
37	12983934001	400484301	LIS	TIF	937	70452	CENTRIA INC	7,524.89
37	12983936001	400473091	LIS	TI8	916	30225	PITTSBURGH GEAR CO	24,051.98
37	12983938001	400473088	LIS	TI8	913	30225	CALGON CARBON CORP	27,714.20
37	12983939001	400473057	LIS	TIF	887	30225	NEVILLE CHEMICAL CO	6,398.34
37	12983940001	400512126	SG4		14470	30272	ABTRET IND INC	2,266.48
37	12983942001	400526836	SIS	TI4	45213	30225	CALGON CARBON CORP	10,318.32
37	12983946001	400493917	LIS	819	14046	70452	IPSCO KOPPEL TUBULARS LLC	15,049.42
37	12983954001	400518548	SGT2	TAG2	1016	30280	LINDEN PLACE APARTMENTS	1,793.76
37	12983968001	400473146	SIS	TI4	971	30280	SEWICKLEY YMCA	1,505.38
37	12983969001	400473144	LIS	TI8	4078	30280	HERITAGE VALLEY HEALTH SYSTEMS	8,666.74
37	12983971001	400473142	SIS	TIB	968	30263	SEWICKLEY ACADEMY	3,123.75
37	12983976001	400473125	SGT2	TAG6	949	30231	ST ALPHONSUS PROPERTY	2,662.32
37	12983979001	400473122	SG2		946	30220	ST ALEXIS CHURCH	2,913.58
37	12983982001	400473103	SIS	TAG6	929	30272	QUAKER VALLEY SCHOOL DISTRICT	2,434.70
37	12983987002	400525221	SGS		44523	30209	PARKWEST PROP & ASSOC.	8,165.63
37	12983988002	400473027	SG2		4097	30272	HAEMONETICS CORP	1,504.40
37	12983988002	400498427	SG2		4285	30272	HAEMONETICS CORP	0.00
37	12983989001	400473067	SGT2	TAG6	897	30255	NORTH ALLEGHENY SCHOOL DISTRICT	1,605.63
37	12983993001	400473045	SIS	TI4	881	30235	SISTERS HOLY FAM OF NAZARETH	2,566.18
37	12983994003	400473044	SIS	TI4	880	30235	SCHOOL SISTERS OF SAINT FRANCIS	2,280.48
37	12984010001	400472957	SGT2	TAG2	815	30265	HOLY FAMILY INSTITUTE	1,642.85
37	12984012001	400526772	SG2		810	30272	GENERAL NUTRITION	2,525.24
37	12984017001	400481787	SGT2	TAG2	4558	30223	FOREST GLEN APARTMENTS	1,655.15
37	12984018001	400481786	SIS	TAG2	4603	30223	FOREST GLEN APARTMENTS	1,991.88
37	12984019001	400481785	SGT2	TAG2	4629	30223	FOREST GLEN APARTMENTS	1,378.79
37	12984034007	400481784	SGT2	TAG1	4053	30223	FOREST GLEN CONDOMINIUM	1,655.15
37	12984034007	500265247	SGT2	TAG1	4053	30223	FOREST GLEN CONDOMINIUM	1,655.15
37	12984034007	800800374	SGT2	TAG1	4054	30223	FOREST GLEN CONDOMINIUM	1,655.15
37	12984034007	800800375	SGT2	TAG1	4066	30223	FOREST GLEN CONDOMINIUM	1,178.76
37	12984034007	800800376	SGT2	TAG1	4079	30223	FOREST GLEN CONDOMINIUM	1,655.15
37	12984034007	800800377	SGT2	TAG1	4435	30223	FOREST GLEN CONDOMINIUM	1,655.15
37	12984043001	400517683	LG1		44475	30221	US POSTAL SERVICE	3,279.27
37	12984046001	400472830	SGT2	TAG6	3256	30252	NORTHGATE SCHOOL DISTRICT	1,191.30
37	12984053001	400472803	SIS	TI4	688	30231	PINE RICHLAND SCHOOL DISTRICT	2,898.82
37	12984054001	400472802	SGT2	TAG6	687	30251	NORTHGATE SCHOOL DISTRICT	1,838.17
37	12984056001	400472800	SGT2	TAG2	685	30252	CHURCH OF THE ASSUMPTION	5,185.01
37	12984057001	400472794	SGS		14003	70452	AMBRIDGE MUNICIPAL AUTHORITY	2,817.69
37	12984060001	400472789	SIS	TI4	675	30231	COUNTY OF ALLEGHENY	2,006.04
37	12984062001	400507544	SIS	TIB	14759	30201	VALLEY CARE MASONIC CENTER	1,771.72
37	12984063001	400519504	SG2		1601	30272	RUDD EQUIPMENT CO	1,526.77
37	12984067001	400526983	SIS	TIB	45664	30225	GOTTLIEB INC	12,615.87
37	12984091001	400472776	SIS	TIB	3296	1252806	CLAD METALS LLC	2,490.72
37	12984092001	400472775	LG2		296	1252825	REAXIS INC.	4,334.99
37	12984098001	400526718	ML1	TM2	45180	1252822	INTERNATIONAL PAPER	3,030.87
37	12984110001	400472744	SIS	TI4	1235	1252806	WASHINGTON CO HOUSING AUTHORITY	2,570.28
37	12984111005	400164887	SGT2	TAG6	47080	1252824	VALLEY BROOK COUNTRY CLUB	3,185.06

37	12984111005	400164886	SGT2	TAG6	47081	1252824	VALLEY BROOK COUNTRY CLUB	3,185.06
37	12984111005	400164888	SGT2	TAG6	47082	1252824	VALLEY BROOK COUNTRY CLUB	3,185.06
37	12984111005	400472738	SGT2	TAG6	1229	1252824	VALLEY BROOK COUNTRY CLUB	4,582.60
37	12984119001	400494178	SG2		1174	1252823	CHARTIERS NATURAL GAS CO INC	27,949.22
37	12984122008	400472639	LG2		48825	1252822	MEC PENNSYLVANIA RACING	23,753.50
37	12984125001	400472585	SIS	TI4	4502	1252819	FORT CHERRY SCHOOL DISTRICT	3,398.13
37	12984126001	400520878	SG2		44418	1252822	ENSINGER PLASTICS	1,479.44
37	12984129002	400472553	SIS	TIB	1070	1252807	CHARTIERS HOUSTON SCHOOL DISTRICT	7,184.54
37	12984131002	500789128	SIS	TIB	48657	1252822	CANON MCMILLAN SCHOOL DISTRICT	6,756.22
37	12984143001	400501976	SIS	TIB	14605	1252822	CANONSBURG GENERAL HOSPITAL	5,254.56
37	12984148001	400518885	SIS	874	44408	30241	SERVSTEEL INC	14,184.28
37	12984150004	400475667	LIS	875	3237	273860	PENN STATE UNIVERSITY	7,044.37
37	12984150004	500149539	LIS	875	3237	273860	PENN STATE UNIVERSITY	7,044.37
37	12984150004	501030792	LIS	875	49154	273860	PENN STATE UNIVERSITY	18,028.67
37	12984150004	800800371	LIS	875	4385	273804	PENN STATE UNIVERSITY	13,642.89
37	12984150005	400498737	SG2		14439	273806	PENN STATE UNIVERSITY	5,140.01
37	12984151020	400475666	LIS	TIF	1565	273860	PENN STATE UNIVERSITY	294.12
37	12984151020	400514859	LIS	TIF	48789	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	400514976	LIS	TIF	48788	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	400526997	LIS	TIF	45666	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500008214	LIS	TIF	48790	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500130476	LIS	TIF	45665	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500130460	LIS	TIF	45732	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500130474	LIS	TIF	48526	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500130459	LIS	TIF	48889	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500136322	LIS	TIF	45731	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500150517	LIS	TIF	45908	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500162068	LIS	TIF	45949	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500198356	LIS	TIF	46017	273804	PENN STATE UNIVERSITY	7,337.20
37	12984151020	500198359	LIS	TIF	46018	273804	PENN STATE UNIVERSITY	5,413.76
37	12984151020	500208315	LIS	TIF	46494	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500555580	LIS	TIF	48444	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500558423	LIS	TIF	48887	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500599616	LIS	TIF	48888	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500612327	LIS	TIF	48438	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500625771	LIS	TIF	48958	273860	PENN STATE UNIVERSITY	612.22
37	12984151020	500659013	LIS	TIF	48965	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500667297	LIS	TIF	48439	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500667298	LIS	TIF	48440	273860	PENN STATE UNIVERSITY	2,124.04
37	12984151020	500692603	LIS	TIF	48625	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500707423	LIS	TIF	48970	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500709556	LIS	TIF	48543	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500716291	LIS	TIF	48471	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500806647	LIS	TIF	48678	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500856054	LIS	TIF	48736	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500875536	LIS	TIF	48749	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500918034	LIS	TIF	48624	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500949336	LIS	TIF	48808	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500949337	LIS	TIF	48809	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	800800356	LIS	TIF	4371	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	800800357	LIS	TIF	4373	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	800800358	LIS	TIF	4374	273860	PENN STATE UNIVERSITY	2,126.16
37	12984151020	800800359	LIS	TIF	4375	273860	PENN STATE UNIVERSITY	1,899.64
37	12984151020	800800360	LIS	TIF	4376	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	800800361	LIS	TIF	4377	273860	PENN STATE UNIVERSITY	825.56
37	12984151020	800800362	LIS	TIF	4378	273860	PENN STATE UNIVERSITY	3,312.21
37	12984151020	800800364	LIS	TIF	4380	273860	PENN STATE UNIVERSITY	550.88
37	12984151020	800800365	LIS	TIF	4381	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	800800366	LIS	TIF	4382	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	800800367	LIS	TIF	4383	273860	PENN STATE UNIVERSITY	2,870.04
37	12984151020	800800369	LIS	TIF	14823	273860	PENN STATE UNIVERSITY	(237.74)
37	12984151020	800800370	LIS	TIF	45243	273804	PENN STATE UNIVERSITY	327.89

37	12984151020	800800354	LIS	TIF	49234	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151057	500972343	SG2		48807	273804	PENN STATE UNIVERSITY	327.89
37	12984156001	400498964	LIS	TI8	14387	273821	GLENN O HAWBAKER INC	5,123.96
37	12984156003	501081996	SIS	TIB	49125	273821	GLENN O HAWBAKER INC	12,542.30
37	12984173001	400472492	SG2		1561	273860	OUR LADY OF VICTORY	2,182.70
37	12984182002	400472462	SIS	TIB	4457	273860	STATE COLLEGE AREA SCHOOL DISTRIC	10,409.20
37	12984188002	400472449	LIS	TI8	4450	273804	MOUNT NITTANY MEDICAL CENTRE	5,656.93
37	12984190001	400472445	SIS	TI4	4241	273851	BELLEFONTE AREA SCHOOL DISTRICT	1,739.73
37	12984211001	400479603	SG2		4238	273851	CENTRE COUNTY COMMISSIONERS	2,043.76
37	12984212001	400526754	SGT2	TAG6	45237	273802	BALD EAGLE AREA SCHOOL DISTRICT	8,126.09
37	12984213001	400526784	SIS	TIB	45047	273821	SUPELCO INC	10,484.67
37	12984215001	400526343	SIS	TI4	44949	273804	CINTAS	327.89
37	12984218002	400472435	SIS	TIB	1493	551552	GREENCASTLE ANTRIM SCHOOL DIST.	0.00
37	12984219005	400472431	LG2		294	551501	WORLD KITCHEN INC.	0.00
37	12984219005	500165435	LG2		294	551501	WORLD KITCHEN INC.	0.00
37	12984221002	400472381	LIS	TIF	1490	551501	THE MANITOWOC COMPANIES LLC	5,370.70
37	12984221004	501123144	LIS	TI8	49284	551501	THE MANITOWOC COMPANIES LLC	2,638.10
37	12984226001	400472426	SGT2	TAG6	1520	551509	MONTGOMERY TWP ELEMENTARY SCHOOL	1,663.43
37	12984228001	400472417	SG2		1515	551504	ST JOHN UNITED CHURCH	4,265.74
37	12984229004	400472415	SGT2	TAG6	1519	551511	PENN STATE UNIVERSITY	882.28
37	12984229004	800800337	SGT2	TAG6	45675	551554	PENN STATE UNIVERSITY	0.00
37	12984230001	400472414	SIS	TI4	1513	551554	PENN STATE UNIVERSITY	4,102.66
37	12984232001	400472408	NSI		1511	551511	COMMONWEALTH OF PENNSYLVANIA	644.76
37	12984233004	400472404	SIS	TIB	1508	551553	MERCERSBURG ACADEMY	1,128.54
37	12984233004	800800336	SIS	TIB	4507	551553	MERCERSBURG ACADEMY	9,209.77
37	12984235003	400503659	SIS	TI4	14732	551511	QUINCY UNITED METHODIST HOME	4,687.22
37	12984235003	500232234	SIS	TI4	48041	551511	QUINCY UNITED METHODIST HOME	644.76
37	12984236002	400472375	LG1		3479	551504	FALLING SPRINGS NURSING HOME	3,852.00
37	12984242001	400494798	LIS	TI8	14599	10160	TIMBAR PACKAGING & DISPLAY	5,090.94
37	12984244001	400490002	LIS	TI8	14453	10154	TIN INC	2,599.58
37	12984245001	400514975	SIS	TAG6	44087	10153	KIMES CIDER MILL	2,947.61
37	12984246003	500416284	SGS		47469	1333025	SCHINLER ELEVATOR CORP	20,771.85
37	12984247004	400472434	LIS	TIF	297	10109	KNOUSE FOODS CO-OP INC	12,792.40
37	12984247004	400472433	LIS	TIF	4339	10109	KNOUSE FOODS CO-OP INC	10,711.17
37	12984247004	800800335	LIS	TIF	14446	10109	KNOUSE FOODS CO-OP INC	10,829.50
37	12984250003	400507411	LIS	TI8	3215	10154	KNOUSE FOODS CO-OP INC	5,115.03
37	12984250003	400507413	LIS	TI8	3215	10154	KNOUSE FOODS CO-OP INC	5,115.03
37	12984251001	400507412	SLI	TI8	1510	10120	KNOUSE FOODS CO-OP INC	18,723.94
37	12984252001	400472401	SIS	TIB	1506	10160	CONEWAGO VALLEY SCHOOL DISTRICT	2,716.17
37	12984253001	400472398	SIS	TIB	1503	10158	LITTLESTOWN FOUNDRY INC.	3,011.77
37	12984255005	400472391	SGT2	TAG6	4293	10158	SANDUSKY LEE CORPORATION	4,096.56
37	12984257002	400472388	LIS	TIF	3334	10120	KNOUSE FOODS CO-OP INC	28.10
37	12984257002	500149512	LIS	TIF	1496	10120	KNOUSE FOODS CO-OP INC	11,870.14
37	12984261001	400472371	LIS	TIF	3384	10114	MOTTS INC.	5,204.65
37	12984262001	400517972	SIS	TIB	44406	10160	WINTER GARDENS QUALITY FOODS INC	3,203.39
37	12984264001	400472364	SIS	TIB	1477	10117	BRETHREN HOME COMMUNITY THE	2,125.64
37	12984269001	400498767	LIS	TI8	14635	10119	DAL TILE CORPORATION	7,870.20
37	12984270006	400498095	SIS	TIB	14526	1333072	LINCOLN INTERMEDIATE UNIT 12	4,269.98
37	12984271002	400490462	SIS	TIB	14386	10156	QG PRINTING II CORP.	7,799.61
37	12984273001	400522508	SIS	TIB	44530	10105	MUSSELMAN WHOLESALE FOLIAGE INC.	4,338.27
37	12984275001	400472429	SIS	TIB	1523	10157	WELLSPAN HEALTH	13,872.58
37	12984276001	400511898	SIS	TIB	44051	10157	DAL-TILE CORP	2,268.56
37	12984278001	400511635	SGS		1517	10157	DAL-TILE	1,581.31
37	12984279001	400472413	SG2		3297	10104	PENNSYLVANIA STATE DEPT OF	1,202.11
37	12984281001	400472403	SGT2	TAG6	1507	10157	LUTHERAN THEOLOGICAL SEMINARY	5,011.48
37	12984282002	400472402	SIS	TAG2	3499	10119	LUTHERAN HOME	1,353.99
37	12984283001	400472399	SIS	TIB	3187	10158	LITTLESTOWN AREA SCHOOL DISTRICT	2,708.97
37	12984291001	400472378	SIS	TI4	1486	10157	GETTYSBURG AREA SCHOOL DISTRICT	3,434.35
37	12984293002	400472376	ML1	821	285	10109	SPECIALTY GRANULES INC.	24,644.73
37	12984293003	500925519	LIS	858	48785	10109	SPECIALTY GRANULES INC.	16,768.97
37	12984294001	400472374	SIS	TI4	4348	10109	FAIRFIELD AREA SCHOOL DISTRICT	1,212.01
37	12984296001	400472372	SGT2	TAG6	1483	10104	GETTYSBURG AREA SCHOOL DISTRICT	2,598.74

37	12984299002	400472366	LIS	TIB	1479	10157	GETTYSBURG COLLEGE	4,617.06
37	12984299002	500220827	LIS	TIB	46090	10157	GETTYSBURG COLLEGE	(2,477.86)
37	12984318001	400051028	LIS	TIB	48031	1333063	R H SHEPPARD CO INC	1,582.50
37	12984318001	400472328	LIS	TIB	3515	1333063	R H SHEPPARD CO INC	4,627.20
37	12984318001	400472327	LIS	TIB	3636	1333063	R H SHEPPARD CO INC	4,224.76
37	12984318001	400494708	LIS	TIB	48033	1333063	R H SHEPPARD CO INC	1,582.50
37	12984318001	400505362	LIS	TIB	48677	1333063	R H SHEPPARD CO INC	1,582.50
37	12984318001	400507194	LIS	TIB	46075	1333063	R H SHEPPARD CO INC	1,582.50
37	12984318001	400514810	LIS	TIB	48034	1333063	R H SHEPPARD CO INC	1,582.50
37	12984318001	500005922	LIS	TIB	48032	1333063	R H SHEPPARD CO INC	1,582.50
37	12984318001	500119649	LIS	TIB	45688	1333063	R H SHEPPARD CO INC	3,470.16
37	12984321001	400472320	SIS	TIB	3543	1333025	S K F USA INC.	2,893.81
37	12984323001	400472318	LIS	TIF	3632	1333025	ESAB WELDING CUTTING PROD. INC	32,431.00
37	12984324001	400472317	SG2		3542	1333025	HANOVER FOOD CORP	1,613.38
37	12984325001	400472316	LIS	TIG	3631	1333025	HANOVER FOODS CORP.	13,299.28
37	12984327001	400472263	SIS	TAG6	4536	1333025	SOUTH WESTERN SCHOOL DISTRICT	1,730.75
37	12984329001	400526741	LIS	TIF	45205	1333025	SNYDERS OF HANOVER INC.	29,485.39
37	12984343004	400490919	LIS	TIG	14417	1333063	UTZ QUALITY FOODS INC	18,898.59
37	12984343004	500023117	LIS	TIG	48880	1333063	UTZ QUALITY FOODS INC	1,582.50
37	12984343004	500535850	LIS	TIG	48881	1333063	UTZ QUALITY FOODS INC	1,582.50
37	12984346001	400526951	SIS	TIB	44971	1333025	CROWN CORK & SEAL CO INC.	3,924.43
37	12984351001	400472299	SIS	T14	3527	1333025	SOUTH WESTERN SCHOOL DISTRICT	5,492.43
37	12984355001	400472293	LG1		3521	10103	EMECO CORPORATION	1,321.13
37	12984357001	400472287	LIS	TIF	3625	1333063	UTZ QUALITY FOODS INC.	194.35
37	12984366001	400472272	LIS	TIB	3506	1333063	HANOVER HOSPITAL INC.	5,646.08
37	12984368001	400472269	SIS	TIB	3504	1333063	UTZ QUALITY FOODS INC	3,476.30
37	12984371001	400526398	SGT1	TAG5	4554	1333025	YORK BUILDING PRODUCTS CO. INC.	293.01
37	12984378001	400496892	SIS	TAG6	14565	1333017	SHARRETT'S PLATING CO INC.	3,062.04
37	12984380001	400494812	SIS	TIB	14520	1333095	SVEDALA INDUSTRIES INC.	3,163.10
37	12984382001	400493516	SIS	TIB	14532	1333017	C P CONVERTERS INC	6,438.24
37	12984392002	400472214	LIS	TIB	3569	1333074	GENERAL DYNAMICS OTS(PA) INC.	3,825.82
37	12984392002	400472233	LIS	TIB	3649	1333074	GENERAL DYNAMICS OTS(PA) INC.	10,068.11
37	12984392002	800800313	LIS	TIB	3648	1333074	GENERAL DYNAMICS OTS(PA) INC.	3,347.55
37	12984394001	400472231	SGT2	TAG6	3589	1333074	RED LION AREA SCHOOL DISTRICT	277.28
37	12984417001	400472186	SGT2	TAG2	4515	1333095	YORK HOUSING AUTHORITY	1,971.18
37	12984427001	400472128	SIS	TIB	3956	1333029	COLONIAL MANOR	301.15
37	12984428001	400493347	SIS	TIB	3950	1333032	HANOVER FOODS CORP	4,743.56
37	12984433001	400474737	SIS	TIB	14041	1333014	YORK BUILDING PRODUCTS CO. INC.	6,272.31
37	12984436001	400516474	SIS	TIB	3863	1333029	YORK INTERNATIONAL CORPORATION	13,199.30
37	12984438005	400517692	LIS	TIB	14678	1333029	YORK INTERNATIONAL COPR	8,218.52
37	12984438005	400526273	LIS	TIB	44876	1333029	YORK INTERNATIONAL COPR	5,910.79
37	12984438005	800800325	LIS	TIB	3916	1333029	YORK INTERNATIONAL COPR	6,020.27
37	12984438005	800800326	LIS	TIB	3917	1333029	YORK INTERNATIONAL COPR	7,803.46
37	12984440001	400472099	LIS	TIB	3909	1333032	VOITH SIEMENS HYDRO POWER GEN INC	1,834.49
37	12984442001	400472096	LIS	TIG	14693	1333032	MAGNESITA REFRACTORIES COMPANY	6,788.34
37	12984443001	400472090	SIS	TIB	3901	1333095	PRECISION COMPONENTS	4,781.51
37	12984445003	400472088	LIS	TIB	3896	1333032	OSRAM SYLVANIA INC	4,617.68
37	12984445004	400472089	SGT2	TAG6	3897	1333032	OSRAM SYLVANIA INC	4,749.76
37	12984447001	400526359	LIS	TIB	3894	1333032	YORK BUILDING PRODUCTS CO. INC.	18.07
37	12984448001	400472085	LIS	TIB	3893	1333027	APEX TOOL GROUP LLC	6,582.03
37	12984450007	500793520	LIS	TIF	48680	1333027	HARLEY DAVIDSON MOTOR COMPANY	19,139.64
37	12984453004	400505585	SIS	TAG6	3881	1333029	GRAHAM PACKAGING COMPANY L.P.	15,019.06
37	12984460001	400472065	SIS	TIB	3866	1333017	RUTTER BROS DAIRY INC.	1,150.36
37	12984462001	400472061	SIS	T14	3860	1333027	AESYS TECHNOLOGIES L.L.C.	8,853.30
37	12984467001	400472046	SIS	TIB	4248	1333017	YORK CASKET CO. INC.	3,361.03
37	12984472001	400472020	SGT2	TAG6	3803	1333027	CHURCH OF THE BRETHERN	5,226.08
37	12984475001	400472016	SIS	TIB	3799	1333027	SPRINGETTS MANOR ASSOC LTD PTR.	77.96
37	12984476001	400472014	SIS	TIB	3795	1333027	COUNTY OF YORK	8,044.15
37	12984477004	400472012	SG2		3792	1333027	VILLAGE REALTY	600.79
37	12984477004	800800315	SG2		3793	1333027	VILLAGE REALTY	14.60
37	12984484006	400467049	SIS	TIB	47453	1333083	DONSCO INC	6.06
37	12984484006	400471998	SIS	TIB	14566	1333083	DONSCO INC	16,591.26

37	12984484006	500151812	SIS	TIB	47456	1333083	DONSCO INC	6.06
37	12984487001	400471977	SIS	TIB	4335	1333077	P H GLATFELTER CO	12,048.41
37	12984490001	400526586	LIS	TIF	4037	1333079	PENNEX ALUMINUM COMPANY LLC	67,184.66
37	12984493001	400471935	SGT2	TAG2	4516	1333095	YORK HOUSING AUTHORITY	1,610.31
37	12984497001	400471892	SIS	TIB	4173	1333095	NORTH METAL AND	4,124.51
37	12984501001	400471867	LIS	TIF	4155	1333095	WELLSPAN HEALTH	11,536.99
37	12984504001	400471831	SG2		4141	1333029	TRIANGLE PRINTING CO	963.30
37	12984505001	400471820	SGT2	TAG2	4517	1333095	YORK HOUSING AUTHORITY	1,487.51
37	12984507001	400471805	SIS	TI4	4556	1333014	SPRING GROVE AREA SCHOOL DISTRICT	9,445.81
37	12984517001	400526829	SG2		4111	1333029	FREDERICK GALIARDO	197.95
37	12984524001	400507001	SIS	TIB	14552	1333017	MAPLE PRESS CO	4,496.64
37	12984528001	400507730	LIS	867	3971	1333029	GLAN-GERY CORP	18,621.19
37	12984529002	400495160	ML1	831	293	290806	MITTAL STEEL USA ISG INC	0.00
37	12984530001	400496375	SGT2	TAG6	14550	1333027	ASSOCIATED WHOLESALERS	1,701.93
37	12984533001	400494422	LIS	TI8	14521	1333027	YORK CONTAINER COMPANY	3,327.47
37	12984534001	400491763	SIS	TI4	14383	1333029	YORK BUILDING PRODUCTS CO. INC.	2,097.56
37	12984538001	400496374	SIS	TIB	14554	1333095	YORK WALLCOVERINGS INC	5,547.66
37	12984541001	400472240	SIS	TIB	4443	1333074	RED LION AREA SCHOOL DISTRICT	2,583.06
37	12984542001	400499351	SG2		14534	1333029	WALTER W ZEIGLER'S & SON	3,158.50
37	12984547003	400472211	SIS	TIB	3644	1333074	MAINE INDUSTRIAL TIRE LLC	5,364.81
37	12984549001	400496547	SIS	TIB	14438	1333095	YORK CITY SCHOOL DISTRICT	7,445.55
37	12984561001	400472176	SIS	TIB	3969	1333095	NEW YORK WIRE COMPANY	8,717.36
37	12984566001	400526769	SG2		4505	1333095	HONEYWELL IPCO	2,153.02
37	12984569008	400472068	LIS	TIF	3869	1333029	D.F.STAUFFER BISCUIT CO. INC.	19,391.81
37	12984569008	400492606	LIS	TIF	47118	1333029	D.F.STAUFFER BISCUIT CO. INC.	10,688.18
37	12984569008	400505836	LIS	TIF	47356	1333029	D.F.STAUFFER BISCUIT CO. INC.	7,803.46
37	12984569008	400516746	LIS	TIF	47028	1333029	D.F.STAUFFER BISCUIT CO. INC.	7,803.46
37	12984576001	400472052	SIS	TIB	3847	1333032	COYNE INTERNATIONAL ENT. CORP	7,490.23
37	12984584004	800800311	SIS	TIB	14595	1333029	NEW YORK WIRE COMPANY	3,083.07
37	12984585004	400472035	SIS	TIB	3824	1333029	YORK PENNSYLVANIA HOSP CO LLC	12.68
37	12984585004	800800310	SIS	TIB	3825	1333029	YORK PENNSYLVANIA HOSP CO LLC	2,269.87
37	12984588001	400471996	SIS	TI4	3703	1333027	PENNA PERLITE CORP	1,553.45
37	12984592001	400471991	SIS	TI8	3698	1333069	GEORGIA PACIFIC CORP	12,248.59
37	12984596001	400471986	SGT2	TAG6	3754	1333017	OUTDOOR COUNTRY CLUB	1,646.10
37	12984597001	400471985	SGT2	TAG6	3753	1333005	DOVER AREA SCHOOL DISTRICT	5,014.00
37	12984598001	400471984	SIS	TI4	3751	1333005	DOVER AREA SCHOOL DISTRICT	3,433.09
37	12984606001	400471973	SIS	TIB	3736	1333026	SOUTHERN YORK COUNTY SCHOOL DIST.	7,848.80
37	12984607002	400471965	SGT2	TAG6	3728	1333027	CENTRAL YORK SCHOOL DISTRICT	5,086.97
37	12984611002	400471958	SIS	TIB	3723	1333029	YORK SUBURBAN SCHOOL DISTRICT	7,465.84
37	12984614001	400471948	SIS	TIB	3719	1333035	YORK COUNTY SCHOOL OF TECHNOLOGY	7,516.16
37	12984622002	400471919	SGT2	TAG6	3765	1333032	WEST YORK AREA SCHOOL DISTRICT	9,801.83
37	12984623001	400471918	SGT2	TI4	4642	1333070	MANN & PARKER LUMBER COMPANY INC.	1,627.04
37	12984624003	400471915	SIS	TIB	3763	1333032	HANOVER FOODS CORP	6,546.35
37	12984628004	400471893	SIS	TIB	3686	1333029	YORK COLLEGE OF PENNSYLVANIA	6,166.05
37	12984639001	400471826	SGT2	TAG6	3657	1333095	YORK CATHOLIC HIGH SCHOOL	321.97
37	12984641001	400471812	SG2		4427	1333032	ST PAULS	1,372.62
37	12984643001	400471809	SIS	TIB	4526	1333017	CITY OF YORK	4,064.30
37	12984645001	400471795	SGT2	TAG2	3777	1333095	YORK HOUSING AUTHORITY	272.52
37	12984661001	400526647	SIS	TI4	45046	1333014	YORK BUILDING PRODUCTS CO. INC.	2,190.07
37	12984661003	400500358	SIS	TIB	14657	10101	YORK BUILDING PRODUCTS CO. INC.	23,195.59
37	12984661004	500738669	SIS	TIB	48592	1333032	YORK BUILDING PRODUCTS CO. INC.	24,247.50
37	13237020002	500135596	LIS	TI8	4638	511396	UNIONTOWN HOSPITAL	39,672.24
37	13241895007	501021913	LIS	830	49028	30225	LINDY PAVING INC.	28,711.79
37	13241895007	501028115	LIS	830	49013	30225	LINDY PAVING INC.	28,711.79
37	13262032001	500128825	SG2		1346	1292914	NEW ENGLAND MOTOR FREIGHT	1,352.43
37	13264345002	400520745	SG2		1306	1292913	NEIL KUNKLE	3,173.68
37	13266182003	400473258	ML1	850	1296	1252858	WORLD KITCHEN LLC	5,956.06
37	13270887001	500153389	SGT2	TAG6	45693	273804	SEARS ROEBUCK AND CO	4,662.89
37	13333833001	500159224	SG2		45928	551501	FOOD LION LLC	6,394.31
37	13409908003	800800444	SIS	TIB	289	70406	SARDELLO INC.	2,190.25
37	13418879001	500171349	LIS	TI8	45520	30205	GENERAL ELECTRIC COMPANY	20,044.15
37	13503540001	500099035	SIS	TI4	45872	1252862	BETH CENTER SCHOOL DISTRICT	11,513.92

37	13606384001	500209675	LIS	TI8	46079	1333028	ADHESIVES RESEARCH INC	20,132.46
37	13629199001	500199977	LIS	TIF	46006	1112521	PA DEPARTMENT OF CORRECTIONS	41,218.18
37	13637222011	400472011	SIS	TIB	3790	1333027	KINSLEY CONSTRUCTION INC	2,806.97
37	13648145002	400473252	SGS		1289	1112521	JENNY PRODUCTS INC	3,864.05
37	13658489004	500214064	SIS	TI4	47053	1252822	COCA-COLA ENTERPRISES INC.	6,113.49
37	13658489004	500459284	SIS	TI4	47484	1252822	COCA-COLA ENTERPRISES INC.	5,248.14
37	13664767001	500224346	SGT2	TAG6	46116	1252808	AVELLA AREA SCHOOL DISTRICT	11,391.81
37	13672675001	500103286	SGT2	TAG6	46063	1333012	EASTERN YORK SCHOOL DISTRICT	7,315.49
37	13676826001	500220820	LIS	845	46101	30243	STANDARD FORGED PRODUCTS LLC	27,319.26
37	13794986001	400473202	SIS	TAG6	1015	30223	MOON AREA SCHOOL DISTRICT	2,441.91
37	13801660001	500224592	SGT2	TAG6	46122	1292998	JEANNETTE CITY SCHOOL DISTRICT	17,889.42
37	13807449005	500843197	SGT2	TAG6	48733	10160	CONEWAGO VALLEY SCHOOL DISTRICT	18,037.95
37	13814290002	400495299	SGS		47969	10158	BAR-RAY PRODUCTS INC	0.00
37	13853322001	400473089	SIS	TI4	914	30225	BRYAN-MECHANICAL INC	5,076.33
37	13874473001	400473157	SG2		979	70424	PITTSBURGH TUBULAR SHAFTING INC.	431.84
37	13901909001	400485878	SIS	TAG6	4254	30243	IM SUFRIN PREMIER BUSINESS PRODUC	1,879.32
37	13909661002	500239238	SIS	TI4	46384	1292918	YOUGH SCHOOL DISTRICT	6,129.30
37	13941065002	400479518	SGS		774	30272	VALVOLINE	1,641.60
37	13959263001	400473271	LIS	TI8	1309	1292977	DURALOY TECHNOLOGIES INC	12,519.67
37	13968541002	500296548	ML1	TM2	46567	511324	NEMACOLIN WOODLANDS INC.	229,989.90
37	14012426004	400516863	SG2		761	30272	BUNCHER INDUSTRIAL PARK	1,955.21
37	14059950002	400054367	SG2		47475	1333025	FIESTA MEXICO	25,691.99
37	14104781002	500296730	SIS	TIB	46707	511304	OGLEVEE LTD	15,095.42
37	14136590002	500270120	SIS	TI4	48073	1252896	WASHINGTON COUNTY	2,800.24
37	14161090002	400473124	SGS		948	30265	SACRED HEART CHURCH	1,320.90
37	14161126001	400472230	SIS	TIB	3588	1333034	TATE ACCESS FLOORS INC	6,881.34
37	14172457001	500278290	SGT2	TAG6	46926	273804	STATE COLLEGE AREA SCHOOL DIST	9,112.62
37	14209858001	400473191	LIS	TIF	1007	30225	ASHLAND INC.	9,468.16
37	14217110001	400478455	SG2		922	30272	ABDI	1,504.84
37	14238571001	500337814	LIS	TIF	46961	1333007	STARBUCKS COFFEE COMPANY	(819.24)
37	14280523001	500327842	SIS	TI4	47308	273804	WAL-MART STORES # 1-2230	4,129.89
37	14303963001	500391455	SGT2	TAG6	47285	30260	CORNELL SCHOOL DISTRICT	12,719.37
37	14313747005	500338294	SGT2	TAG6	47466	10155	TUCKER INDUSTRIAL LIQUID COATINGS	12,693.66
37	14313747006	500323083	SGT2	TAG6	48539	10155	TUCKER INDUSTRIAL LIQUID COATINGS	4,383.45
37	14316327026	400472651	SGS		1127	30287	NEW PLAN REALTY TRUST	10,475.62
37	14318082003	400519776	SIS	TIB	47451	1333032	GTY INC	10,445.94
37	14344230001	500212008	SIS	TIB	47252	1252822	GOLDEN EAGLE CONSTRUCTION CO. INC	11,414.42
37	14351364003	500354179	SIS	806	47333	591705	CENTRAL GREENE SCHOOL DISTRICT	(9,801.11)
37	14351364003	500371709	SIS	806	47605	591705	CENTRAL GREENE SCHOOL DISTRICT	10,935.22
37	14351364003	500690713	SIS	806	49040	591705	CENTRAL GREENE SCHOOL DISTRICT	6,003.16
37	14369089002	400516841	SGS		671	30272	BUNCHER COMPANY	1,557.14
37	14381641008	500714270	SIS	TI4	48796	10119	COUNTY OF ADAMS	1,125.17
37	14436898001	400473532	SIS	TAG6	3380	832206	BIG LOTS STORES INC 1084	965.87
37	14471914001	400526560	LIS	TIF	3908	1333032	FRITO-LAY INC.	30,494.23
37	14492769002	500965975	LG2		49158	1112521	STATE CORRECTIONAL INSTITUTE	20,695.18
37	14529317003	400472635	LIS	840	1139	1252856	PA TRANSFORMER TECHNOLOGY INC	21,815.82
37	14529317003	800800373	LIS	840	14246	1252856	PA TRANSFORMER TECHNOLOGY INC	13,414.22
37	14557113003	500054098	SGT2	TAG6	48084	551501	JERR-DAN CORP	30,701.18
37	14666681003	400472559	SGS		1077	30202	THE CARPENTER CONNECTION	2,911.95
37	14688568001	400473247	SGS		1286	1252858	W.H. STONE & CO. INC.	6,713.97
37	14724129003	800800404	SG2		3463	30268	BRADLEY ACADEMY	0.00
37	14738217002	400473525	SG4		621	832206	AMERICAN REFINING GROUP INC	5,915.22
37	14829340001	400473096	SGT2	TAG6	921	30223	RHEMA CHRISTIAN SCHOOL	4,158.19
37	14860718003	400473280	SIS	TI4	1313	511314	VACUUM CERAMIC INC.	3,626.04
37	14880968005	400513265	SGT2	TAG2	3338	30287	DORCHESTER TOWERS	1,201.65
37	14880968005	800800389	SGT2	TAG2	44769	30287	DORCHESTER TOWERS	10,475.62
37	14880968005	800800390	SGT2	TAG2	44770	30287	DORCHESTER TOWERS	10,475.62
37	14880968005	800800391	SGT2	TAG2	44771	30287	DORCHESTER TOWERS	10,475.62
37	14883214001	400472867	SG2		742	732195	FRED A NUDD CORPORATION	2,101.78
37	14906919001	400472894	SG3		3313	30260	WONG L.P.	6,641.74
37	14930906001	400472018	SIS	TIB	3801	1333027	YORKSHIRE REALTY LLP	1,221.69
37	14930906002	400472017	SIS	TIB	3800	1333027	YORKSHIRE REALTY LLP	183.89

37	14958276003	500543371	SIS	TIB	35106	1112506	KEYSTONE LIME CORPORATION	7,962.84
37	14962898001	400504012	SG2		4067	10104	HARRISBURG AREA COMMUNITY COLLEGE	1,319.79
37	14962907005	400500030	SGS		3454	190613	GENERAL RENTAL CENTER	1,183.76
37	14997023001	400472421	SIS	TI4	3491	10157	SPECTRA-KOTE CORP.	3,324.12
37	15034438001	800800392	SGT2	TAG6	1131	30298	WINDGAP ENTERPRISES INCORPORATED	630.15
37	15060779001	400526542	SIS	TIB	48868	1252805	NORTH CENTRAL PROCESSING INC	14,168.94
37	15077205001	400487433	SGT1	TAG6	14445	1333095	DC DALLMEYER REAL ESTATE	4,352.73
37	15096104001	500587558	LIS	809	47842	732195	ELLWOOD MILL PRODUCTS COMPANY	61,169.17
37	15096104002	501033523	LIS	809	49045	732195	ELLWOOD MILL PRODUCTS COMPANY	44,763.53
37	15096113001	500587559	LIS	833	47843	732195	NORTH AMERICAN FORGEMASTERS	22,670.09
37	15103065003	400526796	SGS		14835	10103	PRECISION CUT INDUSTRIES INC	5,904.85
37	15107817004	500136220	SG4		1438	511314	FAY PENN ECONOMIC DEVT	1,652.12
37	15119666001	400472700	SG2		1198	30243	PENNSYLVANIA COMMERCIAL REAL EST	1,563.83
37	15128021004	400472542	SIS	TIB	3278	30243	AXIOM AUTOMOTIVE TECHNOLOGIES	4,371.85
37	15128021004	800800382	SIS	TIB	3279	30243	AXIOM AUTOMOTIVE TECHNOLOGIES	6,552.49
37	15128021004	800800383	SIS	TIB	3280	30243	AXIOM AUTOMOTIVE TECHNOLOGIES	6,552.49
37	15171839005	400472256	SIS	TI4	3642	1333074	APEX URETHANE MILLWORK INC	279.49
37	15190290003	500990795	SIS	TIB	48924	511314	DYNAMIC MATERIALS CORPORATION	21,953.37
37	15246690003	400478147	SG2		1122	1252821	SHRI RANCHHODJI ASSOCIATES	10,996.30
37	15285794001	400520146	SIS	TIB	47452	1252807	CATERPILLAR GLOBAL MINING AMERICA	398.38
37	15285794005	400472715	SG2		1152	1252829	CATERPILLAR GLOBAL MINING AMERICA	1,416.67
37	15287512001	500065176	SG2		47085	1333063	DELIAS DISTRIBUTION	1,582.50
37	15310256001	400477241	SIS	TIB	3990	1333017	ABERDEEN ROAD COMPANY INC.	60.31
37	15320799002	400514006	SG4		4540	1252822	ALL OCCASIONS PARTY RENTAL	0.00
37	15380130001	400500097	ML1	TM2	14666	10119	RRI ENERGY INC.	1,125.17
37	15386979001	400472009	SIS	TIB	3788	1333027	SONOCO CORRIFLEX D & P LLC	5,065.69
37	15399043001	400473272	SG4		1310	1292913	LENICK COMPANY	1,878.81
37	15409498002	400472801	SG2		686	30225	U.S. ARMY CORPS OF ENGINEERS	1,621.75
37	15410029001	400524934	SG4		1465	511314	SPECIALTY CONDUIT &	2,137.32
37	15410029003	400526421	SGS		1368	511314	SPECIALTY CONDUIT &	5,237.34
37	15514483001	400473294	SGS		1329	1112521	PIKE VIEW ENTERPRISES INC.	1,293.77
37	15514517001	500607489	LIS	TIF	48514	551504	MARTINS FAMOUS PASTRY SHOPPE INC.	37,240.01
37	15542189007	400484040	SG2		49239	1252829	WASHINGTON PENN PLASTICS	16,540.14
37	15542189008	500949435	SGS		49240	1252822	WASHINGTON PENN PLASTICS	6,113.49
37	15551095001	500175440	SIS	TIB	45528	70452	WORLDCLASS PROCESSING CORP D.I.P.	16,374.96
37	15614278001	500732771	SIS	TI4	48561	30223	A & R BUILDING COMPANY	6,802.42
37	15632066001	500494320	SIS	TIB	48533	1112512	SOMERSET WELDING AND STEEL INC.	11,191.32
37	15641400003	400502082	SG3		46814	1333017	NEW STANDARD CORPORATION	6,438.24
37	15674018001	500648810	LIS	TI8	48541	273801	PA DEPARTMENT OF CORRECTIONS	99,366.60
37	15687805001	400495897	SG2		754	732195	HESSIAN COMPANY LTD T/A FADDIS	1,702.73
37	15700258003	400472146	SGS		3986	1333017	WORKFLOW ONE	298.01
37	15772207001	400516842	SGT2	TAG6	778	70409	HALL INDUSTRIES INC.	2,886.58
37	15804397001	500153126	LIS	TI8	45642	70479	PENN STATE SPECIAL METALS LLC	12,382.25
37	15830301007	400476065	SGT2	TAG6	802	30209	MARONDA FOUNDATION	2,082.57
37	15878297001	500766884	SGT2	TAG6	48455	1333007	STARBUCKS COFFEE WAREHOUSE	61,445.67
37	15897246001	500635532	SIS	TIB	48654	1333004	ESC LLC	10,255.49
37	15932079001	500755822	LIS	TIF	48661	511311	PA DEPARTMENT OF CORRECTIONS	11,097.65
37	16032404001	400493513	SG2		3428	1112521	ABILENE BOOT CO. INC.	1,471.35
37	16080397001	400520923	SG2		44426	190633	EUGENE A. COOPER	1,001.72
37	16083526003	400472735	SG2		1224	30243	KIN PROPERTIES	1,825.77
37	16095038001	400517428	SGS		3385	190628	R D LOGISTICS	3,868.07
37	16195289003	400472627	SGT2	TAG6	1134	30276	PMLR PROPERTIES LLC	3,736.41
37	16211690001	400522880	SIS	TAG6	1081	30243	BOTTLING GROUP LLC	1,018.27
37	16226888005	400288865	SIS	TIB	46395	1292977	SUMMERILL TUBE CORP	1,878.55
37	16226888005	400289580	SIS	TIB	46393	1292977	SUMMERILL TUBE CORP	1,878.55
37	16226888005	400473253	SIS	TIB	1290	1292977	SUMMERILL TUBE CORP	16,200.79
37	16251355005	800800440	SGT1	TAG5	14268	70422	CREEKSIDE SPRING LLC	8,844.56
37	16266565001	400518893	LIS	TI8	934	70495	KEYSTONE PROFILES LTD	1,151.81
37	16314259001	500845588	SIS	TAG6	48728	1333032	KINSLEY ASPHALT	22,654.42
37	16316862001	400489632	SIS	TIB	48727	10103	UTZ QUALITY FOODS INC	23,457.97
37	16343494001	400473488	SGS		631	832202	MINARD RUN OIL CO	4,454.65
37	16354507001	400485000	SGS		4273	1333014	R & R COMPONENTS INC.	3,108.54

37	16450594001	400526719	SIS	TIB	48743	1333083	H & H CASTING INC.	23,887.49
37	16492890001	400472901	SG2		773	70478	FELLOWSHIP BAPTIST CHURCH	1,571.94
37	16512325001	400473207	SGS		4342	30272	PRIME SOURCE BUILDING PRODUCTS	991.08
37	16512328001	400479318	SG2		4333	30272	PRIME SOURCE BUILDING PRODUCTS	1,468.09
37	16618611001	400509341	SIS	TIB	14449	1333032	SPECIALTY EMULSION INC	2,460.66
37	16630957002	400526998	LIS	803	14788	70470	ANCHOR HOCKING LLC	33,446.59
37	16640613004	400472720	SG2		1212	30287	ENTERPRISE BANK	1,103.71
37	16693268001	400471953	SGT2	TAG6	4678	1333017	YORK BARBELL	2,486.57
37	16804444002	500146391	LIS	TIB	861	70495	MCDANEL ADVANCED CERAMIC TECH	10,233.82
37	16804444008	500175309	SIS	TIB	49139	70495	MCDANEL ADVANCED CERAMIC TECH	11,223.75
37	16869463001	400473316	LG2		1347	511311	HEARTLAND BARGE LLC	8,455.09
37	16888128001	400473190	SIS	TIB	1006	732113	THE PRAXIS	8,616.13
37	16894098002	500939482	SIS	TIB	49112	1333035	OSS ORTHOPAEDIC HOSPITAL LLCS	2,040.95
37	16894098004	501057529	SIS	T14	49129	1333035	OSS ORTHOPAEDIC HOSPITAL LLCS	2,040.95
37	16919869001	500215263	SIS	TIB	48787	1333095	CONDUCTIVE TECHNOLOGIES INC	12,353.21
37	16920048001	500959190	SIS	TIB	48797	511395	YOUGHIOGHENY GLASS	11,994.70
37	16921777003	500191867	SIS	TIB	45616	273806	SPECTRUM CONTROL INC	3,456.40
37	16933818003	400472432	SGS		292	1333003	CUNNINGHAM FURNITURE INDUSTRY LLC	0.00
37	16992858001	400472447	SIS	T14	48793	273860	STATE COLLEGE AREA SCHOOL DISTRICT	4,890.17
37	17037445001	500962866	SIS	TIB	48814	511306	HUNTER PANELS LLC	18,913.52
37	17049920001	400499613	SIS	TIB	1126	30268	GREENTREE PKWY ASS. LP	1,919.39
37	17049929002	800800399	SG2		3458	30268	GREENTREE PKWY ASS. LP	0.00
37	17097990001	400473352	SGS		4547	1252858	COMPREHENSIVE COMMUNITY SERVICES	1,965.53
37	17120543005	400471994	SIS	T14	3701	1333027	HAAS ARCHITECTURAL MILLWORK INC	9,471.73
37	17126427001	400526860	SG2		1250	30243	R & D COATINGS INC	888.44
37	17149672001	400526591	SG4		799	732153	ADAMS MFG CORP	1,805.44
37	17184483002	500193058	SIS	TIB	45604	732195	RESCO PRODUCTS INC	2,191.46
37	17187387006	400471902	LIS	TIB	4178	1333032	BAE SYSTEMS LAND & ARMAMENTS LP	6,632.40
37	17230495003	400479417	SG2		888	30225	KOBE REALTY	1,962.15
37	17264884002	400500238	LIS	TIH	14403	1333032	LEHIGH CEMENT COMPANY	16,461.97
37	17287297004	500966808	SIS	TIB	48842	10119	WYNDHAM HOTEL	1,125.17
37	17297010001	400474558	SIS	T14	14055	1333035	ECORE INTERNATIONAL	8,795.26
37	17329614003	500162630	LIS	868	44642	1333027	YORK COGENERATION COMPANY LLC	16,654.66
37	17329614003	500162631	LIS	868	44642	1333027	YORK COGENERATION COMPANY LLC	16,654.66
37	17374217001	400473438	SIS	T14	1455	1112569	MCCARTHY OTR RETREADING INC	1,441.32
37	17374299002	400473323	LG1		1351	511314	UNIVERSAL WELL SERVICES	9,043.84
37	17377970001	501025433	SIS	839	48841	190626	ORWELL NATURAL GAS COMPANY	24,015.97
37	17409498001	501027922	SIS	TIB	49021	1333095	CINTAS CORP	14,965.43
37	17420756001	400504964	SGS		14778	1333017	DICO INC	2,579.81
37	17432474003	400472075	SIS	TIB	3879	1333027	EQUITY INDUSTRIAL A-YORK LP	1,428.34
37	17439660001	400471850	SIS	T14	4149	1333035	CLK-HPP YORK HILLS LP	290.07
37	17439660003	800800314	SG2		4269	1333035	CLK-HPP YORK HILLS LP	2,586.96
37	17446577006	400498963	SIS	TIB	14518	10160	NEW OXFORD FOOD LLC	5,361.20
37	17451537002	400473024	SG2		862	30272	ARC LIMITED	1,519.38
37	17465105001	400473522	SGS		616	832213	DELONG CASEY L	0.00
37	17486118001	501043836	SG4		49030	273821	BOLTON METAL PRODUCTS CO.	6,684.78
37	17509433003	501049268	LIS	TIB	49070	511306	JOHNSON MATTHEY INC	21,499.07
37	17515866004	501043874	SG2		49053	30224	STEINER REALTY	1,093.83
37	17515866005	501043873	SG2		49052	30224	STEINER REALTY	1,093.83
37	17520364002	501043872	SG2		49054	30224	STEINER REALTY	1,093.83
37	17556648001	500988325	SG2		49016	1252829	TANGER PROPERTIES LTD PARTNERSHIP	16,540.14
37	17592775005	500935239	SGS		49241	1252828	WASHINGTON PENN PLASTICS	2,221.29
37	17613477001	501040193	SG2		49048	832295	BRADFORD CREMATORY	17,028.50
37	17653039001	400472681	SG2		1108	30243	NYWP ENTERPRICE LLC	1,885.74
37	17662964001	400472829	SIS	856	711	30252	WPAHS INC	10,625.40
37	17692241009	501080986	LIS	TIB-EFACT	49302	1333017	YORK COUNTY SOLID WASTE AUTHORITY	75,979.41
37	17697569001	400495886	SIS	T14	14626	1333095	THE WARRELL CLASSIC CO	4,204.43
37	17766386001	501049150	SIS	TIB	49088	1333014	CHURCH AND DWIGHT CO INC.	37,624.94
37	18505018001	400473396	SG2		3248	1292914	JB'S BRIGHT BEGINNING LLC	1,663.84
37	18540737001	500487109	SGS		47705	1292909	RESERVED ENVIRONMENTAL SERVICES	37,052.17
37	18553656001	500204877	SIS	T14	48298	30272	ARCELOMITTAL LAPLACE LLC	5,399.51
37	18660393001	501083309	SG2		40519	1252820	DEPARTMENT OF TRANSPORTATION	22,691.51

37	18703892001	400505131	LIS	TIF	689	70477	PTC ALLIANCE HOLDINGS CORP	23,230.13
37	18767329005	800800406	SIS	TIB	14727	30268	PWC PROPERTY SOLUTIONS LLC	0.00
37	18776965001	400472097	LIS	TIF	3907	1333014	PENNSY SUPPLY INC.	5,698.72
37	18785500001	400474982	SG2		748	732195	GRAHAM THERMAL PRODUCTS	1,700.15
37	18792064002	501099066	SGT2	TAG6	49244	1333035	MILLER PLANT FARM INC	15,923.45
37	18801361001	400472893	SG2		4537	190613	MURPHY TRACTOR AND EQUIPMENT	1,476.90
37	18836110001	400473205	SIS	TIB	1018	732111	EZEFLOW USA INC	3,880.29
37	18862516001	400506475	SIS	TIB	1050	1252806	PRETZELS CANONSBURG LLC	869.86
37	18876998001	400498570	SG4		14594	310911	IBAKEFOODS LLC	7,789.73
37	18885421001	500376080	SIS	TIB	49156	10119	AGRICULTURE COMMODITIES INC	16,954.88
37	18897692003	400472409	SIS	TIB	1512	10160	PHILIPS ELECTRONICS	3,247.68
37	18917876001	400474751	LG1		4509	30223	PITTSBURGH HOTEL LLC	3,241.16
37	18929586001	400526210	SG2		723	30272	LUCKY VITAMIN CORP	2,110.65
37	18938679001	500744795	SIS	872	49242	1252851	AMROX	29,234.93
37	18941652003	400473297	SGS		1332	511318	EASTERN HARDWOODS INC	3,863.92
37	18973174002	400526191	LIS	873	44761	190613	ALCOA COMMERCIAL WINDOWS	81,514.47
37	18985473001	501047288	SIS	TIB	49243	1333035	WELLSPAN HEALTH	450.56
37	19016183003	400472455	SG3		1531	273821	NAVITUS LLC	5,413.65
37	19022293001	400473231	SGS		4575	511316	BEST FAYETTE MEDICAL CENTER LP	1,956.84
37	19022293005	500132845	SGS		4575	511316	BEST FAYETTE MEDICAL CENTER LP	1,956.84
37	19046540001	400508038	SIS	TIB	14064	1333017	BODYCOTE THERMAL PROCESSING INC	1,758.34
37	19074397001	501115733	SG2		49265	1333017	YORK WASTE DISPOSAL INC	1,216.31
37	19075101001	400473322	SGS		4421	1292916	TITAN HOSPITALITY INC	10,041.93
37	19084905001	500758287	SGS		49126	1333017	SALONCENTRIC INC	6,438.24
37	19114953001	500688577	SGT2	TAG6	48544	511312	NELSON WIRE & STEEL LLC	1,115.13
37	19117144005	501102841	LIS	T18	49282	732108	COMMERCIAL ASPHALT SUPPLY INC.	0.00
37	19117144005	501104644	LIS	T18	49270	732108	COMMERCIAL ASPHALT SUPPLY INC.	44,938.18
37	19179996001	400472978	LIS	T1G	828	30272	LIBERTAS COPPER LLC	21,799.23
37	19188658001	400472929	LG2		797	30225	LANXESS CORP	1,315.00
37	19193822001	501050977	SIS	TIB	49272	10103	CONEWAGO ENTERPRISES	11,227.06
37	19195813001	400472866	SG2		741	70470	BV INDUSTRIAL PARK LLC	12,018.67
37	19198302001	400472903	SGS		775	732195	R J REPCO	6,051.86
37	19212239003	500791830	SIS	TIB	49025	30201	MASONIC VG OF THE GRAND LODGE PA	0.00
37	19223348001	400473004	SG2		725	30234	LANG REAL ESTATE MANAGEMENT LLC	28.96
37	19234486001	400472905	SG2		777	732153	ANTHONY JOSEPH	1,248.09
37	19252407003	800800378	SG2		849	30234	GFS LLC	2,908.76
37	19261707001	400475636	SIS	T14	793	30223	PITT WCP HOTEL	3,586.35
37	19297438001	400493366	LIS	TIF	14458	1333025	CONAGRA FOODS PACKAGED FOODS LLC	7,246.78
37	19336466001	400501188	SGT2	TAG2	45609	1333032	GHC YORK OPS LLC	7,478.06
37	19337115003	400503508	SGS		1240	1252829	CB MINING INCORPORATED	1,425.28
37	19418733001	400472437	SIS	TIB	3304	10104	CBS CORPORATION	11,234.53
37	19430896001	501122186	LG2		49298	70412	BEEMAC TRUCKING	11,219.30
37	19431194001	400473171	SIS	TIB	989	70461	COL-FIN SPECIALTY STEEL CORP II	20,862.41
37	19441257001	500095996	SG2		46960	1333017	AMERICANA TIRE AND WHEEL	6,468.85
37	19443642001	400472814	SIS	TIB	697	70403	COMPREHENSIVE HEALTHCARE	8,081.85
37	19447200001	400472448	LG1		4581	273851	CENTRE CARE INC	1,817.71
37	19447200003	500153394	LG1		4581	273851	CENTRE CARE INC	1,817.71
37	19457137001	400473264	LG1		1303	511314	GREAT STAY HOSPITALITY LLC	1,557.22
37	19510781001	400500023	SG2		4557	190613	150 LINDEN PARTNER	2,115.02
37	19531601001	400526383	LG1		1012	30225	WASTE MANAGEMENT	11,619.73
37	19588817001	400499080	SG4		14265	732111	24/7 MILL MAINTENANCE LLC	8,352.63
37	19592009001	501155646	LG2		49311	1292909	MASCOT PETROLEUM-RAMS	23,080.04
Total								6,002,717.41

Columbia Gas of Pennsylvania, Inc.
 Account 385 Industrial Measurement Stations
 As of November 30, 2014

Converted Data from "Detail"

Rate Sched	RS Int	RS High Level	Full Rate Sched	Amount	Sum of Amount	Column Labels	MLDS	NSS	SDS/LGSS	SGSS/SCD/SGDS	Grand Total
Row Labels						LDS/LGSS					
SDS	SD	SDS/LGSS	T14	10,257							
SDS	SD	SDS/LGSS	T14	17,824	801	14,993					14,993
SG2	SG	SGSS/SCD/SG2		1,977	802		27,729				27,729
SGDS OTHER	SG	SGSS/SCD/SG TAG6		1,094	803	33,447					33,447
SG2	SG	SGSS/SCD/SG2		1,094	806			7,137			7,137
SG2	SG	SGSS/SCD/SG2		1,094	808	26,590					26,590
SGDS P1	SG	SGSS/SCD/SG TAG2		1,094	809	105,933					105,933
SDS	SD	SDS/LGSS	T14	9,447	810	12,600					12,600
SGDS P1	SG	SGSS/SCD/SG TAG2		10,476	816	649					649
SGDS P1	SG	SGSS/SCD/SG TAG2		10,476	819	15,049					15,049
SGDS P1	SG	SGSS/SCD/SG TAG2		1,094	820	25,410					25,410
SGDS P1	SG	SGSS/SCD/SG TAG2		1,094	821		24,645				24,645
SGS	SG	SGSS/SCD/SGS		2,368	830	57,424					57,424
SG3	SG	SGSS/SCD/SG3		5,589	831		0				0
SDS	SD	SDS/LGSS	T1B	11,291	833	22,670					22,670
SG3	SG	SGSS/SCD/SG3		5,938	838	43,674					43,674
SGDS OTHER	SG	SGSS/SCD/SG TAG6		281	839			24,016			24,016
SGDS OTHER	SG	SGSS/SCD/SG TAG6		12,353	840	35,228					35,228
LDS	LD	LDS/LGSS	T1B	47,261	841				1,748		1,748
SDS	SD	SDS/LGSS	T1B	4,383	845	27,319					27,319
SDS FLEX	SD	SDS/LGSS	861	19,884	846	19,623					19,623
SGS	SG	SGSS/SCD/SGS		967	847			9,866			9,866
SGDS OTHER	SG	SGSS/SCD/SG TAG6		2,307	850		5,956				5,956
SDS	SD	SDS/LGSS	T1B	0	856			10,825			10,825
SDS	SD	SDS/LGSS	T1B	0	858			16,789			16,789
SDS	SD	SDS/LGSS	T1B	0	859	14,725					14,725
SDS	SD	SDS/LGSS	T1B	2,800	861			19,884			19,884
SDS	SD	SDS/LGSS	T1B	1,866	867	18,621					18,621
SDS	SD	SDS/LGSS	T1B	2,800	868	33,309					33,309
SDS	SD	SDS/LGSS	T1B	2,800	872		29,235				29,235
SDS	SD	SDS/LGSS	T1B	2,800	873	81,514					81,514
SDS	SD	SDS/LGSS	T1B	2,800	874			14,184			14,184
LG2	SD	SDS/LGSS	LG2	9,184	875	45,760					45,760
SG2	SG	SGSS/SCD/SG2		1,860	878		45,283				45,283
SGS	SG	SGSS/SCD/SGS		804	LG1			109,789			109,789
SDS	SD	SDS/LGSS	T1B	20,811	LG2			104,981			104,981
SGDS OTHER	SG	SGSS/SCD/SG TAG5		9,349	NS1		645				645
SGS	SG	SGSS/SCD/SGS		927	SC2			2,613			2,613
SG2	SG	SGSS/SCD/SG2		1,029	SCC			3,466			3,466
SGS	SG	SGSS/SCD/SGS		4,517	SG2			337,715			337,715
SG3	SG	SGSS/SCD/SG3		4,847	SG3			34,848			34,848
SGDS OTHER	SG	SGSS/SCD/SG TAG6		5,739	SG4			41,281			41,281
SGDS OTHER	SG	SGSS/SCD/SG TAG6		8,153	SGS			214,160			214,160
SGDS OTHER	SG	SGSS/SCD/SG TAG6		1,709	TAG1			9,455			9,455
SGDS OTHER	SG	SGSS/SCD/SG TAG6		3,561	TAG2			134,097			134,097
LG1	SD	SDS/LGSS	LG1	855	TAG5			19,476			19,476
SDS	SD	SDS/LGSS	T1B	7,594	TAG6			582,927			582,927
SG2	SG	SGSS/SCD/SG2		1,208	T14			385,304			385,304
SGDS OTHER	SG	SGSS/SCD/SG TAG6		6,974	T1B	634,262					634,262
SGDS OTHER	SG	SGSS/SCD/SG TAG6		6,156	T1B-EFACT	75,979					75,979
SGDS OTHER	SG	SGSS/SCD/SG TAG6		5,116	T1B			1,177,924			1,177,924
SG2	SG	SGSS/SCD/SG2		5,426	T1F	942,193					942,193
SDS	SD	SDS/LGSS	T14	7,495	T1G	63,950					63,950
SG2	SG	SGSS/SCD/SG2		2,945	T1H	16,462					16,462
SDS	SD	SDS/LGSS	T14	2,619	TM2		234,146				234,146
SGDS OTHER	SG	SGSS/SCD/SG TAG6		15,181	TMA		5,427				5,427
SGDS OTHER	SG	SGSS/SCD/SG TAG6		1,630	Grand Total	2,367,388	372,421	645	1,860,479	1,381,766	6,002,717
SGDS OTHER	SG	SGSS/SCD/SG TAG6		936							

Rate Schedule
 Conversion Table
 SG SGSS/SCD/SGDS
 LG LGS
 SD SDS/LGSS
 LD LDS/LGSS
 SC SGSS/SCD/SGDS
 ML MLDS
 NS NSS

SDSS/LGSS
 LDS/LGSS

RSS/RDS
 SGS/SCD/SGDS
 N/A
 SDS/LGSS
 LDS/LGSS
 MLDS

SG2	SG	SGSS/SCD/SC	SG2	4,243
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	4,729
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,470
SGDS P1	SG	SGSS/SCD/SC	TAG2	3,777
SG2	SG	SGSS/SCD/SC	SG2	2,708
SDS	SD	SDS/LGSS	T1B	1,465
SDS	SD	SDS/LGSS	T1B	1,465
SDS	SD	SDS/LGSS	T1B	3,429
SDS	SD	SDS/LGSS	T1B	3,429
LDS	LD	LDS/LGSS	T1B	2,456
SGS	SG	SGSS/SCD/SC	SGS	4,077
SDS	SD	SDS/LGSS	T14	2,623
LDS	LD	LDS/LGSS	T1B	16,094
SGS	SG	SGSS/SCD/SC	SGS	3,136
SDS	SD	SDS/LGSS	T1B	5,338
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	7,976
SCC	SC	SGSS/SCD/SC	SCC	3,466
LG1	SD	SDS/LGSS	LG1	1,009
LG1	SD	SDS/LGSS	LG1	1,009
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,828
SDS	SD	SDS/LGSS	T1B	9,981
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,771
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,854
SG2	SG	SGSS/SCD/SC	SG2	1,180
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,122
SG2	SG	SGSS/SCD/SC	SG2	1,427
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,978
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,918
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	7,329
MLDS II	ML	MLDS	TMA	5,427
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,721
SDS	SD	SDS/LGSS	T14	1,814
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,728
SG2	SG	SGSS/SCD/SC	SG2	1,775
SDS	SD	SDS/LGSS	T14	2,837
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,331
SDS	SD	SDS/LGSS	T1B	2,954
SDS	SD	SDS/LGSS	T1B	5,698
SDS	SD	SDS/LGSS	T1B	0
SDS	SD	SDS/LGSS	T1B	0
SDS	SD	SDS/LGSS	T1B	2,376
SG2	SG	SGSS/SCD/SC	SG2	4,538
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,328
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,137
SDS	SD	SDS/LGSS	T14	11,005
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	(1,468)
SG4	SG	SGSS/SCD/SC	SG4	1,523
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,192
LG1	SD	SDS/LGSS	LG1	32,353
SG2	SG	SGSS/SCD/SC	SG2	1,135
SGS	SG	SGSS/SCD/SC	SGS	2,113
LDS	LD	LDS/LGSS	T1B	10,535
SGDS P1	SG	SGSS/SCD/SC	TAG2	2,397
LDS	LD	LDS/LGSS	T1B	9,302
LDS FLEX	LD	LDS/LGSS	816	649
SDS	SD	SDS/LGSS	T1B	9,919
LDS FLEX	LD	LDS/LGSS	810	12,600
LDS FLEX	LD	LDS/LGSS	808	13,295
LDS FLEX	LD	LDS/LGSS	808	13,295
SGS	SG	SGSS/SCD/SC	SGS	22,670
SG4	SG	SGSS/SCD/SC	SG4	1,275
SDS	SD	SDS/LGSS	T1B	9,005
SGS	SG	SGSS/SCD/SC	SGS	1,108
SDS	SD	SDS/LGSS	T14	10,025
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,928

SDS	SD	SDS/LGSS	TIB	3,401
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,986
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,377
SDS	SD	SDS/LGSS	TIB	2,138
LDS	LD	LDS/LGSS	TIB	6,284
SDS	SD	SDS/LGSS	TIB	2,224
SDS	SD	SDS/LGSS	T14	2,688
LDS	LD	LDS/LGSS	TIB	14,702
SDS	SD	SDS/LGSS	TIB	2,856
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,664
SGDS P1	SG	SGSS/SCD/SC	TAG2	2,722
SGDS P1	SG	SGSS/SCD/SC	TAG2	2,474
SDS	SD	SDS/LGSS	T14	5,064
SG2	SG	SGSS/SCD/SC	SG2	1,168
SG2	SG	SGSS/SCD/SC	SG2	1,137
SDS	SD	SDS/LGSS	TIB	5,290
SDS	SD	SDS/LGSS	TIB	13,075
LDS	LD	LDS/LGSS	TIB	9,181
SDS	SD	SDS/LGSS	TIB	3,695
SDS	SD	SDS/LGSS	T14	2,661
SDS	SD	SDS/LGSS	TIB	2,464
LDS FLEX	LD	LDS/LGSS	820	25,410
LG2	SD	SDS/LGSS	LG2	2,943
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,041
SDS	SD	SDS/LGSS	T14	2,443
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,646
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	976
SG2	SG	SGSS/SCD/SC	SG2	1,307
SC2	SC	SGSS/SCD/SC	SC2	2,613
SG2	SG	SGSS/SCD/SC	SG2	1,315
SDS	SD	SDS/LGSS	T14	3,553
SGDS P1	SG	SGSS/SCD/SC	TAG2	814
SGDS P1	SG	SGSS/SCD/SC	TAG2	814
SDS	SD	SDS/LGSS	TIB	8,690
SDS	SD	SDS/LGSS	T14	0
SGDS P1	SG	SGSS/SCD/SC	TAG2	3,640
SDS	SD	SDS/LGSS	T14	2,168
SDS	SD	SDS/LGSS	TIB	2,570
SDS	SD	SDS/LGSS	T14	47,221
SDS	SD	SDS/LGSS	TIB	4,003
SGDS P1	SG	SGSS/SCD/SC	TAG2	3,333
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,575
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,987
SDS	SD	SDS/LGSS	TIB	60,170
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,062
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	851
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,637
SGS	SG	SGSS/SCD/SC	SGS	1,646
SDS	SD	SDS/LGSS	TIB	1,889
SGDS FLEX	SG	SGSS/SCD/SC	841	1,748
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,622
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,954
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	429
SDS	SD	SDS/LGSS	T14	2,830
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,537
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	23,897
LDS	LD	LDS/LGSS	TIB	8,425
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,721
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,721
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	0
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	499
SDS	SD	SDS/LGSS	T14	0
SG2	SG	SGSS/SCD/SC	SG2	16,952
SDS	SD	SDS/LGSS	TIB	5,615
SDS	SD	SDS/LGSS	TIB	10,802

MLDS # FLEX	ML	MLDS	B02	13,865
MLDS # FLEX	ML	MLDS	B02	13,865
LDS FLEX	LD	LDS/LGSS	801	14,993
LDS FLEX	LD	LDS/LGSS	859	14,725
SDS	SD	SDS/LGSS	T14	0
LDS	LD	LDS/LGSS	T1F	12,774
SGDS P1	SG	SGSS/SCD/SC	TAG2	6,611
SDS	SD	SDS/LGSS	T14	5,736
SGDS P1	SG	SGSS/SCD/SC	TAG2	3,352
SDS	SD	SDS/LGSS	T1B	18,010
SG2	SG	SGSS/SCD/SC	SG2	3,176
SDS	SD	SDS/LGSS	T14	4,992
SDS	SD	SDS/LGSS	T14	16,540
SG2	SG	SGSS/SCD/SC	SG2	6,760
SDS	SD	SDS/LGSS	T1B	3,200
MLDS # FLEX	ML	MLDS	878	45,283
LG1	SD	SDS/LGSS	LG1	30,344
SDS	SD	SDS/LGSS	T14	30,606
LDS FLEX	LD	LDS/LGSS	846	18,457
LDS FLEX	LD	LDS/LGSS	846	1,166
SDS	SD	SDS/LGSS	T1B	47,133
SDS FLEX	SD	SDS/LGSS	847	9,866
SGDS OTHER	SG	SGSS/SCD/SC	TAG5	989
SG2	SG	SGSS/SCD/SC	SG2	3,178
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,278
LG1	SD	SDS/LGSS	LG1	5,614
SG2	SG	SGSS/SCD/SC	SG2	8,986
SG2	SG	SGSS/SCD/SC	SG2	1,521
SG2	SG	SGSS/SCD/SC	SG2	1,107
SG2	SG	SGSS/SCD/SC	SG2	1,527
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,740
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	14,604
SGDS P1	SG	SGSS/SCD/SC	TAG2	2,575
LDS	LD	LDS/LGSS	T1F	7,032
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,352
SG2	SG	SGSS/SCD/SC	SG2	1,108
SDS	SD	SDS/LGSS	T1B	1,422
SDS	SD	SDS/LGSS	T14	2,421
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,735
SG2	SG	SGSS/SCD/SC	SG2	1,458
SDS	SD	SDS/LGSS	T1B	365
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,485
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,096
SGDS P1	SG	SGSS/SCD/SC	TAG2	10,150
SDS	SD	SDS/LGSS	T1B	7,768
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,443
SDS	SD	SDS/LGSS	T14	3,399
LG1	SD	SDS/LGSS	LG1	1,055
SDS	SD	SDS/LGSS	T1B	924
SDS	SD	SDS/LGSS	T1B	1,094
SDS	SD	SDS/LGSS	T1B	1,094
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	16,882
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,953
SDS	SD	SDS/LGSS	T1B	10,476
SDS	SD	SDS/LGSS	T1B	26,321
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	843
SDS	SD	SDS/LGSS	T14	2,362
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,087
SDS	SD	SDS/LGSS	T1B	4,419
SDS	SD	SDS/LGSS	T1B	3,075
SDS	SD	SDS/LGSS	T1B	3,075
SDS	SD	SDS/LGSS	T1B	3,075
SDS	SD	SDS/LGSS	T1B	3,075
SDS	SD	SDS/LGSS	T1B	1,115
SDS	SD	SDS/LGSS	T14	0
SGDS P1	SG	SGSS/SCD/SC	TAG2	2,326

LDS FLEX	LD	LDS/LGSS	838	43,674
SG2	SG	SGSS/SCD/SC	SG2	1,109
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,947
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,170
LDS	LD	LDS/LGSS	T18	6,675
LDS	LD	LDS/LGSS	T1F	7,525
LDS	LD	LDS/LGSS	T18	24,052
LDS	LD	LDS/LGSS	T18	27,714
LDS	LD	LDS/LGSS	T1F	6,398
SG4	SG	SGSS/SCD/SC	SG4	2,266
SDS	SD	SDS/LGSS	T14	10,318
LDS FLEX	LD	LDS/LGSS	819	15,049
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,794
SDS	SD	SDS/LGSS	T14	1,505
LDS	LD	LDS/LGSS	T18	8,667
SDS	SD	SDS/LGSS	T18	3,124
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,662
SG2	SG	SGSS/SCD/SC	SG2	2,914
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,435
SGS	SG	SGSS/SCD/SC	SGS	8,166
SG2	SG	SGSS/SCD/SC	SG2	1,504
SG2	SG	SGSS/SCD/SC	SG2	0
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,606
SDS	SD	SDS/LGSS	T14	2,566
SDS	SD	SDS/LGSS	T14	2,280
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,643
SG2	SG	SGSS/SCD/SC	SG2	2,525
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,655
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,992
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,379
SGDS P1	SG	SGSS/SCD/SC	TAG1	1,655
SGDS P1	SG	SGSS/SCD/SC	TAG1	1,655
SGDS P1	SG	SGSS/SCD/SC	TAG1	1,655
SGDS P1	SG	SGSS/SCD/SC	TAG1	1,179
SGDS P1	SG	SGSS/SCD/SC	TAG1	1,655
SGDS P1	SG	SGSS/SCD/SC	TAG1	1,655
LG1	SD	SDS/LGSS	LG1	3,279
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,191
SDS	SD	SDS/LGSS	T14	2,899
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,838
SGDS P1	SG	SGSS/SCD/SC	TAG2	5,185
SGS	SG	SGSS/SCD/SC	SGS	2,818
SDS	SD	SDS/LGSS	T14	2,006
SDS	SD	SDS/LGSS	T18	1,772
SG2	SG	SGSS/SCD/SC	SG2	1,527
SDS	SD	SDS/LGSS	T18	12,616
SDS	SD	SDS/LGSS	T18	2,491
LG2	SD	SDS/LGSS	LG2	4,335
MLDS I	ML	MLDS	TM2	3,031
SDS	SD	SDS/LGSS	T14	2,570
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,185
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,185
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,185
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	4,583
SG2	SG	SGSS/SCD/SC	SG2	27,949
LG2	SD	SDS/LGSS	LG2	23,754
SDS	SD	SDS/LGSS	T14	3,398
SG2	SG	SGSS/SCD/SC	SG2	1,479
SDS	SD	SDS/LGSS	T18	7,185
SDS	SD	SDS/LGSS	T18	6,756
SDS	SD	SDS/LGSS	T18	5,255
SDS FLEX	SD	SDS/LGSS	874	14,184
LDS FLEX	LD	LDS/LGSS	875	7,044
LDS FLEX	LD	LDS/LGSS	875	7,044
LDS FLEX	LD	LDS/LGSS	875	18,029

LDS FLEX	LD	LDS/LGSS	875	13,643
SG2	SG	SGSS/SCD/SC	SG2	5,140
LDS	LD	LDS/LGSS	TIF	294
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	7,337
LDS	LD	LDS/LGSS	TIF	5,414
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	612
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	2,124
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	2,126
LDS	LD	LDS/LGSS	TIF	1,900
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	826
LDS	LD	LDS/LGSS	TIF	3,312
LDS	LD	LDS/LGSS	TIF	551
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	2,870
LDS	LD	LDS/LGSS	TIF	(238)
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
SG2	SG	SGSS/SCD/SC	SG2	328
LDS	LD	LDS/LGSS	T18	5,124
SDS	SD	SDS/LGSS	T18	12,542
SG2	SG	SGSS/SCD/SC	SG2	2,183
SDS	SD	SDS/LGSS	T18	10,409
LDS	LD	LDS/LGSS	T18	5,657
SDS	SD	SDS/LGSS	T14	1,740
SG2	SG	SGSS/SCD/SC	SG2	2,044
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	8,126
SDS	SD	SDS/LGSS	T18	10,485
SDS	SD	SDS/LGSS	T14	328
SDS	SD	SDS/LGSS	T18	0
LG2	SD	SDS/LGSS	LG2	0
LG2	SD	SDS/LGSS	LG2	0
LDS	LD	LDS/LGSS	TIF	5,371
LDS	LD	LDS/LGSS	T18	2,638

SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,663
SG2	SG	SGSS/SCD/SC	SG2	4,266
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	882
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	0
SDS	SD	SDS/LGSS	T14	4,103
NSI	NS	NSS	NSI	645
SDS	SD	SDS/LGSS	T1B	1,129
SDS	SD	SDS/LGSS	T1B	9,210
SDS	SD	SDS/LGSS	T14	4,687
SDS	SD	SDS/LGSS	T14	645
LG1	SD	SDS/LGSS	LG1	3,852
LDS	LD	LDS/LGSS	T1B	5,091
LDS	LD	LDS/LGSS	T1B	2,600
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,948
SGS	SG	SGSS/SCD/SC	SGS	20,772
LDS	LD	LDS/LGSS	T1F	12,792
LDS	LD	LDS/LGSS	T1F	10,711
LDS	LD	LDS/LGSS	T1F	10,830
LDS	LD	LDS/LGSS	T1B	5,115
LDS	LD	LDS/LGSS	T1B	5,115
LDS	LD	LDS/LGSS	T1B	18,724
SDS	SD	SDS/LGSS	T1B	2,716
SDS	SD	SDS/LGSS	T1B	3,012
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	4,097
LDS	LD	LDS/LGSS	T1F	28
LDS	LD	LDS/LGSS	T1F	11,870
LDS	LD	LDS/LGSS	T1F	5,205
SDS	SD	SDS/LGSS	T1B	3,203
SDS	SD	SDS/LGSS	T1B	2,126
LDS	LD	LDS/LGSS	T1B	7,870
SDS	SD	SDS/LGSS	T1B	4,270
SDS	SD	SDS/LGSS	T1B	7,800
SDS	SD	SDS/LGSS	T1B	4,338
SDS	SD	SDS/LGSS	T1B	13,873
SDS	SD	SDS/LGSS	T1B	2,269
SGS	SG	SGSS/SCD/SC	SGS	1,581
SG2	SG	SGSS/SCD/SC	SG2	1,202
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	5,011
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,354
SDS	SD	SDS/LGSS	T1B	2,709
SDS	SD	SDS/LGSS	T14	3,434
MLDS II FLEX	ML	MLDS	821	24,645
SDS FLEX	SD	SDS/LGSS	858	16,769
SDS	SD	SDS/LGSS	T14	1,212
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,599
LDS	LD	LDS/LGSS	T1B	4,617
LDS	LD	LDS/LGSS	T1B	(2,476)
LDS	LD	LDS/LGSS	T1B	1,583
LDS	LD	LDS/LGSS	T1B	4,627
LDS	LD	LDS/LGSS	T1B	4,225
LDS	LD	LDS/LGSS	T1B	1,583
LDS	LD	LDS/LGSS	T1B	1,583
LDS	LD	LDS/LGSS	T1B	1,583
LDS	LD	LDS/LGSS	T1B	1,583
LDS	LD	LDS/LGSS	T1B	1,583
LDS	LD	LDS/LGSS	T1B	3,470
SDS	SD	SDS/LGSS	T1B	2,894
LDS	LD	LDS/LGSS	T1F	32,431
SG2	SG	SGSS/SCD/SC	SG2	1,613
LDS	LD	LDS/LGSS	T1G	13,289
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,731
LDS	LD	LDS/LGSS	T1F	29,485
LDS	LD	LDS/LGSS	T1G	18,899
LDS	LD	LDS/LGSS	T1G	1,583
LDS	LD	LDS/LGSS	T1G	1,583

SDS	SD	SDS/LGSS	TIB	3,924
SDS	SD	SDS/LGSS	T14	5,492
LG1	SD	SDS/LGSS	LG1	1,321
LDS	LD	LDS/LGSS	TIF	194
LDS	LD	LDS/LGSS	T18	5,646
SDS	SD	SDS/LGSS	T18	3,476
SGDS OTHER	SG	SGSS/SCD/SC	TAG5	293
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,062
SDS	SD	SDS/LGSS	T18	3,163
SDS	SD	SDS/LGSS	T18	6,438
SDS	SD	SDS/LGSS	T18	3,826
SDS	SD	SDS/LGSS	T18	10,068
SDS	SD	SDS/LGSS	T18	3,348
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	277
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,971
SDS	SD	SDS/LGSS	T18	301
SDS	SD	SDS/LGSS	T18	4,744
SDS	SD	SDS/LGSS	T18	6,272
SDS	SD	SDS/LGSS	T18	13,199
LDS	LD	LDS/LGSS	T18	8,219
LDS	LD	LDS/LGSS	T18	5,911
LDS	LD	LDS/LGSS	T18	6,020
LDS	LD	LDS/LGSS	T18	7,803
SDS	SD	SDS/LGSS	T18	1,834
LDS	LD	LDS/LGSS	T18	6,788
SDS	SD	SDS/LGSS	T18	4,782
LDS	LD	LDS/LGSS	T18	4,618
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	4,750
LDS	LD	LDS/LGSS	T18	18
LDS	LD	LDS/LGSS	T18	6,582
LDS	LD	LDS/LGSS	TIF	19,140
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	15,019
SDS	SD	SDS/LGSS	T18	1,150
SDS	SD	SDS/LGSS	T14	8,853
SDS	SD	SDS/LGSS	T18	3,361
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	5,226
SDS	SD	SDS/LGSS	T18	78
SDS	SD	SDS/LGSS	T18	8,044
SG2	SG	SGSS/SCD/SC	SG2	601
SG2	SG	SGSS/SCD/SC	SG2	15
SDS	SD	SDS/LGSS	T18	6
SDS	SD	SDS/LGSS	T18	16,581
SDS	SD	SDS/LGSS	T18	6
LDS	LD	LDS/LGSS	T18	12,048
LDS	LD	LDS/LGSS	TIF	87,185
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,610
SDS	SD	SDS/LGSS	T18	4,125
LDS	LD	LDS/LGSS	TIF	11,537
SG2	SG	SGSS/SCD/SC	SG2	963
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,488
SDS	SD	SDS/LGSS	T14	9,446
SG2	SG	SGSS/SCD/SC	SG2	198
SDS	SD	SDS/LGSS	T18	4,497
LDS FLEX	LD	LDS/LGSS	067	16,621
MLDS FLEX	ML	MLDS	831	0
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,702
LDS	LD	LDS/LGSS	T18	3,327
SDS	SD	SDS/LGSS	T14	2,098
SDS	SD	SDS/LGSS	T18	5,548
SDS	SD	SDS/LGSS	T18	2,583
SG2	SG	SGSS/SCD/SC	SG2	3,159
SDS	SD	SDS/LGSS	T18	5,365
SDS	SD	SDS/LGSS	T18	7,446
SDS	SD	SDS/LGSS	T18	8,717
SG2	SG	SGSS/SCD/SC	SG2	2,153

LDS	LD	LDS/LGSS	TIF	19,392
LDS	LD	LDS/LGSS	TIF	10,688
LDS	LD	LDS/LGSS	TIF	7,803
LDS	LD	LDS/LGSS	TIF	7,803
SDS	SD	SDS/LGSS	TIB	7,490
SDS	SD	SDS/LGSS	TIB	3,083
SDS	SD	SDS/LGSS	TIB	13
SDS	SD	SDS/LGSS	TIB	2,270
SDS	SD	SDS/LGSS	T14	1,553
LDS	LD	LDS/LGSS	T18	12,249
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,646
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	5,014
SDS	SD	SDS/LGSS	T14	3,433
SDS	SD	SDS/LGSS	T18	7,849
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	5,087
SDS	SD	SDS/LGSS	T18	7,468
SDS	SD	SDS/LGSS	T18	7,516
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	9,802
SDS	SD	SDS/LGSS	T14	1,627
SDS	SD	SDS/LGSS	T18	6,546
SDS	SD	SDS/LGSS	T18	6,166
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	322
SG2	SG	SGSS/SCD/SC	SG2	1,373
SDS	SD	SDS/LGSS	T18	4,064
SGDS P1	SG	SGSS/SCD/SC	TAG2	273
SDS	SD	SDS/LGSS	T14	2,190
SDS	SD	SDS/LGSS	T18	23,196
SDS	SD	SDS/LGSS	T18	24,248
LDS	LD	LDS/LGSS	T18	39,672
LDS FLEX	LD	LDS/LGSS	830	28,712
LDS FLEX	LD	LDS/LGSS	830	28,712
SG2	SG	SGSS/SCD/SC	SG2	1,352
SG2	SG	SGSS/SCD/SC	SG2	3,174
MLDS II FLEX	ML	MLDS	850	5,956
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	4,663
SG2	SG	SGSS/SCD/SC	SG2	6,394
SDS	SD	SDS/LGSS	T18	2,190
LDS	LD	LDS/LGSS	T18	20,044
SDS	SD	SDS/LGSS	T14	11,514
LDS	LD	LDS/LGSS	T18	20,132
LDS	LD	LDS/LGSS	T1F	41,218
SDS	SD	SDS/LGSS	T18	2,807
SGS	SG	SGSS/SCD/SC	SGS	3,864
SDS	SD	SDS/LGSS	T14	6,113
SDS	SD	SDS/LGSS	T14	5,248
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	11,392
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	7,315
LDS FLEX	LD	LDS/LGSS	845	27,319
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,442
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	17,889
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	18,038
SGS	SG	SGSS/SCD/SC	SGS	0
SDS	SD	SDS/LGSS	T14	5,076
SG2	SG	SGSS/SCD/SC	SG2	432
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,879
SDS	SD	SDS/LGSS	T14	6,129
SGS	SG	SGSS/SCD/SC	SGS	1,642
LDS	LD	LDS/LGSS	T18	12,520
MLDS I	ML	MLDS	TM2	229,990
SG2	SG	SGSS/SCD/SC	SG2	1,955
SG2	SG	SGSS/SCD/SC	SG2	25,692
SDS	SD	SDS/LGSS	T18	15,095
SDS	SD	SDS/LGSS	T14	2,800
SGS	SG	SGSS/SCD/SC	SGS	1,321
SDS	SD	SDS/LGSS	T18	6,881

SGDS OTHER	SG	SGSS/SCD/SC TAG6	9,113
LDS	LD	LDS/LGSS TIF	9,488
SG2	SG	SGSS/SCD/SC SG2	1,505
LDS	LD	LDS/LGSS TIF	(819)
SDS	SD	SDS/LGSS T14	4,130
SGDS OTHER	SG	SGSS/SCD/SC TAG6	12,719
SGDS OTHER	SG	SGSS/SCD/SC TAG6	12,694
SGDS OTHER	SG	SGSS/SCD/SC TAG6	4,383
SGS	SG	SGSS/SCD/SC SGS	10,476
SDS	SD	SDS/LGSS T1B	10,446
SDS	SD	SDS/LGSS T1B	11,414
SDS FLEX	SD	SDS/LGSS 806	(9,801)
SDS FLEX	SD	SDS/LGSS 806	10,935
SDS FLEX	SD	SDS/LGSS 806	6,003
SGS	SG	SGSS/SCD/SC SGS	1,557
SDS	SD	SDS/LGSS T14	1,125
SGDS OTHER	SG	SGSS/SCD/SC TAG6	966
LDS	LD	LDS/LGSS TIF	30,494
LG2	SD	SDS/LGSS LG2	20,695
LDS FLEX	LD	LDS/LGSS 840	21,816
LDS FLEX	LD	LDS/LGSS 840	13,412
SGDS OTHER	SG	SGSS/SCD/SC TAG6	30,701
SGS	SG	SGSS/SCD/SC SGS	2,912
SGS	SG	SGSS/SCD/SC SGS	6,714
SG2	SG	SGSS/SCD/SC SG2	0
SG4	SG	SGSS/SCD/SC SG4	5,915
SGDS OTHER	SG	SGSS/SCD/SC TAG6	4,158
SDS	SD	SDS/LGSS T14	3,626
SGDS P1	SG	SGSS/SCD/SC TAG2	1,202
SGDS P1	SG	SGSS/SCD/SC TAG2	10,476
SGDS P1	SG	SGSS/SCD/SC TAG2	10,476
SGDS P1	SG	SGSS/SCD/SC TAG2	10,476
SG2	SG	SGSS/SCD/SC SG2	2,102
SG3	SG	SGSS/SCD/SC SG3	6,642
SDS	SD	SDS/LGSS T1B	1,222
SDS	SD	SDS/LGSS T1B	184
SDS	SD	SDS/LGSS T1B	7,963
SG2	SG	SGSS/SCD/SC SG2	1,320
SGS	SG	SGSS/SCD/SC SGS	1,184
SDS	SD	SDS/LGSS T14	3,324
SGDS OTHER	SG	SGSS/SCD/SC TAG6	630
SDS	SD	SDS/LGSS T1B	14,169
SGDS OTHER	SG	SGSS/SCD/SC TAG6	4,353
LDS FLEX	LD	LDS/LGSS 809	61,169
LDS FLEX	LD	LDS/LGSS 809	44,764
LDS FLEX	LD	LDS/LGSS 833	22,670
SGS	SG	SGSS/SCD/SC SGS	5,905
SG4	SG	SGSS/SCD/SC SG4	1,652
SG2	SG	SGSS/SCD/SC SG2	1,564
SDS	SD	SDS/LGSS T1B	4,372
SDS	SD	SDS/LGSS T1B	6,552
SDS	SD	SDS/LGSS T1B	6,552
SDS	SD	SDS/LGSS T14	279
SDS	SD	SDS/LGSS T1B	21,953
SG2	SG	SGSS/SCD/SC SG2	10,996
SDS	SD	SDS/LGSS T1B	398
SG2	SG	SGSS/SCD/SC SG2	1,417
SG2	SG	SGSS/SCD/SC SG2	1,583
SDS	SD	SDS/LGSS T1B	60
SG4	SG	SGSS/SCD/SC SG4	0
MLDS I	ML	MLDS TM2	1,125
SDS	SD	SDS/LGSS T1B	5,066
SG4	SG	SGSS/SCD/SC SG4	1,878
SG2	SG	SGSS/SCD/SC SG2	1,622
SG4	SG	SGSS/SCD/SC SG4	2,137

SGS	SG	SGSS/SCD/SC	SGS	5,237
SGS	SG	SGSS/SCD/SC	SGS	1,294
LDS	LD	LDS/LGSS	TIF	37,240
SG2	SG	SGSS/SCD/SC	SG2	16,540
SGS	SG	SGSS/SCD/SC	SGS	6,113
SDS	SD	SDS/LGSS	TIB	16,375
SDS	SD	SDS/LGSS	T14	6,802
SDS	SD	SDS/LGSS	TIB	11,191
SG3	SG	SGSS/SCD/SC	SG3	6,438
LDS	LD	LDS/LGSS	T18	99,367
SG2	SG	SGSS/SCD/SC	SG2	1,703
SGS	SG	SGSS/SCD/SC	SGS	298
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,887
LDS	LD	LDS/LGSS	T18	12,382
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,083
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	61,446
SDS	SD	SDS/LGSS	T18	10,255
LDS	LD	LDS/LGSS	TIF	11,098
SG2	SG	SGSS/SCD/SC	SG2	1,471
SG2	SG	SGSS/SCD/SC	SG2	1,002
SG2	SG	SGSS/SCD/SC	SG2	1,826
SGS	SG	SGSS/SCD/SC	SGS	3,868
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,736
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,018
SDS	SD	SDS/LGSS	T18	1,879
SDS	SD	SDS/LGSS	T18	1,879
SDS	SD	SDS/LGSS	T18	16,201
SGDS OTHER	SG	SGSS/SCD/SC	TAG5	8,845
LDS	LD	LDS/LGSS	T18	1,152
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	22,654
SDS	SD	SDS/LGSS	T18	23,458
SGS	SG	SGSS/SCD/SC	SGS	4,455
SGS	SG	SGSS/SCD/SC	SGS	3,109
SDS	SD	SDS/LGSS	T18	23,887
SG2	SG	SGSS/SCD/SC	SG2	1,572
SGS	SG	SGSS/SCD/SC	SGS	991
SG2	SG	SGSS/SCD/SC	SG2	1,468
SDS	SD	SDS/LGSS	T18	2,461
LDS FLEX	LD	LDS/LGSS	803	33,447
SG2	SG	SGSS/SCD/SC	SG2	1,104
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,487
LDS	LD	LDS/LGSS	T18	10,234
SDS	SD	SDS/LGSS	T18	11,224
LG2	SD	SDS/LGSS	LG2	8,455
SDS	SD	SDS/LGSS	T18	8,616
SDS	SD	SDS/LGSS	T18	2,041
SDS	SD	SDS/LGSS	T14	2,041
SDS	SD	SDS/LGSS	T18	12,353
SDS	SD	SDS/LGSS	T18	11,995
SDS	SD	SDS/LGSS	T18	3,456
SGS	SG	SGSS/SCD/SC	SGS	0
SDS	SD	SDS/LGSS	T14	4,890
SDS	SD	SDS/LGSS	T18	18,914
SDS	SD	SDS/LGSS	T18	1,919
SG2	SG	SGSS/SCD/SC	SG2	0
SGS	SG	SGSS/SCD/SC	SGS	1,966
SDS	SD	SDS/LGSS	T14	9,472
SG2	SG	SGSS/SCD/SC	SG2	888
SG4	SG	SGSS/SCD/SC	SG4	1,805
SDS	SD	SDS/LGSS	T18	2,191
LDS	LD	LDS/LGSS	T18	6,632
SG2	SG	SGSS/SCD/SC	SG2	1,982
LDS	LD	LDS/LGSS	T1H	16,482
SDS	SD	SDS/LGSS	T18	1,125
SDS	SD	SDS/LGSS	T14	8,795

LDS FLEX	LD	LDS/LGSS	868	16,655
LDS FLEX	LD	LDS/LGSS	868	16,655
SDS	SD	SDS/LGSS	T14	1,441
LG1	SD	SDS/LGSS	LG1	9,044
SDS FLEX	SD	SDS/LGSS	839	24,016
SDS	SD	SDS/LGSS	T18	14,965
SGS	SG	SGSS/SCD/SC	SGS	2,580
SDS	SD	SDS/LGSS	T18	1,428
SDS	SD	SDS/LGSS	T14	290
SG2	SG	SGSS/SCD/SC	SG2	2,587
SDS	SD	SDS/LGSS	T18	5,361
SG2	SG	SGSS/SCD/SC	SG2	1,519
SGS	SG	SGSS/SCD/SC	SGS	0
SG4	SG	SGSS/SCD/SC	SG4	6,685
LDS	LD	LDS/LGSS	T18	21,489
SG2	SG	SGSS/SCD/SC	SG2	1,094
SG2	SG	SGSS/SCD/SC	SG2	1,094
SG2	SG	SGSS/SCD/SC	SG2	1,094
SG2	SG	SGSS/SCD/SC	SG2	16,540
SGS	SG	SGSS/SCD/SC	SGS	2,221
SG2	SG	SGSS/SCD/SC	SG2	17,029
SG2	SG	SGSS/SCD/SC	SG2	1,886
SDS FLEX	SD	SDS/LGSS	856	10,625
LDS	LD	LDS/LGSS	T18-EFACT	75,979
SDS	SD	SDS/LGSS	T14	4,204
SDS	SD	SDS/LGSS	T18	37,625
SG2	SG	SGSS/SCD/SC	SG2	1,664
SGS	SG	SGSS/SCD/SC	SGS	37,052
SDS	SD	SDS/LGSS	T14	5,400
SG2	SG	SGSS/SCD/SC	SG2	22,692
LDS	LD	LDS/LGSS	T1F	23,230
SDS	SD	SDS/LGSS	T18	0
LDS	LD	LDS/LGSS	T1F	5,699
SG2	SG	SGSS/SCD/SC	SG2	1,700
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	15,923
SG2	SG	SGSS/SCD/SC	SG2	1,477
SDS	SD	SDS/LGSS	T18	3,880
SDS	SD	SDS/LGSS	T18	870
SG4	SG	SGSS/SCD/SC	SG4	7,790
SDS	SD	SDS/LGSS	T18	16,955
SDS	SD	SDS/LGSS	T18	3,248
LG1	SD	SDS/LGSS	LG1	3,241
SG2	SG	SGSS/SCD/SC	SG2	2,111
MLDS II FLEX	ML	MLDS	872	29,235
SGS	SG	SGSS/SCD/SC	SGS	3,864
LDS FLEX	LD	LDS/LGSS	873	81,514
SDS	SD	SDS/LGSS	T18	451
SG3	SG	SGSS/SCD/SC	SG3	5,414
SGS	SG	SGSS/SCD/SC	SGS	1,957
SGS	SG	SGSS/SCD/SC	SGS	1,957
SDS	SD	SDS/LGSS	T18	1,758
SG2	SG	SGSS/SCD/SC	SG2	1,216
SGS	SG	SGSS/SCD/SC	SGS	10,042
SGS	SG	SGSS/SCD/SC	SGS	6,438
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,115
LDS	LD	LDS/LGSS	T18	0
LDS	LD	LDS/LGSS	T18	44,938
LDS	LD	LDS/LGSS	T1G	21,799
LG2	SD	SDS/LGSS	LG2	1,315
SDS	SD	SDS/LGSS	T18	11,227
SG2	SG	SGSS/SCD/SC	SG2	12,019
SGS	SG	SGSS/SCD/SC	SGS	6,052
SDS	SD	SDS/LGSS	T18	0
SG2	SG	SGSS/SCD/SC	SG2	29
SG2	SG	SGSS/SCD/SC	SG2	1,248

SG2	SG	SGSS/SCD/SC	SG2	2,909
SDS	SD	SDS/LGSS	T14	3,586
LDS	LD	LDS/LGSS	TIF	7,247
SGDS P1	SG	SGSS/SCD/SC	TAG2	7,478
SGS	SG	SGSS/SCD/SC	SGS	1,425
SDS	SD	SDS/LGSS	T1B	11,235
LG2	SD	SDS/LGSS	LG2	11,219
SDS	SD	SDS/LGSS	T1B	20,862
SG2	SG	SGSS/SCD/SC	SG2	6,489
SDS	SD	SDS/LGSS	T1B	8,082
LG1	SD	SDS/LGSS	LG1	1,818
LG1	SD	SDS/LGSS	LG1	1,818
LG1	SD	SDS/LGSS	LG1	1,557
SG2	SG	SGSS/SCD/SC	SG2	2,115
LG1	SD	SDS/LGSS	LG1	11,620
SG4	SG	SGSS/SCD/SC	SG4	8,353
LG2	SD	SDS/LGSS	LG2	23,080
				6,002,717

Columbia Gas of Pennsylvania, Inc.
Rate Index

Billing Rate	Volume Billed Rate	Customer Chg. Billed Rate
ABB	LGSS	LGSS LT 10
ACC	RSS	RSS
CTS	LDS	LDS 100 300
JAN	SGSS	SGSS LT 600
LEB	SGSS	SGSS LT 600
LGS	SDS	SDS LT 10
LG1	SDS	SDS LT 10
LG2	SDS	SDS 10 50
LG3	LDS	LDS 50 100
LG4	LDS	LDS 100 300
LG5	LDS	LDS 300 700
LG6	LDS	LDS 700
LIS	LDS FALLBACK	NONE
LV2	MLDS II	MLDS II 300 700
LV3	MLDS II	MLDS II GT 700
MCL	LGSS	LGSS LT 10
MCO	SGSS	SGSS LT 600
MCS	SGSS	SGSS LT 600
MLDUQUENS	MLDS I	MLDS I
MLLTVSTEE	MLDS I	MLDS I
MLUNION	MLDS I	MLDS I
ML0	MLDS I FALLBACK	NONE
ML1	MLDS I FALLBACK	NONE
ML2	MLDS II FALLBACK	NONE
ML3	MLDS II FALLBACK	NONE
ML4	MLDS II FALLBACK	NONE
ML5	MLDS II FALLBACK	NONE
ML6	MLDS I FALLBACK	NONE
ML7	MLDS II FALLBACK	NONE
ML8	MLDS I FALLBACK	NONE
ML9	MLDS I FALLBACK	NONE
NLN	NSS	NSS 600 6000
NSA	NSS	NSS 600 6000
NSB	NSS	NSS 6000 10000
NSC	NSS	NSS 6000 10000
NSD	NSS	NSS 600 6000
NSE	NSS	NSS LT 600
NSF	NSS	NSS 600 6000
NSG	NSS	NSS 600 6000
NSH	NSS	NSS 10000 50000
NSI	NSS	NSS
NSJ	NSS	NSS 600 6000
NSK	NSS	NSS LT 600
NSL	NSS	NSS 600 6000
NSM	NSS	NSS 10000 50000
NSN	NSS	NSS LT 600
NSO	NSS	NSS LT 600
NSQ	NSS	NSS LT 600
NSR	NSS	NSS 10000 50000
NST	NSS	NSS 600 6000
NSS	NSS	NSS LT 600
NSS TCA	NSS	NSS 10000 50000
NSS TCB	NSS	NSS 10000 50000
NSS TC1	NSS	NSS 600 6000
NSS TIA	NSS	NSS 600 6000
NSSABBAPT	NSS	NSS 600 6000
NSSLEBAPT	NSS	NSS 600 6000

NSSLEBSHP	NSS	NSS 600 6000
NS1	NSS	NSS LT 600
NS2	NSS	NSS 6000 10000
NS3	NSS	NSS 600 6000
NS4	NSS	NSS 6000 10000
NS5	NSS	NSS 6000 10000
NS6	NSS	NSS 10000 50000
NS7	NSS	NSS LT 600
NS8	NSS	NSS LT 600
RCC	CAP	CAP
RGC	PRDGDS	PRDGDS
RGS	PRDGDS	PRDGDS
RG2	SGSS	SGSS GT 600
RPP	RSS	RSS
RS	RSS	RSS
RSC	CAP	CAP
RSG	SGSS	SGSS LT 600
RST	CAP	CAP
RTC	RDS	RDS
SAS-TCB	SDS	SDS 10 50
SAS-TC6-F	LDS	LDS 50 100
SAS-TIB	SDS	SDS 10 50
SAS-TIG	LDS	LDS 300 700
SAS-TI8	LDS	LDS 50 100
SAS-TI8-F	LDS	LDS 50 100
SAS-TMB	MLDS II	MLDS II 300 700
SAS-TM1	MLDS I	MLDS I
SCC	SCD	SCD
SC2	SCD	SCD
SGI	SGS-DS FALLBACK	NONE
SGS	SGSS	SGSS LT 600
SGT	SGS-DS FALLBACK	N/A
SG1	SGSS	SGSS LT 600
SG2	SGSS	SGSS GT 600
SG3	SGSS	SGSS LT 600
SG4	SGSS	SGSS GT 600
SIS	LDS FALLBACK	NONE
SLI	SDS FALLBACK	NONE
SNS	SGS-DS FALLBACK	NONE
SPP	SGSS	SGSS LT 600
SSG	LDS FALLBACK	NONE
SSI	LDS FALLBACK	NONE
STLEBANON	SGDS OTHER	SGDS LT 600
S2I	SGDS FALLBACK	NONE
S3I	SGDS FALLBACK	NONE
S4I	SGDS FALLBACK	NONE
TAG1	SGDS P1	SGDS LT 600
TAG2	SGDS P1	SGDS GT 600
TAG3	SGDS INTERM	SGDS LT 600
TAG4	SGDS INTERM	SGDS GT 600
TAG5	SGDS OTHER	SGDS LT 600
TAG6	SGDS OTHER	SGDS GT 600
TCA	SDS	SDS 10 50
TCB	SDS	SDS 10 50
TCC	LDS	LDS 100 300
TC1	SDS	SDS LT 10
TC2	SDS	SDS LT 10
TC5	LDS	LDS 100 300
TC6	LDS	LDS 50 100
TG1	SGDS INTERM	SGDS LT 600
TG2	SGDS INTERM	SGDS GT 600
TIA	SDS	SDS 10 50

TIB	SDS	SDS 10 50
TIB-EFACT	SDS	SDS 10 50
TIC	LDS	LDS 100 300
TID	LDS	LDS 300 700
TIE	LDS	LDS GT 700
TIF	LDS	LDS 100 300
TIF-EFACT	LDS	LDS 100 300
TIG	LDS	LDS 300 700
TIG-EFACT	LDS	LDS 300 700
TIH	LDS	LDS GT 700
TI3	SDS	SDS LT 10
TI4	SDS	SDS LT 10
TI7	LDS	LDS 50 100
TI8	LDS	LDS 50 100
TI8-EFACT	LDS	LDS 50 100
TL3	MLDS II	MLDS II GT 700
TMA	MLDS II	MLDS II 100 300
TMB	MLDS II	MLDS II 300 700
TMC	MLDS II	MLDS II GT 700
TML	LDS FALLBACK	NONE
TMS	LDS FALLBACK	NONE
TM1	MLDS I	MLDS 10-50
TM2	MLDS I	MLDS 50-100
TM3	MLDS I	MLDS 100-300
TM4	MLDS I	MLDS 300-700
TM5	MLDS I	MLDS GT 700
TNP	SGDS OTHER	SGDS LT 600
TN2	SGDS P1	SGDS GT 600
TP1	SGDS OTHER	SGDS LT 600
TP2	SGDS P1	SGDS GT 600
TP3	SGDS OTHER	SGDS LT 600
TP4	SGDS OTHER	SGDS GT 600
800	LDS FLEX	LDS FLEX
801	LDS FLEX	LDS FLEX
802	MLDS II FLEX	MLDS II FLEX
803	LDS FLEX	LDS FLEX
804	LDS FLEX	LDS FLEX
805	LDS FLEX	LDS FLEX
806	SDS FLEX	SDS FLEX
807	SDS FLEX	SDS FLEX
808	LDS FLEX	LDS FLEX
809	LDS FLEX	LDS FLEX
810	LDS FLEX	LDS FLEX
811	LDS FLEX	LDS FLEX
812	LDS FLEX	LDS FLEX
813	LDS FLEX	LDS FLEX
814	LDS FLEX	LDS FLEX
815	LDS FLEX	LDS FLEX
816	LDS FLEX	LDS FLEX
817	SGDS FLEX	SGDS FLEX
819	LDS FLEX	LDS FLEX
820	LDS FLEX	LDS FLEX
821	MLDS II FLEX	MLDS II FLEX
822	SDS FLEX	SDS FLEX
823	SGDS FLEX	SGDS FLEX
824	SDS FLEX	SDS FLEX
825	LDS FLEX	LDS FLEX
826	SGDS FLEX	SGDS FLEX
827	SGDS FLEX	SGDS FLEX
828	LDS FLEX	LDS FLEX
829	LDS FLEX	LDS FLEX
830	LDS FLEX	LDS FLEX

831	MLDS I FLEX	MLDS I FLEX
832	LDS FLEX	LDS FLEX
833	LDS FLEX	LDS FLEX
834	SGDS FLEX	SGDS FLEX
835	SGDS FLEX	SGDS FLEX
836	SGDS FLEX	SGDS FLEX
837	SGDS FLEX	SGDS FLEX
838	LDS FLEX	LDS FLEX
839	SDS FLEX	SDS FLEX
840	LDS FLEX	LDS FLEX
841	SGDS FLEX	SGDS FLEX
842	LDS FLEX	LDS FLEX
843	LDS FLEX	LDS FLEX
844	LDS FLEX	LDS FLEX
845	LDS FLEX	LDS FLEX
846	LDS FLEX	LDS FLEX
847	SDS FLEX	SDS FLEX
848	SGDS FLEX	SGDS FLEX
849	MLDS I FLEX	MLDS I FLEX
850	MLDS II FLEX	MLDS II FLEX
851	LDS FLEX	LDS FLEX
852	SGDS OTHER	SGDS LT 600
853	SGDS OTHER	SGDS LT 600
854	SGDS OTHER	SGDS LT 600
855	SGDS OTHER	SGDS LT 600
856	SDS FLEX	SDS FLEX
857	SGDS FLEX	SGDS FLEX
858	SDS FLEX	SDS FLEX
859	LDS FLEX	LDS FLEX
860	SGDS FLEX	SGDS FLEX
861	SDS FLEX	SDS FLEX
862	SGDS FLEX	SGDS FLEX
863	SGDS FLEX	SGDS FLEX
864	SGDS FLEX	SGDS FLEX
865	SDS FLEX	SDS FLEX
866	SGDS FLEX	SGDS FLEX
867	LDS FLEX	LDS FLEX
868	LDS FLEX	LDS FLEX
869	SDS FLEX	SDS FLEX
870	SDS FLEX	SDS FLEX
871	SDS FLEX	SDS FLEX
872	MLDS II FLEX	MLDS II FLEX
873	LDS FLEX	LDS FLEX
874	SDS FLEX	SDS FLEX
875	LDS FLEX	LDS FLEX
876	SDS FLEX	SDS FLEX
877	SGDS FLEX	SGDS FLEX
878	MLDS II FLEX	MLDS II FLEX
880	LDS FLEX	LDS FLEX
881	LDS FLEX	LDS FLEX
898	LDS	LDS 50 100
914	LDS	LDS 100 300
915	LDS	LDS 50 100
916	SDS	SDS LT 10
917	SDS	SDS 10 50
918	LDS	LDS 100 300
919	SDS	SDS LT 10
921	LDS	LDS 100 300
922	SDS	SDS 10 50
923	SGDS OTHER	SGDS LT 600
924	SGDS OTHER	SGDS LT 600
926	SGDS OTHER	SGDS LT 600

927	LDS	LDS 300 700
928	LDS	LDS 100 300
928	LDS	LDS 300 700
929	LDS	LDS 100 300
930	SDS	SDS LT 10
931	SDS	SDS LT 10
932	SDS	SDS LT 10
933	SDS	SDS LT 10
934	LDS	LDS 100 300
935	LDS	LDS 50 100
936	LDS	LDS 50 100
937	LDS	LDS 300 700
939	LDS	LDS GT 700
940	MLDS II	MLDS II GT 700
941	MLDS I	MLDS I
942	MLDS II	MLDS II 300 700
943	LDS	LDS 100 300
944	LDS	LDS 100 300
945	LDS FALLBACK	NONE
946	LDS	LDS 100 300
948	LDS	LDS 100 300
951	SDS	SDS LT 10
952	LDS	LDS 50 100
966	LDS	LDS GT 700
982	LDS	LDS 300 700
983	LDS	LDS 300 700
984	LDS	LDS 300 700
985	LDS	LDS 300 700
986	MLDS II	MLDS II GT 700
987	SDS	SDS LT 10
988	LDS	LDS 300 700
989	LDS	LDS 100 300
990	SDS	SDS LT 10
991	LDS	LDS 50 100
992	LDS	LDS 100 300
993	MLDS I	MLDS I
994	LDS	LDS 300 700
995	LDS	LDS 300 700
996	LDS	LDS GT 700
997	LDS	LDS 50 100

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATED COST OF SERVICE - TABLE OF CONTENTS

DOCKET NO.: R-2015-2468056

WITNESS: B. E. ELLIOTT

STUDY TYPE: AVERAGE STUDY- ALLOCATORS 5 & 20

FORECASTED TEST YEAR: DECEMBER 31, 2016

111, SCHEDULE 3

<u>PAGE</u>	<u>DESCRIPTION</u>
1	RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
2	RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
3	GROSS PLANT (Accounts 101 & 106)
4	DEPRECIATION RESERVE
5	DEPRECIATION AND AMORTIZATION EXPENSE
6	OPERATING REVENUE @ PROPOSED & CURRENT RATES
7	PRODUCTION & DISTRIBUTION O&M EXPENSES
8	OTHER O&M EXPENSES
9	TAXES OTHER THAN INCOME TAXES
10	RATE BASE
11	STATE/FEDERAL INCOME TAXES
12	ALLOCATION FACTORS
13	ALLOCATION FACTORS (CONT.)
14-16	SYSTEM CHARGE - INCLUDING CUSTOMER COMPONENT OF MAINS
17-18	SYSTEM CHARGE - EXCLUDING CUSTOMER COMPONENT OF MAINS

DATE: 15-May-19
TIME: 11:50:44 AM

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE OF RETURN BY CLASS - PROFORMA @ PROPOSED RATES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
PAGE 1 OF 13
WITNESS: B. E. ELLIOTT**

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$
1	TOTAL REVENUE [PAGE 6]		581,070,377	423,124,673	116,565,397	-	20,606,757	19,032,697	1,740,853
2	PRODUCTS PURCHASED [PAGE 7]		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		177,902,792	142,869,181	22,587,165	-	5,212,980	7,211,472	21,994
4	DEPRECIATION & AMORTIZATION [PAGE 5]		54,751,328	40,497,045	8,921,410	-	2,205,453	3,106,148	21,271
5	TAXES OTHER THAN INCOME [PAGE 9]		3,221,085	2,423,174	503,285	-	122,742	171,416	467
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		426,354,965	318,987,403	83,552,943	-	12,197,710	11,301,041	315,867
7	OPERATING INCOME BEFORE TAXES		154,715,412	104,137,270	33,012,454	-	8,409,047	7,731,656	1,424,985
8	INCOME TAXES		47,210,745	30,873,506	10,825,899	-	2,751,035	2,173,754	586,552
9	INVESTMENT TAX CREDIT	12	(360,240)	(262,410)	(60,012)	-	(15,580)	(22,119)	(119)
10	NET INCOME TAXES		46,850,505	30,611,096	10,765,886	-	2,735,454	2,151,636	586,433
11	OPERATING INCOME		107,864,907	73,526,174	22,246,568	-	5,673,593	5,580,021	838,552
12	RATE BASE [PAGE 10]		1,325,130,928	957,922,206	227,445,754	-	58,019,730	81,361,248	381,990
13	RATE OF RETURN EARNED ON RATE BASE		8.140%	7.676%	9.781%	0.000%	9.779%	6.858%	219.522%
14	UNITIZED RETURN		1.00	0.94	1.20	0.00	1.20	0.84	26.97

COLUMBIA GAS OF PENNSYLVANIA, INC.
 RATE OF RETURN BY CLASS - CURRENT @ CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
 PAGE 2 OF 13
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (H) \$	MLDS (I) \$
1	TOTAL REVENUE [PAGE 6]		534,899,150	387,285,568	110,408,593	-	18,822,163	16,642,308	1,740,519
2	PRODUCTS PURCHASED [PAGE 7]		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
3	OPERATING & MAINTENANCE EXPENSES [PAGES 7 & 8]		177,299,816	142,401,138	22,506,760	-	5,189,674	7,180,255	21,990
4	DEPRECIATION & AMORTIZATION [PAGE 5]		54,751,328	40,497,045	8,921,410	-	2,205,453	3,106,148	21,271
5	TAXES OTHER THAN INCOME [PAGE 9]		3,221,085	2,423,174	503,285	-	122,742	171,416	467
6	TOTAL EXPENSES & TAXES OTHER THAN INCOME		425,751,989	318,519,360	83,472,538	-	12,174,404	11,269,824	315,863
7	OPERATING INCOME BEFORE TAXES		109,147,161	68,766,208	26,936,055	-	6,647,760	5,372,484	1,424,656
8	INCOME TAXES [PAGE 11]		29,190,575	16,885,860	8,422,959	-	2,054,526	1,240,809	586,421
9	INVESTMENT TAX CREDIT	12	(360,240)	(262,410)	(60,012)	-	(15,580)	(22,119)	(119)
10	NET INCOME TAXES		28,830,335	16,623,451	8,362,947	-	2,038,945	1,218,690	586,302
11	OPERATING INCOME		80,316,826	52,142,757	18,573,108	-	4,608,814	4,153,794	838,353
12	RATE BASE [PAGE 10]		1,325,130,928	957,922,206	227,445,754	-	58,019,730	81,361,248	381,990
13	RATE OF RETURN EARNED ON RATE BASE		6.061%	5.443%	8.166%	0.000%	7.944%	5.105%	219.470%
14	UNITIZED RETURN		1.00	0.90	1.35	0.00	1.31	0.84	36.21

COLUMBIA GAS OF PENNSYLVANIA, INC.
GROSS PLANT (Accounts 101 & 106)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 3 OF 13

WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	25,650,455	18,684,561	4,266,953	-	1,111,434	1,579,555	7,952
2	350-362	UNDERGROUND STORAGE PLANT	25	6,188,872	4,536,505	1,507,981	-	115,546	20,176	8,664
		<u>DISTRIBUTION PLANT</u>								
3	374.10	LAND - CITY GATE & M/L IND M&R	22	21,944	14,527	4,217	-	1,306	1,893	-
4	374.20	LAND - OTHER DISTRIBUTION	22	680,675	450,628	130,819	-	40,521	58,708	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	95,361	63,132	18,327	-	5,677	8,225	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	2,128,780	1,409,316	409,130	-	126,726	183,607	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		3	-	-	-	-	-	3
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	13	9	3	-	-	1	-
9	374.50	RIGHTS OF WAY	22	3,208,212	2,123,932	616,586	-	190,985	276,708	-
10	374.50	DIRECT - RIGHTS OF WAY		1,195	-	-	-	-	-	1,195
11	375.20	M & R STRUCTURES - CITY GATE	22	503,526	333,350	96,773	-	29,975	43,429	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	4,012	2,656	771	-	239	346	-
13	375.40	M & R STRUCTURES - REGULATING	22	3,330,552	2,204,925	640,099	-	198,268	287,260	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	27,227	-	-	-	-	-	27,227
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	87,670	(0)	21,519	-	29,284	36,867	-
16	375.70	M & R STRUCTURES - OTHER	11	9,396,038	6,844,356	1,563,031	-	407,130	578,608	2,913
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911	820,147	187,295	-	48,786	69,334	349
18	375.80	M & R STRUCTURES - COMMUNICATION	22	16,515	10,934	3,174	-	983	1,424	-
19	376.00	MAINS	22	1,152,690,445	763,115,655	221,535,577	-	68,619,662	99,419,551	-
20	376.00	DIRECT - MAINS - MDS		47,434	-	-	-	-	-	47,434
21	376.00	DIRECT - MAINS - LDS		-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	22	23,786,341	15,747,271	4,571,497	-	1,416,001	2,051,572	-
23	376.30	MAINS-BARE STEEL	22	70,471,162	46,654,024	13,543,853	-	4,195,148	6,078,138	-
24	376.30	DIRECT - MAINS-BARE STEEL		147,819	-	-	-	-	-	147,819
25	376.80	MAINS-CAST IRON	22	570,601	377,755	109,664	-	33,968	49,214	-
26	378.10	M & R EQUIP - GENERAL	22	56,453	37,374	10,850	-	3,361	4,869	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	22	39,630,043	26,236,278	7,616,498	-	2,359,177	3,418,091	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG		1,178	-	-	-	-	-	1,178
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	457,281	302,734	87,885	-	27,222	39,441	-
30	379.10	M & R EQUIP - CITY GATE	22	141,567	93,722	27,208	-	8,428	12,210	-
31	379.11	M & R EQUIP - EXCHANGE GAS	22	(450)	(298)	(86)	-	(27)	(39)	-
32	380.00	SERVICES	15	454,989,419	418,394,620	35,662,071	-	709,784	222,945	-
33	380.00	DIRECT - SERVICES		37,630	-	-	-	-	-	37,630
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	36,181,256	27,027,036	8,726,557	-	322,013	99,860	5,789
36	381.10	AUTOMATIC METER READING	16	23,761,067	17,749,280	5,730,932	-	211,474	65,581	3,802
37	382.00	METER INSTALLATIONS	16	36,486,290	27,254,893	8,800,128	-	324,728	100,702	5,838
38	383.00	HOUSE REGULATORS	26	11,597,152	10,516,762	1,053,021	-	22,499	4,871	-
39	384.00	HOUSE REG INSTALLATIONS	26	3,864,772	3,504,730	350,921	-	7,498	1,623	-
40	385.00	IND M&R EQUIPMENT	17	5,504,725	-	1,351,135	-	1,838,743	2,314,847	-
41	385.00	DIRECT - IND M&R EQUIPMENT		299,289	-	-	-	-	-	299,289
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,189,992	-	292,084	-	397,493	500,415	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	16,603	12,094	2,762	-	719	1,022	5
44	387.20	OTHER EQUIP ODORIZATION	11	117,249	85,407	19,504	-	5,080	7,220	36
45	387.42	OTHER EQUIP RADIO	11	121,945	88,829	20,286	-	5,284	7,509	38
46	387.44	OTHER EQUIP COMMUNICATION	11	656,004	477,853	109,126	-	28,425	40,397	203
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	2,297,341	1,673,452	382,163	-	99,544	141,470	712
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SE	11	38,438	-	-	-	-	-	38,438
49		TOTAL DISTRIBUTION PLANT		1,885,786,679	1,373,627,382	313,695,377	-	81,716,102	116,127,920	619,899
50	389-398	GENERAL PLANT	11	27,403,480	19,961,517	4,558,569	-	1,187,393	1,687,506	8,495
51		TOTAL GROSS PLANT		1,945,029,486	1,416,809,964	324,028,879	-	84,130,475	119,415,157	645,010

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION RESERVE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3

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WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	9,438,648	6,875,394	1,570,119	-	408,977	581,232	2,926
2	350-362	UNDERGROUND STORAGE PLANT	25	2,472,747	1,812,548	602,510	-	46,166	8,061	3,462
		<u>DISTRIBUTION PLANT</u>								
3	374.10	LAND - CITY GATE & M/L IND M&R	22	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	22	235,240	155,736	45,211	-	14,004	20,290	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	681,964	451,480	131,067	-	40,597	58,819	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		1	-	-	-	-	-	1
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	22	1,601,194	1,060,039	307,734	-	95,319	138,103	-
10	374.50	DIRECT - RIGHTS OF WAY		707	-	-	-	-	-	707
11	375.20	M & R STRUCTURES - CITY GATE	22	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	22	881,823	583,793	169,478	-	52,495	76,057	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	1,222	-	-	-	-	-	1,222
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	73,869	-	18,131	-	24,675	31,063	-
16	375.70	M & R STRUCTURES - OTHER	11	2,031,701	1,479,952	337,974	-	88,034	125,112	630
17	375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911	820,147	187,295	-	48,786	69,334	349
18	375.80	M & R STRUCTURES - COMMUNICATION	22	6,540	4,330	1,257	-	389	564	-
19	376.00	MAINS	22	145,631,838	96,412,646	27,988,983	-	8,669,463	12,560,746	-
20	376.00	DIRECT - MAINS - MDS		19,707	-	-	-	-	-	19,707
21	376.00	DIRECT - MAINS - LDS		-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	22	-	-	-	-	-	-	-
23	376.30	MAINS-BARE STEEL	22	39,288,673	26,010,281	7,550,890	-	2,338,855	3,388,648	-
24	376.30	DIRECT - MAINS-BARE STEEL		119,815	-	-	-	-	-	119,815
25	376.80	MAINS-CAST IRON	22	342,363	226,655	65,799	-	20,381	29,529	-
26	378.10	M & R EQUIP - GENERAL	22	-	-	-	-	-	-	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	22	9,897,091	6,552,171	1,902,122	-	589,174	853,624	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG		720	-	-	-	-	-	720
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	-	-	-	-	-	-	-
30	379.10	M & R EQUIP - CITY GATE	22	94,150	62,330	18,095	-	5,605	8,120	-
31	379.11	M & R EQUIP - EXCHANGE GAS	22	-	-	-	-	-	-	-
32	380.00	SERVICES	15	113,033,699	103,942,399	8,859,581	-	176,333	55,387	-
33	380.00	DIRECT - SERVICES		23,465	-	-	-	-	-	23,465
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	15,981,682	11,938,157	3,854,622	-	142,237	44,109	2,557
36	381.10	AUTOMATIC METER READING	16	8,698,973	6,498,046	2,098,105	-	77,421	24,009	1,392
37	382.00	METER INSTALLATIONS	16	11,922,861	8,906,258	2,875,675	-	106,114	32,907	1,908
38	383.00	HOUSE REGULATORS	26	3,551,101	3,220,280	322,440	-	6,889	1,492	-
39	384.00	HOUSE REG INSTALLATIONS	26	2,978,927	2,701,410	270,487	-	5,779	1,251	-
40	385.00	IND M&R EQUIPMENT	17	3,252,946	0	798,436	-	1,086,581	1,367,929	-
41	385.00	DIRECT - IND M&R EQUIPMENT		69,254	-	-	-	-	-	69,254
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
44	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
45	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
46	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	930,202	677,587	154,739	-	40,306	57,282	288
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SEF	11	919	-	-	-	-	-	919
49		TOTAL DISTRIBUTION PLANT		362,478,558	271,703,697	57,958,118	-	13,629,435	18,944,375	242,934
50	389-398	GENERAL PLANT	11	12,347,815	8,994,519	2,054,059	-	535,031	760,378	3,828
51		TOTAL DEPRECIATION RESERVE		386,737,768	289,386,158	62,184,806	-	14,619,608	20,294,047	253,149

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEPRECIATION AND AMORTIZATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 5 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT. NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	301-305	INTANGIBLE PLANT	11	3,857,309	2,809,780	641,663	-	167,137	237,533	1,196
2	350-362	UNDERGROUND STORAGE PLANT	25	164,852	120,838	40,168	-	3,078	537	231
<u>DISTRIBUTION PLANT</u>										
3	374.10	LAND - CITY GATE & M/L IND M&R	22	-	-	-	-	-	-	-
4	374.20	LAND - OTHER DISTRIBUTION	22	-	-	-	-	-	-	-
5	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	-	-	-	-	-	-	-
6	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	40,965	27,120	7,873	-	2,439	3,533	-
7	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	22	0	-	-	-	-	-	0
8	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	-	-	-	-	-	-	-
9	374.50	RIGHTS OF WAY	22	42,143	27,900	8,100	-	2,509	3,635	-
10	374.50	DIRECT - RIGHTS OF WAY	22	16	-	-	-	-	-	16
11	375.20	M & R STRUCTURES - CITY GATE	22	-	-	-	-	-	-	-
12	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	-	-	-	-	-	-	-
13	375.40	M & R STRUCTURES - REGULATING	22	85,147	56,370	16,364	-	5,069	7,344	-
14	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	415	-	-	-	-	-	415
15	375.60	M & R STRUCTURES - DIST. IND. M & R	17	850	0	209	-	284	357	-
16	375.70	M & R STRUCTURES - OTHER	11	450,305	328,016	74,908	-	19,512	27,730	140
17	375.71	M & R STRUCTURES - OTHER LEASED	11	-	-	-	-	-	-	-
18	375.80	M & R STRUCTURES - COMMUNICATION	22	331	219	64	-	20	29	-
19	376.00	MAINS	22	23,803,903	15,758,898	4,574,872	-	1,417,046	2,053,087	-
20	376.00	DIRECT - MAINS - MDS	22	859	-	-	-	-	-	859
21	376.00	DIRECT - MAINS - LDS	22	-	-	-	-	-	-	-
22	376.08	MAINS-CSL REPLACEMENTS	22	-	-	-	-	-	-	-
23	376.30	MAINS-BARE STEEL	22	1,849,518	1,224,437	355,459	-	110,102	159,521	-
24	376.30	DIRECT - MAINS-BARE STEEL	22	3,556	-	-	-	-	-	3,556
25	376.80	MAINS-CAST IRON	22	14,809	9,804	2,846	-	882	1,277	-
26	378.10	M & R EQUIP - GENERAL	22	-	-	-	-	-	-	-
27	378.20	M & R EQUIP - GENERAL - REGULATING	22	1,247,152	825,652	239,690	-	74,243	107,567	-
28	378.20	DIRECT - M & R EQUIP-GEN-REG	22	27	-	-	-	-	-	27
29	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	-	-	-	-	-	-	-
30	379.10	M & R EQUIP - CITY GATE	22	4,384	2,902	843	-	261	378	-
31	379.11	M & R EQUIP - EXCHANGE GAS	22	-	-	-	-	-	-	-
32	380.00	SERVICES	15	12,923,606	11,884,161	1,012,952	-	20,161	6,333	-
33	380.00	DIRECT - SERVICES	15	971	-	-	-	-	-	971
34	380.12	CSL REPLACEMENT	15	-	-	-	-	-	-	-
35	381.00	METERS	16	877,483	655,471	211,640	-	7,810	2,422	140
36	381.10	AUTOMATIC METER READING	16	1,748,019	1,305,753	421,605	-	15,557	4,825	280
37	382.00	METER INSTALLATIONS	16	708,729	529,414	170,938	-	6,308	1,956	113
38	383.00	HOUSE REGULATORS	26	300,138	272,177	27,253	-	582	126	-
39	384.00	HOUSE REG INSTALLATIONS	26	66,436	60,247	6,032	-	129	28	-
40	385.00	IND M&R EQUIPMENT	17	235,982	-	57,922	-	78,825	99,235	-
41	385.00	DIRECT - IND M&R EQUIPMENT	17	10,475	-	-	-	-	-	10,475
42	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
43	387.10	OTHER EQUIP DISTRIBUTION	11	-	-	-	-	-	-	-
44	387.20	OTHER EQUIP ODORIZATION	11	-	-	-	-	-	-	-
45	387.42	OTHER EQUIP RADIO	11	-	-	-	-	-	-	-
46	387.44	OTHER EQUIP COMMUNICATION	11	-	-	-	-	-	-	-
47	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	143,937	104,848	23,944	-	6,237	8,864	45
48	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SER	11	896	-	-	-	-	-	896
49		TOTAL DISTRIBUTION PLANT		44,561,052	33,073,388	7,213,513	-	1,767,974	2,488,245	17,932
50	389-398	GENERAL PLANT	11	1,532,773	1,116,518	254,977	-	66,415	94,388	475
51		NET DEPRECIATION & AMORTIZATION EXPENSE		50,115,986	37,120,523	8,150,321	-	2,004,604	2,820,704	19,834
52		AMORTIZATION OF NET NEGATIVE SALVAGE	11	4,635,342	3,376,522	771,089	-	200,849	285,444	1,437
53		TOTAL AMORTIZATION AND DEPRECIATION EXPENSE		54,751,328	40,497,045	8,921,410	-	2,205,453	3,106,148	21,271

COLUMBIA GAS OF PENNSYLVANIA, INC.
 OPERATING REVENUE @ PROPOSED & CURRENT RATES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
 PAGE 6 OF 13
 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
PROPOSED OPERATING REVENUE										
SALES REVENUE										
1	480/481	SALES BASE REVENUE		220,048,699	179,812,274	40,216,579	-	-	-	19,846
2		USP REVENUE		22,763,845	22,763,845	-	-	-	-	-
3		STAS REVENUE		-	-	-	-	-	-	-
4		RIDER CC - CUSTOMER CHOICE		32,410	23,281	9,129	-	-	-	-
5		GAS PROCUREMENT REVENUE		554,837	386,459	151,534	-	14,343	2,501	-
6		MERCHANT FUNCTION REVENUE		1,752,694	1,573,774	178,920	-	-	-	-
7		GAS COST REVENUE		182,223,258	127,287,819	49,194,765	-	4,656,534	812,004	272,136
8		TOTAL SALES REVENUE		427,375,743	331,847,452	89,750,927	-	4,670,877	814,505	291,982
TRANSPORTATION REVENUE										
9	489.00	TRANSPORTATION BASE REVENUE		129,330,933	75,456,244	23,591,082	-	15,616,576	14,471,682	195,349
10		USP REVENUE		7,953,451	7,953,451	-	-	-	-	-
11		STAS REVENUE		-	-	-	-	-	-	-
12		RIDER CC - CUSTOMER CHOICE		14,146	8,134	6,012	-	-	-	-
13		CHOICE ADMINISTRATIVE CHARGE		960,011	405,888	477,366	-	63,087	13,014	656
14		FLEX REVENUE		5,162,702	-	34,785	-	199,061	3,679,929	1,248,927
15		GAS COST REVENUE		8,256,502	5,910,184	2,346,318	-	-	-	-
16		TOTAL TRANSPORTATION REVENUE		151,677,745	89,733,901	26,455,563	-	15,878,724	18,164,625	1,444,932
MISCELLANEOUS REVENUE										
17	487.00	FORFEITED DISCOUNTS	10	1,431,975	1,036,578	296,519	-	50,420	44,577	3,861
18	488.00	MISCELLANEOUS REVENUE	6	150,000	136,727	13,068	-	165	36	5
19	493.00	RENTS	11	144,269	105,090	23,999	-	6,251	8,884	45
20	495.00	OTHER	6	290,645	264,926	25,321	-	320	70	9
21		TOTAL MISCELLANEOUS REVENUE		2,016,889	1,543,320	358,907	-	57,156	53,567	3,939
22		TOTAL PROPOSED OPERATING REVENUE		581,070,377	423,124,673	116,565,397	-	20,606,757	19,032,697	1,740,853
CURRENT OPERATING REVENUE										
SALES REVENUE										
23	480/481	SALES BASE REVENUE		193,589,580	154,667,108	36,418,008	-	2,147,971	316,621	19,872
24		USP REVENUE		20,486,995	20,486,995	-	-	-	-	-
25		STAS REVENUE		-	-	-	-	-	-	-
26		RIDER CC - CUSTOMER CHOICE		29,169	20,953	8,216	-	-	-	-
27		GAS PROCUREMENT REVENUE		2,322,967	1,618,007	634,435	-	60,053	10,472	-
28		MERCHANT FUNCTION REVENUE		1,752,694	1,573,774	178,920	-	-	-	-
29		GAS COST REVENUE		182,223,258	127,287,819	49,194,765	-	4,656,534	812,004	272,136
30		TOTAL SALES REVENUE		400,384,663	305,654,656	86,434,344	-	6,864,558	1,139,097	292,008
TRANSPORTATION REVENUE										
31	489.00	TRANSPORTATION BASE REVENUE		112,021,621	67,094,594	21,252,414	-	11,705,399	11,773,260	195,954
32		USP REVENUE		7,157,943	7,157,943	-	-	-	-	-
33		STAS REVENUE		-	-	-	-	-	-	-
34		RIDER CC - CUSTOMER CHOICE		12,731	7,321	5,410	-	-	-	-
35		CHOICE ADMINISTRATIVE CHARGE		-	-	-	-	-	-	-
36		FLEX REVENUE		5,162,702	-	34,785	-	199,061	3,679,929	1,248,927
37		GAS COST REVENUE		8,256,502	5,910,184	2,346,318	-	-	-	-
38		TOTAL TRANSPORTATION REVENUE		132,611,499	80,170,042	23,638,927	-	11,904,460	15,453,189	1,444,881
MISCELLANEOUS REVENUE										
39	487.00	FORFEITED DISCOUNTS	10	1,318,074	954,127	272,934	-	46,409	41,032	3,572
40	488.00	MISCELLANEOUS REVENUE	6	150,000	136,727	13,068	-	165	36	5
41	493.00	RENTS	11	144,269	105,090	23,999	-	6,251	8,884	45
42	495.00	OTHER	6	290,645	264,926	25,321	-	320	70	9
43		TOTAL MISCELLANEOUS REVENUE		1,902,988	1,460,870	335,322	-	53,145	50,022	3,630
44		TOTAL CURRENT OPERATING REVENUE		534,899,150	387,285,568	110,408,593	-	18,822,163	16,642,308	1,740,519

COLUMBIA GAS OF PENNSYLVANIA, INC.
 PRODUCTION & DISTRIBUTION O&M EXPENSES
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

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 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO.	ACCOUNT TITLE	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SGSS/SCD/SGDS	N/A	SDS/LGSS	LDS/LGSS	MLDS
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				\$	\$	\$	\$	\$	\$	\$
<u>PURCHASED GAS EXPENSES</u>										
1		GAS PURCHASED COST		190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
2	807.00	PURCHASED GAS EXPENSE	4	431,011	301,393	116,627	-	10,538	1,836	616
3	807.00	GAS PROCUREMENT EXPENSE	4	554,837	387,981	150,133	-	13,566	2,364	793
4		TOTAL PURCHASED GAS		<u>191,465,608</u>	<u>133,887,377</u>	<u>51,807,844</u>	-	<u>4,680,638</u>	<u>816,204</u>	<u>273,546</u>
<u>UNDERGROUND STORAGE OPERATIONS EXPENSES</u>										
5	816.00	WELLS	25	2,599	1,905	633	-	49	9	4
6	817.00	LINES	25	8,430	6,179	2,054	-	157	28	12
7	818.00	COMPRESSOR STATION	25	418,704	306,914	102,021	-	7,817	1,365	586
8	820.00	M & R	25	11,942	8,754	2,910	-	223	39	17
9	821.00	PURIFICATION	25	6,922	5,074	1,687	-	129	23	10
10	823.00	GAS LOSSES	25	3,705	2,716	903	-	69	12	5
11	825.00	STORAGE WELL ROYALTIES	25	16,959	12,431	4,132	-	317	55	24
12		TOTAL UNDERGROUND STORAGE OPERATIONS		<u>469,261</u>	<u>343,973</u>	<u>114,340</u>	-	<u>8,761</u>	<u>1,530</u>	<u>657</u>
<u>UNDERGROUND STORAGE MAINTENANCE EXPENSES</u>										
13	832.00	WELLS	25	10,380	7,609	2,529	-	194	34	15
14	834.00	COMPRESSOR STATION	25	11,204	8,213	2,730	-	209	37	16
15	836.00	PURIFICATION	25	9,107	6,676	2,219	-	170	30	13
16		TOTAL UNDERGROUND STORAGE MAINTENANCE		<u>30,691</u>	<u>22,497</u>	<u>7,478</u>	-	<u>573</u>	<u>100</u>	<u>43</u>
17		TOTAL UNDERGROUND STORAGE		<u>499,952</u>	<u>366,470</u>	<u>121,818</u>	-	<u>9,334</u>	<u>1,630</u>	<u>700</u>
<u>DISTRIBUTION OPERATIONS EXPENSES</u>										
18	870.00	SUPERVISION & ENGINEERING	18	9,498,476	6,931,798	1,563,354	-	416,033	586,151	1,140
19	871.00	LOAD DISPATCHING	13	294,268	194,782	56,547	-	17,515	25,378	47
20	874.00	MAINS & SERVICES	14	14,496,818	10,593,695	2,344,860	-	638,295	917,939	2,030
21	875.00	M & R - GENERAL	13	613,642	406,182	117,917	-	36,524	52,921	98
22	876.00	M & R - INDUSTRIAL	17	274,004	(0)	67,254	-	91,526	115,224	-
23	878.00	METERS & HOUSE REGULATORS	27	2,538,487	1,952,274	559,508	-	20,156	6,194	355
24	879.00	CUSTOMER INSTALLATIONS	15	5,575,022	5,126,623	436,970	-	8,697	2,732	-
25	880.00	OTHER	18	6,779,266	4,947,373	1,115,799	-	296,932	418,349	814
26	881.00	RENTS	18	623,551	455,055	102,630	-	27,312	38,479	75
27		TOTAL DISTRIBUTION OPERATIONS		<u>40,693,534</u>	<u>30,607,781</u>	<u>6,364,841</u>	-	<u>1,552,989</u>	<u>2,163,365</u>	<u>4,558</u>
<u>DISTRIBUTION MAINTENANCE EXPENSES</u>										
28	885.00	SUPERVISION & ENGINEERING	18	88,211	64,375	14,519	-	3,864	5,444	11
29	886.00	STRUCTURES AND IMPROVEMENTS	13	34,799	23,034	6,687	-	2,071	3,001	6
30	887.00	MAINS	13	15,560,041	10,299,502	2,990,018	-	926,134	1,341,898	2,490
31	889.00	M & R - GENERAL	13	521,191	344,987	100,152	-	31,021	44,948	83
32	890.00	M & R - INDUSTRIAL	17	185,003	-	45,409	-	61,797	77,798	-
33	892.00	SERVICES	15	1,626,214	1,495,418	127,463	-	2,537	797	-
34	893.00	METERS & HOUSE REGULATORS	27	244,982	188,408	53,997	-	1,945	598	34
35	894.00	OTHER EQUIPMENT	18	1,046,046	763,384	172,169	-	45,817	64,552	126
36		TOTAL DISTRIBUTION MAINTENANCE		<u>19,306,487</u>	<u>13,179,107</u>	<u>3,510,412</u>	-	<u>1,075,185</u>	<u>1,539,034</u>	<u>2,749</u>
37		TOTAL DISTRIBUTION		<u>60,000,021</u>	<u>43,786,888</u>	<u>9,875,253</u>	-	<u>2,628,174</u>	<u>3,702,399</u>	<u>7,307</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
OTHER O&M EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 8 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
<u>CUSTOMER ACCOUNTS EXPENSES</u>										
1	901.00	SUPERVISION	6	-	-	-	-	-	-	-
2	902.00	METER READING	6	836,787	762,740	72,901	-	921	201	25
3	903.00	CUSTOMER RECORDS AND COLLECTION EXPENS	6	9,650,214	8,796,267	840,727	-	10,615	2,316	290
4	903.00	INTEREST ON CUSTOMER DEPOSITS	9	89,468	65,556	23,912	-	-	-	-
4	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	4,093,887	356,522	-	-	-	-
5	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,025	1	6,157	-	36,360	32,143	3,364
6	904.00	UNCOLLECTIBLES-UNBUNDLED GAS	23	1,752,694	1,573,779	178,915	-	-	-	-
7	904.00	DIRECT USP UNCOLLECTIBLES		18,412,353	18,412,353	-	-	-	-	-
8	905.00	MISCELLANEOUS	6	36,677	33,432	3,195	-	40	9	1
9	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
10		TOTAL CUSTOMER ACCOUNTS		<u>35,306,627</u>	<u>33,738,013</u>	<u>1,482,329</u>	-	<u>47,936</u>	<u>34,669</u>	<u>3,680</u>
<u>CUST SERVICE & INFORMATION EXPENSES</u>										
11	907.00	SUPERVISION	6	-	-	-	-	-	-	-
12	908.00	CUSTOMER ASSISTANCE	6	576,029	525,074	50,184	-	634	138	-
13	908.00	DIRECT USP/LIURP/HEEP		9,232,585	9,232,585	-	-	-	-	-
14	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	66,707	6,376	-	81	18	2
15	910.00	MISCELLANEOUS	6	1,102,347	1,004,800	96,037	-	1,213	265	33
16	910.00	LARGE CUSTOMER RELATIONS	21	-	-	-	-	-	-	-
17	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
18	931.00	RENTS - GENERAL	6	-	-	-	-	-	-	-
19	932.00	MAINTENANCE	6	-	-	-	-	-	-	-
20		TOTAL CUST SERVICE & INFORMATION		<u>10,984,144</u>	<u>10,829,166</u>	<u>152,596</u>	-	<u>1,927</u>	<u>420</u>	<u>35</u>
<u>SALES EXPENSES</u>										
21	912.00	DEMONSTRATION	6	677,253	617,323	59,002	-	745	163	20
22	913.00	ADVERTISING	6	19,504	17,778	1,699	-	22	5	1
23		TOTAL SALES		<u>696,757</u>	<u>635,101</u>	<u>60,702</u>	-	<u>767</u>	<u>167</u>	<u>21</u>
<u>ADMINISTRATIVE AND GENERAL EXPENSES</u>										
24	920.00	SALARIES	19	4,579,280	3,484,924	701,363	-	164,396	228,002	595
25	921.00	OFFICE SUPPLIES & EXPENSES	19	2,524,255	1,921,008	386,615	-	90,621	125,683	328
26	922.00	ADMIN. EXPENSE TRANSFERRED	19	-	-	-	-	-	-	-
27	923.00	OUTSIDE SERVICES EMPLOYED	19	47,925,970	36,472,622	7,340,342	-	1,720,542	2,386,234	6,230
28	924.00	PROPERTY INSURANCE	19	212,955	162,063	32,616	-	7,645	10,603	28
29	925.00	INJURIES AND DAMAGES	19	3,443,195	2,620,340	527,360	-	123,611	171,437	448
30	926.00	EMPLOYEE PENSIONS & BENEFITS	24	5,561,874	4,210,506	857,697	-	206,234	286,826	612
31	928.00	REGULATORY COMMISSION EXPENSES	19	2,330,000	1,773,177	356,863	-	83,647	116,011	303
32	930.00	MISCELLANEOUS GENERAL	19	402,186	306,072	61,599	-	14,439	20,025	52
33	931.00	RENTS-GENERAL	19	1,664,699	1,266,869	254,965	-	59,763	82,885	216
34	932.00	MAINTENANCE	19	182,053	138,546	27,883	-	6,536	9,064	24
35		TOTAL ADMINISTRATIVE & GENERAL		<u>68,826,467</u>	<u>52,356,126</u>	<u>10,547,302</u>	-	<u>2,477,433</u>	<u>3,436,770</u>	<u>8,836</u>
36		TOTAL O & M EXPENSES		<u>367,779,576</u>	<u>275,599,141</u>	<u>74,047,843</u>	-	<u>9,846,208</u>	<u>7,992,259</u>	<u>294,126</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
TAXES OTHER THAN INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 9 OF 13
WITNESS: B. E. ELLIOTT

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ACCOUNT TITLE</u> (B)	<u>ALLOC FACTOR</u> (C)	<u>TOTAL COMPANY</u> (D) \$	<u>RSS/RDS</u> (E) \$	<u>SGSS/SCD/SGDS</u> (F) \$	<u>N/A</u> (G) \$	<u>SDS/LGSS</u> (H) \$	<u>LDS/LGSS</u> (I) \$	<u>MLDS</u> (J) \$
1	408.00	FEDERAL/STATE UNEMPLOYMENT	24	221,927	168,005	34,223	-	8,229	11,445	24
2	408.00	FICA	24	2,333,377	1,766,436	359,830	-	86,522	120,332	257
3		TOTAL FEDERAL TAXES		<u>2,555,304</u>	<u>1,934,442</u>	<u>394,053</u>	-	<u>94,751</u>	<u>131,777</u>	<u>281</u>
		<u>STATE TAXES</u>								
4	408.00	PA PROPERTY TAXES	11	550,207	400,787	91,527	-	23,841	33,882	171
5	408.00	PA STATE UNEMPLOYMENT	24	-	-	-	-	-	-	-
6	408.00	STATE CAPITAL STOCK TAX	11	-	-	-	-	-	-	-
7	408.00	LICENSE AND FRANCHISE TAX	11	279	203	46	-	12	17	0
8	408.00	STATE SALES AND USE TAX	19	108,396	82,492	16,602	-	3,891	5,397	14
9	408.00	OTHER	19	6,899	5,250	1,057	-	248	344	1
10		TOTAL STATE TAXES		<u>665,781</u>	<u>488,732</u>	<u>109,232</u>	-	<u>27,992</u>	<u>39,639</u>	<u>186</u>
11		TOTAL TAXES OTHER THAN INCOME		<u>3,221,085</u>	<u>2,423,174</u>	<u>503,285</u>	-	<u>122,742</u>	<u>171,416</u>	<u>467</u>

COLUMBIA GAS OF PENNSYLVANIA, INC.
RATE BASE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 10 OF 13
WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	101-107	GROSS PLANT [PAGE 3]		1,945,029,486	1,416,809,964	324,028,879	-	84,130,475	119,415,157	645,010
2	117.00	GAS STORED UNDERGROUND - NON CURRENT	25	3,794,693	2,781,548	924,615	-	70,847	12,371	5,313
3	108-111	DEPRECIATION RESERVE [PAGE 4]		(386,737,768)	(289,386,158)	(62,184,806)	-	(14,619,608)	(20,294,047)	(253,149)
4	117.00	GAS LOST-UNDERGROUND STORAGE	25	(163,467)	(119,823)	(39,830)	-	(3,052)	(533)	(229)
5		NET PLANT		1,561,922,944	1,130,085,531	262,728,858	-	69,578,661	99,132,949	396,944
<u>WORKING CAPITAL</u>										
6	154.00	MATERIALS & SUPPLIES	11	648,987	472,742	107,959	-	28,121	39,965	201
7	164.00	GAS STORED UNDERGROUND - FSS	25	58,489,294	42,873,237	14,251,501	-	1,091,995	190,675	81,885
8	165.00	PREPAYMENTS	19	2,107,010	1,603,477	322,710	-	75,642	104,908	274
9		CASH WORKING CAPITAL - GAS PURCHASES	4	-	-	-	-	-	-	-
10		CASH WORKING CAPITAL - ALL OTHER	19	-	-	-	-	-	-	-
11		TOTAL WORKING CAPITAL		61,245,291	44,949,456	14,682,170	-	1,195,757	335,548	82,360
<u>DEFERRED INCOME TAXES</u>										
12	190.00	ACCUMULATED DEF INCOME TAX	12	8,949,377	6,518,995	1,490,877	-	387,061	549,492	2,953
13	282.00	ACCUMULATED DEF INCOME TAX	12	(303,643,348)	(221,182,924)	(50,583,945)	-	(13,132,575)	(18,643,702)	(100,202)
14	283.00	ACCUMULATED DEF INCOME TAX	12	-	-	-	-	-	-	-
15		TOTAL DEFERRED INCOME TAXES		(294,693,971)	(214,663,929)	(49,093,069)	-	(12,745,514)	(18,094,210)	(97,249)
16	235.00	CUSTOMER DEPOSITS	9	(3,131,607)	(2,294,622)	(836,985)	-	-	-	-
17	252.00	CUSTOMER ADVANCES	11	(211,729)	(154,230)	(35,221)	-	(9,174)	(13,038)	(66)
18		RATE BASE		1,325,130,928	957,922,206	227,445,754	-	58,019,730	81,361,248	381,990

COLUMBIA GAS OF PENNSYLVANIA, INC.
STATE/FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20**

111, SCHEDULE 3
PAGE 11 OF 13
WITNESS: B. E. ELLIOTT

<u>LINE NO.</u>	<u>ACCT NO.</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C) \$	<u>RSS/RDS</u> (D) \$	<u>SGSS/SCD/SGD</u> (E) \$	<u>N/A</u> (F) \$	<u>SDS/LGSS</u> (G) \$	<u>LDS/LGSS</u> (H) \$	<u>MLDS</u> (I) \$
STATE INCOME TAX									
1	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		109,147,161	68,766,208	26,936,055	-	6,647,760	5,372,484	1,424,656
2	STATUTORY ADJUSTMENTS	12	(50,280,540)	(36,625,854)	(8,376,235)	-	(2,174,633)	(3,087,225)	(16,593)
3	INTEREST ON DEBT		(34,320,891)	(24,810,185)	(5,890,845)	0	(1,502,711)	(2,107,256)	(9,894)
4	PA BONUS DEPRECIATION ADJUSTMENT	12	(7,572,748)	(5,516,217)	(1,261,544)	-	(327,521)	(464,967)	(2,499)
5	STATE TAXABLE INCOME		16,972,982	1,813,952	11,407,430	-	2,642,894	(286,965)	1,395,671
6	NET OPERATING LOSS DEDUCTION	12	(5,091,895)	(3,709,089)	(848,259)	-	(220,225)	(312,642)	(1,680)
	STATE TAXABLE INCOME		11,881,087	(1,895,137)	10,559,171	-	2,422,669	(599,607)	1,393,990
7	STATE NET INCOME TAX @ 9.99%		1,186,921	(189,324)	1,054,861	-	242,025	(59,901)	139,260
8	DEFERRED INCOME TAXES	12	(51,103)	(37,225)	(8,513)	-	(2,210)	(3,138)	(17)
9	STATE INCOME TAX		1,135,818	(226,549)	1,046,348	-	239,814	(63,038)	139,243
FEDERAL INCOME TAX									
10	OPERATING INCOME BEFORE TAXES (PG. 2, LINE 8)		109,147,161	68,766,208	26,936,055	-	6,647,760	5,372,484	1,424,656
11	STATE NET INCOME TAX (LINE 7)		(1,186,921)	189,324	(1,054,861)	-	(242,025)	59,901	(139,260)
12	STATUTORY ADJUSTMENTS (LINES 2 & 3)	12	(84,601,431)	(61,436,039)	(14,267,080)	-	(3,677,344)	(5,194,482)	(26,486)
13	FEDERAL TAXABLE INCOME		23,358,809	7,519,493	11,614,113	-	2,728,391	237,903	1,258,910
14	FEDERAL INCOME TAX @ 35%		8,175,583	2,631,822	4,064,940	-	954,937	83,266	440,619
15	DEFERRED INCOME TAXES	12	20,631,255	15,028,425	3,436,961	-	892,302	1,266,759	6,808
16	TAX REFUND AMORTIZATION	12	(681,571)	(496,477)	(113,543)	-	(29,478)	(41,849)	(225)
17	FLOW BACK OF EXCESS DEFERRED TAXES	12	(88,396)	(64,390)	(14,726)	-	(3,823)	(5,428)	(29)
18	EFFECT OF CNIT DEFERRED TAX ON FIT	12	17,886	13,029	2,980	-	774	1,098	6
19	FEDERAL INCOME TAX		28,054,758	17,112,410	7,376,611	-	1,814,711	1,303,847	447,179
20	STATE NET INCOME TAX (LINE 9)		1,135,818	(226,549)	1,046,348	-	239,814	(63,038)	139,243
21	TOTAL INCOME TAXES		29,190,575	16,885,860	8,422,959	-	2,054,526	1,240,809	586,421

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
PAGE 12 OF 13
WITNESS: B. E. ELLIOTT

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RSS/RDS (D)</u>	<u>SGSS/SCD/SGDE (E)</u>	<u>N/A (F)</u>	<u>SDS/LGSS (G)</u>	<u>LDS/LGSS (H)</u>	<u>MLDS (I)</u>
1	DESIGN DAY	1	791,995,000	458,700,000	189,733,000	0	65,702,000	77,860,000	0
2	PERCENT		100.000%	57.917%	23.956%	0.000%	8.296%	9.831%	0.000%
3	THROUGHPUT EXCLUDING TRANSPORTATION	2	33,488,984	23,280,676	9,128,568	0	864,065	150,675	65,000
4	PERCENT		100.000%	69.517%	27.258%	0.000%	2.580%	0.450%	0.194%
5	THROUGHPUT EXCLUDING MDS	3	75,381,022	33,927,676	15,162,538	0	6,865,950	19,424,858	0
6	PERCENT		100.000%	45.008%	20.115%	0.000%	9.108%	25.769%	0.000%
7	GAS PURCHASED EXPENSE	4	190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
8	PERCENT		100.000%	69.928%	27.059%	0.000%	2.445%	0.426%	0.143%
9	PEAK & AVERAGE MAINS	5							
10	PERCENT		100.000%	56.714%	22.120%	0.000%	7.792%	13.374%	0.000%
11	AVERAGE NO. OF CUSTOMERS	6	423,809	386,310	36,921	0	467	100	11
12	PERCENT		100.000%	91.152%	8.712%	0.000%	0.110%	0.024%	0.003%
13	DISTRIBUTION UNCOLLECTIBLES	7	7,675,643	7,060,733	614,910	-	-	-	-
14	PERCENT		100.000%	91.989%	8.011%	0.000%	0.000%	0.000%	0.000%
15	CURRENT GMB/GTS REVENUE	8	40,276,456	-	3,178,263	-	18,769,018	16,592,286	1,736,889
16	PERCENT		100.000%	0.000%	7.891%	0.000%	46.600%	41.196%	4.312%
17	DIRECT ASSIGNMENT - CUSTOMER DEPOSITS	9	2,445,620	1,791,981	653,639	-	-	-	-
18	PERCENT		100.000%	73.273%	26.727%	0.000%	0.000%	0.000%	0.000%
19	FORFEITED DISCOUNTS	10	1,318,074	954,126	272,928	-	46,415	41,032	3,573
20	PERCENT		100.000%	72.388%	20.707%	0.000%	3.521%	3.113%	0.271%
21	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387	11	1,872,017,151	1,363,625,243	311,411,210	-	81,121,133	115,282,360	577,205
22	PERCENT		100.000%	72.843%	16.635%	0.000%	4.333%	6.158%	0.031%
23	GROSS PLANT	12	1,945,029,486	1,416,809,964	324,028,879	-	84,130,475	119,415,157	645,010
24	PERCENT		100.000%	72.843%	16.659%	0.000%	4.325%	6.140%	0.033%
25	MAINS - ACCOUNT 376	13	1,247,713,802	825,894,704	239,760,590	-	74,264,779	107,598,475	195,254
26	PERCENT		100.000%	66.193%	19.216%	0.000%	5.952%	8.624%	0.016%

COLUMBIA GAS OF PENNSYLVANIA, INC.
ALLOCATION FACTORS (CONT.)
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

**ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20**

**111, SCHEDULE 3
PAGE 13 OF 13
WITNESS: B. E. ELLIOTT**

<u>LINE NO.</u>	<u>DESCRIPTION (A)</u>	<u>ALLOC FACTOR (B)</u>	<u>TOTAL COMPANY (C)</u>	<u>RSS/RDS (D)</u>	<u>SGSS/SCD/SGDS (E)</u>	<u>N/A (F)</u>	<u>SDS/LGSS (G)</u>	<u>LDS/LGSS (H)</u>	<u>MLDS (I)</u>
27	COMPOSITE DIRECT PLANT - ACCTS 376 & 380	14	1,702,740,850	1,244,289,324	275,422,660	-	74,974,563	107,821,420	232,884
28	PERCENT		100.000%	73.076%	16.175%	0.000%	4.403%	6.332%	0.014%
29	DIRECT ASSIGNMENT - SERVICES	15	282,022,729	259,337,993	22,106,116	-	441,317	137,303	-
30	PERCENT		100.000%	91.956%	7.838%	0.000%	0.156%	0.049%	0.000%
31	DIRECT ASSIGNMENT - METERS	16	25,782,967	19,259,659	6,218,634	-	229,488	71,085	4,101
32	PERCENT		100.000%	74.699%	24.119%	0.000%	0.890%	0.276%	0.016%
33	DIRECT ASSIGNMENT - IND M & R	17	5,629,652	-	1,381,785	-	1,880,479	2,367,388	-
34	PERCENT		100.000%	0.000%	24.545%	0.000%	33.403%	42.052%	0.000%
35	OTHER DISTRIBUTION O & M EXPENSES	18	41,964,471	30,624,905	6,906,781	-	1,838,217	2,589,425	5,143
36	PERCENT		100.000%	72.978%	16.459%	0.000%	4.380%	6.171%	0.012%
37	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G	19	74,547,283	56,732,408	11,417,864	-	2,675,881	3,711,342	9,789
38	PERCENT		100.000%	76.103%	15.316%	0.000%	3.590%	4.979%	0.013%
39	CUSTOMER/DEMAND MAINS	20							
40	PERCENT		100.000%	75.694%	16.318%	0.000%	4.113%	3.875%	0.000%
41	LARGE CUSTOMER RELATIONS	21	161	-	19	-	37	94	11
42	PERCENT		100.00%	0.000%	11.801%	0.000%	22.981%	58.385%	6.832%
43	AVERAGE - ALLOCATORS 5 & 20	22							
44	PERCENT		100.00%	66.203%	19.219%	0.000%	5.953%	8.625%	0.000%
45	UNBUNDLED UNCOLLECTIBLES	23	1,752,694	1,573,774	178,920	-	-	-	-
46	PERCENT		100.000%	89.792%	10.208%	0.000%	0.000%	0.000%	0.000%
47	LABOR	24	27,300,655	20,667,425	4,210,039	-	1,012,282	1,407,844	3,064
48	PERCENT		100.000%	75.703%	15.421%	0.000%	3.708%	5.157%	0.011%
49	SALES AND CHOICE TRANSPORTATION	25	46,285,029	33,927,676	11,277,612	-	864,065	150,675	65,000
50	PERCENT		100.000%	73.302%	24.366%	0.000%	1.867%	0.326%	0.140%
51	HOUSE REGULATORS	26	2,761,797	2,504,494	250,777	-	5,364	1,162	-
52	PERCENT		100.000%	90.683%	9.080%	0.000%	0.194%	0.042%	0.000%
53	METERS & HOUSE REGULATORS	27	111,890,537	86,052,701	24,661,560	-	888,211	272,637	15,429
54	PERCENT		100.000%	76.908%	22.041%	0.000%	0.794%	0.244%	0.014%

COLUMBIA GAS OF PENNSYLVANIA, INC.
CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION WITH MAINS COMPONENT
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
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 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D)	RSS/RDS (E)	SGSS/SCD/SGDS (F)	N/A (G)	SDS/LGSS (H)	LDS/LGSS (I)	MLDS (J)
				\$	\$	\$	\$	\$	\$	\$
1	874.00	MAINS & SERVICES [1]	14	8,769,270	6,408,232	1,418,429	-	386,111	555,270	1,228
2	875.00	M & R - GENERAL	13	613,642	406,182	117,917	-	36,524	52,920	98
3	876.00	M & R - INDUSTRIAL	17	274,004	-	67,254	-	91,526	115,224	-
4	878.00	METERS & HOUSE REGULATORS	27	2,538,487	1,952,274	559,508	-	20,156	6,194	355
5	879.00	CUSTOMER INSTALLATIONS	15	5,575,022	5,126,623	436,970	-	8,697	2,732	-
6	887.00	MAINS [2]	13	7,213,368	4,774,673	1,386,121	-	429,340	622,081	1,154
7	889.00	M & R - GENERAL	13	521,191	344,987	100,152	-	31,021	44,948	83
8	890.00	M & R - INDUSTRIAL	17	185,003	-	45,409	-	61,797	77,797	-
9	892.00	SERVICES [3]	15	1,613,871	1,484,067	126,495	-	2,518	791	-
10	893.00	METERS & HOUSE REGULATORS	27	244,982	188,408	53,996	-	1,945	598	34
11		TOTAL DISTRIBUTION		27,548,840	20,685,446	4,312,253	-	1,069,633	1,478,555	2,953
12	901.00	SUPERVISION	6	-	-	-	-	-	-	-
13	902.00	METER READING	6	836,787	762,740	72,901	-	920	201	25
14	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSE	6	9,650,214	8,796,267	840,727	-	10,615	2,316	290
15	903.00	INTEREST ON CUSTOMER DEPOSITS	9	89,468	65,556	23,912	-	-	-	-
16	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	4,093,887	356,522	-	-	-	-
17	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,025	1	6,157	-	36,360	32,143	3,364
18	905.00	MISCELLANEOUS	6	36,677	33,431	3,195	-	40	9	1
19	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
20		TOTAL CUSTOMER ACCOUNTS		15,141,580	13,751,882	1,303,414	-	47,936	34,669	3,680
21	907.00	SUPERVISION	6	-	-	-	-	-	-	-
22	908.00	CUSTOMER ASSISTANCE	6	576,029	525,056	50,184	-	634	138	17
23	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	66,707	6,376	-	81	18	2
24	910.00	MISCELLANEOUS	6	1,102,347	1,004,800	96,036	-	1,213	265	33
25	910.00	LARGE CUSTOMER RELATIONS	21	-	-	-	-	-	-	-
26	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
27	931.00	RENTS - GENERAL	6	-	-	-	-	-	-	-
28	932.00	MAINTENANCE	6	-	-	-	-	-	-	-
29		TOTAL CUST SERVICE & INFORMATION		1,751,559	1,596,563	152,596	-	1,927	420	53
30	912.00	DEMONSTRATION	6	677,253	617,323	59,002	-	745	163	20
31	913.00	ADVERTISING	6	19,504	17,778	1,699	-	21	5	1
32		TOTAL SALES		696,757	635,101	60,701	-	766	167	21
33	920-931	CUSTOMER-RELATED A&G [4]		28,591,203	21,749,258	4,381,455	-	1,029,151	1,427,669	3,671
34		TOTAL CUST-RELATED O&M [LINES 11, 22, 30, 33 & 34]		73,729,939	58,418,250	10,210,419	-	2,149,413	2,941,480	10,377
35		DEPRECIATION & AMORTIZATION EXPENSE [PAGE 3, LINE 20]		36,932,754	28,471,444	5,576,182	-	1,204,755	1,663,961	16,412
36		INCOME TAXES		31,364,077	23,856,812	4,785,928	-	1,126,721	1,585,568	9,048
37		RETURN ON RATE BASE [PAGE 2, LINE 47]		63,746,092	48,487,911	9,727,187	-	2,290,010	3,222,595	18,389
38		TOTAL ANNUAL CUSTOMER-BASED COST		205,772,862	159,234,417	30,299,716	-	6,770,898	9,413,604	54,227
39		AVERAGE ANNUAL CUSTOMER BILLS [5]		5,155,145	4,704,314	443,882	0	5,625	1,204	120
40		MONTHLY SYSTEM BASED CHARGE/BILL		\$ 39.92	\$ 33.85	\$ 68.26	\$ -	\$ 1,203.72	\$ 7,818.61	\$ 451.89

[1] MAINS AND SERVICES @ 60.491% OF TOTAL ACCOUNT 874.
 [2] MAINS @ 46.358% OF ACCOUNT 887.
 [3] SERVICES @ 99.241% OF ACCOUNT 892.
 [4] CUSTOMER-RELATED A&G @ 41.541% OF A&G (PAGE 9, LINE 38).
 [5] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS.

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION WITH MAINS COMPONENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

111, SCHEDULE 3
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 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RSS/RDS (D)	BOSS/SCD/SODS (E)	N/A (F)	SDSA/GSS (G)	LDSA/LSS (H)	MLDS (I)
1	303 30	CUSTOMER & OTHER-BASED SOFTWARE	11	21,000,072	15,297,082	3,483,302	-	808,833	1,293,184	6,510
2	376 00	MAINS [1]	22	534,367,537	353,767,341	102,700,087	-	31,810,889	46,088,200	-
3	376 00	DIRECT - MAINS - MDS [1]	-	21,960	-	-	-	-	-	21,960
4	376 06	MAINS-CSL REPLACEMENTS [1]	22	11,026,840	7,300,185	2,119,268	-	656,434	851,074	-
5	376 30	MAINS-BARE STEEL [1]	22	32,885,223	21,826,006	6,278,698	-	1,944,770	2,817,770	-
6	376 30	DIRECT - MAINS-BARE STEEL [1]	-	68,526	-	-	-	-	-	68,526
7	376 80	MAINS-CAST IRON [1]	22	264,521	175,121	50,838	-	15,747	22,815	-
8	378 10	M & R EQUIP - GENERAL [1]	22	26,171	17,328	3,030	-	1,556	2,257	-
9	378 20	M & R EQUIP - GENERAL - REGULATING [1]	22	18,371,808	12,162,689	3,530,878	-	1,083,674	1,584,508	-
10	378 20	DIRECT - M & R EQUIP-GEN-REG [1]	22	546	-	-	-	-	-	546
11	380 00	SERVICES [2]	15	451,506,049	415,218,005	35,391,296	-	704,396	221,253	-
12	380 00	DIRECT - SERVICES [2]	-	37,344	-	-	-	-	-	37,344
13	380 12	CSL REPLACEMENT [2]	15	-	-	-	-	-	-	-
14	381 00	METERS	18	36,181,256	27,027,038	8,728,557	-	322,013	99,680	5,780
15	381 10	AUTOMATIC METER READING	18	23,781,067	17,749,280	5,730,822	-	211,473	85,581	3,802
16	382 00	METER INSTALLATIONS	18	36,486,290	27,254,893	8,900,128	-	324,728	100,702	5,838
17	383 00	HOUSE REGULATORS	26	11,587,152	10,516,762	1,053,021	-	22,498	4,871	-
18	384 00	HOUSE REG INSTALLATIONS	26	3,864,772	3,504,730	350,821	-	7,088	1,823	-
19	385 00	IND M&R EQUIPMENT	17	5,504,725	-	1,351,135	-	1,838,743	2,314,847	-
20	385 00	DIRECT - IND M&R EQUIPMENT	-	299,298	-	-	-	-	-	299,298
21	385 10	IND M&R EQUIPMENT - LG VOLUME	17	1,189,882	-	292,083	-	397,483	500,415	-
22	389-396	GENERAL PLANT [3]	11	15,980,840	12,369,363	2,624,753	-	735,790	1,045,680	5,264
23		TOTAL GROSS PLANT		1,205,256,117	823,868,790	162,696,107	-	40,897,887	57,115,851	454,899
24	303 30	CUSTOMER & OTHER-BASED SOFTWARE	11	9,443,231	8,878,733	1,570,842	-	409,175	581,514	2,927
25	376 00	MAINS [1]	22	67,512,424	44,895,250	12,975,213	-	4,019,615	5,827,847	0
26	376 00	DIRECT - MAINS - MDS [1]	-	9,136	-	-	-	-	-	9,136
27	376 06	MAINS-CSL REPLACEMENTS [1]	22	-	-	-	-	-	-	0
28	376 30	MAINS-BARE STEEL [1]	22	18,213,556	12,057,820	3,500,463	-	1,064,253	1,570,919	0
29	376 30	DIRECT - MAINS-BARE STEEL [1]	-	85,544	-	-	-	-	-	85,544
30	376 80	MAINS-CAST IRON [1]	22	158,714	105,073	30,503	-	9,448	13,688	0
31	378 10	M & R EQUIP - GENERAL [1]	22	-	-	-	-	-	-	0
32	378 20	M & R EQUIP - GENERAL - REGULATING [1]	22	4,588,122	3,037,474	851,791	-	273,131	385,726	0
33	378 20	DIRECT - M & R EQUIP-GEN-REG [1]	22	134	-	-	-	-	-	134
34	380 00	SERVICES [2]	15	112,175,774	103,153,478	8,782,337	-	174,984	54,966	0
35	380 00	DIRECT - SERVICES [2]	-	23,286	-	-	-	-	-	23,286
36	380 12	CSL REPLACEMENT [2]	15	-	-	-	-	-	-	0
37	381 00	METERS	18	15,981,682	11,838,157	3,854,822	-	142,237	44,109	2,557
38	381 10	AUTOMATIC METER READING	18	8,698,973	6,488,046	2,086,105	-	77,421	24,029	1,382
39	382 00	METER INSTALLATIONS	18	11,822,861	8,908,256	2,875,875	-	108,113	32,807	1,808
40	383 00	HOUSE REGULATORS	26	3,351,101	3,220,280	322,440	-	8,589	1,481	0
41	384 00	HOUSE REG INSTALLATIONS	26	2,978,827	2,701,410	270,487	-	5,778	1,251	0
42	385 00	IND M&R EQUIPMENT	17	3,252,946	0	798,436	-	1,066,561	1,387,829	0
43	385 00	DIRECT - IND M&R EQUIPMENT	-	69,254	-	-	-	-	-	69,254
44	385 10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	0
45	389-396	GENERAL PLANT [3]	11	7,851,447	5,573,544	1,772,818	-	331,537	471,176	2,372
46		TOTAL DEPRECIATION RESERVE		266,287,311	208,765,822	39,243,711	-	7,726,574	10,382,634	188,710
47	154 00	CUSTOMER BASED MATERIALS & SUPPLIES		404,688	310,735	61,147	-	13,842	18,890	154
48	180-282-283	CUSTOMER BASED DEFERRED INCOME TAXES		(182,628,998)	(136,991,765)	(27,680,862)	-	(6,211,610)	(8,653,897)	(68,822)
49	225 00	CUSTOMER DEPOSITS	9	(2,131,807)	(2,294,622)	(636,985)	-	-	-	-
50	252 00	CUSTOMER BASED ADVANCES		(132,021)	(101,378)	(19,849)	-	(4,451)	(6,195)	(50)
51		TOTAL CUSTOMER-BASED RATE BASE		751,498,806	573,143,150	114,878,567	-	27,068,674	38,082,145	217,370
52		EQUITY CAPITAL @ 53.170%		393,100,950	299,006,782	59,884,319	-	14,121,727	19,872,872	115,402
53		RETURN ON RATE BASE @ 8.460%		63,746,082	46,487,911	9,727,187	-	2,290,010	3,222,595	18,369
54		RETURN ON EQUITY @ 11.250%		44,223,651	33,838,486	6,746,236	-	1,588,694	2,235,876	12,758

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION WITH MAINS COMPONENT
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

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 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C)	RSS/RDS (D)	BOSS/SCD/SODS (E)	N/A (F)	SDSA/GSS (G)	LDSA/LSS (H)	MLDS (I)
1	303 30	CUSTOMER & OTHER-BASED SOFTWARE	11	3,857,308	2,809,780	641,963	-	167,137	237,533	1,196
2	376 00	MAINS [1]	22	11,035,082	7,305,555	2,120,832	-	656,916	951,776	-
3	376 00	DIRECT - MAINS - MDS [1]	-	309	-	-	-	-	-	309
4	376 06	MAINS-CSL REPLACEMENTS [1]	22	-	-	-	-	-	-	-
5	376 30	MAINS-BARE STEEL [1]	22	657,405	587,628	164,785	-	51,041	73,951	-
6	376 30	DIRECT - MAINS-BARE STEEL [1]	-	1,648	-	-	-	-	-	1,648
7	376 80	MAINS-CAST IRON [1]	22	8,885	4,545	1,318	-	408	597	-
8	378 10	M & R EQUIP - GENERAL [1]	22	-	-	-	-	-	-	-
9	378 20	M & R EQUIP - GENERAL - REGULATING [1]	22	578,156	382,758	111,116	-	34,418	49,888	-
10	378 20	DIRECT - M & R EQUIP-GEN-REG [1]	22	13	-	-	-	-	-	13
11	380 00	SERVICES [2]	15	12,825,818	11,793,980	1,005,264	-	20,008	8,285	-
12	380 00	DIRECT - SERVICES [2]	-	593	-	-	-	-	-	593
13	380 12	CSL REPLACEMENT [2]	15	-	-	-	-	-	-	-
14	381 00	METERS	18	877,483	655,471	211,640	-	7,610	2,422	140
15	381 10	AUTOMATIC METER READING	18	1,748,019	1,305,753	421,605	-	15,557	4,625	280
16	382 00	METER INSTALLATIONS	18	708,729	529,413	170,336	-	6,308	1,956	113
17	383 00	HOUSE REGULATORS	26	300,138	272,177	27,253	-	582	126	-
18	384 00	HOUSE REG INSTALLATIONS	26	66,436	80,247	6,032	-	129	26	-
19	385 00	IND M&R EQUIPMENT	17	235,982	-	57,922	-	78,825	99,239	-
20	385 00	DIRECT - IND M&R EQUIPMENT	-	10,475	-	-	-	-	-	10,475
21	385 10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
22	389-396	GENERAL PLANT [3]	11	849,798	691,861	157,989	-	41,155	58,489	294
23		TOTAL DEPRECIATION EXPENSES		34,080,416	26,379,146	5,086,369	-	1,080,297	1,467,083	15,521
24		TOTAL NET SALVAGE AMORTIZED (3)	11	2,872,338	2,082,296	477,613	-	124,458	176,878	690
25		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		36,952,754	28,471,444	5,576,182	-	1,204,755	1,663,961	16,412

(1) MAINS AND RELATED @ 48.356% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES
 (2) SERVICES @ 90.241% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES
 (3) GENERAL PLANT & NET SALVAGE @ 81.966% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION EXCLUDING MAINS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

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 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO. (A)	ACCOUNT TITLE (B)	ALLOC FACTOR (C)	TOTAL COMPANY (D) \$	RSS/RDS (E) \$	SGSS/SCD/SGDS (F) \$	N/A (G) \$	SDS/LGSS (H) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	874.00	MAINS & SERVICES [SERVICES ONLY][1]	15	3,844,869	3,535,626	301,361	-	5,998	1,884	-
2	876.00	M & R - INDUSTRIAL	17	274,004	-	67,254	-	91,526	115,224	-
3	878.00	METERS & HOUSE REGULATORS	27	2,538,487	1,952,274	559,508	-	20,156	6,194	355
4	879.00	CUSTOMER INSTALLATIONS	15	5,575,022	5,126,623	436,970	-	8,697	2,732	-
5	890.00	M & R - INDUSTRIAL	17	185,003	-	45,409	-	61,797	77,797	-
6	892.00	SERVICES [2]	15	1,613,871	1,484,067	126,495	-	2,518	791	-
7	893.00	METERS & HOUSE REGULATORS	27	244,982	188,408	53,996	-	1,945	598	34
8		TOTAL DISTRIBUTION		14,276,238	12,286,998	1,590,994	-	192,636	205,220	390
9	901.00	SUPERVISION	6	-	-	-	-	-	-	-
10	902.00	METER READING	6	836,787	762,740	72,901	-	921	201	25
11	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	9,650,214	8,796,267	840,727	-	10,615	2,316	290
12	903.00	INTEREST ON CUSTOMER DEPOSITS	9	89,468	65,556	23,912	-	-	-	-
13	904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	4,093,887	356,522	-	-	-	-
14	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,025	1	6,157	-	36,360	32,143	3,364
15	905.00	MISCELLANEOUS	6	36,677	33,432	3,195	-	40	9	1
16	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
17		TOTAL CUSTOMER ACCOUNTS		15,141,580	13,751,881	1,303,414	-	47,936	34,669	3,680
18	907.00	SUPERVISION	6	-	-	-	-	-	-	-
19	908.00	CUSTOMER ASSISTANCE	6	576,029	525,074	50,184	-	634	138	-
20	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	66,707	6,376	-	81	18	2
21	910.00	MISCELLANEOUS	6	1,102,347	1,004,800	96,036	-	1,213	265	33
22	910.00	LARGE CUSTOMER RELATIONS	21	-	-	-	-	-	-	-
23	921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-	-	-	-	-
24	931.00	RENTS - GENERAL	6	-	-	-	-	-	-	-
25	932.00	MAINTENANCE	6	-	-	-	-	-	-	-
26		TOTAL CUST SERVICE & INFORMATION		1,751,559	1,596,581	152,596	-	1,927	420	35
27	912.00	DEMONSTRATION	6	677,253	617,323	59,002	-	745	163	20
28	913.00	ADVERTISING	6	19,504	17,778	1,699	-	22	5	1
29		TOTAL SALES		696,757	635,101	60,701	-	766	167	21
30		CUSTOMER-RELATED BENEFITS	24	1,536,890	1,163,472	237,004	-	56,988	79,257	169
31		TOTAL CUST-RELATED O&M [LINES 8, 19, 27, 30 & 31]		33,403,023	29,434,033	3,344,709	-	300,252	319,734	4,295
32		DEPRECIATION EXPENSE [PAGE 2, LINE 42]		22,060,729	18,468,221	2,780,144	-	358,304	440,449	13,611
33		INCOME TAXES		13,767,272	12,188,863	1,411,364	-	83,769	74,825	8,450
34		RETURN ON RATE BASE [PAGE 2, LINE 25]		27,981,368	24,773,323	2,868,535	-	170,258	152,079	17,174
35		TOTAL ANNUAL CUSTOMER-BASED COST		97,212,392	84,864,440	10,404,752	-	912,583	987,087	43,530
36		AVERAGE ANNUAL CUSTOMER BILLS [3]		5,155,145	4,704,314	443,882	0	5,625	1,204	120
37		MONTHLY CUSTOMER BASED COST/BILL [LINE 36 / LINE 37]		\$ 18.86	\$ 18.04	\$ 23.44	\$ -	\$ 162.24	\$ 819.84	\$ 362.75

[1] MAINS AND SERVICES @ 26.522% OF TOTAL ACCOUNT 874.
 [2] SERVICES @ 99.241% OF ACCOUNT 892.
 [3] AVERAGE ANNUAL CUSTOMER BILLS INCLUDE FINAL BILLS.

COLUMBIA GAS OF PENNSYLVANIA, INC.
 CUSTOMER BASED COSTS - SYSTEM CHARGE CALCULATION EXCLUDING MAINS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE
 AVERAGE STUDY- ALLOCATORS 5 & 20

111, SCHEDULE 3
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 WITNESS: B. E. ELLIOTT

LINE NO.	ACCT NO.	ACCOUNT TITLE (A)	ALLOC FACTOR (B)	TOTAL COMPANY (C) \$	RSS/RDS (D) \$	SGSS/SCD/SGDS (E) \$	N/A (F) \$	SDS/LGSS (G) \$	LDS/LGSS (I) \$	MLDS (J) \$
1	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	21,000,072	15,297,082	3,493,362	-	909,933	1,293,184	6,510
2	380.00	SERVICES [1]	15	451,536,049	415,219,005	35,391,396	-	704,396	221,253	-
3	380.00	DIRECT - SERVICES [1]		37,344	-	-	-	-	-	37,344
4	380.12	CSL REPLACEMENT [1]	15	-	-	-	-	-	-	-
5	381.00	METERS	16	36,181,256	27,027,036	8,726,557	-	322,013	99,860	5,789
6	381.10	AUTOMATIC METER READING	16	23,761,067	17,749,280	5,730,932	-	211,473	65,581	3,802
7	382.00	METER INSTALLATIONS	16	36,486,290	27,254,893	8,800,128	-	324,728	100,702	5,838
8	383.00	HOUSE REGULATORS	26	11,597,152	10,516,762	1,053,021	-	22,498	4,871	-
9	384.00	HOUSE REG INSTALLATIONS	26	3,864,772	3,504,730	350,921	-	7,498	1,623	-
10	385.00	IND M&R EQUIPMENT	17	5,504,725	-	1,351,135	-	1,838,743	2,314,847	-
11	385.00	DIRECT - IND M&R EQUIPMENT		299,289	-	-	-	-	-	299,289
12	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,189,992	-	292,083	-	397,493	500,415	-
13		TOTAL GROSS PLANT		591,458,008	516,568,788	65,189,535	-	4,738,776	4,602,336	358,572
14	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	9,443,231	6,878,733	1,570,881	-	409,175	581,514	2,927
15	380.00	SERVICES [1]	15	112,175,774	103,153,476	8,792,337	-	174,994	54,966	-
16	380.00	DIRECT - SERVICES [1]		23,286	-	-	-	-	-	23,286
17	380.12	CSL REPLACEMENT [1]	15	-	-	-	-	-	-	-
18	381.00	METERS	16	15,981,682	11,938,157	3,854,622	-	142,237	44,109	2,557
19	381.10	AUTOMATIC METER READING	16	8,698,973	6,498,046	2,098,105	-	77,421	24,009	1,392
20	382.00	METER INSTALLATIONS	16	11,922,861	8,906,258	2,875,675	-	106,113	32,907	1,908
21	383.00	HOUSE REGULATORS	26	3,551,101	3,220,280	322,440	-	6,889	1,491	0
22	384.00	HOUSE REG INSTALLATIONS	26	2,978,927	2,701,410	270,487	-	5,779	1,251	0
23	385.00	IND M&R EQUIPMENT	17	3,252,946	-	798,436	-	1,086,581	1,367,929	-
24	385.00	DIRECT - IND M&R EQUIPMENT		69,254	-	-	-	-	-	69,254
25	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
26		TOTAL DEPRECIATION RESERVE		168,098,035	143,296,360	20,582,983	-	2,009,190	2,108,177	101,325
27	154.00	CUSTOMER BASED MATERIALS & SUPPLIES		197,765	173,780	21,389	-	1,327	1,147	122
28	190-282-283	CUSTOMER BASED DEFERRED INCOME TAXES		(89,612,579)	(78,266,015)	(9,876,952)	-	(717,978)	(697,306)	(54,328)
29	235.00	CUSTOMER DEPOSITS	9	(3,131,607)	(2,294,622)	(836,985)	-	-	-	-
30	252.00	CUSTOMER BASED ADVANCES		(64,520)	(56,695)	(6,978)	-	(433)	(374)	(40)
31		TOTAL CUSTOMER-BASED RATE BASE		330,749,032	292,828,875	33,907,027	-	2,012,502	1,797,626	203,002
32		EQUITY CAPITAL @ 52.170%		172,551,770	152,768,824	17,689,296	-	1,049,922	937,821	105,906
33		RETURN ON RATE BASE @ 8.460%		27,981,368	24,773,323	2,868,535	-	170,258	152,079	17,174
34		RETURN ON EQUITY @ 11.250%		19,412,074	17,186,493	1,990,046	-	118,116	105,505	11,914
35	303.30	CUSTOMER & OTHER-BASED SOFTWARE	11	3,857,309	2,809,780	641,663	-	167,137	237,533	1,196
36	380.00	SERVICES [1]	15	12,825,516	11,793,960	1,005,264	-	20,008	6,285	-
37	380.00	DIRECT - SERVICES [1]		963	-	-	-	-	-	963
38	380.12	CSL REPLACEMENT [1]	15	-	-	-	-	-	-	-
39	381.00	METERS	16	877,483	655,471	211,640	-	7,810	2,422	140
40	381.10	AUTOMATIC METER READING	16	1,748,019	1,305,753	421,605	-	15,557	4,825	280
41	382.00	METER INSTALLATIONS	16	708,729	529,414	170,938	-	6,308	1,956	113
42	383.00	HOUSE REGULATORS	26	300,138	272,177	27,253	-	582	126	-
43	384.00	HOUSE REG INSTALLATIONS	26	66,436	60,247	6,032	-	129	28	-
44	385.00	IND M&R EQUIPMENT	17	235,982	-	57,922	-	78,825	99,235	-
45	385.00	DIRECT - IND M&R EQUIPMENT		10,475	-	-	-	-	-	10,475
46	385.10	IND M&R EQUIPMENT - LG VOLUME	17	-	-	-	-	-	-	-
47		TOTAL DEPRECIATION EXPENSES		20,631,050	17,426,800	2,542,317	-	296,356	352,409	13,168
48		TOTAL NET SALVAGE AMORTIZED [2]	11	1,429,679	1,041,421	237,827	-	61,948	88,040	443
49		TOTAL DEPRECIATION & AMORTIZATION EXPENSES		22,060,729	18,468,221	2,780,144	-	358,304	440,449	13,611

[1] SERVICES @ 99.241% OF GROSS PLANT, DEPRECIATION RESERVE, & DEPRECIATION EXPENSES.

Acct. No.		Description	ALLOC. FACTOR	INPUT: Plant in Service	INPUT: Adjustments	Plant in Service
301.00	301.00	Organizational Costs		100,099	-	100,099
302.21	302.21	Franchises/Consent, Perpetual		26,489	-	26,489
303.00	303.00	Misc Intangible Plant		4,523,795	-	4,523,795
303.30	303.30	Misc Software		21,000,072	-	21,000,072
305.00	305.00	Structures & Improvements		-	-	-
	301-305	INTANGIBLE PLANT	11	25,650,455	-	25,650,455
350.10	350.10	Land		23,882	-	23,882
350.20	350.20	Rights of Way		1,932	-	1,932
351.20	351.20	Compressor Station Structures		3,413,834	-	3,413,834
352.01	352.01	Wells Construction		799,134	-	799,134
352.02	352.02	Wells Equipment		168,680	-	168,680
352.10	352.10	Storage Leasehold and Rights		139,442	-	139,442
352.12	352.12	Other Leases		67,498	-	67,498
353.00	353.00	Lines		405,288	-	405,288
354.00	354.00	Compressor Station Equipment		1,046,173	-	1,046,173
355.00	355.00	Measuring & Regulating Equipment		123,010	-	123,010
362.00	362.00	Gas Holders		-	-	-
362.10	362.10	Environmental Remediation		-	-	-
	350-362	UNDERGROUND STORAGE PLANT	25	6,188,872	-	6,188,872
374.10	374.10	LAND - CITY GATE & M/L IND M&R	22	21,944	-	21,944
374.20	374.20	LAND - OTHER DISTRIBUTION	22	680,675	-	680,675
374.30	374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	95,361	-	95,361
374.40	374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	2,128,780	-	2,128,780
374.40	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		3	-	3
374.41	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	13	-	13
374.50	374.50	RIGHTS OF WAY	22	3,208,212	-	3,208,212
374.50	374.50	DIRECT - RIGHTS OF WAY		1,195	-	1,195
375.20	375.20	M & R STRUCTURES - CITY GATE	22	503,526	-	503,526
375.31	375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	4,012	-	4,012
375.40	375.40	M & R STRUCTURES - REGULATING	22	3,330,552	-	3,330,552
375.40	375.40	DIRECT - M & R STRUCTURES - REGULATING	22	27,227	-	27,227
375.80	375.80	M & R STRUCTURES - DIST. IND M & R	17	87,670	-	87,670
375.70	375.70	M & R STRUCTURES - OTHER	11	9,396,038	-	9,396,038
375.71	375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911	-	1,125,911
375.80	375.80	M & R STRUCTURES - COMMUNICATION	22	16,515	-	16,515
376.00	376.00	MAINS	22	1,152,690,445	-	1,152,690,445
376.00	376.00	DIRECT - MAINS - MDS		47,434	-	47,434
376.00	376.00	DIRECT - MAINS - LDS		0	-	0
376.08	376.08	MAINS-CSL REPLACEMENTS	22	23,786,341	-	23,786,341
376.30	376.30	MAINS-BARE STEEL	22	70,471,162	-	70,471,162
376.30	376.30	DIRECT - MAINS-BARE STEEL		147,819	-	147,819
376.80	376.80	MAINS-CAST IRON	22	570,601	-	570,601
378.10	378.10	M & R EQUIP - GENERAL	22	56,453	-	56,453
378.20	378.20	M & R EQUIP - GENERAL - REGULATING	22	39,630,043	-	39,630,043
378.20	378.20	DIRECT - M & R EQUIP-GEN-REG		1,178	-	1,178
378.30	378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	457,281	-	457,281
379.10	379.10	M & R EQUIP - CITY GATE	22	141,567	-	141,567
379.11	379.11	M & R EQUIP - EXCHANGE GAS	22	(450)	-	(450)
380.00	380.00	SERVICES	15	454,989,419	-	454,989,419
380.00	380.00	DIRECT - SERVICES		37,630	-	37,630
380.12	380.12	CSL REPLACEMENT	15	0	-	0
381.00	381.00	METERS	16	36,181,256	-	36,181,256
381.10	381.10	AUTOMATIC METER READING	16	23,761,067	-	23,761,067
382.00	382.00	METER INSTALLATIONS	16	36,486,290	-	36,486,290
383.00	383.00	HOUSE REGULATORS	26	11,597,152	-	11,597,152
384.00	384.00	HOUSE REG INSTALLATIONS	26	3,864,772	-	3,864,772
385.00	385.00	IND M&R EQUIPMENT	17	5,504,725	-	5,504,725
385.00	385.00	DIRECT - IND M&R EQUIPMENT		299,289	-	299,289
385.10	385.10	IND M&R EQUIPMENT - LG VOLUME	17	1,189,992	-	1,189,992
387.10	387.10	OTHER EQUIP DISTRIBUTION	11	16,603	-	16,603
387.20	387.20	OTHER EQUIP ODORIZATION	11	117,248	-	117,248
387.42	387.42	OTHER EQUIP RADIO	11	121,945	-	121,945
387.44	387.44	OTHER EQUIP COMMUNICATION	11	658,004	-	658,004
387.46	387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	2,297,341.09	-	2,297,341
387.45	387.45	DIRECT - OTHER EQUIP CUSTOMER INFO S	11	38,437.58	-	38,438
		TOTAL DISTRIBUTION		1,886,786,679	-	1,886,786,679
389.20	389.20	Land Rights		0	-	0
390.10	390.10	Sir, Communications		49,821	-	49,821
391.10	391.10	OF&E Unspecified		2,733,821	-	2,733,821
391.11	391.11	OF&E Data Handling Equipment		24,405	-	24,405
391.12	391.12	OF&E Informaton Systems		299,093	-	299,093
391.20	391.20	OF&E Air Cond Equip		3,007	-	3,007
392.20	392.20	Trans Eq Trailers > \$1,000		81,552	-	81,552
392.21	392.21	Trans Eq Trailers \$1,000 or >		10,830	-	10,830
393.00	393.00	Stores Equipment		14,375	-	14,375
394.10	394.10	Tools, Garage & Service Eq		122,964	-	122,964
394.11	394.11	CNG Equip - Stationary		1,774,190	-	1,774,190
394.12	394.12	CNG Equip - Portable		179,308	-	179,308
394.20	394.20	Shop Equipment		72,307	-	72,307
394.30	394.30	Tools & Other		14,059,959	-	14,059,959
394.31	394.31	High Pressure Stopping		10,847	-	10,847
395.00	395.00	Laboratory Equipment, Gas		36,718	-	36,718
396.00	396.00	Power Operated Equipment		1,435,493	-	1,435,493
397.00	397.00	Communication Equipment		2,491,507	-	2,491,507
397.10	397.10	Communication Equipment-Telephone		2,171,089	-	2,171,089
397.20	397.20	Communication Equipment-Radio		0	-	0
397.40	397.40	Communication Equipment-Other		0	-	0
397.50	397.50	Communication Equipment-Telemetering		810,223	-	810,223
398.00	398.00	Miscellaneous Equipment		1,021,971.12	-	1,021,971
	389-398	GENERAL PLANT	11	27,403,480	-	27,403,480
Total				1,945,029,486	0	1,945,029,486

<u>Acct. No.</u>	<u>Description</u>	<u>ALLOC.</u> <u>FACTOR</u>	<u>INPUT:</u>
			<u>Depreciation</u> <u>Reserve</u>
301.00	Organizational Costs		0
302.21	Franchises/Consent, Perpetual		0
303.00	Misc Intangible Plant		0
303.30	Misc Software		9,443,231
305.00	Structures & Improvements		(4,583)
301-305	INTANGIBLE PLANT	11	9,438,648
350.10	Land		0
350.20	Rights of Way		1,931
351.20	Compressor Station Structures		992,754
352.01	Wells Construction		799,118
352.02	Wells Equipment		168,680
352.10	Storage Leasehold and Rights		206,932
352.12	Other Leases		0
353.00	Lines		405,288
354.00	Compressor Station Equipment		574,335
355.00	Measuring & Regulating Equipment		123,010
362.00	Gas Holders		(1,609)
362.10	Environmental Remediation		(797,692)
350-362	UNDERGROUND STORAGE PLANT	25	2,472,747
374.10	LAND - CITY GATE & M/L IND M&R	22	0
374.20	LAND - OTHER DISTRIBUTION	22	235,240
374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	0
374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	681,963.74
374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		1
374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	0
374.50	RIGHTS OF WAY	22	1,601,194.39
374.50	DIRECT - RIGHTS OF WAY		707
375.20	M & R STRUCTURES - CITY GATE	22	0
375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	0
375.40	M & R STRUCTURES - REGULATING	22	881,823
375.40	DIRECT - M & R STRUCTURES - REGULATING	22	1,222
375.60	M & R STRUCTURES - DIST. IND. M & R	17	73,869
375.70	M & R STRUCTURES - OTHER	11	2,031,701
375.71	M & R STRUCTURES - OTHER LEASED	11	1,125,911
375.80	M & R STRUCTURES - COMMUNICATION	22	6,540
376.00	MAINS	22	145,631,837.87
376.00	DIRECT - MAINS		19,707
376.08	MAINS-CSL REPLACEMENTS	22	0
376.30	MAINS-BARE STEEL	22	39,288,673.42
376.30	DIRECT - MAINS-BARE STEEL		119,815
376.80	MAINS-CAST IRON	22	342,363
378.10	M & R EQUIP - GENERAL	22	0
378.20	M & R EQUIP - GENERAL - REGULATING	22	9,897,091.02
378.20	DIRECT - M & R EQUIP-GEN-REG		720
378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	0
379.10	M & R EQUIP - CITY GATE	22	94,150
379.11	M & R EQUIP - EXCHANGE GAS	22	0
380.00	SERVICES	15	113,033,699.48
380.00	DIRECT - SERVICES		23,465
380.12	CSL REPLACEMENT	15	0
381.00	METERS	16	15,981,682
381.10	AUTOMATIC METER READING	16	8,698,973
382.00	METER INSTALLATIONS	16	11,922,861
383.00	HOUSE REGULATORS	16	3,551,101
384.00	HOUSE REG INSTALLATIONS	16	2,978,927
385.00	IND M&R EQUIPMENT	17	3,252,946
385.00	DIRECT - IND M&R EQUIPMENT		69,254
385.10	IND M&R EQUIPMENT - LG VOLUME	17	0
387.10	OTHER EQUIP DISTRIBUTION	11	0
387.20	OTHER EQUIP ODORIZATION	11	0
387.42	OTHER EQUIP RADIO	11	0
387.44	OTHER EQUIP COMMUNICATION	11	0
387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	930,202

387.45 DIRECT - OTHER EQUIP CUSTOMER INFO SEF 11
TOTAL DISTRIBUTION

919
362,478,558

389.20	Land Rights		39
390.10	Str, Communications		48,219
391.10	OF&E Unspecified		1,422,297
392.11	OF&E Data Handling Equipment		12,718
391.12	OF&E Information Systems		421,205
391.20	OF&E Air Cond Equip		0
392.20	Trans Eq Trailers > \$1,000		47,470
392.21	Trans Eq Trailers \$1,000 or >		0
393.00	Stores Equipment		14,235
394.10	Tools, Garage & Service Eq		5,996,894
394.11	CNG Equip - Stationary		0
394.12	CNG Equip - Portable		1,953,286
394.20	Shop Equipment		0
394.30	Tools & Other		0
394.31	High Pressure Stopping		0
395.00	Laboratory Equipment, Gas		21,073
396.00	Power Operated Equipment		1,355,830
397.10	Communication Equipment-Telephone		67,903
397.20	Communication Equipment-Radio		57,008
397.40	Communication Equipment-Other		0
397.50	Communication Equipment-Telemetry		735,828
398.00	Miscellaneous Equipment		193,810
389-398	GENERAL PLANT	11	12,347,815
	Total		<u><u>386,737,768</u></u>

PAGE 5 - DEPRECIATION & AMORTIZATION EXPENSE

FROM EXH 105 - DEPRECIATION STUDY

<u>Acct. No.</u>	<u>Description</u>	<u>ALLOC. FACTOR</u>	<u>INITIAL Amortization Expense</u>
301.00	Organizational Costs		0
302.21	Franchises/Consent, Perpetual		0
303.00	Misc Intangible Plant		-
303.30	Misc Software		3,857,309
305.00	Structures & Improvements		0
301-305	INTANGIBLE PLANT	11	3,857,309
350.10	Land		0
350.20	Rights of Way		0
351.20	Compressor Station Structures		120,418
352.01	Wells Construction		1
352.02	Wells Equipment		0
352.10	Storage Leasehold and Rights		0
352.12	Other Leases		0
353.00	Lines		0
354.00	Compressor Station Equipment		44,433
355.00	Measuring & Regulating Equipment		0
362.00	Gas Holders		0
362.10	Environmental Remediation		0
350-362	UNDERGROUND STORAGE PLANT	25	164,852
374.10	LAND - CITY GATE & M/L IND M&R	22	0
374.20	LAND - OTHER DISTRIBUTION	22	0
374.30	LAND RIGHTS - CITY GATE MAIN LINE	22	0
374.40	LAND RIGHTS - OTHER DISTRIBUTION	22	40,965
374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION		0
374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	22	0
374.50	RIGHTS OF WAY	22	42,143
374.50	DIRECT - RIGHTS OF WAY		16
375.20	M & R STRUCTURES - CITY GATE	22	0
375.31	M & R STRUCTURES - LOCAL GAS PURCH	22	0
375.40	M & R STRUCTURES - REGULATING	22	85,147
375.40	DIRECT - M & R STRUCTURES - REGULATING	22	415
375.60	M & R STRUCTURES - DIST. IND. M & R	17	850
375.70	M & R STRUCTURES - OTHER	11	450,305
375.71	M & R STRUCTURES - OTHER LEASED	11	0
375.80	M & R STRUCTURES - COMMUNICATION	22	331
376.00	MAINS	22	23,803,903
376.00	DIRECT - MAINS		859
376.08	MAINS-CSL REPLACEMENTS	22	0
376.30	MAINS-BARE STEEL	22	1,849,518
376.30	DIRECT - MAINS-BARE STEEL		3,556
376.80	MAINS-CAST IRON	22	14,809
378.10	M & R EQUIP - GENERAL	22	0
378.20	M & R EQUIP - GENERAL - REGULATING	22	1,247,152
378.20	DIRECT - M & R EQUIP-GEN-REG		27
378.30	M & R EQUIP - LOCAL GAS PURCHASES	22	0
379.10	M & R EQUIP - CITY GATE	22	4,384
379.11	M & R EQUIP - EXCHANGE GAS	22	0
380.00	SERVICES	15	12,923,606
380.00	DIRECT - SERVICES		971
380.12	CSL REPLACEMENT	15	0
381.00	METERS	16	877,483
381.10	AUTOMATIC METER READING	16	1,748,019
382.00	METER INSTALLATIONS	16	708,729
383.00	HOUSE REGULATORS	16	300,138
384.00	HOUSE REG INSTALLATIONS	16	66,436
385.00	IND M&R EQUIPMENT	17	235,982

385.00	DIRECT - IND M&R EQUIPMENT		10,475
385.10	IND M&R EQUIPMENT - LG VOLUME	17	0
387.10	OTHER EQUIP DISTRIBUTION	11	0
387.20	OTHER EQUIP ODORIZATION	11	0
387.42	OTHER EQUIP RADIO	11	0
387.44	OTHER EQUIP COMMUNICATION	11	0
387.46	OTHER EQUIP CUSTOMER INFO SERVICE	11	143,937
387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SEF	11	<u>896</u>
	TOTAL DISTRIBUTION		44,561,052
389.20	Land Rights		0
390.10	Str, Communications		113
391.10	OF&E Unspecified		49,500
392.11	OF&E Data Handling Equipment		1,233
391.12	OF&E Information Systems		258,998
391.20	OF&E Air Cond Equip		0
392.20	Trans Eq Trailers > \$1,000		12,854
392.21	Trans Eq Trailers \$1,000 or >		0
393.00	Stores Equipment		93
394.10	Tools, Garage & Service Eq		838,945
394.11	CNG Equip - Stationary		0
394.12	CNG Equip - Portable		104
394.20	Shop Equipment		0
394.30	Tools & Other		0
394.31	High Pressure Stopping		0
395.00	Laboratory Equipment, Gas		1,854
396.00	Power Operated Equipment		26,331
397.10	Communication Equipment-Telephone		84,357
397.20	Communication Equipment-Radio		117,984
397.40	Communication Equipment-Other		0
397.50	Communication Equipment-Telemetry		66,315
398.00	Miscellaneous Equipment		<u>74,092</u>
389-398	GENERAL PLANT	11	1,532,773
	Total		<hr/> 50,115,986
	AMORTIZATION OF NET SALVAGE	11	4,635,342
	TOTAL DEPRECIATION & AMORTIZATION EXPENSE		<hr/> 54,751,328 <hr/>

PAGES 1, 2, 9, 10, 11 - Rate of Return by Class - Current & Proposed;

	<u>ALLOC. FACTOR</u>	<u>TOTAL CO.</u>
INVESTMENT TAX CREDIT	12	(360,240)

PAGE 9 - TAXES OTHER THAN INCOME		
<u>ACCT</u>	<u>ALLOC. FACTOR</u>	<u>TOTAL CO.</u>
408.00 FICA	24	2,333,377
408.00 FEDERAL/STATE UNEMPLOYMENT	24	221,927
408.00 PA STATE UNEMPLOYMENT	24	-
408.00 PA PROPERTY TAXES	11	550,207
408.00 STATE CAPITAL STOCK TAX	11	-
408.00 LICENSE AND FRANCHISE TAX	11	279
408.00 STATE SALES AND USE TAX	19	108,396
408.00 OTHER	19	6,899

PAGE 10 - RATE BASE SUMMARY		
<u>ACCT</u>	<u>ALLOC. FACTOR</u>	<u>TOTAL CO.</u>
117.00 GAS STORED UNDERGROUND - NON CURRENT	25	-
191.00 BASE GAS	25	3,794,693
117.00 GAS LOST-UNDERGROUND STORAGE	1	(163,467)
154.00 MATERIALS & SUPPLIES	11	648,987
164.00 GAS STORED UNDERGROUND - FSS	25	58,489,294
165.00 PREPAYMENTS	19	2,107,010
CASH WORKING CAPITAL - GAS PURCHASES	4	-
CASH WORKING CAPITAL - ALL OTHER	19	-
190.00 ACCUMULATED DEF INCOME TAX	12	8,949,377
282.00 ACCUMULATED DEF INCOME TAX	12	(303,643,348)
283.00 ACCUMULATED DEF INCOME TAX	12	-
235.00 CUSTOMER DEPOSITS	9	(3,131,607)
252.00 CUSTOMER ADVANCES	11	(211,729)

MISCELLANEOUS	<u>TOTAL CO.</u>
COMMON EQUITY	8.46%
REQUESTED RETURN ON EQUITY:	11.25%
EQUITY CAPITAL:	52.17%
DEBT RATIO:	2.59%
EFFECTIVE TAX RATE:	41.49%

Exh 400 Pg 1	<u>Type of Capital</u>	<u>Ratios</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
	Long-Term Debt	42.70%	5.79%	2.47%
	Short-Term Debt	5.13%	2.27%	0.12%
			Weighted Cost	2.59%
	Common Equity	52.17%	11.25%	5.87%
	Total	100.00%		8.46%

GROSS CONVERSION FACTOR

OPERATING REVENUE		1.00000000
LESS: UNCOLLECTIBLES	0.013059562000	
PLUS: LATE PAYMENTS	0.002472952141	
LESS: OCA FEES	0.000000000000	
LESS: OSBA FEES	0.000000000000	0.01058661
INCOME BEFORE STATE INCOME TAX		0.98941339
LESS: STATE INCOME TAX @ 9.99%		0.07225461
INCOME BEFORE FEDERAL INCOME TAX		0.91792371
LESS: FEDERAL INCOME TAX @ 35%		0.32127330
ADJUSTED OPERATING INCOME		0.59665041
GROSS CONVERSION FACTOR		1.67602331

PAGE 11 - STATE INCOME TAX**ALLOC.
FACTOR**

STATUTORY STATE INCOME TAX RATE:		9.9900%
EFFECTIVE STATE INCOME TAX RATE:		7.2255%
NET OPERATING LOSS DEDUCTION	12	(5,091,895)
PA BONUS DEPRECIATION ADJUSTMENT	12	(7,572,748)

Flow-Through Adjustments

Total Flow Through		(25,654,987)
Total Flow-Through Adjustments		(25,654,987)

Deferred Adjustments

Total Deferred		(58,946,444)
Total Deferred Adjustments		(58,946,444)

STATUTORY ADJUSTMENTS	12	(84,601,431)
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State Deferred Taxes

Net Operating Loss Deduction		-
LIFO Inventory Adjustment		1,717
Capitalized Inventory		-
Legal Liability-Leased Hdqtrs Bldg		-
Customer Advances		(52,820)
DEFERRED INCOME TAXES	12	(51,103)

PAGE 11 - FEDERAL TAX**ALLOC.
FACTOR****TOTAL CO.**

FEDERAL TAX RATE:		35%
DEFERRED INCOME TAXES	12	20,631,255
TAX REFUND AMORTIZATION	12	(681,571)
FLOW BACK OF EXCESS DEFERRED TAXES	12	(88,396)
EFFECT OF CNIT DEFERRED TAX ON FIT	12	17,886

PAGES 16 - PROFORMA @ PROPOSED RATES PROPOSED REVENUES (FROM RATE DESIGN WITNESS) FOR FFRY TME 12/31/2016

ACCT	ALOC FACTOR	TOTAL CO.	RSS/RDS	GSS/SCD/SGI	N/A	SDSA/LOSS	LDSA/GSS	MLDS
400/401 SALES BASE REVENUE		220,040,039	179,812,274	40,218,279	-	-	-	19,848
USP REVENUE		22,783,845	22,783,845	-	-	-	-	-
STAS REVENUE		-	-	-	-	-	-	-
RIDER CC - CUSTOMER CHOICE		32,410	32,281	8,129	-	-	-	-
GAS PROCUREMENT REVENUE		554,837	388,459	151,534	-	14,343	2,501	-
GAS COST REVENUE		182,223,258	127,287,819	49,194,785	-	4,856,534	812,004	272,136
MERCHANT FUNCTION CHARGE		1,752,894	1,573,774	179,820	-	-	-	-
408 00 TRANSPORTATION BASE REVENUE		129,330,833	76,458,244	23,581,082	-	15,618,576	14,471,882	196,349
USP REVENUE		7,953,451	7,953,451	-	-	-	-	-
STAS REVENUE		-	-	-	-	-	-	-
RIDER CC - CUSTOMER CHOICE		14,148	8,134	6,012	-	-	-	-
CHOICE ADMINISTRATIVE CHARGE		860,011	405,888	477,366	-	83,087	13,014	656
FLEX REVENUE		5,182,702	-	34,785	-	199,061	3,679,829	1,248,927
GAS COST REVENUE		8,256,502	5,910,184	2,346,318	-	-	-	-
MERCHANT FUNCTION CHARGE		-	-	-	-	-	-	-
487 00 FORFEITED DISCOUNTS	10	1,431,975	-	1,431,879	-	-	-	-
488 00 MISCELLANEOUS REVENUE	8	150,000	-	150,000	-	-	-	-
493 00 RENTS	11	144,269	-	144,269	-	-	-	-
495 00 OTHER	8	280,645	-	280,645	-	-	-	-

PAGES 28 - OPERATING REVENUES @ CURRENT RATES REVENUES (EXH 103, SCH 1) FOR FFRY TME 12/31/2016

ACCT	ALOC FACTOR	TOTAL CO.	RSS/RDS	GSS/SCD/SGI	N/A	SDSA/LOSS	LDSA/GSS	MLDS
400/401 SALES BASE REVENUE		193,589,580	154,867,108	38,418,008	-	2,147,971	318,821	19,872
USP REVENUE		20,486,895	20,486,895	-	-	-	-	-
STAS REVENUE		-	-	-	-	-	-	-
RIDER CC - CUSTOMER CHOICE		29,169	20,953	8,218	-	-	-	-
GAS PROCUREMENT REVENUE		2,322,867	1,818,007	834,435	-	60,053	10,472	-
GAS COST REVENUE		182,223,258	127,287,819	49,194,785	-	4,856,534	812,004	272,136
MERCHANT FUNCTION CHARGE		1,752,894	1,573,774	179,820	-	-	-	-
409 00 TRANSPORTATION BASE REVENUE		112,021,821	67,084,594	21,252,414	-	11,705,398	11,773,260	195,954
USP REVENUE		7,157,943	7,157,943	-	-	-	-	-
STAS REVENUE		-	-	-	-	-	-	-
RIDER CC - CUSTOMER CHOICE		12,731	7,321	5,410	-	-	-	-
CHOICE ADMINISTRATIVE CHARGE		-	-	-	-	-	-	-
FLEX REVENUE		5,182,702	-	34,785	-	189,061	3,679,829	1,248,927
GAS COST REVENUE		8,256,502	5,910,184	2,346,318	-	-	-	-
MERCHANT FUNCTION CHARGE		-	-	-	-	-	-	-
487 00 FORFEITED DISCOUNTS	10	1,318,074	-	-	-	-	-	-
488 00 MISCELLANEOUS REVENUE	8	150,000	-	150,000	-	-	-	-
493 00 RENTS	11	144,269	-	144,269	-	-	-	-
495 00 OTHER	8	280,645	-	280,645	-	-	-	-

DIS REVENUE	RSS/RDS	GSS/SCD/SGI	N/A	SDSA/LOSS	LDSA/GSS	MLDS
DIS REVENUE	385,824,698	106,865,008	0	18,769,018	18,502,288	1,444,881
GMBGTS REVENUE	-	3,629,271	0	-	-	-
TOTAL	385,824,698	110,365,279	0	18,769,018	18,502,288	1,444,881

CURRENT RATES REVENUE FFRY TME 12/31/16

	DIS	GMBGTS	TOTAL
RSS	303,828,729	-	303,828,729
RDC	16,725,290	-	16,725,290
RDGSS	0	0	0
SGSS	83,294,451	3,139,893	86,434,344
NSS	-	292,008	292,008
LGSS	-	0	0
RDS	65,270,679	-	65,270,679
RDGDS	0	0	0
SCD	10,566,532	36,370	10,602,902
SGDS	13,034,025	-	13,034,025
SDS	-	18,769,018	18,769,018
LDS	-	16,502,288	16,502,288
MLDS, J	-	386,279	386,279
MLDS, H	-	1,048,802	1,048,802
TOTAL	492,719,708	40,276,456	532,996,162

PROPOSED RATES REVENUE FFRY TME 12/31/16

	DIS	GMBGTS	TOTAL
RSS	330,021,525	-	330,021,525
RDC	16,725,290	-	16,725,290
RDGSS	0	0	0
SGSS	86,611,034	3,139,883	89,750,927
NSS	-	291,982	291,982
LGSS	0	0	0
RDS	74,834,538	-	74,834,538
RDGDS	0	0	0
SCD	11,855,130	38,370	11,893,500
SGDS	14,562,083	-	14,562,083
SDS	-	20,548,801	20,548,801
LDS	-	18,979,130	18,979,130
MLDS, J	-	386,330	386,330
MLDS, H	-	1,048,802	1,048,802
TOTAL	534,809,580	44,443,908	579,253,488

Forfeited Discount Rate 0.2473%

0

CURRENT (exh 103)

PROPOSED (from Rate Design Witness)

	CURRENT (exh 103)				PROPOSED (from Rate Design Witness)						
	RSS	RDGSS	RCC	RDS	RDS	SGS/SGDS	LGS	SDS	LDS	MLDS	
305,581,201	BASE REVENUE RSS 154,687,108 RDGSS 0 RCC 14,889,383 RDS 52,195,231 RDGDS 0 SGSS 36,418,008 NSS 19,872 SCD 9,041,472 SGDS 12,210,942 LGS 2,147,871 318,621 SDS 11,705,399 11,773,280 LDS 195,954				BASE REVENUE RSS 179,812,274 RDGSS 0 RCC 14,889,383 RDS 80,556,881 RDGDS 0 SGSS 40,218,579 NSS 19,846 SCD 10,222,618 SGDS 13,368,464 LGS 2,083,562 251,313 SDS 13,532,994 14,220,369 LDS 195,349				349,379,632		
27,644,938	USP REVENUE RSS 20,486,985 RDGSS 0 RCC 0 RDS 7,157,943 RDGDS 0 SGSS 0 NSS 0 SCD 0 SGDS 0 LGS 0 0 SDS 0 0 LDS 0 MLDS 0				USP REVENUE RSS 22,783,845 RDGSS 0 RCC 0 RDS 7,953,451 RDGDS 0 SGSS 0 NSS 0 SCD 0 SGDS 0 LGS 0 0 SDS 0 0 LDS 0 MLDS 0				30,717,296		
0	STAS REVENUE RSS 0 RDGSS 0 RCC 0 RDS 0 RDGDS 0 SGSS 0 NSS 0 SCD 0 SGDS 0 LGS 0 0 SDS 0 0 LDS 0 MLDS 0				STAS REVENUE RSS 0 RDGSS 0 RCC 0 RDS 0 RDGDS 0 SGSS 0 NSS 0 SCD 0 SGDS 0 LGS 0 0 SDS 0 0 LDS 0 MLDS 0				0		
41,900	RIDER CC - CUSTOMER CHOICE RSS 20,903 RDGSS 0 RCC 0 RDS 7,321 RDGDS 0 SGSS 8,218 NSS 0 SCD 1,934 SGDS 3,478 LGS 0 0 SDS 0 0 LDS 0 MLDS 0				RIDER CC - CUSTOMER CHOICE RSS 23,281 RDGSS 0 RCC 0 RDS 8,134 RDGDS 0 SGSS 9,129 NSS 0 SCD 2,149 SGDS 3,883 LGS 0 0 SDS 0 0 LDS 0 MLDS 0				46,556		
2,322,867	GAS PROCUREMENT CHARGE RSS 1,618,007 RDGSS 0 RCC 0 RDS 0 RDGDS 0 SGSS 654,435 NSS 0 SCD 0 SGDS 0 LGS 80,053 10,472 SDS 0 0 LDS 0 MLDS 0				GAS PROCUREMENT CHARGE RSS 386,459 RDGSS 0 RCC 0 RDS 0 RDGDS 0 SGSS 151,534 NSS 0 SCD 0 SGDS 0 LGS 14,343 2,501 SDS 0 0 LDS 0 MLDS 0				564,837		

5,182,702	<table border="1"> <thead> <tr> <th colspan="5">FLEXED REVENUE</th> </tr> </thead> <tbody> <tr><td>RSS</td><td>0</td><td></td><td></td><td></td></tr> <tr><td>RDGSS</td><td>0</td><td></td><td></td><td></td></tr> <tr><td>RCC</td><td>0</td><td></td><td></td><td></td></tr> <tr><td>RDS</td><td>0</td><td></td><td></td><td></td></tr> <tr><td>RDGDS</td><td>0</td><td></td><td></td><td></td></tr> <tr><td>SGSS</td><td>0</td><td>0</td><td></td><td></td></tr> <tr><td>NSS</td><td>0</td><td>0</td><td></td><td></td></tr> <tr><td>SCD</td><td>0</td><td>0</td><td></td><td></td></tr> <tr><td>SGDS</td><td>34,785</td><td>0</td><td>0</td><td></td></tr> <tr><td>LGS</td><td></td><td>199,061</td><td>0</td><td></td></tr> <tr><td>SDS</td><td></td><td></td><td>3,679,929</td><td></td></tr> <tr><td>LDS</td><td></td><td></td><td></td><td>1,249,927</td></tr> <tr><td>MLDS</td><td></td><td></td><td></td><td>0</td></tr> </tbody> </table>	FLEXED REVENUE					RSS	0				RDGSS	0				RCC	0				RDS	0				RDGDS	0				SGSS	0	0			NSS	0	0			SCD	0	0			SGDS	34,785	0	0		LGS		199,061	0		SDS			3,679,929		LDS				1,249,927	MLDS				0	5,182,702
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CHOICE ADMINISTRATIVE CHARGE																																																																								
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		<u>ALLOC.</u>	<u>Per Plan (Exh 104)</u>	<u>Adjustments</u>	<u>Annualized TME</u>
		<u>FACTOR</u>			<u>December 31,</u>
					<u>2016</u>
GAS SUPPLY					
	GAS PURCHASED COST				
807.00	GAS PROCUREMENT EXPENSE	4	554,837		554,837
807.00	PURCHASED GAS EXPENSE	4	431,011	-	431,011
UNDERGROUND STORAGE OPERATIONS					
816.00	WELLS	25	2,599	-	2,599
817.00	LINES	25	8,430	-	8,430
818.00	COMPRESSOR STATION	25	418,704	-	418,704
820.00	M & R	25	11,942	-	11,942
821.00	PURIFICATION	25	6,922	-	6,922
823.00	GAS LOSSES	25	3,705	-	3,705
825.00	STORAGE WELL ROYALTIES	25	16,959	-	16,959
UNDERGROUND STORAGE MAINTENANCE					
832.00	WELLS	25	10,380	-	10,380
834.00	COMPRESSOR STATION	25	11,204	-	11,204
836.00	PURIFICATION	25	9,107	-	9,107
DISTRIBUTION OPERATIONS					
870.00	SUPERVISION & ENGINEERING	18	9,498,476	-	9,498,476
870.00	KEY CUSTOMER ACCTS SUPPORT	21	-	-	-
871.00	LOAD DISPATCHING	13	294,268	-	294,268
874.00	MAINS & SERVICES	14	14,496,818	-	14,496,818
875.00	M & R - GENERAL	13	613,642	-	613,642
876.00	M & R - INDUSTRIAL	17	274,004	-	274,004
878.00	METERS & HOUSE REGULATORS	27	2,538,487	-	2,538,487
879.00	CUSTOMER INSTALLATIONS	15	5,575,022	-	5,575,022
880.00	OTHER	18	6,779,266	-	6,779,266
881.00	RENTS	18	623,551	-	623,551
DISTRIBUTION MAINTENANCE					
885.00	SUPERVISION & ENGINEERING	18	88,211	-	88,211
886.00	STRUCTURES AND IMPROVEMENTS	13	34,799	-	34,799
887.00	MAINS	13	15,560,041	-	15,560,041
889.00	M & R - GENERAL	13	521,191	-	521,191
890.00	M & R - INDUSTRIAL	17	185,003	-	185,003
892.00	SERVICES	15	1,626,214	-	1,626,214
893.00	METERS & HOUSE REGULATORS	27	244,982	-	244,982
894.00	OTHER EQUIPMENT	18	1,046,046	-	1,046,046
CUSTOMER ACCOUNTS					
901.00	SUPERVISION	6	-	-	-
902.00	METER READING	6	836,787	-	836,787
903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	6	9,650,214	-	9,650,214
903.00	INTEREST ON CUSTOMER DEPOSITS	9	89,468	-	89,468
904.00	UNCOLLECTIBLES-DIS REVENUE	7	4,450,409	-	4,450,409
904.00	UNCOLLECTIBLES-GMB/GTS REVENUE	8	78,025	-	78,025
904.00	UNCOLLECTIBLES-UNBUNDLED GAS	23	1,752,694	-	1,752,694
904.00	DIRECT USP UNCOLLECTIBLES		18,412,353	-	18,412,353
905.00	MISCELLANEOUS	6	36,677	-	36,677
921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-
CUSTOMER ASSISTANCE					
907.00	SUPERVISION	6	-	-	-
908.00	CUSTOMER ASSISTANCE	6	576,029	-	576,029
908.00	DIRECT USP/LIURP/HEEP		9,232,585	-	9,232,585
908.00	LARGE CUSTOMER RELATIONS	21	-	-	-
909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	6	73,183	-	73,183
909.00	LARGE CUSTOMER RELATIONS	21	-	-	-
910.00	MISCELLANEOUS	6	1,102,347	-	1,102,347
910.00	LARGE CUSTOMER RELATIONS	21	-	-	-
921.00	OFFICE SUPPLIES & EXPENSES	6	-	-	-
931.00	RENTS - GENERAL	6	-	-	-
932.00	MAINTENANCE	6	-	-	-
SALES					
912.00	DEMONSTRATION	6	677,253	-	677,253
912.00	LARGE CUSTOMER RELATIONS	21	-	-	-
913.00	ADVERTISING	6	19,504	-	19,504
ADMINISTRATIVE & GENERAL					
920.00	SALARIES	19	4,579,280	-	4,579,280
921.00	OFFICE SUPPLIES & EXPENSES	19	2,524,255	-	2,524,255
922.00	ADMIN. EXPENSE TRANSFERRED	19	-	-	-
923.00	OUTSIDE SERVICES EMPLOYED	19	47,925,970	-	47,925,970
924.00	PROPERTY INSURANCE	19	212,955	-	212,955
925.00	INJURIES AND DAMAGES	19	3,443,195	-	3,443,195
926.00	EMPLOYEE PENSIONS & BENEFITS	24	5,561,874	-	5,561,874
928.00	REGULATORY COMMISSION EXPENSES	19	2,330,000	-	2,330,000
930.00	MISCELLANEOUS GENERAL	19	402,186	-	402,186
931.00	RENTS-GENERAL	19	1,664,699	-	1,664,699
932.00	MAINTENANCE	19	182,053	-	182,053
			177,299,816	-	177,299,816

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 1
DESIGN DAY [1] (2015-2016)

<u>LINE NO.</u>	<u>Rate</u>	<u>RSS/RDS</u>	<u>GSS/SCD/SGD</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>Total</u>
1	RCC	27,900	-	-	-	-	27,900
2	RS	335,200	-	-	-	-	335,200
3	RTC	95,600	-	-	-	-	95,600
4	LG1	-	-	-	4,300	-	4,300
5	LG2	-	-	-	5,800	-	5,800
6	LG3	-	-	-	-	-	-
7	SGS	-	66,700	-	-	-	66,700
8	SG2	-	60,700	-	-	-	60,700
9	SG3	-	100	-	-	-	100
10	SG4	-	1,500	-	-	-	1,500
11	TAG1	-	500	-	-	-	500
12	TAG2	-	10,300	-	-	-	10,300
13	TAG5	-	1,728	-	-	-	1,728
14	TAG6	-	31,996	-	-	-	31,996
15	TIB	-	-	-	35,089	-	35,089
16	TIF	-	-	-	-	17,215	17,215
17	TIG	-	-	-	-	4,667	4,667
18	TIH	-	-	-	-	-	-
19	TI4	-	-	-	15,921	-	15,921
20	TI8	-	-	-	-	19,358	19,358
21	801	-	-	-	-	628	628
22	803	-	-	-	-	1,843	1,843
23	806	-	-	-	235	-	235
24	808	-	-	-	-	1,327	1,327
25	809	-	-	-	-	2,622	2,622
26	810	-	-	-	-	2,029	2,029
27	815	-	-	-	-	-	-
28	816	-	-	-	-	701	701
29	819	-	-	-	-	3,827	3,827
30	820	-	-	-	-	2,326	2,326
31	830	-	-	-	-	1	1
32	833	-	-	-	-	1,144	1,144
33	838	-	-	-	-	231	231
34	839	-	-	-	344	-	344
35	840	-	-	-	1,047	-	1,047
36	841	-	42	-	-	-	42
37	845	-	-	-	1,993	-	1,993
38	846	-	-	-	-	2,390	2,390
39	847	-	-	-	210	-	210
40	848	-	63	-	-	-	63
41	855	-	27	-	-	-	27
42	856	-	-	-	208	-	208
43	857	-	-	-	33	-	33
44	858	-	-	-	22	-	22
45	859	-	-	-	-	772	772
46	860	-	49	-	-	-	49
47	861	-	-	-	185	-	185
48	862	-	4	-	-	-	4
49	863	-	20	-	-	-	20
50	864	-	1	-	-	-	1
51	865	-	-	-	89	-	89
52	866	-	3	-	-	-	3
53	867	-	-	-	-	32	32
54	868	-	-	-	-	7,279	7,279
55	873	-	-	-	-	761	761
56	874	-	-	-	141	-	141
57	875	-	-	-	-	6,548	6,548
58	876	-	-	-	85	-	85
59	877	-	-	-	-	38	38
60	878	-	-	-	-	2,121	2,121
61	SCC	-	11,300	-	-	-	11,300
62	SC2	-	4,700	-	-	-	4,700
63	Total	-	458,700	-	65,702	77,860	791,995

64	ALLOCATOR #1	57.917%	23.956%	0.000%	8.296%	9.831%	100.000%
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[1] Includes Firm and Non-Firm Service. Volumes in MDth/Day.

SOURCE: Mike Kelly via e-Mail.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTORS 2, 3, & 25
THROUGHPUT EXCLUDING TRANSPORTATION, THROUGHPUT EXCLUDING MDS

LINE NO.		<u>RSS/RDS</u>	<u>SGSS/SCD/SGDS</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>	<u>TOTAL</u>
	<u>Sales</u>							
1	RSS	23,280,676	-	-	-	-	-	23,280,676
2	RDGSS	-	-	-	-	-	-	-
3	SGSS	-	9,128,568	-	-	-	-	9,128,568
4	NSS/MLSS-1	-	-	-	-	-	65,000	65,000
5	LGSS	-	-	-	864,065	150,675	-	1,014,741
	<u>Transportation</u>							
6	RDS	8,134,026	-	-	-	-	-	8,134,026
7	RDGDS	-	-	-	-	-	-	-
8	RCC 1/	2,512,974	-	-	-	-	-	2,512,974
9	SCD	-	2,149,044	-	-	-	-	2,149,044
10	SGDS	-	3,884,926	-	-	-	-	3,884,926
11	SDS	-	-	-	6,001,885	-	-	6,001,885
12	LDS	-	-	-	-	19,274,183	-	19,274,183
13	MLDS	-	-	-	-	-	5,518,000	5,518,000
14	Total Throughput Excl. Trans. (Allocator 2)	23,280,676	9,128,568	-	864,065	150,675	65,000	33,488,984
15	ALLOCATOR #2	72.548%	27.258%	0.000%	2.580%	0.450%	0.194%	
16	Total Throughput Excl. MDS (Allocator 3)	33,927,676	15,162,538	0	6,865,950	19,424,858		75,381,022
17	ALLOCATOR #3	45.008%	20.115%	0.000%	9.108%	25.769%		
18	Sales and Choice Volume	33,927,676	11,277,612	-	864,065	150,675	65,000	46,285,029
19	ALLOCATOR #25	73.301%	24.366%	0.000%	1.867%	0.326%	0.140%	

NOTE: 1/ RCC rate schedule is for CAP customers. They can be either CHOICE or Sales. This year they are CHOICE

SOURCE: Exhibit No. 103, Schedule 3.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 4
GAS PURCHASE EXPENSE**

LINE NO.		<u>RSS/RDS GAS COST</u>	<u>SGSS/SCD/SGDS GAS COST</u>	<u>N/A GAS COST</u>	<u>SDS/LGSS GAS COST</u>	<u>LDS/LGSS GAS COST</u>	<u>MDS GAS COST</u>	<u>TOTAL</u>
1	RSS	125,461,892	-	-	-	-	-	125,461,892
2	PRDGSS	-	-	-	-	-	-	-
3	RCC	1,825,927	-	-	-	-	-	1,825,927
4	RDS	5,910,184	-	-	-	-	-	5,910,184
5	PRDGDS	-	-	-	-	-	-	-
6	SGSS	-	49,194,765	-	-	-	-	49,194,765
7	NSS	-	-	-	-	272,136	-	272,136
8	SCD	-	1,561,496	-	-	-	-	1,561,496
9	SGDS	-	784,822	-	-	-	-	784,822
10	LGS	-	-	-	4,656,534	812,004	-	5,468,538
11	TOTAL	133,198,003	51,541,083	-	4,656,534	812,004	272,136	190,479,760
12	ALLOCATOR #4	69.927%	27.059%	0.000%	2.445%	0.426%	0.143%	

SOURCE: Exhibit No. 103, Schedule 7.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 5
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

PAGE 1
WITNESS: B.ELLIOTT

<u>Line No.</u>	<u>Description</u>	<u>Alloc</u>	<u>Total Company</u>	<u>RSS/RDS</u>	<u>SGSS/SCD/SGDE</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>
1	Total Mains Plant in Service		984,881,701.43						
2	Direct Assigned Plant		136,480.33						
3	Other - Non Pipe		<u>214,362,448.06</u>						
4	Allocable Pipe		770,382,773.04						
5	Transmission Pipe		12,083,334.86						
6	Low Pressure Pipe		217,938,408.22						
7	Regulated Pressure Pipe Only		379,849,758.16						
8	Remaining Regulated Pressure Pipe		<u>160,511,271.80</u>						
9	Allocated Pipe		770,382,773.04						

DEVELOPMENT OF ALLOCATION FACTOR 5
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

ALLOCATED COST OF SERVICE
PEAK & AVERAGE

PAGE 2
WITNESS: B.ELLIOTT

Line No.	Description	Alloc	Total Company	RSS/RDS	SGSS/SCD/SGDS	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	Allocation of Transmission Pipe								
2	Allocable Transmission Pipe		\$12,083,334.86						
3	Design Day Volumes (Total Company Excluding MDS)		791,995	458,700	189,733	0	65,702	77,860	
4	Percent Design Day Volumes		100.000%	57.917%	23.956%	0.000%	8.296%	9.831%	
5	Allocation of Transmission Pipe		12,083,335	6,998,305	2,894,684	-	1,002,433	1,187,913	
6	Allocation of Low Pressure Pipe								
7	Allocable Low Pressure Pipe		\$217,938,408.22						
8	Throughput Volumes (excl MDS)		24,410,606.0	18,895,849.9	5,143,483.5	0.0	281,055.6	90,217.0	
9	Percent Throughput		100.000%	77.408%	21.071%	0.000%	1.151%	0.370%	
10	Throughput Component		50.000%	38.703%	10.536%	0.000%	0.576%	0.185%	
11	Design Day Volumes (excl MDS)		285,850	224,300	59,495	0	2,053	2	
12	Percent Design Day Volumes		100.000%	78.468%	20.813%	0.000%	0.718%	0.001%	

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 6
AVERAGE NO. OF CUSTOMERS**

LINE									[1] Total No of Bills (Incl Final)	Final Bills
NO.	TARIFF RATE SCHEDULES	TOTAL	RSS/RDS	GSS/SCD/SGD	N/A	SDS/LGSS	LDS/LGSS	MLDS		
1	RSS	3,320,894	3,320,894	-	-	-	-	-	3,377,134	56,240
2	RDGSS	-	-	-	-	-	-	-	0	0
3	RCC	252,806	252,806	-	-	-	-	-	257,325	4,519
4	RDS	1,062,016	1,062,016	-	-	-	-	-	1,069,855	7,839
5	RDGDS	-	-	-	-	-	-	-	0	0
6	SGSS	316,487	-	316,487	-	-	-	-	317,107	620
7	NSS	12	-	-	-	-	-	12	12	0
8	SCD	99,459	-	99,459	-	-	-	-	99,579	120
9	SGDS	27,108	-	27,108	-	-	-	-	27,184	76
10	LGSS	-	-	-	-	-	-	-	0	0
11	SDS	5,604	-	-	-	5,604	-	-	5,625	21
12	LDS	1,200	-	-	-	-	1,200	-	1,204	4
13	MLDS	120	-	-	-	-	-	120	120	0
14	Total Number of Bills	5,085,706	4,635,716	443,054	-	5,604	1,200	132	5,155,145	69,439
15	Average Number of Customers	423,809	386,310	36,921	0	467	100	11		
16	ALLOCATOR #6	100.000%	91.151%	8.712%	0.000%	0.110%	0.024%	0.003%		
17	Large Customer Relations Accts	161		19		37	94	11		
18	ALLOCATOR #21	100.000%	0.001%	11.801%	0.000%	22.981%	58.385%	6.832%		

[1] Used only in the System Charge calculation.

SOURCE: Exhibit No. 103, Schedule 2.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 7
CURRENT DIS REVENUE**

<u>LINE NO.</u>	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>RSS/RDS</u>	<u>SS/SCD/SGI</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>
		<u>Total</u>	<u>Residential</u>	<u>Commercial</u>				
1	DIS Billed Gross Charge-offs - Sales Only	6,604,856.38	6,072,572.47	532,283.91				
2	DIS Billed Revenue - Comm/Ind Sales Only	83,294,451		83,294,451	0	0	0	0
3	Percent	100.000%		100.000%	0.000%	0.000%	0.000%	0.000%
4	Allocated DIS Billed Sales Gross Charge-offs	6,604,856.38	6,072,572.47	532,283.91	0.00	0.00	0.00	0.00
		<u>Total</u>	<u>Residential</u>	<u>Commercial</u>				
5	DIS Billed Gross Charge-offs - Choice Only	1,070,786.65	988,160.87	82,625.78				
6	DIS Billed Revenue - Comm/Ind Choice Only	23,600,557		23,600,557	0	0	0	0
7	Percent	100.000%		100.000%	0.000%	0.000%	0.000%	0.000%
8	Allocated DIS Billed Choice Gross Charge-offs	1,070,786.65	988,160.87	82,625.78	0.00	0.00	0.00	0.00
9	Total DIS Billed Gross Charge-offs	7,675,643.03	7,060,733.34	614,909.69	0.00	0.00	0.00	0.00
10	ALLOCATOR #7	100.000%	91.989%	8.011%	0.000%	0.000%	0.000%	0.000%

SOURCE: Exhibit 104, Schedule 2, Page 20.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 8
CURRENT GMB/GTS REVENUE**

<u>LINE NO.</u>	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>RSS/RDS</u>	<u>SS/SCD/SGI</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>
1	CURRENT GMB/GTS REVENUE	40,276,456	-	3,178,263	-	18,769,018	16,592,286	1,736,889
2	ALLOCATOR #8	100.000%	0.001%	7.891%	0.000%	46.600%	41.196%	4.312%

SOURCE: Exhibit 104, Schedule 2, Page 20.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 9
DIRECT ASSIGNMENT - CUSTOMER DEPOSITS**

LINE NO.		<u>RSS/RDS</u>	<u>SGSS/SCD/SGDS</u>	<u>TOTAL</u>
1	Residential Unlisted	48,531	-	48,531
2	RPP	-	-	-
3	RS	1,530,177	-	1,530,177
4	RTC	213,273	-	213,273
5	Commercial Unlisted	-	23,938	23,938
6	SCC	-	23,544	23,544
7	SC2	-	5,350	5,350
8	SGS	-	515,689	515,689
9	SGT1	-	-	-
10	SGT2	-	24,426	24,426
11	SG2	-	41,816	41,816
12	SG3	-	13,534	13,534
13	SG4	-	5,342	5,342
14	TOTAL	1,791,981	653,639	2,445,620
15	ALLOCATOR #9	73.273%	26.727%	100.000%

SOURCE: Columbia Gas of Pennsylvania Summary of Security Deposits Report per 11/26/2014.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 10
FORFEITED DISCOUNTS**

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL	RSS/RDS	GSS/SCD/SGD	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	487.00	FORFEITED DISCOUNTS - DIS	1,218,472	954,126	264,346	-	-	-	-
2	487.00	FORFEITED DISCOUNTS - GMB & GTS	99,602	-	8,582	-	46,415	41,032	3,573
3		TOTAL CURRENT SALES AND TRANSPORTATION REVENUE	1,318,074	954,126	272,928	-	46,415	41,032	3,573
4		ALLOCATOR #10	100.000%	72.388%	20.707%	0.000%	3.521%	3.113%	0.271%

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 11
DISTRIBUTION PLANT EXCLUDING ACCOUNTS 375.70, 375.71, & 387

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL	RSS/RDS	IGSS/SCD/SGD:	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	374.10	LAND - CITY GATE & M/L IND M&R	21,944	14,527	4,217	-	1,306	1,893	-
2	374.20	LAND - OTHER DISTRIBUTION	680,675	450,628	130,819	-	40,521	58,708	-
3	374.30	LAND RIGHTS - CITY GATE MAIN LINE	95,361	63,132	18,327	-	5,677	8,225	-
4	374.40	LAND RIGHTS - OTHER DISTRIBUTION	2,128,780	1,409,316	409,130	-	126,726	183,607	-
5	374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTION	3	-	-	-	-	-	3
6	374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	13	9	3	-	-	1	-
7	374.50	RIGHTS OF WAY	3,208,212	2,123,932	616,586	-	190,985	276,708	-
8	374.50	DIRECT - RIGHTS OF WAY	1,195	-	-	-	-	-	1,195
9	375.20	M & R STRUCTURES - CITY GATE	503,526	333,350	96,773	-	29,975	43,429	-
10	375.31	M & R STRUCTURES - LOCAL GAS PURCH	4,012	2,656	771	-	239	346	-
11	375.40	M & R STRUCTURES - REGULATING	3,330,552	2,204,925	640,099	-	198,268	287,260	-
12	375.40	DIRECT - M & R STRUCTURES - REGULATING	27,227	-	-	-	-	-	27,227
12	375.60	M & R STRUCTURES - DIST. IND. M & R	87,670	(0)	21,519	-	29,284	36,867	-
13	375.80	M & R STRUCTURES - COMMUNICATION	16,515	10,934	3,174	-	983	1,424	-
14	376.00	MAINS	1,152,690,445	763,115,655	221,535,577	-	68,619,662	99,419,551	-
15	376.00	DIRECT - MAINS - MDS	47,434	-	-	-	-	-	47,434
16	376.00	DIRECT - MAINS - LDS	-	-	-	-	-	-	-
17	376.08	MAINS-CSL REPLACEMENTS	23,786,341	15,747,271	4,571,497	-	1,416,001	2,051,572	-
18	376.30	MAINS-BARE STEEL	70,471,162	46,654,024	13,543,853	-	4,195,148	6,078,138	-
19	376.30	DIRECT - MAINS-BARE STEEL	147,819	-	-	-	-	-	147,819
20	376.80	MAINS-CAST IRON	570,601	377,755	109,664	-	33,968	49,214	-
21	378.10	M & R EQUIP - GENERAL	58,453	37,374	10,850	-	3,361	4,869	-
22	378.20	M & R EQUIP - GENERAL - REGULATING	39,630,043	26,236,278	7,616,498	-	2,359,177	3,418,091	-
23	378.20	DIRECT - M & R EQUIP-GEN-REG	1,178	-	-	-	-	-	1,178
24	378.30	M & R EQUIP - LOCAL GAS PURCHASES	457,281	302,734	87,885	-	27,222	39,441	-
25	379.10	M & R EQUIP - CITY GATE	141,567	93,722	27,208	-	8,428	12,210	-
26	379.11	M & R EQUIP - EXCHANGE GAS	(450)	(298)	(86)	-	(27)	(39)	-
27	380.00	SERVICES	454,989,419	418,394,620	35,662,071	-	709,784	222,945	-
28	380.00	DIRECT - SERVICES	37,630	-	-	-	-	-	37,630
29	380.12	CSL REPLACEMENT	-	-	-	-	-	-	-
30	381.00	METERS	36,181,256	27,027,036	8,726,557	-	322,013	99,860	5,789
31	381.10	AUTOMATIC METER READING	23,761,067	17,749,280	5,730,932	-	211,474	65,581	3,802
32	382.00	METER INSTALLATIONS	36,486,290	27,254,893	8,800,128	-	324,728	100,702	5,838
33	383.00	HOUSE REGULATORS	11,597,153	10,516,762	1,053,021	-	22,499	4,871	-
34	384.00	HOUSE REG INSTALLATIONS	3,864,772	3,504,730	350,921	-	7,498	1,623	-
35	385.00	IND M&R EQUIPMENT	5,504,725	-	1,351,135	-	1,838,743	2,314,847	-
36	385.00	DIRECT - IND M&R EQUIPMENT	299,289	-	-	-	-	-	299,289
37	385.10	IND M&R EQUIPMENT - LG VOLUME	1,189,992	-	292,084	-	397,493	500,415	-
38		TOTAL	1,872,017,151	1,363,625,243	311,411,210	-	81,121,133	115,282,360	577,205
39		ALLOCATOR #11	100.000%	72.843%	16.635%	0.000%	4.333%	6.158%	0.031%

SOURCE: Exhibit 111, Schedule 1, Page 3.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 13
DIRECT PLANT - MAINS**

LINE NO.	ACCT. NO.	ACCOUNT	GROSS PLANT	RSS/RDS	IGSS/SCD/SGD:	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	376.00	MAINS	1,152,690,445	763,115,655	221,535,577	-	68,619,662	99,419,551	-
2	376.00	DIRECT - MAINS - MDS	47,434	-	-	-	-	-	47,434
3	376.08	MAINS-CSL REPLACEMENTS	23,786,341	15,747,271	4,571,497	-	1,416,001	2,051,572	-
4	376.30	MAINS-BARE STEEL	70,471,162	46,654,024	13,543,853	-	4,195,148	6,078,138	-
5	376.30	DIRECT - MAINS-BARE STEEL	147,819	-	-	-	-	-	147,819
6	376.80	MAINS-CAST IRON	570,601	377,755	109,664	-	33,968	49,214	-
7		TOTAL	1,247,713,802	825,894,704	239,760,590	-	74,264,779	107,598,475	195,254
		ALLOCATOR #13	100.000%	66.192%	19.216%	0.000%	5.952%	8.624%	0.016%

SOURCE: Exhibit 111, Schedule 1, Page 3, Lines 18 through 23.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 14
COMPOSITE DIRECT PLANT - ACCOUNTS 376 & 380**

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL	RSS/RDS	SGSS/SCD/SGD	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	376.00	MAINS	1,152,690,445	763,115,655	221,535,577	-	68,619,662	99,419,551	-
2	376.00	DIRECT - MAINS - MDS	47,434	-	-	-	-	-	47,434
3	376.08	MAINS-CSL REPLACEMENTS	23,786,341	15,747,271	4,571,497	-	1,416,001	2,051,572	-
4	376.30	MAINS-BARE STEEL	70,471,162	46,654,024	13,543,853	-	4,195,148	6,078,138	-
5	376.30	DIRECT - MAINS-BARE STEEL	147,819	-	-	-	-	-	147,819
6	376.80	MAINS-CAST IRON	570,601	377,755	109,664	-	33,968	49,214	-
7	380.00	SERVICES	454,989,419	418,394,620	35,662,071	-	709,784	222,945	-
8	380.00	DIRECT - SERVICES	37,630	-	-	-	-	-	37,630
9	380.12	CSL REPLACEMENT	-	-	-	-	-	-	-
10		TOTAL	1,702,740,850	1,244,289,324	275,422,660	-	74,974,563	107,821,420	232,884
11		ALLOCATOR #14	100.000%	73.076%	16.175%	0.000%	4.403%	6.332%	0.014%

SOURCE: Exhibit 111, Schedule 1, Page 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 15
DIRECT ASSIGNMENT - SERVICES

LINE NO.	SERVICE INVESTMENT QUERY		
1	Less Than 3 Inches	339,484,639	99.24%
2	3 Inches and Over	2,594,762	0.76%
3	TOTAL	342,079,401	100.00%

	RS/RDS					TOTAL	SGS/SGDS					TOTAL	N/A	SDS/LGS	LDS/LGS	Total before Main Line \$	Main Line		Other	Total			
	RSS	CAP	RDS	RDSS	RDGD		SGSS	NSS	SGD	SGDS	N/A						SDS/LGS	LDS/LGS			MLSS	MLDS	SS
	Residential	Cust Assst	Residential-Q	Res. Distributed	Res. Distributed		Small General	Negotiated	Small Comm-Q	Small General-Q							Small Distribution	Large Distribution			Main Line	Main Line-Q	Standby
		Prm		Gen Sales	Gen Dist																		
4	Less Than 3 Inches Weighted Customers	234,831	16,582	75,356	23	6	326,798	18,937	0	6,366	1,758	27,059	0	322	74	354,253	0	1	0	354,254			
5	Avg Unit Cost	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29	\$ 793.29			
6	Less Than 3 Inches Weighted \$	\$186,289,084	#####	\$59,779,161	\$ 18,246	\$ 4,760	\$ 259,245,585	\$15,022,533	\$ -	\$ 5,050,084	\$ 1,393,017	\$ 21,465,634	\$ -	\$ 255,439	\$ 58,703	\$ 281,025,341	\$ -	\$ 793	\$ -	\$ 281,026,156			
7	3 Inches and Over Weighted Customers	60	10	17	0	0	87	353	0	53	197	603	0	175	74	939	0	8	0	947			
8	Avg Unit Cost	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16	\$ 1,062.16			
9	Over 3 Inches Weighted \$	\$ 63,730	\$ 10,622	\$ 18,057	\$ -	\$ -	\$ 92,408	\$ 374,942	\$ -	\$ 56,294	\$ 209,246	\$ 640,482	\$ -	\$ 185,876	\$ 78,600	\$ 997,368	\$ -	\$ 8,497	\$ -	\$ 1,005,866			
10	Total Weighted Dollars	\$186,352,814	#####	\$59,797,218	\$ 18,246	\$ 4,760	\$ 259,337,993	\$15,397,475	\$ -	\$ 5,106,378	\$ 1,602,263	\$ 22,106,116	\$ -	\$ 441,317	\$ 137,303	\$ 282,022,729	\$ -	\$ 9,290	\$ -	\$ 282,032,022			

	RS/RDS	SGS/SGD/SGE	N/A	SDS/LGS	LDS/LGS	TOTAL
11	Less Than 3 Inches Percentages	92.250%	7.638%	0.000%	0.091%	100.000%
12	3 Inches and Over Percentages	9.265%	64.217%	0.000%	18.637%	100.000%
13	ALLOCATOR #15	91.957%	7.638%	0.000%	0.156%	0.049%

QUERY

LINE NO.	LESS THAN 3"						3" AND OVER					
	PU#	Description	Size	Book Cost	PU#	Description	Size	Book Cost				
1	6551	Main/Meter	08	432	6551	Main/Meter	21	210,303			Total Under 3"	339,581,064
2	6551	Main/Meter	08	2,846,628	6552	Main/Curb	21	457,589				815,487
3	6551	Main/Meter	10	502,428	6554	Curb/Meter	21	25,341				1,513,316
4	6551	Main/Meter	12	6,889,202	6555	Curb/Meter	21	81,917				618
5	6551	Main/Meter	15	35,651	6558	Main/Meter	21	22,587	807.716			215,708
6	6551	Main/Meter	18	3,372	6552	Main/Curb	23	2,839				48,021
7	6551	Main/Meter	96	4,178,170	6555	Curb/Meter	23	2,836	5,672			112
8	6552	Main/Curb	08	12,819	6551	Main/Meter	25	1,423				742
9	6552	Main/Curb	08	48,808	6552	Main/Curb	25	676	2,099			158
10	6552	Main/Curb	10	1,145,465	6551	Main/Meter	26	331,868			Total Acct 380 Services/1	342,176,828
11	6552	Main/Curb	12	-	6552	Main/Curb	26	1,011,576				
12	6552	Main/Curb	16	2,432	6554	Curb/Meter	26	34,637				
13	6552	Main/Curb	96	254,029,928	6555	Curb/Meter	26	128,506				
14	6552	Main/Curb	98	1,665	6558	Main/Meter	26	749	1,507,337			
15	6554	Curb/Meter	08	205,105	6551	Main/Meter	27	4,338				
16	6554	Curb/Meter	10	65,710	6558	Main/Meter	27	1,842	5,980			
17	6554	Curb/Meter	12	146,227	6551	Main/Meter	30	618				618
18	6554	Curb/Meter	15	1,310	6551	Main/Meter	36	113,826				
19	6554	Curb/Meter	18	56,275	6552	Main/Curb	36	58,115				
20	6554	Curb/Meter	96	268,382	6554	Curb/Meter	36	2,444				
21	6555	Curb/Meter	08	8,752	6555	Curb/Meter	36	26,435				
22	6555	Curb/Meter	08	264,602	6558	Main/Meter	36	12,236	213,058			
23	6555	Curb/Meter	10	123,369	6551	Main/Meter	37	2,650	2,650			
24	6555	Curb/Meter	12	36,649	6551	Main/Meter	40	17,622				
25	6555	Curb/Meter	18	167,691	6552	Main/Curb	40	30,336	47,958			
26	6555	Curb/Meter	96	50,526,060	6551	Main/Meter	42	663	663			
27	6558	Main/Meter	96	17,736,136	6551	Main/Meter	45	112	112			
28	6559	Main/Meter	96	76,546	6551	Main/Meter	50	742	742			
29				Total Under 3"	339,484,639	6551	Main/Meter	58	158	158		
								Total Over 3"	2,594,762			

1/ Does not tie directly to Account 380, due to inclusion of unreported pipe.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 16
DIRECT ASSIGNMENT - METERS**

LINE NO.	RATE CODE	RSS/RDS	IGSS/SCD/SGD	N/A	SDS/LGSS	LDS/LGSS	MLDS	TOTAL	
		\$	\$	\$	\$	\$	\$	\$	
1	801	-	-	-	-	449	-	449	0-500
2	802	-	-	-	-	-	898	898	501-1000
3	803	-	-	-	-	449	-	449	1001-1500
4	805	-	-	-	-	-	-	-	Over 1500
5	806	-	-	-	1,395	-	-	1,395	
6	807	-	-	-	-	-	-	-	
7	808	-	-	-	-	898	-	898	
8	809	-	-	-	-	898	-	898	
9	810	-	-	-	-	449	-	449	
10	812	-	-	-	-	-	-	-	
11	815	-	-	-	-	-	-	-	
12	816	-	-	-	-	449	-	449	
13	817	-	-	-	-	-	-	-	
14	819	-	-	-	-	449	-	449	
15	820	-	-	-	-	449	-	449	
16	821	-	-	-	-	-	449	449	
17	830	-	-	-	-	945	-	945	
18	831	-	-	-	-	-	449	449	
19	833	-	-	-	-	449	-	449	
20	838	-	-	-	-	449	-	449	
21	839	-	-	-	449	-	-	449	
22	840	-	-	-	-	898	-	898	
23	841	-	449	-	-	-	-	449	
24	845	-	-	-	-	449	-	449	
25	846	-	-	-	-	898	-	898	
26	847	-	-	-	449	-	-	449	
27	848	-	449	-	-	-	-	449	
28	850	-	-	-	-	-	449	449	
29	852	-	9,004	-	-	-	-	9,004	
30	853	-	4,669	-	-	-	-	4,669	
31	854	-	5,781	-	-	-	-	5,781	
32	855	-	1,739	-	-	-	-	1,739	
33	856	-	-	-	449	-	-	449	
34	857	-	449	-	-	-	-	449	
35	858	-	-	-	449	-	-	449	
36	859	-	-	-	-	449	-	449	
37	860	-	449	-	-	-	-	449	
38	861	-	-	-	449	-	-	449	
39	862	-	496	-	-	-	-	496	
40	863	-	496	-	-	-	-	496	
41	864	-	496	-	-	-	-	496	
42	865	-	-	-	449	-	-	449	
43	866	-	496	-	-	-	-	496	
44	867	-	-	-	-	449	-	449	
45	868	-	-	-	-	898	-	898	
46	872	-	-	-	-	-	449	449	
47	873	-	-	-	-	449	-	449	
48	874	-	-	-	449	-	-	449	
49	875	-	-	-	-	1,797	-	1,797	
50	876	-	-	-	449	-	-	449	
51	877	-	449	-	-	-	-	449	
52	CS	-	-	-	-	-	-	-	
53	LG1	-	-	-	27,842	-	-	27,842	
54	LG2	-	-	-	33,746	-	-	33,746	
55	LG3	-	-	-	-	1,348	-	1,348	
56	LG4	-	-	-	-	1,348	-	1,348	
57	LG5	-	-	-	-	449	-	449	
58	LOF	-	-	-	-	-	-	-	
59	NS2	-	-	-	-	-	-	-	
60	NS5	-	-	-	-	-	-	-	
61	NSC	-	-	-	-	-	-	-	
62	NSD	-	-	-	-	-	-	-	
63	NSE	-	-	-	-	-	-	-	
64	NSF	-	-	-	-	-	-	-	
65	NSG	-	-	-	-	-	-	-	
66	NSH	-	-	-	-	-	-	-	
67	NSI	-	-	-	-	-	50	50	
68	NSR	-	-	-	-	-	-	-	
69	NST	-	-	-	-	-	-	-	
70	RCC	1,018,957	-	-	-	-	-	1,018,957	
71	RGC	1,191	-	-	-	-	-	1,191	
72	RGS	5,457	-	-	-	-	-	5,457	
73	RS	13,988,851	-	-	-	-	-	13,988,851	
74	RTC	4,245,203	-	-	-	-	-	4,245,203	
75	S2I	-	-	-	-	-	-	-	
76	SCC	-	862,874	-	-	-	-	862,874	
77	SC2	-	220,266	-	-	-	-	220,266	
78	SG2	-	1,323,284	-	-	-	-	1,323,284	
79	SG3	-	9,680	-	-	-	-	9,680	
80	SG4	-	16,420	-	-	-	-	16,420	
81	SGS	-	2,895,624	-	-	-	-	2,895,624	
82	SGT	-	-	-	-	-	-	-	
83	SIS	-	-	-	-	-	-	-	
84	TAG1	-	24,408	-	-	-	-	24,408	
85	TAG2	-	131,607	-	-	-	-	131,607	
86	TAG5	-	171,528	-	-	-	-	171,528	
87	TAG6	-	537,520	-	-	-	-	537,520	
88	T14	-	-	-	50,505	-	-	50,505	
89	T18	-	-	-	-	23,232	-	23,232	
90	T1B	-	-	-	112,407	-	-	112,407	
91	T1B-EFACT	-	-	-	-	-	-	-	
92	T1F	-	-	-	-	28,711	-	28,711	
93	T1F-EFACT	-	-	-	-	-	-	-	
94	T1G	-	-	-	-	3,374	-	3,374	
95	T1G-EFACT	-	-	-	-	-	-	-	
96	TM1	-	-	-	-	-	229	229	
97	TM2	-	-	-	-	-	678	678	
98	TMA	-	-	-	-	-	449	449	
99	TOTAL	19,259,659	6,218,634	-	229,488	71,085	4,101	25,782,967	

0-500 **21,549,836** Plant Records
 501-1000 **4,725,358** Plant Records
 1001-1500 **1,086,452** Plant Records
 Over 1500 **6,388,804** Plant Records
 33,710,250
 353,334 Report Difference
34,063,584 Plant Record Balance acct 381 @ 11/30/14

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 17
DIRECT ASSIGNMENT - INDUSTRIAL MEASURING & REGULATING STATIONS [1]

<u>LINE NO.</u>	<u>RATE CODE</u>	<u>SGSS/SCD/SGDS</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>TOTAL</u>
1	LG1	-		109,789	-	109,789
2	LG2	-		104,981	-	104,981
3	NSI	-		-	-	-
4	SC2	2,613		-	-	2,613
5	SCC	3,466		-	-	3,466
6	SG2	337,715		-	-	337,715
7	SG3	34,848		-	-	34,848
8	SG4	41,281		-	-	41,281
9	SGS	214,160		-	-	214,160
10	TAG1	9,455		-	-	9,455
11	TAG2	134,097		-	-	134,097
12	TAG5	19,476		-	-	19,476
13	TAG6	582,927		-	-	582,927
14	TI4	-		385,304	-	385,304
15	TI8	-		-	634,262	634,262
16	TI8-EFACT	-		-	75,979	75,979
17	TIB	-		1,177,924	-	1,177,924
18	TIF	-		-	942,193	942,193
19	TIG	-		-	63,950	63,950
20	TIH	-		-	16,462	16,462
21	TM2	-		-	-	-
22	TMA	-		-	-	-
23	801	-		-	14,993	14,993
24	802	-		-	-	-
25	803	-		-	33,447	33,447
26	806	-		7,137	-	7,137
27	808	-		-	26,590	26,590
28	809	-		-	105,933	105,933
29	810	-		-	12,600	12,600
30	816	-		-	649	649
31	819	-		-	15,049	15,049
32	820	-		-	25,410	25,410
33	821	-		-	-	-
34	830	-		-	57,424	57,424
35	831	-		-	-	-
36	833	-		-	22,670	22,670
37	838	-		-	43,674	43,674
38	839	-		24,016	-	24,016
39	840	-		-	35,228	35,228
40	841	1,748		-	-	1,748
41	845	-		-	27,319	27,319
42	846	-		-	19,623	19,623
43	847	-		9,866	-	9,866
44	850	-		-	-	-
45	856	-		10,625	-	10,625
46	858	-		16,769	-	16,769
47	859	-		-	14,725	14,725
48	861	-		19,884	-	19,884
49	867	-		-	18,621	18,621
50	868	-		-	33,309	33,309
51	872	-		-	-	-
52	873	-		-	81,514	81,514

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 17
DIRECT ASSIGNMENT - INDUSTRIAL MEASURING & REGULATING STATIONS [1]

53	874	-		14,184	-	14,184
54	875	-		-	45,760	45,760
55	878	-		-	-	-
56	TOTAL STATION COSTS	1,381,785		1,880,479	2,367,388	5,629,652
57	ALLOCATOR #17	24.545%	0.000%	33.403%	42.052%	100.000%

[1] Excludes Direct Assignment

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 18
OTHER DISTRIBUTION O & M EXPENSE**

<u>LINE NO.</u>	<u>ACCT. NO.</u>	<u>ACCOUNT</u>	<u>TOTAL</u>	<u>RSS/RDS</u>	<u>SS/SCD/SG</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>
1	871.00	LOAD DISPATCHING	294,268	194,782	56,547	-	17,515	25,378	47
2	874.00	MAINS & SERVICES	14,496,818	10,593,695	2,344,860	-	638,295	917,939	2,030
3	875.00	M & R - GENERAL	613,642	406,182	117,917	-	36,524	52,921	98
4	876.00	M & R - INDUSTRIAL	274,004	(0)	67,254	-	91,526	115,224	-
5	878.00	METERS & HOUSE REGULATORS	2,538,487	1,952,274	559,508	-	20,156	6,194	355
6	879.00	CUSTOMER INSTALLATIONS	5,575,022	5,126,623	436,970	-	8,697	2,732	-
7	886.00	STRUCTURES AND IMPROVEMENTS	34,799	23,034	6,687	-	2,071	3,001	6
8	887.00	MAINS	15,560,041	10,299,502	2,990,018	-	926,134	1,341,898	2,490
9	889.00	M & R - GENERAL	521,191	344,987	100,152	-	31,021	44,948	83
10	890.00	M & R - INDUSTRIAL	185,003	-	45,409	-	61,797	77,798	-
11	892.00	SERVICES	1,626,214	1,495,418	127,463	-	2,537	797	-
12	893.00	METERS & HOUSE REGULATORS	244,982	188,408	53,997	-	1,945	598	34
13		TOTAL	41,964,471	30,624,905	6,906,781	-	1,838,217	2,589,425	5,143
14		ALLOCATOR #18	100.000%	72.978%	16.459%	0.000%	4.380%	6.171%	0.012%

SOURCE: Exhibit 111, Schedule 1, Page 7.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 19
O & M EXCLUDING GAS PURCHASED COST, UNCOLLECTIBLES, USP COSTS & A & G**

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL	RSS/RDS	GSS/SCD/SGD	N/A	SDS/LGSS	LDS/LGSS	MLDS
1		TOTAL PURCH GAS & UNDERGROUND STORAGE [1]	191,965,560	134,253,847	51,929,662	-	4,689,972	817,834	274,246
2		TOTAL DISTRIBUTION O&M [2]	60,000,021	43,786,888	9,875,253	-	2,628,174	3,702,399	7,307
3		TOTAL CUSTOMER ACCOUNTS [3]	35,306,627	33,738,013	1,482,329	-	47,936	34,669	3,680
4		TOTAL CUSTOMER SERVICE & INFORMATION [4]	10,984,144	10,829,166	152,596	-	1,927	420	35
5		TOTAL SALES [5]	696,757	635,101	60,702	-	767	167	21
6		TOTAL	298,953,109	223,243,015	63,500,541	-	7,368,775	4,555,489	285,289
		LESS:							
7		GAS PURCHASED COST [6]	190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
8	904.00	UNCOLLECTIBLES-DIS REVENUE [7]	4,450,409	4,093,887	356,522	-	-	-	-
9	904.00	UNCOLLECTIBLES-GMB/GTS REVENUE [8]	78,025	1	6,157	-	36,360	32,143	3,364
10	904.00	UNCOLLECTIBLES-UNBUNDLED GAS [9]	1,752,694	1,573,779	178,915	-	-	-	-
11	904.00	DIRECT USP UNCOLLECTIBLES [10]	18,412,353	18,412,353	-	-	-	-	-
12	908.00	DIRECT USP/LIURP/HEEP [11]	9,232,585	9,232,585	-	-	-	-	-
13		TOTAL	224,405,826	166,510,607	52,082,677	-	4,692,894	844,147	275,500
14		TOTAL	74,547,283	56,732,408	11,417,864	-	2,675,881	3,711,342	9,789
15		ALLOCATOR #19	100.000%	76.102%	15.316%	0.000%	3.590%	4.979%	0.013%

SOURCE: Exhibit 111, Schedule 1, Pages 7 and 8.

COLUMBIA GAS OF PENNSYLVANIA, INC.
 DEVELOPMENT OF ALLOCATION FACTOR 20
 FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

ALLOCATED COST OF SERVICE
 CUSTOMER/DEMAND

PAGE 1
 WITNESS: B.ELLIOTT

Line No.	Description	Alloc	Total Company	RS/RDS	SGS/SGDS	LGS	SDS	LDS	MDS
	Total Mains Plant in Service		984,881,701.43						
	Direct Assigned Plant		136,480.33						
	Other - Non Pipe		<u>214,362,448.06</u>						
	Allocable Pipe		770,382,773.04						
1	Transmission Pipe		12,083,334.86						
2	Low Pressure Pipe		217,938,408.22						
3	Regulated Pressure Pipe Only		379,849,758.16						
4	Remaining Regulated Pressure Pipe		<u>160,511,271.80</u>						
5	Allocated Pipe		770,382,773.04						
6									
7	Allocation of Transmission Pipe								
8	Allocable Transmission Pipe		\$12,083,334.86						
9	Design Day Volumes (Total Company Excluding MDS)		791,995	458,700	189,733	0	65,702	77,860	
10	Percent Design Day Volumes		100.000%	57.917%	23.956%	0.000%	8.296%	9.831%	
11	Allocation of Transmission Pipe		\$12,083,334.86	\$6,998,305.05	\$2,894,683.70	\$0.00	1,002,433.46	1,187,912.65	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 20
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2013

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

PAGE 2
WITNESS: B.ELLIOTT

<u>Line No.</u>	<u>Description</u>	<u>Alloc</u>	<u>Total Company</u>	<u>RS/RDS</u>	<u>SGS/SGDS</u>	<u>LGS</u>	<u>SDS</u>	<u>LDS</u>	<u>MDS</u>
1	Allocation of Low Pressure Pipe								
2			<u>Footage</u>	<u>Amount</u>	<u>Unit Cost</u>				
3	2" Pipe		2,182,223	18,204,991.88	\$8.34				
4	All Pipe		12,114,210	217,938,408.22					
5	Unit Cost of 2" x All Pipe Footage			\$101,032,511.40					
6	Customer Component			46.358%					
7	Demand Component			53.642%					
8	Allocable Low Pressure Pipe		\$217,938,408.22						
9	Number of Customers (excl MDS)		188,289	172,366	15,903	0	19	1	
10	Percent Customers		100.000%	91.543%	8.446%	0.000%	0.010%	0.001%	
11	Customer Component		46.358%	42.438%	3.915%	0.000%	0.005%	0.000%	
12	Design Day Volumes (excl MDS)		285,850	224,300	59,495	0	2,053	2	
13	Percent Design Day Volumes		100.000%	78.468%	20.813%	0.000%	0.718%	0.001%	
14	Demand Component		53.642%	42.092%	11.165%	0.000%	0.385%	0.001%	
15	Minimum System Allocation Factor		100.000%	84.529%	15.080%	0.000%	0.390%	0.001%	
16	Allocation of Low Pressure Pipe		\$217,938,408.22	\$184,221,157.09	\$32,865,111.96	\$0.00	849,959.79	2,179.38	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 20
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2013

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

PAGE 3
WITNESS: B.ELLIOTT

Line No.	Description	Alloc	Total Company	RS/RDS	SGS/SGDS	LGS	SDS	LDS	MDS
1	Allocation of Regulated Pressure Pipe Only								
2			<u>Footage</u>	<u>Amount</u>	<u>Unit Cost</u>				
3	2" Pipe		11,241,770	109,347,870.64	\$9.73				
4	All Pipe		22,157,625	379,849,758.16					
5	Unit Cost of 2" x All Pipe Footage			\$215,593,692.42					
6	Customer Component			56.758%					
7	Demand Component			43.242%					
8	Allocable Regulated Pressure Only Pipe		\$379,849,758.16						
9	Number of Customers (excl MDS)		134,665	122,867	11,589	0	163	46	
10	Percent Customers		100.000%	91.239%	8.606%	0.000%	0.121%	0.034%	
11	Customer Component		56.758%	51.785%	4.885%	0.000%	0.069%	0.019%	
12	Design Day Volumes (excl MDS)		277,730	139,100	71,149	0	35,828	31,653	
13	Percent Design Day Volumes		100.000%	50.085%	25.618%	0.000%	12.900%	11.397%	
14	Demand Component		43.242%	21.658%	11.078%	0.000%	5.578%	4.928%	
15	Minimum System Allocation Factor		100.000%	73.443%	15.963%	0.000%	5.647%	4.947%	
16	Allocation of Regulated Pressure Only Pipe		\$379,849,758.16	\$278,973,057.88	\$60,635,416.90	\$0.00	21,450,115.84	18,791,167.54	

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 20
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2013

ALLOCATED COST OF SERVICE
CUSTOMER/DEMAND

PAGE 4
WITNESS: B.ELLIOTT

Line No.	Description	Alloc	Total Company	RS/RDS	SGS/SGDS	LGS	SDS	LDS	MDS
1	Allocation of Remaining Regulated Pressure Pipe								
2			<u>Footage</u>	<u>Amount</u>	<u>Unit Cost</u>				
3	2" Pipe		304,971	3,413,324.59	\$11.19				
4	All Pipe		5,385,168	160,511,271.80					
5	Unit Cost of 2" x All Pipe Footage			\$60,260,027.09					
6	Customer Component			37.543%					
7	Demand Component			62.457%					
8	Allocable Remaining Regulated Pressure Pipe		\$160,511,271.80						
9	Number of Customers (Total Company excl MDS)		418,439	381,074	36,801	0	466	98	
10	Percent Customers		100.000%	91.071%	8.795%	0.000%	0.111%	0.023%	
11	Customer Component		37.543%	34.190%	3.302%	0.000%	0.042%	0.009%	
12	Design Day Volumes (Total Company excl MDS)		791,995	458,700	189,733	0	65,702	77,860	
13	Percent Design Day Volumes		100.000%	57.917%	23.956%	0.000%	8.296%	9.831%	
14	Demand Component		62.457%	36.174%	14.962%	0.000%	5.181%	6.140%	
15	Minimum System Allocation Factor		100.000%	70.364%	18.264%	0.000%	5.223%	6.149%	
16	Alloc. of Remaining Regulated Pressure Pipe		\$160,511,271.80	\$112,942,151.29	\$29,315,778.68	\$0.00	8,383,503.73	9,869,838.10	
17	Total Minimum System Allocation Factor		\$770,382,773.04	\$583,134,671.31	\$125,710,991.24	\$0.00	31,686,012.82	29,851,097.67	
			100.000%	75.694%	16.318%	0.000%	4.113%	3.875%	

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 22
AVERAGE ALLOCATORS 5 & 20**

LINE NO.		<u>RSS/RDS</u>	<u>SGSS/SCD/SGDS</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>TOTAL</u>
1	ALLOCATOR #5	436,913,946	170,409,848	-	60,025,498	103,033,482	770,382,773
2	ALLOCATOR #20	<u>583,134,671</u>	<u>125,710,991</u>	-	<u>31,686,013</u>	<u>29,851,098</u>	<u>770,382,773</u>
3	TOTAL OF BOTH STUDIES	1,020,048,617	296,120,839	-	91,711,511	132,884,579	1,540,765,546
4	AVERAGE OF BOTH STUDIES	510,024,308	148,060,420	-	45,855,755	66,442,290	770,382,773
5	ALLOCATOR #22	66.204%	19.219%	0.000%	5.952%	8.625%	100.000%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 DEVELOPMENT OF ALLOCATION FACTOR 23
 DIRECT ASSIGNMENT - UNBUNDLED UNCOLLECTIBLES**

<u>LINE</u>	<u>ACCT.</u>		<u>TOTAL</u>	<u>RSS/RDS</u>	<u>ISS/SCD/SG</u>
<u>NO.</u>	<u>NO.</u>	<u>ACCOUNT</u>			
1	480/481	MERCHANT FUNCTION REVENUE	1,752,694	1,573,774	178,920
2		ALLOCATOR # 23	100.000%	89.792%	10.208%

SOURCE: Exhibit 11a, Page 6, Line 27.

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 24
DIRECT ASSIGNMENT - LABOR**

LINE NO.	ACCT. NO.	ACCOUNT	ALLOC FACTOR	TOTAL COMPANY	RSS/RDS	SS/SCD/SGE	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	816.00	WELLS	25	280	205	68	-	5	1	0
2	817.00	LINES	25	2,255	1,653	549	-	42	7	3
3	818.00	COMPRESSOR STATION	25	27,514	20,168	6,704	-	514	90	39
4	820.00	M & R	25	6,298	4,617	1,535	-	118	21	9
5	821.00	PURIFICATION	25	3,191	2,339	778	-	60	10	5
6	832.00	WELLS	25	501	367	122	-	9	2	1
7	834.00	COMPRESSOR STATION	25	4,233	3,103	1,032	-	79	14	6
8	836.00	PURIFICATION	25	830	609	202	-	16	3	1
9	870.00	SUPERVISION & ENGINEERING	18	2,677,195	1,953,764	440,640	-	117,261	165,210	321
10	871.00	LOAD DISPATCHING	13	191,458	126,730	36,791	-	11,396	16,511	31
11	874.00	MAINS & SERVICES	14	5,137,114	3,753,998	830,928	-	226,187	325,282	719
12	875.00	M & R - GENERAL	13	247,255	163,663	47,513	-	14,717	21,323	40
13	876.00	M & R - INDUSTRIAL	17	139,967	(0)	34,355	-	46,753	58,859	-
14	878.00	METERS & HOUSE REGULATORS	27	1,458,264	1,121,507	321,416	-	11,579	3,558	204
15	879.00	CUSTOMER INSTALLATIONS	15	3,099,940	2,850,612	242,973	-	4,836	1,519	-
16	880.00	OTHER	18	3,240,115	2,364,571	533,291	-	141,917	199,948	389
17	885.00	SUPERVISION & ENGINEERING	18	32,484	23,706	5,347	-	1,423	2,005	4
18	886.00	STRUCTURES AND IMPROVEMENTS	13	9,621	6,368	1,849	-	573	830	2
19	887.00	MAINS	13	3,816,252	2,526,054	733,331	-	227,143	329,114	611
20	889.00	M & R - GENERAL	13	271,088	179,438	52,092	-	16,135	23,379	43
21	890.00	M & R - INDUSTRIAL	17	54,831	-	13,458	-	18,315	23,058	-
22	892.00	SERVICES	15	1,100,446	1,011,937	86,253	-	1,717	539	-
23	893.00	METERS & HOUSE REGULATORS	27	27,616	21,239	6,087	-	219	67	4
24	894.00	OTHER EQUIPMENT	18	390,396	284,903	64,255	-	17,099	24,091	47
25	902.00	METER READING	6	325,756	296,930	28,380	-	358	78	10
26	903.00	CUSTOMER RECORDS AND COLLECTION	6	775,046	706,462	67,522	-	853	186	23
25	920.00	SALARIES	19	4,226,778	3,216,662	647,373	-	151,741	210,451	550
26	921.00	OFFICE SUPPLIES & EXPENSES	19	9,674	7,362	1,482	-	347	482	1
27	923.00	OUTSIDE SERVICES EMPLOYED	19	24,256	18,459	3,715	-	871	1,208	3
28		TOTAL		27,300,655	20,667,425	4,210,039	-	#####	#####	3,064
29		ALLOCATOR #24		100.000%	75.703%	15.421%	0.000%	3.708%	5.157%	0.011%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 26
HOUSE REGULATORS**

All Customers (less Low Pressure)

LINE NO.	Rate	RS/RTS	SGS/SGT	N/A	SDS/LGS	LDS/LGS	MDS	TOTAL
1								
2	RCC	74,246	-	-	-	-	-	74,246
3	RGC	72	-	-	-	-	-	72
4	RGS	251	-	-	-	-	-	251
5	RS	1,876,495	-	-	-	-	-	1,876,495
6	RTC	553,430	-	-	-	-	-	553,430
7	LG1	-	-	-	468	-	-	468
8	LG2	-	-	-	360	-	-	360
9	LG3	-	-	-	-	36	-	36
10	NSI	-	-	-	-	-	-	-
11	SGS	-	154,005	-	-	-	-	154,005
12	SG2	-	26,272	-	-	-	-	26,272
13	SG3	-	241	-	-	-	-	241
14	SG4	-	464	-	-	-	-	464
15	TAG1	-	540	-	-	-	-	540
16	TAG2	-	2,088	-	-	-	-	2,088
17	TAG5	-	4,536	-	-	-	-	4,536
18	TAG6	-	12,443	-	-	-	-	12,443
19	TIB	-	-	-	2,436	-	-	2,436
20	TIF	-	-	-	-	310	-	310
21	TIG	-	-	-	-	48	-	48
22	TIG-EFACT	-	-	-	-	-	-	-
23	TIH	-	-	-	-	12	-	12
24	TI4	-	-	-	1,992	-	-	1,992
25	TI8	-	-	-	-	504	-	504
26	TI8-EFACT	-	-	-	-	12	-	12
26	TM1	-	-	-	-	-	-	-
27	TM2	-	-	-	-	-	-	-
28	801	-	-	-	-	12	-	12
29	802	-	-	-	-	-	-	-
30	803	-	-	-	-	12	-	12
31	806	-	-	-	12	-	-	12
32	808	-	-	-	-	12	-	12
33	809	-	-	-	-	24	-	24
34	810	-	-	-	-	12	-	12
35	815	-	-	-	-	-	-	-
36	816	-	-	-	-	12	-	12
37	819	-	-	-	-	12	-	12
38	820	-	-	-	-	12	-	12
39	821	-	-	-	-	-	-	-
40	830	-	-	-	-	12	-	12
41	831	-	-	-	-	-	-	-
42	833	-	-	-	-	12	-	12
43	838	-	-	-	-	12	-	12
44	839	-	-	-	12	-	-	12
45	840	-	-	-	-	12	-	12
46	841	-	12	-	-	-	-	12
47	845	-	-	-	-	12	-	12
48	846	-	-	-	-	12	-	12
49	847	-	-	-	12	-	-	12
50	848	-	-	-	-	-	-	-
51	850	-	-	-	-	-	-	-
52	851	-	-	-	-	-	-	-
53	852	-	-	-	-	-	-	-
54	853	-	-	-	-	-	-	-

55	854	-	-	-	-	-	-	-
56	855	-	-	-	-	-	-	-
57	856	-	-	-	12	-	-	12
58	857	-	12	-	-	-	-	12
59	858	-	-	-	12	-	-	12
60	859	-	-	-	-	12	-	12
61	860	-	12	-	-	-	-	12
62	861	-	-	-	12	-	-	12
63	862	-	12	-	-	-	-	12
64	863	-	12	-	-	-	-	12
65	864	-	12	-	-	-	-	12
66	865	-	-	-	12	-	-	12
67	866	-	-	-	-	-	-	-
68	867	-	-	-	-	12	-	12
69	868	-	-	-	-	12	-	12
70	872	-	-	-	-	-	-	-
71	873	-	-	-	-	12	-	12
72	874	-	-	-	12	-	-	12
73	875	-	-	-	-	12	-	12
74	876	-	-	-	12	-	-	12
75	877	-	12	-	-	-	-	12
76	878	-	-	-	-	-	-	-
77	SCC	-	45,766	-	-	-	-	45,766
78	SC2	-	4,338	-	-	-	-	4,338
79	TMA	-	-	-	-	-	-	-
80	Total	2,504,494	250,777	-	5,364	1,162	-	2,761,797
81	ALLOCATOR #26	90.684%	9.080%	0.000%	0.194%	0.042%	0.000%	100.000%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF ALLOCATION FACTOR 27
METERS AND HOUSE REGULATORS - ACCOUNTS 381, 382, 383, & 384**

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL	RSS/RDS	SGSS/SCD/SGD	N/A	SDS/LGSS	LDS/LGSS	MLDS
1	381.00	METERS	36,181,256	27,027,036	8,726,557	-	322,013	99,860	5,789
2	381.10	AUTOMATIC METER READING	23,761,067	17,749,280	5,730,932	-	211,474	65,581	3,802
3	382.00	METER INSTALLATIONS	36,486,290	27,254,893	8,800,128	-	324,728	100,702	5,838
4	383.00	HOUSE REGULATORS	11,597,153	10,516,762	1,053,021	-	22,499	4,871	-
5	384.00	HOUSE REG INSTALLATIONS	<u>3,864,772</u>	<u>3,504,730</u>	<u>350,921</u>	-	<u>7,498</u>	<u>1,623</u>	-
6		TOTAL	111,890,537	86,052,701	24,661,560	-	888,211	272,637	15,429
7		ALLOCATOR #27	100.000%	76.907%	22.041%	0.000%	0.794%	0.244%	0.014%

SOURCE: Exhibit 111, Schedule 1, Page 3.

<u>NO.</u>	<u>DESCRIPTION</u>	<u>STUDY</u>	<u>EXH</u>	<u>Total</u>	<u>RSS/RDS</u>	<u>3GSS/SCD/SGD</u>	<u>N/A</u>	<u>SDS/LGSS</u>	<u>LDS/LGSS</u>	<u>MLDS</u>
1	DESIGN DAY			791,995,000	458,700,000	189,733,000	0	65,702,000	77,860,000	
2	THROUGHPUT EXCLUDING TRANSPORTATION			33,488,984	23,280,676	9,128,568	0	864,065	150,675	65,000
3	THROUGHPUT EXCLUDING MDS			75,381,022	33,927,676	15,162,538	0	6,865,950	19,424,858	
4	GAS PURCHASED EXPENSE			190,479,760	133,198,003	51,541,083	-	4,656,534	812,004	272,136
5	PEAK & AVERAGE MAINS	PEAK & AVERAGE	111, SCHEDULE 2	1.00000	0.56714	0.22120	0.00000	0.07792	0.13374	0.00000
6	AVERAGE NO. OF CUSTOMERS			423,809	386,310	36,921	0	467	100	11
7	DISTRIBUTION UNCOLLECTIBLES			7,675,643	7,060,733	614,910	-	-	-	-
8	CURRENT GMB/GTS REVENUE			40,276,456	-	3,178,263	-	18,769,018	16,592,286	1,736,889
9	DIRECT ASSIGNMENT - CUSTOMER DEPOSITS			2,445,620	1,791,981	653,639				
10	FORFEITED DISCOUNTS			1,318,074	954,126	272,928	0	46,415	41,032	3,573
11	DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387			1,872,017,151	1,363,625,243	311,411,210	-	81,121,133	115,282,360	577,205
12	GROSS PLANT			1,945,029,486	1,416,809,964	324,028,879	-	84,130,475	119,415,157	645,010
13	MAINS - ACCOUNT 376			1,247,713,802	825,894,704	239,760,590	-	74,264,779	107,598,475	195,254
14	COMPOSITE DIRECT PLANT - ACCTS 376 & 380			1,702,740,850	1,244,289,324	275,422,660	-	74,974,563	107,821,420	232,884
15	DIRECT ASSIGNMENT - SERVICES			282,022,729	259,337,993	22,106,116	0	441,317	137,303	
16	DIRECT ASSIGNMENT - METERS			25,782,967	19,259,659	6,218,634	0	229,488	71,085	4,101
17	DIRECT ASSIGNMENT - IND M & R			5,629,652		1,381,785	-	1,880,479	2,367,388	
18	OTHER DISTRIBUTION O & M EXPENSES			41,964,471	30,624,905	6,906,781	-	1,838,217	2,589,425	5,143
19	O & M EXCL GAS PUR, UNCOLLECTIBLES, & A & G			74,547,283	56,732,408	11,417,864	-	2,675,881	3,711,342	9,789
20	CUSTOMER/DEMAND MAINS	CUSTOMER/DEMAND	111, SCHEDULE 1	1.0000	0.75694	0.16318	0.00000	0.04113	0.03875	0.00000
21	LARGE CUSTOMER RELATIONS			161	0	19	0	37	94	11
22	AVERAGE - ALLOCATORS 5 & 20	AVERAGE STUDY- ALLOCATORS 5 & 20	111, SCHEDULE 3	1,540,765,546	1,020,048,617	296,120,839	0	91,711,511	132,884,579	0
23	UNBUNDLED UNCOLLECTIBLES			1,752,694	1,573,774	178,920				
24	LABOR			27,300,655	20,667,425	4,210,039	0	1,012,282	1,407,844	3,064
25	SALES AND CHOICE TRANSPORTATION			46,285,029	33,927,676	11,277,612	-	864,065	150,675	65,000
26	HOUSE REGULATORS (GPA 383)			2,761,797	2,504,494	250,777	0	5,364	1,162	0
27	METERS AND HOUSE REGULATORS			111,890,537	86,052,701	24,861,560	0	888,211	272,637	15,429

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF CUSTOMER-RELATED GENERAL PLANT
EXHIBIT 111, SCHEDULES 4 & 5

LINE NO.	ACCT. NO.	ACCOUNT	EXHIBITS 111	
			SCHEDULE 1	SCHEDULE 5
1		TOTAL GROSS PLANT LESS GENERAL PLANT [1]	1,917,626,006	1,917,626,006
2		CUSTOMER COMPONENT-MAINS [2]:	46.36%	
3		CUSTOMER COMPONENT-SERVICES [3]:	99.24%	
4	303.30	CUSTOMER & OTHER-BASED SOFTWARE	21,000,072	21,000,072
5	376.00	MAINS [2]	534,367,537	-
6	376.00	DIRECT - MAINS - MDS [2]	21,990	-
7	376.08	MAINS-CSL REPLACEMENTS [2]	11,026,940	-
8	376.30	MAINS-BARE STEEL [2]	32,669,223	-
9	376.30	DIRECT - MAINS-BARE STEEL [2]	68,526	-
10	376.80	MAINS-CAST IRON [2]	264,521	-
11	378.10	M & R EQUIP - GENERAL [2]	26,171	-
12	378.20	M & R EQUIP - GENERAL - REGULATING [2]	18,371,809	-
13	378.20	DIRECT - M & R EQUIP - GEN- REG	546	-
14	380.00	SERVICES [3]	451,536,049	451,536,049
15	380.00	DIRECT - SERVICES [3]	37,344	37,344
16	380.12	CSL REPLACEMENT [3]	-	-
17	381.00	METERS	36,181,256	36,181,256
18	381.10	AUTOMATIC METER READING	23,761,067	23,761,067
19	382.00	METER INSTALLATIONS	36,486,290	36,486,290
20	383.00	HOUSE REGULATORS	11,597,152	11,597,152
21	384.00	HOUSE REG INSTALLATIONS	3,864,772	3,864,772
22	385.00	IND M&R EQUIPMENT	5,504,725	5,504,725
23	385.00	DIRECT - IND M&R EQUIPMENT	299,289	299,289
24	385.10	IND M&R EQUIPMENT - LG VOLUME	1,189,992	1,189,992
25		CUSTOMER-RELATED GROSS PLANT	1,188,275,271	591,458,008
26		GENERAL PLANT [Exhibit 11a, Page 3, Line 47]	27,403,480	
27		GENERAL PLANT CUSTOMER-RELATED COSTS PCT [Line 24 / Line 1]	61.97%	30.84%
28		CUSTOMER-RELATED GENERAL PLANT (EXHIBIT 11c, PAGE 2, LINE 21)	16,980,840	-

- [1] Exhibit 11a, Page 3, Line 48, less Page 3, Line 47.
[2] Customer Component of Allocation Factor 20 - Minimum System Mains.
[3] Customer Component (Under 3") of Allocation Factor 15 - Direct Assignment - Services.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF CUSTOMER-RELATED A&G EXPENSES
EXHIBIT 11c

LINE NO.	ACCT. NO.	ACCOUNT	SCHEDULE 1
1		TOTAL O & M LESS GAS PURCHASED COST AND A&G	108,473,349
2	874.00	MAINS & SERVICES	8,769,270
3	875.00	M & R - GENERAL	613,642
4	876.00	M & R - INDUSTRIAL	274,004
5	878.00	METERS & HOUSE REGULATORS	2,538,487
6	879.00	CUSTOMER INSTALLATIONS	5,575,022
7	887.00	MAINS	7,213,368
8	889.00	M & R - GENERAL	521,191
9	890.00	M & R - INDUSTRIAL	185,003
10	892.00	SERVICES	1,613,871
11	893.00	METERS & HOUSE REGULATORS	244,982
12	901.00	SUPERVISION	-
13	902.00	METER READING	836,787
14	903.00	CUSTOMER RECORDS AND COLLECTION EXPENSES	9,650,214
15	903.00	INTEREST ON CUSTOMER DEPOSITS	89,468
16	904.00	UNCOLLECTIBLES-DIS REVENUE	4,450,409

17	905.00	MISCELLANEOUS	36,677
18	921.00	OFFICE SUPPLIES & EXPENSES	-
19	907.00	SUPERVISION	-
20	908.00	CUSTOMER ASSISTANCE	576,029
21	909.00	INFORMATIONAL & INSTRUCTIONAL EXPENSES	73,183
22	910.00	MISCELLANEOUS	1,102,347
23	921.00	OFFICE SUPPLIES & EXPENSES	-
24	932.00	MAINTENANCE	-
25	912.00	DEMONSTRATION	677,253
26	913.00	ADVERTISING	19,504
27		CUSTOMER-RELATED O&M LESS A&G	<u>45,060,711</u>
28		ADMINISTRATIVE & GENERAL [Exhibit 111, SCH. 1, Page 8, Line 54]	68,826,467
29		A&G CUSTOMER-RELATED COSTS PCT [Line 33 / Line 1]	<u>41.54%</u>
30		CUSTOMER-RELATED A&G (EXHIBIT 11c, PAGE 1, LINE 38)	<u>28,591,203</u>

SOURCE: Exhibit 11a, Pages 8 & 9.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF CUSTOMER-RELATED ACCOUNT 874 - MAINS AND SERVICES
EXHIBIT 11c

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL PLANT	CUSTOMER COMPONENT	CUSTOMER-RELATED
1	376.00	MAINS	1,152,690,445		
2	376.08	MAINS-CSL REPLACEMENTS	23,786,341		
3	376.30	MAINS-BARE STEEL	70,471,162		
4	376.80	MAINS-CAST IRON	570,601		
5		TOTAL MAINS	<u>1,247,518,548</u>	46.36%	578,328,221
6	380.00	SERVICES	454,989,419		
7	380.12	CSL REPLACEMENT	-		
8		TOTAL SERVICES	<u>454,989,419</u>	99.24%	<u>451,536,049</u>
9		TOTAL MAINS AND SERVICES	<u>1,702,507,967</u>	60.49%	<u>1,029,864,270</u>
10		TOTAL ACCOUNT 874 [Exhibit 11a, Page 8, Line 20]			14,496,818
11		PERCENTAGE CUSTOMER-RELATED (Line 9)			<u>60.49%</u>
12		CUSTOMER-RELATED ACCOUNT 874 (EXHIBIT 11c, PAGE 1, LINE 1)			<u>8,769,270</u>

SOURCE: Exhibit 11a, Page 3.

COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF CUSTOMER-RELATED ACCOUNT 874 - MAINS AND SERVICES [SERVICES ONLY]
EXHIBIT 11d

LINE NO.	ACCT. NO.	ACCOUNT	TOTAL PLANT	CUSTOMER COMPONENT	CUSTOMER-RELATED
1	376.00	MAINS	1,152,690,445		
2	376.08	MAINS-CSL REPLACEMENTS	23,786,341		
3	376.30	MAINS-BARE STEEL	70,471,162		
4	376.80	MAINS-CAST IRON	570,601		
5		TOTAL MAINS	<u>1,247,518,548</u>	73.28%	
6	380.00	SERVICES	454,989,419		
7	380.12	CSL REPLACEMENT	-		
8		TOTAL SERVICES	<u>454,989,419</u>	26.73%	
9		TOTAL MAINS AND SERVICES	<u>1,702,507,967</u>		
10		TOTAL ACCOUNT 874 (Exhibit 11a, Page 8, Line 20)	14,496,818		

11	PERCENTAGE SERVICES (Line 8) CUSTOMER-RELATED SERVICE PLANT (Allocation Factor 15)	3,874,275	99.24%
12	CUSTOMER-RELATED ACCOUNT 874 (EXHIBIT 11d, PAGE 1, LINE 1)	<u>3,844,869</u>	

SOURCE: Exhibit 11a, Page 3.

26.52%

**COLUMBIA GAS OF PENNSYLVANIA, INC.
DEVELOPMENT OF CUSTOMER-RELATED BENEFITS
EXHIBIT 11d**

LINE NO.	ACCT. NO.		ADJUSTED LABOR DOLLARS		ADJUSTED BENEFIT DOLLARS
1		TOTAL LABOR DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 1 & 2)	32,174,299		
2		TOTAL BENEFIT DOLLARS (Exhibit 104, Schedule 1, Page 2, Lines 3, 4, & 5)			5,908,842
3	874.00	MAINS & SERVICES (1)	1,362,465	4.24%	250,239
4	876.00	M & R - INDUSTRIAL (2)	139,967	0.44%	25,703
5	878.00	METERS & HOUSE REGULATORS	1,458,264	4.53%	267,789
6	879.00	CUSTOMER INSTALLATIONS	3,099,940	9.64%	569,317
7	890.00	M & R - INDUSTRIAL	54,831	0.17%	10,045
8	892.00	SERVICES	1,100,446	3.42%	202,082
9	893.00	METERS & HOUSE REGULATORS	27,616	0.09%	5,082
10	902.00	METER READING	325,756	1.01%	59,797
11	903.00	BILLING & ACCOUNTING	775,046	2.41%	142,344
12	920.00	SALARIES	<u>24,256</u>	<u>0.08%</u>	<u>4,432</u>
13		TOTAL (Exhibit 11d, Page 1, Line 35)	8,368,588	26.01%	1,536,890

- (1) MAINS AND SERVICES @ 26.522% OF TOTAL ACCOUNT 874.
(2) REMAINDER OF LABOR DOLLARS FROM ALLOCATOR #24.

COLUMBIA GAS OF PENNSYLVANIA, INC.
Other Rate Base Items - With Mains Component
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE

<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>LGSS/SCD/SGD:</u> (E)	<u>N/A</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)
Total Gross Plant	12	1,945,029,486	1,416,809,964	324,028,879	-	84,130,475	119,415,157	645,010
		100.000%	72.843%	16.659%	0.000%	4.325%	6.140%	0.033%
Customer Based Gross Plant		1,205,256,112	923,988,790	182,699,107	-	40,997,667	57,115,651	454,899
		100.000%	76.663%	15.159%	0.000%	3.402%	4.739%	0.038%
Customer Based Gross Plant to Total Gross Plant		61.966%						
Total Deferred Income Taxes		(294,693,971)						
CUSTOMER BASED DEFERRED INCOME TAXES		(182,609,936)	(139,994,755)	(27,680,982)	0	(6,211,610)	(8,653,667)	(68,922)

DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387 PERCENT	11	1,872,017,151	1,363,625,243	311,411,210	0	81,121,133	115,282,360	577,205
		100.000%	72.843%	16.635%	0.000%	4.333%	6.158%	0.031%
Customer Based Dist Plant Excl 375.7, 375.71.387		1,167,275,201	896,322,354	176,380,982	-	39,351,954	54,776,787	443,125
		100.000%	76.788%	15.110%	0.000%	3.371%	4.693%	0.038%
Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		62.354%						
Materials & Supplies		648,987						
CUSTOMER BASED MATERIALS & SUPPLIES		404,669	310,735	61,147	0	13,642	18,990	154

DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387 PERCENT	11	1,872,017,151	1,363,625,243	311,411,210	0	81,121,133	115,282,360	577,205
		100.000%	72.843%	16.635%	0.000%	4.333%	6.158%	0.031%
Customer Based Gross Plant		1,167,275,201	896,322,354	176,380,982	-	39,351,954	54,776,787	443,125
		100.000%	76.788%	15.110%	0.000%	3.371%	4.693%	0.038%
Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		62.354%						
Customer Advances		(211,729)						
CUSTOMER BASED ADVANCES		(132,021)	(101,376)	(19,949)	0	(4,451)	(6,195)	(50)

COLUMBIA GAS OF PENNSYLVANIA, INC.
Other Rate Base Items - Without Mains Component
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2016

ALLOCATED COST OF SERVICE

<u>DESCRIPTION</u> (A)	<u>ALLOC FACTOR</u> (B)	<u>TOTAL COMPANY</u> (C)	<u>RSS/RDS</u> (D)	<u>SGSS/SCD/SGD:</u> (E)	<u>N/A</u> (F)	<u>SDS/LGSS</u> (G)	<u>LDS/LGSS</u> (H)	<u>MLDS</u> (I)
Total Gross Plant	12	1,945,029,486	1,416,809,964	324,028,879	-	84,130,475	119,415,157	645,010
		100.000%	72.843%	16.659%	0.000%	4.325%	6.140%	0.033%
Customer Based Gross Plant Without Mains		591,458,008	516,568,788	65,189,535	-	4,738,776	4,602,336	358,572
		100.000%	87.338%	11.022%	0.000%	0.801%	0.778%	0.061%
Customer Based Gross Plant to Total Gross Plant		30.409%						
Total Deferred Income Taxes		(294,693,971)						
CUSTOMER BASED DEFFERED INCOME TAXES		(89,612,579)	(78,266,015)	(9,876,952)	0	(717,978)	(697,306)	(54,328)

DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387 PERCENT	11	1,872,017,151	1,363,625,243	311,411,210	0	81,121,133	115,282,360	577,205
		100.000%	72.843%	16.635%	0.000%	4.333%	6.158%	0.031%
Customer Based Dist Plant Excl 375.7, 375.71.387		570,457,936	501,271,706	61,696,174	-	3,828,843	3,309,152	352,062
		100.000%	87.872%	10.815%	0.000%	0.671%	0.580%	0.062%
Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		30.473%						
Materials & Supplies		648,987						
CUSTOMER BASED MATERIALS & SUPPLIES		197,765	173,780	21,389	0	1,327	1,147	122

DIST. PLANT EXCL ACCTS 375.70, 375.71, & 387 PERCENT	11	1,872,017,151	1,363,625,243	311,411,210	0	81,121,133	115,282,360	577,205
		100.000%	72.843%	16.635%	0.000%	4.333%	6.158%	0.031%
Customer Based Gross Plant Without Mains		570,457,936	501,271,706	61,696,174	-	3,828,843	3,309,152	352,062
		100.000%	87.872%	10.815%	0.000%	0.671%	0.580%	0.062%
Customer Based Gross Plant to Dist Plant Excl 375.7, 375.71.387		30.473%						
Customer Advances		(211,729)						
CUSTOMER BASED ADVANCES		(64,520)	(56,695)	(6,978)	0	(433)	(374)	(40)

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 Period Ended December 31, 2016

Line No.	Description	FTY		FFRY			FFRY @ Proposed Rates
		Reference (1)	Test Year (2)	Reference (3)	Test Year (4)	Adjustments (5)	
			\$		\$	\$	\$
1	Operation Revenues						
2	Base Rate Revenues (Incl. Transportation)	Exhibit 103	309,906,700	Exhibit 103	310,753,903	43,638,897	354,392,800
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	3,223,148	30,868,086
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	0	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	584,914	Exhibit 103	584,914	0	584,914
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	0	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	3,221,085	0	3,221,085
22	Total Operating Revenue Deductions		412,559,653		425,751,968	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)	0	(360,240)
26	Operating Income		87,187,993		80,316,827	27,548,831	107,865,657
							##### 0
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%
						0.395454497	

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
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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
1 Rate Schedule 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	Rider USP - Universal Service Plan		23,280,676.1	0.8800	20,486,995	
6	Rider CC - Customer Choice		23,280,676.1	0.0009	20,953	
7	Gas Procurement Charge		23,280,676.1	0.0695	<u>1,618,007</u>	
8	Subtotal				176,793,063	
9	STAS				0	
10	Base Rate Revenue				176,793,063	
11	Gas Cost		23,280,676.1	5.3891	125,461,892	
12	Merchant Function Charge		<u>23,280,676.1</u>	0.0676	<u>1,573,774</u>	
13	Total Rate Schedule RSS	3,377,134	23,280,676.1		303,828,729	13.0507
14 Rate Schedule RDGSS - Residential Distributed Generation Sales Service						
15	Customer Charge	0		16.75	0	
16	Commodity Charge:					
17	All Gas Consumed		0.0	4.2138	0	
18	Rider USP - Universal Service Plan		0.0	0.8800	0	
19	Rider CC - Customer Choice		0.0	0.0009	0	
20	Gas Procurement Charge		0.0	0.0695	0	
21	Subtotal				0	
22	STAS				0	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge		<u>0.0</u>	0.0676	0	
26	Total Rate Schedule RDGSS	0	0.0		0	
27 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)						
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	1,847,280	
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		28,650,010	
35	Rider CC - Customer Choice		9,128,567.8	0.0009	8,216	
36	Gas Procurement Charge		9,128,567.8	0.0695	<u>634,435</u>	
37	Subtotal				37,060,659	
38	STAS				0	
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	<u>178,920</u>	
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	Subtotal		65,000.0		19,872	
49	STAS				0	
50	Base Rate Revenue				19,872	
51	Gas Cost - Commodity		65,000.0 (workpaper)		267,085	
52	Gas Cost - Demand		660.0		<u>5,051</u>	
53	Total Rate Schedule NSS	12	65,000.0		292,008	4.4924

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

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<u>Line No.</u>	<u>Description</u>	<u>Bills</u> (1)	<u>Volumes</u> (2) DTH	<u>Base Rate</u> (3) \$/DTH	<u>Revenue</u> (4) \$	<u>Average Rate</u> (5) \$/DTH
1 <u>Rate Schedule LGSS - Large General Sales Service</u>						
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	0		2,300.00	0	
7	>3,400,000 to ≤ 7,400,000 Therms Annually	0		4,800.00	0	
8	> 7,400,000 Therms Annually	0		7,400.00	0	
9	Subtotal					
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	1.8672	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>	
16	Subtotal		342,086.0		737,898	
17	Commodity Charge:					
18	> 110,000 to ≤ 540,000 Therms Annually					
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	<u>0</u>	
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	1.8672	183,176	
28	Next 5,400.0 Dth		26,173.4	1.6663	43,613	
29	Over 10,800.0 Dth		<u>0.0</u>	1.1416	<u>0</u>	
30	Subtotal		150,675.2		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		<u>0.0</u>	1.1416	<u>0</u>	
37	Subtotal		0.0		0	
38	Commodity Charge:					
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>	1.1416	<u>0</u>	
44	Subtotal		0.0		0	
45	Commodity Charge:					
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		<u>0.0</u>	1.1416	<u>0</u>	
51	Subtotal		0.0		0	
52	Gas Procurement Charge					
53	≤ 540,000 Therms Annually		864,065.3	0.0695	60,053	
54	> 540,000 Therms Annually		150,675.2	0.0695	<u>10,472</u>	
55	Subtotal				2,535,117	
56	STAS - ≤ 540,000 Therms Annually				0	
57	STAS - > 540,000 Therms Annually				<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		<u>150,675.2</u>	5.3891	<u>812,004</u>	
61	Total Rate Schedule LGSS	926	1,014,740.5		8,003,655	7.8874

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

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Line

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

1	Tariff Sales Summary by Rate Class					
2	Base Rate Revenue				154,667,108	
3	STAS				0	
4	Rider USP				20,486,995	
5	Merchant Function Charge				1,573,774	
6	Gas Procurement Charge				1,618,007	
7	Rider CC				20,953	
8	Gas Cost				<u>125,461,892</u>	
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>49,194,765</u>	
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		292,008	
21	Base Rate Revenue				2,464,592	
22	STAS				0	
23	Gas Procurement 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 (Choice)**

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		<u>8,134,026.3</u>	0.0009	7,321	
33	Choice Administration Charge		8,134,026.3	0.0000	0	
34	Subtotal				59,360,495	
35	STAS				0	
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 (CAP)**

40	Customer Charge	257,325		16.75	4,310,194	
41	Commodity Charge:					
42	All Gas Consumed		2,512,973.7	4.2138	<u>10,589,169</u>	
43	Subtotal		2,512,973.7		14,899,363	
44	STAS				0	
45	Base Rate Revenue				14,899,363	
46	Gas Cost		<u>2,512,973.7</u>	0.7266	<u>1,825,927</u>	
47	Total Rate Schedule RCC	257,325	2,512,973.7		16,725,290	6.6556

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

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

1 **Rate Schedule RDGDS - Residential Distributed 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	0.8800		0
6	Rider CC		0.0	0.0009		0
7	Choice Administration Charge		0.0	0.0000		0
8	Subtotal					0
9	STAS					0
10	Base Rate Revenue					0
11	Gas Cost		0.0	0.7266		0
12	Total Rate Schedule RDGDS	0	0.0			0
13	<u>Rate Schedule SCD - Small Commercial Distribution (Choice)</u>					
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		0
23	Subtotal					9,043,406
24	STAS					0
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	<u>Rate Schedule SGDS - Small General Distribution Service</u>					
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		<u>923,040</u>
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	6,440 - 64,400 Therms Annually		<u>735,338.3</u>	2.8791		2,117,112
37	Subtotal		769,207.5			
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		<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		3,862,725.8	0.0000		0
44	Subtotal					12,214,418
45	STAS					0
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

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

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Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$	Average Rate (5) \$/DTH
		(Ex 103, Sch 2)	(Ex 103, Sch 3)			
1	<u>Rate Schedule SDS - Small Distribution Service</u>					
2	Customer Charge:					
3	> 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		1,457,699.7	1.6738	2,439,698	
7	>110,000 to ≤ 540,000 Therms Annually		<u>4,363,484.9</u>	1.6738	7,303,601	
8	Choice Administration charge		5,821,184.6	0.0000	0	
9	Subtotal				11,705,399	
10	STAS				0	
11	Flexed Deliveries	<u>108</u>	<u>180,700.0</u>	(workpaper)	<u>199,061</u>	
12	Total Rate Schedule SDS	4,723	6,001,884.6		11,904,460	1.9835
13	<u>Rate Schedule LDS - Large Distribution Service</u>					
14	Customer Charge:					
15	> 540,000 to ≤ 1,074,000 Therms Annually	566		1,300.00	735,800	
16	> 1,074,000 to ≤ 3,400,000 Therms Annually	326		2,300.00	749,800	
17	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		4,800.00	230,400	
18	> 7,500,000 Therms Annually	<u>12</u>		7,400.00	<u>88,800</u>	
19	Total	952			1,804,800	
20	Commodity Charge:					
21	> 540,000 to ≤ 1,074,000 Therms Annually		3,587,382.6	1.1359	4,074,908	
22	> 1,074,000 to ≤ 3,400,000 Therms Annually		4,193,800.0	0.9982	4,186,251	
23	> 3,400,000 to ≤ 7,500,000 Therms Annually		1,616,000.0	0.8263	1,335,301	
24	> 7,500,000 Therms Annually		<u>775,000.0</u>	0.4800	<u>372,000</u>	
25	Total Deliveries		10,172,182.6		9,968,460	
26	Choice Administration charge		10,172,182.6	0.0000	0	
27	Subtotal				11,773,260	
28	STAS				0	
29	Flexed Deliveries	<u>228</u>	<u>9,102,000.0</u>	(workpaper)	<u>3,679,929</u>	
30	Total Rate Schedule LDS	1,180	19,274,182.6		15,453,189	0.8018
31	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
32	Customer Charge:					
33	> 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
34	> 540,000 to ≤ 1,074,000 Therms Annually	36		1,149.00	41,364	
35	> 1,074,000 to ≤ 3,400,000 Therms Annually	0		2,050.00	0	
36	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
37	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
38	Total	36			41,364	
39	Commodity Charge:					
40	All Gas Consumed		146,000.0	0.0936	13,666	
41	Choice Administration charge		146,000.0	0.0000	0	
42	Subtotal				55,030	
43	STAS				0	
44	Flex	<u>12</u>	<u>2,710,000.0</u>	(workpaper)	<u>341,249</u>	
45	Total Rate Schedule MLDS - Class I	48	2,856,000.0		396,279	0.1388
46	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					
47	Customer Charge:					
48	> 2,146,000 to ≤ 3,400,000 Therms Annually	12		2,050.00	24,600	
49	> 3,400,000 to ≤ 7,500,000 Therms Annually	0		4,096.00	0	
50	> 7,500,000 Therms Annually	<u>0</u>		7,322.00	<u>0</u>	
51	Total	12			24,600	
52	Commodity Charge:					
53	> 2,146,000 to ≤ 3,400,000 Therms Annually		260,000.0	0.4474	116,324	
54	> 3,400,000 to ≤ 7,500,000 Therms Annually		0.0	0.3869	0	
55	> 7,500,000 Therms Annually		<u>0.0</u>	0.3351	<u>0</u>	
56	Total Deliveries		260,000.0		116,324.0	
57	Choice Administration Charge		260,000.0	0.0000	0	
58	Subtotal				140,924	
59	STAS				0	
60	Flex	<u>60</u>	<u>2,402,000.0</u>	(workpaper)	<u>907,678</u>	
61	Total Rate Schedule MLDS - Class II	72	2,662,000.0		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

Exhibit No. 103
 Schedule No. 1
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 Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) DTH	Base Rate (3) \$/DTH	Revenue (4) \$
1 Distribution Service Summary by Rate Class					
2	Base Rate Revenue				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		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				<u>0</u>
22	Total Main Line Distribution Service	120	5,518,000.0		1,444,881
23	Total Distribution Service	1,459,966	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				<u>0</u>
33	Total Other Operating Revenue				1,902,988
34 Total Company Revenue					
					534,899,150

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

Exhibit No. 103
 Schedule No. 7
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 Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RSS - Residential Sales Service						
2	Customer Charge	3,377,134		20.60	69,568,960	
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	386,459	
8	Subtotal				202,985,859	
9	STAS				0	
10	Base Rate Revenue				202,985,859	
11	Gas Cost		23,280,676.1	5.3891	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		330,021,525	14.1758
14 Rate Schedule RDGSS - Residential Distributed Generation 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		0.0	0.0166	0	
21	Subtotal				0	
22	STAS				0	
23	Base Rate Revenue				0	
24	Gas Cost		0.0	5.3891	0	
25	Merchant Function Charge		0.0	0.0676	0	
26	Total Rate Schedule RDGSS	0	0.0		0	
27 Rate Schedule SGSS - Small General Sales Service (< 64,400 Therms Annually)						
28	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	16,156,683	
33	> 6,440 to ≤ 64,400 Therms Annually		4,515,931.1	3.1427	14,192,217	
34	Subtotal		9,128,567.8			
35	Rider CC		9,128,567.8	0.0010	9,129	
36	Gas Procurement Charge		9,128,567.8	0.0166	151,534	
37	Subtotal				40,377,242	
38	STAS				0	
39	Base Rate Revenue				40,377,242	
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		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		65,000.0	0.0932	6,058	
48	Subtotal		65,000.0		19,846	
49	STAS				0	
50	Base Rate Revenue				19,846	
51	Gas Cost - Commodity		65,000.0 (workpaper)		267,085	
52	Gas Cost - Demand		660.0		5,051	
53	Total Rate Schedule NSS	12	65,000.0		291,982	4.4920

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

Exhibit No. 103
 Schedule No. 7
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 Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (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	271,260	
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		342,086.0	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	0	
15	> 7,500,000. Therms Annually		<u>0.0</u>	0.5684	<u>0</u>	
16	Subtotal		1,014,740.5		2,334,895	
17	Gas Procurement 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 - ≤ 540,000 Therms Annually					0
22	STAS - > 540,000 Therms Annually					<u>0</u>
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					<u>125,461,892</u>
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					<u>49,194,765</u>
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					<u>272,136</u>
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					<u>5,468,538</u>
51	Total Large General Sales	<u>926</u>	<u>1,014,741</u>			<u>7,820,277</u>
52	Total Tariff Sales	3,695,179	33,488,984.4			427,884,711

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

Exhibit No. 103
 Schedule No. 7
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 Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule RDS - Residential Distribution Service (Choice)						
2	Customer Charge	1,069,855		20.60	22,039,013	
3	Commodity Charge:					
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	Subtotal				68,924,354	
9	STAS				0	
10	Base Rate Revenue				68,924,354	
11	Gas Cost		8,134,026.3	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 (CAP)						
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 rates				(2,301,468)	
18	Subtotal				14,899,363	
19	STAS				0	
20	Base Rate Revenue				14,899,363	
21	Gas Cost		2,512,973.7	0.7266	1,825,927	
22	Total Rate Schedule RCC	257,325	2,512,973.7		16,725,290	6.6556
23 Rate Schedule RDGDS - Residential Distributed Generation Distribution Service (Choice)						
24	Customer Charge	0		20.60	0	
25	Commodity Charge:					
26	All Gas Consumed		0.0	4.7354	0	
27	Rider USP - Universal Service Plan		0.0	0.9778	0	
28	Rider CC		0.0	0.0010	0	
29	Choice Administration Charge		0.0	0.0499	0	
30	Subtotal				0	
31	STAS				0	
32	Base Rate Revenue				0	
33	Gas Cost		0.0	0.7266	0	
34	Total Rate Schedule PRDGDS	0	0.0		0	0.0000
35 Rate Schedule SCD - Small Commercial Distribution (Choice)						
36	Customer Charge					
37	≤ 6,440 Therms Annually	92,828		27.75	2,575,922	
38	> 6,440 to ≤ 64,400 Therms Annually	6,753		55.50	374,792	
39	Commodity Charge:					
40	≤ 6,440 Therms Annually		1,439,173.0	3.5027	5,040,991	
41	> 6,440 to ≤ 64,400 Therms Annually		709,871.4	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				0	
47	Base Rate Revenue				10,332,004	
48	Gas Cost		2,149,044.4	0.7266	1,561,496	
49	Total Rate Schedule SCD	99,579	2,149,044.4		11,893,500	5.5343

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

Exhibit No. 103
 Schedule No. 7
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 Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1 Rate Schedule SGDS - Small General Distribution Service						
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	Priority 1 - Aggregation				
7	≤ 6,440 Therms Annually		33,869.2	3.2846	111,247
8	> 6,440 to ≤ 64,400 Therms Annually		<u>735,338.3</u>	3.1196	2,293,961
9	Subtotal		769,207.5		
10	All Other - Aggregation				
11	≤ 6,440 Therms Annually		168,025.7	3.2846	551,897
12	> 6,440 to ≤ 64,400 Therms Annually		<u>2,925,492.6</u>	3.1196	9,126,367
13	Subtotal		3,093,518.3		
14	Rider CC		3,862,725.8	0.0010	3,863
15	Choice Administration Charge	27,076		13.6700	<u>370,129</u>
16	Subtotal				13,742,456
17	STAS				0
18	Subtotal				13,742,456
19	Flex	108	22,200.0 (workpaper)		34,785
20	Priority 1 Gas Cost		<u>769,207.5</u>	1.0203	<u>784,822</u>
21	Total Rate Schedule SGDS	27,184	3,884,925.8		14,562,063
					3.7484
22	<u>Rate Schedule SDS - Small Distribution Service</u>				
23	Customer Charge:				
24	> 64,400 to ≤ 110,00 Therms Annually	2,110		215.00	453,650
25	> 110,000 to ≤ 540,000 Therms Annually	2,505		685.00	1,715,925
26	Commodity Charge:				
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		<u>4,383,484.9</u>	1.9186	8,371,782
29	Subtotal		5,821,184.6		13,532,994
30	Choice Administration Charge	4,615		13.6700	<u>63,087</u>
31	Subtotal				13,596,081
32	STAS				0
33	Flexed Deliveries	<u>108</u>	<u>180,700.0</u> (workpaper)		<u>199,061</u>
34	Total Rate Schedule SDS	4,723	6,001,884.6		13,795,142
					2.2985
35	<u>Rate Schedule LDS - Large Distribution Service</u>				
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	> 3,400,000 to ≤ 7,500,000 Therms Annually	48		5,400.00	259,200
40	> 7,500,000 Therms Annually	<u>12</u>		8,000.00	<u>96,000</u>
41	Total	952			2,286,800
42	Commodity Charge:				
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	0.9784	1,581,094
46	> 7,500,000 Therms Annually		<u>775,000.0</u>	0.5684	<u>440,510</u>
47	Total Deliveries		10,172,182.6		11,933,569
48	Choice Administration Charge	952		13.6700	<u>13,014</u>
49	Subtotal				14,233,383
50	STAS				0
51	Flexed Deliveries	<u>228</u>	<u>9,102,000.0</u> (workpaper)		<u>3,679,929</u>
52	Total Rate Schedule LDS	1,180	19,274,182.6		17,913,312
					0.9294

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

Exhibit No. 103
Schedule No. 7
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Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$	Average Rate (5) \$/Dth
1	<u>Rate Schedule MLDS - Main Line Distribution Service - Class I</u>					
2	Customer Charge:					
3	> 274,000 to ≤ 540,000 Therms Annually	0		469.34	0	
4	> 540,000 to ≤ 1,074,000 Therms Annually	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	
8	Commodity Charge:					
9	All Gas Consumed		146,000.0	0.0932	13,607	
10	Choice Administration Charge	36		13.6700	<u>492</u>	
11	Subtotal				55,463	
12	STAS				0	
13	Flexed	<u>12</u>	<u>2,710,000.0</u> (workpaper)		<u>341,249</u>	
14	Total Rate Schedule MLDS - Class I	48	2,856,000.0		396,712	0.1389
15	<u>Rate Schedule MLDS - Main Line Distribution Service - Class II</u>					

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

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		<u>0.0</u>	0.3335	<u>0</u>
24	Total Deliveries		260,000.0		115,778.0
25	Choice Administration Charge	12		13.6700	<u>164</u>
26	Subtotal				140,542
27	STAS				0
28	Flex	<u>60</u>	<u>2,402,000.0</u>	(workpaper)	<u>907,678</u>
29	Total Rate Schedule MLDS - Class II	<u>72</u>	<u>2,682,000.0</u>		1,048,220
					0.3938

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

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Schedule No. 7
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Witness: C. Y. Lai

Line No.	Description	Bills (1)	Volumes (2) Dth	Base Rate (3) \$/Dth	Revenue (4) \$
1 Distribution Service Summary by Rate Class					
2	Base Rate Revenue				75,456,244
3	STAS				0
4	Rider USP				7,953,451
5	Rider CC				8,134
6	Choice Administration Charge				405,888
7	Gas Cost				<u>7,736,111</u>
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	Rider 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)	131,486	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				0
18	Total Large Distribution Service				17,913,312
19	Base Rate Revenue				1,444,276
20	Choice Administration Charge				656
21	STAS				0
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
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				2,016,889
34 Total Company Revenue					
					581,070,377

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

Line No.	Cost Element Description	Normalized HTY	Budget &	Normalized FTY	Budget &	Normalized FFRY	Other Adjustments (Line 31) O&M to Allocate
		Twelve Months Ended November 30, 2014	Rate Making Adjustments	Twelve Months Ended November 30, 2015	Rate Making Adjustments	Twelve Months Ended December 31, 2016	
		(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)+(4)	
		\$	\$	\$	\$	\$	
		Exh 4, Sch1, Pg 2	Exh 104, Sch1, Pg 3	Exh 104, Sch1, Pg 3	Exh 104, Sch1, Pg 4	Exh 104, Sch1, Pg 4	
		Column 6	Columns 2 & 5	Column 7	Columns 2 & 5	Column 7	
1	Labor	26,669,437	1,734,764	28,404,201	2,035,098	30,439,299	30,439,299
2	Incentive Compensation	1,708,891	(132,891)	1,576,000	159,000	1,735,000	1,735,000
3	Pension	2,151,161	(422,286)	1,728,875	(910,033)	818,842	818,842
4	OPEB	-	-	-	-	-	0
5	Other Employee Benefits	5,081,412	(370,412)	4,711,000	379,000	5,090,000	5,090,000
6	Outside Services	22,176,244	(309,244)	21,867,000	262,000	22,129,000	22,129,000
7	Rent and Leases	1,845,329	1,085,504	2,930,833	1,698,562	4,629,395	4,629,395
8	Corporate Insurance	2,928,556	235,444	3,164,000	63,000	3,227,000	3,227,000
9	Injuries and Damages	413,698	7,606	421,304	7,846	429,150	429,150
10	Employee Expenses	1,226,899	152,101	1,379,000	(14,000)	1,365,000	1,365,000
11	Company Memberships	271,191	(3,191)	268,000	0	268,000	268,000
12	Utilities and Fuel Used in Company Operations	800,909	(10,670)	790,239	(4,022)	786,217	786,217
13	Advertising	49,501	910	50,411	939	51,350	51,350
14	Fleet & Other Clearing	5,751,000	63,000	5,814,000	281,000	6,095,000	6,095,000
15	Materials & Supplies	5,362,859	303,141	5,666,000	112,000	5,778,000	5,778,000
16	Other O&M	85,073	(57,073)	28,000	62,000	90,000	90,000
17	PUC, OCA, OSBA Fees	2,100,840	38,160	2,139,000	191,000	2,330,000	2,330,000
18	NCSC - Shared Services	30,149,560	367,158	30,516,719	1,129,571	31,646,290	31,646,290
19	NCSC - Shared NGD Operations	19,096,453	2,696,764	21,793,217	3,159,585	24,952,802	24,952,802
20	Deferred OPEB Refund Amortization	(303,697)	74,413	(229,284)	114,644	(114,640)	(66,992)
21	NCSC OPEB Costs Amortization	90,313	(313)	90,000	0	90,000	90,000
22	NIFIT Expense	-	-	-	-	-	0
23	NIFIT Amortization	405,840	-	405,840	14,415	420,255	420,255
24	Lobbying	(143,950)	(2,646)	(146,596)	(2,730)	(149,326)	(149,326)
25	Operation and Maintenance Expense from Budget	127,917,518	5,450,241	133,367,758	8,738,875	142,106,634	142,254,282
							0
26	Rate Case Expense	1,030,000	-	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	4,528,434
28	Uncollectible Accounts -Unbundled-gas	1,824,502	(66,354)	1,758,148	(5,454)	1,752,694	1,752,694
29	Uncollectible CAP-Rider USP	19,566,759	(805,961)	18,760,797	(152,495)	18,412,353	18,412,353
30	Rider USP - LIURP/Energy Efficiency	9,232,585	(253,035)	8,979,551	(72,989)	9,232,585	9,232,585
31	Interest on Customer Deposits	89,468	-	89,468	-	89,468	89,468
32	Other Adjustments	-	-	-	147,648	147,648	(147,648)
33	Total Operation and Maintenance Expense	163,922,435	4,591,739	168,514,173	7,837,029	177,299,816	177,299,816

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

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2014 \$	Adjustments \$	Annualized Twelve Months Ended Nov. 30, 2015 \$
1	FICA	2,058,180	116,074	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	<u>3,212,135</u>	<u>30,636</u>	<u>3,242,771</u>



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

Line No.	Description	Annualized Twelve Months Ended Nov. 30, 2015 \$	Adjustments \$	Annualized Twelve Months Ended 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	<u>3,242,771</u>	<u>(21,686)</u>	<u>3,221,085</u>

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, FTTY = FULLY FORECASTED TEST YEAR PERIOD ENDED DECEMBER 31, 2016

Line No.	Description	Pro Forma	Pro Forma	Pro Forma	Pro Forma
		At Historic Test Year Base Rates	At Forecasted FTY Base Rates	At Forecasted FTTY Base Rates	At Forecasted Proposed Base Rates
		(1)	(2)	(2)	(3)
		\$	\$	\$	\$
1	Operating Income Before Income Taxes (Exh. 102, Sch.3, Pg 3)	113,030,172	121,896,128	109,147,162	154,716,652
2	Pennsylvania Corporate Net Income Tax Deductible (P17, L8)	(4,197,357)	(3,136,936)	(1,186,921)	(4,373,595)
3	<u>Statutory Adjustments</u>				
4	<u>Flow-Through Adjustments</u>				
5	Book/ Tax Depreciation, Net	7,148,733	7,339,057	7,339,057	7,339,057
6	Book Depreciation- Net Salvage Amtz	3,954,613	4,540,655	4,635,342	4,635,342
7	Property Removal Costs - ADR Property	(559,323)	(551,092)	(552,526)	(552,526)
8	Loss on Retirement - ACRS/MACRS Removal Costs	(3,186,968)	(5,508,210)	(5,314,892)	(5,314,892)
9	Interest on Debt (1)	(23,841,096)	(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	(16,169,413)	(22,488,947)	(25,654,987)	(25,654,987)
16	<u>Deferred Adjustments</u>				
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	-	-	-
28	Legal Liability-Leased Headqtrs Bldg	166,701	-	-	-
29	Customer Advances	1,806,539	550,269	528,726	528,726
30	Total Deferred Adjustments	(40,234,383)	(52,058,719)	(58,946,444)	(58,946,444)
31	Taxable Income (Lines 1,2,15,30)	52,429,019	44,211,526	23,358,809	65,741,626
32	Federal Income Tax Payable @ 35%	18,350,157	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	(1,590,331)	(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)	31,108,676	32,061,316	28,054,757	42,888,743
38	State Income Tax Expense (P17, L14)	2,544,136	3,007,059	1,135,818	4,322,492
39	Income Tax Expense Before Consolidated Tax Savings	33,652,812	35,068,375	29,190,575	47,211,235
40	Consolidated Tax Savings Adjustment	0	0	0	0
41	Total Income Tax Expense	33,652,812	35,068,375	29,190,575	47,211,235

(1) Interest expense for rate purposes has been calculated as follows: 2.590% weighted cost of short-term and long-term debt x original cost rate base of \$1,185,793,357 = 30,712,048 \$1,325,130,928 \$32,068,168

78 Total Gas Plant in Service

(55,599,000)

1,045,029,486

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

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	ORIGINAL COST AS OF DECEMBER 31, 2016 (3)	BOOK RESERVE (4)	FUTURE BOOK ACCRUAL (5)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (8)=(5)/(6)	Translation Range for Lookup Purposes Account numbers have been modified to accommodate the lookup formulas			
					AMOUNT (6)	RATE (7)=(6)/(3)					
DEPRECIABLE PLANT											
UNDERGROUND STORAGE PLANT											
350.2	RIGHTS-OF-WAY	SQUARE	1,932.08	1,931	1	0	-	-	350.20	1,931	0
351	COMPRESSOR STATION STRUCTURES	65-R2.5	3,133,154.50	992,754	2,140,400	120,418	3.84	17.8	351.20	992,754	120,418
WELLS											
352.01	CONSTRUCTION	SQUARE	799,133.73	799,118	16	1	0.00	16.0	352.01	799,118	1
352.02	EQUIPMENT	45-S2.5	168,679.67	168,680	0	0	-	-	352.02	168,680	0
<i>TOTAL ACCOUNT 352</i>			967,813.40	967,798	16	1					
352.1	STORAGE LEASEHOLDS AND RIGHTS	SQUARE	206,940.78	206,932	9	0	0.00	20.6	352.10	206,932	0
353	LINE	50-S1.5	405,287.78	405,288	0	0	-	-	353.00	405,288	0
354	COMPRESSOR STATION EQUIPMENT	50-R2.5	1,326,851.66	574,335	752,517	44,433	3.35	18.9	354.00	574,335	44,433
355	MEASURING AND REGULATING EQUIPMENT	37-R1.5	123,010.01	123,010	0	0	-	-	355.00	123,010	0
<i>TOTAL UNDERGROUND STORAGE PLANT</i>			6,164,990.21	3,272,048	2,892,943	164,852	2.67				
DISTRIBUTION PLANT											
LAND AND LAND RIGHTS											
374.4	LAND RIGHTS	65-R3	2,401,856.32	681,965	1,719,891	40,965	1.71	42.0	374.40	681,965	40,965
374.5	RIGHTS-OF-WAY	75-S4	3,233,106.76	1,601,901	1,631,206	42,159	1.30	38.7	374.50	1,601,901	42,159
<i>TOTAL ACCOUNT 374</i>			5,634,963.08	2,283,866	3,351,097	83,124	1.48				
STRUCTURES AND IMPROVEMENTS											
375.34	MEASURING AND REGULATING	60-R1.5	3,885,617.62	883,045	2,982,573	85,582	2.21	34.9	375.40	883,045	85,582
375.6	INDUSTRIAL MEASURING AND REGULATING	50-R1.5	87,669.84	73,869	13,801	850	0.97	16.2	375.60	73,869	850
375.7	OTHER DISTRIBUTION SYSTEMS								375.70	2,031,701	450,305
	DISTRIBUTION SYSTEM STRUCTURES	90-R1	6,519,307.59	1,155,979	5,363,328	345,323	5.30	15.5			
	OTHER BUILDINGS	33-S1	2,876,730.76	875,722	2,001,009	104,982	3.65	19.1			
<i>TOTAL ACCOUNT 375.70</i>			9,396,038.35	2,031,701	7,364,337	450,305	4.79	16.4			
375.8	COMMUNICATION STRUCTURES	50-R2	16,515.17	6,540	9,975	331	2.00	30.1	375.80	6,540	331
<i>TOTAL ACCOUNT 375</i>			13,365,840.98	2,995,155	10,370,686	537,048	4.02				
376	MAINS										
	CAST IRON	72-R1.5	454,390.43	342,363	112,027	14,809	3.26	7.6	376.80	342,363	14,809
	BARE STEEL	72-R1.5	55,064,152.80	39,408,488	15,655,665	1,853,074	3.37	8.4	376.30	39,408,488	1,853,074
	OTHER	72-R1.5	1,192,195,558.22	145,651,545	1,046,544,013	23,804,762	2.00	44.0	376.00	145,651,545	23,804,762
<i>TOTAL ACCOUNT 376</i>			1,247,714,101.45	185,402,396	1,062,311,705	25,672,645	2.06				
378	MEASURING AND REGULATING EQUIPMENT -	45-R0.5	40,144,485.03	9,897,811	30,246,674	1,247,179	3.11	24.3	378.20	9,897,811	1,247,179
379.1	MEASURING AND REGULATING EQUIPMENT -	35-S2.5	141,117.10	94,150	46,967	4,384	3.11	10.7	379.10	94,150	4,384
380	SERVICES								380.00	113,057,164	12,924,577
	BARE STEEL	50-R0.5	773,969.41	674,065	99,904	13,670	1.77	7.3			
	OTHER	50-R0.5	454,253,179.39	112,383,099	341,870,080	12,910,907	2.84	26.5			
<i>TOTAL ACCOUNT 380</i>			455,027,148.80	113,057,164	341,969,984	12,924,577	2.84				
381	METERS	43-S1.5	36,182,184.44	15,981,682	20,200,502	877,483	2.43	23.0	381.00	15,981,682	877,483
381.1	METERS - AMR	15-S2.5	23,760,038.80	8,698,973	15,061,066	1,748,019	7.36	8.6	381.10	8,698,973	1,748,019

382	METER INSTALLATIONS	55-R2.5	36,486,289.60	11,922,861	24,563,429	708,729	1.94	34.7	382.00	11,922,861	708,729
383	HOUSE REGULATORS	40-S2	11,597,052.48	3,551,101	8,045,951	300,136	2.59	26.8	383.00	3,551,101	300,136
384	HOUSE REGULATOR INSTALLATIONS	35-S3	3,864,772.07	2,978,927	885,845	66,436	1.72	13.3	384.00	2,978,927	66,436
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT - OTHER THAN METERS	30-R0.5	6,994,005.61	3,322,200	3,671,806	248,457	3.52	14.9	385.00	3,322,200	248,457
	OTHER EQUIPMENT										
387	GENERAL	30-R0.5	133,851.06	80,135	53,716	3,235	2.42	16.6	387.46	931,121	144,833
387.4	CUSTOMER INFORMATION SERVICES	25-R2.5	3,113,728.21	850,986	2,262,742	141,598	4.55	16.0			
	TOTAL ACCOUNT 387		3,247,579.27	931,121	2,316,458	144,833	4.46				
	TOTAL DISTRIBUTION PLANT		1,884,159,578.71	361,117,407	1,523,042,170	44,561,052	2.37				
GENERAL PLANT											
390.1	STRUCTURES AND IMPROVEMENTS - COMM	40-R2.5	49,821.42	48,219	1,602	113	0.23	14.2	390.10	48,219	113
	OFFICE FURNITURE AND EQUIPMENT										
391.1	FURNITURE	20-SQ	1,859,847.84	1,422,297	437,551	49,500	2.66	8.8	391.10	1,422,297	49,500
391.11	EQUIPMENT	15-SQ	24,427.00	12,718	11,709	1,233	5.05	9.5	391.11	12,718	1,233
391.12	INFORMATION SYSTEMS	5-SQ	1,075,009.66	421,205	653,805	258,998	24.09	2.5	391.12	421,205	258,998
	TOTAL ACCOUNT 391		2,959,284.50	1,856,220	1,103,065	309,731	10.47				
392	TRANSPORTATION EQUIPMENT - TRAILERS	15-SQ	92,323.80	47,470	44,854	12,854	13.82	3.5	392.20	47,470	12,854
393	STORES EQUIPMENT	20-SQ	14,374.80	14,235	140	93	0.65	1.5	393.00	14,235	93
	TOOLS, SHOP AND GARAGE EQUIPMENT										
394	EQUIPMENT	25-SQ	12,773,066.11	5,608,356	7,165,610	462,650	3.78	14.8			
394.12	CNG FACILITIES	12-S1.5	1,953,497.84	1,953,288	212	104	0.01	2.0	394.12	1,953,288	104
394	GPS	10-SQ	3,426,839.00	388,538	3,038,301	356,295	10.40	8.5	394.10	5,906,894	838,945
	TOTAL ACCOUNT 394		18,154,302.95	7,950,180	10,204,123	839,049	4.62				
395	LABORATORY EQUIPMENT	20-SQ	36,715.09	21,073	15,642	1,854	5.05	8.4	395.00	21,073	1,854
396	POWER OPERATED EQUIPMENT	12-L3	1,435,492.74	1,355,830	79,663	26,331	1.83	3.0	396.00	1,355,830	26,331
	COMMUNICATION EQUIPMENT										
397.1	TELEPHONE	10-SQ	799,153.00	67,903	731,250	84,357	10.56	8.7	397.10	67,903	84,357
397.24	RADIO	15-SQ	1,469,532.41	57,008	1,412,524	117,984	8.03	12.0	397.20	57,008	117,984
397.5	TELEMETERING	17-R3	1,333,806.25	735,828	597,978	68,315	4.97	9.0	397.50	735,828	68,315
	TOTAL ACCOUNT 397		3,602,491.66	860,739	2,741,752	268,656	7.46				
398	MISCELLANEOUS EQUIPMENT	15-SQ	1,058,483.98	193,810	864,674	74,092	7.00	11.7	398.00	193,810	74,092
	TOTAL GENERAL PLANT		27,403,290.74	12,347,776	15,055,515	1,532,773	5.59			376,737,231	46,258,677
	SUBTOTAL DEPRECIABLE PLANT		1,917,727,859.66	376,737,231	1,540,990,628	46,258,677	2.41				
AMORTIZABLE PLANT											
303	MISCELLANEOUS INTANGIBLE PLANT		25,523,894.03	9,443,231	16,080,663	3,857,309 **			303.30	9,443,231	3,857,309
305	STRUCTURES AND IMPROVEMENTS			(4,583)					305.00	(4,583)	0
362	GAS HOLDERS			(1,809)					362.00	(1,809)	0
362.1	ENVIRONMENTAL REMEDIATION			(797,692)					362.10	(797,692)	0
374.2	LAND, OTHER DISTRIBUTION SYSTEMS		479,275.40	235,240					374.20	235,240	0
375.71	STRUCTURES AND IMPROVEMENTS - LEASED		1,125,910.63	1,125,911					375.71	1,125,911	0
389.2	LAND AND LAND RIGHTS - LAND RIGHTS			39					389.20	39	0
	SUBTOTAL AMORTIZABLE PLANT		27,129,080.06	10,000,537	16,080,663	3,857,309					
	NONDEPRECIABLE PLANT		172,413.08								
	TOTAL GAS PLANT		1,945,029,352.80	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

Amort.	10,000,537
Underground	3,272,048
Distribution	361,117,407
General	<u>12,347,776</u>
	<u>386,737,768</u>

COLUMBIA GAS OF PENNSYLVANIA, INC
DEFERRED INCOME TAXES
BALANCE ENDING
December 31, 2016

Line No.	Acct	Pro Forma Balance 11/30/2014 (1)	Pro Forma Balance 11/30/2015 (2)
1	<u>Account 190 - Deferred Income Taxes</u>		
2	2E+07 LIFO Inventory Adj - Federal	1,733,643	2,038,681
3	2E+07 LIFO Inventory Adj - State	549,751	646,481
4	2E+07 Capitalized Inventory - Fed	(1,541)	(1,700)
5	2E+07 Capitalized Inventory - St	(489)	(539)
6	2E+07 Cust. Advances - Fed	2,454,024	2,629,540
7	2E+07 Cust. Advances - St	778,190	833,847
8	2E+07 Federal Net Operating Loss	15,471,269	13,081,518
9	Total Account 190	<u>20,984,847</u>	<u>19,227,828</u>
10	<u>Account 282 - Deferred Income Taxes-Depreciation</u>		
11	Various Excess Accelerated Tax Depreciation - Fed	(254,462,025)	(294,117,175)
12	Total Account 282	<u>(254,462,025)</u>	<u>(294,117,175)</u>
13	<u>Account 283 - Deferred Income Taxes - Other</u>		
14	3E+07 Legal Liability-Lease on G.O. Bldg. - Fed	0	0
15	3E+07 Legal Liability-Lease on G.O. Bldg. - St	0	0
16	Total Account 283	<u>0</u>	<u>0</u>
17	Total Accumulated Deferred Taxes	<u>(233,477,178)</u>	<u>(274,889,347)</u>

Pro Forma
Balance
12/31/2016
(3)

Reference

2,033,266
644,764
(1,700)
(539)
2,796,107
886,667
2,590,812
8,949,377

(303,643,348)
(303,643,348)

0
0
0

(294,693,971)

Exhibit 107, Pgs. 5 & 5a

Columbia Gas of Pennsylvania, Inc.
Forecasted Test Year December 31, 2016

<u>Acct.</u> <u>No.</u>	<u>Description</u>	<u>Plant in</u> <u>Service</u>	<u>Spanos</u> <u>Depreciation</u> <u>Reserve</u>
301.00	Organizational Costs	100,099	0
302.21	Franchises/Consent, Perpetual	26,489	0
303.00	Misc Intangible Plant	4,523,795	0
303.30	Misc Software	21,000,072	9,443,231
305.00	Structures & Improvements	0	(4,583)
301-305	INTANGIBLE PLANT	25,650,455	9,438,648
350.10	Land	23,882	0
350.20	Rights of Way	1,932	1,931
351.20	Compressor Station Structures	3,413,834	992,754
352.01	Wells Construction	799,134	799,118
352.02	Wells Equipment	168,680	168,680
352.10	Storage Leasehold and Rights	139,442	206,932
352.12	Other Leases	67,498	0
353.00	Lines	405,288	405,288
354.00	Compressor Station Equipment	1,046,173	574,335
355.00	Measuring & Regulating Equipment	123,010	123,010
362.00	Gas Holders	0	(1,609)
362.10	Environmental Remediation	0	(797,692)
350-362	UNDERGROUND STORAGE PLANT	6,188,872	2,472,747
374.10	LAND - CITY GATE & M/L IND M&R	21,944	0
374.20	LAND - OTHER DISTRIBUTION	680,675	235,240
374.30	LAND RIGHTS - CITY GATE MAIN LINE	95,361	0
374.40	LAND RIGHTS - OTHER DISTRIBUTION	2,128,780	681,964
374.40	DIRECT - LAND RIGHTS-OTHER DISTRIBUTIO	3	1
374.41	LAND RIGHTS - OTHER DISTRIBUTION LOC	13	0
374.50	RIGHTS OF WAY	3,208,212	1,601,194
374.50	DIRECT - RIGHTS OF WAY	1,195	707
375.20	M & R STRUCTURES - CITY GATE	503,526	0
375.31	M & R STRUCTURES - LOCAL GAS PURCH	4,012	0
375.40	M & R STRUCTURES - REGULATING	3,330,552	881,823
375.40	DIRECT - M & R STRUCTURES - REGULATING	27,227	1,222
375.60	M & R STRUCTURES - DIST. IND. M & R	87,670	73,869
375.70	M & R STRUCTURES - OTHER	9,396,038	2,031,701
375.71	M & R STRUCTURES - OTHER LEASED	1,125,911	1,125,911
375.80	M & R STRUCTURES - COMMUNICATION	16,515	6,540
376.00	MAINS	#####	145,631,838
376.00	DIRECT - MAINS - MDS	47,434	19,707
376.00	DIRECT - MAINS - LDS	0	0
376.08	MAINS-CSL REPLACEMENTS	23,786,341	0
376.30	MAINS-BARE STEEL	70,471,162	39,288,673
376.30	DIRECT - MAINS-BARE STEEL	147,819	119,815
376.80	MAINS-CAST IRON	570,601	342,363
378.10	M & R EQUIP - GENERAL	56,453	0
378.20	M & R EQUIP - GENERAL - REGULATING	39,630,043	9,897,091
378.20	DIRECT - M & R EQUIP-GEN-REG	1,178	720
378.30	M & R EQUIP - LOCAL GAS PURCHASES	457,281	0
379.10	M & R EQUIP - CITY GATE	141,567	94,150

379.11	M & R EQUIP - EXCHANGE GAS	(450)	0
380.00	SERVICES	454,989,419	113,033,699
380.00	DIRECT - SERVICES	37,630	23,465
380.12	CSL REPLACEMENT	0	0
381.00	METERS	36,181,256	15,981,682
381.10	AUTOMATIC METER READING	23,761,067	8,698,973
382.00	METER INSTALLATIONS	36,486,290	11,922,861
383.00	HOUSE REGULATORS	11,597,152	3,551,101
384.00	HOUSE REG INSTALLATIONS	3,864,772	2,978,927
385.00	IND M&R EQUIPMENT	5,504,725	3,252,946
385.00	DIRECT - IND M&R EQUIPMENT	299,289	69,254
385.10	IND M&R EQUIPMENT - LG VOLUME	1,189,992	0
387.10	OTHER EQUIP DISTRIBUTION	16,603	0
387.20	OTHER EQUIP ODORIZATION	117,248	0
387.42	OTHER EQUIP RADIO	121,945	0
387.44	OTHER EQUIP COMMUNICATION	656,004	0
387.46	OTHER EQUIP CUSTOMER INFO SERVICE	2,297,341	930,202
387.45	DIRECT - OTHER EQUIP CUSTOMER INFO SE	<u>38,438</u>	<u>919</u>
	TOTAL DISTRIBUTION	#####	362,478,558
389.20	Land Rights	0	39
390.10	Str, Communications	49,821	48,219
391.10	OF&E Unspecified	2,733,821	1,422,297
391.11	OF&E Data Handling Equipment	24,405	12,718
391.12	OF&E Information Systems	299,093	421,205
391.20	OF&E Air Cond Equip	3,007	0
392.20	Trans Eq Trailers > \$1,000	81,552	47,470
392.21	Trans Eq Trailers \$1,000 or >	10,830	0
393.00	Stores Equipment	14,375	14,235
394.10	Tools, Garage & Service Eq	122,964	5,996,894
394.11	CNG Equip - Stationary	1,774,190	0
394.12	CNG Equip - Portable	179,308	1,953,286
394.20	Shop Equipment	72,307	0
394.30	Tools & Other	14,059,959	0
394.31	High Pressure Stopping	10,847	0
395.00	Laboratory Equipment, Gas	36,718	21,073
396.00	Power Operated Equipment	1,435,493	1,355,830
397.00	Communication Equipment	2,491,507	0
397.10	Communication Equipment-Telephone	2,171,089	67,903
397.20	Communication Equipment-Radio	0	57,008
397.40	Communication Equipment-Other	0	0
397.50	Communication Equipment-Telemetry	810,223	735,828
398.00	Miscellaneous Equipment	<u>1,021,971</u>	<u>193,810</u>
389-398	GENERAL PLANT	27,403,480	12,347,815
	Total	#####	386,737,768
	Per Spanos Table 1	0	386,737,768
	Per Rates Exhibit No. 108, Schedule No. 1	#####	
	Difference	0	0

Spanos
Depreciation
Accrual

0
0
0
3,857,309
0
3,857,309

0
0
120,418
1
0
0
0
0
44,433
0
0
0
164,852

0
0
0
40,965
0
0
42,143
16
0
0
85,147
415
850
450,305
0
331
23,803,903
859
0
0
1,849,518
3,556
14,809
0
1,247,152
27
0
4,384

The data on this INPUT tab is provided from the two tabs labeled "Deprec Sched from Spanos" and "Plan Rate Base Sch 108." The yellow cells are highlighted only to show the cells containing a value of zero. ' meant to indicate an error.

0
12,923,606
971
0
877,483
1,748,019
708,729
300,138
66,436
235,982
10,475
0
0
0
0
0
143,937
<u>896</u>
44,561,052
0
113
49,500
1,233
258,998
0
12,854
0
93
838,945
0
104
0
0
0
1,854
26,331
0
84,357
117,984
0
66,315
<u>74,092</u>
1,532,773
50,115,986
50,115,986
0

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
812	3813	-	Utilities and Fuel Used in Company Operations
823	3813	3,774.51	Utilities and Fuel Used in Company Operations
875	3813	44,991.99	Utilities and Fuel Used in Company Operations
880	3813	(99,852.81)	Utilities and Fuel Used in Company Operations
921	3813	14,092.25	Utilities and Fuel Used in Company Operations
932	3813	985.79	Utilities and Fuel Used in Company Operations

Budget Data**Conversion Table to Convert CE Codes to Budgeted**

<u>Description</u>	<u>Cost Element</u>	<u>CE Description (From Budget)</u>	<u>Historical CE</u>
Net Labor	SOCE1010T		1000
Materials/Supplies	SO20XX		1003
Audit Fees	SO3C0X		1006
Consulting Fees	SO3CXX		1007
Legal Fees	SO3DXX		9004
Outside Services	SO3XXX		9020
Buildings and Land	SO401X		9109
Rents/Leases	SO40XX		9111
Corporate Insurance	SO4531		9185
Corporate Insurance	SO45XX		9001
P&S EXPENSE	SOCE49XX		9006
Employee Expenses	SO50XX		9007
Company Memberships	SO55XX		9008
Utilities	SO60XX		9009
Management Services	SOCE8010T		9010
Accrue Mgt Services	SOCE8011T		9011
Management Fees Transfers-IBM	SOCE8099T		9012
Uncollectible - Normal	SOCE8510		9014
Uncollectible - Normal Act	SOCE8510A		9016
Uncollectible-Bad Debt Tracker	SOCE8515		9015
Uncollectible - Special	SOCE8520		9017
Uncollectible - Special CAP	SO8525		9018
Uncollectible - High Pressure	SOCE8530		9021
Uncollectible - High Pressure Act	SOCE8530A		9022
Misc Revenues	SO88XX		9023
Amortizations	SO8911		9025
Revenue Trackers	SO8912		9026
Deferred Credits	SO8921		9032
I&D Accrual	SO8940		9033
Misc & Other Expenses	SO89XX		9035
Medical	SO9041		9036
Group Life	SO9043		9039
Other Benefits	SO904X		9061
OPEB-Medical	SO9046		9062
OPEB-Life	SO9047		9063
SFAF 106 Amortization	SO9048		9064
SFAF 112 Amortization	SO9049		9065
Insured Plans-Trsf	SO9051		2001
Deferred Compensation	SOCE9054		2002
Pen/Retirement Plan	SO9061		2003
RIP Amortization	SOCE9068		2004
RIP Transfers	SO9071		2008
Thrift Plan	SO9081		2009
Thrift Plan-Trsf	SO9091		2010
Profit Sharing	SO9095		2012
Well/LseRent/Royalty	SO92XX		2013
Advertising	SO93XX		2015
Clearing	SO95XX		2016
			2017
			2018
			2019
			2020

Reference Table for 903 and 908 accounts

		2501
04042	Billing and Accounting	2503
04341	Collecting - Current Accounts	3601
04343	Collecting - Current Accounts	3000
04411	Collecting - Delinquent Accounts	3001
04412	Collecting - Delinquent Accounts	3002
04415	Collecting - Delinquent Accounts	3003
04442	Collecting - Delinquent Accounts	3004
04444	Collecting - Delinquent Accounts	3006
04641	Billing and Accounting	3007
04642	Rendering Bills	3008
07810		3009
08100	Billing and Accounting	3011
08120		3012
08121		3014
08122		3015
08123		3016
08124		3017
08127		3018
08128		3019
08129		3021
08190	Billing and Accounting	3022
09610		3024
09616		3026
09795		3033
09802		3037
		3076
		3077
		3079
		3080
		3081
		3082
		3083
		3084
		3086
		3087
		3088
		3089
		3090
		3091
		3092
		3096
		3098
		3099
		3503
		5001
		5005
		5008
		5010
		5013
		5014
		5015
		3813
		9201
		9215

CE Descriptions

Conversion Table

USED IN 2013 C

<u>CE Description (Exh 104)</u>	<u>CE Description (From Budget)</u>	<u>Historical CE</u>
Labor	Net Labor	1010
Labor	Materials/Supplies	2020
Labor	Materials/Supplies	2034
Labor	Materials/Supplies	2060
Incentive Compensation	Materials/Supplies	2070
Labor	Materials/Supplies	2075
Labor	Materials/Supplies	2080
Labor	Materials/Supplies	2081
Labor	Outside Services	3A01
Other Employee Benefits	Outside Services	3A03
Other Employee Benefits	Outside Services	3A10
Other Employee Benefits	Outside Services	3A11
Other Employee Benefits	Outside Services	3A20
Other Employee Benefits	Outside Services	3A30
Other Employee Benefits	Outside Services	3A34
OPEB	Outside Services	3A35
Other Employee Benefits	Outside Services	3A38
Other Employee Benefits	Outside Services	3B01
Other Employee Benefits	Outside Services	3B02
Other Employee Benefits	Outside Services	3B03
Other Employee Benefits	Outside Services	3B04
Other Employee Benefits	Outside Services	3B09
Other Employee Benefits	Outside Services	3B10
Other Employee Benefits	Outside Services	3B11
Other Employee Benefits	Outside Services	3B12
Other Employee Benefits	Outside Services	3B14
Other Employee Benefits	Outside Services	3B19
Other Employee Benefits	Outside Services	3B20
Other Employee Benefits	Outside Services	3B21
Other Employee Benefits	Outside Services	3B22
Other Employee Benefits	Outside Services	3B23
Other Employee Benefits	Outside Services	3B24
Other Employee Benefits	Outside Services	3B29
OPEB	Outside Services	3B39
OPEB	Outside Services	3B41
Pension	Outside Services	3B42
Other Employee Benefits	Outside Services	3B43
Materials & Supplies	Outside Services	3B44
Materials & Supplies	Outside Services	3B45
Materials & Supplies	Outside Services	3B52
Materials & Supplies	Outside Services	3B53
Materials & Supplies	Outside Services	3B60
Materials & Supplies	Outside Services	3B63
Materials & Supplies	Outside Services	3B66
Materials & Supplies	Outside Services	3B99
Materials & Supplies	Audit Fees	3C01
Materials & Supplies	Audit Fees	3C05
Materials & Supplies	Audit Fees	3C06
Materials & Supplies	Consulting Fees	3C10
Materials & Supplies	Consulting Fees	3C11
Materials & Supplies	Consulting Fees	3C23
Materials & Supplies	Legal Fees	3D01

Materials & Supplies	Outside Services	3E20
Materials & Supplies	Outside Services	3E21
Materials & Supplies	Outside Services	3E24
Outside Services	Outside Services	3E25
Advertising	Outside Services	3E26
Outside Services	Outside Services	3E30
Outside Services	Outside Services	3E31
Outside Services	Outside Services	3E32
Outside Services	Outside Services	3E33
Outside Services	Outside Services	3E40
Outside Services	Outside Services	3E41
Outside Services	Outside Services	3E42
Outside Services	Outside Services	3E44
Outside Services	Outside Services	3F01
Outside Services	Outside Services	3F02
Outside Services	Outside Services	3F06
Outside Services	Outside Services	3F10
Outside Services	Outside Services	3G02
Outside Services	Outside Services	3G03
Outside Services	Outside Services	3H02
Outside Services	Outside Services	3H03
Outside Services	Outside Services	3H12
Outside Services	Outside Services	3H16
Outside Services	Outside Services	3H18
Outside Services	Outside Services	3J01
Outside Services	Outside Services	3K04
Outside Services	Outside Services	3K10
Outside Services	Outside Services	3K11
Outside Services	Outside Services	3K12
Outside Services	Outside Services	3K13
Outside Services	Outside Services	3K14
Outside Services	Outside Services	3K15
Outside Services	Outside Services	3K16
Outside Services	Outside Services	3K17
Outside Services	Outside Services	3K19
Outside Services	Outside Services	3K20
Outside Services	Outside Services	3K21
Outside Services	Outside Services	3K22
Outside Services	Outside Services	3K24
Outside Services	Outside Services	3K32
Outside Services	Outside Services	3K50
Outside Services	Outside Services	3P04
Outside Services	Buildings and Land	4011
Outside Services	Buildings and Land	4012
Outside Services	Buildings and Land	4014
Outside Services	Rents/Leases	4071
Outside Services	Rents/Leases	4072
Outside Services	Rents/Leases	4081
Outside Services	Rents/Leases	4090
Outside Services	Rents/Leases	4091
Outside Services	Corporate Insurance	4523
Outside Services	Corporate Insurance	4530
Utilities and Fuel Used in Company Operations	Corporate Insurance	4531
Rent and Leases	Employee Expenses	5015
Rent and Leases	Employee Expenses	5016

Rent and Leases	Employee Expenses	5017
Rent and Leases	Employee Expenses	5019
Rent and Leases	Employee Expenses	5020
Corporate Insurance	Employee Expenses	5025
Corporate Insurance	Employee Expenses	5026
Corporate Insurance	Employee Expenses	5028
Corporate Insurance	Employee Expenses	5045
Corporate Insurance	Employee Expenses	5050
Employee Expenses	Employee Expenses	5052
Employee Expenses	Company Memberships	5510
Employee Expenses	Company Memberships	5511
Employee Expenses	Company Memberships	5512
Employee Expenses	Company Memberships	5520
Employee Expenses	Utilities	6010
Charitable Contributions	Utilities	6020
Company Memberships	Utilities	6030
Uncollectible Accounts	Utilities	6035
Uncollectible CAP-Rider USP	Utilities	6040
Uncollectible Accounts	Utilities	6050
Rider USP - LIURP/Energy Efficiency	Utilities	6063
Rider USP - LIURP/Energy Efficiency	Utilities	6064
Fleet & Other Clearing	Management Services	8010
Fleet & Other Clearing	Management Fees Transfers-IBM	8099
Fleet & Other Clearing	Uncollectible - Normal	8510
System Services	Uncollectible - Special CAP	8525
System Services	Uncollectible - High Pressure	8530
PUC, OCA, OSBA Fees	Misc Revenues	8810
PUC, OCA, OSBA Fees	Amortizations	8911
PUC, OCA, OSBA Fees	Amortizations	8911
Amortization	Amortizations	8911
Rent and Leases	Revenue Trackers	8912
Other O&M	Deferred Credits	8921
Misc & Other Expenses	Misc & Other Expenses	8931
PUC, OCA, OSBA Fees	Misc & Other Expenses	8932
PUC, OCA, OSBA Fees	I&D Accrual	8940
Misc & Other Expenses	Misc & Other Expenses	8941
Misc & Other Expenses	Misc & Other Expenses	8960
Misc & Other Expenses	Misc & Other Expenses	8971
Misc & Other Expenses	Misc & Other Expenses	8985
Misc & Other Expenses	Misc & Other Expenses	8987
Outside Services	Misc & Other Expenses	8990
Utilities and Fuel Used in Company Operations	Other Benefits	9040
Utilities and Fuel Used in Company Operations	Medical	9041
Utilities and Fuel Used in Company Operations	Other Benefits	9042
Utilities and Fuel Used in Company Operations	Group Life	9043
Utilities and Fuel Used in Company Operations	Other Benefits	9044
Utilities and Fuel Used in Company Operations	Other Benefits	9045
Utilities and Fuel Used in Company Operations	OPEB-Medical	9046
Misc & Other Expenses	OPEB-Life	9047
Misc & Other Expenses	SFAF 106 Amortization	9048
Misc & Other Expenses	SFAF 112 Amortization	9049
Injuries and Damages	Insured Plans-Trsf	9051
Rent and Leases	Pen/Retirement Plan	9061
Gas Cost	RIP Transfers	9071
Gas Cost	Thrift Plan	9081

Gas Cost	Thrift Plan-Trsf	9091
Gas Cost	Profit Sharing	9095
Gas Cost	Well/LseRent/Royalty	9201
Gas Cost	Advertising	9315
Gas Cost	Advertising	9320
Gas Cost	Advertising	9351
Gas Cost	Gas Cost	9402
Gas Cost	Gas Cost	9403
Gas Cost	Gas Cost	9404
Gas Cost	Gas Cost	9405
Gas Cost	Gas Cost	9411
Gas Cost	Gas Cost	9412
Gas Cost	Gas Cost	9413
Gas Cost	Gas Cost	9414
Gas Cost	Gas Cost	9415
Gas Cost	Gas Cost	9420
Gas Cost	Gas Cost	9431
Gas Cost	Gas Cost	9432
Gas Cost	Gas Cost	9433
Gas Cost	Gas Cost	9437
Gas Cost	Gas Cost	9439
Gas Cost	Gas Cost	9450
Gas Cost	Gas Cost	9451
Gas Cost	Gas Cost	9452
Gas Cost	Gas Cost	9453
Outside Services	Gas Cost	9458
Outside Services	Gas Cost	9460
Outside Services	Gas Cost	9461
Outside Services	Gas Cost	9471
Outside Services	Gas Cost	9473
Outside Services	Gas Cost	9474
	Gas Cost	9475
	Gas Cost	9478
	Gas Cost	9480
	Clearing	9541
	Clearing	9542
	Clearing	9550

ASE ONLY

Conversion Table - This table assigns vari

CE Description (Exh 104)

	GEN	Amount	ACTIV	CE
Labor	903	16,055	04042	1010
Materials & Supplies	903	417,505	04411	1010
Materials & Supplies	903	262,071	04412	1010
Materials & Supplies	903	12,345	04415	1010
Materials & Supplies	903	12,335	04641	1010
Materials & Supplies	903	8,588	04411	2020
Materials & Supplies	903	129	04412	2020
Materials & Supplies	903	1,837,899	04642	2060
Outside Services	903	288	04411	2070
Outside Services	903	(1,290)	04442	3A03
Outside Services	903	4,871	04343	3A10
Outside Services	903	3,354	04343	3A11
Outside Services	903	6,156	04341	3A20
Outside Services	903	66	04411	3A20
Outside Services	903	2,882	04415	3B19
Outside Services	903	41,012	04411	3E33
Outside Services	903	3,422	04411	3F01
Outside Services	903	213	04042	5015
Outside Services	903	239	04411	5015
Outside Services	903	85	04042	5025
Outside Services	903	5,723,811	08100	8010
Outside Services	903	12,534	08190	8010
Outside Services	903	(139,219)	08100	8099
Outside Services	903	(1,094)	04444	8810
Outside Services	903	1	04042	8990
Outside Services	903	72	04641	8990
Outside Services	903	3,708	04411	9541
Outside Services	903	2,735	04412	9541
Outside Services	903	8	04415	9541
Outside Services	903	123	04641	9541
Outside Services	903	141,330	04411	9542
Outside Services	903	69,459	04412	9542
Outside Services	903	4,425	04415	9542
Outside Services	903	3,447	04641	9542
Outside Services	903	1,139	04411	9550
Outside Services	903	446	04412	9550
Outside Services	903	28	04415	9550
Outside Services	903	7	04641	9550
Outside Services	904	14,324,000	08120	8510
Outside Services	904	(34,264,076)	08121	8525
Outside Services	904	2,136,182	08122	8525
Outside Services	904	1,705,758	08123	8525
Outside Services	904	36,452,017	08124	8525
Outside Services	904	3,413,687	08127	8525
Outside Services	904	32,763,083	08128	8525
Outside Services	904	356,606	08120	8530
Outside Services	908	2,098	07810	8960
Outside Services	908	89,818	08100	8010
Outside Services	908	4,740,610	08129	8912
Outside Services	908	679	09610	2020
Outside Services	908	(163)	09610	8921
Outside Services	908	200	09616	2020

Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Employee Expenses
Company Memberships
Company Memberships
Company Memberships
Company Memberships
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
Utilities and Fuel Used in Company Operations
System Services
System Services
Uncollectible Accounts
Uncollectible CAP-Rider USP
Uncollectible Accounts
Other O&M
Deferred OPEB Refund Amortization
NCSC OPEB costs Amortization
NIFIT Amortization
Rider USP - LIURP/Energy Efficiency
Outside Services
PUC, OCA, OSBA Fees
PUC, OCA, OSBA Fees
Injuries and Damages
Other O&M
Other O&M
Other O&M
Other O&M
Other O&M
Other O&M
Other Employee Benefits
Other Employee Benefits
Other Employee Benefits
Other Employee Benefits
Other Employee Benefits
Other Employee Benefits
OPEB
OPEB
Other Employee Benefits
Other Employee Benefits
Other Employee Benefits
Pension
Pension
Other Employee Benefits

Other Employee Benefits

Other Employee Benefits

Other O&M

Advertising

Advertising

Advertising

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

Gas Cost

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Gas Cost

Gas Cost

Fleet & Other Clearing

Fleet & Other Clearing

Fleet & Other Clearing

ous Gen, CE, and/or Activ codes to the split for the 903, 904, and 908 activity. This table utilizes FS pages 70 & 71

ACTIV DESC	CE DESC
DIRECT SUPERVISION	LABOR
COLLECTIONS - ON PREMISE - EXPENSE	LABOR
COLLECTIONS - ON NON PAY - EXPENSE	LABOR
O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	LABOR
CUSTOMER BILLING AND ACCOUNTING	LABOR
COLLECTIONS - ON PREMISE - EXPENSE	MATERIAL & SUPPLIES - GENERAL
COLLECTIONS - ON NON PAY - EXPENSE	MATERIAL & SUPPLIES - GENERAL
RENDERING BILLS	POSTAGE
COLLECTIONS - ON PREMISE - EXPENSE	OFFICE SUPPLIES
COLLECTIONS - OFFICE - CONTRACT	DELINQUENT COLLECTION FEES
BANK SERVICE CHARGES	LOCKBOX SERVICE CHARGES
BANK SERVICE CHARGES	OTHER SERVICE CHARGES
TELLER OPERATIONS	COURIER SERVICES(UPS, FEDEX, ETC.)
COLLECTIONS - ON PREMISE - EXPENSE	COURIER SERVICES(UPS, FEDEX, ETC.)
O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	OPER ACTIV NOT OTHERWISE IDENTIFIED
COLLECTIONS - ON PREMISE - EXPENSE	CONTRACT EMPLOYEE SERVICES
COLLECTIONS - ON PREMISE - EXPENSE	PRINTING
DIRECT SUPERVISION	TRAVEL AND EXPENSES
COLLECTIONS - ON PREMISE - EXPENSE	TRAVEL AND EXPENSES
DIRECT SUPERVISION	MEALS, MEETINGS AND ENTERTAINMENT
O & M ACTIVITY SERVICE CORPORATION BILLING	MANAGEMENT SERVICES
O & M ACTIVITY MISCELLANEOUS GENERAL EXPENSES	MANAGEMENT SERVICES
O & M ACTIVITY SERVICE CORPORATION BILLING	MANAGEMENT FEES TRANSFER
THEFT OF SERVICE	ADJUSTMENTS - REVENUE, CUSTOMER PRE
DIRECT SUPERVISION	OTHER EXPENSES - GENERAL
CUSTOMER BILLING AND ACCOUNTING	OTHER EXPENSES - GENERAL
COLLECTIONS - ON PREMISE - EXPENSE	AUTO COSTS CLEARED
COLLECTIONS - ON NON PAY - EXPENSE	AUTO COSTS CLEARED
O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	AUTO COSTS CLEARED
CUSTOMER BILLING AND ACCOUNTING	AUTO COSTS CLEARED
COLLECTIONS - ON PREMISE - EXPENSE	TRUCK COSTS CLEARED
COLLECTIONS - ON NON PAY - EXPENSE	TRUCK COSTS CLEARED
O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	TRUCK COSTS CLEARED
CUSTOMER BILLING AND ACCOUNTING	TRUCK COSTS CLEARED
COLLECTIONS - ON PREMISE - EXPENSE	GENERAL TOOL COSTS CLEARED
COLLECTIONS - ON NON PAY - EXPENSE	GENERAL TOOL COSTS CLEARED
O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	GENERAL TOOL COSTS CLEARED
CUSTOMER BILLING AND ACCOUNTING	GENERAL TOOL COSTS CLEARED
UNDISTRIBUTED	UNCOLLECTIBLE ACCOUNTS - REGULAR
EXPENSES DEFERRED	UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
EXPECTED PAY	UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
PRE-PROGRAM ARREARAGES	UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
CAP SHORTFALLS	UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
CPA CAP PROGARM ARREARS RECOVERY	UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
CPA CAP PROGARM SHORTFALL RECOVERY	UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
UNDISTRIBUTED	UNCOLLECTIBLE ACCOUNTS - HIGH PRESS
O & M ACTIVITY MARKETING	MARKETING FEES (REBATES, PROMOTIONA
O & M ACTIVITY SERVICE CORPORATION BILLING	MANAGEMENT SERVICES
CPA CAP PROGARM OTHER RECOVERY	REVENUE TRACKERS
O & M ACTIVITY PENNSYLVANIA (WARM-UP PROGRAM)	MATERIAL & SUPPLIES - GENERAL
O & M ACTIVITY PENNSYLVANIA (WARM-UP PROGRAM)	DEFERRED CHARGES
WARM CHOICE	MATERIAL & SUPPLIES - GENERAL

WARM CHOICE
WARM CHOICE
WARM CHOICE
WARM CHOICE
WARM CHOICE
WARM CHOICE
WARM CHOICE
WARM CHOICE
PENNSYLVANIA EMERGENCY RELIEF FUND
ENERGY EFFICIENCY PROGRAM
ENERGY EFFICIENCY PROGRAM

OFFICE SUPPLIES
CONSERVATION CONSULTANTS ADMIN COST
WEATHERIZATION/RCS EXPENSES
TRAVEL AND EXPENSES
COMPANY USE OF PERSONAL VEHICLE
MEALS, MEETINGS AND ENTERTAINMENT
DEFERRED CHARGES
OTHER EXPENSES - GENERAL
WEATHERIZATION/RCS EXPENSES
WEATHERIZATION/RCS EXPENSES
DEFERRED CHARGES

ACTIV DESC

CE DESC

UNCOLLECTIBLE ACCOUNTS - REGULAR
UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
UNCOLLECTIBLE ACCOUNTS - HIGH PRESS

UNCOLLECTIBLE ACCOUNTS - REGULAR
UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
UNCOLLECTIBLE ACCOUNTS - HIGH PRESS

? for 903 and 908, respectively, and Cost Elements for the 904 split.

ACTIV Full	CE Full
04042 DIRECT SUPERVISION	1010 LABOR
04411 COLLECTIONS - ON PREMISE - EXPENSE	1010 LABOR
04412 COLLECTIONS - ON NON PAY - EXPENSE	1010 LABOR
04415 O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	1010 LABOR
04641 CUSTOMER BILLING AND ACCOUNTING	1010 LABOR
04411 COLLECTIONS - ON PREMISE - EXPENSE	2020 MATERIAL & SUPPLIES - GENERAL
04412 COLLECTIONS - ON NON PAY - EXPENSE	2020 MATERIAL & SUPPLIES - GENERAL
04642 RENDERING BILLS	2060 POSTAGE
04411 COLLECTIONS - ON PREMISE - EXPENSE	2070 OFFICE SUPPLIES
04442 COLLECTIONS - OFFICE - CONTRACT	3A03 DELINQUENT COLLECTION FEES
04343 BANK SERVICE CHARGES	3A10 LOCKBOX SERVICE CHARGES
04343 BANK SERVICE CHARGES	3A11 OTHER SERVICE CHARGES
04341 TELLER OPERATIONS	3A20 COURIER SERVICES(UPS, FEDEX, ETC.)
04411 COLLECTIONS - ON PREMISE - EXPENSE	3A20 COURIER SERVICES(UPS, FEDEX, ETC.)
04415 O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	3B19 OPER ACTIV NOT OTHERWISE IDENTIFIED
04411 COLLECTIONS - ON PREMISE - EXPENSE	3E33 CONTRACT EMPLOYEE SERVICES
04411 COLLECTIONS - ON PREMISE - EXPENSE	3F01 PRINTING
04042 DIRECT SUPERVISION	5015 TRAVEL AND EXPENSES
04411 COLLECTIONS - ON PREMISE - EXPENSE	5015 TRAVEL AND EXPENSES
04042 DIRECT SUPERVISION	5025 MEALS, MEETINGS AND ENTERTAINMENT
08100 O & M ACTIVITY SERVICE CORPORATION BILLING	8010 MANAGEMENT SERVICES
08190 O & M ACTIVITY MISCELLANEOUS GENERAL EXPENSES	8010 MANAGEMENT SERVICES
08100 O & M ACTIVITY SERVICE CORPORATION BILLING	8099 MANAGEMENT FEES TRANSFER
04444 THEFT OF SERVICE	8810 ADJUSTMENTS - REVENUE, CUSTOMER PRE
04042 DIRECT SUPERVISION	8990 OTHER EXPENSES - GENERAL
04641 CUSTOMER BILLING AND ACCOUNTING	8990 OTHER EXPENSES - GENERAL
04411 COLLECTIONS - ON PREMISE - EXPENSE	9541 AUTO COSTS CLEARED
04412 COLLECTIONS - ON NON PAY - EXPENSE	9541 AUTO COSTS CLEARED
04415 O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	9541 AUTO COSTS CLEARED
04641 CUSTOMER BILLING AND ACCOUNTING	9541 AUTO COSTS CLEARED
04411 COLLECTIONS - ON PREMISE - EXPENSE	9542 TRUCK COSTS CLEARED
04412 COLLECTIONS - ON NON PAY - EXPENSE	9542 TRUCK COSTS CLEARED
04415 O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	9542 TRUCK COSTS CLEARED
04641 CUSTOMER BILLING AND ACCOUNTING	9542 TRUCK COSTS CLEARED
04411 COLLECTIONS - ON PREMISE - EXPENSE	9550 GENERAL TOOL COSTS CLEARED
04412 COLLECTIONS - ON NON PAY - EXPENSE	9550 GENERAL TOOL COSTS CLEARED
04415 O & M ACTIVITY COLLECTIONS - DORMANT ACCOUNT SURVE	9550 GENERAL TOOL COSTS CLEARED
04641 CUSTOMER BILLING AND ACCOUNTING	9550 GENERAL TOOL COSTS CLEARED
08120 UNDISTRIBUTED	8510 UNCOLLECTIBLE ACCOUNTS - REGULAR
08121 EXPENSES DEFERRED	8525 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
08122 EXPECTED PAY	8525 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
08123 PRE-PROGRAM ARREARAGES	8525 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
08124 CAP SHORTFALLS	8525 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
08127 CPA CAP PROGARM ARREARS RECOVERY	8525 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
08128 CPA CAP PROGARM SHORTFALL RECOVERY	8525 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
08120 UNDISTRIBUTED	8530 UNCOLLECTIBLE ACCOUNTS - HIGH PRESS
07810 O & M ACTIVITY MARKETING	8960 MARKETING FEES (REBATES, PROMOTIONA
08100 O & M ACTIVITY SERVICE CORPORATION BILLING	8010 MANAGEMENT SERVICES
08129 CPA CAP PROGARM OTHER RECOVERY	8912 REVENUE TRACKERS
09610 O & M ACTIVITY PENNSYLVANIA (WARM-UP PROGRAM)	2020 MATERIAL & SUPPLIES - GENERAL
09610 O & M ACTIVITY PENNSYLVANIA (WARM-UP PROGRAM)	8921 DEFERRED CHARGES
09616 WARM CHOICE	2020 MATERIAL & SUPPLIES - GENERAL

09616 WARM CHOICE
09616 WARM CHOICE
09616 WARM CHOICE
09616 WARM CHOICE
09616 WARM CHOICE
09616 WARM CHOICE
09616 WARM CHOICE
09616 WARM CHOICE
09795 PENNSYLVANIA EMERGENCY RELIEF FUND
09802 ENERGY EFFICIENCY PROGRAM
09802 ENERGY EFFICIENCY PROGRAM

2070 OFFICE SUPPLIES
3H16 CONSERVATION CONSULTANTS ADMIN COST
3H18 WEATHERIZATION/RCS EXPENSES
5015 TRAVEL AND EXPENSES
5019 COMPANY USE OF PERSONAL VEHICLE
5025 MEALS, MEETINGS AND ENTERTAINMENT
8921 DEFERRED CHARGES
8990 OTHER EXPENSES - GENERAL
3H18 WEATHERIZATION/RCS EXPENSES
3H18 WEATHERIZATION/RCS EXPENSES
8921 DEFERRED CHARGES

ACTIV Full

CE Full

3250 UNCOLLECTIBLE ACCOUNTS - REGULAR
3251 UNCOLLECTIBLE ACCOUNTS-SPECIAL(CAP)
3252 UNCOLLECTIBLE ACCOUNTS - HIGH PRESS

FS Category

Billing and Accounting
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Billing and Accounting
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Rendering Bills
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Current Accounts
Collecting - Current Accounts
Collecting - Current Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Billing and Accounting
Collecting - Delinquent Accounts
Billing and Accounting
Billing and Accounting
Billing and Accounting
Billing and Accounting
Collecting - Delinquent Accounts
Billing and Accounting
Billing and Accounting
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Billing and Accounting
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Billing and Accounting
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Collecting - Delinquent Accounts
Billing and Accounting
Uncollectible Accounts - DIS
Uncollectible CAP-Rider USP
Uncollectible CAP-Rider USP
Uncollectible CAP-Rider USP
Uncollectible CAP-Rider USP
Uncollectible CAP-Rider USP
Uncollectible CAP-Rider USP
Uncollectible CAP-Rider USP
Uncollectible Accounts - GMB
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance

Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance
Customer Assistance

FS Category

Uncollectible Accounts - DIS
Uncollectible CAP-Rider USP
Uncollectible Accounts - GMB

Allocation Table for O&M -- Percentages Shown Below Are To Be Used to Allocate Amounts Budgeted, By Description, To FERC Accounts, Based On Historical Data

Sum of Sum Of A Column Labels	801	802	804	805	806	807	808	812	813	816	817	818	820
Row Labels													
Advertising	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Fleet & Other Clia	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0040%	0.0089%	0.2952%	0.0118%
Gas Cost	0.2547%	0.2598%	0.8311%	-0.5862%	-6.8999%	0.0211%	-0.9086%	0.0000%	0.0002%	0.0000%	0.0000%	0.0000%	0.0000%
Labor	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0011%	0.0089%	0.1076%	0.0246%
Materials & Supple	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	3.4613%	0.0000%
OPEB	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Other Employee Bn	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Pension	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Services	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.7418%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Uncollectible Acce	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Utilities and Fuel U	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.8172%	0.0000%
Outside Services	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0081%	0.0234%	0.7035%	0.0168%
Charitable Contrib	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Misc & Other Expe	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Incentive Compens	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Amortization	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Employee Expensn	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Rent and Leases	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3788%	0.0000%
Company Member	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Other O&M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Uncollectible CAP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Rider USP - LURJ	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Corporate Insuranc	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Injuries and Dama	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PUC, OCA, OSBA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grand Total	0.1949%	0.2714%	0.8422%	-0.3444%	-4.8891%	0.2189%	-0.8826%	0.0000%	0.0001%	0.0009%	0.0029%	0.9982%	0.0827%

Allocation Table for O&M -- Percentages Shown Below Are To Be Used to Allocate Amounts Budgeted, By Description, To FERC Accounts, Based On Historical Data

Sum of Sum Of Ar Column Labels	801	802	804	805	806	807	808	812	813	816	817	818	820
Row Labels													
Advertising	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Fleet & Other Clia	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0040%	0.0089%	0.2952%	0.0118%
Gas Cost	0.2547%	0.2598%	0.8311%	-0.5862%	-6.8999%	0.0211%	-0.9086%	0.0000%	0.0002%	0.0000%	0.0000%	0.0000%	0.0000%
Labor	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0011%	0.0089%	0.1076%	0.0246%
Materials & Supple	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	3.4613%	0.0000%
OPEB	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Other Employee Bn	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Pension	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Services	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.7418%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Uncollectible Acce	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Utilities and Fuel U	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.8172%	0.0000%
Outside Services	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0081%	0.0234%	0.7035%	0.0168%
Charitable Contrib	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Misc & Other Expe	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Incentive Compens	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Amortization	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Employee Expensn	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Rent and Leases	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3788%	0.0000%
Company Member	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Other O&M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Uncollectible CAP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Rider USP - LURJ	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Corporate Insuranc	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Injuries and Dama	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PUC, OCA, OSBA	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grand Total	0.2547%	0.2598%	0.8311%	-0.5862%	-6.8999%	0.0211%	-0.9086%	0.0000%	0.0002%	0.0011%	0.0029%	0.8411%	0.0813%

Allocated O&M - Amounts Shown Below Are The Budgeted O&M Totals, SpRr To The Various FERC Accounts, Based On The Allocation Table Above

Row Labels	801	802	804	805	806	807	808	812	813	816	817	818	820
Labor	0	0	0	0	0	0	0	0	0	335	2,685	32,744	7,487
Incentive Compens	0	0	0	0	0	0	0	0	0	0	0	0	0
Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
OPEB	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Employee Bn	0	0	0	0	0	0	0	0	0	0	0	0	0
Outside Services	0	0	0	0	0	0	0	0	0	2,018	5,202	156,381	3,739
Rent and Leases	0	0	0	0	0	0	0	0	0	0	0	0	0
Corporate Insuranc	0	0	0	0	0	0	0	0	0	0	0	0	0
Injuries and Dama	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Expensn	0	0	0	0	0	0	0	0	0	0	0	5,170	0
Company Member	0	0	0	0	0	0	0	0	0	0	0	0	0
Utilities and Fuel U	0	0	0	0	0	0	0	0	0	0	0	6,425	0
Advertising	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet & Other Clia	0	0	0	0	0	0	0	0	0	246	543	17,991	706
Materials & Supple	0	0	0	0	0	0	0	0	0	0	0	199,983	0
Other O&M	0	0	0	0	0	0	0	0	0	0	0	0	0
PUC, OCA, OSBA	0	0	0	0	0	0	0	0	0	0	0	0	0
NCSC - Shared Sr	0	0	0	0	0	551,218	0	0	0	0	0	0	0
NCSC - Shared Nt	0	0	0	0	0	434,630	0	0	0	0	0	0	0
Deferred OPEB Rn	0	0	0	0	0	0	0	0	0	0	0	0	0
NCSC OPEB Cost	0	0	0	0	0	0	0	0	0	0	0	0	0
NIFT Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
NIFT Amortization	0												

Allocation Table for 903, 904, and 908

Sum of Amount	Column Labels			
Row Labels	903	904	908	Grand Total
Billing and Accou	88.61%	0.00%	0.00%	7.95%
Collecting - Curren	0.17%	0.00%	0.00%	0.02%
Collecting - Delinq	11.47%	0.00%	0.00%	1.37%
Customer Assiste	0.00%	0.00%	100.00%	7.67%
Rendering Bills	21.75%	0.00%	0.00%	2.90%
Uncollectible Acco	0.00%	25.18%	0.00%	20.24%
Uncollectible Acco	0.00%	0.63%	0.00%	0.50%
Uncollectible CAP	0.00%	74.19%	0.00%	59.64%
Grand Total	100.00%	100.00%	100.00%	100.00%

Row Labels	904	908
Billing and Accou	0	0
Collecting - Curren	0	0
Collecting - Delinq	0	0
Customer Assiste	0	73,183
Rendering Bills	0	0
Uncollectible Acco	0,235	0
Uncollectible Acco	230	0
Uncollectible CAP	27,212	0
Total	34,677	73,183

This allocator is for the allocation of Uncollectibles (904) as shown on Exh 104

Uncollectibles - Allocation Factor Based on Historical Actuals

GEN 904

Row Labels	Sum of Amount
Uncollectible Acct	98.28%
Uncollectible Acct	1.72%
Grand Total	100.00%

Allocation of Budgeted Costs

Row Labels	Sum of Amount
Uncollectible Acct	4,450,409
Uncollectible Acct	78,025
Uncollectible Acct	1,722,495
Uncollectible Acct	30,199
Uncollectible CAP	18,412,353
Grand Total	24,993,481

Allocation Table for Lobbying Expenses
 Table Below Provided by Cost of Service Witness

Exhibit No. 4
 Schedule No. 2
 Page 28 of 35
 Witness: R. K. Miller

Columbia Gas of Pennsylvania, Inc.
 Lobbying Expenses Adjustment
 Twelve Months Ended November 30, 2014

Line No.	Description	Amount
1	Internal Labor	(16,480)
2	Overheads	(5,452)
3	Memberships	(20,258) 1.1
4	Consultants	(101,765)
5	Total Lobbying Expense to be Removed	(143,955)

1.1 Includes AGA lobbying expenses: Exhibit No. 4, Schedule No. 2 Page 11-13:143,933 x 2.50% = \$3,598

Description	FERC Account	Amount	%
Internal Labor	920	16,480	11.448%
Overheads	628	5,452	3.787%
Memberships	921	20,258	14.073%
Consultants	923	101,760	70.691%
Total		143,950	99.999%

Allocation of Lobby Expenses

FERC Account	Amount	%
920	(17,095)	11.448%
628	(5,855)	3.787%
921	(21,015)	14.073%
923	(105,580)	70.691%
	(149,545)	99.999%

Rate Case Expense Allocation
Historical Actuals TME 11/20/14

Account Id	Func	Account	Cost Element	Cost Code	Activity Code	Journal Transaction	Debit	Credit	Month	Journal Line	GL Account
92300000	923	3002	NORC	05007		\$	7,080.00		SPL-03-017	CPA RATE CA	12/31/2013
92300000	923	3002	NORC	05007		\$	6,986.06		SPL-03-017	CPA RATE CA	1/31/2014
92300000	923	3000	NORC	05007		\$	6,932.50		SPL-03-002	RECLASS RA	1/31/2014
92300000	923	3002	NORC	05007		\$	30,530.79		SPL-03-017	CPA RATE CA	2/28/2014
92300000	923	3000	NORC	05007		\$	14,517.50		SPL-03-002	RATE CASE E	2/28/2014
92100000	921	3106	NORC	05007		\$	472.18		SPL-03-002	RECLASS RA	3/31/2014
92100000	921	3636	NORC	05007		\$	786.30		SPL-03-002	RECLASS RA	3/31/2014
92100000	921	3102	NORC	05007		\$	51.95		SPL-03-002	RECLASS RA	3/31/2014
92300000	923	3000	NORC	05007		\$	9,986.07		SPL-03-017	RATE CASE	3/31/2014
92301000	923	7001	NORC	05007		\$	64.45		SPL-03-002	RECLASS RA	3/31/2014
92300000	923	3002	NORC	05007		\$	76,260.50		SPL-03-017	CPA RATE CA	3/31/2014
92300000	923	3000	NORC	05007		\$	6,425.00		SPL-03-002	RECLASS RA	3/31/2014
92301000	923	7001	NORC	05007		\$	12,884.51		AMRRATE	Reclass rate ca	4/29/2014
92300000	923	3000	NORC	05007		\$	(33,900.00)		OPRCNV	CPA Rate Case	4/30/2014
92300000	923	3000	NORC	05007		\$	(2,900.00)		OPRCNV	Heard Rate Ca	4/30/2014
92300000	923	3000	NORC	05007		\$	1,528.54		AMRRATE	Reclass rate ca	4/30/2014
92300000	923	3601	NORC	Y2014		\$	16,335.37		AP00004216	AP Accounts	5/1/2014
92301000	923	7001	NORC	05007		\$	901.04		AMRRATE	Reclass rate ca	5/30/2014
92300000	923	3000	NORC	05007		\$	26,561.00		AMRRATE	Reclass rate ca	5/31/2014
92300000	923	3000	NORC	05007		\$	2,720.00		OPRCNV	Heard Rate Ca	5/31/2014
92300000	923	3000	NORC	05007		\$	50,818.32		OPRCNV	CPA Rate Case	5/31/2014
92300000	923	3000	NORC	05007		\$	118,106.50		OPRCNV	CPA Rate Case	6/30/2014
92301000	923	7001	NORC	Y2014		\$	11.01		SCBIL06542	ICB	6/30/2014
92300000	923	3003	NORC	05007		\$	(8,390.89)		OPRCNV	CPA Rate Case	7/28/2014
92301000	923	7001	NORC	Y2014		\$	69.48		SCBIL10620	ICB	7/31/2014
92301000	923	7001	NORC	05007		\$	19,781.95		AMRRATE	Reclass rate ca	7/31/2014
92300000	923	3000	NORC	05007		\$	125,560.87		OPRCNV	CPA Rate Case	8/30/2014
92301000	923	7001	NORC	05007		\$	14,732.50		AMRRATE	Reclass rate ca	8/31/2014
92301000	923	7001	NORC	Y2014		\$	28.74		SCBIL12576	ICB	8/31/2014
92300000	923	3003	NORC	05007		\$	18,700.52		OPRCNV	CPA Rate Case	9/25/2014
92301000	923	7001	NORC	05007		\$	272.50		AMRRATE	Reclass rate ca	9/25/2014
92300000	923	3000	NORC	05007		\$	11,871.42		OPRCNV	CPA Rate Case	10/29/2014
92300000	923	3015	NORC	05007		\$	671.39		AMRRATE	Reclass rate ca	10/29/2014
92300000	923	3000	NORC	05007		\$	7,468.50		OPRCNV	CPA Rate Case	11/27/2014
92100000	921	3636	NORC	05007		\$	40.28		AMRRATE	Reclass rate ca	11/29/2014
92301000	923	7001	NORC	Y2014		\$	173.76		SCBIL18132	ICB	11/30/2014

Allocation Table

Row Labels	Sum of Journal Transaction Amount	Alloc %
921	1,340	0.2483%
923	542,163	99.7517%
Grand Total	543,503	100.0000%

Allocation of Rate Case Expense

921 00	2,557	Linked directly to the O&M Expense tab, does not go through allocation when allocation table
923 00	1,027,443	Linked directly to the O&M Expense tab, does not go through allocation when allocation table
Total	1,030,000	

Exhibit No. 104
Schedule No. 2
Page 21 of 28
Witness: K. K. Miller

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/14, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2015

Summary of Other Adjustments to the FFRY

Line No.	Adjustment	Reference	Amount
			(1)
			\$
1	Rider New Area Service Adjustment	Exhibit 104, 1	282,404
2	Integration Center Adjustment for Rider LAUR	Exhibit 104, 1	1,327,545
3	Rider Choice Contribution Adjustment	Exhibit 104, 1	44,818
4	Cell Center Adjustment	Exhibit 104, 1	78,293
5	Total Other Adjustments to the FFRY	Line 1 through 4	1,833,421

Columbia Gas of Pennsylvania, Inc.
FTY = Future Test Year TME 11/30/14, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2015

Rider New Area Service Adjustment

Line No.	Description	Reference	Amount	Allocator/PERC	Allocation
				(1)	
			\$		
					FFRY Adjustment 1/

1	Labor	281,200	
2	Vacation & H Using a Rate of 12.2%	30,548	
3	Total Labor	281,848	Labor
4	Benefits Using a Rate of 25.7%	64,556	Other Employee Benefits
5	Other Expenses (Vehicle Expense, T1)	36,000	Other O&M
6	Total Adjustment for Rider New Area E	382,404	

The Adjustment for Rider New Area Service is being supported by Witness (Need name), details can be found in Statement No. XX.

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/14, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2014
 Integration Center Adjustment for Rider LURP Calls

Line No.	Description	Amount	Allocated/FERC
	FFRY Adjustment 1/	\$	(1)
1	Labor	1,223,371	Labor
2	Rents and Leases	76,577	Rent and Leases
3	Materials and Supplies	15,708	Materials & Supplies
4	IT Support	12,188	System Services
5	Total FFRY Adjustment	1,327,844	

The Adjustment for the Integration Center is being supported by Witness (Need name), details can be found in Statement No. XX.

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/14, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2014
 Rider Choice Communication Adjustment

Line No.	Description	Amount	Allocated/FERC
	FFRY Adjustment 1/	\$	(1)
1	Choice Communications Expense	134,455	
2	Amortize over a 3 Year Period	3	
3	FFRY Adjustment for Rd Line 1/Line	47,548	Amortizations

The Adjustment for Rider CC is being supported by Witness (Need name), details can be found in Statement No. XX.

Columbia Gas of Pennsylvania, Inc.
 FTY = Future Test Year TME 11/30/14, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2014
 Customer Experience Budget Adjustment

Line No.	Description	Amount	Allocated/FERC
	FFRY Adjustment 1/	\$	(1)
1	Customer Experience Budget Adjustment	0	000

The Adjustment for Customer Experience Budget is being supported by Witness (Need name), details can be found in Statement No. XX.

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

Columbia Gas of Pennsylvania, Inc.
 s1 Year TME 11/30/15, FFRY = Fully Forecasted Rate Year Period Ended De
 Summary of Other Adjustments to the FFRY

Line No.	Adjustment	Referen	Amount
			(1)

FFRY Adjustments

\$

- 1 Rider Customer Choice (Rider CC) Adjustme Witness 47,848 Amortizations
- 2 Increase Emergency Repairs Program Witness ##### Outside Services
- 6 Total Other Adjustments to the FFRY Line 1 + #####

(9,865,612)	Difference
<u>1,800,000</u>	Rate Case Exp (All Allocation)
<u>146,325</u>	Lobbying Exp (All Allocation)
<u>9,239,895</u>	Rider USP - LIURP/Energy Efficiency (All Allocation)
	Rider New Area Service Adjustment (All Allocation)
	Integration Greener Adjustment for Rider LIURP Calls (All Allocation)
	Rider Choice Communication Adjustment (All Allocation)

147,646 Unaccounted For

89,468	Interest
<u>147,646</u>	Other Adjustments
<u>177,447,464</u>	Total O&M Per Ewh 104

147,646

**COLUMBIA GAS OF PENNSYLVANIA, INC.
 DEVELOPMENT OF ALLOCATION FACTORS 2, 3, & 25
 THROUGHPUT EXCLUDING TRANSPORTATION, THROUGHPUT EXCLU**

LINE NO.	<u>Sales</u>	<u>RSS/RDS</u>	<u>SS/SCD/SGI</u>	<u>N/A</u>	<u>SDS/LGSS</u>
		-			
1	IP MP HP FEEDING LOW PRESSURE	6,923,820	5,520,656	-	4,247,711
2	LOW PRESSURE	18,895,850	5,143,484	-	281,056
3	REGULATED NON-LOW PRESSURE	11,677,892	5,492,697	-	2,714,731
4	OTHER	<u>1,164,846</u>	<u>267,188</u>	-	-
5	TOTAL	38,662,408	16,424,024	-	7,243,498

DING MDS

<u>LDS/LGSS</u>	<u>MLDS</u>	<u>TOTAL</u>
11,632,526	5,160,113	33,484,826
90,217	-	24,410,606
7,652,333	431,306	27,968,959
<u>119,550</u>	<u>-</u>	<u>1,551,583</u>
19,494,626	5,591,419	87,415,975

Columbia Gas of Pennsylvania, Inc.
 Account 385 Industrial Measurement Stations
 As of November 30, 2014

Co	PCID	PSID	Tar Rate	GTS Rate	Station No.	Tax District	Name	Amt
37	10034190010	501054825	SIS	T14	49103	30209	PG PUBLISHING COMPANY	10,256.77
37	10047952001	400188814	SIS	T14	45529	30243	BOTTLING GROUP LLC	17,823.82
37	10094014002	400514870	SG2		1109	30298	ROHRICH CADILLAC	1,977.24
37	10098619004	400201038	SGT2	TAG6	49083	30224	MT LEBANON U P CH	1,093.83
37	10098815016	400201241	SG2		49051	30224	STEINER REALTY INC.	1,093.83
37	10098815029	400207245	SG2		45533	30224	STEINER REALTY INC.	1,093.83
37	10104024001	400204209	SGT2	TAG2	45723	30224	ST WINIFRED CHURCH	1,093.83
37	10107730026	400228748	SGT2	T14	47759	30236	CARRIAGE PARK SECTION I APARTMENT	9,447.49
37	10117065010	400207191	SGT2	TAG2	47878	30287	CHANTICLEER UNIT OWNERS ASSOC.	10,475.62
37	10117065010	400207192	SGT2	TAG2	47879	30287	CHANTICLEER UNIT OWNERS ASSOC.	10,475.62
37	10119305004	400215304	SGT2	TAG2	45601	30224	PENDALE TOWERS LDT. PARTNERSHIP	1,093.83
37	10119305004	400458788	SGT2	TAG2	45600	30224	PENDALE TOWERS LDT. PARTNERSHIP	1,093.83
37	10208864005	400514240	SGS		758	732111	BRUCE PROPERTIES	2,367.66
37	10348091005	400518175	SG3		44452	1333017	URING INC NEW CONCEPT MANUFACT	5,569.25
37	10375621158	500489101	SIS	TIB	47567	1333032	KINSLEY CONSTRUCTION INC	11,290.77
37	10379912006	400498094	SG3		14628	1333032	WINTERS PERFORMANCE	5,938.10
37	10389296002	400511162	SGT2	TAG6	4135	1333095	WAGMAN METAL PROD CO	281.27
37	10405620001	400044475	SGT2	TAG6	45746	1333095	LUTHERAN SOCIAL SERVICES	12,353.21
37	10421482002	500617033	LIS	T18	49153	551504	VALLEY QUARRIES INC	47,261.43
37	10422436002	400343911	SIS	TIB	46123	10155	ZEIGLER BROS. INC.	4,383.45
37	10468703002	400525452	SIS	861	48454	1292914	NORWIN SCHOOL AUTHORITY	19,884.30
37	10474924002	400303837	SGS		48831	1292988	U S POST OFFICE	967.26
37	10501013005	400511506	SGT2	TAG6	1276	511316	INTERMEDIATE UNIT I	2,306.59
37	10534828042	400252907	SIS	TIB	48310	1252865	WASHINGTON & JEFFERSON COLLEGE	0.00
37	10534828042	400254200	SIS	TIB	45786	1252865	WASHINGTON & JEFFERSON COLLEGE	0.00
37	10534828042	400526993	SIS	TIB	45669	1252865	WASHINGTON & JEFFERSON COLLEGE	0.00
37	10534828042	500159589	SIS	TIB	46124	1252896	WASHINGTON & JEFFERSON COLLEGE	2,800.24
37	10534828042	800800427	SIS	TIB	3423	1252896	WASHINGTON & JEFFERSON COLLEGE	1,865.65
37	10534828042	800800428	SIS	TIB	44621	1252896	WASHINGTON & JEFFERSON COLLEGE	2,800.24
37	10534828042	800800429	SIS	TIB	44622	1252896	WASHINGTON & JEFFERSON COLLEGE	2,800.24
37	10534828042	800800430	SIS	TIB	44623	1252896	WASHINGTON & JEFFERSON COLLEGE	2,800.24
37	10534828042	800800436	SIS	TIB	44629	1252896	WASHINGTON & JEFFERSON COLLEGE	2,800.24
37	11654473003	500030237	LG2		48810	1232756	INTERLECTRIC	9,184.43
37	11674720002	800800405	SG2		4236	30268	CREDIT BUR OF COLS	1,860.45
37	12983110001	400473519	SGS		662	1232704	WARREN RAIL CAR SERVICE	803.97
37	12983111001	400473518	SIS	TIB	661	1232704	IA CONSTRUCTION CORPORATION	20,610.83
37	12983112004	800800462	SGT1	TAG5	3107	1232756	UNITED REFINING COMPANY INC.	9,349.04
37	12983117001	400473502	SGS		3239	1232718	SHEFFIELD CONTAINER	926.86
37	12983118001	400473494	SG2		4364	1232704	PENN DEPT OF	1,028.87
37	12983120001	400479735	SGS		14245	1232756	HOLIDAY INN	4,516.53
37	12983124002	400473470	SG3		593	832295	DRESSER EQUIPMENT GROUP INC.	4,846.78
37	12983149001	800800461	SGT2	TAG6	14545	1292906	SOUTHMORELAND SCHOOL DISTRICT	5,738.98
37	12983153001	800800460	SIS	TAG6	1414	1292906	SOUTHMORELAND SCHOOL DISTRICT	8,152.68
37	12983156001	800800458	SGT2	TAG6	1268	1292906	SOTHMORELAND SCHOOL DISTRICT	1,708.84
37	12983176001	400490973	SGT2	TAG6	14491	1292969	MT PLEASANT SCHOOL DISTRICT	3,560.97
37	12983177001	400484946	LG1		14324	1292906	HILLTOP ANIMAL LAB INC	855.29
37	12983179001	400483822	SIS	TIB	14283	511304	OGLEVEE LTD.	7,594.01
37	12983182001	400473449	SG2		3416	1292977	SCOTTDALE HOUSING AUTH	1,207.92
37	12983191002	400473426	SGT2	TAG6	1444	511312	UNIONTOWN SCHOOL DISTRICT	6,974.42
37	12983192001	400473425	SIS	TAG6	1443	511396	UNIONTOWN SCHOOL DISTRICT	6,156.09
37	12983199002	400473414	SGT2	TAG6	1434	511318	LAUREL HIGHLANDS SCHOOL DISTRICT	5,116.21
37	12983205001	400473388	SG2		4299	511314	MT MACRINA MANOR	5,425.75
37	12983206002	500135694	SIS	T14	1405	511314	SENSUS USA INC	7,495.20
37	12983208001	400473368	SG2		4584	511314	PA DEPT OF TRANSPORTATION	2,944.67
37	12983210001	400473364	SIS	T14	4614	511314	LAUREL HIGHLANDS SCHOOL DISTRICT	2,618.96
37	12983212001	400473357	SGT2	TAG6	4548	511395	NORTH FAYETTE VOTECH	15,160.98

37	12983214001	400473355	SGT2	TAG6	4715	511304	MUNICIPAL AUTH OF WESTMORELAND	1,630.16
37	12983215001	400473354	SGT2	TAG6	1377	1292913	MT PLEASANT SCHOOL DISTRICT	936.34
37	12983225001	400473325	SG2		1352	511314	E. W. BOWMAN INC.	4,242.54
37	12983232001	400473302	SIS	TAG6	1335	511320	ALBERT GALLATIN AREA SCHOOL DIST.	4,728.84
37	12983235001	800800451	SIS	TAG6	1331	511306	FAYETTE CTY AREA VOTECH SCHOOL	2,469.81
37	12983239001	400473287	SGT2	TAG2	1323	511314	FAYETTE CO HOUSING AUTH	3,777.32
37	12983242001	400473279	SG2		1318	511303	GEIBEL CATHOLIC HIGH SCHOOL	2,708.28
37	12983255002	400514019	SIS	TIB	1291	511395	HIGHLANDS HOSPITAL	1,465.00
37	12983255002	500135582	SIS	TIB	1291	511395	HIGHLANDS HOSPITAL	1,465.00
37	12983259002	400473238	SIS	TIB	1280	511396	UNITED DAIRY INC	3,429.15
37	12983259002	500135609	SIS	TIB	1280	511396	UNITED DAIRY INC	3,429.15
37	12983262001	400513746	LIS	TIB	44092	511363	CROWN CORK & SEAL COMPANY INC.	2,455.94
37	12983265002	400473216	SGS		1262	511395	ARTISAND SPECIALTY INC	4,076.87
37	12983275001	400473402	SIS	TI4	1423	1112553	BIRD'S EYE FOODS INC.	2,623.48
37	12983276001	400473401	LIS	TI8	3382	1112553	BIRD'S EYE FOODS INC.	16,093.80
37	12983281001	400473412	SGS		1432	1112521	SOMERSET MILLING CO	3,135.76
37	12983282001	400473411	SIS	TIB	1431	1112569	SOMERSET HOSPITAL CTR. FOR HEALTH	5,337.78
37	12983287001	400473405	SGT2	TAG6	1426	1112521	SOMERSET AREA SCHOOL DIST	7,975.76
37	12983289001	400483295	SCC		1419	1112569	SHAFFER BLOCK WORKS	3,465.82
37	12983292002	400473346	LG1		1372	1112561	MEYERSDALE COMMUNITY HOSPITAL	1,009.35
37	12983292002	500131933	LG1		1372	1112561	MEYERSDALE COMMUNITY HOSPITAL	1,009.35
37	12983293002	400473347	SGT2	TAG6	448	1112524	MEYERSDALE AREA SCHOOL DIST	2,828.39
37	12983297001	400473265	SIS	TIB	1302	1112569	INTERBAKE FOODS INC	9,980.77
37	12983298001	400473267	SGT2	TAG6	1305	1112569	DEVILBISS HEALTHCARE LLC	1,771.37
37	12983301001	400473229	SIS	TAG6	4252	1112553	BERLIN BROTHERS VALLEY SCH DIST	1,853.55
37	12983302001	400502918	SG2		4492	1112521	BAKERS HOME & GARDEN CENTER	1,179.62
37	12983314001	400473452	SGT2	TAG6	1467	1292918	YOUGH SCHOOL DISTRICT	3,121.92
37	12983315001	400473443	SG2		4413	1292998	WESTMORELAND COUNTY	1,427.28
37	12983318001	400473440	SGT2	TAG6	1456	1292909	HEMPFIELD AREA SCHOOL DISTRICT	2,977.62
37	12983325001	400511507	SGT2	TAG6	1403	1292914	COMPTEC INC	2,918.17
37	12983331001	400473315	SGT2	TAG6	4471	1292989	HEMPFIELD AREA SCHOOL DISTRICT	7,328.56
37	12983343001	400512909	ML1	TMA	3295	1252863	DYNO NOBEL INC.	5,426.90
37	12983344001	400497701	SGT2	TAG6	1469	1292986	YOUGH SCHOOL DISTRICT	1,721.17
37	12983347001	400473439	SIS	TI4	4539	1252805	WASHINGTON COUNTY HOUSING AUTH	1,813.88
37	12983348001	400504725	SGT2	TAG6	1363	1252858	RTS PACKAGING LLC	1,728.41
37	12983349001	400473387	SG2		1408	1252858	MARY MOTHER OF THE CHURCH	1,774.66
37	12983352001	400473370	SIS	TI4	1386	511365	FRAZIER SCHOOL DISTRICT	2,837.20
37	12983354001	400473366	SGT2	TAG6	4044	1292919	C. PALMER MFG CO INC	1,330.60
37	12983355011	400473369	SIS	TIB	4469	1252855	CALIF. UNIV. OF PA. OF THE STATE	2,953.96
37	12983355011	400484838	SIS	TIB	14322	1252855	CALIF. UNIV. OF PA. OF THE STATE	5,698.48
37	12983355011	500163677	SIS	TIB	47388	1252855	CALIF. UNIV. OF PA. OF THE STATE	0.00
37	12983355011	500287938	SIS	TIB	47386	1252855	CALIF. UNIV. OF PA. OF THE STATE	0.00
37	12983359001	400473342	SIS	TIB	1364	1252858	LACARTE ENTERPRISES INC	2,376.04
37	12983370001	400495171	SG2		3323	1252863	ELLIOTT COMPANY	4,538.11
37	12983372001	400473241	SGT2	TAG6	4286	1252855	CALIFORNIA UNIVERSITY	1,327.67
37	12983374001	400473233	SGT2	TAG6	1275	511311	BROWNSVILLE AREA SCHOOL DISTRICT	1,137.23
37	12983375002	400473232	SIS	TI4	1274	511311	BROWNSVILLE AREA SCHOOL DISTRICT	11,004.89
37	12983378001	400473230	SGT2	TAG6	1273	1252862	BETH CENTER SCHOOL DISTRICT	(1,467.53)
37	12983384001	400499203	SG4		14606	732111	MARKOVITZ ENT. INC.	1,522.62
37	12983391001	400472970	SGT2	TAG2	4430	732195	HOUSING AUTHORITY (MCGRATH MANOR)	1,191.65
37	12983397001	400472931	LG1		4529	732113	KASGRO RAIL CORPORATION	32,353.06
37	12983399001	400472883	SG2		3437	732111	CUNNINGHAM ARMORY	1,134.83
37	12983400001	400472869	SGS		744	732113	CONSOLIDATED GLASS CO	2,112.84
37	12983403001	400472841	SIS	TI8	718	732195	BLAIR STRIP STEEL COMPANY	10,534.65
37	12983404001	400472839	SIS	TAG2	4462	732195	HOUSING AUTHORITY OF THE COUNTY	2,396.78
37	12983415001	400473189	LIS	TI8	1005	732158	UNIVERSAL REFRACTORY	9,302.44
37	12983428001	400502425	LIS	816	14126	732153	INT. METALS RECLAMATION CO. INC.	648.88
37	12983429002	400472946	SIS	TIB	807	70409	NALCO COMPANY	9,918.75
37	12983433001	400512973	LIS	810	44075	732195	ELLWOOD QUALITY STEELS	12,600.45
37	12983434002	400472904	LIS	808	776	732153	ELLWOOD CITY FORGE COMPANY	13,295.18
37	12983434002	500146396	LIS	808	776	732153	ELLWOOD CITY FORGE COMPANY	13,295.18
37	12983434005	400512908	SGS		48469	732195	ELLWOOD CITY FORGE COMPANY	22,670.09

37	12983439001	400520154	SG4		44118	732159	YOST FARMS	1,275.44
37	12983443002	400488177	SIS	TIB	14348	732153	ELLWOOD CITY HOSPITAL	9,005.38
37	12983450001	400473185	SGS		1002	732153	POSTMASTER	1,107.88
37	12983451001	400473180	SIS	Ti4	997	732114	UNION AREA SCHOOL DISTRICT	10,025.00
37	12983453001	400473149	SGT2	TAG6	974	732111	SHENANGO AREA SCHOOL DISTRICT	3,928.47
37	12983461001	400475092	SIS	TIB	898	70418	RIVERSIDE SCHOOL DISTRICT	3,400.60
37	12983462001	400473064	SGT2	TAG6	893	732195	NEW CASTLE AREA SCHOOL DISTRICT	1,986.01
37	12983463001	400473062	SGT2	TAG6	891	732195	NEW CASTLE AREA SCHOOL DISTRICT	3,376.52
37	12983465001	400473060	SIS	TIB	890	732113	NEW CASTLE SANITATION AUTHORITY	2,137.80
37	12983467002	400473014	SIS	Ti8	856	70409	NALCO COMPANY	6,293.59
37	12983472003	500146321	SIS	TIB	3440	732153	LINCOLN HIGH SCHOOL	2,223.95
37	12983473001	400472996	SIS	Ti4	842	732195	LAWRENCE COUNTY AVTS	2,687.80
37	12983474002	400472983	SIS	Ti8	832	732195	JAMESON HEALTH SYSTEMS INC.	14,702.11
37	12983474007	400473130	SIS	TIB	4242	732195	JAMESON HEALTH SYSTEMS INC.	2,855.81
37	12983476001	400472976	SGT2	TAG2	827	732153	HOUSING AUTHORITY OF THE COUNTY	1,663.66
37	12983477001	400472975	SGT2	TAG2	826	732195	HOUSING AUTHORITY (BRITTON HILL)	2,722.41
37	12983480002	400472971	SGT2	TAG2	746	732195	HOUSING AUTHORITY OF THE COUNTY	2,473.69
37	12983481001	400472949	SIS	Ti4	809	732195	NEW CASTLE INDUSTRIES INC.	5,063.97
37	12983483001	400526340	SG2		4234	70409	TRADER HORN	1,167.65
37	12983487001	400472861	SG2		737	732195	WESTERN PA WATER CO	1,137.35
37	12983498005	800800442	SIS	TIB	4410	70458	VALVOLINE COMPANY	5,290.09
37	12983504001	400473099	SIS	TIB	924	70451	PRECISION-KIDD STEEL COMPANY INC.	13,074.52
37	12983508002	400508899	LIS	Ti8	871	70424	VALSPAR CORPORATION	9,181.24
37	12983513001	400472886	SIS	TIB	760	70471	DAMASCUS STEEL CASTING COMPANY	3,695.06
37	12983515001	400472854	SIS	Ti4	733	70471	CERAMIC COLOR & CHEMICAL MFG CO	2,660.89
37	12983516001	400472826	SIS	TIB	708	70470	BEAVER VALLEY ALLOY INC.	2,464.06
37	12983517002	400505175	LIS	820	14699	70468	IPSCO KOPPEL TUBULARS CORP	25,410.28
37	12983537001	400473198	LG2		1013	70453	ANTHONY WAYNE TERRACE	2,943.45
37	12983540001	400473178	SGT2	TAG6	995	70471	TRINITY EVANGELICAL LUTH CHURCH	1,041.40
37	12983543001	400473167	SIS	Ti4	986	70402	TAMAQUI VILLAGE INC	2,443.06
37	12983544001	400473159	SGT2	TAG6	981	70477	STANDARD STEEL SPECIALTY CO. INC.	1,645.85
37	12983545001	400473135	SGT2	TAG6	960	70454	ST PETER & PAUL	975.58
37	12983546001	400473132	SG2		956	70471	HOLY FAMILY PARISH	1,306.97
37	12983548001	400473128	SC2		952	70470	ST JOHN ROMAN CATHOLIC CHURCH	2,612.96
37	12983549001	400473127	SG2		951	70471	HOLY FAMILY PARISH	1,315.04
37	12983553001	400526717	SIS	Ti4	940	70474	ROCHESTER MANOR	3,553.45
37	12983554002	400510507	SGT2	TAG2	926	70495	BEAVER VALLEY ASSOCIATES	813.91
37	12983554002	500146350	SGT2	TAG2	926	70495	BEAVER VALLEY ASSOCIATES	813.91
37	12983556001	400475899	SIS	TIB	906	70456	NORFOLK SOUTHERN CORPORATION	8,689.61
37	12983557001	400473076	SIS	Ti4	908	70404	PENN STATE UNIVERSITY - BEAVER	0.00
37	12983558001	400473075	SGT2	TAG2	903	70424	PASSAVANTS HOMES	3,639.69
37	12983559001	400473069	SIS	Ti4	899	70406	BLACKHAWK SCHOOL DISTRICT	2,168.14
37	12983561002	400473046	SIS	TIB	882	70478	SISTERS OF ST. JOSEPH	2,570.17
37	12983562001	400473038	SGT2	Ti4	875	70470	MONACA SCHOOL DISTRICT	47,220.54
37	12983563001	400473021	SIS	TIB	4551	70422	NEW BRIGHTON AREA SCHOOLS	4,003.27
37	12983571001	400472962	SGT2	TAG2	819	70495	BEAVER CTY HOUSING AUTH. INC.	3,332.98
37	12983572001	400472961	SGT2	TAG2	3243	70471	BEAVER CTY HOUSING AUTH. INC.	1,574.91
37	12983576001	400472937	SGT2	TAG6	803	190613	WINGFOOT COMMERCIAL TIRE SYS. LLC	1,986.61
37	12983577003	400472935	SIS	TIB	801	70495	GENEVA COLLEGE	60,170.30
37	12983580001	400472926	SGT2	TAG6	731	70417	FREEDOM AREA SCHOOL DISTRICT	2,062.18
37	12983587001	400472914	SGT2	TAG6	786	70454	BEAVER UNITED METHODIST CHURCH	851.16
37	12983589001	400472900	SGT2	TAG6	772	70478	AMBRIDGE AREA SCHOOL DISTRICT	1,636.96
37	12983591001	400472897	SGS		4602	70478	ECONOMY METALS	1,645.78
37	12983595001	400487894	SIS	TIB	3343	70470	N F & M INTERNATIONAL INC.	1,889.13
37	12983596001	400472878	SGT2	841	757	190613	SENECA VALLEY SCHOOL DISTRICT	1,747.62
37	12983597001	400472873	SGT2	TAG6	752	70471	NEW BRIGHTON AREA SCHOOLS	1,622.22
37	12983598001	400526917	SIS	TAG6	45286	70406	INTERFOREST CORP INC	2,953.65
37	12983602002	400504762	SGT2	TAG6	721	70495	BRIGHTON STEEL INC.	428.90
37	12983603001	400472840	SIS	Ti4	4550	70405	BLACKHAWK SCHOOL DISTRICT	2,829.72
37	12983604001	400472837	SGT2	TAG6	716	70479	BIG BEAVER FALLS AREA SCHOOL DIST	1,537.45
37	12983606002	400472820	SIS	TAG6	702	70495	BIG BEAVER FALLS AREA SCHOOL DIST	23,896.62
37	12983611001	400503381	LIS	Ti8	14705	70403	HERITAGE VALLEY HEALTH SYSTEMS	8,425.15

37	12983623002	400473179	SGT2	TAG6	996	310911	UNION SCHOOL DISTRICT	1,721.36
37	12983623002	500146278	SGT2	TAG6	996	310911	UNION SCHOOL DISTRICT	1,721.36
37	12983626001	400473108	SGT2	TAG6	933	310958	REDBANK VALLEY SCHOOL DISTRICT	0.00
37	12983627001	400473107	SGT2	TAG6	932	310956	REDBANK VALLEY SCHOOL DISTRICT	498.89
37	12983628002	400473106	SIS	TI4	931	310918	REDBANK VALLEY SCHOOL DISTRICT	0.00
37	12983630001	400526948	SG2		4420	333908	HARMONY AREA SCHOOL DISTRICT	16,952.15
37	12983634001	400526518	SIS	TIB	291	1252820	RITCHEY METALS COMPANY INC.	5,614.75
37	12983644001	400512422	SIS	TIB	1155	1252896	WASHINGTON TOOL & MACHINE CO INC.	10,801.61
37	12983645004	400492992	ML1	802	1121	1252804	ALLEGHENY LUDLUM CORPORATION	13,864.68
37	12983645004	500142415	ML1	802	1121	1252804	ALLEGHENY LUDLUM CORPORATION	13,864.68
37	12983645005	500147711	LIS	801	1249	1252807	ALLEGHENY LUDLUM CORPORATION	14,992.56
37	12983646002	400481256	LIS	859	1114	1252804	FERRO CORPORATION	14,725.43
37	12983648001	400472760	SGT2	TI4	1251	591702	WEST GREENE SCHOOL DISTRICT	0.00
37	12983651001	400472750	LIS	TIF	1241	1252829	WASHINGTON HOSPITAL	12,773.89
37	12983654002	400472745	SGT2	TAG2	1236	1252896	WASHINGTON COUNTY HOUSING AUTH	6,610.88
37	12983655001	400472742	SIS	TI4	14101	1252807	WASHINGTON COUNTY	5,736.00
37	12983663001	400505567	SGT2	TAG2	14764	1252821	BELLMEAD HOUSING CORP	3,352.37
37	12983681002	400472637	SIS	TIB	1141	1252803	MCGUFFEY SCHOOL DISTRICT	18,010.19
37	12983691002	400478146	SG2		1096	1252829	WASHINGTON PENN PLASTICS CO INC	3,176.25
37	12983693004	400506899	SIS	TI4	14766	1252821	PRESBYTERIAN MEDICAL CENTER	4,992.09
37	12983702005	400526549	SIS	TI4	48460	1252829	WASHINGTON HOSPITAL	16,540.14
37	12983704003	400526520	SG2		48852	591705	BEVERLY ENTERPRISES	6,760.02
37	12983720001	400496395	SIS	TIB	14548	190622	ALLEGHENY MINERAL CORP	3,199.77
37	12983722004	400473084	LIS	878	4008	190661	CALUMET PENRECO LLC	45,282.63
37	12983723002	400473025	LG1		865	190628	MERCER LIME COMPANY	30,343.67
37	12983778004	400526322	SGT2	TI4	44903	30287	BETHEL PARK SCHOOL DISTRICT	30,605.62
37	12983801005	500151204	LIS	846	1225	30205	UNIVERSAL STAINLESS & ALLOY PRODS	18,456.93
37	12983801005	800800501	LIS	846	1227	30257	UNIVERSAL STAINLESS & ALLOY PRODS	1,166.44
37	12983811001	400472633	SIS	TIB	1138	30298	MATHEWS INTERNATIONAL CORP	47,133.30
37	12983816001	400497901	SIS	847	14538	30298	UPMC HEALTH SYSTEM	9,865.70
37	12983818001	400472771	SGT2	TAG5	3402	30205	OFFICE MAX INC	989.28
37	12983820001	400472767	SG2		1068	30284	BOMBARDIER TRANSPORTATION	3,178.21
37	12983822001	400472761	SGT2	TAG6	1252	30244	WESTMINSTER PRESBYTERIAN CHURCH	1,277.77
37	12983826001	400472724	LG1		1215	30284	TUBE CITY IRON & METAL	5,613.85
37	12983826003	500263862	SG2		46403	30284	TUBE CITY IRON & METAL	8,986.03
37	12983829001	400472706	SG2		1204	30287	WESTERN PENNSYLVANIA WATER CO	1,520.91
37	12983830001	400472705	SG2		1203	30288	PENNSYLVANIA AMERICAN WATER CO	1,107.13
37	12983833001	400472696	SG2		1195	30298	ST CATHERINE OF SIENA CHURCH	1,527.24
37	12983835001	400472693	SGT2	TAG6	1192	30289	ST THOMAS A BECKET CHURCH	1,740.31
37	12983836001	400472692	SGT2	TAG6	1191	30287	ST THOMAS MORE CHURCH	14,604.29
37	12983838001	400472689	SGT2	TAG2	3319	30286	SISTERS OF ST FRANCIS	2,574.51
37	12983839001	400472688	LIS	TIF	1187	30224	ST CLAIR HOSPITAL	7,032.39
37	12983840001	800800394	SGT2	TAG6	1177	30298	PRUETT SCHAFFER CHEMICAL CO	1,351.98
37	12983844001	400472669	SG2		1171	30268	PROFESSIONAL SERVICES INDUSTRIES	1,107.63
37	12983845001	400472667	SIS	TIB	3320	30205	PORT AUTHORITY OF ALLEGHENY CTY	1,421.80
37	12983846001	400472666	SIS	TI4	1169	30298	BD OF ED SCH DIST OF PITTSBURGH	2,420.80
37	12983847001	400472665	SGT2	TAG6	1168	30298	BD OF ED SCH DIST OF PITTSBURGH	1,735.12
37	12983848001	400472659	SG2		1163	30298	DEPARTMENT OF MILITARY-04079	1,458.03
37	12983852004	400472629	SIS	TIB	1135	30298	MARIAN MANOR CORPORATION	365.16
37	12983855001	400472621	SGT2	TAG6	3401	30224	HOLY CROSS GREEK ORTHODOX CHURCH	1,484.68
37	12983856002	400472620	SGT2	TAG6	1125	30262	KEYSTONE OAKS SCHOOL DISTRICT	3,096.42
37	12983862002	400472577	SGT2	TAG2	4353	30298	ELIZABETH SETON CENTER INC	10,150.29
37	12983863001	400472566	SIS	TIB	1082	30240	CONSOL ENERGY INC.	7,768.34
37	12983864001	400472564	SGT2	TAG6	4530	30298	BD OF ED SCH DIST OF PITTSBURGH	1,442.57
37	12983867001	400490005	SGT2	TI4	14441	30298	BD OF ED SCH DIST OF PITTSBURGH	3,399.12
37	12983868001	800800388	LG1		1073	30236	CHARTIERS TERRACE HOUSING ASSOC.	1,054.99
37	12983870004	400472536	SIS	TIB	3435	30224	BOWER HILL AT MT LEBANON	923.65
37	12983870004	500149669	SIS	TIB	44937	30224	BOWER HILL AT MT LEBANON	1,093.83
37	12983870004	800800387	SIS	TIB	44937	30224	BOWER HILL AT MT LEBANON	1,093.83
37	12983871001	400472535	SGT2	TAG6	1049	30298	BD OF ED SCH DIST OF PITTSBURGH	16,882.20
37	12983873001	400472530	SIS	TAG6	4287	30287	BETHEL PARK SCHOOL DISTRICT	1,952.86
37	12983875003	501090417	SIS	TIB	49141	30287	BETHEL PARK SCHOOL DISTRICT	10,475.62

37	12983877001	400472526	SIS	TIB	1041	30224	BAPTIST HOMES SOCIETY	26,320.69
37	12983878001	400472525	SGT2	TAG6	3420	30298	BD OF ED SCH DIST OF PITTSBURGH	842.97
37	12983880001	400472523	SIS	TI4	1038	30205	ANDERSON EQUIPMENT CO	2,362.23
37	12983881001	400472519	SGT2	TAG6	1034	30240	COUNTY OF ALLEGHENY	3,086.55
37	12983883004	400510094	SIS	TIB	44023	30244	LIFESPACE COMMUNITIES INC	4,419.14
37	12983883004	500149722	SIS	TIB	45235	30244	LIFESPACE COMMUNITIES INC	3,074.68
37	12983883004	500310911	SIS	TIB	46787	30244	LIFESPACE COMMUNITIES INC	3,074.68
37	12983883004	800800386	SIS	TIB	45235	30244	LIFESPACE COMMUNITIES INC	3,074.68
37	12983884001	400503379	SIS	TIB	14503	30244	PORT AUTHORITY OF ALLEGHENY CTY	1,114.71
37	12983885004	400472514	SIS	TI4	48589	30295	ALLEGHENY COUNTY HOUSING AUTH	0.00
37	12983886001	400472513	SGT2	TAG2	4687	30295	ALLEGHENY COUNTY HOUSING AUTH	2,325.82
37	12983915002	400472655	SIS	838	1159	30216	OHIO VALLEY GENERAL HOSPITAL	43,674.11
37	12983919001	400472609	SG2		1116	30243	HORIX MANUFACTURING CO. INC.	1,108.68
37	12983922001	400472593	SGT2	TAG6	1103	30243	STO-ROX SCHOOL DISTRICT	3,946.85
37	12983923001	400477150	SGT2	TAG6	1091	30276	ARMSTRONG-KOVER KWICK INC	1,170.43
37	12983930001	400505076	LIS	TI8	14546	30225	SHENANGO INC	6,674.65
37	12983934001	400484301	LIS	TIF	937	70452	CENTRIA INC	7,524.89
37	12983936001	400473091	LIS	TI8	916	30225	PITTSBURGH GEAR CO	24,051.98
37	12983938001	400473088	LIS	TI8	913	30225	CALGON CARBON CORP	27,714.20
37	12983939001	400473057	LIS	TIF	887	30225	NEVILLE CHEMICAL CO	6,398.34
37	12983940001	400512126	SG4		14470	30272	ABTREX IND INC	2,266.48
37	12983942001	400526836	SIS	TI4	45213	30225	CALGON CARBON CORP	10,318.32
37	12983946001	400493917	LIS	819	14046	70452	IPSCO KOPPEL TUBULARS LLC	15,049.42
37	12983954001	400518548	SGT2	TAG2	1016	30280	LINDEN PLACE APARTMENTS	1,793.76
37	12983968001	400473146	SIS	TI4	971	30280	SEWICKLEY YMCA	1,505.38
37	12983969001	400473144	LIS	TI8	4078	30280	HERITAGE VALLEY HEALTH SYSTEMS	8,666.74
37	12983971001	400473142	SIS	TIB	968	30263	SEWICKLEY ACADEMY	3,123.75
37	12983976001	400473125	SGT2	TAG6	949	30231	ST ALPHONSUS PROPERTY	2,662.32
37	12983979001	400473122	SG2		946	30220	ST ALEXIS CHURCH	2,913.58
37	12983982001	400473103	SIS	TAG6	929	30272	QUAKER VALLEY SCHOOL DISTRICT	2,434.70
37	12983987002	400525221	SGS		44523	30209	PARKWEST PROP & ASSOC.	8,165.63
37	12983988002	400473027	SG2		4097	30272	HAEMONETICS CORP	1,504.40
37	12983988002	400498427	SG2		4285	30272	HAEMONETICS CORP	0.00
37	12983989001	400473067	SGT2	TAG6	897	30255	NORTH ALLEGHENY SCHOOL DISTRICT	1,605.63
37	12983993001	400473045	SIS	TI4	881	30235	SISTERS HOLY FAM OF NAZARETH	2,566.18
37	12983994003	400473044	SIS	TI4	880	30235	SCHOOL SISTERS OF SAINT FRANCIS	2,280.48
37	12984010001	400472957	SGT2	TAG2	815	30265	HOLY FAMILY INSTITUTE	1,642.85
37	12984012001	400526772	SG2		810	30272	GENERAL NUTRITION	2,525.24
37	12984017001	400481787	SGT2	TAG2	4558	30223	FOREST GLEN APARTMENTS	1,655.15
37	12984018001	400481786	SIS	TAG2	4603	30223	FOREST GLEN APARTMENTS	1,991.88
37	12984019001	400481785	SGT2	TAG2	4629	30223	FOREST GLEN APARTMENTS	1,378.79
37	12984034007	400481784	SGT2	TAG1	4053	30223	FOREST GLEN CONDOMINIUM	1,655.15
37	12984034007	500265247	SGT2	TAG1	4053	30223	FOREST GLEN CONDOMINIUM	1,655.15
37	12984034007	800800374	SGT2	TAG1	4054	30223	FOREST GLEN CONDOMINIUM	1,655.15
37	12984034007	800800375	SGT2	TAG1	4066	30223	FOREST GLEN CONDOMINIUM	1,178.76
37	12984034007	800800376	SGT2	TAG1	4079	30223	FOREST GLEN CONDOMINIUM	1,655.15
37	12984034007	800800377	SGT2	TAG1	4435	30223	FOREST GLEN CONDOMINIUM	1,655.15
37	12984043001	400517683	LG1		44475	30221	US POSTAL SERVICE	3,279.27
37	12984046001	400472830	SGT2	TAG6	3256	30252	NORTHGATE SCHOOL DISTRICT	1,191.30
37	12984053001	400472803	SIS	TI4	688	30231	PINE RICHLAND SCHOOL DISTRICT	2,898.82
37	12984054001	400472802	SGT2	TAG6	687	30251	NORTHGATE SCHOOL DISTRICT	1,838.17
37	12984056001	400472800	SGT2	TAG2	685	30252	CHURCH OF THE ASSUMPTION	5,185.01
37	12984057001	400472794	SGS		14003	70452	AMBRIDGE MUNICIPAL AUTHORITY	2,817.69
37	12984060001	400472789	SIS	TI4	675	30231	COUNTY OF ALLEGHENY	2,006.04
37	12984062001	400507544	SIS	TIB	14759	30201	VALLEY CARE MASONIC CENTER	1,771.72
37	12984063001	400519504	SG2		1601	30272	RUDD EQUIPMENT CO	1,526.77
37	12984067001	400526983	SIS	TIB	45664	30225	GOTTLIEB INC	12,615.87
37	12984091001	400472776	SIS	TIB	3296	1252806	CLAD METALS LLC	2,490.72
37	12984092001	400472775	LG2		296	1252825	REAXIS INC.	4,334.99
37	12984098001	400526718	ML1	TM2	45180	1252822	INTERNATIONAL PAPER	3,030.87
37	12984110001	400472744	SIS	TI4	1235	1252806	WASHINGTON CO HOUSING AUTHORITY	2,570.28
37	12984111005	400164887	SGT2	TAG6	47080	1252824	VALLEY BROOK COUNTRY CLUB	3,185.06

37	12984111005	400164886	SGT2	TAG6	47081	1252824	VALLEY BROOK COUNTRY CLUB	3,185.06
37	12984111005	400164888	SGT2	TAG6	47082	1252824	VALLEY BROOK COUNTRY CLUB	3,185.06
37	12984111005	400472738	SGT2	TAG6	1229	1252824	VALLEY BROOK COUNTRY CLUB	4,582.60
37	12984119001	400494178	SG2		1174	1252823	CHARTIERS NATURAL GAS CO INC	27,949.22
37	12984122008	400472639	LG2		48825	1252822	MEC PENNSYLVANIA RACING	23,753.50
37	12984125001	400472585	SIS	TI4	4502	1252819	FORT CHERRY SCHOOL DISTRICT	3,398.13
37	12984126001	400520878	SG2		44418	1252822	ENSINGER PLASTICS	1,479.44
37	12984129002	400472553	SIS	TIB	1070	1252807	CHARTIERS HOUSTON SCHOOL DISTRICT	7,184.54
37	12984131002	500789128	SIS	TIB	48657	1252822	CANON MCMILLAN SCHOOL DISTRICT	6,756.22
37	12984143001	400501976	SIS	TIB	14605	1252822	CANONSBURG GENERAL HOSPITAL	5,254.56
37	12984148001	400518885	SIS	874	44408	30241	SERVSTEEL INC	14,184.28
37	12984150004	400475667	LIS	875	3237	273860	PENN STATE UNIVERSITY	7,044.37
37	12984150004	500149539	LIS	875	3237	273860	PENN STATE UNIVERSITY	7,044.37
37	12984150004	501030792	LIS	875	49154	273860	PENN STATE UNIVERSITY	18,028.67
37	12984150004	800800371	LIS	875	4385	273804	PENN STATE UNIVERSITY	13,642.89
37	12984150005	400498737	SG2		14439	273806	PENN STATE UNIVERSITY	5,140.01
37	12984151020	400475666	LIS	TIF	1565	273860	PENN STATE UNIVERSITY	294.12
37	12984151020	400514859	LIS	TIF	48789	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	400514976	LIS	TIF	48788	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	400526997	LIS	TIF	45666	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500008214	LIS	TIF	48790	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500130476	LIS	TIF	45665	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500130460	LIS	TIF	45732	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500130474	LIS	TIF	48526	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500130459	LIS	TIF	48889	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500136322	LIS	TIF	45731	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500150517	LIS	TIF	45908	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500162068	LIS	TIF	45949	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500198356	LIS	TIF	46017	273804	PENN STATE UNIVERSITY	7,337.20
37	12984151020	500198359	LIS	TIF	46018	273804	PENN STATE UNIVERSITY	5,413.76
37	12984151020	500208315	LIS	TIF	46494	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500555580	LIS	TIF	48444	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500558423	LIS	TIF	48887	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500599616	LIS	TIF	48888	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500612327	LIS	TIF	48438	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500625771	LIS	TIF	48958	273860	PENN STATE UNIVERSITY	612.22
37	12984151020	500659013	LIS	TIF	48965	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500667297	LIS	TIF	48439	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500667298	LIS	TIF	48440	273860	PENN STATE UNIVERSITY	2,124.04
37	12984151020	500692603	LIS	TIF	48625	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500707423	LIS	TIF	48970	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500709556	LIS	TIF	48543	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500716291	LIS	TIF	48471	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500806647	LIS	TIF	48678	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500856054	LIS	TIF	48736	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500875536	LIS	TIF	48749	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	500918034	LIS	TIF	48624	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500949336	LIS	TIF	48808	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	500949337	LIS	TIF	48809	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	800800356	LIS	TIF	4371	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	800800357	LIS	TIF	4373	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	800800358	LIS	TIF	4374	273860	PENN STATE UNIVERSITY	2,126.16
37	12984151020	800800359	LIS	TIF	4375	273860	PENN STATE UNIVERSITY	1,899.64
37	12984151020	800800360	LIS	TIF	4376	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	800800361	LIS	TIF	4377	273860	PENN STATE UNIVERSITY	825.56
37	12984151020	800800362	LIS	TIF	4378	273860	PENN STATE UNIVERSITY	3,312.21
37	12984151020	800800364	LIS	TIF	4380	273860	PENN STATE UNIVERSITY	550.88
37	12984151020	800800365	LIS	TIF	4381	273804	PENN STATE UNIVERSITY	327.89
37	12984151020	800800366	LIS	TIF	4382	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151020	800800367	LIS	TIF	4383	273860	PENN STATE UNIVERSITY	2,870.04
37	12984151020	800800369	LIS	TIF	14823	273860	PENN STATE UNIVERSITY	(237.74)
37	12984151020	800800370	LIS	TIF	45243	273804	PENN STATE UNIVERSITY	327.89

37	12984151020	800800354	LIS	TIF	49234	273860	PENN STATE UNIVERSITY	18,028.67
37	12984151057	500972343	SG2		48807	273804	PENN STATE UNIVERSITY	327.89
37	12984156001	400498964	LIS	T18	14387	273821	GLENN O HAWBAKER INC	5,123.96
37	12984156003	501081996	SIS	TIB	49125	273821	GLENN O HAWBAKER INC	12,542.30
37	12984173001	400472492	SG2		1561	273860	OUR LADY OF VICTORY	2,182.70
37	12984182002	400472462	SIS	TIB	4457	273860	STATE COLLEGE AREA SCHOOL DISTRIC	10,409.20
37	12984188002	400472449	LIS	T18	4450	273804	MOUNT NITTANY MEDICAL CENTRE	5,656.93
37	12984190001	400472445	SIS	T14	4241	273851	BELLEFONTE AREA SCHOOL DISTRICT	1,739.73
37	12984211001	400479603	SG2		4238	273851	CENTRE COUNTY COMMISSIONERS	2,043.76
37	12984212001	400526754	SGT2	TAG6	45237	273802	BALD EAGLE AREA SCHOOL DISTRICT	8,126.09
37	12984213001	400526784	SIS	TIB	45047	273821	SUPELCO INC	10,484.67
37	12984215001	400526343	SIS	T14	44949	273804	CINTAS	327.89
37	12984218002	400472435	SIS	TIB	1493	551552	GREENCASTLE ANTRIM SCHOOL DIST.	0.00
37	12984219005	400472431	LG2		294	551501	WORLD KITCHEN INC.	0.00
37	12984219005	500165435	LG2		294	551501	WORLD KITCHEN INC.	0.00
37	12984221002	400472381	LIS	TIF	1490	551501	THE MANITOWOC COMPANIES LLC	5,370.70
37	12984221004	501123144	LIS	T18	49284	551501	THE MANITOWOC COMPANIES LLC	2,638.10
37	12984226001	400472426	SGT2	TAG6	1520	551509	MONTGOMERY TWP ELEMENTARY SCHOOL	1,663.43
37	12984228001	400472417	SG2		1515	551504	ST JOHN UNITED CHURCH	4,265.74
37	12984229004	400472415	SGT2	TAG6	1519	551511	PENN STATE UNIVERSITY	882.28
37	12984229004	800800337	SGT2	TAG6	45675	551554	PENN STATE UNIVERSITY	0.00
37	12984230001	400472414	SIS	T14	1513	551554	PENN STATE UNIVERSITY	4,102.66
37	12984232001	400472408	NSI		1511	551511	COMMONWEALTH OF PENNSYLVANIA	644.76
37	12984233004	400472404	SIS	TIB	1508	551553	MERCERSBURG ACADEMY	1,128.54
37	12984233004	800800336	SIS	TIB	4507	551553	MERCERSBURG ACADEMY	9,209.77
37	12984235003	400503659	SIS	T14	14732	551511	QUINCY UNITED METHODIST HOME	4,687.22
37	12984235003	500232234	SIS	T14	48041	551511	QUINCY UNITED METHODIST HOME	644.76
37	12984236002	400472375	LG1		3479	551504	FALLING SPRINGS NURSING HOME	3,852.00
37	12984242001	400494798	LIS	T18	14599	10160	TIMBAR PACKAGING & DISPLAY	5,090.94
37	12984244001	400490002	LIS	T18	14453	10154	TIN INC	2,599.58
37	12984245001	400514975	SIS	TAG6	44087	10153	KIMES CIDER MILL	2,947.61
37	12984246003	500416284	SGS		47469	1333025	SCHINLER ELEVATOR CORP	20,771.85
37	12984247004	400472434	LIS	TIF	297	10109	KNOUSE FOODS CO-OP INC	12,792.40
37	12984247004	400472433	LIS	TIF	4339	10109	KNOUSE FOODS CO-OP INC	10,711.17
37	12984247004	800800335	LIS	TIF	14446	10109	KNOUSE FOODS CO-OP INC	10,829.50
37	12984250003	400507411	LIS	T18	3215	10154	KNOUSE FOODS CO-OP INC	5,115.03
37	12984250003	400507413	LIS	T18	3215	10154	KNOUSE FOODS CO-OP INC	5,115.03
37	12984251001	400507412	SLI	T18	1510	10120	KNOUSE FOODS CO-OP INC	18,723.94
37	12984252001	400472401	SIS	TIB	1506	10160	CONEWAGO VALLEY SCHOOL DISTRICT	2,716.17
37	12984253001	400472398	SIS	TIB	1503	10158	LITTLESTOWN FOUNDRY INC.	3,011.77
37	12984255005	400472391	SGT2	TAG6	4293	10158	SANDUSKY LEE CORPORATION	4,096.56
37	12984257002	400472388	LIS	TIF	3334	10120	KNOUSE FOODS CO-OP INC	28.10
37	12984257002	500149512	LIS	TIF	1496	10120	KNOUSE FOODS CO-OP INC	11,870.14
37	12984261001	400472371	LIS	TIF	3384	10114	MOTTS INC.	5,204.65
37	12984262001	400517972	SIS	TIB	44406	10160	WINTER GARDENS QUALITY FOODS INC	3,203.39
37	12984264001	400472364	SIS	TIB	1477	10117	BRETHREN HOME COMMUNITY THE	2,125.64
37	12984269001	400498767	LIS	T18	14635	10119	DAL TILE CORPORATION	7,870.20
37	12984270006	400498095	SIS	TIB	14526	1333072	LINCOLN INTERMEDIATE UNIT 12	4,269.98
37	12984271002	400490462	SIS	TIB	14386	10156	QG PRINTING II CORP.	7,799.61
37	12984273001	400522508	SIS	TIB	44530	10105	MUSSELMAN WHOLESALE FOLIAGE INC.	4,338.27
37	12984275001	400472429	SIS	TIB	1523	10157	WELLSPAN HEALTH	13,872.58
37	12984276001	400511898	SIS	TIB	44051	10157	DAL-TILE CORP	2,268.56
37	12984278001	400511635	SGS		1517	10157	DAL-TILE	1,581.31
37	12984279001	400472413	SG2		3297	10104	PENNSYLVANIA STATE DEPT OF	1,202.11
37	12984281001	400472403	SGT2	TAG6	1507	10157	LUTHERAN THEOLOGICAL SEMINARY	5,011.48
37	12984282002	400472402	SIS	TAG2	3499	10119	LUTHERAN HOME	1,353.99
37	12984283001	400472399	SIS	TIB	3187	10158	LITTLESTOWN AREA SCHOOL DISTRICT	2,708.97
37	12984291001	400472378	SIS	T14	1486	10157	GETTYSBURG AREA SCHOOL DISTRICT	3,434.35
37	12984293002	400472376	ML1	821	285	10109	SPECIALTY GRANULES INC.	24,644.73
37	12984293003	500925519	LIS	858	48785	10109	SPECIALTY GRANULES INC.	16,768.97
37	12984294001	400472374	SIS	T14	4348	10109	FAIRFIELD AREA SCHOOL DISTRICT	1,212.01
37	12984296001	400472372	SGT2	TAG6	1483	10104	GETTYSBURG AREA SCHOOL DISTRICT	2,598.74

37	12984299002	400472366	LIS	T18	1479	10157	GETTYSBURG COLLEGE	4,617.06
37	12984299002	500220827	LIS	T18	46090	10157	GETTYSBURG COLLEGE	(2,477.86)
37	12984318001	400051028	LIS	T18	48031	1333063	R H SHEPPARD CO INC	1,582.50
37	12984318001	400472328	LIS	T18	3515	1333063	R H SHEPPARD CO INC	4,627.20
37	12984318001	400472327	LIS	T18	3636	1333063	R H SHEPPARD CO INC	4,224.76
37	12984318001	400494708	LIS	T18	48033	1333063	R H SHEPPARD CO INC	1,582.50
37	12984318001	400505362	LIS	T18	48677	1333063	R H SHEPPARD CO INC	1,582.50
37	12984318001	400507194	LIS	T18	46075	1333063	R H SHEPPARD CO INC	1,582.50
37	12984318001	400514810	LIS	T18	48034	1333063	R H SHEPPARD CO INC	1,582.50
37	12984318001	500005922	LIS	T18	48032	1333063	R H SHEPPARD CO INC	1,582.50
37	12984318001	500119649	LIS	T18	45688	1333063	R H SHEPPARD CO INC	3,470.16
37	12984321001	400472320	SIS	T1B	3543	1333025	S K F USA INC.	2,893.81
37	12984323001	400472318	LIS	T1F	3632	1333025	ESAB WELDING CUTTING PROD. INC	32,431.00
37	12984324001	400472317	SG2		3542	1333025	HANOVER FOOD CORP	1,613.38
37	12984325001	400472316	LIS	T1G	3631	1333025	HANOVER FOODS CORP.	13,299.28
37	12984327001	400472263	SIS	TAG6	4536	1333025	SOUTH WESTERN SCHOOL DISTRICT	1,730.75
37	12984329001	400526741	LIS	T1F	45205	1333025	SNYDERS OF HANOVER INC.	29,485.39
37	12984343004	400490919	LIS	T1G	14417	1333063	UTZ QUALITY FOODS INC	18,898.59
37	12984343004	500023117	LIS	T1G	48880	1333063	UTZ QUALITY FOODS INC	1,582.50
37	12984343004	500535850	LIS	T1G	48881	1333063	UTZ QUALITY FOODS INC	1,582.50
37	12984346001	400526951	SIS	T1B	44971	1333025	CROWN CORK & SEAL CO INC.	3,924.43
37	12984351001	400472299	SIS	T14	3527	1333025	SOUTH WESTERN SCHOOL DISTRICT	5,492.43
37	12984355001	400472293	LG1		3521	10103	EMECO CORPORATION	1,321.13
37	12984357001	400472287	LIS	T1F	3625	1333063	UTZ QUALITY FOODS INC.	194.35
37	12984366001	400472272	LIS	T18	3506	1333063	HANOVER HOSPITAL INC.	5,646.08
37	12984368001	400472269	SIS	T1B	3504	1333063	UTZ QUALITY FOODS INC	3,476.30
37	12984371001	400526398	SGT1	TAG5	4554	1333025	YORK BUILDING PRODUCTS CO. INC.	293.01
37	12984378001	400496892	SIS	TAG6	14565	1333017	SHARRETT'S PLATING CO INC.	3,062.04
37	12984380001	400494812	SIS	T1B	14520	1333095	SVEDALA INDUSTRIES INC.	3,163.10
37	12984382001	400493516	SIS	T1B	14532	1333017	C P CONVERTERS INC	6,438.24
37	12984392002	400472214	LIS	T1B	3569	1333074	GENERAL DYNAMICS OTS(PA) INC.	3,825.82
37	12984392002	400472233	LIS	T1B	3649	1333074	GENERAL DYNAMICS OTS(PA) INC.	10,068.11
37	12984392002	800800313	LIS	T1B	3648	1333074	GENERAL DYNAMICS OTS(PA) INC.	3,347.55
37	12984394001	400472231	SGT2	TAG6	3589	1333074	RED LION AREA SCHOOL DISTRICT	277.28
37	12984417001	400472186	SGT2	TAG2	4515	1333095	YORK HOUSING AUTHORITY	1,971.18
37	12984427001	400472128	SIS	T1B	3956	1333029	COLONIAL MANOR	301.15
37	12984428001	400493347	SIS	T1B	3950	1333032	HANOVER FOODS CORP	4,743.56
37	12984433001	400474737	SIS	T1B	14041	1333014	YORK BUILDING PRODUCTS CO. INC.	6,272.31
37	12984436001	400516474	SIS	T1B	3863	1333029	YORK INTERNATIONAL CORPORATION	13,199.30
37	12984438005	400517692	LIS	T18	14678	1333029	YORK INTERNATIONAL COPR	8,218.52
37	12984438005	400526273	LIS	T18	44876	1333029	YORK INTERNATIONAL COPR	5,910.79
37	12984438005	800800325	LIS	T18	3916	1333029	YORK INTERNATIONAL COPR	6,020.27
37	12984438005	800800326	LIS	T18	3917	1333029	YORK INTERNATIONAL COPR	7,803.46
37	12984440001	400472099	LIS	T1B	3909	1333032	VOITH SIEMENS HYDRO POWER GEN INC	1,834.49
37	12984442001	400472096	LIS	T1G	14693	1333032	MAGNESITA REFRACTORIES COMPANY	6,788.34
37	12984443001	400472090	SIS	T1B	3901	1333095	PRECISION COMPONENTS	4,781.51
37	12984445003	400472088	LIS	T18	3896	1333032	OSRAM SYLVANIA INC	4,617.68
37	12984445004	400472089	SGT2	TAG6	3897	1333032	OSRAM SYLVANIA INC	4,749.76
37	12984447001	400526359	LIS	T18	3894	1333032	YORK BUILDING PRODUCTS CO. INC.	18.07
37	12984448001	400472085	LIS	T18	3893	1333027	APEX TOOL GROUP LLC	6,582.03
37	12984450007	500793520	LIS	T1F	48680	1333027	HARLEY DAVIDSON MOTOR COMPANY	19,139.64
37	12984453004	400505585	SIS	TAG6	3881	1333029	GRAHAM PACKAGING COMPANY L.P.	15,019.06
37	12984460001	400472065	SIS	T1B	3866	1333017	RUTTER BROS DAIRY INC.	1,150.36
37	12984462001	400472061	SIS	T14	3860	1333027	AESYS TECHNOLOGIES L.L.C.	8,853.30
37	12984467001	400472046	SIS	T1B	4248	1333017	YORK CASKET CO. INC.	3,361.03
37	12984472001	400472020	SGT2	TAG6	3803	1333027	CHURCH OF THE BRETHERN	5,226.08
37	12984475001	400472016	SIS	T1B	3799	1333027	SPRINGETTS MANOR ASSOC LTD PTR.	77.96
37	12984476001	400472014	SIS	T1B	3795	1333027	COUNTY OF YORK	8,044.15
37	12984477004	400472012	SG2		3792	1333027	VILLAGE REALTY	600.79
37	12984477004	800800315	SG2		3793	1333027	VILLAGE REALTY	14.60
37	12984484006	400467049	SIS	T1B	47453	1333083	DONSCO INC	6.06
37	12984484006	400471998	SIS	T1B	14566	1333083	DONSCO INC	16,591.26

37	12984484006	500151812	SIS	TIB	47456	1333083	DONSCO INC	6.06
37	12984487001	400471977	SIS	TI8	4335	1333077	P H GLATFELTER CO	12,048.41
37	12984490001	400526586	LIS	TIF	4037	1333079	PENNEX ALUMINUM COMPANY LLC	67,184.66
37	12984493001	400471935	SGT2	TAG2	4516	1333095	YORK HOUSING AUTHORITY	1,610.31
37	12984497001	400471892	SIS	TIB	4173	1333095	NORTH METAL AND	4,124.51
37	12984501001	400471867	LIS	TIF	4155	1333095	WELLSPAN HEALTH	11,536.99
37	12984504001	400471831	SG2		4141	1333029	TRIANGLE PRINTING CO	963.30
37	12984505001	400471820	SGT2	TAG2	4517	1333095	YORK HOUSING AUTHORITY	1,487.51
37	12984507001	400471805	SIS	TI4	4556	1333014	SPRING GROVE AREA SCHOOL DISTRICT	9,445.81
37	12984517001	400526829	SG2		4111	1333029	FREDERICK GALIARDO	197.95
37	12984524001	400507001	SIS	TIB	14552	1333017	MAPLE PRESS CO	4,496.64
37	12984528001	400507730	LIS	867	3971	1333029	GLEN-GERY CORP	18,621.19
37	12984529002	400495160	ML1	831	293	290806	MITTAL STEEL USA ISG INC	0.00
37	12984530001	400496375	SGT2	TAG6	14550	1333027	ASSOCIATED WHOLESALERS	1,701.93
37	12984533001	400494422	LIS	TI8	14521	1333027	YORK CONTAINER COMPANY	3,327.47
37	12984534001	400491763	SIS	TI4	14383	1333029	YORK BUILDING PRODUCTS CO. INC.	2,097.56
37	12984538001	400496374	SIS	TIB	14554	1333095	YORK WALLCOVERINGS INC	5,547.66
37	12984541001	400472240	SIS	TIB	4443	1333074	RED LION AREA SCHOOL DISTRICT	2,583.06
37	12984542001	400499351	SG2		14534	1333029	WALTER W ZEIGLER'S & SON	3,158.50
37	12984547003	400472211	SIS	TIB	3644	1333074	MAINE INDUSTRIAL TIRE LLC	5,364.81
37	12984549001	400496547	SIS	TIB	14438	1333095	YORK CITY SCHOOL DISTRICT	7,445.55
37	12984561001	400472176	SIS	TIB	3969	1333095	NEW YORK WIRE COMPANY	8,717.36
37	12984566001	400526769	SG2		4505	1333095	HONEYWELL IPCO	2,153.02
37	12984569008	400472068	LIS	TIF	3869	1333029	D.F.STAUFFER BISCUIT CO. INC.	19,391.81
37	12984569008	400492606	LIS	TIF	47118	1333029	D.F.STAUFFER BISCUIT CO. INC.	10,688.18
37	12984569008	400505836	LIS	TIF	47356	1333029	D.F.STAUFFER BISCUIT CO. INC.	7,803.46
37	12984569008	400516746	LIS	TIF	47028	1333029	D.F.STAUFFER BISCUIT CO. INC.	7,803.46
37	12984576001	400472052	SIS	TIB	3847	1333032	COYNE INTERNATIONAL ENT. CORP	7,490.23
37	12984584004	800800311	SIS	TIB	14595	1333029	NEW YORK WIRE COMPANY	3,083.07
37	12984585004	400472035	SIS	TIB	3824	1333029	YORK PENNSYLVANIA HOSP CO LLC	12.68
37	12984585004	800800310	SIS	TIB	3825	1333029	YORK PENNSYLVANIA HOSP CO LLC	2,269.87
37	12984588001	400471996	SIS	TI4	3703	1333027	PENNA PERLITE CORP	1,553.45
37	12984592001	400471991	SIS	TI8	3698	1333069	GEORGIA PACIFIC CORP	12,248.59
37	12984596001	400471986	SGT2	TAG6	3754	1333017	OUTDOOR COUNTRY CLUB	1,646.10
37	12984597001	400471985	SGT2	TAG6	3753	1333005	DOVER AREA SCHOOL DISTRICT	5,014.00
37	12984598001	400471984	SIS	TI4	3751	1333005	DOVER AREA SCHOOL DISTRICT	3,433.09
37	12984606001	400471973	SIS	TIB	3736	1333026	SOUTHERN YORK COUNTY SCHOOL DIST.	7,848.80
37	12984607002	400471965	SGT2	TAG6	3728	1333027	CENTRAL YORK SCHOOL DISTRICT	5,086.97
37	12984611002	400471958	SIS	TIB	3723	1333029	YORK SUBURBAN SCHOOL DISTRICT	7,465.84
37	12984614001	400471948	SIS	TIB	3719	1333035	YORK COUNTY SCHOOL OF TECHNOLOGY	7,516.16
37	12984622002	400471919	SGT2	TAG6	3765	1333032	WEST YORK AREA SCHOOL DISTRICT	9,801.83
37	12984623001	400471918	SGT2	TI4	4642	1333070	MANN & PARKER LUMBER COMPANY INC.	1,627.04
37	12984624003	400471915	SIS	TIB	3763	1333032	HANOVER FOODS CORP	6,546.35
37	12984628004	400471893	SIS	TIB	3686	1333029	YORK COLLEGE OF PENNSYLVANIA	6,166.05
37	12984639001	400471826	SGT2	TAG6	3657	1333095	YORK CATHOLIC HIGH SCHOOL	321.97
37	12984641001	400471812	SG2		4427	1333032	ST PAULS	1,372.62
37	12984643001	400471809	SIS	TIB	4526	1333017	CITY OF YORK	4,064.30
37	12984645001	400471795	SGT2	TAG2	3777	1333095	YORK HOUSING AUTHORITY	272.52
37	12984661001	400526647	SIS	TI4	45046	1333014	YORK BUILDING PRODUCTS CO. INC.	2,190.07
37	12984661003	400500358	SIS	TIB	14657	10101	YORK BUILDING PRODUCTS CO. INC.	23,195.59
37	12984661004	500738669	SIS	TIB	48592	1333032	YORK BUILDING PRODUCTS CO. INC.	24,247.50
37	13237020002	500135596	LIS	TI8	4638	511396	UNIONTOWN HOSPITAL	39,672.24
37	13241895007	501021913	LIS	830	49028	30225	LINDY PAVING INC.	28,711.79
37	13241895007	501028115	LIS	830	49013	30225	LINDY PAVING INC.	28,711.79
37	13262032001	500128825	SG2		1346	1292914	NEW ENGLAND MOTOR FREIGHT	1,352.43
37	13264345002	400520745	SG2		1306	1292913	NEIL KUNKLE	3,173.68
37	13266182003	400473258	ML1	850	1296	1252858	WORLD KITCHEN LLC	5,956.06
37	13270887001	500153389	SGT2	TAG6	45693	273804	SEARS ROEBUCK AND CO	4,662.89
37	13333833001	500159224	SG2		45928	551501	FOOD LION LLC	6,394.31
37	13409908003	800800444	SIS	TIB	289	70406	SARDELLO INC.	2,190.25
37	13418879001	500171349	LIS	TI8	45520	30205	GENERAL ELECTRIC COMPANY	20,044.15
37	13503540001	500099035	SIS	TI4	45872	1252862	BETH CENTER SCHOOL DISTRICT	11,513.92

37	13606384001	500209675	LIS	T18	46079	1333028	ADHESIVES RESEARCH INC	20,132.46
37	13629199001	500199977	LIS	TIF	46006	1112521	PA DEPARTMENT OF CORRECTIONS	41,218.18
37	13637222011	400472011	SIS	TIB	3790	1333027	KINSLEY CONSTRUCTION INC	2,806.97
37	13648145002	400473252	SGS		1289	1112521	JENNY PRODUCTS INC	3,864.05
37	13658489004	500214064	SIS	T14	47053	1252822	COCA-COLA ENTERPRISES INC.	6,113.49
37	13658489004	500459284	SIS	T14	47484	1252822	COCA-COLA ENTERPRISES INC.	5,248.14
37	13664767001	500224346	SGT2	TAG6	46116	1252808	AVELLA AREA SCHOOL DISTRICT	11,391.81
37	13672675001	500103286	SGT2	TAG6	46063	1333012	EASTERN YORK SCHOOL DISTRICT	7,315.49
37	13676826001	500220820	LIS	845	46101	30243	STANDARD FORGED PRODUCTS LLC	27,319.26
37	13794986001	400473202	SIS	TAG6	1015	30223	MOON AREA SCHOOL DISTRICT	2,441.91
37	13801660001	500224592	SGT2	TAG6	46122	1292998	JEANNETTE CITY SCHOOL DISTRICT	17,889.42
37	13807449005	500843197	SGT2	TAG6	48733	10160	CONEWAGO VALLEY SCHOOL DISTRICT	18,037.95
37	13814290002	400495299	SGS		47969	10158	BAR-RAY PRODUCTS INC	0.00
37	13853322001	400473089	SIS	T14	914	30225	BRYAN-MECHANICAL INC	5,076.33
37	13874473001	400473157	SG2		979	70424	PITTSBURGH TUBULAR SHAFTING INC.	431.84
37	13901909001	400485878	SIS	TAG6	4254	30243	IM SUFRIN PREMIER BUSINESS PRODUC	1,879.32
37	13909661002	500239238	SIS	T14	46384	1292918	YOUGH SCHOOL DISTRICT	6,129.30
37	13941065002	400479518	SGS		774	30272	VALVOLINE	1,641.60
37	13959263001	400473271	LIS	T18	1309	1292977	DURALOY TECHNOLOGIES INC	12,519.67
37	13968541002	500296548	ML1	TM2	46567	511324	NEMACOLIN WOODLANDS INC.	229,989.90
37	14012426004	400516863	SG2		761	30272	BUNCHER INDUSTRIAL PARK	1,955.21
37	14059950002	400054367	SG2		47475	1333025	FIESTA MEXICO	25,691.99
37	14104781002	500296730	SIS	TIB	46707	511304	OGLEVEE LTD	15,095.42
37	14136590002	500270120	SIS	T14	48073	1252896	WASHINGTON COUNTY	2,800.24
37	14161090002	400473124	SGS		948	30265	SACRED HEART CHURCH	1,320.90
37	14161126001	400472230	SIS	TIB	3588	1333034	TATE ACCESS FLOORS INC	6,881.34
37	14172457001	500278290	SGT2	TAG6	46926	273804	STATE COLLEGE AREA SCHOOL DIST	9,112.62
37	14209858001	400473191	LIS	TIF	1007	30225	ASHLAND INC.	9,468.16
37	14217110001	400478455	SG2		922	30272	ABDI	1,504.84
37	14238571001	500337814	LIS	TIF	46961	1333007	STARBUCKS COFFEE COMPANY	(819.24)
37	14280523001	500327842	SIS	T14	47308	273804	WAL-MART STORES # 1-2230	4,129.89
37	14303963001	500391455	SGT2	TAG6	47285	30260	CORNELL SCHOOL DISTRICT	12,719.37
37	14313747005	500338294	SGT2	TAG6	47466	10155	TUCKER INDUSTRIAL LIQUID COATINGS	12,693.66
37	14313747006	500323083	SGT2	TAG6	48539	10155	TUCKER INDUSTRIAL LIQUID COATINGS	4,383.45
37	14316327026	400472651	SGS		1127	30287	NEW PLAN REALTY TRUST	10,475.62
37	14318082003	400519776	SIS	TIB	47451	1333032	GTY INC	10,445.94
37	14344230001	500212008	SIS	TIB	47252	1252822	GOLDEN EAGLE CONSTRUCTION CO. INC	11,414.42
37	14351364003	500354179	SIS	806	47333	591705	CENTRAL GREENE SCHOOL DISTRICT	(9,801.11)
37	14351364003	500371709	SIS	806	47605	591705	CENTRAL GREENE SCHOOL DISTRICT	10,935.22
37	14351364003	500690713	SIS	806	49040	591705	CENTRAL GREENE SCHOOL DISTRICT	6,003.16
37	14369089002	400516841	SGS		671	30272	BUNCHER COMPANY	1,557.14
37	14381641008	500714270	SIS	T14	48796	10119	COUNTY OF ADAMS	1,125.17
37	14436898001	400473532	SIS	TAG6	3380	832206	BIG LOTS STORES INC 1084	965.87
37	14471914001	400526560	LIS	TIF	3908	1333032	FRITO-LAY INC.	30,494.23
37	14492769002	500965975	LG2		49158	1112521	STATE CORRECTIONAL INSTITUTE	20,695.18
37	14529317003	400472635	LIS	840	1139	1252856	PA TRANSFORMER TECHNOLOGY INC	21,815.82
37	14529317003	800800373	LIS	840	14246	1252856	PA TRANSFORMER TECHNOLOGY INC	13,412.22
37	14557113003	500054098	SGT2	TAG6	48084	551501	JERR-DAN CORP	30,701.18
37	14666681003	400472559	SGS		1077	30202	THE CARPENTER CONNECTION	2,911.95
37	14688568001	400473247	SGS		1286	1252858	W.H. STONE & CO. INC.	6,713.97
37	14724129003	800800404	SG2		3463	30268	BRADLEY ACADEMY	0.00
37	14738217002	400473525	SG4		621	832206	AMERICAN REFINING GROUP INC	5,915.22
37	14829340001	400473096	SGT2	TAG6	921	30223	RHEMA CHRISTIAN SCHOOL	4,158.19
37	14860718003	400473280	SIS	T14	1313	511314	VACUUM CERAMIC INC.	3,626.04
37	14880968005	400513265	SGT2	TAG2	3338	30287	DORCHESTER TOWERS	1,201.65
37	14880968005	800800389	SGT2	TAG2	44769	30287	DORCHESTER TOWERS	10,475.62
37	14880968005	800800390	SGT2	TAG2	44770	30287	DORCHESTER TOWERS	10,475.62
37	14880968005	800800391	SGT2	TAG2	44771	30287	DORCHESTER TOWERS	10,475.62
37	14883214001	400472867	SG2		742	732195	FRED A NUDD CORPORATION	2,101.78
37	14906919001	400472894	SG3		3313	30260	WONG L.P.	6,641.74
37	14930906001	400472018	SIS	TIB	3801	1333027	YORKSHIRE REALTY LLP	1,221.69
37	14930906002	400472017	SIS	TIB	3800	1333027	YORKSHIRE REALTY LLP	183.89

37	14958276003	500543371	SIS	TIB	35106	1112506	KEYSTONE LIME CORPORATION	7,962.84
37	14962898001	400504012	SG2		4067	10104	HARRISBURG AREA COMMUNITY COLLEGE	1,319.79
37	14962907005	400500030	SGS		3454	190613	GENERAL RENTAL CENTER	1,183.76
37	14997023001	400472421	SIS	TI4	3491	10157	SPECTRA-KOTE CORP.	3,324.12
37	15034438001	800800392	SGT2	TAG6	1131	30298	WINDGAP ENTERPRISES INCORPORATED	630.15
37	15060779001	400526542	SIS	TIB	48868	1252805	NORTH CENTRAL PROCESSING INC	14,168.94
37	15077205001	400487433	SGT1	TAG6	14445	1333095	DC DALLMEYER REAL ESTATE	4,352.73
37	15096104001	500587558	LIS	809	47842	732195	ELLWOOD MILL PRODUCTS COMPANY	61,169.17
37	15096104002	501033523	LIS	809	49045	732195	ELLWOOD MILL PRODUCTS COMPANY	44,763.53
37	15096113001	500587559	LIS	833	47843	732195	NORTH AMERICAN FORGEMASTERS	22,670.09
37	15103065003	400526796	SGS		14835	10103	PRECISION CUT INDUSTRIES INC	5,904.85
37	15107817004	500136220	SG4		1438	511314	FAY PENN ECONOMIC DEVT	1,652.12
37	15119666001	400472700	SG2		1198	30243	PENNSYLVANIA COMMERCIAL REAL EST	1,563.83
37	15128021004	400472542	SIS	TIB	3278	30243	AXIOM AUTOMOTIVE TECHNOLOGIES	4,371.85
37	15128021004	800800382	SIS	TIB	3279	30243	AXIOM AUTOMOTIVE TECHNOLOGIES	6,552.49
37	15128021004	800800383	SIS	TIB	3280	30243	AXIOM AUTOMOTIVE TECHNOLOGIES	6,552.49
37	15171839005	400472256	SIS	TI4	3642	1333074	APEX URETHANE MILLWORK INC	279.49
37	15190290003	500990795	SIS	TIB	48924	511314	DYNAMIC MATERIALS CORPORATION	21,953.37
37	15246690003	400478147	SG2		1122	1252821	SHRI RANCHHODJI ASSOCIATES	10,996.30
37	15285794001	400520146	SIS	TIB	47452	1252807	CATERPILLAR GLOBAL MINING AMERICA	398.38
37	15285794005	400472715	SG2		1152	1252829	CATERPILLAR GLOBAL MINING AMERICA	1,416.67
37	15287512001	500065176	SG2		47085	1333063	DELIAS DISTRIBUTION	1,582.50
37	15310256001	400477241	SIS	TIB	3990	1333017	ABERDEEN ROAD COMPANY INC.	60.31
37	15320799002	400514006	SG4		4540	1252822	ALL OCCASIONS PARTY RENTAL	0.00
37	15380130001	400500097	ML1	TM2	14666	10119	RRI ENERGY INC.	1,125.17
37	15386979001	400472009	SIS	TIB	3788	1333027	SONOCO CORRFLEX D & P LLC	5,065.69
37	15399043001	400473272	SG4		1310	1292913	LENICK COMPANY	1,878.81
37	15409498002	400472801	SG2		686	30225	U.S. ARMY CORPS OF ENGINEERS	1,621.75
37	15410029001	400524934	SG4		1465	511314	SPECIALTY CONDUIT &	2,137.32
37	15410029003	400526421	SGS		1368	511314	SPECIALTY CONDUIT &	5,237.34
37	15514483001	400473294	SGS		1329	1112521	PIKE VIEW ENTERPRISES INC.	1,293.77
37	15514517001	500607489	LIS	TIF	48514	551504	MARTINS FAMOUS PASTRY SHOPPE INC.	37,240.01
37	15542189007	400484040	SG2		49239	1252829	WASHINGTON PENN PLASTICS	16,540.14
37	15542189008	500949435	SGS		49240	1252822	WASHINGTON PENN PLASTICS	6,113.49
37	15551095001	500175440	SIS	TIB	45528	70452	WORLDCLASS PROCESSING CORP D.I.P.	16,374.96
37	15614278001	500732771	SIS	TI4	48561	30223	A & R BUILDING COMPANY	6,802.42
37	15632066001	500494320	SIS	TIB	48533	1112512	SOMERSET WELDING AND STEEL INC.	11,191.32
37	15641400003	400502082	SG3		46814	1333017	NEW STANDARD CORPORATION	6,438.24
37	15674018001	500648810	LIS	TIB	48541	273801	PA DEPARTMENT OF CORRECTIONS	99,366.60
37	15687805001	400495897	SG2		754	732195	HESSIAN COMPANY LTD T/A FADDIS	1,702.73
37	15700258003	400472146	SGS		3986	1333017	WORKFLOW ONE	298.01
37	15772207001	400516842	SGT2	TAG6	778	70409	HALL INDUSTRIES INC.	2,886.58
37	15804397001	500153126	LIS	TI8	45642	70479	PENN STATE SPECIAL METALS LLC	12,382.25
37	15830301007	400476065	SGT2	TAG6	802	30209	MARONDA FOUNDATION	2,082.57
37	15878297001	500766884	SGT2	TAG6	48455	1333007	STARBUCKS COFFEE WAREHOUSE	61,445.67
37	15897246001	500635532	SIS	TIB	48654	1333004	ESC LLC	10,255.49
37	15932079001	500755822	LIS	TIF	48661	511311	PA DEPARTMENT OF CORRECTIONS	11,097.65
37	16032404001	400493513	SG2		3428	1112521	ABILENE BOOT CO. INC.	1,471.35
37	16080397001	400520923	SG2		44426	190633	EUGENE A. COOPER	1,001.72
37	16083526003	400472735	SG2		1224	30243	KIN PROPERTIES	1,825.77
37	16095038001	400517428	SGS		3385	190628	R D LOGISTICS	3,868.07
37	16195289003	400472627	SGT2	TAG6	1134	30276	PMLR PROPERTIES LLC	3,736.41
37	16211690001	400522880	SIS	TAG6	1081	30243	BOTTLING GROUP LLC	1,018.27
37	16226888005	400288865	SIS	TIB	46395	1292977	SUMMERILL TUBE CORP	1,878.55
37	16226888005	400289580	SIS	TIB	46393	1292977	SUMMERILL TUBE CORP	1,878.55
37	16226888005	400473253	SIS	TIB	1290	1292977	SUMMERILL TUBE CORP	16,200.79
37	16251355005	800800440	SGT1	TAG5	14268	70422	CREEKSIDE SPRING LLC	8,844.56
37	16266565001	400518893	LIS	TI8	934	70495	KEYSTONE PROFILES LTD	1,151.81
37	16314259001	500845588	SIS	TAG6	48728	1333032	KINSLEY ASPHALT	22,654.42
37	16316862001	400489632	SIS	TIB	48727	10103	UTZ QUALITY FOODS INC	23,457.97
37	16343494001	400473488	SGS		631	832202	MINARD RUN OIL CO	4,454.65
37	16354507001	400485000	SGS		4273	1333014	R & R COMPONENTS INC.	3,108.54

37	16450594001	400526719	SIS	TIB	48743	1333083	H & H CASTING INC.	23,887.49
37	16492890001	400472901	SG2		773	70478	FELLOWSHIP BAPTIST CHURCH	1,571.94
37	16512325001	400473207	SGS		4342	30272	PRIME SOURCE BUILDING PRODUCTS	991.08
37	16512328001	400479318	SG2		4333	30272	PRIME SOURCE BUILDING PRODUCTS	1,468.09
37	16618611001	400509341	SIS	TIB	14449	1333032	SPECIALTY EMULSION INC	2,460.66
37	16630957002	400526998	LIS	803	14788	70470	ANCHOR HOCKING LLC	33,446.59
37	16640613004	400472720	SG2		1212	30287	ENTERPRISE BANK	1,103.71
37	16693268001	400471953	SGT2	TAG6	4678	1333017	YORK BARBELL	2,486.57
37	16804444002	500146391	LIS	TI8	861	70495	MCDANEL ADVANCED CERAMIC TECH	10,233.82
37	16804444008	500175309	SIS	TIB	49139	70495	MCDANEL ADVANCED CERAMIC TECH	11,223.75
37	16869463001	400473316	LG2		1347	511311	HEARTLAND BARGE LLC	8,455.09
37	16888128001	400473190	SIS	TIB	1006	732113	THE PRAXIS	8,616.13
37	16894098002	500939482	SIS	TIB	49112	1333035	OSS ORTHOPAEDIC HOSPITAL LLCs	2,040.95
37	16894098004	501057529	SIS	TI4	49129	1333035	OSS ORTHOPAEDIC HOSPITAL LLCs	2,040.95
37	16919869001	500215263	SIS	TIB	48787	1333095	CONDUCTIVE TECHNOLOGIES INC	12,353.21
37	16920048001	500959190	SIS	TIB	48797	511395	YOUGHIOGHENY GLASS	11,994.70
37	16921777003	500191867	SIS	TIB	45616	273806	SPECTRUM CONTROL INC	3,456.40
37	16933818003	400472432	SGS		292	1333003	CUNNINGHAM FURNITURE INDUSTRY LLC	0.00
37	16992858001	400472447	SIS	TI4	48793	273860	STATE COLLEGE AREA SCHOOL DISTRIC	4,890.17
37	17037445001	500962866	SIS	TIB	48814	511306	HUNTER PANELS LLC	18,913.52
37	17049920001	400499613	SIS	TIB	1126	30268	GREENTREE PKWY ASS. LP	1,919.39
37	17049929002	800800399	SG2		3458	30268	GREENTREE PKWY ASS. LP	0.00
37	17097990001	400473352	SGS		4547	1252858	COMPREHENSIVE COMMUNITY SERVICES	1,965.53
37	17120543005	400471994	SIS	TI4	3701	1333027	HAAS ARCHITECTURAL MILLWORK INC	9,471.73
37	17126427001	400526860	SG2		1250	30243	R & D COATINGS INC	888.44
37	17149672001	400526591	SG4		799	732153	ADAMS MFG CORP	1,805.44
37	17184483002	500193058	SIS	TIB	45604	732195	RESCO PRODUCTS INC	2,191.46
37	17187387006	400471902	LIS	TI8	4178	1333032	BAE SYSTEMS LAND & ARMAMENTS LP	6,632.40
37	17230495003	400479417	SG2		888	30225	KOBE REALTY	1,962.15
37	17264884002	400500238	LIS	TIH	14403	1333032	LEHIGH CEMENT COMPANY	16,461.97
37	17287297004	500966808	SIS	TIB	48842	10119	WYNDHAM HOTEL	1,125.17
37	17297010001	400474558	SIS	TI4	14055	1333035	ECORE INTERNATIONAL	8,795.26
37	17329614003	500162630	LIS	868	44642	1333027	YORK COGENERATION COMPANY LLC	16,654.66
37	17329614003	500162631	LIS	868	44642	1333027	YORK COGENERATION COMPANY LLC	16,654.66
37	17374217001	400473438	SIS	TI4	1455	1112569	MCCARTHY OTR RETREADING INC	1,441.32
37	17374299002	400473323	LG1		1351	511314	UNIVERSAL WELL SERVICES	9,043.84
37	17377970001	501025433	SIS	839	48841	190626	ORWELL NATURAL GAS COMPANY	24,015.97
37	17409498001	501027922	SIS	TIB	49021	1333095	CINTAS CORP	14,965.43
37	17420756001	400504964	SGS		14778	1333017	DICO INC	2,579.81
37	17432474003	400472075	SIS	TIB	3879	1333027	EQUITY INDUSTRIAL A-YORK LP	1,428.34
37	17439660001	400471850	SIS	TI4	4149	1333035	CLK-HPP YORK HILLS LP	290.07
37	17439660003	800800314	SG2		4269	1333035	CLK-HPP YORK HILLS LP	2,586.96
37	17446577006	400498963	SIS	TIB	14518	10160	NEW OXFORD FOOD LLC	5,361.20
37	17451537002	400473024	SG2		862	30272	ARC LIMITED	1,519.38
37	17465105001	400473522	SGS		616	832213	DELONG CASEY L	0.00
37	17486118001	501043836	SG4		49030	273821	BOLTON METAL PRODUCTS CO.	6,684.78
37	17509433003	501049268	LIS	TI8	49070	511306	JOHNSON MATTHEY INC	21,499.07
37	17515866004	501043874	SG2		49053	30224	STEINER REALTY	1,093.83
37	17515866005	501043873	SG2		49052	30224	STEINER REALTY	1,093.83
37	17520364002	501043872	SG2		49054	30224	STEINER REALTY	1,093.83
37	17556648001	500988325	SG2		49016	1252829	TANGER PROPERTIES LTD PARTNERSHIP	16,540.14
37	17592775005	500935239	SGS		49241	1252828	WASHINGTON PENN PLASTICS	2,221.29
37	17613477001	501040193	SG2		49048	832295	BRADFORD CREMATORY	17,028.50
37	17653039001	400472681	SG2		1108	30243	NYWP ENTERPRICE LLC	1,885.74
37	17662964001	400472829	SIS	856	711	30252	WPAHS INC	10,625.40
37	17692241009	501080986	LIS	TI8-EFACT	49302	1333017	YORK COUNTY SOLID WASTE AUTHORITY	75,979.41
37	17697569001	400495886	SIS	TI4	14626	1333095	THE WARRELL CLASSIC CO	4,204.43
37	17766386001	501049150	SIS	TIB	49088	1333014	CHURCH AND DWIGHT CO INC.	37,624.94
37	18505018001	400473396	SG2		3248	1292914	JB'S BRIGHT BEGINNING LLC	1,663.84
37	18540737001	500487109	SGS		47705	1292909	RESERVED ENVIRONMENTAL SERVICES	37,052.17
37	18553656001	500204877	SIS	TI4	48298	30272	ARCELORMITTAL LAPLACE LLC	5,399.51
37	18660393001	501083309	SG2		40519	1252820	DEPARTMENT OF TRANSPORTATION	22,691.51

37	18703892001	400505131	LIS	TIF	689	70477	PTC ALLIANCE HOLDINGS CORP	23,230.13
37	18767329005	800800406	SIS	TIB	14727	30268	PWC PROPERTY SOLUTIONS LLC	0.00
37	18776965001	400472097	LIS	TIF	3907	1333014	PENNSY SUPPLY INC.	5,698.72
37	18785500001	400474982	SG2		748	732195	GRAHAM THERMAL PRODUCTS	1,700.15
37	18792064002	501099066	SGT2	TAG6	49244	1333035	MILLER PLANT FARM INC	15,923.45
37	18801361001	400472893	SG2		4537	190613	MURPHY TRACTOR AND EQUIPMENT	1,476.90
37	18836110001	400473205	SIS	TIB	1018	732111	EZEFLOW USA INC	3,880.29
37	18862516001	400506475	SIS	TIB	1050	1252806	PRETZELS CANONSBURG LLC	869.86
37	18876998001	400498570	SG4		14594	310911	IBAKEFOODS LLC	7,789.73
37	18885421001	500376080	SIS	TIB	49156	10119	AGRICULTURE COMMODITIES INC	16,954.88
37	18897692003	400472409	SIS	TIB	1512	10160	PHILIPS ELECTRONICS	3,247.68
37	18917876001	400474751	LG1		4509	30223	PITTSBURGH HOTEL LLC	3,241.16
37	18929586001	400526210	SG2		723	30272	LUCKY VITAMIN CORP	2,110.65
37	18938679001	500744795	SIS	872	49242	1252851	AMROX	29,234.93
37	18941652003	400473297	SGS		1332	511318	EASTERN HARDWOODS INC	3,863.92
37	18973174002	400526191	LIS	873	44761	190613	ALCOA COMMERCIAL WINDOWS	81,514.47
37	18985473001	501047288	SIS	TIB	49243	1333035	WELLSPAN HEALTH	450.56
37	19016183003	400472455	SG3		1531	273821	NAVITUS LLC	5,413.65
37	19022293001	400473231	SGS		4575	511316	BEST FAYETTE MEDICAL CENTER LP	1,956.84
37	19022293005	500132845	SGS		4575	511316	BEST FAYETTE MEDICAL CENTER LP	1,956.84
37	19046540001	400508038	SIS	TIB	14064	1333017	BODYCOTE THERMAL PROCESSING INC	1,758.34
37	19074397001	501115733	SG2		49265	1333017	YORK WASTE DISPOSAL INC	1,216.31
37	19075101001	400473322	SGS		4421	1292916	TITAN HOSPITALITY INC	10,041.93
37	19084905001	500758287	SGS		49126	1333017	SALONCENTRIC INC	6,438.24
37	19114953001	500688577	SGT2	TAG6	48544	511312	NELSON WIRE & STEEL LLC	1,115.13
37	19117144005	501102841	LIS	TIB	49282	732108	COMMERCIAL ASPHALT SUPPLY INC.	0.00
37	19117144005	501104644	LIS	TIB	49270	732108	COMMERCIAL ASPHALT SUPPLY INC.	44,938.18
37	19179996001	400472978	LIS	TIG	828	30272	LIBERTAS COPPER LLC	21,799.23
37	19188658001	400472929	LG2		797	30225	LANXESS CORP	1,315.00
37	19193822001	501050977	SIS	TIB	49272	10103	CONEWAGO ENTERPRISES	11,227.06
37	19195813001	400472866	SG2		741	70470	BV INDUSTRIAL PARK LLC	12,018.67
37	19198302001	400472903	SGS		775	732195	R J REPCO	6,051.86
37	19212239003	500791830	SIS	TIB	49025	30201	MASONIC VG OF THE GRAND LODGE PA	0.00
37	19223348001	400473004	SG2		725	30234	LANG REAL ESTATE MANAGEMENT LLC	28.96
37	19234486001	400472905	SG2		777	732153	ANTHONY JOSEPH	1,248.09
37	19252407003	800800378	SG2		849	30234	GFS LLC	2,908.76
37	19261707001	400475636	SIS	T14	793	30223	PITT WCP HOTEL	3,586.35
37	19297438001	400493366	LIS	TIF	14458	1333025	CONAGRA FOODS PACKAGED FOODS LLC	7,246.78
37	19336466001	400501188	SGT2	TAG2	45609	1333032	GHC YORK OPS LLC	7,478.06
37	19337115003	400503508	SGS		1240	1252829	CB MINING INCORPORATED	1,425.28
37	19418733001	400472437	SIS	TIB	3304	10104	CBS CORPORATION	11,234.53
37	19430896001	501122186	LG2		49298	70412	BEEMAC TRUCKING	11,219.30
37	19431194001	400473171	SIS	TIB	989	70461	COL-FIN SPECIALTY STEEL CORP II	20,862.41
37	19441257001	500095996	SG2		46960	1333017	AMERICANA TIRE AND WHEEL	6,468.85
37	19443642001	400472814	SIS	TIB	697	70403	COMPREHENSIVE HEALTHCARE	8,081.85
37	19447200001	400472448	LG1		4581	273851	CENTRE CARE INC	1,817.71
37	19447200003	500153394	LG1		4581	273851	CENTRE CARE INC	1,817.71
37	19457137001	400473264	LG1		1303	511314	GREAT STAY HOSPITALITY LLC	1,557.22
37	19510781001	400500023	SG2		4557	190613	150 LINDEN PARTNER	2,115.02
37	19531601001	400526383	LG1		1012	30225	WASTE MANAGEMENT	11,619.73
37	19588817001	400499080	SG4		14265	732111	24/7 MILL MAINTENANCE LLC	8,352.63
37	19592009001	501155646	LG2		49311	1292909	MASCOT PETROLEUM-RAMS	23,080.04
Total								6,002,717.41

Columbia Gas of Pennsylvania, Inc.
 Account 385 Industrial Measurement Stations
 As of November 30, 2014

Converted Data from "Detail"

Rate Sched	RS Int	RS High Level	Full Rate Sched	Amount	Sum of Amount	Column Labels	Grand Total		
Row Labels	LDS/LGSS	MLDS	NSS	SDS/LGSS	SGSS/SCD/SGDS	Grand Total			
SDS	SD	SDS/LGSS	T14	10,257					
SDS	SD	SDS/LGSS	T14	17,824					
SG2	SG	SGSS/SCD/SG2		1,977					
SGDS OTHER	SG	SGSS/SCD/SG6		1,094					
SG2	SG	SGSS/SCD/SG2		1,094					
SG2	SG	SGSS/SCD/SG2		1,094					
SGDS P1	SG	SGSS/SCD/SG2		1,094					
SDS	SD	SDS/LGSS	T14	9,447					
SGDS P1	SG	SGSS/SCD/SG2		10,476					
SGDS P1	SG	SGSS/SCD/SG2		10,476					
SGDS P1	SG	SGSS/SCD/SG2		1,094					
SGDS P1	SG	SGSS/SCD/SG2		1,094					
SGS	SG	SGSS/SCD/SGS		2,368					
SG3	SG	SGSS/SCD/SG3		5,569					
SDS	SD	SDS/LGSS	T1B	11,291					
SG3	SG	SGSS/SCD/SG3		5,938					
SGDS OTHER	SG	SGSS/SCD/SG6		281					
SGDS OTHER	SG	SGSS/SCD/SG6		12,353					
LDS	LD	LDS/LGSS	T1B	47,281					
SDS	SD	SDS/LGSS	T1B	4,383					
SDS FLEX	SD	SDS/LGSS	061	19,884					
SGS	SG	SGSS/SCD/SGS		967					
SGDS OTHER	SG	SGSS/SCD/SG6		2,307					
SDS	SD	SDS/LGSS	T1B	0					
SDS	SD	SDS/LGSS	T1B	0					
SDS	SD	SDS/LGSS	T1B	0					
SDS	SD	SDS/LGSS	T1B	2,800					
SDS	SD	SDS/LGSS	T1B	1,866					
SDS	SD	SDS/LGSS	T1B	2,800					
SDS	SD	SDS/LGSS	T1B	2,800					
SDS	SD	SDS/LGSS	T1B	2,800					
SDS	SD	SDS/LGSS	T1B	2,800					
LG2	SD	SDS/LGSS	LG2	9,184					
SG2	SG	SGSS/SCD/SG2		1,860					
SGS	SG	SGSS/SCD/SGS		804					
SDS	SD	SDS/LGSS	T1B	20,611					
SGDS OTHER	SG	SGSS/SCD/SG5		9,349					
SGS	SG	SGSS/SCD/SGS		927					
SG2	SG	SGSS/SCD/SG2		1,029					
SGS	SG	SGSS/SCD/SGS		4,517					
SG3	SG	SGSS/SCD/SG3		4,847					
SGDS OTHER	SG	SGSS/SCD/SG6		5,739					
SGDS OTHER	SG	SGSS/SCD/SG6		8,153					
SGDS OTHER	SG	SGSS/SCD/SG6		1,709					
SGDS OTHER	SG	SGSS/SCD/SG6		3,561					
LG1	SD	SDS/LGSS	LG1	855					
SDS	SD	SDS/LGSS	T1B	7,594					
SG2	SG	SGSS/SCD/SG2		1,208					
SGDS OTHER	SG	SGSS/SCD/SG6		6,974					
SGDS OTHER	SG	SGSS/SCD/SG6		6,156					
SGDS OTHER	SG	SGSS/SCD/SG6		5,116					
SG2	SG	SGSS/SCD/SG2		5,426					
SDS	SD	SDS/LGSS	T14	7,495					
SG2	SG	SGSS/SCD/SG2		2,945					
SDS	SD	SDS/LGSS	T14	2,619					
SGDS OTHER	SG	SGSS/SCD/SG6		15,161					
SGDS OTHER	SG	SGSS/SCD/SG6		1,630					
SGDS OTHER	SG	SGSS/SCD/SG6		936					
Grand Total				2,367,388	372,421	645	1,860,479	1,381,785	6,002,717

Rate Schedule
 Conversion Table
 SG SGSS/SCD/SGDS
 LG LGSS
 SD SDS/LGSS
 LD LDS/LGSS
 SC SGSS/SCD/SGDS
 ML MLDS
 NS NSS

SDSS/LGSS
 LDS/LGSS

RSS/RDS
 SGS/SCD/SGDS
 N/A
 SDS/LGSS
 LDS/LGSS
 MLDS

SG2	SG	SGSS/SCD/SC	SG2	4,243
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	4,729
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,470
SGDS P1	SG	SGSS/SCD/SC	TAG2	3,777
SG2	SG	SGSS/SCD/SC	SG2	2,708
SDS	SD	SDS/LGSS	T1B	1,465
SDS	SD	SDS/LGSS	T1B	1,465
SDS	SD	SDS/LGSS	T1B	3,429
SDS	SD	SDS/LGSS	T1B	3,429
LDS	LD	LDS/LGSS	T1B	2,456
SGS	SG	SGSS/SCD/SC	SGS	4,077
SDS	SD	SDS/LGSS	T14	2,623
LDS	LD	LDS/LGSS	T1B	16,094
SGS	SG	SGSS/SCD/SC	SGS	3,136
SDS	SD	SDS/LGSS	T1B	5,338
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	7,976
SCC	SC	SGSS/SCD/SC	SCC	3,466
LG1	SD	SDS/LGSS	LG1	1,009
LG1	SD	SDS/LGSS	LG1	1,009
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,828
SDS	SD	SDS/LGSS	T1B	9,981
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,771
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,854
SG2	SG	SGSS/SCD/SC	SG2	1,180
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,122
SG2	SG	SGSS/SCD/SC	SG2	1,427
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,978
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,918
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	7,329
MLDS II	ML	MLDS	TMA	5,427
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,721
SDS	SD	SDS/LGSS	T14	1,814
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,728
SG2	SG	SGSS/SCD/SC	SG2	1,775
SDS	SD	SDS/LGSS	T14	2,837
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,331
SDS	SD	SDS/LGSS	T1B	2,954
SDS	SD	SDS/LGSS	T1B	5,698
SDS	SD	SDS/LGSS	T1B	0
SDS	SD	SDS/LGSS	T1B	0
SDS	SD	SDS/LGSS	T1B	2,376
SG2	SG	SGSS/SCD/SC	SG2	4,538
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,328
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,137
SDS	SD	SDS/LGSS	T14	11,005
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	(1,468)
SG4	SG	SGSS/SCD/SC	SG4	1,523
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,192
LG1	SD	SDS/LGSS	LG1	32,353
SG2	SG	SGSS/SCD/SC	SG2	1,135
SGS	SG	SGSS/SCD/SC	SGS	2,113
LDS	LD	LDS/LGSS	T1B	10,535
SGDS P1	SG	SGSS/SCD/SC	TAG2	2,397
LDS	LD	LDS/LGSS	T1B	9,302
LDS FLEX	LD	LDS/LGSS	816	649
SDS	SD	SDS/LGSS	T1B	9,919
LDS FLEX	LD	LDS/LGSS	810	12,600
LDS FLEX	LD	LDS/LGSS	808	13,295
LDS FLEX	LD	LDS/LGSS	808	13,295
SGS	SG	SGSS/SCD/SC	SGS	22,670
SG4	SG	SGSS/SCD/SC	SG4	1,275
SDS	SD	SDS/LGSS	T1B	9,005
SGS	SG	SGSS/SCD/SC	SGS	1,108
SDS	SD	SDS/LGSS	T14	10,025
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,928

SDS	SD	SDS/LGSS	TIB	3,401
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,986
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,377
SDS	SD	SDS/LGSS	TIB	2,138
LDS	LD	LDS/LGSS	TIB	6,294
SDS	SD	SDS/LGSS	TIB	2,224
SDS	SD	SDS/LGSS	T14	2,688
LDS	LD	LDS/LGSS	TIB	14,702
SDS	SD	SDS/LGSS	TIB	2,856
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,664
SGDS P1	SG	SGSS/SCD/SC	TAG2	2,722
SGDS P1	SG	SGSS/SCD/SC	TAG2	2,474
SDS	SD	SDS/LGSS	T14	5,064
SG2	SG	SGSS/SCD/SC	SG2	1,168
SG2	SG	SGSS/SCD/SC	SG2	1,137
SDS	SD	SDS/LGSS	TIB	5,290
SDS	SD	SDS/LGSS	TIB	13,075
LDS	LD	LDS/LGSS	TIB	9,181
SDS	SD	SDS/LGSS	TIB	3,695
SDS	SD	SDS/LGSS	T14	2,661
SDS	SD	SDS/LGSS	TIB	2,464
LDS FLEX	LD	LDS/LGSS	820	25,410
LG2	SD	SDS/LGSS	LG2	2,943
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,041
SDS	SD	SDS/LGSS	T14	2,443
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,646
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	976
SG2	SG	SGSS/SCD/SC	SG2	1,307
SC2	SC	SGSS/SCD/SC	SC2	2,613
SG2	SG	SGSS/SCD/SC	SG2	1,315
SDS	SD	SDS/LGSS	T14	3,553
SGDS P1	SG	SGSS/SCD/SC	TAG2	814
SGDS P1	SG	SGSS/SCD/SC	TAG2	814
SDS	SD	SDS/LGSS	TIB	8,690
SDS	SD	SDS/LGSS	T14	0
SGDS P1	SG	SGSS/SCD/SC	TAG2	3,640
SDS	SD	SDS/LGSS	T14	2,168
SDS	SD	SDS/LGSS	TIB	2,570
SDS	SD	SDS/LGSS	T14	47,221
SDS	SD	SDS/LGSS	TIB	4,003
SGDS P1	SG	SGSS/SCD/SC	TAG2	3,333
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,575
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,987
SDS	SD	SDS/LGSS	TIB	60,170
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,082
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	851
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,637
SGS	SG	SGSS/SCD/SC	SGS	1,646
SDS	SD	SDS/LGSS	TIB	1,889
SGDS FLEX	SG	SGSS/SCD/SC	841	1,748
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,622
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,954
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	429
SDS	SD	SDS/LGSS	T14	2,830
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,537
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	23,897
LDS	LD	LDS/LGSS	TIB	8,425
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,721
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,721
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	0
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	499
SDS	SD	SDS/LGSS	T14	0
SG2	SG	SGSS/SCD/SC	SG2	16,952
SDS	SD	SDS/LGSS	TIB	5,615
SDS	SD	SDS/LGSS	TIB	10,802

MLDS II FLEX	ML	MLDS	802	13,865
MLDS II FLEX	ML	MLDS	802	13,865
LDS FLEX	LD	LD\$/LGSS	801	14,993
LDS FLEX	LD	LD\$/LGSS	859	14,725
SDS	SD	SD\$/LGSS	T14	0
LDS	LD	LD\$/LGSS	T14	12,774
SGDS P1	SG	SG\$\$/SCD/SC	TAG2	6,611
SDS	SD	SD\$/LGSS	T14	5,736
SGDS P1	SG	SG\$\$/SCD/SC	TAG2	3,352
SDS	SD	SD\$/LGSS	T1B	18,010
SG2	SG	SG\$\$/SCD/SC	SG2	3,176
SDS	SD	SD\$/LGSS	T14	4,992
SDS	SD	SD\$/LGSS	T14	16,540
SG2	SG	SG\$\$/SCD/SC	SG2	6,760
SDS	SD	SD\$/LGSS	T1B	3,200
MLDS II FLEX	ML	MLDS	878	45,283
LG1	SD	SD\$/LGSS	LG1	30,344
SDS	SD	SD\$/LGSS	T14	30,606
LDS FLEX	LD	LD\$/LGSS	846	18,457
LDS FLEX	LD	LD\$/LGSS	846	1,166
SDS	SD	SD\$/LGSS	T1B	47,133
SDS FLEX	SD	SD\$/LGSS	847	9,866
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG5	989
SG2	SG	SG\$\$/SCD/SC	SG2	3,178
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG6	1,278
LG1	SD	SD\$/LGSS	LG1	5,614
SG2	SG	SG\$\$/SCD/SC	SG2	8,986
SG2	SG	SG\$\$/SCD/SC	SG2	1,521
SG2	SG	SG\$\$/SCD/SC	SG2	1,107
SG2	SG	SG\$\$/SCD/SC	SG2	1,527
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG6	1,740
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG6	14,604
SGDS P1	SG	SG\$\$/SCD/SC	TAG2	2,575
LDS	LD	LD\$/LGSS	T14	7,032
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG6	1,352
SG2	SG	SG\$\$/SCD/SC	SG2	1,108
SDS	SD	SD\$/LGSS	T1B	1,422
SDS	SD	SD\$/LGSS	T14	2,421
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG6	1,735
SG2	SG	SG\$\$/SCD/SC	SG2	1,458
SDS	SD	SD\$/LGSS	T1B	365
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG6	1,485
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG6	3,096
SGDS P1	SG	SG\$\$/SCD/SC	TAG2	10,150
SDS	SD	SD\$/LGSS	T1B	7,768
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG6	1,443
SDS	SD	SD\$/LGSS	T14	3,399
LG1	SD	SD\$/LGSS	LG1	1,055
SDS	SD	SD\$/LGSS	T1B	924
SDS	SD	SD\$/LGSS	T1B	1,094
SDS	SD	SD\$/LGSS	T1B	1,094
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG6	16,882
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG6	1,953
SDS	SD	SD\$/LGSS	T1B	10,476
SDS	SD	SD\$/LGSS	T1B	26,321
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG6	843
SDS	SD	SD\$/LGSS	T14	2,362
SGDS OTHER	SG	SG\$\$/SCD/SC	TAG6	3,087
SDS	SD	SD\$/LGSS	T1B	4,419
SDS	SD	SD\$/LGSS	T1B	3,075
SDS	SD	SD\$/LGSS	T1B	3,075
SDS	SD	SD\$/LGSS	T1B	3,075
SDS	SD	SD\$/LGSS	T1B	1,115
SDS	SD	SD\$/LGSS	T14	0
SGDS P1	SG	SG\$\$/SCD/SC	TAG2	2,326

LDS FLEX	LD	LDS/LGSS	838	43,674
SG2	SG	SGSS/SCD/SC	SG2	1,109
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,947
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,170
LDS	LD	LDS/LGSS	T18	6,675
LDS	LD	LDS/LGSS	T1F	7,525
LDS	LD	LDS/LGSS	T1B	24,052
LDS	LD	LDS/LGSS	T1B	27,714
LDS	LD	LDS/LGSS	T1F	6,398
SG4	SG	SGSS/SCD/SC	SG4	2,266
SDS	SD	SDS/LGSS	T14	10,318
LDS FLEX	LD	LDS/LGSS	819	15,049
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,794
SDS	SD	SDS/LGSS	T14	1,505
LDS	LD	LDS/LGSS	T1B	8,667
SDS	SD	SDS/LGSS	T1B	3,124
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,662
SG2	SG	SGSS/SCD/SC	SG2	2,914
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,435
SGS	SG	SGSS/SCD/SC	SGS	8,166
SG2	SG	SGSS/SCD/SC	SG2	1,504
SG2	SG	SGSS/SCD/SC	SG2	0
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,606
SDS	SD	SDS/LGSS	T14	2,566
SDS	SD	SDS/LGSS	T14	2,280
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,643
SG2	SG	SGSS/SCD/SC	SG2	2,525
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,655
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,992
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,379
SGDS P1	SG	SGSS/SCD/SC	TAG1	1,655
SGDS P1	SG	SGSS/SCD/SC	TAG1	1,655
SGDS P1	SG	SGSS/SCD/SC	TAG1	1,655
SGDS P1	SG	SGSS/SCD/SC	TAG1	1,179
SGDS P1	SG	SGSS/SCD/SC	TAG1	1,655
SGDS P1	SG	SGSS/SCD/SC	TAG1	1,655
LG1	SD	SDS/LGSS	LG1	3,279
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,191
SDS	SD	SDS/LGSS	T14	2,899
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,838
SGDS P1	SG	SGSS/SCD/SC	TAG2	5,185
SGS	SG	SGSS/SCD/SC	SGS	2,818
SDS	SD	SDS/LGSS	T14	2,006
SDS	SD	SDS/LGSS	T1B	1,772
SG2	SG	SGSS/SCD/SC	SG2	1,527
SDS	SD	SDS/LGSS	T1B	12,616
SDS	SD	SDS/LGSS	T1B	2,491
LG2	SD	SDS/LGSS	LG2	4,335
MLDS I	ML	MLDS	TM2	3,031
SDS	SD	SDS/LGSS	T14	2,570
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,185
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,185
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,185
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	4,583
SG2	SG	SGSS/SCD/SC	SG2	27,949
LG2	SD	SDS/LGSS	LG2	23,754
SDS	SD	SDS/LGSS	T14	3,398
SG2	SG	SGSS/SCD/SC	SG2	1,479
SDS	SD	SDS/LGSS	T1B	7,185
SDS	SD	SDS/LGSS	T1B	6,756
SDS	SD	SDS/LGSS	T1B	5,255
SDS FLEX	SD	SDS/LGSS	874	14,184
LDS FLEX	LD	LDS/LGSS	875	7,044
LDS FLEX	LD	LDS/LGSS	875	7,044
LDS FLEX	LD	LDS/LGSS	875	18,029

LDS FLEX	LD	LDS/LGSS	875	13,643
SG2	SG	SGSS/SCD/SC	SG2	5,140
LDS	LD	LDS/LGSS	TIF	294
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	7,337
LDS	LD	LDS/LGSS	TIF	5,414
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	612
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	2,124
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	2,126
LDS	LD	LDS/LGSS	TIF	1,900
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	826
LDS	LD	LDS/LGSS	TIF	3,312
LDS	LD	LDS/LGSS	TIF	551
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
LDS	LD	LDS/LGSS	TIF	2,870
LDS	LD	LDS/LGSS	TIF	(238)
LDS	LD	LDS/LGSS	TIF	328
LDS	LD	LDS/LGSS	TIF	18,029
SG2	SG	SGSS/SCD/SC	SG2	328
LDS	LD	LDS/LGSS	TIF	5,124
SDS	SD	SDS/LGSS	TIF	12,542
SG2	SG	SGSS/SCD/SC	SG2	2,183
SDS	SD	SDS/LGSS	TIF	10,409
LDS	LD	LDS/LGSS	TIF	5,657
SDS	SD	SDS/LGSS	TIF	1,740
SG2	SG	SGSS/SCD/SC	SG2	2,044
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	8,126
SDS	SD	SDS/LGSS	TIF	10,485
SDS	SD	SDS/LGSS	TIF	328
SDS	SD	SDS/LGSS	TIF	0
LG2	SD	SDS/LGSS	LG2	0
LG2	SD	SDS/LGSS	LG2	0
LDS	LD	LDS/LGSS	TIF	5,371
LDS	LD	LDS/LGSS	TIF	2,638

SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,663
SG2	SG	SGSS/SCD/SC	SG2	4,266
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	882
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	0
SDS	SD	SDS/LGSS	T14	4,103
NSI	NS	NSS	NSI	645
SDS	SD	SDS/LGSS	T18	1,129
SDS	SD	SDS/LGSS	T18	9,210
SDS	SD	SDS/LGSS	T14	4,687
SDS	SD	SDS/LGSS	T14	645
LG1	SD	SDS/LGSS	LG1	3,852
LDS	LD	LDS/LGSS	T18	5,091
LDS	LD	LDS/LGSS	T18	2,600
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,948
SGS	SG	SGSS/SCD/SC	SGS	20,772
LDS	LD	LDS/LGSS	T1F	12,792
LDS	LD	LDS/LGSS	T1F	10,711
LDS	LD	LDS/LGSS	T1F	10,830
LDS	LD	LDS/LGSS	T18	5,115
LDS	LD	LDS/LGSS	T18	5,115
LDS	LD	LDS/LGSS	T18	18,724
SDS	SD	SDS/LGSS	T18	2,716
SDS	SD	SDS/LGSS	T18	3,012
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	4,097
LDS	LD	LDS/LGSS	T1F	28
LDS	LD	LDS/LGSS	T1F	11,870
LDS	LD	LDS/LGSS	T1F	5,205
SDS	SD	SDS/LGSS	T18	3,203
SDS	SD	SDS/LGSS	T18	2,126
LDS	LD	LDS/LGSS	T18	7,870
SDS	SD	SDS/LGSS	T18	4,270
SDS	SD	SDS/LGSS	T18	7,800
SDS	SD	SDS/LGSS	T18	4,338
SDS	SD	SDS/LGSS	T18	13,873
SDS	SD	SDS/LGSS	T18	2,269
SGS	SG	SGSS/SCD/SC	SGS	1,581
SG2	SG	SGSS/SCD/SC	SG2	1,202
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	5,011
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,354
SDS	SD	SDS/LGSS	T18	2,709
SDS	SD	SDS/LGSS	T14	3,434
MLDS II FLEX	ML	MLDS	821	24,645
SDS FLEX	SD	SDS/LGSS	858	16,769
SDS	SD	SDS/LGSS	T14	1,212
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,599
LDS	LD	LDS/LGSS	T18	4,617
LDS	LD	LDS/LGSS	T18	(2,478)
LDS	LD	LDS/LGSS	T18	1,583
LDS	LD	LDS/LGSS	T18	4,627
LDS	LD	LDS/LGSS	T18	4,225
LDS	LD	LDS/LGSS	T18	1,583
LDS	LD	LDS/LGSS	T18	1,583
LDS	LD	LDS/LGSS	T18	1,583
LDS	LD	LDS/LGSS	T18	3,470
SDS	SD	SDS/LGSS	T18	2,894
LDS	LD	LDS/LGSS	T1F	32,431
SG2	SG	SGSS/SCD/SC	SG2	1,613
LDS	LD	LDS/LGSS	T1G	13,299
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,731
LDS	LD	LDS/LGSS	T1F	29,485
LDS	LD	LDS/LGSS	T1G	18,899
LDS	LD	LDS/LGSS	T1G	1,583
LDS	LD	LDS/LGSS	T1G	1,583

SDS	SD	SDS/LGSS	T18	3,924
SDS	SD	SDS/LGSS	T14	5,492
LG1	SD	SDS/LGSS	LG1	1,321
LDS	LD	LDS/LGSS	TIF	194
LDS	LD	LDS/LGSS	T18	5,646
SDS	SD	SDS/LGSS	T18	3,476
SGDS OTHER	SG	SGSS/SCD/SC	TAG5	293
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,062
SDS	SD	SDS/LGSS	T18	3,163
SDS	SD	SDS/LGSS	T18	6,438
SDS	SD	SDS/LGSS	T18	3,826
SDS	SD	SDS/LGSS	T18	10,068
SDS	SD	SDS/LGSS	T18	3,348
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	277
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,971
SDS	SD	SDS/LGSS	T18	301
SDS	SD	SDS/LGSS	T18	4,744
SDS	SD	SDS/LGSS	T18	6,272
SDS	SD	SDS/LGSS	T18	13,199
LDS	LD	LDS/LGSS	T18	8,219
LDS	LD	LDS/LGSS	T18	5,911
LDS	LD	LDS/LGSS	T18	6,020
LDS	LD	LDS/LGSS	T18	7,803
SDS	SD	SDS/LGSS	T18	1,834
LDS	LD	LDS/LGSS	T18	6,786
SDS	SD	SDS/LGSS	T18	4,782
LDS	LD	LDS/LGSS	T18	4,618
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	4,750
LDS	LD	LDS/LGSS	T18	18
LDS	LD	LDS/LGSS	T18	6,582
LDS	LD	LDS/LGSS	TIF	19,140
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	15,019
SDS	SD	SDS/LGSS	T18	1,150
SDS	SD	SDS/LGSS	T14	8,853
SDS	SD	SDS/LGSS	T18	3,381
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	5,226
SDS	SD	SDS/LGSS	T18	78
SDS	SD	SDS/LGSS	T18	8,044
SG2	SG	SGSS/SCD/SC	SG2	601
SG2	SG	SGSS/SCD/SC	SG2	15
SDS	SD	SDS/LGSS	T18	6
SDS	SD	SDS/LGSS	T18	16,591
SDS	SD	SDS/LGSS	T18	6
LDS	LD	LDS/LGSS	T18	12,048
LDS	LD	LDS/LGSS	TIF	67,185
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,610
SDS	SD	SDS/LGSS	T18	4,125
LDS	LD	LDS/LGSS	TIF	11,537
SG2	SG	SGSS/SCD/SC	SG2	983
SGDS P1	SG	SGSS/SCD/SC	TAG2	1,488
SDS	SD	SDS/LGSS	T14	9,446
SG2	SG	SGSS/SCD/SC	SG2	198
SDS	SD	SDS/LGSS	T18	4,497
LDS FLEX	LD	LDS/LGSS	867	18,621
MLDS I FLEX	ML	MLDS	831	0
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,702
LDS	LD	LDS/LGSS	T18	3,327
SDS	SD	SDS/LGSS	T14	2,098
SDS	SD	SDS/LGSS	T18	5,548
SDS	SD	SDS/LGSS	T18	2,583
SG2	SG	SGSS/SCD/SC	SG2	3,159
SDS	SD	SDS/LGSS	T18	5,365
SDS	SD	SDS/LGSS	T18	7,446
SDS	SD	SDS/LGSS	T18	8,717
SG2	SG	SGSS/SCD/SC	SG2	2,153

LDS	LD	LDS/LGSS	TIF	19,392
LDS	LD	LDS/LGSS	TIF	10,688
LDS	LD	LDS/LGSS	TIF	7,803
LDS	LD	LDS/LGSS	TIF	7,803
SDS	SD	SDS/LGSS	TIB	7,490
SDS	SD	SDS/LGSS	TIB	3,083
SDS	SD	SDS/LGSS	TIB	13
SDS	SD	SDS/LGSS	TIB	2,270
SDS	SD	SDS/LGSS	T14	1,553
LDS	LD	LDS/LGSS	T18	12,249
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,646
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	5,014
SDS	SD	SDS/LGSS	T14	3,433
SDS	SD	SDS/LGSS	TIB	7,849
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	5,087
SDS	SD	SDS/LGSS	TIB	7,466
SDS	SD	SDS/LGSS	TIB	7,516
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	9,802
SDS	SD	SDS/LGSS	T14	1,627
SDS	SD	SDS/LGSS	TIB	6,546
SDS	SD	SDS/LGSS	TIB	6,166
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	322
SG2	SG	SGSS/SCD/SC	SG2	1,373
SDS	SD	SDS/LGSS	TIB	4,064
SGDS P1	SG	SGSS/SCD/SC	TAG2	273
SDS	SD	SDS/LGSS	T14	2,190
SDS	SD	SDS/LGSS	T18	23,196
SDS	SD	SDS/LGSS	T18	24,248
LDS	LD	LDS/LGSS	T18	39,672
LDS FLEX	LD	LDS/LGSS	830	28,712
LDS FLEX	LD	LDS/LGSS	830	28,712
SG2	SG	SGSS/SCD/SC	SG2	1,352
SG2	SG	SGSS/SCD/SC	SG2	3,174
MLDS II FLEX	ML	MLDS	850	5,956
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	4,663
SG2	SG	SGSS/SCD/SC	SG2	6,394
SDS	SD	SDS/LGSS	TIB	2,190
LDS	LD	LDS/LGSS	T18	20,044
SDS	SD	SDS/LGSS	T14	11,514
LDS	LD	LDS/LGSS	T18	20,132
LDS	LD	LDS/LGSS	TIF	41,218
SDS	SD	SDS/LGSS	TIB	2,807
SGS	SG	SGSS/SCD/SC	SGS	3,864
SDS	SD	SDS/LGSS	T14	6,113
SDS	SD	SDS/LGSS	T14	5,248
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	11,392
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	7,315
LDS FLEX	LD	LDS/LGSS	845	27,319
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,442
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	17,689
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	18,038
SGS	SG	SGSS/SCD/SC	SGS	0
SDS	SD	SDS/LGSS	T14	5,076
SG2	SG	SGSS/SCD/SC	SG2	432
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,879
SDS	SD	SDS/LGSS	T14	6,129
SGS	SG	SGSS/SCD/SC	SGS	1,642
LDS	LD	LDS/LGSS	T18	12,520
MLDS 1	ML	MLDS	TM2	229,990
SG2	SG	SGSS/SCD/SC	SG2	1,955
SG2	SG	SGSS/SCD/SC	SG2	25,692
SDS	SD	SDS/LGSS	TIB	15,095
SDS	SD	SDS/LGSS	T14	2,800
SGS	SG	SGSS/SCD/SC	SGS	1,321
SDS	SD	SDS/LGSS	TIB	6,881

SGDS OTHER	SG	SGSS/SCD/SC TAG6	9,113
LDS	LD	LDS/LGSS TIF	9,468
SG2	SG	SGSS/SCD/SC SG2	1,505
LDS	LD	LDS/LGSS TIF	(819)
SDS	SD	SDS/LGSS TI4	4,130
SGDS OTHER	SG	SGSS/SCD/SC TAG6	12,719
SGDS OTHER	SG	SGSS/SCD/SC TAG6	12,694
SGDS OTHER	SG	SGSS/SCD/SC TAG6	4,383
SGS	SG	SGSS/SCD/SC SGS	10,476
SDS	SD	SDS/LGSS TIB	10,446
SDS	SD	SDS/LGSS TIB	11,414
SDS FLEX	SD	SDS/LGSS 806	(9,801)
SDS FLEX	SD	SDS/LGSS 806	10,935
SDS FLEX	SD	SDS/LGSS 806	6,003
SGS	SG	SGSS/SCD/SC SGS	1,557
SDS	SD	SDS/LGSS TI4	1,125
SGDS OTHER	SG	SGSS/SCD/SC TAG6	966
LDS	LD	LDS/LGSS TIF	30,494
LG2	SD	SDS/LGSS LG2	20,695
LDS FLEX	LD	LDS/LGSS 840	21,816
LDS FLEX	LD	LDS/LGSS 840	13,412
SGDS OTHER	SG	SGSS/SCD/SC TAG6	30,701
SGS	SG	SGSS/SCD/SC SGS	2,912
SGS	SG	SGSS/SCD/SC SGS	6,714
SG2	SG	SGSS/SCD/SC SG2	0
SG4	SG	SGSS/SCD/SC SG4	5,915
SGDS OTHER	SG	SGSS/SCD/SC TAG6	4,158
SDS	SD	SDS/LGSS TI4	3,628
SGDS P1	SG	SGSS/SCD/SC TAG2	1,202
SGDS P1	SG	SGSS/SCD/SC TAG2	10,476
SGDS P1	SG	SGSS/SCD/SC TAG2	10,476
SGDS P1	SG	SGSS/SCD/SC TAG2	10,476
SG2	SG	SGSS/SCD/SC SG2	2,102
SG3	SG	SGSS/SCD/SC SG3	6,642
SDS	SD	SDS/LGSS TIB	1,222
SDS	SD	SDS/LGSS TIB	184
SDS	SD	SDS/LGSS TIB	7,963
SG2	SG	SGSS/SCD/SC SG2	1,320
SGS	SG	SGSS/SCD/SC SGS	1,184
SDS	SD	SDS/LGSS TI4	3,324
SGDS OTHER	SG	SGSS/SCD/SC TAG6	630
SDS	SD	SDS/LGSS TIB	14,169
SGDS OTHER	SG	SGSS/SCD/SC TAG6	4,353
LDS FLEX	LD	LDS/LGSS 806	61,169
LDS FLEX	LD	LDS/LGSS 809	44,764
LDS FLEX	LD	LDS/LGSS 833	22,670
SGS	SG	SGSS/SCD/SC SGS	5,905
SG4	SG	SGSS/SCD/SC SG4	1,652
SG2	SG	SGSS/SCD/SC SG2	1,564
SDS	SD	SDS/LGSS TIB	4,372
SDS	SD	SDS/LGSS TIB	6,552
SDS	SD	SDS/LGSS TIB	6,552
SDS	SD	SDS/LGSS TI4	279
SDS	SD	SDS/LGSS TIB	21,953
SG2	SG	SGSS/SCD/SC SG2	10,996
SDS	SD	SDS/LGSS TIB	398
SG2	SG	SGSS/SCD/SC SG2	1,417
SG2	SG	SGSS/SCD/SC SG2	1,583
SDS	SD	SDS/LGSS TIB	60
SG4	SG	SGSS/SCD/SC SG4	0
MLDS I	ML	MLDS TM2	1,125
SDS	SD	SDS/LGSS TIB	5,066
SG4	SG	SGSS/SCD/SC SG4	1,879
SG2	SG	SGSS/SCD/SC SG2	1,622
SG4	SG	SGSS/SCD/SC SG4	2,137

SGS	SG	SGSS/SCD/SC	SGS	5,237
SGS	SG	SGSS/SCD/SC	SGS	1,294
LDS	LD	LDS/LGSS	TIF	37,240
SG2	SG	SGSS/SCD/SC	SG2	16,540
SGS	SG	SGSS/SCD/SC	SGS	6,113
SDS	SD	SDS/LGSS	TIB	16,375
SDS	SD	SDS/LGSS	T14	6,802
SDS	SD	SDS/LGSS	TIB	11,191
SG3	SG	SGSS/SCD/SC	SG3	6,438
LDS	LD	LDS/LGSS	T18	99,367
SG2	SG	SGSS/SCD/SC	SG2	1,703
SGS	SG	SGSS/SCD/SC	SGS	298
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,887
LDS	LD	LDS/LGSS	T18	12,382
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,083
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	61,446
SDS	SD	SDS/LGSS	TIB	10,255
LDS	LD	LDS/LGSS	TIF	11,098
SG2	SG	SGSS/SCD/SC	SG2	1,471
SG2	SG	SGSS/SCD/SC	SG2	1,002
SG2	SG	SGSS/SCD/SC	SG2	1,826
SGS	SG	SGSS/SCD/SC	SGS	3,868
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	3,736
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,018
SDS	SD	SDS/LGSS	TIB	1,879
SDS	SD	SDS/LGSS	TIB	1,879
SDS	SD	SDS/LGSS	TIB	16,201
SGDS OTHER	SG	SGSS/SCD/SC	TAG5	8,845
LDS	LD	LDS/LGSS	T18	1,152
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	22,654
SDS	SD	SDS/LGSS	TIB	23,458
SGS	SG	SGSS/SCD/SC	SGS	4,455
SGS	SG	SGSS/SCD/SC	SGS	3,109
SDS	SD	SDS/LGSS	TIB	23,887
SG2	SG	SGSS/SCD/SC	SG2	1,572
SGS	SG	SGSS/SCD/SC	SGS	991
SG2	SG	SGSS/SCD/SC	SG2	1,468
SDS	SD	SDS/LGSS	TIB	2,461
LDS FLEX	LD	LDS/LGSS	803	33,447
SG2	SG	SGSS/SCD/SC	SG2	1,104
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	2,487
LDS	LD	LDS/LGSS	T18	10,234
SDS	SD	SDS/LGSS	TIB	11,224
LG2	SD	SDS/LGSS	LG2	8,455
SDS	SD	SDS/LGSS	TIB	8,616
SDS	SD	SDS/LGSS	TIB	2,041
SDS	SD	SDS/LGSS	T14	2,041
SDS	SD	SDS/LGSS	TIB	12,353
SDS	SD	SDS/LGSS	TIB	11,995
SDS	SD	SDS/LGSS	TIB	3,456
SGS	SG	SGSS/SCD/SC	SGS	0
SDS	SD	SDS/LGSS	T14	4,890
SDS	SD	SDS/LGSS	TIB	18,914
SDS	SD	SDS/LGSS	TIB	1,919
SG2	SG	SGSS/SCD/SC	SG2	0
SGS	SG	SGSS/SCD/SC	SGS	1,966
SDS	SD	SDS/LGSS	T14	9,472
SG2	SG	SGSS/SCD/SC	SG2	888
SG4	SG	SGSS/SCD/SC	SG4	1,805
SDS	SD	SDS/LGSS	TIB	2,191
LDS	LD	LDS/LGSS	T18	6,632
SG2	SG	SGSS/SCD/SC	SG2	1,962
LDS	LD	LDS/LGSS	T14	16,462
SDS	SD	SDS/LGSS	TIB	1,125
SDS	SD	SDS/LGSS	T14	8,795

LDS FLEX	LD	LDS/LGSS	868	16,655
LDS FLEX	LD	LDS/LGSS	868	16,655
SDS	SD	SDS/LGSS	T14	1,441
LG1	SD	SDS/LGSS	LG1	9,044
SDS FLEX	SD	SDS/LGSS	839	24,016
SDS	SD	SDS/LGSS	T1B	14,965
SGS	SG	SGSS/SCD/SC	SGS	2,580
SDS	SD	SDS/LGSS	T1B	1,428
SDS	SD	SDS/LGSS	T14	290
SG2	SG	SGSS/SCD/SC	SG2	2,587
SDS	SD	SDS/LGSS	T1B	5,361
SG2	SG	SGSS/SCD/SC	SG2	1,519
SGS	SG	SGSS/SCD/SC	SGS	0
SG4	SG	SGSS/SCD/SC	SG4	6,685
LDS	LD	LDS/LGSS	T1B	21,499
SG2	SG	SGSS/SCD/SC	SG2	1,094
SG2	SG	SGSS/SCD/SC	SG2	1,094
SG2	SG	SGSS/SCD/SC	SG2	1,094
SG2	SG	SGSS/SCD/SC	SG2	16,540
SGS	SG	SGSS/SCD/SC	SGS	2,221
SG2	SG	SGSS/SCD/SC	SG2	17,029
SG2	SG	SGSS/SCD/SC	SG2	1,886
SDS FLEX	SD	SDS/LGSS	856	10,625
LDS	LD	LDS/LGSS	T1B-EFACT	75,979
SDS	SD	SDS/LGSS	T14	4,204
SDS	SD	SDS/LGSS	T1B	37,625
SG2	SG	SGSS/SCD/SC	SG2	1,664
SGS	SG	SGSS/SCD/SC	SGS	37,052
SDS	SD	SDS/LGSS	T14	5,400
SG2	SG	SGSS/SCD/SC	SG2	22,692
LDS	LD	LDS/LGSS	T1F	23,230
SDS	SD	SDS/LGSS	T1B	0
LDS	LD	LDS/LGSS	T1F	5,699
SG2	SG	SGSS/SCD/SC	SG2	1,700
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	15,923
SG2	SG	SGSS/SCD/SC	SG2	1,477
SDS	SD	SDS/LGSS	T1B	3,880
SDS	SD	SDS/LGSS	T1B	870
SG4	SG	SGSS/SCD/SC	SG4	7,790
SDS	SD	SDS/LGSS	T1B	16,955
SDS	SD	SDS/LGSS	T1B	3,248
LG1	SD	SDS/LGSS	LG1	3,241
SG2	SG	SGSS/SCD/SC	SG2	2,111
MLDS II FLEX	ML	MLDS	872	29,235
SGS	SG	SGSS/SCD/SC	SGS	3,864
LDS FLEX	LD	LDS/LGSS	873	81,514
SDS	SD	SDS/LGSS	T1B	451
SG3	SG	SGSS/SCD/SC	SG3	5,414
SGS	SG	SGSS/SCD/SC	SGS	1,957
SGS	SG	SGSS/SCD/SC	SGS	1,957
SDS	SD	SDS/LGSS	T1B	1,758
SG2	SG	SGSS/SCD/SC	SG2	1,216
SGS	SG	SGSS/SCD/SC	SGS	10,042
SGS	SG	SGSS/SCD/SC	SGS	6,438
SGDS OTHER	SG	SGSS/SCD/SC	TAG6	1,115
LDS	LD	LDS/LGSS	T1B	0
LDS	LD	LDS/LGSS	T1B	44,938
LDS	LD	LDS/LGSS	T1G	21,799
LG2	SD	SDS/LGSS	LG2	1,315
SDS	SD	SDS/LGSS	T1B	11,227
SG2	SG	SGSS/SCD/SC	SG2	12,019
SGS	SG	SGSS/SCD/SC	SGS	6,052
SDS	SD	SDS/LGSS	T1B	0
SG2	SG	SGSS/SCD/SC	SG2	29
SG2	SG	SGSS/SCD/SC	SG2	1,248

SG2	SG	SGSS/SCD/SC	SG2	2,909
SDS	SD	SDS/LGSS	T14	3,586
LDS	LD	LDS/LGSS	TIF	7,247
SGDS P1	SG	SGSS/SCD/SC	TAG2	7,478
SGS	SG	SGSS/SCD/SC	SGS	1,425
SDS	SD	SDS/LGSS	TIB	11,235
LG2	SD	SDS/LGSS	LG2	11,219
SDS	SD	SDS/LGSS	TIB	20,862
SG2	SG	SGSS/SCD/SC	SG2	6,469
SDS	SD	SDS/LGSS	TIB	8,082
LG1	SD	SDS/LGSS	LG1	1,818
LG1	SD	SDS/LGSS	LG1	1,818
LG1	SD	SDS/LGSS	LG1	1,557
SG2	SG	SGSS/SCD/SC	SG2	2,115
LG1	SD	SDS/LGSS	LG1	11,620
SG4	SG	SGSS/SCD/SC	SG4	8,353
LG2	SD	SDS/LGSS	LG2	23,080
				6,002,717

Columbia Gas of Pennsylvania, Inc.
Rate Index

Billing Rate	Volume Billed Rate	Customer Chg. Billed Rate
ABB	LGSS	LGSS LT 10
ACC	RSS	RSS
CTS	LDS	LDS 100 300
JAN	SGSS	SGSS LT 600
LEB	SGSS	SGSS LT 600
LGS	SDS	SDS LT 10
LG1	SDS	SDS LT 10
LG2	SDS	SDS 10 50
LG3	LDS	LDS 50 100
LG4	LDS	LDS 100 300
LG5	LDS	LDS 300 700
LG6	LDS	LDS 700
LIS	LDS FALLBACK	NONE
LV2	MLDS II	MLDS II 300 700
LV3	MLDS II	MLDS II GT 700
MCL	LGSS	LGSS LT 10
MCO	SGSS	SGSS LT 600
MCS	SGSS	SGSS LT 600
MLDUQUENS	MLDS I	MLDS I
MLLTVSTEE	MLDS I	MLDS I
MLUNION	MLDS I	MLDS I
ML0	MLDS I FALLBACK	NONE
ML1	MLDS I FALLBACK	NONE
ML2	MLDS II FALLBACK	NONE
ML3	MLDS II FALLBACK	NONE
ML4	MLDS II FALLBACK	NONE
ML5	MLDS II FALLBACK	NONE
ML6	MLDS I FALLBACK	NONE
ML7	MLDS II FALLBACK	NONE
ML8	MLDS I FALLBACK	NONE
ML9	MLDS I FALLBACK	NONE
NLN	NSS	NSS 600 6000
NSA	NSS	NSS 600 6000
NSB	NSS	NSS 6000 10000
NSC	NSS	NSS 6000 10000
NSD	NSS	NSS 600 6000
NSE	NSS	NSS LT 600
NSF	NSS	NSS 600 6000
NSG	NSS	NSS 600 6000
NSH	NSS	NSS 10000 50000
NSI	NSS	NSS
NSJ	NSS	NSS 600 6000
NSK	NSS	NSS LT 600
NSL	NSS	NSS 600 6000
NSM	NSS	NSS 10000 50000
NSN	NSS	NSS LT 600
NSO	NSS	NSS LT 600
NSQ	NSS	NSS LT 600
NSR	NSS	NSS 10000 50000
NST	NSS	NSS 600 6000
NSS	NSS	NSS LT 600
NSS TCA	NSS	NSS 10000 50000
NSS TCB	NSS	NSS 10000 50000
NSS TC1	NSS	NSS 600 6000
NSS TIA	NSS	NSS 600 6000
NSSABBAPT	NSS	NSS 600 6000
NSSLEBAPT	NSS	NSS 600 6000

NSSLEBSHP	NSS	NSS 600 6000
NS1	NSS	NSS LT 600
NS2	NSS	NSS 6000 10000
NS3	NSS	NSS 600 6000
NS4	NSS	NSS 6000 10000
NS5	NSS	NSS 6000 10000
NS6	NSS	NSS 10000 50000
NS7	NSS	NSS LT 600
NS8	NSS	NSS LT 600
RCC	CAP	CAP
RGC	PRDGDS	PRDGDS
RGS	PRDGS	PRDGS
RG2	SGSS	SGSS GT 600
RPP	RSS	RSS
RS	RSS	RSS
RSC	CAP	CAP
RSG	SGSS	SGSS LT 600
RST	CAP	CAP
RTC	RDS	RDS
SAS-TCB	SDS	SDS 10 50
SAS-TC6-F	LDS	LDS 50 100
SAS-T18	SDS	SDS 10 50
SAS-TIG	LDS	LDS 300 700
SAS-T18	LDS	LDS 50 100
SAS-T18-F	LDS	LDS 50 100
SAS-TMB	MLDS II	MLDS II 300 700
SAS-TM1	MLDS I	MLDS I
SCC	SCD	SCD
SC2	SCD	SCD
SGI	SGS-DS FALLBACK	NONE
SGS	SGSS	SGSS LT 600
SGT	SGS-DS FALLBACK	N/A
SG1	SGSS	SGSS LT 600
SG2	SGSS	SGSS GT 600
SG3	SGSS	SGSS LT 600
SG4	SGSS	SGSS GT 600
SIS	LDS FALLBACK	NONE
SLI	SDS FALLBACK	NONE
SNS	SGS-DS FALLBACK	NONE
SPP	SGSS	SGSS LT 600
SSG	LDS FALLBACK	NONE
SSI	LDS FALLBACK	NONE
STLEBANON	SGDS OTHER	SGDS LT 600
S2I	SGDS FALLBACK	NONE
S3I	SGDS FALLBACK	NONE
S4I	SGDS FALLBACK	NONE
TAG1	SGDS P1	SGDS LT 600
TAG2	SGDS P1	SGDS GT 600
TAG3	SGDS INTERM	SGDS LT 600
TAG4	SGDS INTERM	SGDS GT 600
TAG5	SGDS OTHER	SGDS LT 600
TAG6	SGDS OTHER	SGDS GT 600
TCA	SDS	SDS 10 50
TCB	SDS	SDS 10 50
TCC	LDS	LDS 100 300
TC1	SDS	SDS LT 10
TC2	SDS	SDS LT 10
TC5	LDS	LDS 100 300
TC6	LDS	LDS 50 100
TG1	SGDS INTERM	SGDS LT 600
TG2	SGDS INTERM	SGDS GT 600
TIA	SDS	SDS 10 50

TIB	SDS	SDS 10 50
TIB-EFACT	SDS	SDS 10 50
TIC	LDS	LDS 100 300
TID	LDS	LDS 300 700
TIE	LDS	LDS GT 700
TIF	LDS	LDS 100 300
TIF-EFACT	LDS	LDS 100 300
TIG	LDS	LDS 300 700
TIG-EFACT	LDS	LDS 300 700
TIH	LDS	LDS GT 700
TI3	SDS	SDS LT 10
TI4	SDS	SDS LT 10
TI7	LDS	LDS 50 100
TI8	LDS	LDS 50 100
TI8-EFACT	LDS	LDS 50 100
TL3	MLDS II	MLDS II GT 700
TMA	MLDS II	MLDS II 100 300
TMB	MLDS II	MLDS II 300 700
TMC	MLDS II	MLDS II GT 700
TML	LDS FALLBACK	NONE
TMS	LDS FALLBACK	NONE
TM1	MLDS I	MLDS 10-50
TM2	MLDS I	MLDS 50-100
TM3	MLDS I	MLDS 100-300
TM4	MLDS I	MLDS 300-700
TM5	MLDS I	MLDS GT 700
TNP	SGDS OTHER	SGDS LT 600
TN2	SGDS P1	SGDS GT 600
TP1	SGDS OTHER	SGDS LT 600
TP2	SGDS P1	SGDS GT 600
TP3	SGDS OTHER	SGDS LT 600
TP4	SGDS OTHER	SGDS GT 600
800	LDS FLEX	LDS FLEX
801	LDS FLEX	LDS FLEX
802	MLDS II FLEX	MLDS II FLEX
803	LDS FLEX	LDS FLEX
804	LDS FLEX	LDS FLEX
805	LDS FLEX	LDS FLEX
806	SDS FLEX	SDS FLEX
807	SDS FLEX	SDS FLEX
808	LDS FLEX	LDS FLEX
809	LDS FLEX	LDS FLEX
810	LDS FLEX	LDS FLEX
811	LDS FLEX	LDS FLEX
812	LDS FLEX	LDS FLEX
813	LDS FLEX	LDS FLEX
814	LDS FLEX	LDS FLEX
815	LDS FLEX	LDS FLEX
816	LDS FLEX	LDS FLEX
817	SGDS FLEX	SGDS FLEX
819	LDS FLEX	LDS FLEX
820	LDS FLEX	LDS FLEX
821	MLDS II FLEX	MLDS II FLEX
822	SDS FLEX	SDS FLEX
823	SGDS FLEX	SGDS FLEX
824	SDS FLEX	SDS FLEX
825	LDS FLEX	LDS FLEX
826	SGDS FLEX	SGDS FLEX
827	SGDS FLEX	SGDS FLEX
828	LDS FLEX	LDS FLEX
829	LDS FLEX	LDS FLEX
830	LDS FLEX	LDS FLEX

831	MLDS I FLEX	MLDS I FLEX
832	LDS FLEX	LDS FLEX
833	LDS FLEX	LDS FLEX
834	SGDS FLEX	SGDS FLEX
835	SGDS FLEX	SGDS FLEX
836	SGDS FLEX	SGDS FLEX
837	SGDS FLEX	SGDS FLEX
838	LDS FLEX	LDS FLEX
839	SDS FLEX	SDS FLEX
840	LDS FLEX	LDS FLEX
841	SGDS FLEX	SGDS FLEX
842	LDS FLEX	LDS FLEX
843	LDS FLEX	LDS FLEX
844	LDS FLEX	LDS FLEX
845	LDS FLEX	LDS FLEX
846	LDS FLEX	LDS FLEX
847	SDS FLEX	SDS FLEX
848	SGDS FLEX	SGDS FLEX
849	MLDS I FLEX	MLDS I FLEX
850	MLDS II FLEX	MLDS II FLEX
851	LDS FLEX	LDS FLEX
852	SGDS OTHER	SGDS LT 600
853	SGDS OTHER	SGDS LT 600
854	SGDS OTHER	SGDS LT 600
855	SGDS OTHER	SGDS LT 600
856	SDS FLEX	SDS FLEX
857	SGDS FLEX	SGDS FLEX
858	SDS FLEX	SDS FLEX
859	LDS FLEX	LDS FLEX
860	SGDS FLEX	SGDS FLEX
861	SDS FLEX	SDS FLEX
862	SGDS FLEX	SGDS FLEX
863	SGDS FLEX	SGDS FLEX
864	SGDS FLEX	SGDS FLEX
865	SDS FLEX	SDS FLEX
866	SGDS FLEX	SGDS FLEX
867	LDS FLEX	LDS FLEX
868	LDS FLEX	LDS FLEX
869	SDS FLEX	SDS FLEX
870	SDS FLEX	SDS FLEX
871	SDS FLEX	SDS FLEX
872	MLDS II FLEX	MLDS II FLEX
873	LDS FLEX	LDS FLEX
874	SDS FLEX	SDS FLEX
875	LDS FLEX	LDS FLEX
876	SDS FLEX	SDS FLEX
877	SGDS FLEX	SGDS FLEX
878	MLDS II FLEX	MLDS II FLEX
880	LDS FLEX	LDS FLEX
881	LDS FLEX	LDS FLEX
898	LDS	LDS 50 100
914	LDS	LDS 100 300
915	LDS	LDS 50 100
916	SDS	SDS LT 10
917	SDS	SDS 10 50
918	LDS	LDS 100 300
919	SDS	SDS LT 10
921	LDS	LDS 100 300
922	SDS	SDS 10 50
923	SGDS OTHER	SGDS LT 600
924	SGDS OTHER	SGDS LT 600
926	SGDS OTHER	SGDS LT 600

927	LDS	LDS 300 700
928	LDS	LDS 100 300
928	LDS	LDS 300 700
929	LDS	LDS 100 300
930	SDS	SDS LT 10
931	SDS	SDS LT 10
932	SDS	SDS LT 10
933	SDS	SDS LT 10
934	LDS	LDS 100 300
935	LDS	LDS 50 100
936	LDS	LDS 50 100
937	LDS	LDS 300 700
939	LDS	LDS GT 700
940	MLDS II	MLDS II GT 700
941	MLDS I	MLDS I
942	MLDS II	MLDS II 300 700
943	LDS	LDS 100 300
944	LDS	LDS 100 300
945	LDS FALLBACK	NONE
946	LDS	LDS 100 300
948	LDS	LDS 100 300
951	SDS	SDS LT 10
952	LDS	LDS 50 100
966	LDS	LDS GT 700
982	LDS	LDS 300 700
983	LDS	LDS 300 700
984	LDS	LDS 300 700
985	LDS	LDS 300 700
986	MLDS II	MLDS II GT 700
987	SDS	SDS LT 10
988	LDS	LDS 300 700
989	LDS	LDS 100 300
990	SDS	SDS LT 10
991	LDS	LDS 50 100
992	LDS	LDS 100 300
993	MLDS I	MLDS I
994	LDS	LDS 300 700
995	LDS	LDS 300 700
996	LDS	LDS GT 700
997	LDS	LDS 50 100

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-09:

Please provide a copy of the Company's current customer extension policy. Provide a representative sample of the analyses conducted by the Company when deciding whether service to a new customer qualifies under the Company's customer extension policy.

Response:

The Company's current customer extension policy appears on pages 48-50 of its tariff as reproduced below.

8. Extensions

8.1 Service Connections

The Company will install the service line from its main to point of delivery, as defined in the Point of Delivery section of this tariff; provided, however;

- (a) In the territories formerly served under Tariff Gas--Pa. P.U.C. No. 6 and Tariff Gas--Pa. P.U.C. No. 7, the Company will install the service line from its main to a convenient point approximately fifty (50) feet inside the customer's property line. (See the description of Territory section of this tariff to identify territory formerly served under Tariff Gas--Pa. P.U.C. No. 6 and Tariff Gas--Pa. P.U.C. No. 7.)
- (b) In rural areas, where service is not available directly from the Company, service may be provided from a transmission or production line. It is the sole discretion of the owner of the transmission or production line to allow service from their facilities to the customer. If connection is allowed, the Company's service connection will consist of a tap on the line and a service valve.

8.2 Capital Expenditure Policy

8.2.1 Residential Distribution Service

The applicants will be required to provide a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant's gas requirements and the amount of capital that the Company can justify

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

investing in the project, based on the anticipated gas requirements of the applicant(s). Minimum capital investment is the capital expenditure required to serve only the gas requirements requested by the particular applicant(s).

The maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the company, taking into consideration the estimated additional annual quantities, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

8.2.2 Commercial and Industrial Distribution Service

The applicants will be required to provide a refundable cash deposit to the Company equal to the difference between the minimum capital investment required to serve the applicant's gas requirements and the amount of capital that the Company can justify investing in the project, based on the anticipated gas requirements of the applicant(s). Minimum capital investment is the capital expenditure required to serve only the gas requirements requested by the particular applicant(s).

- (a) Projects Where the Net Present Value of the Cash Flows, Using the Minimum Capital Investment, is Equal to or Greater than Zero.

Such projects are economically feasible provided that there are assurances that the applicant will use the projected quantities of gas for the minimum time period stated in the agreement. Such assurances may be provided in the form of a minimum use agreement, in which applicant contractually agrees to take delivery of certain minimum quantities of gas, and to pay the applicable distribution charges for such quantities, irrespective of applicant's actual consumption of gas. At the Company's sole discretion, a deposit may be required if the Company is not certain that the applicant will use the quantity of gas, as projected, for the entire Minimum Time Period. The maximum required deposit shall be no more than the minimum capital investment.

- (b) Projects Where the Net Present Value of the Cash Flows, Using the Minimum Capital Investment, is Less than Zero.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

The Company shall require a refundable deposit in the amount that the net present value is below zero. For example, if the net present value of a project is -\$1,000, the Company shall require a \$1,000 refundable deposit. In addition, if there is uncertainty that the applicant will use the projected quantity of gas for the minimum time period stated in the agreement, the Company may, in its sole discretion, (1) require the Applicant to pay an additional refundable deposit, or (2) require the applicant to enter into a minimum use agreement, in which applicant contractually agrees to take delivery of certain minimum quantities of gas, and to pay the applicable distribution charges for such quantity, irrespective of applicant's actual consumption of gas. The additional refundable deposit, if required, shall be no more than the combined total of the Company's minimum capital investment and the net present value. For example, if the Company's minimum capital investment is \$10,000 and the net present value of the project is -\$1,000, the applicant shall be required to provide an additional \$9,000 deposit.

For purposes of subsection (a) and (b), above, the maximum allowable investment is the amount of capital expenditure which the estimated revenues generated from a proposed project would support and still provide the necessary return to the Company, taking into consideration the estimated additional annual quantity, rate schedule, cost of gas, operating and maintenance expense, interest and taxes.

8.2.3 Reduction or Elimination of Deposit

In any case where a deposit is required, it may be reduced or eliminated, if in the Company's judgment, the institution of such service will benefit other customers within a reasonable period of time.

8.2.4 Taxes on Deposits for Construction & Customer Advances

Any deposit, advance or other like amounts received from the applicant which shall constitute taxable income as defined by the Internal Revenue Service will have the income taxes segregated in a deferred account for inclusion in rate base in a future rate case proceeding. Such income taxes associated with a deposit or advance will not be charged to the specific depositor of the capital.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Please see Attachment A for sample analysis conducted by CPA.

01/30/15
07:11:39

COLUMBIA GAS DISTRIBUTION COMPANIES
NEW LOAD REPORTING SYSTEM PROJECT INFORMATION
PROJECT DETAIL

The Landings Phase 1B

WMS Project ID WMS1424338
Project Name ██████████ ██████████
Project Type Residential
Priority Normal
Prepared by Amelia Sucharski
Company Columbia Gas of Pennsylvania, Inc.
Location ██████████
City ██████████

Required Approval LDR - Leader Level
Approval Status LDR - Leader Level
Project Status PE - Pending - Approved, awaiting installation.

PROJECT SUMMARY DATA

# of New Load Data Sheets	1		Buildout Years	2	
Date Response to Customer	8/10/2014		Future	0	
	MINIMUM	RECOMMENDED	***CASH FLOW ANALYSIS RESULTS***		
	-----	-----	MINIMUM	RECOMMENDED	
Total Added Connect (Dth/Hr) ..	2.38	2.38	Net Present Value Cash Flow	\$50,913.98	\$50,913.98
Total Added Max Hour (Dth/Hr) ..	2.38	2.38	Required Deposit	\$0.00	\$0.00
Total Added Max Day (Dth)	17.33	17.33	Required Deposit w/Tax Gross Up ..	* * *	* * *
Total Annual Increase (Dth) ..	1810.00	1810.00	Actual Deposit	\$0.00	
Total Plant Investment	\$35,837.00	\$35,837.00	IRR without Deposit	27.73 %	27.73 %
Mainline Extension Costs	\$8,600.00	\$8,600.00	IRR with Deposit	27.73 %	27.73 %
			Discounted Payback Year.....	6	6

COMMENTS

SIGNATURES TO DATE

USERID	Name	Approval Level / Type	Step	Date Signed	Signature Type
NA\U125789	AMELIA SUCHARSKI	RPO / SM_Rep1	1	7/21/2014	Release
NA\U126739	BRADLEY SNYDER	ENG / EN_Rep	2	7/23/2014	Release
NA\U125789	AMELIA SUCHARSKI	REP / SM_Rep3	3	7/23/2014	Release
NA\U122918	ZACH MCPHERSON	LDR / NB_Ldr2	4	7/25/2014	Signature

Print Project Detail

** RESIDENTIAL CUSTOMER DATA **

Customer/Development Name		Builder/Developer	Date of Request
Street(s)		Between	Answer Needed Date
City	State	Zip	County
Contact Name: Address: Telephone: Email:			Gas Required Date
Supply Pipe = 0			Subdivision Pipe = 0
Betterment Pipe = 0			Relocation Pipe = 0
Mkt Rep. ID = NA\0175785			Total Pipe = 0
Comment:			

** UNIT ADDITIONS **

Type of Units	Buildout	Future	Project	Future Buildout Years: 0					Total Project Buildout Years: 7				
				2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Single Family	21	0	21	11	10	0	0	0	0	0	0	0	0
Multi-Family	0	0	0	0	0	0	0	0	0	0	0	0	0
Conversion	0	0	0	0	0	0	0	0	0	0	0	0	0
Add-On Heat Pump	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Units	21	0	21	11	10	0	0	0	0	0	0	0	0

** HEATING CALCULATIONS **

Type of units	Avg Sq Ft Per Unit	Space Ht Factors	Heat Ld Percent
Single Family	2400	0.0330	100
Multi-Family	0	0.0280	100
Conversion	0	0.0360	100
Add-On Heat Pump	0	0.0140	100

** OTHER LOAD Calculation Parameters **

Description	Dth/Yr	Percent
Water Heating	20.00	5
Cooking	4.00	20
Drying	3.00	10
Lights	12.00	0
Logs/Fireplace	10.00	50
Grills	2.00	0
Pool Heater	20.00	0
Generator	12.00	0

** Calculated Load Summary **

Year	Number of Units	Added Heat Load	Added other load	Total Added Load
2014	11	871	77	948
2015	10	792	70	862
Totals	21	1663	147	1810

Print Project Detail

** LOAD DATA **

Volume Description	Connected Load Dth/Hr	Max Hr (Mcf/Hr)	Operating Usage - MCF										
			Max Day (Mcf/Day)	Max Month (Mcf/Mth)	2014	2015	2016	2017	2018	2019	2020	2021	2022
Existing Load	0.00	0.00	0.00										
Added (New) Load	2.38	2.26	15.48										
Total Immediate Load	2.38	2.26	15.48										
Additional Future Load	0.00	0.00	**										
Total Potential Load	2.38	2.26	16.48										
Annual Load Additions	548	86.2	0	0	0	0	0	0	0	0	0	0	0

Month of Max Day for New Load: Jan
 Year for Additional Future Load: 2016
 Minimum Delivery Pressure Required: 7" WC

** NEW LOAD DESCRIPTION **

Description	# of Units	Total Connected Dth/Hr	Total Operating Dth/Yr
Heating	21	1.68	1663.00
Water Heating	2	0.12	21.00
Cooking	5	0.25	21.00
Loos/Fireplace	11	0.33	105.00

** GAS SUPPLY INFORMATION **

Quality of Service	Existing Requirements	Added Requirements	Future Added	Current Forecast
Daily Dth				
Firm Sales	0	18	0	0
Standby Sales	0	0	0	0
Interruptible Sales	0	0	0	0
Interruptible Trans	0	0	0	0
Total Daily Dth	0	18	0	0
Annual Dth				
Firm Sales	0	1810	0	0
Standby Sales	0	0	0	0
Interruptible Sales	0	0	0	0
Interruptible Trans	0	0	0	0
Total Annual Dth	0	1810	0	0

Print Project Detail

** CASH FLOW INPUTS **

Rate Number..... RSS/RDGSS - Residential Sales & Distribution Sale Service Rate Type..... Tariff	** Voltage Spreads**							
	Existing	Additional Load Dth	Total Load Dth	Annual Step 1	Annual Step 2	Annual Step 3	Annual Step 4	Annual Step 5
Existing Customer? No				0.00	0.00	0.00	0.00	0.00
Cash Flow Analysis: 40 Years	2012	948.00	948.00	948.00	0.00	0.00	0.00	0.00
	2015	867.00	1810.00	1810.00	0.00	0.00	0.00	0.00

** CASH FLOW INPUTS - ADDITIONAL EXPENSES **

Year	Promotional	Incremental Maintenance	other 1	other 2	other 3	Total

** Minimum Services / Meters Costs **

Year	Number of Services	Labor Cost Per Meter/Regulator		Meter/Regulator Materials	
		Total Service Cost	Number of Meters	Total Labor Cost	Total Materials Cost
2014	11	\$17,914.00	11	\$176.00	\$1,177.00
2015	10	\$11,740.00	10	\$160.00	\$1,070.00
Total investment: \$27,237.00					

** Recommended Services / Meters Costs **

Year	Number of Services	Labor Cost Per Meter/Regulator		Meter/Regulator Materials	
		Total Service Cost	Number of Meters	Total Labor Cost	Total Materials Cost
2014	11	\$17,914.00	11	\$176.00	\$1,177.00
2015	10	\$11,740.00	10	\$160.00	\$1,070.00
Total investment: \$27,237.00					

** INVESTMENT DESCRIPTION **



** SOURCE OF SUPPLY **

** DISTRIBUTION INFORMATION **		
Existing Measurement Station No.	DIS System No.	TBS No.
	37003005	
Existing CAB Customer?	Mag No.	TBS Name
NO	8256536I	
Pressure Range, Maximum	Pressure Range, Minimum	Pressure Range, Normal
60	54.3	55
** TRANSMISSION INFORMATION **		
Transmission Company		Transmission Line No.
New Transmission Tap Required?		
NO		

** FACILITIES COST **

** MINIMUM **				** RECOMMENDED **		
Year	Extension	Betterment	Relocation	Extension	Betterment	Relocation
2014	8600.00	0.00	0.00	8600.00	0.00	0.00
2015	0.00	0.00	0.00	0.00	0.00	0.00
Total Minimum Mains Investment: \$8,600.00				Total Recommended Mains Investment: \$8,600.00		
Bid and Backfill(CIAC): \$2,839.00						
Job Order Number(s): 14-0242626-00 ;						

Print Project Detail

PROJECT MEMOS

From Amelia Sucharski
To
Created Date 9/18/2014
Subject Release 555

Please release 555 job order ask I received both signed O&M agreement and certificate of insurance. Adding customer approval to project. Customer advised the site will be ready for installation in October. // ASucharski-NBT

From Bradley Snyder
To
Created Date 9/19/2014
Subject 30 14-0242626-00 Release

Amy,

I have release the 30 14-0242626-00 pouch to construction.

Thanks.

From Amelia Sucharski
To Bradley Snyder;
Created Date 7/21/2014
Subject Project Details

This is the [REDACTED]
[REDACTED] there is existing main line on a portion of [REDACTED]. The customer would like to assist with the dig and backfilling of the trench work for the main. I will forward Brad the site plans provided by the developer. Please contact Amy sucharski at 614-460-5400 ext 3044 with any questions. Thanks!

From Bradley Snyder
To Amelia Sucharski;
Created Date 7/23/2014
Subject Engineering Completed

Amy,

An 815'-2" PMMP MLE is required to serve this load. The 555 30 14-0242626-00 was estimate as Dig and Backfill. Each house requires a 1" service line with a 700 series EFV. An AC-250 meter, 5/4" B-42-IMR regulator with 3/16" orifice and Brown spring are required per house.

Thank you,
Bradley Snyder

From Amelia Sucharski
To Zach McPherson;
Created Date 7/23/2014
Subject Recommendation

I recommend approval of this project at no cost, pending signed dig and backfill agreement and proof of insurance from plumber/contractor assisting with the trench work. PI is \$35,837.00, IMR is 22.73%, OPP is 6 years, and win/rec are the same. This project will consist of installing 815' - 2" PMMP. Each home will require the following: 1" service line, 700 series EFV, AC-250 meter, 5/4" B-42-IMR regulator with 3/16" orifice and brown spring set at 7"WC. // ASucharski-NBT

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-10:

Please provide a detailed supply and requirement schedule for the Company's three most recent annual peak days and for design day. The schedules should include deliveries by source and requirements by rate schedule. Identify sources and requirements for transportation customers separately. Also include the Company's daily sendout sheet for each peak day and applicable weather data.

Response:

Attachment A to this response provides the actual peak day requirements and associated supplies by source for the Company's peak day each winter for the 2011/12 through 2013/14 heating seasons. The requirements shown represent the Company's total throughput. The breakdown by class is an estimate since actual daily-metered volumes are not available for all customers and are based on an analysis of both daily and monthly billing data for the Company's customers. Also shown for each day are the actual weather conditions of most significance (current day average temperature, prior day average temperature, and current day average wind speed).

Attachment B to this response separately provides the estimated requirements of the Company's Gas Distribution Service customers by rate schedule and their associated supply for the Company's actual peak days each winter for the 2011/12 through 2013/14 heating seasons.

Attachment C to this response provides the peak day requirements, as contained on COS-10 Attachment A, segregated by rate schedule and service type (Sales, Choice, and Gas Distribution Service). The allocation of requirements by rate schedule and service type is estimated based on actual monthly billing information.

Attachment D to this response provides by revenue class the peak day requirements for Winter 2014/15 as expected at the Company's design day conditions. Also shown are the supply sources required by the Company to meet its design peak day firm service obligations.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Attachment E to this response provides the winter 2014/15 forecasted design peak day requirements, as contained on COS-10 Attachment D, segregated by rate schedule and service type.

Columbia Gas of Pennsylvania

Historical Peak Day

Units are in MDth/Day

Historical Winter Season

	2011 / 12	2012 / 13	2013 / 14
Day of Week	Tue	Tue	Tue
Date	Jan. 03	Jan. 22	Jan. 07
Current Day Average Temp	15° F	9° F	5° F
Prior Day Average Temp	26° F	17° F	4° F
Current Day Average Wind Speed	10 mph	11 mph	10 mph
Requirements ⁽¹⁾			
Residential	297.4	353.0	407.1
Commercial	167.3	198.5	229.0
Industrial	80.6	79.7	96.0
Total Retail:	545.3	631.2	732.1
Company Use:	0.3	0.4	0.5
Unaccounted For:	1.6	0.8	0.7
Total Requirements:	547.2	632.4	733.3
Supply ⁽²⁾			
Columbia Gas Transmission Corp.	459.2	548.2	616.5
Dominion	10.5	7.9	13.1
Equitrans	15.6	9.7	18.9
National Fuel Gas Supply Corp.	4.5	5.1	5.9
Tennessee Gas Pipeline	20.3	21.7	24.6
Texas Eastern Transmission	32.2	35.1	49.0
Direct Local	4.9	4.7	5.3
Blackhawk Storage	0.0	0.0	0.0
Total Supply:	547.2	632.4	733.3

⁽¹⁾ Total actual throughput; breakdown by category/class is an estimate.

⁽²⁾ Actual supplies via identified sources.

Columbia Gas of Pennsylvania

Historical Peak Day Requirements of Delivery Service Customers by Rate Schedule and Associated Supply by Source ⁽¹⁾

Units are in MDth

		Historical Winter Season		
		2011 / 12	2012 / 13	2013 / 14
	Day of Week	Tue	Tue	Tue
	Date	Jan. 3	Jan. 22	Jan. 07
	Current Day Average Temp	15° F	9° F	5° F
	Prior Day Average Temp	26° F	17° F	4° F
	Current Day Average Wind Speed	10 mph	11 mph	10 mph
Requirements ⁽²⁾				
Commercial				
	SGDS	23.0	28.8	29.5
	LDS	13.0	16.3	17.3
	MLDS	0.5	0.5	0.8
	NCS	0.1	0.0	0.3
	SDS	33.8	35.7	34.7
	Total Commercial	70.4	81.3	82.6
Industrial				
	SGDS	0.2	0.6	0.6
	LDS	36.3	35.8	51.5
	MLDS	19.1	18.6	18.9
	NCS	15.8	15.2	13.8
	SDS	8.7	8.8	10.6
	Total Industrial	80.1	79.0	95.4
Requirements		150.5	160.3	178.0
Supply ⁽³⁾				
	Columbia Gas Transmission Corp.	136.7	149.3	163.1
	Dominion Transmission Inc.	3.5	1.0	6.0
	Equitrans	0.0	0.0	0.0
	National Fuel Gas Supply Corp.	0.1	0.1	0.5
	Tennessee Gas Pipeline	5.0	4.8	2.6
	Texas Eastern Transmission	0.3	0.4	0.5
	Direct Local	4.9	4.7	5.3
	Total Supply:	150.5	160.3	178.0

⁽¹⁾ Excludes Choice quantities (SCD).

⁽²⁾ Allocation of daily rate schedule requirement based on actual rate schedule demand for month.

⁽³⁾ Transportation supplies via identified sources.

Columbia Gas Of Pennsylvania

Historical Peak Day Requirements by Rate Schedule Volume in MDth/Day

	Jan. 3, 2012 Total Demand			Jan. 22, 2013 Total Demand			Jan. 7, 2014 Total Demand		
	Tariff	Choice/GDS	Total Throughput	Tariff	Choice/GDS	Total Throughput	Tariff	Choice/GDS	Total Throughput
Residential									
RSS	190.1	0.0	190.1	244.4	0.0	244.4	295.1	0.0	295.1
RDGSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PPS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CAP	0.0	26.4	26.4	0.0	24.0	24.0	0.0	25.3	25.3
RDS	0.0	72.4	72.4	0.0	79.6	79.6	0.0	86.7	86.7
RDGDS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<i>Residential Total</i>	190.1	98.8	288.9	244.4	103.6	348.0	295.1	112.0	407.1
Commercial									
SGSS	75.3	0.0	75.3	98.2	0.0	98.2	113.5	0.0	113.5
LGSS	6.8	0.0	6.8	6.2	0.0	6.2	8.7	0.0	8.7
NSS	1.4	0.0	1.4	0.5	0.0	0.5	0.6	0.0	0.6
SDSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MLSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NGV	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PPS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGDS	0.0	26.6	26.6	0.0	36.1	36.1	0.0	39.0	39.0
LDS	0.0	15.8	15.8	0.0	18.9	18.9	0.0	17.3	17.3
MLDS	0.0	0.6	0.6	0.0	0.7	0.7	0.0	0.8	0.8
SCD	0.0	20.2	20.2	0.0	13.3	13.3	0.0	14.1	14.1
NCS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.3
SDS	0.0	29.1	29.1	0.0	30.0	30.0	0.0	34.7	34.7
EBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Commercial	83.5	92.3	175.8	104.9	99.0	203.9	122.8	106.2	229.0
Industrial									
SGSS	0.3	0.0	0.3	0.3	0.0	0.3	0.4	0.0	0.4
LGSS	0.1	0.0	0.1	0.3	0.0	0.3	0.2	0.0	0.2
NSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SDSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MLSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NGV	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PPS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGDS	0.0	0.3	0.3	0.0	0.8	0.8	0.0	0.6	0.6
LDS	0.0	52.4	52.4	0.0	51.0	51.0	0.0	51.5	51.5
MLDS	0.0	18.4	18.4	0.0	17.0	17.0	0.0	18.9	18.9
SCD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NCS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	13.8	13.8
SDS	0.0	9.6	9.6	0.0	10.3	10.3	0.0	10.6	10.6
EBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Industrial	0.4	80.7	81.1	0.6	79.1	79.7	0.6	95.4	96.0
Other	1.3	0.0	1.3	1.0	0.0	1.0	1.2	0.0	1.2
Historical Peak	275.3	271.8	547.1	350.9	281.7	632.6	419.7	313.6	733.3

Note: Allocation based on monthly billing information.

Columbia Gas of Pennsylvania

Forecasted Design Day Requirements and Supply
 For 2014/15 Heating Season
 Units are in MDth/Day

		Total Design Day Demand	
Day of Week		2014 / 15 Weekday	
Current Day Average Temp		-5° F	
Prior Day Average Temp		6° F	
Current Day Average Wind Speed		11mph	
Requirements ⁽¹⁾			
Firm :			
Residential		450.2	
Commercial ⁽²⁾		172.3	
Industrial ⁽²⁾		7.1	
Company Use		0.5	
Unaccounted For Gas		0.6	
Total Firm:		630.7	
Non-Firm:			
Residential		0.0	
Commercial		84.3	
Industrial		79.5	
Total Non-Firm:		163.8	
Total Requirements:		794.5	
Supply ⁽³⁾			
Columbia Gas Transmission Corp.		549.0	
Dominion		13.8	
Equitrans		14.3	
National Fuel Gas Supply Corp.		4.3	
Tennessee Gas Pipeline		19.3	
Texas Eastern Transmission		19.3	
Direct Local		0.7	
Blackhawk Storage		10.0	
Total Supply:		630.7	
Imbalance ⁽⁴⁾		163.8	

⁽¹⁾ Per CPA's "2014 Design Day Forecast."

⁽²⁾ Includes Standby Service and Elective Balancing Service quantities.

⁽³⁾ Supply provided by CPA and Natural Gas Suppliers.

⁽⁴⁾ Represents customer demand of a non-firm nature, for which the Company has no dedicated supply/capacity assets, that would have to be accounted for by customers or suppliers acting on their behalf.

Columbia Gas Of Pennsylvania
2014 Peak Day Forecast, 2014/15 - 2018/19

2014/15 Peak Day Requirements by Rate Schedule
Volume in MDth/Day

	Total Demand			Firm Demand			Non-Firm Demand			Additional Firm Obligation	Total Firm Obligation
	Tariff	GTS	Throughput	Tariff	GTS	Throughput	Tariff	GTS	Throughput		
Residential											
RSS	326.3	0.0	326.3	326.3	0.0	326.3	0.0	0.0	0.0	0.0	326.3
RDGSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PPS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
CAP	0.0	28.0	28.0	0.0	28.0	28.0	0.0	0.0	0.0	0.0	28.0
RDS	0.0	95.9	95.9	0.0	95.9	95.9	0.0	0.0	0.0	0.0	95.9
RDGDS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Residential Total	326.3	123.9	450.2	326.3	123.9	450.2	0.0	0.0	0.0	0.0	450.2
Commercial											
SGSS	126.0	0.0	126.0	126.0	0.0	126.0	0.0	0.0	0.0	0.0	126.0
LGSS	9.7	0.0	9.7	9.7	0.0	9.7	0.0	0.0	0.0	0.0	9.7
NSS	0.7	0.0	0.7	0.7	0.0	0.7	0.0	0.0	0.0	0.0	0.7
SDSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MLSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NGV	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PPS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGDS	0.0	43.5	43.5	0.0	10.6	10.6	0.0	32.9	32.9	0.0	10.6
LDS	0.0	24.8	24.8	0.0	0.0	0.0	0.0	24.8	24.8	0.0	0.0
MLDS	0.0	0.8	0.8	0.0	0.0	0.0	0.0	0.8	0.8	0.0	0.0
SCD	0.0	15.6	15.6	0.0	15.6	15.6	0.0	0.0	0.0	0.0	15.6
NCS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SDS	0.0	35.5	35.5	0.0	0.0	0.0	0.0	35.5	35.5	5.6	5.6
EBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.1	4.1
Total Commercial	136.4	120.2	256.6	136.4	26.2	162.6	0.0	94.0	94.0	9.7	172.3
Industrial											
SGSS	0.5	0.0	0.5	0.5	0.0	0.5	0.0	0.0	0.0	0.0	0.5
LGSS	0.2	0.0	0.2	0.2	0.0	0.2	0.0	0.0	0.0	0.0	0.2
NSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SDSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
MLSS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NGV	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
PPS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SGDS	0.0	0.5	0.5	0.0	0.0	0.0	0.0	0.5	0.5	0.0	0.0
LDS	0.0	41.2	41.2	0.0	0.0	0.0	0.0	41.2	41.2	0.0	0.0
MLDS	0.0	19.2	19.2	0.0	0.0	0.0	0.0	19.2	19.2	0.0	0.0
SCD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NCS	0.0	15.6	15.6	0.0	0.0	0.0	0.0	15.6	15.6	0.0	0.0
SDS	0.0	9.4	9.4	0.0	0.0	0.0	0.0	9.4	9.4	0.0	0.0
EBS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	6.4	6.4
Total Industrial	0.7	85.9	86.6	0.7	0.0	0.7	0.0	85.9	85.9	6.4	7.1
Other	1.1	0.0	1.1	1.1	0.0	1.1	0.0	0.0	0.0	0.0	1.1
2014/15 Design Day	464.5	330.0	794.5	464.5	150.1	614.6	0.0	179.9	179.9	16.1	630.7

(1) Standby and Elective Balancing Service Quantities

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-11:

Please provide copies of the Company's daily sendout sheets for November through March of the most recent heating season.

Response:

Please see GAS-COS-11 Attachment A showing the actual daily Dth sendout during the period November 1, 2013 through March 31, 2014.

Columbia Gas of Pennsylvania
Heating Season November 2013 Through March 2014
Daily Dth Sendout

Date	Dth
11/01/13	140,799
11/02/13	199,740
11/03/13	276,564
11/04/13	305,038
11/05/13	233,709
11/06/13	151,888
11/07/13	268,097
11/08/13	314,325
11/09/13	225,064
11/10/13	284,844
11/11/13	298,598
11/12/13	387,966
11/13/13	384,955
11/14/13	319,891
11/15/13	237,784
11/16/13	162,059
11/17/13	170,815
11/18/13	262,718
11/19/13	363,032
11/20/13	344,596
11/21/13	258,355
11/22/13	258,666
11/23/13	399,050
11/24/13	495,273
11/25/13	419,707
11/26/13	382,884
11/27/13	427,112
11/28/13	387,976
11/29/13	394,978
11/30/13	369,697
12/01/13	308,657
12/02/13	297,383
12/03/13	278,815
12/04/13	212,716
12/05/13	213,541
12/06/13	343,908
12/07/13	406,899
12/08/13	411,402
12/09/13	396,288
12/10/13	466,275
12/11/13	492,506
12/12/13	525,705
12/13/13	419,483
12/14/13	378,841
12/15/13	458,125

Columbia Gas of Pennsylvania
Heating Season November 2013 Through March 2014
Daily Dth Sendout

Date	Dth
12/16/13	461,372
12/17/13	443,869
12/18/13	452,642
12/19/13	321,405
12/20/13	231,320
12/21/13	149,428
12/22/13	160,472
12/23/13	325,597
12/24/13	457,158
12/25/13	418,087
12/26/13	416,341
12/27/13	362,389
12/28/13	271,789
12/29/13	319,078
12/30/13	444,868
12/31/13	451,640
01/01/14	405,818
01/02/14	520,757
01/03/14	586,908
01/04/14	465,069
01/05/14	372,008
01/06/14	680,730
01/07/14	733,227
01/08/14	561,193
01/09/14	433,382
01/10/14	327,147
01/11/14	294,450
01/12/14	382,566
01/13/14	290,872
01/14/14	351,809
01/15/14	426,098
01/16/14	418,912
01/17/14	415,767
01/18/14	504,303
01/19/14	428,636
01/20/14	439,599
01/21/14	625,117
01/22/14	635,745
01/23/14	656,887
01/24/14	607,255
01/25/14	546,845
01/26/14	512,394
01/27/14	635,468
01/28/14	688,891
01/29/14	643,400
01/30/14	494,152
01/31/14	399,517
02/01/14	311,394
02/02/14	378,485
02/03/14	489,851

Columbia Gas of Pennsylvania
Heating Season November 2013 Through March 2014
Daily Dth Sendout

Date	Dth
02/04/14	454,706
02/05/14	485,254
02/06/14	507,840
02/07/14	532,460
02/08/14	500,011
02/09/14	509,893
02/10/14	580,002
02/11/14	594,247
02/12/14	523,971
02/13/14	454,695
02/14/14	419,554
02/15/14	490,233
02/16/14	523,410
02/17/14	468,973
02/18/14	389,869
02/19/14	372,797
02/20/14	310,197
02/21/14	334,457
02/22/14	295,078
02/23/14	363,539
02/24/14	474,696
02/25/14	502,227
02/26/14	545,041
02/27/14	623,035
02/28/14	523,829
03/01/14	368,739
03/02/14	501,468
03/03/14	619,617
03/04/14	502,886
03/05/14	499,675
03/06/14	456,633
03/07/14	339,746
03/08/14	307,355
03/09/14	352,403
03/10/14	264,013
03/11/14	212,296
03/12/14	439,371
03/13/14	490,225
03/14/14	266,811
03/15/14	299,457
03/16/14	434,587
03/17/14	417,810
03/18/14	326,071
03/19/14	305,646
03/20/14	363,959
03/21/14	300,351
03/22/14	268,378
03/23/14	433,589
03/24/14	448,869
03/25/14	442,206
03/26/14	487,841
03/27/14	311,493
03/28/14	229,327
03/29/14	274,975
03/30/14	356,792
03/31/14	259,343

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-12:

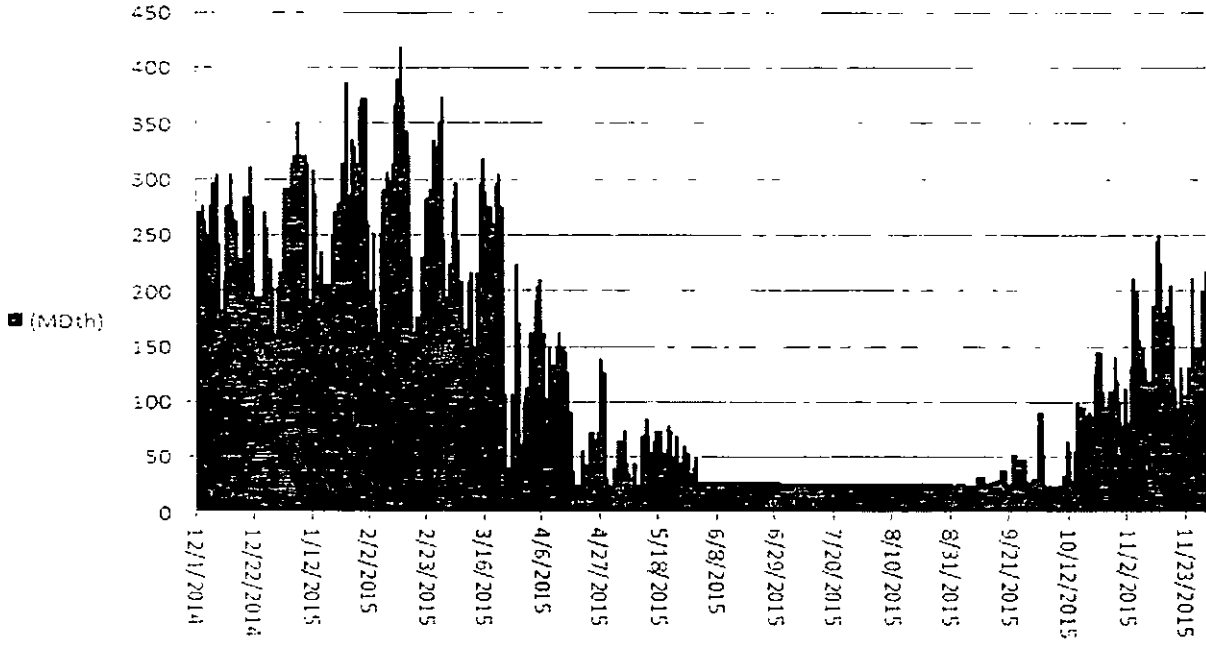
Please provide a copy of the load duration curve used by the Company for capacity planning purposes. Please also identify the numerical data points shown for each day on the curve.

Response:

The Company's basic supply and capacity analysis tool is the SENDOUT[®] Gas Planning System provided by Ventyx of Atlanta, Georgia. SENDOUT[®] determines the "optimum," time-dependent levels of pipeline transportation service and storage service to be utilized to meet the Company's prospective demand under various weather-related scenarios and meets that demand with a least cost mix of supplies. SENDOUT[®] recognizes specific demand regions within the Company's service territory and the pipeline capacity and supply sources available to each region. The Company updates supply prices, storage balances, and other input data in SENDOUT[®] on an ongoing basis from a variety of published and private sources. The Company utilizes SENDOUT[®] for both long-range and short term operational planning. The Normal Weather Firm Demands are shown in GAS-COS-12 Attachment A. The attachment shows the Normal Weather Firm Demands as follows:

- Page 1. Chronological order for the 12 months ending November 2015,
- Page 2. Graphically for the 12 months ending November 2015,
- Page 3. Sorted high to low for the 12 months ending November 2015,
- Page 4. Graphically for the 12 months ending November 2015.

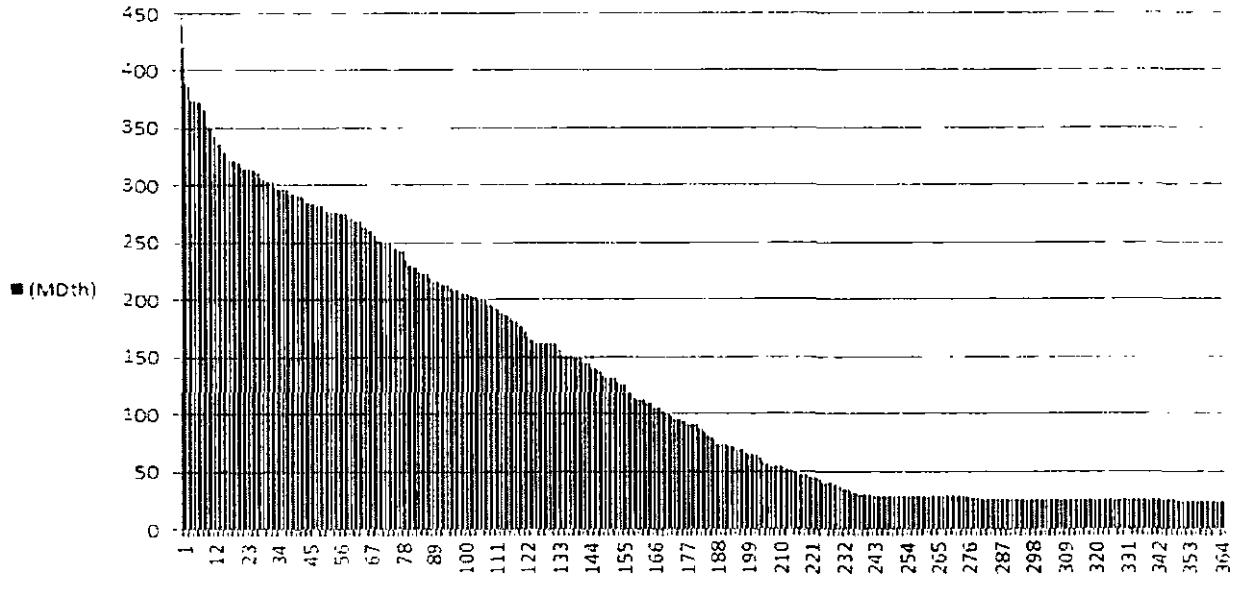
Normal Weather Demand - Chronological - 12 Months Ending November 2015



Normal Weather Firm Demand - High to Low - 12 Months Ending November 2015

Day #	Firm Demand (MDth)	Day #	Firm Demand (MDth)	Day #	Firm Demand (MDth)	Day #	Firm Demand (MDth)	Day #	Firm Demand (MDth)	Day #	Firm Demand (MDth)
1	419.4	62	269.9	123	164.4	184	83.7	245	28.0	306	25.8
2	389.1	63	269.9	124	164.4	185	80.8	246	27.8	307	25.8
3	386.7	64	263.1	125	162.2	186	78.8	247	27.8	308	25.8
4	373.9	65	263.1	126	162.0	187	77.9	248	27.8	309	25.8
5	373.9	66	260.0	127	162.0	188	73.9	249	27.8	310	25.8
6	372.2	67	260.0	128	162.0	189	73.9	250	27.8	311	25.8
7	372.2	68	256.3	129	162.0	190	73.9	251	27.8	312	25.8
8	366.3	69	252.4	130	161.3	191	73.9	252	27.8	313	25.8
9	365.0	70	252.4	131	161.3	192	72.4	253	27.8	314	25.7
10	351.1	71	249.5	132	160.9	193	72.4	254	27.8	315	25.7
11	350.5	72	249.5	133	155.8	194	72.4	255	27.8	316	25.7
12	343.5	73	249.1	134	150.1	195	69.0	256	27.8	317	25.7
13	336.0	74	249.1	135	150.1	196	69.0	257	27.8	318	24.9
14	335.9	75	245.3	136	150.1	197	69.0	258	27.8	319	24.9
15	328.8	76	245.3	137	149.6	198	66.4	259	27.8	320	24.9
16	328.3	77	243.2	138	149.5	199	64.6	260	27.8	321	24.9
17	321.5	78	242.7	139	149.5	200	64.0	261	27.8	322	24.9
18	321.5	79	234.6	140	149.5	201	64.0	262	27.8	323	24.9
19	321.5	80	229.6	141	144.5	202	64.0	263	27.8	324	24.9
20	320.7	81	229.6	142	144.5	203	61.4	264	27.8	325	24.9
21	318.8	82	229.1	143	144.1	204	59.1	265	27.8	326	24.9
22	314.3	83	229.1	144	140.5	205	55.7	266	27.8	327	24.9
23	314.3	84	224.5	145	140.1	206	55.7	267	27.8	328	24.9
24	314.3	85	223.2	146	138.1	207	54.5	268	27.8	329	24.9
25	314.3	86	223.2	147	137.0	208	54.2	269	27.8	330	24.9
26	313.1	87	222.3	148	132.2	209	54.2	270	27.8	331	24.9
27	310.8	88	218.2	149	130.8	210	54.2	271	27.8	332	24.9
28	307.1	89	215.8	150	130.8	211	54.2	272	27.8	333	24.9
29	305.6	90	215.8	151	130.8	212	51.6	273	27.8	334	24.9
30	304.1	91	215.4	152	130.8	213	51.6	274	27.8	335	24.9
31	304.0	92	212.9	153	126.8	214	51.3	275	27.8	336	24.9
32	304.0	93	212.0	154	126.2	215	49.3	276	26.9	337	24.9
33	298.0	94	212.0	155	126.2	216	49.3	277	26.9	338	24.9
34	297.2	95	209.8	156	118.3	217	47.1	278	26.9	339	24.9
35	296.7	96	208.6	157	118.3	218	47.1	279	26.9	340	24.9
36	296.7	97	208.5	158	117.9	219	47.1	280	26.1	341	24.9
37	296.7	98	208.5	159	114.2	220	44.3	281	26.1	342	24.9
38	292.6	99	205.8	160	112.9	221	44.3	282	26.1	343	24.9
39	292.6	100	205.7	161	112.1	222	44.3	283	25.8	344	24.9
40	292.6	101	205.7	162	112.1	223	44.3	284	25.8	345	24.9
41	290.4	102	203.9	163	109.0	224	42.5	285	25.8	346	24.9
42	290.4	103	201.8	164	109.0	225	39.4	286	25.8	347	24.9
43	289.4	104	201.8	165	109.0	226	39.4	287	25.8	348	24.9
44	285.3	105	199.5	166	105.8	227	39.3	288	25.8	349	24.6
45	285.3	106	199.5	167	105.5	228	39.3	289	25.8	350	24.6
46	283.6	107	199.3	168	105.5	229	38.1	290	25.8	351	24.6
47	283.6	108	195.0	169	102.3	230	38.1	291	25.8	352	24.6
48	282.8	109	195.0	170	100.1	231	36.6	292	25.8	353	24.6
49	282.8	110	193.8	171	100.1	232	34.5	293	25.8	354	24.6
50	282.0	111	191.9	172	98.2	233	34.5	294	25.8	355	24.6
51	278.1	112	191.2	173	95.7	234	33.5	295	25.8	356	24.6
52	276.8	113	188.2	174	95.7	235	31.4	296	25.8	357	24.6
53	276.8	114	187.0	175	95.7	236	31.4	297	25.8	358	24.6
54	276.8	115	187.0	176	93.3	237	31.4	298	25.8	359	24.6
55	276.8	116	184.1	177	93.3	238	30.6	299	25.8	360	24.6
56	274.7	117	181.4	178	91.2	239	30.6	300	25.8	361	24.6
57	274.7	118	180.8	179	91.2	240	30.2	301	25.8	362	24.6
58	274.7	119	176.5	180	91.2	241	30.2	302	25.8	363	24.6
59	270.8	120	176.5	181	90.3	242	29.5	303	25.8	364	24.6
60	270.8	121	171.7	182	86.8	243	29.1	304	25.8	365	24.6
61	269.9	122	168.3	183	86.8	244	28.0	305	25.8		

Normal Weather Firm Demand - High to Low - 12 Months Ending November 2015



Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-13:

Please provide the following for the Company's ten largest transportation customers during peak month of the most recent heating season:

- a. actual consumption
- b. volume delivered to the Company on their behalf, if applicable
- c. daily nomination

Response:

Please see GAS-COS-013 Attachment A.

Daily Nominations for 1/2014 in Dth

Customer	Usage 01/14 (Dth)	Nominations 01/14 (Dth)	01/01/14	01/02/14	01/03/14	01/04/14	01/05/14	01/06/14	01/07/14	01/08/14	01/09/14	01/10/14	01/11/14	01/12/14	01/13/14	01/14/14	01/15/14	01/16/14
			Day 1 (Dth)	Day 2 (Dth)	Day 3 (Dth)	Day 4 (Dth)	Day 5 (Dth)	Day 6 (Dth)	Day 7 (Dth)	Day 8 (Dth)	Day 9 (Dth)	Day 10 (Dth)	Day 11 (Dth)	Day 12 (Dth)	Day 13 (Dth)	Day 14 (Dth)	Day 15 (Dth)	Day 16 (Dth)
A	277,500	270,600	8,200	8,200	9,700	9,700	9,700	9,700	9,000	9,000	9,000	8,200	8,200	8,200	8,200	8,200	8,200	8,200
B	157,417	**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
C	116,638	130,000	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194
D	83,619	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
E	68,465	76,426	2,258	2,258	2,358	2,358	2,358	2,358	2,358	2,258	2,258	2,258	2,258	2,258	2,258	2,258	2,258	2,258
F	66,092	*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
G	64,761	69,306	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226
H	60,870	62,042	1,742	1,742	2,242	1,742	1,742	1,782	2,242	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742	1,742
I	55,105	**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
J	50,901	**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Customer	01/17/14	01/18/14	01/19/14	01/20/14	01/21/14	01/22/14	01/23/14	01/24/14	01/25/14	01/26/14	01/27/14	01/28/14	01/29/14	01/30/14	01/31/14
	Day 17 (Dth)	Day 18 (Dth)	Day 19 (Dth)	Day 20 (Dth)	Day 21 (Dth)	Day 22 (Dth)	Day 23 (Dth)	Day 24 (Dth)	Day 25 (Dth)	Day 26 (Dth)	Day 27 (Dth)	Day 28 (Dth)	Day 29 (Dth)	Day 30 (Dth)	Day 31 (Dth)
A	8,200	8,200	8,200	8,200	8,200	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
B	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
C	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,194	4,180	
D	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
E	2,258	2,258	2,258	2,258	2,458	2,458	2,827	2,777	5,277	2,777	2,977	2,977	2,977	2,487	
F	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
G	2,226	2,226	2,226	2,226	2,226	2,376	2,376	2,226	2,226	2,226	2,226	2,226	2,226	2,226	
H	1,742	1,742	1,742	1,742	2,742	2,742	2,742	2,742	1,742	1,742	2,742	2,742	2,742	1,742	
I	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
J	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	

Note:

* Customer account within Aggregation Group

** Multiple customer accounts within Stand Alone Nomination Group

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-14:

Please provide a summary identifying the salient features of each of the following. Salient features include contract party, effective term and applicable contract quantities (daily, annual, seasonal, etc.).

- a. All firm transportation agreements by type greater than one month in length. Indicate whether the capacity is available at the Company's citygate to meet design day requirements or is upstream capacity. Identify the downstream pipeline for each upstream arrangement.
- b. All firm storage, gathering and exchange agreements. Indicate if each agreement provides design day capacity at the citygate or requires separate transportation (identify) service to effectuate delivery. Include on-system storage and peak shaving facilities used by the Company and identify all ratcheting provisions applicable to the Company's contractual and on-system storage arrangements.

Response:

Please see GAS-COS-014 Attachment A for the requested information.

COLUMBIA GAS OF PENNSYLVANIA, INC.

FIRM CITY GATE TRANSPORTATION AGREEMENTS

TRANSPORTER	CONTRACT NUMBER	RATE SCHEDULE	EFFECTIVE DATE	PRIMARY TERMINATION DATE	CONTRACT QUANTITY DTHD	RECIPIENT	RECIPIENT QUANTITY DTHD	CITY GATE DELIVERY POINT	DEL POINT QUANTITY DTHD
COLUMBIA GAS	80136	FIS	11/01/14	10/31/16	90,788	A05 DELMONT AGG A06 MICULELL AGG LEACH B15 UNIONVILLE C16 DELMONT	5,641 21,596 39,496 12,283 8,772	CPA CITY GATE	90,788
			11/01/16	10/31/19	60,551	LEACH B15 UNIONVILLE C16 DELMONT	39,496 12,283 8,772	CPA CITY GATE	60,551
			11/01/19	10/31/22	21,055	B15 UNIONVILLE C16 DELMONT	12,283 8,772	CPA CITY GATE	21,055
COLUMBIA GAS	50675	FIS	11/01/07	10/31/16	18,334	DELMONT-TEICO BROADRUN	5,000 13,334	CPA CITY GATE	18,334
COLUMBIA GAS	56741	FIS	11/01/98	10/31/17	13,332	GRANT STATION BROADRUN	10,000 3,332	CPA CITY GATE	13,332
COLUMBIA GAS	56742	FIS	11/01/99	10/31/16	13,334	LEACH BROADRUN	10,000 3,334	CPA CITY GATE	13,334
COLUMBIA GAS	80264	FIS	11/01/04	10/31/19	1,800	LEACH	1,800	CPA CITY GATE	1,800
COLUMBIA GAS (4)	82610	SST	04/01/05	03/31/20	OCT-MAR APR-SEPT	456,876 STORAGE O-M 228,438 STORAGE A-S	456,876 228,438	CPA CITY GATE	456,876
DOMINION TRANSMISSION	700034	FTNN-GSS	06/01/05	03/31/18(1)	NOV-MAR	6,000 GSS STORAGE	6,000	CPA @ WARRENDALE CPA @ DARLINGTON	6,000 6,000
DOMINION TRANSMISSION	200539	FT	11/01/09	10/31/19(1)	NOV-MAR APR-OCT	3,000 OAKFORD 2,000	3,000	CPA @ WARRENDALE	3,000
DOMINION TRANSMISSION	100121	FTNN-GSS	4/1/2014	3/31/24(1)	NOV-OCT	4,800 GSS STORAGE	4,800	PLEASANT GAP	4,800
EQUITRANS	EQTR10375-391	FIS	04/01/14	03/31/17(1)	NOV-MAR APR-OCT	14,348 STORAGE 7,500 RHINEHART	14,348 7,500	CPA @ GROVETON	14,348
NATIONAL FUEL (3)	F02091	FT	11/01/98	10/31/04(2)		4,304 TRANSCO LEHDY	4,304	CPA @ WARREN	4,304
TENNESSEE GAS	30920	FT-A	11/01/00	10/31/19		16,000 500 LINE 800 LINE	7,600 8,400	CPA @ NEW CASTLE	16,000
TENNESSEE GAS	63409	FT-A	11/01/12	10/31/17		7,600 ZONE 4 POOL	7,600	CPA @ PIFF TERMINAL	7,600
TEXAS EASTERN	800387R2	CDS	11/01/06	10/31/08(1)		2,342 VENICE ST LANDRY	941 1,401	CPA @ ROCKWOOD CPA @ ST COLLEGE CPA @ EMIGSVILLE CPA @ CHAMBERSBURG COL GAS @ EAGLE (1)	287 2,342 2,342 219 2,342
TEXAS EASTERN	910464R1	CDS	11/01/06	10/31/12(1)		5,000 MRPL	5,000	CPA @ ROCKWOOD CPA @ CHAMBERSBURG	2,758 2,242
TEXAS EASTERN	910463R1	CDS	11/01/06	10/31/12(1)		158 MRPL	158	CPA @ CHAMBERSBURG	158
TEXAS EASTERN	910951R1	FT-1	11/01/12	10/31/17(1)		11,753 W.A. FLA. SIX	11,753	CPA @ UNIONTOWN (5)	11,753
TEXAS EASTERN (4)	830049R1	FT	12/01/98	03/31/02(1)	DEC-MAR	10,000 COL GAS @ EAGLE	10,000	CPA @ ST COLLEGE CPA @ ROCKWOOD CPA @ CHAMBERSBURG	1,658 8,242 100

(1) YEAR TO YEAR THEREAFTER

(2) MONTH TO MONTH THEREAFTER

(3) NET CITY GATE DELIVERY IS 4,281 DTHD

(4) CPA HAS THE ABILITY TO DELIVER 10,000 DTHD PER DAY TO TEXAS EASTERN AT EAGLE UNDER COLUMBIA GAS CONTRACT NO. 82610 WHICH IS THEN DELIVERED BY TEXAS EASTERN UNDER CONTRACT NO. 830049R1 TO THE CPA CITY GATE.

COLUMBIA GAS OF PENNSYLVANIA, INC.

FIRM UPSTREAM TRANSPORTATION AGREEMENTS

TRANSPORTER	CONTRACT NUMBER	RATE SCHEDULE	EFFECTIVE DATE	PRIMARY TERMINATION DATE	CONTRACT QUANTITY OTHER	RECEIPT POINT	REC POINT QUANTITY OTHER	DELIVERY POINT INTO DOWNSTREAM PIPELINE	DEL POINT QUANTITY OTHER
COLUMBIA GULF	79919	FTS-1	11/01/04	10/31/19	43,632	RAYNE	43,632	COL GAS @ LEACH	43,632
TENNESSEE GAS	63408	FT-A	11/01/12	10/31/16	12,500	ZONE 4 POOL	12,500	COL GAS @ UNIONVILLE	12,500
TEXAS EASTERN	910951R1	FT-1	11/01/12	10/31/17(1)	3,082	WLA, ELA, S1X	3,082	COL GAS @ DELMONT	3,082

(1) YEAR TO YEAR THEREAFTER

STORAGE

COUNTERPARTY	CONTRACT NUMBER	RATE SCHEDULE	EFFECTIVE DATE	PRIMARY TERMINATION DATE	CONTRACT QUANTITY OTHER	REMARKS
COLUMBIA GAS	82512	FSS	04/01/05	03/31/20	456,876 25,341,126	MDQ SCQ REQUIRES COLUMBIA GAS SST FOR DELIVERY TO THE CITY GATE
DOMINION TRANSMISSION	600037	GSS	06/01/05	03/31/18(1)	9,000 941,176	MDQ SCQ REQUIRES DTI FTNN-GSS AND FT FOR DELIVERY TO THE CITY GATE
DOMINION TRANSMISSION	300195	GSS	3/31/2024	03/31/22 (1)	4,800 240,000	MDQ SCQ REQUIRES DTI FTNN-GSS AND FT FOR DELIVERY TO THE CITY GATE
EQUITRANS	EQTR10379-390	115SS	04/01/14	03/31/17(1)	7,500 14,348 1,500,000	ISJ WITH ANN REQUIRES EQUITRANS FTS FOR DELIVERY TO THE CITY GATE
BLACKHAWK					10,000 30,000	MDQ SCQ ON SYSTEM STORAGE

(1) YEAR TO YEAR THEREAFTER

EXCHANGES

COUNTERPARTY	EFFECTIVE DATE	PRIMARY TERMINATION DATE	CONTRACT QUANTITY OTHER	REMARKS
PEOPLES NATURAL	10/08/04	10/07/03(1)	NOT SPEC	CITY GATE EXCHANGE
NATIONAL FUEL DIST	12/02/74	(2)	NOT SPEC	CITY GATE EXCHANGE

(1) YEAR TO YEAR THEREAFTER (2) THILBEAFTER UNTIL TERMINATED

STORAGE RATCHET PROVISIONS

COLUMBIA FSS	SCQ LEVEL	MDQ	EQUITRANS 115SS	SCQ LEVEL	MDQ
	100% TO 30%	100% OF MDQ		100% TO 35%	100% OF MDQ
	<30% TO 20%	80% OF MDQ		<35% TO 16%	92% OF MDQ
	<20% TO 10%	65% OF MDQ		<16% TO 10%	70% OF MDQ
	<10% TO 0%	50% OF MDQ		<10% TO 0%	63% OF MDQ
DTI GSS	SCQ LEVEL	MDQ	BLACKHAWK	RATCHETS DO NOT APPLY	
	100% TO 35%	100% OF MDQ			
	<35% TO 16%	92% OF MDQ			
	<16% TO 10%	70% OF MDQ			
	<10% TO 0%	63% OF MDQ			

LIMITED ON A MONTHLY BASIS TO 87.5% OF THE TOTAL MONTHLY WITHDRAWAL CAPABILITY.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-015:

For the most recent annual period available, please identify the applicable monthly volumes and revenues under each rate schedule which were:

- a. Sold under a negotiated or market-based rate
- b. Transported under a negotiated or market based rate
- c. Transported at full margin transportation rates

Response:

- a. Please see the attached spreadsheet (GAS-COS-015 Attachment A) showing actual billed (invoiced) quantities and revenue sold under a negotiated or market-based rate for the 12 Months Ended November 30, 2014.
- b. Please see the attached spreadsheet (GAS-COS-015 Attachment B) showing actual billed (invoiced) quantities and revenue transported under a negotiated or market based rate for the 12 Months Ended November 30, 2014.
- c. Please see the attached spreadsheet (GAS-COS-015 Attachment C) showing actual billed (invoiced) quantities and revenue transported at full margin transportation rates for the 12 Months Ended November 30, 2014.

Columbia Gas of Pennsylvania, Inc.
 Actual Billed Volumes and Revenues Billed - Sold Under a Negotiated or Market Based Rate
 For the 12 Months Ending November 30, 2014

		Volumes											
		Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14
		DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH	DTH
NSS		9,495.0	10,108.0	11,530.0	9,171.0	8,644.0	5,129.0	2,746.0	2,540.0	2,387.0	2,449.0	3,953.0	7,154.0

		Revenues											
		Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
NSS		50,453.35	59,051.78	80,401.27	57,831.64	52,255.27	32,720.93	18,166.78	15,986.04	13,711.07	14,559.22	22,757.90	37,443.30

Columbia Gas of Pennsylvania, Inc.
Actual Billed Volumes and Revenues Billed - Transported Under a Negotiated or Market Based Rate
For the 12 Months Ending November 30, 2014

	Volumes											
	Dec-13 DTH	Jan-14 DTH	Feb-14 DTH	Mar-14 DTH	Apr-14 DTH	May-14 DTH	Jun-14 DTH	Jul-14 DTH	Aug-14 DTH	Sep-14 DTH	Oct-14 DTH	Nov-14 DTH
LDS FLEX	827,110.0	837,842.0	813,940.0	821,310.0	728,387.0	674,936.0	618,983.0	558,738.0	654,370.0	670,614.0	636,672.0	732,861.0
MLDS I FLEX	218,113.0	277,500.0	276,047.0	239,363.0	238,973.0	168,907.0	219,059.0	211,644.0	215,765.0	211,696.0	214,472.0	241,534.0
MLDS II FLEX	146,173.0	237,492.0	244,998.0	236,795.0	222,043.0	186,431.0	183,809.0	160,449.0	173,588.0	182,149.0	182,416.0	202,578.0
SDS FLEX	24,780.0	30,911.0	35,350.0	29,977.0	20,584.0	15,274.0	12,191.0	11,906.0	10,934.0	10,020.0	10,977.0	17,085.0
SGDS FLEX	3,793.0	5,632.0	5,941.0	5,374.0	3,123.0	1,396.0	492.0	318.0	344.0	362.0	666.0	2,020.0

	Revenues											
	Dec-13 \$	Jan-14 \$	Feb-14 \$	Mar-14 \$	Apr-14 \$	May-14 \$	Jun-14 \$	Jul-14 \$	Aug-14 \$	Sep-14 \$	Oct-14 \$	Nov-14 \$
LDS FLEX	336,379.30	352,317.08	353,750.80	356,255.97	315,938.22	314,831.84	308,521.01	288,919.86	326,834.63	336,490.23	306,277.38	311,837.46
MLDS I FLEX	27,715.57	33,268.25	33,132.39	29,702.44	29,665.98	23,114.80	27,804.02	27,110.71	27,496.03	27,115.58	27,375.13	29,905.43
MLDS II FLEX	57,645.86	86,177.58	87,417.87	86,339.65	83,852.24	71,213.75	70,548.44	64,518.60	67,004.51	70,105.55	72,127.90	76,439.20
SDS FLEX	23,138.97	27,519.30	30,862.65	25,064.75	18,065.14	13,627.43	11,580.41	10,746.60	10,718.66	11,005.51	11,697.55	16,684.15
SGDS FLEX	5,374.85	7,475.08	7,665.55	7,099.23	4,270.51	2,327.87	1,176.90	984.77	1,018.72	1,037.26	1,358.31	2,756.91

Columbia Gas of Pennsylvania, Inc.

Actual Billed Volumes and Revenues Billed - Transported at Full Margin Transportation Rates

For the 12 Months Ending November 30, 2014

	Volumes											
	Dec-13 DTH	Jan-14 DTH	Feb-14 DTH	Mar-14 DTH	Apr-14 DTH	May-14 DTH	Jun-14 DTH	Jul-14 DTH	Aug-14 DTH	Sep-14 DTH	Oct-14 DTH	Nov-14 DTH
LDS	883,656.0	992,740.0	1,036,108.0	1,104,020.0	942,764.0	834,853.0	772,474.0	730,460.0	769,799.0	822,976.0	808,897.0	904,184.0
MLDS I	22,172.0	27,521.0	23,641.0	18,438.0	15,530.0	12,042.0	10,223.0	11,021.0	9,678.0	14,204.0	12,744.0	15,586.0
MLDS II	21,993.0	19,908.0	21,167.0	20,643.0	18,817.0	10,987.0	16,846.0	23,436.0	8,294.0	20,664.0	21,217.0	20,305.0
RDGDS	143.8	194.7	206.0	164.4	97.1	40.0	16.6	13.6	12.6	10.7	19.5	65.3
RDS	1,272,000.0	1,743,605.0	1,644,378.2	1,571,729.1	971,548.5	445,210.4	189,833.3	133,853.9	127,125.4	134,249.9	296,841.7	535,726.5
CAP	378,299.0	509,327.8	545,692.5	482,329.6	312,064.5	154,970.8	60,837.9	38,735.2	37,452.8	41,259.4	75,461.1	189,207.8
SCD	305,760.3	437,759.7	478,239.9	411,210.3	247,227.4	108,525.3	51,049.5	41,202.8	40,732.2	41,640.6	56,159.9	130,337.1
SDS	705,887.0	858,658.0	976,446.0	780,046.0	550,587.0	371,391.0	282,782.0	246,928.0	272,845.0	274,263.0	320,266.0	512,459.0
SGDS	618,562.0	753,726.0	821,912.0	688,240.0	441,048.0	238,186.0	119,620.0	96,466.0	95,120.0	100,339.0	135,664.0	283,376.0

	Revenues											
	Dec-13 \$	Jan-14 \$	Feb-14 \$	Mar-14 \$	Apr-14 \$	May-14 \$	Jun-14 \$	Jul-14 \$	Aug-14 \$	Sep-14 \$	Oct-14 \$	Nov-14 \$
LDS	897,430.56	1,124,815.92	1,050,189.13	1,058,550.20	915,262.24	811,061.62	759,947.28	726,302.78	767,277.32	803,244.65	837,659.13	908,066.21
MLDS I	19,663.28	24,742.17	5,660.94	5,179.46	4,902.10	4,848.06	4,645.38	5,146.46	4,354.58	6,344.84	8,731.37	5,000.89
MLDS II	11,883.07	10,956.13	11,529.85	11,286.48	10,469.57	9,650.87	9,588.68	12,536.01	5,761.82	11,304.82	11,540.27	11,135.27
RDGDS	757.21	1,003.70	1,038.28	815.41	539.67	284.30	184.45	195.75	165.32	155.54	197.30	426.73
RDS	7,363,243.73	9,784,545.42	9,789,679.29	8,452,135.45	5,918,627.85	3,617,952.53	2,426,616.90	2,131,677.14	2,092,063.95	2,118,266.79	2,429,821.34	4,102,767.95
CAP	1,863,192.05	2,452,095.58	2,455,446.42	2,179,754.65	1,564,986.07	976,052.37	622,562.21	528,610.83	521,584.30	538,804.92	666,575.18	1,153,963.99
SCD	1,258,720.76	1,724,150.63	1,864,194.28	1,629,491.79	1,051,360.67	560,795.37	360,122.21	323,647.99	323,728.53	326,737.53	377,152.12	637,396.22
SDS	1,213,483.11	1,503,580.19	1,637,432.07	1,338,235.60	983,713.87	750,916.72	580,189.25	523,137.20	558,759.02	562,034.65	634,563.25	927,200.51
SGDS P1	1,769,633.90	2,140,325.21	2,327,402.49	1,963,175.05	1,285,867.15	727,861.39	404,049.54	342,552.03	338,868.77	353,987.99	448,825.10	866,427.79

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-16:

Please provide the following for each curtailment during the last three years:

- a. Dates of curtailment
- b. Type of curtailment (firm service, interruptible service, both)
- c. Whether curtailment was related to amount of capacity on the Company's system, other capacity or supply related
- d. Rate schedule that curtailed volumes would have been billed under
- e. Curtailed volumes by rate schedule
- f. Actual volumes moved by rate schedule

Response:

As described in the Gas Emergency Rules section of the Company's tariff, curtailment is an action the Company may take regarding Company provided services in the event of an "emergency." As further defined in the Company's tariff, an emergency is a situation wherein the aggregate customer demand on the Company's system, or confined segment of the system, exceeds or threatens to exceed the gas supply or capacity that is actually and lawfully available to the Company to meet the demands, and the actual or threatened excess in demand creates an immediate threat to the Company's system operating integrity with respect to Priority 1 customers. While the Company has asked several customers to voluntarily reduce their load on cold days in the past to avoid the necessity of a curtailment, there has only been one incident during the last three years requiring the Company to curtail its services or customers. The information pertaining to this curtailment is set forth below by subpart.

- a.) January 3, 2013 through January 7, 2013
- b.) Firm service curtailment

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

- c.) The curtailment was required due to a Force Majeure event on the upstream pipeline feeding this isolated market
- d.) Rate Schedule LDS
- e.) Unable to determine what volumes would have flown had it not been curtailed
- f.) Unable to determine the daily volumes that flowed for these particular customers on the days in question

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-17:

Please identify the Company's design day planning criteria and the probability of design day occurrence. Include any available documentation supporting the Company's claimed probability of occurrence.

Response:

Columbia's design day planning criteria are based on Design Current Day Temperature, Design Prior Day Temperature, Design Current Day Wind Speed, and assume occurrence on a weekday.

The aforementioned design day weather conditions are premised upon all available historical weather data through the winter of 2007/08. COS-17 Attachment A shows the Design Temperatures, Design Wind Speed, the historical temperature period considered and the weights of the National Weather Service locations used to arrive at the Design Weather Conditions for each of Columbia's market areas. The weather stations used for this determination are those located at Hagerstown, Maryland, Morgantown, West Virginia, and Harrisburg, Pittsburgh, and Bradford, Pennsylvania. These weather stations are used because of length of available, consistent weather history and their proximity to Columbia's customers. The following paragraphs provide detail on the development of GAS-COS-17 Attachment A.

Columbia's Design Current Day Temperature is that temperature having a 1 in 15 probability or a 6.7 percent risk level. That is, the probability is 1 in 15, or 6.7 percent that any given winter will have one or more days with an average daily temperature equal to or colder than the Design Temperature. Columbia uses the Gumbel, or double exponential, distribution to calculate the probabilities. This skewed distribution is selected because the distribution of historical coldest temperatures is skewed.

Columbia has developed temperature probability distributions for eight Pipeline Scheduling Points (PSP) in Pennsylvania. These PSPs correspond to

Columbia Gas of Pennsylvania, Inc.

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Cost of Service

geographically defined markets in Columbia Gas Transmission's (TCO) FERC-approved Tariff. The development of a Design PSP Temperature is a two-step process. First, for each weather station within the PSP, all available history is used to develop an associated design temperature. Next, the design temperatures for each weather station are weighted based on the firm demand associated with each weather station. The weighted temperatures are then summed to arrive at the PSP design average temperature. Columbia's system wide Design Current Day Temperature is minus 5 degrees Fahrenheit. The same method is used to develop design prior day temperature and design current day wind speed by PSP and for Columbia in total.

GAS-COS-17 Attachment B is the supporting probability of occurrence analyses for the weather station Design Temperatures. For each analysis, the heating season's days are ranked coldest to warmest. Shown are the twenty coldest days of each season. The coldest day of each season, denoted by "Rank 1" on the "20 Coldest" Report, is used in the Gumbel Analysis. Provided for each analysis are the Gumbel Curve parameters and probabilities considered.

The condition of Design Prior Day Temperature results from the mean temperature difference between historical "cold days" and their associated prior days. A "Cold Day" is defined as a day as cold as or colder than the Design Current Day Temperature, plus 5 degrees Fahrenheit. Using the Pittsburgh, Pennsylvania Design Current Day Temperature of minus 7 degrees Fahrenheit as an example, a "Cold Day" would be any day having an average temperature of minus 2 degrees Fahrenheit or colder. The average difference, prior day temperature less current day temperature, is added to the Design Current Day Temperature to provide Design Prior Day Temperature. The Pittsburgh, Pennsylvania average difference is 12 degrees Fahrenheit, so the Design Prior Day Temperature is $-7 + 12 = 5$ degrees Fahrenheit. To obtain the total company Design Prior Day Temperature, weather station weighting is then applied to each weather station's Design Prior Day Temperature and summed for a total company design. Columbia's system wide Design Prior Day Temperature is 6 degrees Fahrenheit.

Consistent with the Prior Day Design Temperature methodology, the approach to use an average of "Cold Days" is used to establish Design Wind Speed. However,

Columbia Gas of Pennsylvania, Inc.

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Cost of Service

because Wind Speed data has only been available since 1991/92, a "Cold Day" is defined as Design Current Day Temperature plus 15 degrees Fahrenheit. Again, the design is developed at the weather station level, and then weighted for the total company design. Columbia's system wide Design Wind speed is 11 mph.

1-IN-15 DESIGN
Peak Day Design Conditions

PSP	Pipeline Area	Historical Period	Design Temperatures: Degrees F		Wind Speed	Station	
			Current Day	Prior Day		Location	Weight
25E-25	Lancaster	1925-2008	1	9	13	Harrisburg, PA Hagerstown, MD Total	95.3481 4.6519 100.0000
25-26	Bedford	1949-2008	-7	5	8	Morgantown, WV	100.0000
25E-29	Downingtown	1925-2008	1	9	13	Harrisburg, PA	100.0000
25-35	Pittsburgh	1949-2008	-7	5	10	Pittsburgh, PA Morgantown, WV Total	82.9855 17.0145 100.0000
25-36	Olean	1941-2008	-15	-2	11	Pittsburgh, PA Bradford, PA Total	2.8259 97.1741 100.0000
25-38	Rimersburg	1941-2008	-11	2	11	Pittsburgh, PA Bradford, PA Total	50.1558 49.8442 100.0000
25-39	New Castle	1925-2008	-7	5	11	Pittsburgh, PA	100.0000
25-40	PA/WV Misc.	1949-2008	-7	5	8	Pittsburgh, PA Morgantown, WV Total	3.4720 96.5280 100.0000
CPA Total		1949-2008	-5	6	11	Harrisburg Pittsburgh Hagerstown Bradford Morgantown Total	24.6195 52.1039 1.2012 6.1968 15.8787 100.0000

Weather station weights based on actual firm customer demand from December 2008 through February 2009.

Gumbel Analysis

Table 1

May 27, 2008

Weather Station 06-HARRISBURG, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1925	151	13	15	15	17	19	19	20	20	21	21	21	22	23	23	23	23	24	24	24	24
1926	151	14	14	14	18	18	19	19	19	20	20	21	21	22	24	24	25	25	25	26	26
1927	152	14	16	17	17	18	19	19	20	21	22	22	22	23	23	23	24	24	24	25	26
1928	151	13	17	18	22	22	23	23	23	24	24	24	24	25	25	25	25	25	25	25	26
1929	151	13	14	15	16	18	19	19	20	20	20	21	21	21	21	22	23	24	24	24	24
1930	151	18	19	20	21	21	21	23	23	23	24	24	24	25	26	27	27	27	27	27	28
1931	152	17	20	21	22	22	25	26	26	26	26	27	29	29	30	30	30	31	31	31	31
1932	151	14	15	15	16	18	18	19	22	22	23	23	23	23	25	25	25	25	26	26	26
1933	151	1	7	10	10	11	11	11	14	16	16	16	17	17	17	18	18	18	19	19	19
1934	151	9	11	11	12	13	13	13	14	15	19	19	19	21	22	22	23	23	24	24	24
1935	152	2	7	8	10	11	11	12	12	12	14	14	14	14	14	16	17	17	18	18	18
1936	151	20	23	24	24	24	25	26	26	26	26	27	27	27	28	29	29	29	29	29	30
1937	151	13	17	20	20	20	22	22	22	22	22	23	23	23	24	24	25	25	26	26	26
1938	151	12	10	18	19	21	21	21	21	22	24	24	24	25	25	25	25	25	26	26	26
1939	152	10	10	14	14	16	16	17	19	19	19	20	20	20	20	20	20	21	21	21	21
1940	151	20	21	21	22	22	23	23	24	24	24	24	25	25	26	26	26	26	26	27	27
1941	151	7	9	10	11	11	15	17	19	20	20	21	23	23	24	25	25	25	26	26	26
1942	151	8	9	13	14	15	19	19	19	20	22	22	23	23	23	23	24	24	24	24	24
1943	152	16	19	19	20	20	20	20	20	22	23	23	23	24	24	24	24	24	24	25	25
1944	151	11	13	14	15	15	17	18	18	20	20	21	21	21	21	22	22	22	22	22	22
1945	151	15	16	17	17	18	19	20	20	21	21	21	22	22	22	22	22	23	23	23	23
1946	151	8	15	17	18	18	21	22	22	22	22	23	23	24	24	25	25	26	26	26	26
1947	152	11	11	12	13	13	13	13	14	14	15	15	15	15	17	18	19	19	20	21	21
1948	151	15	19	20	22	22	23	26	26	26	27	27	28	28	29	29	29	29	29	29	30
1949	151	18	19	19	20	21	22	24	24	25	25	25	26	26	27	27	27	27	27	28	28
1950	151	13	14	14	14	16	19	19	20	20	21	22	22	23	23	23	23	23	24	24	24
1951	152	11	12	18	19	20	21	23	23	23	24	25	25	25	26	27	27	27	28	28	28
1952	151	22	25	25	26	28	28	28	29	29	29	29	29	29	29	30	30	30	30	31	31
1953	151	16	18	18	19	19	19	20	21	21	21	23	24	24	25	25	26	26	27	28	28
1954	151	10	14	14	17	18	19	19	19	20	20	21	21	23	24	24	25	26	26	26	26
1955	152	16	17	19	21	22	22	23	23	23	24	24	24	24	25	26	26	26	26	26	26
1956	151	7	10	11	16	19	21	22	22	23	23	24	25	25	26	26	26	27	27	27	28
1957	151	7	12	13	13	16	16	16	16	17	17	19	20	22	23	23	23	23	24	24	24
1958	151	14	14	15	15	16	16	16	16	17	18	18	19	20	20	21	21	21	21	22	22
1959	152	17	18	20	21	21	22	22	22	22	23	23	24	25	26	26	26	26	26	26	26
1960	151	5	6	7	9	10	10	10	10	11	11	12	13	13	15	15	16	16	17	18	18

Gumbel Analysis

Table 1

May 27, 2008

Weather Station 06-HARRISBURG, PA. Using Temperature Variable MID_MID_AVG_TMP
20 Coldest Daily Temperatures Per Period, Ranked
Overall Range Beginning Years: 1925 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1961	151	10	14	14	15	16	16	17	18	19	19	19	20	20	21	21	22	22	23	23	23
1962	151	5	9	10	11	12	14	14	14	16	17	17	17	16	18	18	18	19	19	20	20
1963	152	9	11	14	14	15	17	17	18	18	18	19	19	19	20	21	21	22	22	22	22
1964	151	7	8	15	15	15	16	17	18	19	19	21	21	21	21	22	22	24	24	24	24
1965	151	6	7	12	14	16	18	18	18	19	20	20	20	21	23	23	23	23	23	23	24
1966	151	10	12	13	14	16	17	18	19	20	20	21	21	22	22	23	23	24	24	24	24
1967	152	6	8	10	10	11	11	13	14	15	16	18	18	18	18	19	19	20	20	20	21
1968	151	17	17	18	18	19	20	20	20	22	22	22	23	23	24	24	25	25	25	25	25
1969	151	5	7	11	12	13	13	14	14	15	15	16	18	18	18	19	19	19	19	21	22
1970	151	11	12	16	16	17	17	18	18	19	20	20	22	22	23	24	24	25	25	25	25
1971	152	13	18	20	20	21	22	22	23	24	24	25	25	25	27	27	27	27	27	28	28
1972	151	13	17	19	20	21	23	23	23	24	24	24	24	25	25	26	26	26	27	27	27
1973	151	20	21	22	23	23	24	24	24	24	24	25	25	25	26	27	27	27	27	28	28
1974	151	14	16	22	23	23	24	25	25	26	26	26	27	27	27	27	27	28	28	28	28
1975	152	14	15	17	19	19	21	21	22	22	22	23	23	23	24	25	25	25	26	26	26
1976	151	4	8	8	11	13	14	14	14	15	16	16	17	17	18	19	19	20	20	20	20
1977	151	13	14	15	15	17	18	18	18	18	19	19	19	19	19	19	20	20	20	20	20
1978	151	2	8	8	8	9	10	11	15	16	16	17	18	18	19	19	19	20	20	20	20
1979	152	15	18	19	20	20	21	22	22	22	22	22	23	23	24	24	25	25	25	25	26
1980	151	7	8	8	9	10	12	12	13	15	16	16	16	16	17	17	17	17	18	19	19
1981	151	0	6	7	11	12	17	17	18	18	18	18	19	19	19	19	21	21	21	22	23
1982	151	19	21	22	22	22	22	22	23	25	25	25	26	27	27	27	28	29	29	30	30
1983	152	2	5	6	8	10	10	13	14	15	15	16	17	17	18	18	19	19	19	19	21
1984	151	0	7	18	18	20	20	20	21	21	22	22	22	23	24	24	25	25	26	26	26
1985	151	12	13	15	18	19	19	19	19	20	20	20	21	21	21	22	22	22	22	22	23
1986	151	13	15	16	17	17	19	20	21	24	25	26	26	26	27	27	27	28	28	28	28
1987	152	12	13	13	14	14	14	15	15	16	17	18	18	19	20	20	20	20	21	21	22
1988	151	13	17	17	18	18	18	20	21	21	22	22	23	24	24	24	25	25	27	27	27
1989	151	11	12	12	14	14	15	16	16	17	17	17	18	19	19	21	21	21	23	23	25
1990	151	17	21	21	21	22	23	24	25	25	26	26	27	27	28	28	28	28	28	29	29
1991	152	14	17	22	22	22	23	23	23	24	24	24	24	25	25	26	26	27	27	27	27
1992	151	13	17	19	19	19	20	20	21	21	21	21	23	23	24	25	26	26	26	26	26
1993	151	-6	-2	0	5	6	9	12	14	15	15	16	17	17	17	18	18	18	18	19	19
1994	151	13	15	16	18	18	19	19	23	23	24	24	25	25	25	26	26	26	27	27	27
1995	152	9	10	14	15	15	15	16	16	17	17	17	18	19	19	19	19	20	20	21	21
1996	151	11	12	13	19	20	21	21	22	23	24	24	25	25	26	26	26	27	28	29	29

Gumbel Analysis

Table 1

May 27, 2008

Weather Station 06-HARRISBURG, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1997	151	22	26	26	26	28	28	29	30	30	31	31	31	32	32	32	32	32	32	33	33
1998	151	15	17	18	21	21	21	21	21	21	21	22	23	23	23	25	25	25	26	26	26
1999	152	14	16	16	16	17	20	20	20	20	22	22	23	23	23	25	25	25	25	26	26
2000	151	17	19	19	19	19	20	21	21	21	21	21	22	23	23	23	23	23	24	25	25
2001	151	22	23	24	25	26	26	27	27	27	27	27	27	28	28	29	29	29	30	30	30
2002	151	13	13	14	14	16	18	19	19	20	20	20	21	21	21	21	21	22	22	22	22
2003	152	9	12	14	16	16	16	16	16	17	18	19	19	20	20	20	21	21	21	22	22
2004	151	12	14	16	16	16	17	18	18	20	22	22	22	22	24	24	25	25	25	26	26
2005	151	14	17	20	21	23	25	26	26	26	27	27	27	27	27	28	28	28	28	28	29
2006	151	11	13	16	16	18	18	19	19	19	21	21	21	22	23	23	24	24	24	25	25
2007	152	16	19	20	20	22	23	23	24	25	25	26	27	27	27	27	28	28	28	28	29

Gumbel Analysis

Table 2

May 27, 2008

Weather Station 06-HARRISBURG, PA. Using Temperature Variable MID_MID_AVG_TMP
Temperature with the Indicated Probability of Occurrence for each period, per the Gumbel Distribution
Overall Range Beginning Years: 1925 to 2007; Period Range: 11-01 to 03-31

Rank	Gumbel Curve parameters and probabilities							
	Alpha	Gamma	1/5.0	1/7.0	1/10.0	1/15.0	1/20.0	1/25.0
①	14.12593	0.2106439	6.9	5.2	3.4	1.4	0.0	-1.1
2	15.79971	0.1464982	9.7	8.2	6.8	5.1	4.0	3.1
3	17.01137	0.1292602	11.7	10.5	9.3	7.9	7.0	6.2
4	17.90658	0.1180965	13.1	12.0	10.9	9.6	8.8	8.1
5	18.62162	0.1068132	14.0	13.0	11.9	10.7	9.9	9.3
6	19.53654	0.1002437	15.2	14.1	13.1	12.0	11.2	10.7
7	20.09049	0.0929133	15.8	14.8	13.8	12.7	11.9	11.4
8	20.61504	0.0896764	16.5	15.5	14.6	13.5	12.8	12.3
9	21.18557	0.0903157	17.4	16.5	15.6	14.6	14.0	13.5
10	21.71197	0.0867211	18.0	17.1	16.2	15.3	14.7	14.2

Gumbel Analysis

Table 1

May 27, 2008

Weather Station 14-PITTSBURGH, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1925	151	4	8	13	14	14	14	14	16	16	17	17	18	18	19	19	19	20	21	21	21
1926	151	10	11	13	17	18	19	19	20	21	21	21	22	22	22	23	23	23	24	25	25
1927	152	7	8	12	12	12	13	14	14	15	17	17	17	18	18	19	20	20	21	23	23
1928	151	13	15	16	17	17	17	18	19	20	20	20	21	22	22	23	23	23	23	23	24
1929	151	8	8	8	11	13	15	16	16	16	17	17	17	18	18	18	18	19	19	20	21
1930	151	13	13	16	17	19	19	19	21	22	22	23	23	23	23	24	24	24	24	25	25
1931	152	9	12	14	17	18	18	18	10	22	22	25	26	26	29	29	29	30	30	30	30
1932	151	3	7	14	14	15	16	16	18	19	20	20	21	21	21	23	24	24	24	24	25
1933	151	-1	4	5	5	5	6	9	9	10	12	14	14	15	15	15	17	17	17	18	18
1934	151	9	13	15	15	17	17	18	20	21	21	21	22	22	23	23	23	24	24	25	25
1935	152	-9	-2	-2	1	2	4	5	6	7	8	9	9	9	10	10	10	11	11	11	11
1936	151	16	18	18	20	20	20	21	21	21	22	23	23	23	24	24	24	24	25	25	26
1937	151	9	13	13	14	15	15	16	16	16	17	17	17	17	18	19	20	23	23	23	23
1938	151	14	14	15	15	15	16	18	18	19	21	21	21	21	22	22	23	24	24	24	24
1939	152	-3	5	7	8	10	11	11	11	11	12	13	13	13	14	15	16	16	17	17	17
1940	151	11	12	12	13	14	15	15	19	19	19	19	19	20	20	20	20	20	20	22	22
1941	151	-1	5	7	9	10	10	11	12	12	13	13	17	18	19	21	21	22	22	23	23
1942	151	2	5	8	8	10	11	11	12	12	14	15	16	17	17	17	18	19	19	19	19
1943	152	10	11	14	15	15	16	16	16	16	17	17	19	19	20	20	20	21	21	22	22
1944	151	6	9	9	11	13	13	14	16	17	17	17	17	18	18	19	19	19	19	20	20
1945	151	9	10	11	13	13	14	14	17	17	18	19	20	20	20	20	20	21	21	21	22
1946	151	3	4	9	10	15	16	17	17	17	18	19	19	19	21	21	21	21	21	21	22
1947	152	5	7	9	9	10	10	11	11	12	12	13	13	13	15	16	16	17	19	20	21
1948	151	14	16	18	20	20	22	23	24	24	24	25	25	25	26	26	26	26	27	27	27
1949	151	13	13	15	16	17	19	20	21	21	22	22	22	25	26	26	26	26	26	26	27
1950	151	6	8	11	12	13	14	14	14	15	16	17	18	18	18	19	20	20	21	21	21
1951	152	1	13	13	13	19	19	20	20	21	22	23	23	24	24	25	25	26	26	26	26
1952	151	18	19	21	22	22	23	23	23	24	24	25	25	25	25	25	25	25	25	26	26
1953	151	12	13	13	15	17	17	18	20	21	21	21	21	21	22	22	22	22	22	23	23
1954	151	6	7	7	8	9	10	13	13	15	17	17	17	19	19	20	20	21	21	22	22
1955	152	14	15	16	17	18	18	18	19	19	19	20	21	21	21	21	22	22	22	22	23
1956	151	3	8	12	12	14	15	17	18	18	18	19	21	21	22	23	23	23	23	23	24
1957	151	-1	7	7	8	9	9	11	12	13	14	15	15	16	17	17	17	18	18	20	20
1958	151	0	3	6	6	9	9	10	10	10	10	10	10	11	13	14	14	15	16	16	17
1959	152	13	14	14	14	15	16	16	16	16	16	17	18	18	18	18	18	18	19	19	20
1960	151	0	2	5	5	5	5	7	7	8	8	10	10	11	12	12	14	17	17	17	17

Gumbel Analysis

Table 1

May 27, 2008

Weather Station 14-PITTSBURGH, PA. Using Temperature Variable MID_MID_AVG_TMP
20 Coldest Daily Temperatures Per Period, Ranked
Overall Range Beginning Years: 1925 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1961	151	3	8	8	9	9	10	12	13	13	14	14	16	16	17	17	18	18	19	19	20
1962	151	-9	0	0	2	3	3	4	5	5	5	6	7	7	8	9	10	12	13	13	13
1963	152	4	6	8	9	11	11	12	12	13	13	14	15	15	16	16	18	18	19	19	20
1964	151	5	9	10	10	11	11	12	12	12	13	14	14	15	16	17	17	17	18	18	19
1965	151	-1	0	6	10	12	12	13	14	15	15	16	16	17	18	19	19	19	19	19	20
1966	151	8	9	9	11	11	12	13	13	14	14	15	15	20	21	21	21	22	22	22	22
1967	152	1	3	4	6	6	6	11	11	12	12	12	13	14	14	14	15	15	16	17	17
1968	151	7	8	9	11	12	12	13	15	15	16	16	16	16	16	17	17	17	18	18	18
1969	151	-2	1	4	4	5	8	8	9	12	12	12	13	14	14	15	15	16	16	16	17
1970	151	0	2	3	5	9	11	11	11	12	13	13	14	14	17	17	17	18	18	18	18
1971	152	-1	6	7	10	10	11	12	12	14	14	16	17	18	19	19	19	20	20	20	21
1972	151	5	12	14	14	15	15	15	15	16	16	16	16	17	17	19	21	21	22	22	22
1973	151	15	16	16	16	18	18	19	19	20	20	20	20	21	21	21	22	22	23	23	23
1974	151	11	12	15	17	18	21	21	21	22	22	22	22	23	23	24	24	25	25	25	26
1975	152	3	5	9	9	13	14	14	16	16	16	17	17	18	18	20	20	21	21	21	22
1976	151	-9	-1	0	1	2	3	4	5	6	6	6	6	7	7	7	7	8	8	9	9
1977	151	6	8	10	11	12	12	13	13	13	13	14	14	14	15	15	15	15	15	16	16
1978	151	0	0	2	2	3	3	4	5	6	6	7	7	8	12	13	13	13	13	14	15
1979	152	8	8	9	11	12	13	13	13	15	16	16	16	16	16	17	17	17	17	17	19
1980	151	-1	3	5	5	5	6	6	6	9	9	10	10	10	11	11	11	13	14	15	15
1981	151	-10	-1	-1	6	8	9	9	10	10	10	12	14	14	15	16	16	17	18	18	18
1982	151	14	15	17	19	19	19	21	21	21	22	23	23	23	23	24	24	25	25	26	26
1983	152	-5	-4	1	3	3	5	8	9	9	11	12	12	13	14	16	16	16	17	17	17
1984	151	-8	-5	10	11	11	12	13	13	14	14	14	15	15	16	16	17	17	18	18	19
1985	151	6	10	11	12	12	13	13	13	14	15	15	15	16	16	16	16	18	18	18	19
1986	151	5	11	13	16	16	18	19	20	20	21	21	22	23	24	24	25	26	27	27	28
1987	152	4	5	5	9	11	12	13	14	15	16	17	17	17	17	18	18	19	19	20	20
1988	151	13	13	15	15	16	16	17	17	18	19	20	20	20	21	21	21	22	22	22	23
1989	151	-1	0	3	3	7	9	9	10	10	11	11	15	16	17	18	20	20	20	20	21
1990	151	13	14	15	15	15	17	18	18	19	21	22	23	23	24	24	25	26	27	27	28
1991	152	8	10	14	18	18	19	19	19	19	21	21	21	22	22	22	22	23	23	23	23
1992	151	8	11	13	13	15	17	17	19	20	20	22	22	23	23	23	24	24	24	24	25
1993	151	-12	-4	-1	1	1	5	11	12	13	13	13	14	14	15	16	16	16	16	16	17
1994	151	4	6	6	9	12	12	13	13	18	19	20	20	21	21	22	22	22	22	23	23
1995	152	1	5	8	10	10	11	11	12	13	13	14	15	15	15	16	16	16	16	16	18
1996	151	3	4	9	10	10	12	13	15	19	19	20	20	21	21	22	22	25	25	25	25

Gumbel Analysis

Table 1

May 27, 2008

Weather Station 14-PITTSBURGH, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																				
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1997	151	18	19	20	22	23	24	24	25	26	27	27	27	28	28	28	28	28	28	28	29	29
1998	151	4	11	12	14	15	15	16	17	17	17	18	18	19	19	19	20	21	21	21	22	22
1999	152	9	10	12	13	15	16	17	18	18	18	19	20	20	21	21	22	24	24	24	24	24
2000	151	10	11	12	12	15	15	16	17	18	18	18	18	19	19	19	20	20	20	20	20	21
2001	151	15	15	17	17	19	20	21	21	21	21	22	22	22	23	24	25	25	26	26	26	26
2002	151	7	8	9	11	12	14	14	15	16	16	16	16	17	18	18	18	18	18	18	18	18
2003	152	7	8	9	10	10	11	14	14	15	15	16	17	17	18	18	18	19	19	20	20	22
2004	151	7	8	9	10	11	12	14	15	15	17	18	18	18	19	19	20	21	21	21	21	22
2005	151	12	16	16	16	17	18	19	20	20	20	21	21	23	23	23	23	23	23	23	24	24
2006	151	2	4	7	9	10	11	12	13	13	14	16	16	16	17	17	18	18	19	19	20	20
2007	152	10	10	15	15	16	16	17	17	18	19	20	21	21	21	21	23	23	23	23	23	23

Gumbel Analysis

Table 2

May 27, 2006

Weather Station 14-PITTSBURGH, PA. Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Gumbel Distribution
 Overall Range Beginning Years: 1925 to 2007; Period Range: 11-01 to 03-31

Rank	Gumbel Curve parameters and probabilities							
	Alpha	Gamma	1/5.0	1/7.0	1/10.0	1/15.0	1/20.0	1/25.0
1	8.41767	0.1706713	-0.5	-2.6	-4.8	-7.3	-9.0	-10.4
2	9.96551	0.1384696	3.5	1.9	0.4	-1.4	-2.5	-3.5
3	11.52852	0.1213768	5.9	4.6	3.3	1.0	0.8	0.0
4	12.59399	0.1055687	7.3	6.0	4.7	3.3	2.4	1.7
5	13.61259	0.0965709	8.0	7.1	6.2	4.8	4.0	3.3
6	14.33205	0.0887802	9.4	8.2	7.1	5.0	5.0	4.3
7	15.15813	0.0872389	10.6	9.5	8.4	7.2	6.5	5.9
8	15.81326	0.0806405	11.3	10.2	9.1	7.9	7.2	6.5
9	16.54230	0.0768619	12.1	11.0	10.0	8.8	8.1	7.5
10	17.08294	0.0731035	12.7	11.6	10.6	9.4	8.7	8.1

Table 1

Weather Station 44-HAGERSTOWN, MD Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1925	151	11	17	17	19	20	20	20	21	21	21	21	21	22	22	22	23	23	24	25	25
1926	151	14	14	17	19	20	20	20	20	22	23	24	24	24	25	25	25	25	26	26	26
1927	152	13	15	15	15	17	17	18	18	20	20	21	22	23	23	23	24	24	25	25	26
1928	151	17	18	19	20	21	21	21	21	22	23	23	23	24	24	24	25	25	25	25	25
1929	151	10	10	14	14	15	18	19	19	20	20	20	20	21	22	22	23	24	24	24	24
1930	151	17	18	21	21	21	21	22	22	22	23	23	23	23	24	25	26	26	26	26	26
1931	152	18	20	22	22	22	25	26	26	27	27	28	30	30	30	30	31	31	33	33	33
1932	151	14	16	17	18	18	20	22	24	24	24	24	24	25	26	27	27	28	28	29	29
1933	151	4	5	12	12	14	15	16	16	16	17	18	18	19	19	20	20	20	21	21	21
1934	151	4	11	11	11	15	17	17	18	18	19	20	20	21	24	25	25	26	26	26	26
1935	152	6	6	7	10	10	12	12	13	13	13	13	15	16	16	16	17	18	18	18	18
1936	151	21	24	24	25	25	25	26	26	27	27	27	28	28	28	29	29	30	30	30	30
1937	151	20	20	20	20	21	22	23	23	23	23	23	23	24	24	24	24	24	25	25	25
1938	151	17	19	20	20	20	20	23	23	23	23	24	24	25	26	26	26	27	27	27	27
1939	152	7	11	12	15	16	16	17	17	17	17	18	19	20	20	20	20	20	21	21	21
1940	151	20	21	21	22	22	23	23	23	24	24	24	24	25	26	26	26	26	26	26	26
1941	151	5	10	12	13	15	16	16	18	21	22	23	24	25	25	26	26	27	28	28	28
1942	151	7	9	12	17	17	21	21	21	21	22	22	22	23	24	24	24	24	25	26	27
1943	152	13	18	19	20	22	22	22	23	23	23	23	23	24	24	24	25	25	26	26	26
1944	151	13	13	15	16	16	17	18	18	18	19	19	19	19	19	20	21	21	21	21	22
1945	151	13	13	13	17	17	18	18	18	20	20	20	20	20	21	21	22	22	22	22	22
1946	151	8	14	16	17	20	20	21	21	21	21	22	22	23	23	24	24	24	24	24	25
1947	152	6	8	8	10	10	12	12	12	14	15	15	16	17	17	18	20	20	21	21	22
1948	151	17	19	20	21	21	22	24	25	25	25	26	27	27	27	28	28	28	29	29	29
1949	151	19	20	21	22	24	24	25	25	25	26	26	26	26	26	26	27	27	28	28	28
1950	151	10	12	14	15	15	16	17	17	18	19	19	21	21	21	22	22	22	23	24	24
1951	152	8	10	15	16	18	18	22	23	23	23	23	24	24	24	25	26	26	26	26	26
1952	151	23	23	24	25	25	25	25	26	26	27	27	28	28	28	29	29	29	29	30	30
1953	151	15	16	17	17	18	19	19	19	20	21	22	22	24	25	25	26	26	26	26	26
1954	151	11	11	12	16	16	17	19	19	20	20	21	22	22	22	23	23	24	24	25	25
1955	152	17	18	18	18	20	20	20	21	21	21	22	23	23	24	24	24	24	24	25	25
1956	151	6	7	10	18	18	21	21	22	22	23	23	23	24	24	26	27	27	28	28	28
1957	151	4	10	12	12	15	16	17	18	18	18	20	20	22	22	22	22	22	23	23	23
1958	151	10	12	14	14	16	16	16	17	17	17	18	18	19	19	20	20	21	21	22	22
1959	152	15	16	16	16	19	19	20	20	21	21	22	22	22	22	23	23	23	24	24	24
1960	151	3	3	3	8	8	8	9	10	11	11	12	12	13	13	14	14	15	15	15	17

Gumbel Analysis

Table 1

May 27, 2008

Weather Station 44-HAGERSTOWN, MD Using Temperature Variable MID_MID_AVG_TMP
20 Coldest Daily Temperatures Per Period, Ranked
Overall Range Beginning Years: 1925 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1961	151	11	13	14	15	16	16	17	17	18	18	19	21	22	22	22	23	23	23	23	24
1962	151	6	7	8	9	11	13	13	13	14	16	16	18	18	18	18	18	19	19	19	19
1963	152	9	13	14	14	15	15	17	17	18	18	19	19	20	20	20	20	20	21	21	21
1964	151	7	10	12	13	14	15	16	16	17	18	20	20	20	20	21	22	22	23	23	23
1965	151	3	10	10	15	16	16	18	19	19	20	21	22	22	22	23	24	24	24	25	25
1966	151	10	13	14	15	15	17	19	19	19	20	21	22	22	23	23	23	23	23	24	24
1967	152	2	2	6	8	9	9	11	12	13	15	16	16	17	19	19	19	20	20	20	21
1968	151	15	16	16	17	19	20	21	21	21	21	21	22	22	22	22	23	23	23	23	24
1969	151	4	5	9	11	13	13	14	14	14	15	17	18	18	18	19	19	20	21	21	21
1970	151	9	10	11	11	12	13	15	15	16	16	17	18	19	19	19	20	20	20	21	21
1971	152	6	15	18	18	20	20	21	21	22	23	24	24	24	24	24	25	25	26	26	26
1972	151	15	17	19	20	20	21	21	21	21	22	23	23	23	24	24	26	26	26	27	27
1973	151	17	24	24	24	24	25	25	26	26	27	27	27	27	27	28	28	28	29	29	29
1974	151	11	17	20	23	25	25	26	27	27	27	27	28	28	28	28	29	29	29	29	29
1975	152	14	16	17	18	20	20	21	21	21	22	23	23	23	24	25	25	25	25	26	26
1976	151	4	11	11	12	13	14	15	15	16	17	17	18	18	18	19	19	19	19	19	20
1977	151	12	15	15	15	15	16	16	16	18	19	19	19	19	20	20	20	20	20	20	21
1978	151	3	8	9	10	11	14	16	16	16	16	17	18	18	18	19	19	19	20	20	20
1979	152	12	13	17	19	20	20	21	22	23	23	23	23	24	24	24	25	25	25	26	27
1980	151	6	7	7	9	12	12	13	13	13	13	14	14	14	14	15	16	18	18	20	20
1981	151	-6	2	4	8	10	13	14	15	15	15	16	17	18	19	19	19	20	22	22	23
1982	151	15	15	17	17	19	20	23	23	23	23	23	23	24	24	25	25	26	26	26	26
1983	152	-3	6	6	7	7	11	12	13	15	16	16	16	16	17	17	18	18	18	19	19
1984	151	0	3	13	17	17	18	19	19	19	20	21	21	22	22	22	23	23	23	23	24
1985	151	11	12	13	14	14	18	18	19	19	19	20	20	20	21	21	21	22	23	23	23
1986	151	9	10	10	12	19	19	20	22	23	23	23	25	25	26	26	27	27	27	27	27
1987	152	10	12	14	14	15	16	16	17	18	19	19	19	19	20	21	22	23	23	24	24
1988	151	12	13	18	20	21	22	22	22	22	22	23	23	24	24	24	24	24	24	26	27
1989	151	7	12	12	12	13	13	13	13	15	16	17	17	18	19	20	21	21	22	22	22
1990	151	17	17	20	21	21	23	23	25	25	25	25	26	27	28	28	28	29	30	30	30
1991	152	14	18	21	23	23	24	24	24	25	25	25	25	25	26	26	26	26	26	27	27
1992	151	15	18	18	19	20	20	21	21	21	21	23	23	23	24	25	25	25	25	26	26
1993	151	-5	2	3	5	6	9	16	16	17	18	18	18	18	19	19	19	19	19	20	22
1994	151	11	14	15	15	18	19	20	22	22	25	25	25	25	26	26	26	27	27	27	27
1995	152	8	9	14	14	15	17	17	18	19	19	20	20	21	21	21	21	21	22	22	23
1996	151	12	12	13	17	19	19	20	21	24	26	26	26	27	27	28	28	28	28	29	29

Gumbel Analysis

Table 1

May 27, 2008

Weather Station 44-HAGERSTOWN, MD Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1925 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																				
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1997	151	21	25	25	26	29	29	30	30	30	31	31	32	32	32	32	33	33	33	33	33	
1998	151	17	17	20	20	21	22	23	23	23	24	24	24	25	25	25	25	26	26	26	27	
1999	152	17	17	18	18	21	23	23	23	23	24	24	25	25	25	25	27	28	28	28	28	
2000	151	15	18	18	18	18	18	19	19	19	21	21	22	22	22	23	23	23	23	23	24	
2001	151	21	22	22	23	24	25	26	26	27	27	27	28	28	28	28	29	29	29	30	30	
2002	151	10	11	12	13	14	14	18	18	18	19	19	20	20	21	21	21	21	22	22	22	
2003	152	10	10	13	14	14	15	16	16	16	17	18	18	18	20	20	20	20	20	21	21	
2004	151	13	14	14	16	16	17	17	17	17	19	20	20	22	22	22	23	24	24	24	25	
2005	151	16	18	19	21	23	23	24	24	25	25	26	27	27	27	27	27	27	27	28	28	
2006	151	9	12	14	17	17	18	18	19	20	20	21	21	21	21	21	22	22	23	23	23	
2007	152	16	17	18	20	21	21	21	21	22	22	23	25	26	27	27	27	27	28	28	29	30

Gumbel Analysis

Table 2

May 27, 2008

Weather Station 44-HAGERSTOWN, MD Using Temperature Variable MID_MID_AVG_TMP
Temperature with the Indicated Probability of Occurrence for each period, per the Gumbel Distribution
Overall Range Beginning Years: 1925 to 2007; Period Range: 11-01 to 03-31

Rank	Gumbel Curve parameters and probabilities							
	Alpha	Gamma	1/5.0	1/7.0	1/10.0	1/15.0	1/20.0	1/25.0
1	13.61455	0.1888092	5.5	3.7	1.7	-0.6	-2.1	-3.4
2	15.11480	0.1382872	8.6	7.1	5.5	3.8	2.6	1.7
3	16.27164	0.1233032	10.8	9.5	8.1	6.7	5.7	4.9
4	17.36019	0.1137113	12.4	11.2	10.1	8.8	7.9	7.2
5	18.36212	0.1026603	13.6	12.5	11.3	10.1	9.3	8.6
6	19.18770	0.1005861	14.8	13.8	12.8	11.6	10.9	10.3
7	19.98103	0.0953807	15.8	14.8	13.8	12.7	12.1	11.5
8	20.35825	0.0888337	16.2	15.2	14.3	13.2	12.5	11.9
9	20.89058	0.0875578	17.0	16.1	15.1	14.1	13.5	12.9
10	21.40447	0.0839897	17.6	16.7	15.8	14.8	14.1	13.6

Gumbel Analysis

Table 1

May 27, 2008

Weather Station 37-BRADFORD, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1941 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1941	151	-8	0	0	2	5	5	6	9	9	9	11	12	13	14	15	15	17	17	17	18
1942	151	-13	-4	1	1	5	6	6	7	9	9	11	11	11	12	13	13	14	15	15	15
1943	152	-1	2	5	6	8	9	9	9	10	10	10	12	13	13	14	14	15	15	16	17
1944	151	-10	-3	0	1	3	4	8	8	8	8	9	9	9	11	12	12	13	13	13	14
1945	151	4	5	6	6	7	8	8	9	9	10	11	11	12	12	13	14	15	15	15	16
1946	151	2	6	6	9	10	10	13	13	13	14	14	14	15	15	15	15	15	17	17	18
1947	152	-5	-3	-2	-2	1	1	1	2	5	5	6	6	7	8	9	10	10	11	12	13
1948	151	2	11	11	15	16	17	18	19	19	19	20	20	20	20	21	22	22	22	22	22
1949	151	5	7	7	8	8	8	11	13	13	14	15	15	16	17	17	18	18	19	19	19
1950	151	-1	1	3	3	6	9	10	11	11	11	11	12	13	13	14	16	16	17	17	18
1951	152	3	4	4	7	8	9	10	12	12	12	13	13	13	14	15	15	16	16	17	17
1952	151	7	11	13	14	15	17	19	19	19	20	20	20	20	20	20	20	20	21	21	21
1953	151	4	4	6	9	10	10	11	12	12	12	12	13	14	14	15	16	16	17	18	18
1954	151	-2	-1	0	0	3	4	5	7	8	8	8	10	12	13	14	14	14	14	14	15
1955	152	2	9	9	10	10	11	11	13	13	13	13	13	13	13	14	14	14	15	15	15
1956	151	-7	-5	-3	-1	5	9	11	11	14	15	15	15	16	16	16	16	18	18	18	18
1957	151	-4	0	1	1	2	3	3	4	4	6	6	7	9	9	9	10	11	11	12	13
1958	151	0	3	3	4	4	4	4	4	4	5	5	6	7	7	8	8	8	8	8	9
1959	152	6	6	7	8	8	9	9	10	10	10	11	11	12	12	12	12	12	13	14	14
1960	151	-3	-2	0	1	1	2	2	2	3	3	3	4	4	4	4	5	6	7	8	10
1961	151	-1	3	4	4	4	5	7	7	7	8	8	9	9	9	10	10	12	12	13	13
1962	151	-13	-4	-2	-2	-1	0	0	0	0	1	2	2	3	4	4	6	7	7	7	7
1963	152	1	2	5	5	6	6	7	8	8	8	10	10	11	11	11	11	12	12	12	12
1964	151	-3	-1	-1	0	0	0	2	2	6	6	6	7	7	9	10	10	12	12	12	12
1965	151	-3	0	1	4	5	5	6	7	8	10	11	11	11	12	13	14	14	14	15	15
1966	151	2	2	3	3	3	4	6	7	8	8	8	9	10	10	11	14	15	16	16	16
1967	152	-1	-1	0	0	2	2	4	5	5	6	7	7	7	8	8	8	8	9	9	10
1968	151	-2	1	2	5	5	6	6	6	8	9	9	9	10	10	11	11	11	12	12	12
1969	151	-4	-2	1	1	2	2	3	4	4	4	8	8	9	9	10	10	10	10	12	13
1970	151	-4	-4	-2	0	3	4	4	5	6	7	8	8	9	9	9	10	11	11	12	12
1971	152	-1	0	1	3	3	4	5	6	7	7	7	9	9	9	9	10	10	10	10	11
1972	151	-2	2	3	4	4	4	5	6	7	8	9	9	10	10	11	11	12	12	14	14
1973	151	2	6	7	10	10	11	11	11	12	13	13	13	13	14	14	14	15	15	16	16
1974	151	1	6	7	7	8	8	9	12	13	14	14	16	16	16	16	16	16	16	17	17
1975	152	-5	-3	0	0	2	3	6	6	6	7	8	9	10	11	11	12	13	13	13	13
1976	151	-15	-15	-9	-7	-4	-3	-3	-3	-3	-3	-2	-1	1	2	2	3	4	4	4	4

Gumbel Analysis

Table 1

May 27, 2008

Weather Station 37-BRADFORD, PA. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1941 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1977	151	-2	0	3	3	3	4	4	5	5	5	5	6	6	6	6	6	6	7	7	8
1978	151	-12	-11	-10	-9	-8	-6	-4	-4	-3	-2	0	0	1	2	2	2	3	3	6	7
1979	152	-6	-6	-5	3	3	5	5	6	6	7	7	9	9	9	9	10	10	11	11	12
1980	151	-9	-8	-5	-4	-4	-1	-1	0	0	0	1	1	2	2	3	4	4	4	6	7
1981	151	-21	-7	-7	-6	3	4	5	5	5	6	7	7	7	8	8	9	9	9	9	10
1982	151	5	5	6	7	10	12	12	13	14	14	15	15	15	15	15	16	16	16	16	18
1983	152	-11	-7	-3	0	0	0	2	2	2	3	3	4	5	5	5	6	6	6	6	8
1984	151	-10	-9	4	5	5	6	8	8	10	11	11	12	12	12	13	13	13	13	14	15
1985	151	1	2	3	4	4	6	7	7	8	8	9	9	10	10	11	11	11	11	12	12
1986	151	-2	-1	3	7	7	9	9	11	11	12	15	15	16	17	17	17	18	18	19	19
1987	152	-1	0	1	2	2	4	6	8	10	10	11	11	12	12	12	13	13	14	15	15
1988	151	-4	5	8	8	10	10	10	11	11	12	13	13	13	14	14	14	14	15	15	15
1989	151	0	1	2	2	4	4	6	6	7	7	8	9	9	10	10	11	12	12	13	14
1990	151	0	5	7	9	11	12	13	15	15	15	16	16	16	17	17	18	18	18	19	19
1991	152	2	5	7	8	8	8	11	12	13	13	13	14	14	14	14	14	15	15	15	15
1992	151	1	6	6	7	9	9	10	10	11	11	12	12	13	13	14	14	15	15	15	16
1993	151	-15	-8	-5	-3	-3	-2	2	4	4	6	6	7	7	7	8	8	8	8	9	10
1994	151	-1	0	2	3	6	7	8	8	11	11	13	13	13	14	14	14	15	15	15	16
1995	152	-5	-1	-1	1	3	4	4	4	4	5	6	6	7	7	7	8	8	8	8	10
1996	151	-3	-2	4	6	7	8	10	11	11	12	12	14	14	16	16	17	17	17	17	18
1997	151	11	13	15	15	17	20	21	21	21	21	21	21	21	22	22	23	23	23	23	23
1998	151	3	6	7	8	8	9	9	10	11	11	11	11	11	12	13	14	14	14	15	15
1999	152	1	3	4	5	7	9	9	11	12	13	13	13	14	14	14	15	15	17	17	17
2000	151	8	9	12	12	12	13	13	13	13	14	14	15	15	15	15	15	16	16	16	16
2001	151	14	14	14	15	16	17	17	17	17	18	18	18	19	19	19	20	20	20	21	21
2002	151	1	1	2	3	4	5	6	6	6	7	7	7	7	9	9	9	9	10	10	10
2003	152	-5	0	2	2	2	3	4	5	6	7	8	9	9	10	12	12	12	12	13	13
2004	151	-1	0	0	2	4	5	5	5	8	9	9	11	11	13	14	14	14	15	15	15
2005	151	5	7	8	10	10	12	13	13	15	15	15	15	15	15	15	16	17	17	17	17
2006	151	-2	0	0	3	4	5	7	7	7	8	9	10	10	10	10	10	11	11	11	12
2007	152	0	4	5	8	9	9	10	11	11	12	12	13	13	13	13	14	15	15	16	16

Gumbel Analysis

Table 2

May 27, 2008

Weather Station 37-BRADFORD, PA. Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Gumbel Distribution
 Overall Range Beginning Years: 1941 to 2007; Period Range: 11-01 to 03-31

Rank	Gumbel Curve parameters and probabilities							
	Alpha	Gamma	1/5.0	1/7.0	1/10.0	1/15.0	1/20.0	1/25.0
1	0.67390	0.1662600	-8.4	-10.5	-12.7	-15.3	-17.0	-18.4
2	2.90277	0.1306198	-4.0	-5.6	-7.2	-9.1	-10.3	-11.3
3	4.17767	0.1153921	-1.7	-3.1	-4.5	-6.1	-7.1	-7.9
4	5.33023	0.1004762	-0.3	-1.6	-2.9	-4.4	-5.4	-6.1
5	6.40965	0.0940484	1.2	-0.0	-1.3	-2.6	-3.5	-4.2
6	7.32384	0.0823818	2.0	0.8	-0.5	-1.9	-2.8	-3.5
7	8.26092	0.0770964	3.1	1.9	0.7	-0.7	-1.6	-2.2
8	8.96852	0.0723054	3.9	2.7	1.5	0.2	-0.7	-1.4
9	9.57851	0.0702994	4.7	3.6	2.4	1.1	0.3	-0.3
10	10.09615	0.0676579	5.4	4.2	3.1	1.8	1.1	0.4

Gumbel Analysis

Table 1

May 27, 2008

Weather Station 38-MORGANTOWN, WV. Using Temperature Variable MID_MID_AVG_TMP
20 Coldest Daily Temperatures Per Period, Ranked
Overall Range Beginning Years: 1949 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1949	151	15	15	17	17	19	20	20	21	21	21	22	23	25	26	26	26	26	28	28	28
1950	151	7	8	8	8	13	14	14	14	15	15	17	18	18	19	19	20	21	22	22	22
1951	152	6	12	14	15	19	21	21	22	23	24	24	25	26	26	26	27	27	27	27	27
1952	151	19	21	23	23	24	24	24	24	24	24	25	25	26	26	27	27	27	28	28	29
1953	151	13	14	15	16	17	18	18	20	20	22	23	23	24	24	24	24	24	24	25	25
1954	151	5	8	11	12	12	13	14	14	16	17	19	20	20	20	20	20	21	22	22	24
1955	152	14	16	17	17	19	19	19	20	20	20	21	21	21	22	22	22	23	23	24	24
1956	151	3	11	12	14	15	16	18	19	20	21	22	23	23	25	26	26	26	26	27	27
1957	151	0	6	7	8	12	12	12	14	14	15	16	16	16	16	16	16	17	17	19	20
1958	151	5	8	9	9	10	11	11	11	13	14	14	15	16	17	17	17	17	18	18	19
1959	152	14	15	16	16	17	17	17	18	18	19	19	20	20	20	21	21	21	21	22	22
1960	151	3	7	7	8	9	9	9	10	10	14	14	15	16	17	18	18	19	19	19	20
1961	151	5	6	10	12	12	13	15	16	16	17	17	20	21	22	22	22	23	23	23	24
1962	151	-5	4	5	6	7	8	9	9	10	11	11	11	11	12	14	15	15	15	16	16
1963	152	7	9	10	11	14	14	15	15	16	16	18	18	19	19	20	20	20	20	21	21
1964	151	4	6	7	8	8	9	11	13	14	15	15	16	16	16	17	17	17	18	19	19
1965	151	3	6	12	12	17	18	18	18	19	20	20	21	21	21	21	21	21	21	22	23
1966	151	7	10	11	12	14	15	15	17	19	19	19	20	20	21	21	22	22	23	25	25
1967	152	0	3	6	6	9	10	10	13	13	14	14	14	14	15	17	17	18	18	18	18
1968	151	11	11	13	13	13	13	15	15	15	16	16	17	18	19	19	19	19	20	20	20
1969	151	-5	-3	3	5	5	7	9	12	13	13	15	17	17	17	18	18	19	19	19	20
1970	151	2	3	8	9	9	12	12	12	14	14	14	15	15	15	18	19	21	21	21	21
1971	152	-8	4	4	11	12	12	12	12	15	15	15	17	19	19	20	20	21	21	21	21
1972	151	2	10	10	10	11	12	12	12	12	12	13	14	14	16	16	16	17	18	19	21
1973	151	12	13	14	15	16	16	17	18	19	19	20	21	21	22	22	22	22	22	23	23
1974	151	11	13	17	20	20	20	21	22	22	22	23	23	23	23	24	24	25	25	25	25
1975	152	3	7	8	11	12	13	14	16	16	17	18	18	18	21	21	23	23	23	23	24
1976	151	-5	4	5	7	8	8	10	10	10	11	12	12	12	12	13	13	15	16	16	16
1977	151	6	9	10	10	11	12	13	13	13	14	14	15	15	15	15	15	15	15	16	16
1978	151	7	7	8	10	12	12	12	13	14	15	15	16	16	17	18	18	19	19	19	19
1979	152	12	14	15	16	18	17	17	17	17	18	20	21	21	22	23	23	23	24	24	26
1980	151	3	4	6	7	7	7	8	9	11	11	11	12	14	15	16	19	19	19	19	19
1981	151	-8	-1	-1	9	13	13	14	15	16	16	17	17	17	20	21	21	21	21	22	22
1982	151	13	14	15	19	20	21	22	23	23	23	24	24	26	26	26	26	27	27	27	27
1983	152	-8	-2	2	5	6	7	10	11	12	13	15	15	16	17	17	18	19	20	20	20
1984	151	-7	-6	8	10	11	13	13	14	15	17	17	17	17	17	18	18	18	19	20	21

Gumbel Analysis

Table 1

May 27, 2008

Weather Station 38-MORGANTOWN, WV. Using Temperature Variable MID_MID_AVG_TMP
 20 Coldest Daily Temperatures Per Period, Ranked
 Overall Range Beginning Years: 1949 to 2007; Period Range: 11-01 to 03-31

Period Begins	N days	Rank																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1985	151	6	12	12	12	13	14	15	15	16	16	16	16	17	18	19	19	19	20	21	21
1986	151	8	11	13	16	16	17	21	22	22	23	23	23	25	26	27	28	28	28	28	29
1987	152	7	7	9	10	14	14	15	16	17	17	18	18	19	19	20	21	22	22	22	22
1988	151	12	12	16	16	18	19	21	21	21	21	22	22	22	22	23	23	23	24	24	25
1989	151	-2	4	6	6	8	12	12	13	14	15	15	16	17	18	22	23	23	23	24	24
1990	151	13	16	17	20	22	22	23	24	25	25	26	26	26	26	27	27	28	28	28	28
1991	152	12	12	17	19	20	20	21	22	22	22	23	23	23	23	24	24	24	24	25	25
1992	151	13	15	16	17	17	18	19	20	22	23	24	24	25	25	25	26	26	27	27	27
1993	151	-10	0	2	4	4	6	15	15	15	16	18	18	18	19	19	20	20	21	21	21
1994	151	9	9	11	12	15	16	16	17	20	21	22	23	24	24	24	24	25	25	25	27
1995	152	3	7	9	12	12	14	15	15	16	17	17	17	18	18	20	20	21	21	21	21
1996	151	5	7	11	12	12	13	15	18	21	21	22	22	22	23	24	25	26	26	27	27
1997	151	20	21	22	23	24	26	27	27	28	28	28	28	28	29	29	29	30	30	30	30
1998	151	11	17	18	19	20	20	20	21	21	21	21	21	22	23	23	24	24	24	25	25
1999	152	11	12	12	13	17	18	18	18	19	19	21	21	23	24	24	25	25	26	26	26
2000	151	12	12	13	13	14	16	17	18	18	18	18	19	20	21	21	21	22	22	22	22
2001	151	16	17	17	18	18	21	22	22	22	23	23	24	24	24	24	26	26	27	28	29
2002	151	9	9	9	12	14	16	17	17	17	17	18	19	19	20	20	20	20	20	21	22
2003	152	7	9	11	11	13	13	13	15	16	17	17	17	19	21	22	22	22	23	23	23
2004	151	8	9	10	12	14	16	16	19	20	20	21	22	22	22	23	24	24	24	24	25
2005	151	13	19	20	20	21	24	24	24	24	24	24	25	25	26	26	26	26	26	26	26
2006	151	5	7	13	13	14	15	15	16	16	17	17	18	19	20	21	21	22	23	23	23
2007	152	12	14	15	16	17	18	19	19	20	20	21	22	23	24	25	26	26	26	26	26

Gumbel Analysis

Table 2

May 27, 2008

Weather Station 38-MORGANTOWN, WV. Using Temperature Variable MID_MID_AVG_TMP
 Temperature with the Indicated Probability of Occurrence for each period, per the Gumbel Distribution
 Overall Range Beginning Years: 1949 to 2007; Period Range: 11-01 to 03-31

Rank	Gumbel Curve parameters and probabilities							
	Alpha	Gamma	1/5.0	1/7.0	1/10.0	1/15.0	1/20.0	1/25.0
1	9.42820	0.1666778	0.3	-1.8	-4.1	-6.7	-8.4	-9.8
2	11.13870	0.1322378	4.3	2.7	1.1	-0.7	-1.9	-2.9
3	12.61943	0.1162669	6.8	5.4	4.0	2.4	1.4	0.6
4	13.74515	0.1069291	8.5	7.2	6.0	4.6	3.7	3.0
5	15.02100	0.0978226	10.0	8.8	7.7	6.3	5.5	4.8
6	15.91028	0.0889637	11.0	9.8	8.7	7.4	6.6	5.9
7	16.69601	0.0858901	12.1	11.0	9.9	8.7	7.9	7.3
8	17.45678	0.0831191	13.0	12.0	10.9	9.8	9.1	8.5
9	18.13676	0.0811158	13.9	12.9	11.9	10.8	10.1	9.5
10	18.66165	0.0811353	14.7	13.8	12.8	11.8	11.1	10.6

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-018:

For each customer class contained in the cost of service study, please provide monthly throughput by class.

Response:

Please see the attached spreadsheet COS-18 Attachment A for the forecasted quantities by rate schedule by customer class by month. In addition, please see Exhibit No. 103, Schedule No. 4, Pages 7 through 9, for the monthly quantities pertaining to new customers and customer attrition. Together, the monthly quantities sum to the total fully forecasted rate year volumes shown in Exhibit No. 103, Page 15, Line 29, for the cost of service.

Columbia Gas of Pennsylvania, Inc.
Forecasted Volumes By Rate Schedule by Customer Class by Month
For the 12 Months Ending December 31, 2016

		January DTH	February DTH	March DTH	April DTH	May DTH	June DTH	July DTH	August DTH	September DTH	October DTH	November DTH	December DTH	Total
CAP	RES	456,402.4	450,785.3	397,984.4	263,029.6	139,680.5	67,223.5	30,189.2	36,863.3	40,992.1	81,434.7	200,998.5	336,481.2	2,512,973.7
LDS	COM	269,501.8	265,350.5	225,612.6	196,203.4	164,351.0	143,537.3	127,271.7	135,495.3	142,219.9	162,406.7	213,894.2	245,082.1	2,290,726.3
LDS	IND	685,303.2	693,283.8	755,219.8	681,029.7	655,899.3	630,014.0	599,479.0	620,498.6	630,394.6	658,882.1	620,853.0	650,799.2	7,881,456.3
LDS FLEX	COM	240,500.0	226,600.0	171,000.0	125,800.0	109,900.0	95,100.0	117,300.0	96,400.0	84,900.0	120,400.0	146,300.0	220,800.0	1,757,000.0
LDS FLEX	IND	609,500.0	631,500.0	593,000.0	589,000.0	613,000.0	646,200.0	650,900.0	640,600.0	581,000.0	578,700.0	612,500.0	595,100.0	7,345,000.0
LGSS	COM	149,723.2	155,851.3	121,883.9	81,717.3	42,161.8	36,306.1	24,290.1	18,533.4	23,207.0	36,348.8	82,162.4	128,486.8	900,672.1
LGSS	IND	9,395.4	8,543.1	8,546.1	9,514.5	9,740.3	10,054.9	9,938.9	10,608.1	9,314.4	8,580.0	10,421.5	9,411.2	114,068.4
MLDS I	COM	6,000.0	6,000.0	5,000.0	4,000.0	2,000.0	1,000.0	1,000.0	1,000.0	2,000.0	2,000.0	2,000.0	3,000.0	35,000.0
MLDS I	IND	4,900.0	5,400.0	4,300.0	4,200.0	4,000.0	13,900.0	33,700.0	19,100.0	8,700.0	4,000.0	4,400.0	4,400.0	111,000.0
MLDS I FLEX	IND	250,000.0	275,000.0	255,000.0	240,000.0	235,000.0	185,000.0	295,000.0	215,000.0	200,000.0	200,000.0	225,000.0	225,000.0	2,710,000.0
MLDS II	IND	24,000.0	22,000.0	18,000.0	18,000.0	18,000.0	22,000.0	22,000.0	22,000.0	22,000.0	24,000.0	24,000.0	24,000.0	260,000.0
MLDS II FLEX	IND	221,000.0	223,000.0	229,000.0	217,000.0	200,000.0	190,000.0	169,400.0	173,500.0	182,900.0	194,000.0	201,800.0	200,400.0	2,402,000.0
NSS	COM	10,000.0	10,000.0	8,000.0	6,000.0	3,500.0	2,500.0	2,500.0	2,500.0	2,500.0	3,500.0	5,000.0	8,000.0	65,000.0
PRDGDS	RES	174.5	170.1	135.7	82.0	36.1	18.2	18.5	12.4	10.6	21.8	59.3	127.9	876.9
PRDGS	RES	488.4	516.1	381.8	229.4	114.8	82.8	67.3	48.0	46.4	66.2	165.1	386.4	2,592.7
RDS	RES	1,562,423.1	1,523,044.6	1,296,880.0	818,888.4	401,283.4	209,758.3	131,793.5	125,124.3	133,687.3	230,543.5	568,932.1	1,131,399.9	8,133,149.4
RSS	RES	4,368,479.3	4,337,421.4	3,803,578.1	2,340,770.6	1,145,885.2	596,917.2	378,932.7	367,952.0	376,953.6	803,933.8	1,610,834.9	3,192,613.6	23,130,272.4
SCD	COM	357,004.9	362,000.0	301,998.3	202,999.9	114,991.5	82,022.5	66,993.3	63,014.5	65,023.4	91,004.3	165,989.7	276,002.1	2,149,044.4
SDS	COM	521,082.0	546,355.7	431,046.3	355,465.7	242,027.1	188,569.2	152,045.7	163,515.7	167,269.4	217,134.6	349,482.5	448,631.4	3,782,568.3
SDS	IND	190,102.0	199,414.5	177,539.4	174,540.3	163,610.0	154,820.3	155,098.6	159,264.9	155,202.1	161,669.8	168,227.4	178,135.4	2,038,616.3
SDS FLEX	COM	21,200.0	21,100.0	16,500.0	13,400.0	8,500.0	6,900.0	5,400.0	5,300.0	6,200.0	8,700.0	12,900.0	16,600.0	142,700.0
SDS FLEX	IND	3,400.0	3,900.0	5,000.0	4,100.0	3,600.0	2,900.0	3,100.0	2,900.0	2,800.0	2,900.0	2,000.0	1,400.0	38,000.0
SGDS FLEX	COM	4,300.0	4,000.0	3,250.0	2,350.0	900.0	340.0	320.0	320.0	420.0	1,000.0	2,000.0	3,000.0	22,200.0
SGDS	COM	604,416.3	603,595.1	562,585.6	379,840.7	231,320.5	148,559.0	119,660.9	121,963.6	124,990.5	168,350.3	289,623.2	474,886.1	3,779,798.7
SGDS	IND	11,794.2	11,501.8	10,949.6	8,130.2	5,890.7	4,165.5	4,321.9	4,136.6	4,003.2	4,048.0	5,219.4	8,760.0	82,927.1
SGSS	COM	1,782,304.4	1,819,218.1	1,565,197.6	893,291.2	355,345.0	212,240.8	123,213.5	90,044.4	109,305.6	199,156.7	560,717.3	1,242,276.3	8,952,280.9
SGSS	IND	13,604.7	14,457.2	13,152.7	11,489.8	9,269.9	7,945.2	7,060.9	7,391.0	7,606.0	10,419.0	10,576.8	14,589.0	125,932.9
Total		12,377,000.4	12,420,008.4	10,921,005.9	7,647,009.7	4,879,997.1	3,658,075.7	3,148,994.4	3,103,087.0	3,083,036.1	3,776,007.2	6,109,869.3	9,641,765.6	80,765,856.8

Columbia Gas of Pennsylvania, Inc.
Docket No. R-2015-2468056

Standard Data Request

Cost Of Service

Question No. GAS-COS-019:

Please provide workpapers showing the development of each allocation factor reflected in the Company's cost of service study. Include a description of each allocation factor, all calculations performed to develop the allocators and all supporting documentation, studies or other information relied upon to determine the allocators.

Response:

Statement No. 7 with related attachments contains a description of the allocation factors and assignment to the various components of the Studies. Exhibit No. 111, Schedule No. 4 as well as within each study, Schedules 1, 2 & 3, contains a legend of the allocation factors.

COS-019 Attachment A contains the development of the O&M Expenses by FERC Account used in the Studies. O&M Expense for the fully forecasted rate year and presented in Exhibit No. 104 was based on cost element data, i.e., labor, benefits, insurance, etc. Attachment A shows the conversion of the forecasted O&M by description (cost element) to the FERC account, based on allocation percentages representative of the historical test year data (twelve months ending November 30, 2014).

COS-019 Attachment B is a workpaper related to Direct Plant Services, and COS-019 Attachment C is a workpaper related to Direct Plant Meters. COS-019 Attachment D is a workpaper related to the Direct Assignment of Mainline Customers.

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
801	3819	622,457.60	Gas Cost
803	3801	(4,956,030.30)	Gas Cost
803	3803	3.51	Gas Cost
803	3820	50,232,835.11	Gas Cost
803	3821	139,134,686.80	Gas Cost
803	3823	733.87	Gas Cost
803	3825	(2,258,803.77)	Gas Cost
803	3828	-	Gas Cost
803	3836	354,109.84	Gas Cost
803	3838	8,504,062.19	Gas Cost
803	3839	8,994,847.14	Gas Cost
803	3840	353,079.70	Gas Cost
803	3844	43,848,265.93	Gas Cost
803	3845	1,643,154.20	Gas Cost
803	3847	8,895.47	Gas Cost
803	3853	(1,256,962.39)	Gas Cost
803	3856	(3,009,387.60)	Gas Cost
803	3858	(1,391,381.95)	Gas Cost
804	3820	23,292,249.80	Gas Cost
804	3821	266,175.00	Gas Cost
805	3807	1,101,009.06	Gas Cost
805	3808	(1,502,075.55)	Gas Cost
805	3809	(983,000.00)	Gas Cost
806	3810	(1,964,196.84)	Gas Cost
806	3811	(14,400,860.23)	Gas Cost
806	3825	12,731.17	Gas Cost
807	7001	873,279.10	System Services
807	9240	5,181.94	Gas Cost
808	3834	(104,007,775.84)	Gas Cost
808	3837	101,786,922.13	Gas Cost
812	3813	-	Utilities and Fuel Used in Company Operations
813	3825	450.00	Gas Cost
816	1003	280.10	Labor
816	3016	2,002.09	Outside Services
816	5030	231.74	Fleet & Other Clearing
817	1003	2,254.97	Labor
817	3016	5,159.34	Outside Services
817	5030	512.15	Fleet & Other Clearing
818	1003	27,514.06	Labor
818	2017	185,048.23	Materials & Supplies
818	2503	1,140.70	Materials & Supplies
818	3014	8,474.98	Outside Services
818	3015	9,158.07	Outside Services
818	3016	137,453.01	Outside Services
818	3102	1,711.51	Employee Expenses
818	3105	2,937.42	Employee Expenses
818	3921	6,545.02	Utilities and Fuel Used in Company Operations
818	5030	16,975.93	Fleet & Other Clearing
820	1003	6,298.48	Labor
820	3016	3,707.90	Outside Services
820	5030	666.22	Fleet & Other Clearing
821	1003	3,191.36	Labor
821	3016	2,589.42	Outside Services
821	5030	481.75	Fleet & Other Clearing
823	3813	3,774.51	Utilities and Fuel Used in Company Operations
825	9201	5,975.63	Rent and Leases
832	1003	470.01	Labor
832	1006	30.65	Labor
832	1007	0.24	Labor
832	3016	8,751.21	Outside Services
832	5030	904.24	Fleet & Other Clearing

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
834	1003	4,224.89	Labor
834	1006	8.50	Labor
834	1007	0.07	Labor
834	3016	5,550.29	Outside Services
834	5030	536.75	Fleet & Other Clearing
836	1003	830.23	Labor
836	3016	7,388.40	Outside Services
836	5030	629.29	Fleet & Other Clearing
903	2010	3,162.97	Materials & Supplies
870	1003	2,443,733.48	Labor
870	1006	139,950.99	Labor
870	1007	93,488.47	Labor
870	2004	826.50	Materials & Supplies
870	2010	3.90	Materials & Supplies
870	2012	180.54	Materials & Supplies
870	2015	2.68	Materials & Supplies
870	2017	73,009.81	Materials & Supplies
870	2020	5.55	Materials & Supplies
870	2501	586.30	Materials & Supplies
870	2503	14,333.93	Materials & Supplies
870	3000	1,642,968.08	Outside Services
870	3004	16,304.46	Outside Services
870	3007	1.20	Outside Services
870	3008	4,376.90	Outside Services
870	3009	1,899.90	Outside Services
870	3011	-	Outside Services
870	3015	41,466.00	Outside Services
870	3016	16,420.45	Outside Services
870	3018	-	Outside Services
870	3019	4.43	Outside Services
870	3021	5.73	Outside Services
870	3033	862.58	Outside Services
870	3037	19.87	Outside Services
870	3080	20.94	Outside Services
870	3089	1,018,984.08	Outside Services
870	3091	723.60	Outside Services
870	3092	17,715.68	Outside Services
870	3098	-	Outside Services
870	3099	(4,140.25)	Outside Services
870	3100	53,172.77	Employee Expenses
870	3101	19,520.10	Employee Expenses
870	3102	84,049.79	Employee Expenses
870	3103	2,407.25	Employee Expenses
870	3105	20,357.93	Employee Expenses
870	3500	-	Charitable Contributions
870	3501	685.40	Company Memberships
870	3502	893.29	Employee Expenses
870	3600	17,813.11	Other O&M
870	3601	87.93	Materials & Supplies
870	3637	6,880.62	Misc & Other Expenses
870	3638	11,218.35	Misc & Other Expenses
870	3921	344.95	Utilities and Fuel Used in Company Operations
870	3923	18.53	Utilities and Fuel Used in Company Operations
870	3924	1,028.95	Utilities and Fuel Used in Company Operations
870	3926	334.00	Utilities and Fuel Used in Company Operations
870	5001	10,032.59	Outside Services
870	5010	1,494.46	Outside Services
870	5014	639.24	Outside Services
870	5015	135.00	Outside Services
870	5020	181,244.39	Fleet & Other Clearing
870	5030	91,785.59	Fleet & Other Clearing

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
870	5040	2,045.77	Fleet & Other Clearing
870	7001	2,578,288.98	System Services
870	9011	1.20	OPEB
870	9020	22.35	Labor
870	9215	1,981.65	Rent and Leases
870	9220	232.92	Rent and Leases
870	9235	2,801.58	Rent and Leases
871	1003	185,060.39	Labor
871	1006	3,431.84	Labor
871	1007	2,965.33	Labor
871	2004	7.85	Materials & Supplies
871	2010	1,859.17	Materials & Supplies
871	2017	102.05	Materials & Supplies
871	3007	45.00	Outside Services
871	3015	135.00	Outside Services
871	3021	180.00	Outside Services
871	3102	-	Employee Expenses
871	3105	-	Employee Expenses
871	5020	884.79	Fleet & Other Clearing
871	5030	58,675.66	Fleet & Other Clearing
871	5040	768.78	Fleet & Other Clearing
874	1000	544.71	Labor
874	1003	4,696,054.22	Labor
874	1006	239,229.19	Labor
874	1007	201,286.10	Labor
874	2001	1,375.55	Materials & Supplies
874	2003	1,776.50	Materials & Supplies
874	2004	6,438.51	Materials & Supplies
874	2008	15.57	Materials & Supplies
874	2009	267.38	Materials & Supplies
874	2010	1,320.19	Materials & Supplies
874	2012	2,601.22	Materials & Supplies
874	2013	1,375.48	Materials & Supplies
874	2015	5,412.46	Materials & Supplies
874	2016	948.30	Materials & Supplies
874	2017	774,009.30	Materials & Supplies
874	2018	11,826.16	Materials & Supplies
874	2019	4,446.94	Materials & Supplies
874	2503	5,073.72	Materials & Supplies
874	3001	310.30	Advertising
874	3002	1,000.00	Outside Services
874	3004	11,012.47	Outside Services
874	3006	294.79	Outside Services
874	3009	12,034.75	Outside Services
874	3014	202.50	Outside Services
874	3015	63,025.06	Outside Services
874	3016	33,019.65	Outside Services
874	3017	119,618.79	Outside Services
874	3018	6.67	Outside Services
874	3019	35,758.30	Outside Services
874	3021	418.95	Outside Services
874	3022	600.00	Outside Services
874	3026	-	Outside Services
874	3080	8,636.68	Outside Services
874	3086	2,904.73	Outside Services
874	3087	3,926.58	Outside Services
874	3088	554,161.25	Outside Services
874	3089	2,166,327.92	Outside Services
874	3090	(404.00)	Outside Services
874	3092	181,929.16	Outside Services
874	3096	(2,852.01)	Outside Services

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
874	3098	519.40	Outside Services
874	3099	(98,777.58)	Outside Services
874	3100	19,194.08	Employee Expenses
874	3101	4,848.92	Employee Expenses
874	3102	332,848.50	Employee Expenses
874	3105	141,676.18	Employee Expenses
874	3600	17,109.39	Other O&M
874	3601	98.60	Materials & Supplies
874	3637	250.00	Misc & Other Expenses
874	3638	51,274.35	Misc & Other Expenses
874	3920	249.80	Utilities and Fuel Used in Company Operations
874	3921	382.21	Utilities and Fuel Used in Company Operations
874	3923	-	Utilities and Fuel Used in Company Operations
874	3924	23.84	Utilities and Fuel Used in Company Operations
874	4515	550.00	Misc & Other Expenses
874	4524	326.42	Misc & Other Expenses
874	5015	1,684,381.77	Outside Services
874	5020	69,234.17	Fleet & Other Clearing
874	5030	1,157,682.09	Fleet & Other Clearing
874	5040	207,020.68	Fleet & Other Clearing
874	7001	436,686.51	System Services
874	9235	40,895.04	Rent and Leases
875	1003	227,862.66	Labor
875	1006	10,543.81	Labor
875	1007	8,848.80	Labor
875	2004	101.42	Materials & Supplies
875	2010	2,858.89	Materials & Supplies
875	2017	5,795.49	Materials & Supplies
875	2018	1,615.81	Materials & Supplies
875	3004	1,450.00	Outside Services
875	3007	495.00	Outside Services
875	3015	38,864.90	Outside Services
875	3016	44,006.00	Outside Services
875	3019	525.84	Outside Services
875	3021	7,352.41	Outside Services
875	3080	1,072.70	Outside Services
875	3092	-	Outside Services
875	3099	-	Outside Services
875	3100	5,938.06	Employee Expenses
875	3102	1,584.48	Employee Expenses
875	3105	5,593.00	Employee Expenses
875	3600	475.00	Other O&M
875	3638	90.99	Misc & Other Expenses
875	3813	44,991.99	Utilities and Fuel Used in Company Operations
875	3921	12.47	Utilities and Fuel Used in Company Operations
875	5015	2,811.70	Outside Services
875	5020	1,225.74	Fleet & Other Clearing
875	5030	64,393.08	Fleet & Other Clearing
875	5040	2,069.76	Fleet & Other Clearing
875	7001	70,327.19	System Services
875	9235	300.00	Rent and Leases
876	1003	127,673.12	Labor
876	1006	6,600.21	Labor
876	1007	5,693.98	Labor
876	2017	1,504.83	Materials & Supplies
876	3015	136.23	Outside Services
876	3099	-	Outside Services
876	3102	-	Employee Expenses
876	3105	-	Employee Expenses
876	5020	596.04	Fleet & Other Clearing
876	5030	36,812.99	Fleet & Other Clearing

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
876	5040	1,010.28	Fleet & Other Clearing
876	7001	57,540.51	System Services
878	1003	1,314,068.08	Labor
878	1006	77,633.93	Labor
878	1007	66,561.89	Labor
878	2004	50.00	Materials & Supplies
878	2010	50.09	Materials & Supplies
878	2012	431.40	Materials & Supplies
878	2015	11,887.22	Materials & Supplies
878	2017	53,049.30	Materials & Supplies
878	2503	2.70	Materials & Supplies
878	3004	10,571.00	Outside Services
878	3008	-	Outside Services
878	3015	4,856.10	Outside Services
878	3016	-	Outside Services
878	3018	12.67	Outside Services
878	3033	-	Outside Services
878	3087	350.00	Outside Services
878	3090	2,000.00	Outside Services
878	3091	350.00	Outside Services
878	3092	1,404.26	Outside Services
878	3098	-	Outside Services
878	3099	55.00	Outside Services
878	3100	7,986.13	Employee Expenses
878	3102	4,435.22	Employee Expenses
878	3105	26,960.94	Employee Expenses
878	3621	(40,300.96)	Misc & Other Expenses
878	3638	2,212.63	Misc & Other Expenses
878	4524	330.00	Misc & Other Expenses
878	5020	4,827.73	Fleet & Other Clearing
878	5030	314,478.23	Fleet & Other Clearing
878	5040	4,256.24	Fleet & Other Clearing
878	7001	288,914.39	System Services
878	9001	105.38	Other Employee Benefits
878	9235	-	Rent and Leases
879	1003	2,845,443.87	Labor
879	1006	137,754.23	Labor
879	1007	116,741.89	Labor
879	2004	413.91	Materials & Supplies
879	2010	34.77	Materials & Supplies
879	2012	120.00	Materials & Supplies
879	2015	3,625.76	Materials & Supplies
879	2017	29,395.38	Materials & Supplies
879	2503	2.25	Materials & Supplies
879	3015	9,183.70	Outside Services
879	3016	-	Outside Services
879	3037	120.25	Outside Services
879	3086	(784.50)	Outside Services
879	3088	779,727.09	Outside Services
879	3092	161.00	Outside Services
879	3098	-	Outside Services
879	3099	4,811.65	Outside Services
879	3100	1,500.46	Employee Expenses
879	3102	1,321.47	Employee Expenses
879	3105	2,381.69	Employee Expenses
879	3600	126.00	Other O&M
879	3621	(23,745.00)	Misc & Other Expenses
879	3638	198.59	Misc & Other Expenses
879	4524	274.36	Misc & Other Expenses
879	5020	17,486.28	Fleet & Other Clearing
879	5030	658,246.85	Fleet & Other Clearing

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
879	5040	12,203.98	Fleet & Other Clearing
879	7001	275,558.08	System Services
879	9235	1,373.84	Rent and Leases
880	1003	2,988,678.58	Labor
880	1006	137,309.39	Labor
880	1007	114,719.41	Labor
880	2001	1,683.50	Materials & Supplies
880	2003	417.76	Materials & Supplies
880	2004	4,781.45	Materials & Supplies
880	2010	3,968.93	Materials & Supplies
880	2012	1,448.35	Materials & Supplies
880	2017	306,003.13	Materials & Supplies
880	2020	23,375.26	Materials & Supplies
880	2503	89,589.05	Materials & Supplies
880	3000	25,998.35	Outside Services
880	3007	58,505.30	Outside Services
880	3008	181.80	Outside Services
880	3009	402.48	Outside Services
880	3011	113,074.34	Outside Services
880	3012	8,690.36	Outside Services
880	3014	-	Outside Services
880	3015	118,464.43	Outside Services
880	3016	106,801.13	Outside Services
880	3017	1,076.51	Outside Services
880	3018	7,177.38	Outside Services
880	3019	-	Outside Services
880	3021	1,777.53	Outside Services
880	3022	1,508.99	Outside Services
880	3037	90.60	Outside Services
880	3076	55.95	Outside Services
880	3080	36,620.75	Outside Services
880	3086	9,286.03	Outside Services
880	3087	-	Outside Services
880	3088	-	Outside Services
880	3089	-	Outside Services
880	3090	-	Outside Services
880	3091	-	Outside Services
880	3092	-	Outside Services
880	3093	-	Outside Services
880	3094	-	Outside Services
880	3098	787.50	Outside Services
880	3099	(895.33)	Outside Services
880	3100	12,350.04	Employee Expenses
880	3101	40,902.07	Employee Expenses
880	3102	64,723.38	Employee Expenses
880	3105	64,454.73	Employee Expenses
880	3500	200.00	Charitable Contributions
880	3600	3,612.35	Other O&M
880	3601	12,461.45	Materials & Supplies
880	3604	28.67	Misc & Other Expenses
880	3632	17,832.95	Misc & Other Expenses
880	3633	(4,536.53)	Misc & Other Expenses
880	3637	10,532.37	Misc & Other Expenses
880	3638	4,218.24	Misc & Other Expenses
880	3813	(99,852.81)	Utilities and Fuel Used in Company Operations
880	3920	3,652.40	Utilities and Fuel Used in Company Operations
880	3921	38,807.41	Utilities and Fuel Used in Company Operations
880	3923	27,091.86	Utilities and Fuel Used in Company Operations
880	3924	624.44	Utilities and Fuel Used in Company Operations
880	3925	7,226.99	Utilities and Fuel Used in Company Operations
880	3926	43.57	Utilities and Fuel Used in Company Operations

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
880	4522	106.25	Misc & Other Expenses
880	5001	-	Outside Services
880	5005	385.74	Outside Services
880	5008	1,168.75	Outside Services
880	5010	6,709.59	Outside Services
880	5013	6,688.46	Outside Services
880	5020	138,029.65	Fleet & Other Clearing
880	5030	513,008.86	Fleet & Other Clearing
880	5040	210,179.67	Fleet & Other Clearing
880	7001	54,619.30	System Services
880	9001	739.09	Other Employee Benefits
880	9020	(592.50)	Labor
880	9021	182,946.14	Other Employee Benefits
880	9022	80.00	Other Employee Benefits
880	9215	4,407.23	Rent and Leases
880	9220	138,071.26	Rent and Leases
880	9231	78,993.41	Rent and Leases
880	9235	16,500.48	Rent and Leases
881	2017	1,738.40	Materials & Supplies
881	3080	1,757.50	Outside Services
881	3099	-	Outside Services
881	3600	57,818.50	Other O&M
881	9220	113,660.34	Rent and Leases
881	9231	420.00	Rent and Leases
881	9235	99,464.52	Rent and Leases
885	1003	29,548.77	Labor
885	1006	1,604.05	Labor
885	1007	1,321.93	Labor
885	2015	2.68	Materials & Supplies
885	2017	270.47	Materials & Supplies
885	2020	5.55	Materials & Supplies
885	2501	579.64	Materials & Supplies
885	2503	514.62	Materials & Supplies
885	3008	5.23	Outside Services
885	3009	28.22	Outside Services
885	3011	-	Outside Services
885	3018	-	Outside Services
885	3019	4.44	Outside Services
885	3100	1,519.80	Employee Expenses
885	3101	83.88	Employee Expenses
885	3102	992.73	Employee Expenses
885	3105	341.34	Employee Expenses
885	3500	-	Charitable Contributions
885	3501	2.00	Company Memberships
885	3502	2.75	Employee Expenses
885	3600	39.71	Other O&M
885	3601	0.66	Materials & Supplies
885	3637	20.67	Misc & Other Expenses
885	3638	70.58	Misc & Other Expenses
885	3923	0.40	Utilities and Fuel Used in Company Operations
885	3924	1.15	Utilities and Fuel Used in Company Operations
885	5030	89.02	Fleet & Other Clearing
885	7001	39,564.61	System Services
885	9020	9.16	Labor
885	9235	-	Rent and Leases
886	1003	8,609.08	Labor
886	1006	505.26	Labor
886	1007	506.28	Labor
886	2004	305.03	Materials & Supplies
886	2010	2,200.50	Materials & Supplies
886	2017	1,084.43	Materials & Supplies

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
886	3004	594.00	Outside Services
886	3009	-	Outside Services
886	3011	3,400.00	Outside Services
886	3015	70.00	Outside Services
886	3016	1,325.65	Outside Services
886	3080	340.00	Outside Services
886	3099	-	Outside Services
886	3600	34.30	Other O&M
886	3621	7.16	Misc & Other Expenses
886	3921	1,291.01	Utilities and Fuel Used in Company Operations
886	3925	184.24	Utilities and Fuel Used in Company Operations
886	5015	9,418.90	Outside Services
886	5020	49.46	Fleet & Other Clearing
886	5030	2,557.55	Fleet & Other Clearing
887	1000	23.26	Labor
887	1003	3,496,286.28	Labor
887	1006	170,809.72	Labor
887	1007	149,132.80	Labor
887	2001	1,195.77	Materials & Supplies
887	2002	410.56	Materials & Supplies
887	2003	148.50	Materials & Supplies
887	2004	11,559.18	Materials & Supplies
887	2009	96.69	Materials & Supplies
887	2010	3,661.41	Materials & Supplies
887	2012	265,326.34	Materials & Supplies
887	2013	301.23	Materials & Supplies
887	2015	3,562.55	Materials & Supplies
887	2017	721,437.34	Materials & Supplies
887	2018	9,957.06	Materials & Supplies
887	2019	4,991.01	Materials & Supplies
887	2020	384.05	Materials & Supplies
887	2503	1,169.77	Materials & Supplies
887	3000	345,285.93	Outside Services
887	3004	139,430.09	Outside Services
887	3006	266,355.04	Outside Services
887	3007	16,850.00	Outside Services
887	3008	168.90	Outside Services
887	3009	3,486.95	Outside Services
887	3011	867.82	Outside Services
887	3012	8,014.56	Outside Services
887	3015	285,284.01	Outside Services
887	3016	730,403.15	Outside Services
887	3017	14,363.07	Outside Services
887	3018	70.07	Outside Services
887	3019	529.84	Outside Services
887	3021	6,990.00	Outside Services
887	3026	2,853.49	Outside Services
887	3033	-	Outside Services
887	3037	-	Outside Services
887	3080	57,709.00	Outside Services
887	3086	19,350.24	Outside Services
887	3087	47,838.77	Outside Services
887	3088	2,116.00	Outside Services
887	3089	994.86	Outside Services
887	3090	1,814,841.77	Outside Services
887	3091	2,819.25	Outside Services
887	3092	3,040,498.61	Outside Services
887	3095	-	Outside Services
887	3096	1,417,969.78	Outside Services
887	3098	6,083.35	Outside Services
887	3099	(156,895.68)	Outside Services

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
887	3100	4,802.26	Employee Expenses
887	3101	-	Employee Expenses
887	3102	3,346.45	Employee Expenses
887	3105	1,038.70	Employee Expenses
887	3502	1,746.00	Employee Expenses
887	3600	232,686.47	Other O&M
887	3601	118.47	Materials & Supplies
887	3621	(187,965.17)	Misc & Other Expenses
887	3637	3,447.84	Misc & Other Expenses
887	3638	753.01	Misc & Other Expenses
887	3921	26,736.08	Utilities and Fuel Used in Company Operations
887	3924	3.30	Utilities and Fuel Used in Company Operations
887	3925	-	Utilities and Fuel Used in Company Operations
887	4524	906.51	Misc & Other Expenses
887	5015	3,261.70	Outside Services
887	5020	100,138.94	Fleet & Other Clearing
887	5030	671,937.81	Fleet & Other Clearing
887	5040	404,731.68	Fleet & Other Clearing
887	7001	144,815.94	System Services
887	9001	861.91	Other Employee Benefits
887	9231	11.85	Rent and Leases
887	9235	94,328.01	Rent and Leases
889	1003	242,171.50	Labor
889	1006	15,596.99	Labor
889	1007	13,319.07	Labor
889	2004	106.71	Materials & Supplies
889	2010	6,845.19	Materials & Supplies
889	2012	58.43	Materials & Supplies
889	2013	39.91	Materials & Supplies
889	2015	3,535.30	Materials & Supplies
889	2017	25,108.53	Materials & Supplies
889	3007	135.00	Outside Services
889	3009	172.00	Outside Services
889	3011	-	Outside Services
889	3015	915.24	Outside Services
889	3016	208.00	Outside Services
889	3019	-	Outside Services
889	3021	135.00	Outside Services
889	3026	-	Outside Services
889	3080	2,940.30	Outside Services
889	3086	-	Outside Services
889	3092	-	Outside Services
889	3099	-	Outside Services
889	3100	12.11	Employee Expenses
889	3102	-	Employee Expenses
889	3105	32.50	Employee Expenses
889	3600	-	Other O&M
889	3925	(389.66)	Utilities and Fuel Used in Company Operations
889	5015	377.30	Outside Services
889	5020	135.68	Fleet & Other Clearing
889	5030	69,643.29	Fleet & Other Clearing
889	5040	2,165.30	Fleet & Other Clearing
889	7001	70,326.64	System Services
890	1003	50,802.22	Labor
890	1006	2,187.28	Labor
890	1007	1,841.93	Labor
890	2004	-	Materials & Supplies
890	2010	105.97	Materials & Supplies
890	2017	19,950.80	Materials & Supplies
890	3007	120.20	Outside Services
890	3009	-	Outside Services

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
890	3015	3,045.00	Outside Services
890	3016	-	Outside Services
890	3019	-	Outside Services
890	3094	-	Outside Services
890	3102	-	Employee Expenses
890	3105	-	Employee Expenses
890	5020	87.52	Fleet & Other Clearing
890	5030	11,912.60	Fleet & Other Clearing
890	5040	623.61	Fleet & Other Clearing
890	7001	72,309.26	System Services
892	1003	1,015,954.57	Labor
892	1006	46,140.75	Labor
892	1007	38,350.43	Labor
892	2004	580.21	Materials & Supplies
892	2010	690.23	Materials & Supplies
892	2012	8,914.42	Materials & Supplies
892	2013	113.63	Materials & Supplies
892	2015	7,670.53	Materials & Supplies
892	2017	106,232.18	Materials & Supplies
892	2018	450.54	Materials & Supplies
892	2503	34.78	Materials & Supplies
892	3000	-	Outside Services
892	3004	2,580.26	Outside Services
892	3006	171.59	Outside Services
892	3009	1,189.20	Outside Services
892	3015	(958,680.22)	Outside Services
892	3016	-	Outside Services
892	3018	53.43	Outside Services
892	3021	188.04	Outside Services
892	3026	183.00	Outside Services
892	3080	287.50	Outside Services
892	3087	1,623.04	Outside Services
892	3088	220.00	Outside Services
892	3090	141,439.18	Outside Services
892	3091	126,137.76	Outside Services
892	3092	444,583.04	Outside Services
892	3098	2,270.55	Outside Services
892	3099	(7,557.33)	Outside Services
892	3100	1,062.64	Employee Expenses
892	3102	688.30	Employee Expenses
892	3105	68.44	Employee Expenses
892	3600	40,772.02	Other O&M
892	3601	15.86	Materials & Supplies
892	3621	(121,660.84)	Misc & Other Expenses
892	3637	1,024.29	Misc & Other Expenses
892	3638	131.89	Misc & Other Expenses
892	3924	1.10	Utilities and Fuel Used in Company Operations
892	4524	60.00	Misc & Other Expenses
892	5015	107.80	Outside Services
892	5020	32,283.46	Fleet & Other Clearing
892	5030	177,248.23	Fleet & Other Clearing
892	5040	133,148.53	Fleet & Other Clearing
892	7001	45,270.09	System Services
892	9001	104.37	Other Employee Benefits
892	9235	1,317.17	Rent and Leases
893	1000	-	Labor
893	1003	25,333.56	Labor
893	1006	1,240.21	Labor
893	1007	1,042.51	Labor
893	2004	8.35	Materials & Supplies
893	2015	95.19	Materials & Supplies

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
893	2017	144,718.22	Materials & Supplies
893	3015	6,481.26	Outside Services
893	3080	539.00	Outside Services
893	3099	-	Outside Services
893	3601	-	Materials & Supplies
893	5015	1,650.00	Outside Services
893	5020	81.03	Fleet & Other Clearing
893	5030	5,694.11	Fleet & Other Clearing
893	5040	18.97	Fleet & Other Clearing
893	7001	36,917.44	System Services
894	1003	364,245.82	Labor
894	1006	14,282.49	Labor
894	1007	11,867.34	Labor
894	2001	7,607.60	Materials & Supplies
894	2004	2,336.71	Materials & Supplies
894	2009	86.25	Materials & Supplies
894	2010	11,602.10	Materials & Supplies
894	2017	101,618.13	Materials & Supplies
894	2019	172.30	Materials & Supplies
894	2020	10.60	Materials & Supplies
894	2503	263.39	Materials & Supplies
894	3004	2,850.40	Outside Services
894	3009	6,741.18	Outside Services
894	3012	-	Outside Services
894	3015	173.40	Outside Services
894	3016	4,091.24	Outside Services
894	3018	43.17	Outside Services
894	3019	96,539.19	Outside Services
894	3021	2,956.87	Outside Services
894	3022	733.00	Outside Services
894	3087	-	Outside Services
894	3600	360.00	Other O&M
894	3601	143.93	Materials & Supplies
894	3638	201.92	Misc & Other Expenses
894	5013	2,680.45	Outside Services
894	5020	2,305.44	Fleet & Other Clearing
894	5030	108,593.21	Fleet & Other Clearing
894	5040	19,098.37	Fleet & Other Clearing
894	7001	159,554.28	System Services
894	9235	4,458.79	Rent and Leases
894	9602	-	Outside Services
902	1003	299,041.94	Labor
902	1006	14,477.50	Labor
902	1007	12,236.70	Labor
902	2017	677.80	Materials & Supplies
902	2503	118.71	Materials & Supplies
902	3008	14.61	Outside Services
902	3009	12,800.00	Outside Services
902	3011	774.03	Outside Services
902	3016	34,091.18	Outside Services
902	3018	37.39	Outside Services
902	3021	12.11	Outside Services
902	3079	333,287.69	Outside Services
902	3099	(215.00)	Outside Services
902	3100	658.64	Employee Expenses
902	3102	94.06	Employee Expenses
902	3105	1,532.75	Employee Expenses
902	3601	36.19	Materials & Supplies
902	3921	(147.66)	Utilities and Fuel Used in Company Operations
902	5020	9,602.09	Fleet & Other Clearing
902	5030	47,069.68	Fleet & Other Clearing

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
902	5040	1,673.76	Fleet & Other Clearing
903	1003	685,735.61	Labor
903	1006	47,144.24	Labor
903	1007	42,165.89	Labor
903	2017	4,535.11	Materials & Supplies
903	2503	52.55	Materials & Supplies
903	3008	3,013.45	Outside Services
903	3009	20,936.50	Outside Services
903	3011	64,788.81	Outside Services
903	3015	3,201.57	Outside Services
903	3018	6,283.69	Outside Services
903	3037	2,076.37	Outside Services
903	3078	-	Outside Services
903	3100	2.65	Employee Expenses
903	3102	0.97	Employee Expenses
903	3105	82.50	Employee Expenses
903	3601	1,935,196.96	Materials & Supplies
903	3621	(672.00)	Misc & Other Expenses
903	3638	584.94	Misc & Other Expenses
903	5020	1,855.23	Fleet & Other Clearing
903	5030	178,300.87	Fleet & Other Clearing
903	5040	848.99	Fleet & Other Clearing
903	7001	5,666,958.51	System Services
903	7033	(44,021.53)	System Services
904	3250	6,649,450.00	Uncollectible Accounts
904	3251	16,393,436.92	Uncollectible CAP-Rider USP
904	3252	116,579.55	Uncollectible Accounts
905	3016	-	Outside Services
905	3601	12,992.07	Materials & Supplies
905	3638	3,272.75	Misc & Other Expenses
905	9215	8,006.43	Rent and Leases
908	2017	378.49	Materials & Supplies
908	2503	1,100.19	Materials & Supplies
908	3000	32,068.67	Outside Services
908	3081	196,247.43	Outside Services
908	3084	4,569,850.44	Outside Services
908	3100	3,381.26	Employee Expenses
908	3101	356.62	Employee Expenses
908	3102	542.17	Employee Expenses
908	3105	601.90	Employee Expenses
908	3600	4,243.67	Other O&M
908	3638	18.50	Misc & Other Expenses
908	3654	(4,337,059.34)	Outside Services
908	6016	7,517,255.51	Rider USP - LIURP/Energy Efficiency
908	7001	91,275.01	System Services
909	7001	64,826.07	System Services
910	7001	976,471.17	System Services
912	7001	599,921.32	System Services
913	7001	17,275.77	System Services
920	1003	2,064,967.97	Labor
920	1006	97,752.13	Labor
920	1007	82,398.88	Labor
920	2017	6,056.66	Materials & Supplies
920	2503	860.37	Materials & Supplies
920	3011	-	Outside Services
920	3015	242.58	Outside Services
920	3100	23,101.43	Employee Expenses
920	3102	30,674.87	Employee Expenses
920	3105	8,120.05	Employee Expenses
920	3502	310.00	Employee Expenses
920	3637	2,457.34	Misc & Other Expenses

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
920	3638	311.25	Misc & Other Expenses
920	3654	(193,418.71)	Outside Services
920	3924	331.85	Utilities and Fuel Used in Company Operations
920	7001	-	System Services
920	9004	1,963,563.00	Incentive Compensation
920	9020	18,095.53	Labor
920	9109	215,899.86	Labor
920	9111	(5,081.99)	Labor
920	9185	29,324.74	Labor
921	2004	70.00	Materials & Supplies
921	2017	144,527.92	Materials & Supplies
921	2020	2,936.99	Materials & Supplies
921	2503	37,571.98	Materials & Supplies
921	3001	4,867.25	Advertising
921	3008	770.98	Outside Services
921	3009	2,423.29	Outside Services
921	3011	85.98	Outside Services
921	3012	591.02	Outside Services
921	3015	30,900.60	Outside Services
921	3016	14,079.39	Outside Services
921	3019	-	Outside Services
921	3021	50.56	Outside Services
921	3100	60,856.76	Employee Expenses
921	3101	31,033.64	Employee Expenses
921	3102	93,266.80	Employee Expenses
921	3103	3,550.00	Employee Expenses
921	3105	21,688.82	Employee Expenses
921	3300	90,313.08	Amortization
921	3500	-	Charitable Contributions
921	3501	125,809.66	Company Memberships
921	3502	7,622.03	Employee Expenses
921	3600	-	Other O&M
921	3601	4,916.27	Materials & Supplies
921	3637	10,507.87	Misc & Other Expenses
921	3638	5,512.29	Misc & Other Expenses
921	3654	(235,730.61)	Outside Services
921	3813	14,092.25	Utilities and Fuel Used in Company Operations
921	3920	864.74	Utilities and Fuel Used in Company Operations
921	3921	64,748.93	Utilities and Fuel Used in Company Operations
921	3922	838.68	Utilities and Fuel Used in Company Operations
921	3923	636,205.68	Utilities and Fuel Used in Company Operations
921	3924	5,879.05	Utilities and Fuel Used in Company Operations
921	3925	11,019.23	Utilities and Fuel Used in Company Operations
921	5001	8,176.98	Outside Services
921	5010	6,062.64	Outside Services
921	6015	218,000.00	Rider USP - LIURP/Energy Efficiency
921	9018	2,351.96	Other Employee Benefits
921	9020	9,674.02	Labor
921	9220	108,495.23	Rent and Leases
921	9231	325,079.69	Rent and Leases
921	9235	320.02	Rent and Leases
923	1003	29,126.49	Labor
923	1006	-	Labor
923	1007	(4,870.58)	Labor
923	2017	57,278.94	Materials & Supplies
923	3000	1,583,077.90	Outside Services
923	3001	7,303.22	Advertising
923	3002	120,837.95	Outside Services
923	3003	432,208.10	Outside Services
923	3007	35,631.53	Outside Services
923	3008	5,557.23	Outside Services

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
923	3011	74,549.39	Outside Services
923	3012	757.75	Outside Services
923	3014	(226.69)	Outside Services
923	3015	968,549.89	Outside Services
923	3016	12,022.58	Outside Services
923	3018	1,402.91	Outside Services
923	3019	8,217.71	Outside Services
923	3021	90.00	Outside Services
923	3077	35.00	Outside Services
923	3081	381,213.00	Outside Services
923	3082	489,215.00	Outside Services
923	3083	22,010.00	Outside Services
923	3084	21,621.70	Outside Services
923	3099	-	Outside Services
923	3100	454.74	Employee Expenses
923	3102	-	Employee Expenses
923	3300	434,678.52	Amortization
923	3503	25,440.00	Outside Services
923	3600	80.00	Other O&M
923	3601	30,574.15	Materials & Supplies
923	3638	(50,557.72)	Misc & Other Expenses
923	3654	(604,121.70)	Outside Services
923	4522	(1,991.83)	Misc & Other Expenses
923	5001	(2,856.36)	Outside Services
923	5010	2,066.70	Outside Services
923	7001	40,174,192.40	System Services
923	7033	(2,614,681.23)	System Services
924	4000	131,525.00	Corporate Insurance
924	4018	46,745.00	Corporate Insurance
925	4000	1,464,439.52	Corporate Insurance
925	4015	318,491.66	Corporate Insurance
925	4017	(84,886.01)	Corporate Insurance
925	4018	1,025,793.00	Corporate Insurance
925	4524	1,459.98	Misc & Other Expenses
925	4531	324,404.83	Injuries and Damages
925	9066	(200,702.73)	Corporate Insurance
926	3024	372,201.04	Outside Services
926	3300	(303,696.48)	Amortization
926	9006	197,745.67	Other Employee Benefits
926	9007	1,318,157.46	Other Employee Benefits
926	9008	305,655.20	Other Employee Benefits
926	9009	105,873.01	Other Employee Benefits
926	9010	319,260.50	Other Employee Benefits
926	9011	(1,104,532.44)	OPEB
926	9012	14,811.74	Other Employee Benefits
926	9014	55,586.56	Other Employee Benefits
926	9015	95,749.50	Other Employee Benefits
926	9017	345,036.95	Other Employee Benefits
926	9022	1,841,261.07	Other Employee Benefits
926	9023	1,850,618.01	Other Employee Benefits
926	9025	(113,359.00)	Other Employee Benefits
926	9026	92,395.00	Other Employee Benefits
926	9032	531,781.62	Other Employee Benefits
926	9033	3,856,441.00	Other Employee Benefits
926	9035	654,551.39	Other Employee Benefits
926	9036	557.46	Other Employee Benefits
926	9039	2,327.08	Other Employee Benefits
926	9061	(2,085,323.53)	Other Employee Benefits
926	9062	351,367.37	OPEB
926	9063	36,875.89	OPEB
926	9064	(1,705,279.89)	Pension

Columbia Gas of Pennsylvania
O&M Actuals
Twelve Months Ended Nov 30, 2014

Gen	CE	Sum Of Amount	Budget Description
926	9065	(779,030.50)	Other Employee Benefits
928	3608	111,416.67	PUC, OCA, OSBA Fees
928	3609	16,024.09	PUC, OCA, OSBA Fees
928	9617	160,479.58	PUC, OCA, OSBA Fees
928	9635	1,435,964.56	PUC, OCA, OSBA Fees
928	9636	43,550.33	PUC, OCA, OSBA Fees
930	2004	83.53	Materials & Supplies
930	3001	274,219.06	Advertising
930	3004	207,674.00	Outside Services
930	3015	-	Outside Services
930	3100	3.05	Employee Expenses
930	3501	145,556.63	Company Memberships
930	3600	100.00	Other O&M
930	3925	163.20	Utilities and Fuel Used in Company Operations
931	2017	239.66	Materials & Supplies
931	3015	1,404.86	Outside Services
931	3018	1,503.56	Outside Services
931	3601	3,534.68	Materials & Supplies
931	9220	173,139.20	Rent and Leases
931	9256	354,501.24	Rent and Leases
931	9305	56,467.64	Rent and Leases
932	2016	1,859.95	Materials & Supplies
932	2017	108.01	Materials & Supplies
932	2020	1,337.08	Materials & Supplies
932	3009	7,689.90	Outside Services
932	3012	500.00	Outside Services
932	3015	19,385.82	Outside Services
932	3016	51,548.16	Outside Services
932	3021	283.75	Outside Services
932	3813	985.79	Utilities and Fuel Used in Company Operations
932	3921	2,565.59	Utilities and Fuel Used in Company Operations
932	3925	234.31	Utilities and Fuel Used in Company Operations
932	5010	92,532.26	Outside Services
932	5013	341.22	Outside Services
932	5014	1,058.00	Outside Services
990	1000	119.17	Labor
990	1003	11,348,472.55	Labor
990	1006	1,015,819.37	Labor
990	1007	(252,875.54)	Labor
990	7001	5,802,677.61	System Services
999	1000	(119.17)	Labor
999	1003	(11,348,472.55)	Labor
999	1006	(1,015,819.37)	Labor
999	1007	252,875.54	Labor
999	7033	(5,802,677.61)	System Services

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

Line No.	Cost Element Description	Normalized HTY	Budget &	Normalized FTY	Budget &	Normalized FFRY	Other Adjustments (Line 31) O&M to Allocate
		Twelve Months Ended November 30, 2014	Rate Making Adjustments	Twelve Months Ended November 30, 2015	Rate Making Adjustments	Twelve Months Ended December 31, 2016	
		(1)	(2)	(3)=(1)+(2)	(4)	(5)=(3)+(4)	
		\$	\$	\$	\$	\$	
		Exh 4, Sch1, Pg 2	Exh 104, Sch1, Pg 3	Exh 104, Sch1, Pg 3	Exh 104, Sch1, Pg 4	Exh 104, Sch1, Pg 4	
		Column 6	Columns 2 & 5	Column 7	Columns 2 & 5	Column 7	
1	Labor	26,689,437	1,734,764	28,404,201	2,035,098	30,439,299	30,439,299
2	Incentive Compensation	1,708,891	(132,891)	1,576,000	159,000	1,735,000	1,735,000
3	Pension	2,151,161	(422,286)	1,728,875	(910,033)	818,842	(118,842)
4	OPEB	-	-	-	-	-	0
5	Other Employee Benefits	5,081,412	(370,412)	4,711,000	379,000	5,090,000	5,090,000
6	Outside Services	22,176,244	(309,244)	21,867,000	262,000	22,129,000	100,000 22,229,000
7	Rent and Leases	1,845,329	1,085,504	2,930,833	1,698,562	4,629,395	4,629,395
8	Corporate Insurance	2,928,556	235,444	3,164,000	63,000	3,227,000	3,227,000
9	Injuries and Damages	413,698	7,606	421,304	7,846	429,150	429,150
10	Employee Expenses	1,226,899	152,101	1,379,000	(14,000)	1,365,000	1,365,000
11	Company Memberships	271,191	(3,191)	268,000	0	268,000	268,000
12	Utilities and Fuel Used in Company Operations	800,909	(10,670)	790,239	(4,022)	786,217	786,217
13	Advertising	49,501	910	50,411	939	51,350	51,350
14	Fleet & Other Clearing	5,751,000	63,000	5,814,000	281,000	6,095,000	6,095,000
15	Materials & Supplies	5,362,859	303,141	5,666,000	112,000	5,778,000	5,778,000
16	Other O&M	85,073	(57,073)	28,000	62,000	90,000	90,000
17	PUC, OCA, OSBA Fees	2,100,840	38,160	2,139,000	191,000	2,330,000	2,330,000
18	NCSC - Shared Services	30,149,560	367,158	30,516,719	1,129,571	31,646,290	31,646,290
19	NCSC - Shared NGD Operations	19,096,453	2,696,764	21,793,217	3,159,585	24,952,802	24,952,802
20	Deferred OPEB Refund Amortization	(303,697)	74,413	(229,284)	114,644	(114,640)	47648 (66,992)
21	NCSC OPEB Costs Amortization	90,313	(313)	90,000	0	90,000	90,000
22	NIFIT Expense	-	-	-	-	-	0
23	NIFIT Amortization	405,840	-	405,840	14,415	420,255	420,255
24	Lobbying	(143,950)	(2,646)	(146,596)	(2,730)	(149,326)	(149,326)
25	Operation and Maintenance Expense from Budget	127,917,518	5,450,241	133,367,758	8,738,875	142,106,634	142,254,282
26	Rate Case Expense	1,030,000	-	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	4,528,434
28	Uncollectible Accounts -Unbundled-gas	1,824,502	(66,354)	1,758,148	(5,454)	1,752,694	1,752,694
29	Uncollectible CAP-Rider USP	19,566,759	(805,961)	18,760,797	(152,495)	18,412,353	18,412,353
30	Rider USP - LIURP/Energy Efficiency	9,232,585	(253,035)	8,979,551	(72,989)	9,232,585	9,232,585
31	Interest on Customer Deposits	89,468	-	89,468	-	89,468	89,468
32	Other Adjustments	-	-	-	147,648	147,648	(147,648) 0
33	Total Operation and Maintenance Expense	163,922,435	4,591,739	168,514,173	7,837,029	177,299,816	0 177,299,816

Allocation Table for O&M -- Percentages Shown Below Are To Be Used to Allocate Amounts Budgeted, By Description, To FERC Accounts, Based On Historical Data

Sum of Sum Of Amount	Column Labels	803	804	805	806	807	808	812	813	816	817	818	820
Row Labels	801	803	804	805	806	807	808	812	813	816	817	818	820
Advertising	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Fleet & Other Clearing	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0040%	0.0089%	0.2952%	0.0116%
Gas Cost	0.2547%	98.2698%	9.6381%	-0.5662%	-6.6900%	0.0021%	-0.9086%	0.0000%	0.0002%	0.0000%	0.0000%	0.0000%	0.0000%
Labor	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0011%	0.0088%	0.1076%	0.0246%
Materials & Supplies	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	3.4613%	0.0000%
OPEB	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Other Employee Benefits	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Pension	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Services	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.7418%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Uncollectible Accounts	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Utilities and Fuel Used in Company Operations	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.8172%	0.0000%
Outside Services	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0091%	0.0234%	0.7035%	0.0168%
Charitable Contributions	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Misc & Other Expenses	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Incentive Compensation	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Amortization	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Employee Expenses	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.3788%	0.0000%
Rent and Leases	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Company Memberships	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Other O&M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Uncollectible CAP-Rider USP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Rider USP - LIURP/Energy Efficiency	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Corporate Insurance	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Injuries and Damages	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PUC, OCA, OSBA Fees	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grand Total	0.2547%	98.2698%	9.6381%	-0.5662%	-6.6900%	1.7439%	-0.9086%	0.0000%	0.0002%	0.0142%	0.0411%	5.7635%	0.0530%

Allocation Table for O&M -- Percentages Sho

Sum of Sum Of Amount

Row Labels	821	823	825	832	834	836	870	871	874	875	876	878	879
Advertising	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.1082%	0.0000%	0.0000%	0.0000%	0.0000%
Fleet & Other Clearing	0.0084%	0.0000%	0.0000%	0.0157%	0.0093%	0.0109%	4.7831%	1.0490%	24.9337%	1.1770%	0.6681%	5.6262%	11.6620%
Gas Cost	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Labor	0.0125%	0.0000%	0.0000%	0.0020%	0.0166%	0.0033%	10.4671%	0.7486%	20.0847%	0.9667%	0.5472%	5.7014%	12.1195%
Materials & Supplies	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.6552%	0.0366%	15.1879%	0.1928%	0.0280%	1.2171%	0.6245%
OPEB	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-0.0002%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Other Employee Benefits	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0012%	0.0000%
Pension	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Services	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	5.1425%	0.0000%	0.8710%	0.1403%	0.1148%	0.5763%	0.5496%
Uncollectible Accounts	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Utilities and Fuel Used in Company Operations	0.0000%	0.4713%	0.0000%	0.0000%	0.0000%	0.0000%	0.2156%	0.0000%	0.0819%	5.6192%	0.0000%	0.0000%	0.0000%
Outside Services	0.0118%	0.0000%	0.0000%	0.0397%	0.0252%	0.0335%	12.5649%	0.0016%	21.6727%	0.4381%	0.0006%	0.0889%	3.5982%
Charitable Contributions	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Misc & Other Expenses	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-6.1487%	0.0000%	-17.8018%	-0.0309%	0.0000%	12.8274%	7.9061%
Incentive Compensation	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Amortization	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Employee Expenses	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	14.6976%	0.0000%	40.6191%	1.0685%	0.0000%	3.2085%	0.4240%
Rent and Leases	0.0000%	0.0000%	0.3663%	0.0000%	0.0000%	0.0000%	0.3075%	0.0000%	2.5071%	0.0184%	0.0000%	0.0000%	0.0842%
Company Memberships	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.2519%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Other O&M	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	4.7467%	0.0000%	4.5592%	0.1266%	0.0000%	0.0000%	0.0336%
Uncollectible CAP-Rider USP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Rider USP - LIURP/Energy Efficiency	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Corporate Insurance	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Injuries and Damages	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PUC, QCA, OSBA Fees	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grand Total	0.0326%	0.4713%	0.3663%	0.0574%	0.0511%	0.0477%	48.6833%	1.8358%	112.8236%	9.7166%	1.3587%	29.2470%	37.3021%

Allocation Table for O&M -- Percentages Sho

Sum of Sum Of Amount

Row Labels	880	881	885	886	887	889	890	892	893	894	902	903	904
Advertising	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Fleet & Other Clearing	14.9751%	0.0000%	0.0016%	0.0453%	20.4627%	1.2510%	0.2155%	5.9586%	0.1008%	2.2604%	1.0145%	3.1474%	0.0000%
Gas Cost	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Labor	12.6680%	0.0000%	0.1270%	0.0375%	14.9205%	1.0599%	0.2144%	4.3024%	0.1080%	1.5263%	1.2736%	3.0302%	0.0000%
Materials & Supplies	8.2490%	0.0323%	0.0255%	0.0667%	19.0423%	0.6636%	0.3729%	2.3182%	2.6923%	2.3022%	0.0155%	36.1197%	0.0000%
OPEB	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Other Employee Benefits	2.0889%	0.0000%	0.0000%	0.0000%	0.0098%	0.0000%	0.0000%	0.0012%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Pension	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Services	0.1089%	0.0000%	0.0789%	0.0000%	0.2889%	0.1403%	0.1442%	0.0903%	0.0736%	0.3182%	0.0000%	11.2153%	0.0000%
Uncollectible Accounts	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Utilities and Fuel Used in Company Operations	-2.7976%	0.0000%	0.0002%	0.1842%	3.3386%	-0.0487%	0.0000%	0.0001%	0.0000%	0.0000%	-0.0184%	0.0000%	0.0000%
Outside Services	2.2888%	0.0080%	0.0002%	0.0687%	36.6411%	0.0222%	0.0144%	-1.1123%	0.0393%	0.5295%	1.7274%	0.4550%	0.0000%
Charitable Contributions	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Misc & Other Expenses	-9.5741%	0.0000%	-0.0310%	-0.0024%	62.1212%	0.0000%	0.0000%	40.9180%	0.0000%	-0.0686%	0.0000%	0.0296%	0.0000%
Incentive Compensation	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Amortization	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Employee Expenses	14.8629%	0.0000%	0.2396%	0.0000%	0.8908%	0.0036%	0.0000%	0.1482%	0.0000%	0.0000%	0.1862%	0.0070%	0.0000%
Rent and Leases	14.5888%	13.0913%	0.0000%	0.0000%	5.7835%	0.0000%	0.0000%	0.0808%	0.0000%	0.2733%	0.0000%	0.0000%	0.0000%
Company Memberships	0.0000%	0.0000%	0.0007%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Other O&M	0.9626%	15.4072%	0.0106%	0.0091%	62.0050%	0.0000%	0.0000%	10.8647%	0.0000%	0.0959%	0.0000%	0.0000%	0.0000%
Uncollectible CAP-Rider USP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Rider USP - LIURP/Energy Efficiency	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Corporate Insurance	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Injuries and Damages	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PUC, OCA, OSBA Fees	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Grand Total	158.4212%	28.5387%	0.4533%	0.4093%	225.5042%	3.0918%	0.9653%	63.5703%	3.0139%	7.2378%	4.1988%	54.0042%	200.0000%

Allocation Table for O&M -- Percentages Sho

Sum of Sum Of Amount Row Labels	905	908	909	910	912	913	920	921	923	924	925	926	928
Advertising	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1.6977%	2.5473%	0.0000%	0.0000%	0.0000%	0.0000%
Fleet & Other Clearing	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Gas Cost	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Labor	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	9.7874%	0.0378%	0.0948%	0.0000%	0.0000%	0.0000%	0.0000%
Materials & Supplies	0.2415%	0.0275%	0.0000%	0.0000%	0.0000%	0.0000%	0.1286%	3.5326%	1.6332%	0.0000%	0.0000%	0.0000%	0.0000%
OPEB	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0002%	0.0000%
Other Employee Benefits	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0267%	0.0000%	0.0000%	0.0000%	97.8722%	0.0000%
Pension	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
System Services	0.0000%	0.1821%	0.1293%	1.9476%	1.1966%	0.0345%	0.0000%	0.0000%	74.9150%	0.0000%	0.0000%	0.0000%	0.0000%
Uncollectible Accounts	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Utilities and Fuel Used in Company Operations	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0414%	91.5019%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Outside Services	0.0000%	2.0917%	0.0000%	0.0000%	0.0000%	0.0000%	-0.8763%	-0.7829%	16.2272%	0.0000%	0.0000%	1.6884%	0.0000%
Charitable Contributions	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Misc & Other Expenses	-1.1118%	-0.0063%	0.0000%	0.0000%	0.0000%	0.0000%	-0.9406%	-5.4424%	17.8524%	0.0000%	-0.4960%	0.0000%	0.0000%
Incentive Compensation	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Amortization	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	40.8112%	196.4248%	0.0000%	0.0000%	-137.2360%	0.0000%
Employee Expenses	0.0000%	0.3977%	0.0000%	0.0000%	0.0000%	0.0000%	5.0680%	17.7623%	0.0371%	0.0000%	0.0000%	0.0000%	0.0000%
Rent and Leases	0.4908%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	26.5997%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Company Memberships	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	46.2444%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Other O&M	0.0000%	1.1308%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0213%	0.0000%	0.0000%	0.0000%	0.0000%
Uncollectible CAP-Rider USP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Rider USP - LIJRP/Energy Efficiency	0.0000%	97.1817%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	2.8183%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Corporate Insurance	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	6.5992%	0.0000%	93.4008%	0.0000%	0.0000%
Injuries and Damages	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
PUC, OCA, OSBA Fees	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Grand Total	-0.3795%	101.0052%	0.1293%	1.9476%	1.1966%	0.0345%	113.2087%	224.9072%	309.7531%	6.5992%	192.9049%	162.3248%	100.0000%

Allocation Table for O&M -- Percentages Sho

Sum of Sum Of Amount Row Labels	930	931	932	990	999	Grand Total
Advertising	95.6460%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Fleet & Other Clearing	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Gas Cost	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Labor	0.0000%	0.0000%	0.0000%	47.3528%	-47.3528%	100.0000%
Materials & Supplies	0.0016%	0.0702%	0.0614%	0.0000%	0.0000%	100.0000%
OPEB	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Other Employee Benefits	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Pension	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
System Services	0.0000%	0.0000%	0.0000%	11.5738%	-11.5738%	100.0000%
Uncollectible Accounts	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Utilities and Fuel Used in Company Operations	0.0204%	0.0000%	0.4727%	0.0000%	0.0000%	100.0000%
Outside Services	0.9420%	0.0132%	0.7863%	0.0000%	0.0000%	100.0000%
Charitable Contributions	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Misc & Other Expenses	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Incentive Compensation	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Amortization	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Employee Expenses	0.0003%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Rent and Leases	0.0000%	35.8084%	0.0000%	0.0000%	0.0000%	100.0000%
Company Memberships	53.5029%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Other O&M	0.0267%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Uncollectible CAP-Rider USP	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Rider USP - LIURP/Energy Efficiency	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Corporate Insurance	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Injuries and Damages	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
PUC, OCA, OSBA Fees	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
Grand Total	150.1405%	35.8918%	1.3204%	58.9266%	-58.9266%	2500.0001%

Allocated O&M - Amounts Shown Below Are The Budgeted O&M Totals, Split To The Various FERC Accounts, Based On The Allocation Table Above

Row Labels	801	803	804	805	806	807	808	812	813	816	817	818	820
Labor	0	0	0	0	0	0	0	0	0	335	2,685	32,744	7,497
Incentive Compensation	0	0	0	0	0	0	0	0	0	0	0	0	0
Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
OPEB	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Employee Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0
Outside Services	0	0	0	0	0	0	0	0	0	2,018	5,202	156,381	3,739
Rent and Leases	0	0	0	0	0	0	0	0	0	0	0	0	0
Corporate Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Injuries and Damages	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Expenses	0	0	0	0	0	0	0	0	0	0	0	5,170	0
Company Memberships	0	0	0	0	0	0	0	0	0	0	0	0	0
Utilities and Fuel Used in Company Operation	0	0	0	0	0	0	0	0	0	0	0	6,425	0
Advertising	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet & Other Clearing	0	0	0	0	0	0	0	0	0	246	543	17,991	706
Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	199,993	0
Other O&M	0	0	0	0	0	0	0	0	0	0	0	0	0
PUC, OCA, OSBA Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
NCSC - Shared Services	0	0	0	0	0	551,218	0	0	0	0	0	0	0
NCSC - Shared NGD Operations	0	0	0	0	0	434,630	0	0	0	0	0	0	0
Deferred OPEB Refund Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
NCSC OPEB Costs Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
NIFIT Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
NIFIT Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
Uncollectible Accounts -Unbundled-gas	0	0	0	0	0	0	0	0	0	0	0	0	0
Uncollectible CAP-Rider USP	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	985,848	0	0	0	2,599	3,430	418,704	11,942

Allocated O&M - Amounts Shown Below Ar

Row Labels	821	823	825	832	834	836	870	871	874	875	876	878	879
Labor	3,799	0	0	597	5,038	989	3,186,112	227,853	6,113,645	294,257	166,573	1,735,469	3,689,219
Incentive Compensation	0	0	0	0	0	0	0	0	0	0	0	0	0
Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
OPEB	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Employee Benefits	0	0	0	0	0	0	0	0	0	0	0	61	0
Outside Services	2,612	0	0	8,825	5,597	7,451	2,793,049	362	4,817,616	97,385	138	19,762	799,839
Rent and Leases	0	0	16,959	0	0	0	14,236	0	116,061	851	0	0	3,899
Corporate Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Injuries and Damages	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Expenses	0	0	0	0	0	0	200,622	0	554,450	14,586	0	43,796	5,787
Company Memberships	0	0	0	0	0	0	675	0	0	0	0	0	0
Utilities and Fuel Used in Company Operation	0	3,705	0	0	0	0	1,695	0	644	44,179	0	0	0
Advertising	0	0	0	0	0	0	0	0	56	0	0	0	0
Fleet & Other Clearing	511	0	0	958	569	667	291,529	63,938	1,519,709	71,738	40,718	342,916	729,086
Materials & Supplies	0	0	0	0	0	0	95,638	2,115	877,556	11,141	1,617	70,325	36,082
Other O&M	0	0	0	0	0	0	4,272	0	4,103	114	0	0	30
PUC, OCA, OSBA Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
NCSC - Shared Services	0	0	0	0	0	0	1,627,433	0	275,639	44,390	36,320	182,365	173,934
NCSC - Shared NGD Operations	0	0	0	0	0	0	1,283,215	0	217,339	35,001	28,638	143,793	137,146
Deferred OPEB Refund Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
NCSC OPEB Costs Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
NIFIT Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
NIFIT Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
Uncollectible Accounts -Unbundled-gas	0	0	0	0	0	0	0	0	0	0	0	0	0
Uncollectible CAP-Rider USP	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,922	3,705	16,959	10,380	11,204	9,107	9,498,476	294,268	14,496,818	613,642	274,004	2,538,487	5,575,022

Allocated O&M - Amounts Shown Below A:

Row Labels	880	881	885	886	887	889	890	892	893	894	902	903	904
Labor	3,856,038	0	38,658	11,446	4,541,696	322,620	65,256	1,309,633	32,865	464,607	387,681	922,378	0
Incentive Compensation	0	0	0	0	0	0	0	0	0	0	0	0	0
Pension	0	0	0	0	0	0	0	0	0	0	0	0	0
OPEB	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Employee Benefits	106,325	0	0	0	499	0	0	61	0	0	0	0	0
Outside Services	508,766	1,772	38	15,276	8,144,946	4,924	3,192	(247,249)	8,743	117,783	383,979	101,138	0
Rent and Leases	675,371	606,046	0	0	267,739	0	0	3,738	0	12,654	0	0	0
Corporate Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0
Injuries and Damages	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Expenses	202,878	0	3,270	0	12,159	50	0	2,023	0	0	2,542	96	0
Company Memberships	0	0	2	0	0	0	0	0	0	0	0	0	0
Utilities and Fuel Used in Company Operation	(21,995)	0	1	1,448	26,249	(382)	0	1	0	0	(145)	0	0
Advertising	0	0	0	0	0	0	0	0	0	0	0	0	0
Fleet & Other Clearing	912,732	0	94	2,763	1,247,200	76,248	13,379	363,178	6,141	137,773	61,836	191,832	0
Materials & Supplies	476,626	1,867	1,476	3,856	1,100,262	38,340	21,544	133,948	155,559	133,022	894	2,086,995	0
Other O&M	866	13,866	10	8	55,805	0	0	9,778	0	86	0	0	0
PUC, OCA, OSBA Fees	0	0	0	0	0	0	0	0	0	0	0	0	0
NCSC - Shared Services	34,475	0	24,972	0	91,410	44,390	45,643	28,573	23,301	100,711	0	3,549,236	0
NCSC - Shared NGD Operations	27,184	0	19,690	0	72,076	35,001	35,989	22,530	18,373	79,410	0	2,798,539	0
Deferred OPEB Refund Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
NCSC OPEB Costs Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
NIFIT Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
NIFIT Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	0	0	4,528,434
Uncollectible Accounts -Unbundled-gas	0	0	0	0	0	0	0	0	0	0	0	0	1,752,694
Uncollectible CAP-Rider USP	0	0	0	0	0	0	0	0	0	0	0	0	18,412,353
Total	6,779,266	623,551	88,211	34,799	15,560,041	521,191	185,003	1,626,214	244,982	1,046,046	836,787	9,650,214	24,693,481

Allocated O&M - Amounts Shown Below A

Row Labels	905	908	909	910	912	913	920	921	923	924	925	926	928
Labor	0	0	0	0	0	0	2,979,228	11,512	28,866	0	0	0	0
Incentive Compensation	0	0	0	0	0	0	1,735,000	0	0	0	0	0	0
Pension	0	0	0	0	0	0	0	0	0	0	0	818,842	0
OPEB	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Employee Benefits	0	0	0	0	0	0	0	1,361	0	0	0	4,981,695	0
Outside Services	0	464,955	0	0	0	0	(194,788)	(174,029)	3,607,151	0	0	375,308	0
Rent and Leases	22,722	0	0	0	0	0	0	1,231,405	0	0	0	0	0
Corporate Insurance	0	0	0	0	0	0	0	0	0	212,955	3,014,045	0	0
Injuries and Damages	0	0	0	0	0	0	0	0	0	0	429,150	0	0
Employee Expenses	0	5,429	0	0	0	0	69,179	242,455	506	0	0	0	0
Company Memberships	0	0	0	0	0	0	0	123,935	0	0	0	0	0
Utilities and Fuel Used in Company Operation	0	0	0	0	0	0	326	720,190	0	0	0	0	0
Advertising	0	0	0	0	0	0	0	872	1,308	0	0	0	0
Fleet & Other Clearing	0	0	0	0	0	0	0	0	0	0	0	0	0
Materials & Supplies	13,955	1,588	0	0	0	0	7,430	204,111	94,366	0	0	0	0
Other O&M	0	1,018	0	0	0	0	0	0	19	0	0	0	0
PUC, OCA, OSBA Fees	0	0	0	0	0	0	0	0	0	0	0	0	2,330,000
NCSC - Shared Services	0	57,612	40,919	615,356	378,673	10,905	0	0	23,707,809	0	0	0	0
NCSC - Shared NGD Operations	0	45,427	32,264	485,991	298,580	8,599	0	0	18,693,384	0	0	0	0
Deferred OPEB Refund Amortization	0	0	0	0	0	0	0	(27,340)	(131,589)	0	0	91,937	0
NCSC OPEB Costs Amortization	0	0	0	0	0	0	0	36,730	176,782	0	0	(123,512)	0
NIFIT Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
NIFIT Amortization	0	0	0	0	0	0	0	171,511	825,485	0	0	(576,741)	0
Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0
Uncollectible Accounts -Unbundled-gas	0	0	0	0	0	0	0	0	0	0	0	0	0
Uncollectible CAP-Rider USP	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	36,677	576,029	73,183	1,102,347	677,253	19,504	4,596,375	2,542,713	47,004,087	212,955	3,443,195	5,567,529	2,330,000

Allocated O&M - Amounts Shown Below Are The Budgeted O&M Total: Allocated O&M - Amounts Shown Below Are The Budgeted O&M Totals, Split To The Various FERC Accounts, Based On The Allocation Table Above

Row Labels	930	931	932	990	999	Grand Total
Labor	0	0	0	14,413,860	(14,413,860)	30,439,298
Incentive Compensation	0	0	0	0	0	1,735,000
Pension	0	0	0	0	0	818,342
OPEB	0	0	0	0	0	0
Other Employee Benefits	0	0	0	0	0	5,090,002
Outside Services	209,406	2,932	174,787	0	0	22,229,006
Rent and Leases	0	1,657,713	0	0	0	4,629,394
Corporate Insurance	0	0	0	0	0	3,227,000
Injuries and Damages	0	0	0	0	0	429,150
Employee Expenses	3	0	0	0	0	1,365,001
Company Memberships	143,388	0	0	0	0	268,000
Utilities and Fuel Used in Company Operations	160	0	3,716	0	0	786,217
Advertising	49,115	0	0	0	0	51,351
Fleet & Other Cleaning	0	0	0	0	0	6,095,001
Materials & Supplies	90	4,054	3,550	0	0	5,778,000
Other O&M	24	0	0	0	0	89,999
PUC, OCA, OSBA Fees	0	0	0	0	0	2,330,000
NCSC - Shared Services	0	0	0	3,662,588	(3,662,588)	31,646,284
NCSC - Shared NGD Operations	0	0	0	2,887,995	(2,887,995)	24,652,799
Deferred OPEB Refund Amortization	0	0	0	0	0	(66,992)
NCSC OPEB Costs Amortization	0	0	0	0	0	90,000
NIFIT Expense	0	0	0	0	0	0
NIFIT Amortization	0	0	0	0	0	420,255
Uncollectible Accounts	0	0	0	0	0	4,508,434
Uncollectible Accounts -Unbundled-gas	0	0	0	0	0	1,752,694
Uncollectible CAP-Rider USP	0	0	0	0	0	18,412,353
Total	402,186	1,664,699	182,053	20,954,543	(20,954,543)	167,097,098

(9,965,612) Difference
 1,030,000 Rate Case Exp (All Allocation)
 (149,325) Lobbying Exp (All Allocation)
 9,232,555 Rider USP - LIURP/Energy Efficiency (All Allocation)

147,648 Unaccounted For

89,468 Interest

177,299,816 Total O&M Per Exh 104

0 Unexplained Difference

Allocation Table for 903, 904, and 908

Sum of Amount	Column Labels			
Row Labels	903	904	908	Grand Total
Billing and Accounting	66.61%	0.00%	0.00%	7.96%
Collecting - Current Accounts	0.17%	0.00%	0.00%	0.02%
Collecting - Delinquent Accounts	11.47%	0.00%	0.00%	1.37%
Customer Assistance	0.00%	0.00%	100.00%	7.67%
Rendering Bills	21.75%	0.00%	0.00%	2.60%
Uncollectible Accounts - DIS	0.00%	25.18%	0.00%	20.24%
Uncollectible Accounts - GMB	0.00%	0.63%	0.00%	0.50%
Uncollectible CAP-Rider USP	0.00%	74.19%	0.00%	59.64%
Grand Total	100.00%	100.00%	100.00%	100.00%

Row Labels	904	908
Billing and Accounting	0	0
Collecting - Current Accounts	0	0
Collecting - Delinquent Accounts	0	0
Customer Assistance	0	73,183
Rendering Bills	0	0
Uncollectible Accounts - DIS	9,235	0
Uncollectible Accounts - GMB	230	0
Uncollectible CAP-Rider USP	27,212	0
Total	36,677	73,183

This allocator is for the allocation of Uncollectibles (904) as shown on Exh 104

Uncollectibles - Allocation Factor Based on Historical Actuals

GEN	904
-----	-----

Row Labels	Sum of Amount
Uncollectible Accounts - DIS	98.28%
Uncollectible Accounts - GMB	1.72%
Grand Total	100.00%

Allocation of Budgeted Costs

Row Labels	Sum of Amount
Uncollectible Accounts - DIS	4,450,409
Uncollectible Accounts - GMB	78,025
Uncollectible Accounts - Unbund.- Gas DIS	1,722,495
Uncollectible Accounts - Unbund.- Gas GMB	30,199
Uncollectible CAP-Rider USP	18,412,353
Grand Total	24,693,481

Allocation Table for Lobbying Expenses
Table Below Provided by Cost of Service Witness

**Columbia Gas of Pennsylvania, Inc.
Lobbying Expenses Adjustment
Twelve Months Ended November 30, 2014**

<u>Line No.</u>	<u>Description</u>	<u>Amount</u> \$
1	Internal Labor	(16,480)
2	Overheads	(5,452)
3	Memberships	(20,258) 1_/
4	Consultants	<u>(101,760)</u>
5	Total Lobbying Expense to be Removed	<u>(143,950)</u>

1_/ Includes AGA lobbying expense, Exhibit No. 4, Schedule No. 2, Page 11 (\$143,933 x 2.50% = \$3,598)

Description	FERC Account	Amount	%
Internal Labor	920	16,480	11.448%
Overheads	926	5,452	3.787%
Memberships	921	20,258	14.073%
Consultants	923	<u>101,760</u>	<u>70.691%</u>
Total		<u>143,950</u>	<u>99.999%</u>

Allocation of Lobby Expenses

FERC Account	Amount	%
920	(17,095)	11.448%
926	(5,655)	3.787%
921	(21,015)	14.073%
923	<u>(105,560)</u>	<u>70.691%</u>
	<u>(149,325)</u>	<u>99.999%</u>

Rate Case Expense Allocation
Historical Actuals TME 11/30/14

Allocation Table Based on HTY End 11/30/2014

FERC Account		Alloc %
	921.00	0.2483%
	923.00	99.7517%
		<u>100.0000%</u>

Allocation of Rate Case Expense

	921.00	2,557	Linked directly to the O&M Expense tab; does not go through allocation main allocation table
	923.00	1,027,443	Linked directly to the O&M Expense tab; does not go through allocation main allocation table
Total		<u>1,030,000</u>	

Source: Exhibit No. 104 Schedule No. 2 Page 24 of 25

Columbia Gas of Pennsylvania, Inc..
 FTY = Future Test Year TME 11/30/15, FFRY = Fully Forecasted Rate Year Period Ended December 31, 2016
 Summary of Other Adjustments to the FFRY

<u>Line No.</u>	<u>Adjustment</u>	<u>Reference</u>	<u>Amount</u> (1) \$
	<u>FFRY Adjustments</u>		
1	Rider Customer Choice (Rider CC) Adjustment	Witness Krajovic, Statement 6	47,648 Amortizations
2	Increase Emergency Repairs Program	Witness Krajovic, Statement 6	<u>100,000</u> Outside Services
6	Total Other Adjustments to the FFRY	Line 1 + Line 4	<u><u>147,648</u></u>

Columbia Gas of Pennsylvania, Inc.
R-2015-2468056
Master Code Summation Statistics
As of November, 2014

COSS CLASS	Rate Schedule	Under 3" (1)	COSS CLASS	Rate Schedule	3" & Over (2)
RS/RDS	RSS	2,831	RS/RDS	RSS	0
	RCC CAP	16,582		RCC CAP	10
	RGC RDGDS	6		RS	60
	RGS RDGSS	23		RTC RDS	17
	RS RSS	232,000			
	RTC RDS	75,356			
RS/RDS		<u>326,798</u>	RS/RDS		<u>87</u>
SGS/SGDS	SCC SCD	5,854	SGS/SGDS	SGSS	2
	SGS SGSS	16,272		SCC SCD	33
	SGT2 SGDS	0		SC2 SCD	20
				SGS SGSS	151
	SC2 SCD	512		SG2 SGSS	185
	SG2 SGSS	2,486		TAG1 SGDS	1
	TAG1 SGDS	56		TAG2 SGDS	37
	TAG2 SGDS	203		TAG5 SGDS	23
	TAG5 SGDS	442		TAG6 SGDS	130
	TAG6 SGDS	1,027		848 SGDS	1
	841 SGDS	1		852 SGDS	4
	852 SGDS	2		857 SGDS	1
	853 SGDS	2		SG3 SGSS	4
	854 SGDS	15		SG4 SGSS	11
	855 SGDS	1			
	860 SGDS	1			
	862 SGDS	1			
	863 SGDS	1			
	864 SGDS	1			
	865 SGDS	1			
	866 SGDS	1			
	877 SGDS	1			
	SG3 SGSS	17			
	SG4 SGSS	22			
SGS/SGDS		<u>27,059</u>	SGS/SGDS		<u>603</u>
LGS	LG1	0	LGS	LG1	0
	LG2	0		LG2	0
	LG3	0		LG3	0
	LG4	0			
LGS		<u>0</u>	LGS		<u>0</u>
SDS	TIB	117	SDS	TIB	93
	T14	111		T14	53
	806	1		806	2
	839	1		847	1
	861	1		856	1
	874	1		858	1
	876	1		LG1	8
	LG1	38		LG2	16
	LG2	51			
SDS		<u>322</u>	SDS		<u>175</u>

Columbia Gas of Pennsylvania, Inc.
R-2015-2468056
Master Code Summation Statistics
As of November, 2014

<u>COSS CLASS</u>	<u>Rate Schedule</u>	<u>Under 3"</u> (1)	<u>COSS CLASS</u>	<u>Rate Schedule</u>	<u>3" & Over</u> (2)
LDS	TIF	48	LDS	LIS	0
	TIG	2		TIF	24
				T18-EFACT	1
	T18	20		TIG	4
	830	1		TIG-EFACT	0
	LG3	2		TIH	1
	LG4	1		T18	28
				838	1
				875	3
				808	1
				809	2
				810	1
				815	0
				819	1
				830	1
				840	1
				845	1
				859	1
				867	1
				873	1
				LG3	1
LDS		<u>74</u>	LDS		<u>74</u>
MDS	TM2 MLDS I	1	MDS	872 MLDS II FLEX	1
	TM1 MLDS I	0		802 MLDS II FLEX	1
				821 MLDS II FLEX	1
				850 MLDS II FLEX	1
				TM2 MLDS I	2
				NSI MLDS II	1
MDS		<u>1</u>	MDS	878 MLDS II FLEX	<u>1</u>
					8
Under 3" Total		354,254	3" & Over Total		947
TOTAL		355,201			

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 - JURISDICTIONAL
AS OF 11/2014

RATE CODE (1)	SIZE (CFH) (2)	---RESIDENTIAL---		---COMMERCIAL---		---INDUSTRIAL---		---TOTAL---	
		QTY (3)	AMOUNT(A) (4)	QTY (5)	AMOUNT(A) (6)	QTY (7)	AMOUNT(A) (8)	QTY (9)	AMOUNT (10)
R	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	1.	449.19	0.	0.00	0.	0.00	1.	449.19
		1.	\$ 449.19	0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19
LG1	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	9.	4465.37	0.	0.00	9.	4465.37
	1001-1500	0.	0.00	4.	916.80	0.	0.00	4.	916.80
	OVER 1500	0.	0.00	37.	16620.02	13.	5839.47	50.	22452.49
		0.	\$ 0.00	50.	\$ 22002.19	13.	\$ 5839.47	63.	\$ 27041.66
LG2	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	34.	16869.20	0.	0.00	34.	16869.20
	1001-1500	0.	0.00	7.	1604.38	0.	0.00	7.	1604.38
	OVER 1500	0.	0.00	23.	10331.37	11.	4941.09	34.	15272.46
		0.	\$ 0.00	64.	\$ 29804.95	11.	\$ 4941.09	75.	\$ 33746.04
LG3	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	2.	898.38	1.	449.19	3.	1347.57
		0.	\$ 0.00	2.	\$ 898.38	1.	\$ 449.19	3.	\$ 1347.57
LG4	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	3.	1347.57	3.	1347.57
		0.	\$ 0.00	0.	\$ 0.00	3.	\$ 1347.57	3.	\$ 1347.57
LG5	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
LOF	0-500	54.	\$ 2676.35	2.	\$ 99.12	0.	\$ 0.00	56.	\$ 2775.47
	501-1000	0.	0.00	1.	496.15	0.	0.00	1.	496.15
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		54.	\$ 2676.35	4.	\$ 1044.46	0.	\$ 0.00	58.	\$ 3720.81
NSI	0-500	0.	\$ 0.00	1.	\$ 49.56	0.	\$ 0.00	1.	\$ 49.56
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
		0.	\$ 0.00	1.	\$ 49.56	0.	\$ 0.00	1.	\$ 49.56

(A) AMOUNT = QUANTITY X UNIT PRICE (B)

(B) UNIT PRICE = TOTAL CPR DOLLARS / TOTAL DIS QUANTITIES

0-500 \$ 21549836.38 / 434802. = 49.56241319 \$/METER
1001-1500 \$ 1066451.87 / 4653. = 229.19661939 \$/METER

501-1000 \$ 4725357.82 / 9524. = 496.15264805 \$/METER
OVER 1500 \$ 6368604.29 / 14178. = 449.18918677 \$/METER

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 - JURISDICTIONAL
AS OF 11/2014

RATE CODE (1)	SIZE (CFH) (2)	---RESIDENTIAL---		---COMMERCIAL---		---INDUSTRIAL---		---TOTAL---	
		QTY (3)	AMOUNT(A) (4)	QTY (5)	AMOUNT(A) (6)	QTY (7)	AMOUNT(A) (8)	QTY (9)	AMOUNT (10)
RCC	0-500	20489.	\$ 1015484.26	0.	\$ 0.00	0.	\$ 0.00	20489.	\$ 1015484.26
	501-1000	7.	3473.07	0.	0.00	0.	0.00	7.	3473.07
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
		<u>20496.</u>	<u>\$ 1018957.33</u>	<u>0.</u>	<u>\$ 0.00</u>	<u>0.</u>	<u>\$ 0.00</u>	<u>20496.</u>	<u>\$ 1018957.33</u>
RGC	0-500	4.	\$ 198.25	0.	\$ 0.00	0.	\$ 0.00	4.	\$ 198.25
	501-1000	2.	992.31	0.	0.00	0.	0.00	2.	992.31
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
		<u>6.</u>	<u>\$ 1190.56</u>	<u>0.</u>	<u>\$ 0.00</u>	<u>0.</u>	<u>\$ 0.00</u>	<u>6.</u>	<u>\$ 1190.56</u>
RGS	0-500	10.	\$ 495.62	0.	\$ 0.00	0.	\$ 0.00	10.	\$ 495.62
	501-1000	10.	4961.52	0.	0.00	0.	0.00	10.	4961.52
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
		<u>20.</u>	<u>\$ 5457.14</u>	<u>0.</u>	<u>\$ 0.00</u>	<u>0.</u>	<u>\$ 0.00</u>	<u>20.</u>	<u>\$ 5457.14</u>
RS	0-500	274941.	\$ 13626739.39	1.	\$ 49.56	1.	\$ 49.56	274943.	\$ 13626838.51
	501-1000	694.	344329.94	0.	0.00	0.	0.00	694.	344329.94
	1001-1500	8.	1833.58	0.	0.00	0.	0.00	8.	1833.58
	OVER 1500	26.	11678.93	0.	0.00	0.	0.00	26.	11678.93
		<u>275669.</u>	<u>\$ 13984581.84</u>	<u>1.</u>	<u>\$ 49.56</u>	<u>1.</u>	<u>\$ 49.56</u>	<u>275671.</u>	<u>\$ 13984680.96</u>
RTC	0-500	83488.	\$ 4137866.73	0.	\$ 0.00	0.	\$ 0.00	83488.	\$ 4137866.73
	501-1000	210.	104192.05	0.	0.00	0.	0.00	210.	104192.05
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	7.	3144.33	0.	0.00	0.	0.00	7.	3144.33
		<u>83705.</u>	<u>\$ 4245203.11</u>	<u>0.</u>	<u>\$ 0.00</u>	<u>0.</u>	<u>\$ 0.00</u>	<u>83705.</u>	<u>\$ 4245203.11</u>
SCC	0-500	1.	\$ 49.56	6409.	\$ 317645.47	0.	\$ 0.00	6410.	\$ 317695.03
	501-1000	0.	0.00	991.	491687.27	0.	0.00	991.	491687.27
	1001-1500	0.	0.00	57.	13064.21	0.	0.00	57.	13064.21
	OVER 1500	0.	0.00	90.	40427.05	0.	0.00	90.	40427.05
		<u>1.</u>	<u>\$ 49.56</u>	<u>7547.</u>	<u>\$ 862824.00</u>	<u>0.</u>	<u>\$ 0.00</u>	<u>7548.</u>	<u>\$ 862873.56</u>
SC2	0-500	0.	\$ 0.00	84.	\$ 4163.22	0.	\$ 0.00	84.	\$ 4163.22
	501-1000	0.	0.00	289.	143388.10	0.	0.00	289.	143388.10
	1001-1500	0.	0.00	37.	8480.29	0.	0.00	37.	8480.29
	OVER 1500	0.	0.00	143.	64234.06	0.	0.00	143.	64234.06
		<u>0.</u>	<u>\$ 0.00</u>	<u>553.</u>	<u>\$ 220265.67</u>	<u>0.</u>	<u>\$ 0.00</u>	<u>553.</u>	<u>\$ 220265.67</u>
SGS	0-500	16.	\$ 792.98	19233.	\$ 953233.77	1.	\$ 49.56	19250.	\$ 954076.31
	501-1000	0.	0.00	3382.	1677988.28	1.	496.15	3383.	1678484.43
	1001-1500	0.	0.00	206.	47214.51	3.	687.59	209.	47902.10
	OVER 1500	0.	0.00	472.	212017.32	7.	3144.33	479.	215161.65
		<u>16.</u>	<u>\$ 792.98</u>	<u>23293.</u>	<u>\$ 2890453.88</u>	<u>12.</u>	<u>\$ 4377.63</u>	<u>23321.</u>	<u>\$ 2895624.49</u>

(A) AMOUNT = QUANTITY X UNIT PRICE(B)

(B) UNIT PRICE = TOTAL CPR DOLLARS / TOTAL DIS QUANTITIES

0- 500 \$ 21549836.38 / 434802. = 49.56241319 \$/METER
1001-1500 \$ 1066451.87 / 4653. = 229.19661939 \$/METER

501-1000 \$ 4725357.82 / 9524. = 496.15264805 \$/METER
OVER 1500 \$ 6368604.29 / 14178. = 449.18918677 \$/METER

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 - JURISDICTIONAL
AS OF 11/2014

RATE CODE (1)	SIZE (CFH) (2)	---RESIDENTIAL---		---COMMERCIAL---		---INDUSTRIAL---		---TOTAL---	
		QTY (3)	AMOUNT (A) (4)	QTY (5)	AMOUNT (A) (6)	QTY (7)	AMOUNT (A) (8)	QTY (9)	AMOUNT (10)
SQ2	0-500	0.	\$ 0.00	348.	\$ 17247.68	5.	\$ 247.81	353.	\$ 17495.49
	501-1000	0.	0.00	1630.	808728.83	4.	1984.61	1634.	810713.44
	1001-1500	0.	0.00	247.	56611.59	12.	2750.37	259.	59361.96
	OVER 1500	0.	0.00	930.	417746.00	40.	17967.59	970.	435713.59
		0.	\$ 0.00	3155.	\$1300334.10	61.	\$ 22950.38	3216.	\$ 1323284.48
SG3	0-500	0.	\$ 0.00	0.	0.00	1.	\$ 49.56	1.	\$ 49.56
	501-1000	0.	0.00	0.	0.00	4.	1984.62	4.	1984.62
	1001-1500	0.	0.00	0.	0.00	2.	458.40	2.	458.40
	OVER 1500	0.	0.00	0.	0.00	16.	7187.04	16.	7187.04
		0.	\$ 0.00	0.	\$ 0.00	23.	\$ 9679.62	23.	\$ 9679.62
SG4	0-500	0.	\$ 0.00	0.	0.00	0.	0.00	0.	0.00
	501-1000	0.	0.00	0.	0.00	10.	4961.52	10.	4961.52
	1001-1500	0.	0.00	0.	0.00	1.	229.20	1.	229.20
	OVER 1500	0.	0.00	0.	0.00	25.	11229.75	25.	11229.75
		0.	\$ 0.00	0.	\$ 0.00	36.	\$ 16420.47	36.	\$ 16420.47
TAG1	0-500	0.	\$ 0.00	39.	\$ 1932.90	0.	0.00	39.	\$ 1932.90
	501-1000	0.	0.00	38.	18853.78	0.	0.00	38.	18853.78
	1001-1500	0.	0.00	6.	1375.19	0.	0.00	6.	1375.19
	OVER 1500	0.	0.00	5.	2245.95	0.	0.00	5.	2245.95
		0.	\$ 0.00	88.	\$ 24407.82	0.	\$ 0.00	88.	\$ 24407.82
TAG2	0-500	0.	\$ 0.00	29.	\$ 1437.30	0.	0.00	29.	\$ 1437.30
	501-1000	0.	0.00	110.	54576.80	0.	0.00	110.	54576.80
	1001-1500	0.	0.00	28.	6417.51	0.	0.00	28.	6417.51
	OVER 1500	0.	0.00	154.	69175.18	0.	0.00	154.	69175.18
		0.	\$ 0.00	321.	\$ 131606.79	0.	\$ 0.00	321.	\$ 131606.79
TAG5	0-500	0.	\$ 0.00	331.	\$ 16405.15	1.	\$ 49.56	332.	\$ 16454.71
	501-1000	0.	0.00	226.	112130.50	3.	1488.45	229.	113618.95
	1001-1500	0.	0.00	27.	6188.32	1.	229.20	28.	6417.52
	OVER 1500	0.	0.00	70.	31443.28	8.	3593.52	78.	35036.80
		0.	\$ 0.00	654.	\$ 166167.25	13.	\$ 5360.73	667.	\$ 171527.98
TAG6	0-500	0.	\$ 0.00	43.	\$ 2131.17	0.	0.00	43.	\$ 2131.17
	501-1000	0.	0.00	369.	183080.34	4.	1984.61	373.	185064.95
	1001-1500	0.	0.00	85.	19481.72	3.	687.60	88.	20169.32
	OVER 1500	0.	0.00	714.	320721.13	21.	9432.99	735.	330154.12
		0.	\$ 0.00	1211.	\$ 525414.36	28.	\$ 12105.20	1239.	\$ 537519.56
T1B	0-500	0.	\$ 0.00	2.	\$ 99.12	5.	\$ 247.80	7.	\$ 346.92
	501-1000	0.	0.00	8.	3969.22	1.	496.15	9.	4465.37
	1001-1500	0.	0.00	2.	458.40	1.	229.20	3.	687.60
	OVER 1500	0.	0.00	152.	68276.80	86.	38630.34	238.	106907.14
		0.	\$ 0.00	164.	\$ 72803.54	93.	\$ 39603.49	257.	\$ 112407.03

(A) AMOUNT = QUANTITY X UNIT PRICE(B)

(B) UNIT PRICE = TOTAL CPR DOLLARS / TOTAL DIS QUANTITIES

0- 500 \$ 21549836.38 / 434802. = 49.56241319 \$/METER
1001-1500 \$ 1066451.87 / 4653. = 229.19661939 \$/METER

501-1000 \$ 4725357.82 / 9524. = 496.15264805 \$/METER
OVER 1500 \$ 6368604.29 / 14178. = 449.18918677 \$/METER

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 - JURISDICTIONAL
AS OF 11/2014

RATE CODE (1)	SIZE (CFH) (2)	---RESIDENTIAL---		---COMMERCIAL---		---INDUSTRIAL---		---TOTAL---	
		QTY (3)	AMOUNT(A) (4)	QTY (5)	AMOUNT(A) (6)	QTY (7)	AMOUNT(A) (8)	QTY (9)	AMOUNT (10)
TIF	0-500	0.	\$ 0.00	14.	\$ 693.86	1.	\$ 49.56	15.	\$ 743.42
	501-1000	0.	0.00	7.	3473.06	0.	0.00	7.	3473.06
	1001-1500	0.	0.00	3.	687.59	0.	0.00	3.	687.59
	OVER 1500	0.	0.00	31.	13924.89	22.	9882.18	53.	23807.07
		0.	\$ 0.00	55.	\$ 18779.40	23.	\$ 9931.74	78.	\$ 28711.14
TIG	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	1.	229.20	1.	229.20
	OVER 1500	0.	0.00	0.	0.00	7.	3144.33	7.	3144.33
		0.	\$ 0.00	0.	\$ 0.00	8.	\$ 3373.53	8.	\$ 3373.53
T14	0-500	0.	\$ 0.00	1.	\$ 49.56	2.	\$ 99.12	3.	\$ 148.68
	501-1000	0.	0.00	0.	0.00	1.	496.15	1.	496.15
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	97.	43571.38	14.	6288.66	111.	49860.04
		0.	\$ 0.00	98.	\$ 43620.94	17.	\$ 6883.93	115.	\$ 50504.87
T18	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	1.	496.15	1.	496.15	2.	992.30
	1001-1500	0.	0.00	0.	0.00	1.	229.20	1.	229.20
	OVER 1500	0.	0.00	14.	6288.66	35.	15721.65	49.	22010.31
		0.	\$ 0.00	15.	\$ 6784.81	37.	\$ 16447.00	52.	\$ 23231.81
TMA	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
TM1	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	1.	229.20	1.	229.20
	OVER 1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 229.20	1.	\$ 229.20
TM2	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	1.	229.20	0.	0.00	1.	229.20
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	1.	\$ 229.20	1.	\$ 449.19	2.	\$ 678.39
801	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19

(A) AMOUNT = QUANTITY X UNIT PRICE(B)
 (B) UNIT PRICE = TOTAL CPR DOLLARS / TOTAL DIS QUANTITIES
 0- 500 \$ 21549836.38 / 434802. = 49.56241319 \$/METER
 1001-1500 \$ 1066451.87 / 4653. = 229.19661939 \$/METER

501-1000 \$ 4725357.82 / 9524. = 496.15264805 \$/METER
 OVER 1500 \$ 6368604.29 / 14178. = 449.18918677 \$/METER

COLUMBIA GAS OF PENNSYLVANIA, INC.
 ACCOUNT 381 - JURISDICTIONAL
 AS OF 11/2014

RATE CODE (1)	SIZE (CFH) (2)	----RESIDENTIAL----		----COMMERCIAL----		----INDUSTRIAL----		-----TOTAL-----	
		QTY (3)	AMOUNT(A) (4)	QTY (5)	AMOUNT(A) (6)	QTY (7)	AMOUNT(A) (8)	QTY (9)	AMOUNT (10)
802	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	2.	898.38	2.	898.38
		0.	\$ 0.00	0.	\$ 0.00	2.	\$ 898.38	2.	\$ 898.38
803	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
806	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	1.	496.15	0.	0.00	1.	496.15
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	2.	898.38	0.	0.00	2.	898.38
		0.	\$ 0.00	3.	\$ 1394.53	0.	\$ 0.00	3.	\$ 1394.53
808	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	2.	898.38	2.	898.38
		0.	\$ 0.00	0.	\$ 0.00	2.	\$ 898.38	2.	\$ 898.38
809	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	2.	898.38	2.	898.38
		0.	\$ 0.00	0.	\$ 0.00	2.	\$ 898.38	2.	\$ 898.38
810	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
816	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
819	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19

(A) AMOUNT = QUANTITY X UNIT PRICE(B)

(B) UNIT PRICE = TOTAL CPR DOLLARS / TOTAL DIS QUANTITIES

0- 500 \$ 21549836.38 / 434802. = 49.56241319 \$/METER
 1001-1500 \$ 1066451.87 / 4653. = 229.19661939 \$/METER

501-1000 \$ 4725357.82 / 9524. = 496.15264805 \$/METER
 OVER 1500 \$ 6368604.29 / 14178. = 449.18918677 \$/METER

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 - JURISDICTIONAL
AS OF 11/2014

RATE CODE (1)	SIZE (CFH) (2)	---RESIDENTIAL---		---COMMERCIAL---		---INDUSTRIAL---		---TOTAL---	
		QTY (3)	AMOUNT(A) (4)	QTY (5)	AMOUNT(A) (6)	QTY (7)	AMOUNT(A) (8)	QTY (9)	AMOUNT (10)
820	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
821	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
830	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	1.	496.15	1.	496.15
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	2.	\$ 945.34	2.	\$ 945.34
831	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
833	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
838	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19
839	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19
840	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	2.	898.38	2.	898.38
		0.	\$ 0.00	0.	\$ 0.00	2.	\$ 898.38	2.	\$ 898.38

(A) AMOUNT = QUANTITY X UNIT PRICE(B)

(B) UNIT PRICE = TOTAL CPR DOLLARS / TOTAL DIS QUANTITIES

0- 500 \$ 21549836.38 / 434802. = 49.56241319 \$/METER
1001-1500 \$ 1066451.87 / 4653. = 229.19661939 \$/METER

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OVER 1500 \$ 6368604.29 / 14178. = 449.18918677 \$/METER

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 - JURISDICTIONAL
AS OF 11/2014

RATE CODE (1)	SIZE (CFH) (2)	---RESIDENTIAL---		---COMMERCIAL---		---INDUSTRIAL---		---TOTAL---	
		QTY (3)	AMOUNT(A) (4)	QTY (5)	AMOUNT(A) (6)	QTY (7)	AMOUNT(A) (8)	QTY (9)	AMOUNT (10)
841	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19
845	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
846	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	2.	898.38	2.	898.38
		0.	\$ 0.00	0.	\$ 0.00	2.	\$ 898.38	2.	\$ 898.38
847	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19
848	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19
850	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
852	0-500	0.	\$ 0.00	2.	\$ 99.12	0.	\$ 0.00	2.	\$ 99.12
	501-1000	0.	0.00	3.	1488.45	0.	0.00	3.	1488.45
	1001-1500	0.	0.00	1.	229.20	0.	0.00	1.	229.20
	OVER 1500	0.	0.00	16.	7187.04	0.	0.00	16.	7187.04
		0.	\$ 0.00	22.	\$ 9003.81	0.	\$ 0.00	22.	\$ 9003.81
853	0-500	0.	\$ 0.00	1.	\$ 49.56	0.	\$ 0.00	1.	\$ 49.56
	501-1000	0.	0.00	7.	3473.07	0.	0.00	7.	3473.07
	1001-1500	0.	0.00	5.	1145.98	0.	0.00	5.	1145.98
	OVER 1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
		0.	\$ 0.00	13.	\$ 4668.61	0.	\$ 0.00	13.	\$ 4668.61

(A) AMOUNT = QUANTITY X UNIT PRICE(B)

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0- 500 \$ 21549836.38 / 434802. = 49.56241319 \$/METER
1001-1500 \$ 1066451.87 / 4653. = 229.19661939 \$/METER

501-1000 \$ 4725357.82 / 9524. = 496.15261805 \$/METER
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COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 - JURISDICTIONAL
AS OF 11/2014

RATE CODE (1)	SIZE (CFH) (2)	----RESIDENTIAL----		----COMMERCIAL----		----INDUSTRIAL----		-----TOTAL-----	
		QTY (3)	AMOUNT(A) (4)	QTY (5)	AMOUNT(A) (6)	QTY (7)	AMOUNT(A) (8)	QTY (9)	AMOUNT (10)
854	0-500	0.	\$ 0.00	1.	\$ 49.56	0.	\$ 0.00	1.	\$ 49.56
	501-1000	0.	0.00	2.	992.31	0.	0.00	2.	992.31
	1001-1500	0.	0.00	5.	1145.98	0.	0.00	5.	1145.98
	OVER 1500	0.	0.00	8.	3593.52	0.	0.00	8.	3593.52
		0.	\$ 0.00	16.	\$ 5781.37	0.	\$ 0.00	16.	\$ 5781.37
855	0-500	0.	\$ 0.00	6.	\$ 297.37	0.	\$ 0.00	6.	\$ 297.37
	501-1000	0.	0.00	2.	992.30	0.	0.00	2.	992.30
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	9.	\$ 1738.86	0.	\$ 0.00	9.	\$ 1738.86
856	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19
857	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19
858	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
859	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
860	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19
861	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19

(A) AMOUNT = QUANTITY X UNIT PRICE(B)

(B) UNIT PRICE = TOTAL CPR DOLLARS / TOTAL DIS QUANTITIES

0- 500 \$ 21549836.38 / 434802. = 49.56241319 \$/METER
1001-1500 \$ 1066451.87 / 4653. = 229.19661939 \$/METER

501-1000 \$ 4725357.82 / 9524. = 496.15264805 \$/METER
OVER 1500 \$ 6368604.29 / 14178. = 449.18918677 \$/METER

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 - JURISDICTIONAL
AS OF 11/2014

RATE CODE (1)	SIZE (CFH) (2)	---RESIDENTIAL---		---COMMERCIAL---		---INDUSTRIAL---		---TOTAL---	
		QTY (3)	AMOUNT(A) (4)	QTY (5)	AMOUNT(A) (6)	QTY (7)	AMOUNT(A) (8)	QTY (9)	AMOUNT (10)
862	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	1.	496.15	0.	0.00	1.	496.15
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
		0.	\$ 0.00	1.	\$ 496.15	0.	\$ 0.00	1.	\$ 496.15
863	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	1.	496.15	0.	0.00	1.	496.15
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
		0.	\$ 0.00	1.	\$ 496.15	0.	\$ 0.00	1.	\$ 496.15
864	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	1.	496.15	0.	0.00	1.	496.15
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
		0.	\$ 0.00	1.	\$ 496.15	0.	\$ 0.00	1.	\$ 496.15
865	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19
866	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	1.	496.15	0.	0.00	1.	496.15
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
		0.	\$ 0.00	1.	\$ 496.15	0.	\$ 0.00	1.	\$ 496.15
867	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
868	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	2.	898.38	2.	898.38
		0.	\$ 0.00	0.	\$ 0.00	2.	\$ 898.38	2.	\$ 898.38
872	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19

(A) AMOUNT = QUANTITY X UNIT PRICE(B)
 (B) UNIT PRICE = TOTAL CPR DOLLARS / TOTAL DIS QUANTITIES
 0- 500 \$ 21549836.38 / 434802. = 49.56241319 \$/METER
 1001-1500 \$ 1066451.87 / 4653. = 229.19661939 \$/METER

501-1000 \$ 4725357.82 / 9524. = 496.15264805 \$/METER
 OVER 1500 \$ 6368604.29 / 14178. = 449.18918677 \$/METER

COLUMBIA GAS OF PENNSYLVANIA, INC.
ACCOUNT 381 - JURISDICTIONAL
AS OF 11/2014

RATE CODE (1)	SIZE (CFH) (2)	---RESIDENTIAL---		---COMMERCIAL---		---INDUSTRIAL---		---TOTAL---	
		QTY (3)	AMOUNT(A) (4)	QTY (5)	AMOUNT(A) (6)	QTY (7)	AMOUNT(A) (8)	QTY (9)	AMOUNT (10)
873	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	0.	0.00	1.	449.19	1.	449.19
		0.	\$ 0.00	0.	\$ 0.00	1.	\$ 449.19	1.	\$ 449.19
874	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19
875	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	4.	1796.76	0.	0.00	4.	1796.76
		0.	\$ 0.00	4.	\$ 1796.76	0.	\$ 0.00	4.	\$ 1796.76
876	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19
877	0-500	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00	0.	\$ 0.00
	501-1000	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	1001-1500	0.	0.00	0.	0.00	0.	0.00	0.	0.00
	OVER 1500	0.	0.00	1.	449.19	0.	0.00	1.	449.19
		0.	\$ 0.00	1.	\$ 449.19	0.	\$ 0.00	1.	\$ 449.19
TOTAL COMPANY		379968.	19259358.06	37361.	6348748.87	414.	174860.03	417743.	25782966.96

(A) AMOUNT = QUANTITY X UNIT PRICE(B)

(B) UNIT PRICE = TOTAL CPR DOLLARS / TOTAL DIS QUANTITIES

0- 500 \$ 21549836.38 / 434802. = 49.56241319 \$/METER
1001-1500 \$ 1066451.87 / 4653. = 229.19661939 \$/METER

501-1000 \$ 4725357.82 / 9524. = 496.15264805 \$/METER
OVER 1500 \$ 6368604.29 / 14178. = 449.18918677 \$/METER

Columbia Gas of Pennsylvania, Inc.
R-2015-2468056
Direct Assignment
As of November 30, 2014

CUSTOMER TOTALS

Line No.	Customer Number	Depreciation		
		Book Cost \$	Reserve \$	Expense \$
1	1	289,867.49	35,681.28	9,297.53
2	2	8,569.26	1,232.05	166.85
3	3	0.00	0.00	0.00
4	4	1,948.48	1,016.96	40.93
5	5	111,144.33	81,343.63	3,159.29
6	6	58,115.68	44,412.31	1,581.37
7	7	20,725.44	18,305.52	537.32
8	8	30,552.37	13,318.06	1,066.47
9	9	79,290.54	40,500.13	1,364.53
10	10	0.00	0.00	0.00
11	Totals	600,213.59	235,809.94	17,214.29

GENERAL ACCOUNTING TOTALS

	General Account	Depreciation		
		Book Cost \$	Reserve \$	Expense \$
12	374.40	2.56	1.26	0.04
13	374.50	1,195.25	706.61	15.90
14	375.40	27,226.73	1,222.15	414.84
15	376.00	47,434.48	19,707.13	858.59
16	376.30	147,819.12	119,814.58	3,555.89
17	378.20	1,178.47	719.98	26.99
18	380.00	37,630.04	23,464.52	970.86
19	385.00	299,289.36	69,254.32	10,475.15
20	387.45	38,292.08	919.39	896.03
21	387.46	145.50	0.00	0.00
22	Total	600,213.59	235,809.94	17,214.29

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-20:

Please provide all workpapers, calculations and supporting documentation for the functionalization and classification performed for the Company's cost of service study.

Response:

Columbia Gas of Pennsylvania ("Company") follows the Federal Energy Regulatory Commission ("FERC") chart of accounts for accounting purposes. The FERC chart of accounts establishes specific functional accounts for natural gas companies, i.e., Other Gas Supply Expenses, Underground Storage Expense, Distribution Expense, Customer Accounts Expense, Customer Service & Information Expense, Sales Expense and Administrative and General Expenses. The Company's Cost of Service studies as provided in Exhibit No. 111 were prepared based on the Company's accounting records which functionalized and classified its costs consistent with the FERC chart of accounts. No specific work papers were prepared to functionalize and classify the Company's costs beyond the Company's accounting records.

Columbia Gas of Pennsylvania, Inc.

Standard Data Request

Cost of Service

Question No. GAS-COS-021:

If not provided elsewhere, please provide a detailed proof of revenues at both present and proposed rates.

Response:

Please see Exhibit No. 103, Pages 8 through 9.