

**BEFORE
THE PUBLIC UTILITIES COMMISSION OF OHIO**

In the Matter of the Application of Suburban)
Natural Gas Company for Approval of an) Case No. 22-1132-GA-ALT
Alternative Form of Regulation.)

**APPLICATION OF SUBURBAN NATURAL GAS COMPANY
FOR APPROVAL
OF AN ALTERNATIVE RATE PLAN**

Pursuant to R.C. 4929.05, 4929.11, 4929.111, and 4909.18, and Ohio Adm.Code 4901-7-1 and 4901:1-19, Suburban Natural Gas Company (Suburban) respectfully submits this Application to implement an alternative rate plan to establish a Capital Expenditure Program (CEP) and associated Rider (Rider CEP), and to implement the corresponding accounting methods. The purpose of Rider CEP is to provide for a return on and of capital expenditure investments and recover costs and expenses associated with the CEP investments, which includes costs and expenses associated with infrastructure expansion, infrastructure improvement, or infrastructure replacement; installation, upgrade, and replacement of information technology systems; and for programs reasonably necessary to comply with any rules, regulations, or orders of the Public Utilities Commission of Ohio (Commission) or other governmental entity having jurisdiction over Suburban as authorized under R.C. 4929.111. Suburban proposes a test year of twelve (12) months ending June 30, 2022 and a date certain of June 30, 2022. In support of its Application, Suburban states as follows:

1. Suburban is a public utility and a natural gas company as those terms are defined by R.C. 4905.02 and 4905.03(E), and therefore is subject to the jurisdiction of the Commission.

2. Suburban provides natural gas service to approximately 19,272 commercial, industrial, and residential customers in two distinct distribution systems, one located in northwest Ohio, and one located in central Ohio. The northwest Ohio system (hereinafter, CORE) serves approximately 4,234 commercial, industrial, and residential customers located in Henry, Lucas, and Wood Counties. Suburban maintains an operations and customer service center in Cygnet. Suburban's central Ohio system (hereinafter, SCOL) serves approximately 15,038 commercial, industrial, and residential customers in Delaware and Marion Counties. Its headquarters, an administrative office, and operations center are located in Lewis Center, Ohio.

3. This Application is made pursuant to R.C. 4929.05, 4929.11, 4929.111, and 4909.18, and Ohio Adm.Code 4901:1-19-02(C), 4901:1-19-06, and 4901:1-19-13(A), which permit a natural gas company to file an application seeking authorization to request approval of an alternative rate plan by filing an application. More specifically, R.C. 4929.111 authorizes Suburban to seek implementation of a capital expenditure program.

4. Pursuant to R.C. 4929.111(A), a natural gas company may file an application with the Commission under R.C. 4909.18, 4929.05, or 4929.11 to implement a CEP for any of the following:

1. Any infrastructure expansion, infrastructure improvement, or infrastructure replacement program;
2. Any program to install, upgrade, or replace information technology systems;
3. Any program reasonably necessary to comply with any rules, regulations, or orders of the commission or other governmental entity having jurisdiction.

5. R.C. 4929.111(C) requires Commission approval of a CEP if the Commission finds that the natural gas company's CEP is consistent with the company's obligations to furnish necessary and adequate services and facilities under R.C. 4905.22 and such services and facilities

are just and reasonable.

6. In an application filed under R.C. 4929.111, the Commission is required to authorize a natural gas company to defer or recover the following:

- (1) A regulatory asset for the post-in-service carrying costs on that portion of the assets of the capital expenditure program that are placed in service but not reflected in rates as plant in service;
- (2) A regulatory asset for the incremental depreciation directly attributable to the capital expenditure program and the property tax expense directly attributable to the capital expenditure program.

R.C. 4929.111 (D). Moreover, R.C. 4929.111(F) authorizes a natural gas company to make any accounting accruals necessary to establish the regulatory assets authorized under R.C. 4929.111(D), in addition to any allowance for funds used during construction. Pursuant to R.C. 4929.111(G), any accrual or deferral for recovery shall be calculated in accordance with the system of accounts established by the Commission under R.C. 4905.13.

7. Suburban's alternative rate plan, as described more fully in Attachment A and as set forth in the proposed tariffs, Attachment H, is just and reasonable. Suburban's Application is limited to the proposed CEP and Rider CEP. Suburban seeks to implement a CEP that is separate and apart from base distribution rates, and to collect a reasonable return on that investment pursuant to Rider CEP.

8. Through its alternative rate plan, Suburban proposes to establish an initial CEP and Rider CEP to be effective upon the issuance of an order in this proceeding that will continue until a subsequent order is issued in Suburban's next base rate case proceeding and new rates become effective in that proceeding.¹ Any continuances of the CEP and Rider CEP will be requested in a

¹ Pursuant to the Stipulation approved in Suburban's last rate case, Suburban has committed to file an application for an increase in base rates by October 31, 2025. *See In the Matter of the Application of Suburban Natural Gas*

subsequent application for approval of an alternative form of regulation pursuant to R.C. Chapter 4929 and 4929.111.

9. Suburban is also requesting accounting authority to: (1) account for the deferral of depreciation expense on all investments between the dates the property is placed into service and the date recovery of each investment commences through Rider CEP; (2) defer property taxes on all investments between the dates the property is placed into service and the date recovery of each investment commences through Rider CEP; and (3) defer post-in-service carrying costs (PISCC) on all investments between the dates the property is placed into service and the date recovery of each investment commences through Rider CEP. Deferred expenses such as deferred depreciation, deferred property taxes, and deferred post-in-service carrying costs will be amortized over the life of the associated assets using the current depreciation rate. Amortization will not begin until Suburban begins recovering the associated expense through Rider CEP.

10. The establishment of Suburban's CEP (and associated Rider) is just and reasonable as it will foster timely recovery of capital expenditures made to improve and expand Suburban's system, allowing Suburban to continue to provide safe and reliable service to a growing number of customers, while avoiding the fixed costs and regulatory lag associated with frequently filing base distribution rate cases.

11. Pursuant to R.C. 4929.111(B), Attachment B includes an estimated cost of the projected CEP expenditures. The actual expenditures will vary by category, and the actual total amount expended will also vary from year to year depending on surrounding circumstances.

Company for an Increase in Gas Distribution Rates, Case Nos. 18-1205-GA-AIR, et al., Opinion and Order at ¶ 141 (September 26, 2019), Opinion and Order on Remand (February 23, 2022).

12. Suburban proposes to establish Rider CEP as a fixed monthly charge, which will be adjusted each year to collect from customers costs associated with the prior year's CEP investments and CEP deferral. Annually, by August 31st, Suburban intends to file to adjust Rider CEP rates to collect from customers the costs associated with the CEP investments, updated regulatory asset balances, and related deferrals for the proceeding twelve-month period. Each annual rider adjustment filing will contain schedules based on twelve months of actual data from the prior twelve-month period. The rate of return used to develop the revenue requirement in each such filing will be based on the capital structure and cost of capital authorized by the Commission in Case Nos. 18-1205-GA-AIR., et al.² As explained previously, Suburban also proposes to defer expenses associated with new CEP investments until recovery begins on the underlying assets. The annual rider adjustment filings will also ensure that customers receive the benefit of timely reconciliation and depreciation of the assets. After review of the CEP investments for the prior twelve-month period, Suburban proposes that Staff file a report each year. The new Rider CEP rate will become effective with bills rendered on or after November 1st of each year unless Staff finds Suburban's adjustment filing to be unjust and unreasonable, or any other party granted intervention by the Commission files an objection within fifteen days of the issuance of the Staff Report. If no objections are filed within such period, Suburban's CEP will be deemed approved.

13. Suburban submits this Application pursuant to R.C. 4905.02, 4929.05, 4929.11, 4909.18, and 4929.111. R.C. 4929.111(B) and Ohio Adm.Code 4901:1-19-06(C) require the following information, which is attached in the following Attachments:

- A. Alternative Rate Plan Description
- B. Estimated Total Cost of the Capital Expenditure Program
- C. Statement of Exempt Services

² See *id.*, Opinion and Order (September 26, 2019).

- D. Statement on Cross-Subsidization of Services
- E. Statement Regarding Compliance with R.C. 4905.35 and 4929.02
- F. List of Witnesses Sponsoring Attachments
- G. Redlined Proposed Tariff as Related to the CEP (Schedule E-2.1 of Standard Filing Requirements)
- H. Clean Proposed Tariff as Related to the CEP (Schedules E-1 and E-2 of Standard Filing Requirements)
- I. Typical Bill Comparison (Schedule E-5 of Standard Filing Requirements)
- J. Statutory Schedules A, B, C, and D
- K. Schedule E-3 and Applicable B Schedules of Standard Filing Requirements
- L. Additional Schedules Supporting the Application

Attachments A through L are attached to this Application and are incorporated herein.

14. Additionally, as required by Ohio Adm.Code 4901:1-19-06(A), a Notice of Intent to file this Application for approval to implement an alternative rate plan to establish a CEP and associated Rider CEP pursuant to R.C. 4929.05 and 4929.051(B), was filed and served upon the Staff of the Commission and interested persons on December 8, 2022.

15. Pursuant to R.C. 4929.05(A)(1) and as explained in Attachment E, Suburban is in compliance with R.C. 4905.35, and is in substantial compliance with the policy of this state specified in R.C. 4929.02. Suburban will not make or give any undue or unreasonable preference or advantage to any person, firm, corporation, or locality or subject any person, firm, corporation, or locality to any undue or unreasonable prejudice or disadvantage. Suburban offers its regulated services to all similarly situated consumers. Suburban does not condition or limit the availability of any regulated services or goods or condition the availability of a discounted rate or improved quality, price, term, or condition for any regulated services or goods, on the basis of the identity of the supplier of any other services or goods or on the purchase of any unregulated services or goods from Suburban.

16. Pursuant to R.C. 4929.05(A)(2), Suburban is expected to continue to be in substantial compliance with the policy of this state specified in R.C. 4929.02 after establishing its CEP. Suburban currently promotes the availability to consumers of adequate, reliable, and reasonably priced natural gas services and will continue to do so after implementing Rider CEP.

17. As required by Ohio Adm.Code 4901:1-19-06(B)(1), supporting testimony is being filed with the Application and Attachments. See Attachment F for the list of witnesses sponsoring the Application and Attachments.

18. As required by Ohio Adm.Code 4901:1-19-06(B)(3), Suburban will make available at its principal business office, 2626 Lewis Center Road, Lewis Center, Ohio 43035, and on its website, a copy of its Application for public inspection. Additionally, pursuant to Ohio Adm.Code 4901:1-19-06(B)(3), the Application has been served on the Office of the Ohio Consumers' Counsel and all parties of record in Suburban's last rate case proceeding.

WHEREFORE, Suburban Natural Gas Company respectfully requests that the Commission:

- (a) Accept this Application for filing;
- (b) Find that this Application, and the information contained and incorporated herein, complies with R.C. 4905.02, 4929.05, 4929.11, 4909.18, and 4929.111 and with the applicable Ohio Administrative Code provisions;
- (c) Find that Suburban's Application to establish a CEP and associated Rider CEP is just and reasonable and in the public interest, and, therefore, find that a hearing on the Application is not necessary;
- (d) Find that Suburban's Application to implement accounting procedures to provide for capitalization and deferral of post-in-service carrying costs and deferral of depreciation

- expense and property taxes, directly attributable to CEP assets placed into service but not reflected in rates as plant in service, is just and reasonable;
- (e) Find that Suburban's request to defer uncollected amounts for future reconciliation, and to update Suburban's Rider CEP through annual filings, including reconciliation of any deferred amounts, is just and reasonable;
- (f) Find that Suburban is in compliance with R.C. 4905.35 and in substantial compliance with the state policies specified in R.C. 4929.02, and that Suburban is expected to continue to be in substantial compliance with the state policies specified in R.C. 4929.02; and
- (g) Approve the proposed tariff pages (Attachment H), including the proposed establishment of Rider CEP.

Respectfully Submitted,

/s/ Kimberly W. Bojko

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Counsel for Suburban Natural Gas Company

CERTIFICATE OF SERVICE

The Public Utilities Commission of Ohio's e-filing system will electronically serve notice of the filing of this document on the parties referenced on the service list of the docket card who have electronically subscribed to the case. In addition, the undersigned hereby certifies that a copy of the foregoing document also is being served via electronic mail on January 10, 2023 upon the parties listed below.

/s/ Kimberly W. Bojko
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ATTACHMENT A

Alternative Rate Plan Description

Alternative Rate Plan Description

Pursuant to Ohio Adm.Code 4901:1-19-06(C)(2), Suburban hereby sets forth the following facts and grounds upon which its Application to establish a CEP and associated Rider CEP is based, the proposed CEP elements and accounting mechanisms, and the rationale for the proposed tariff changes for all impacted natural gas services.

I. Statutory Authority to Establish a Capital Expenditure Program

Pursuant to R.C. 4929.111(A), a natural gas company may file an application with the Commission under R.C. 4909.18, 4929.05, or 4929.11 to implement a CEP for any of the following:

1. Any infrastructure expansion, infrastructure improvement, or infrastructure replacement program;
2. Any program to install, upgrade, or replace information technology systems;
3. Any program reasonably necessary to comply with any rules, regulations, or orders of the commission or other governmental entity having jurisdiction.

R.C. 4929.111(C) requires Commission approval of a CEP if the Commission finds that the natural gas company's CEP is consistent with the company's obligations to furnish necessary and adequate services and facilities under R.C. 4905.22 and such services and facilities are just and reasonable.

Pursuant to R.C. 4929.111(D), the Commission shall authorize a natural gas company to defer or recover in an application filed under R.C. 4929.111 both of the following:

1. A regulatory asset for the post-in-service carrying costs on that portion of the assets of the capital expenditure program that are placed in service but not reflected in rates as plant in service;
2. A regulatory asset for the incremental depreciation directly attributable to the capital expenditure program and the property tax expense directly attributable to the capital expenditure program.

R.C. 4929.111(F) authorizes a natural gas company to make any accounting accruals necessary to establish the regulatory assets authorized under R.C. 4929.111(D), in addition to any allowance for funds used during construction. Pursuant to R.C. 4929.111(G), any accrual or deferral for recovery shall be calculated in accordance with the system of accounts established by the Commission under R.C. 4905.13.

R.C. 4905.13 authorizes the Commission to establish systems of accounts to be kept by public utilities and to prescribe the manner in which these accounts shall be kept. Pursuant to Ohio Adm.Code 4901:1-13-01, the Commission has adopted the Uniform System of Accounts (USOA) for gas utilities established by the Federal Energy Regulatory Commission (FERC) for use in Ohio. For Ohio regulatory purposes, the system of accounts is only applicable to the extent that it has been adopted by the Commission. Therefore, the Commission may modify the USOA prescribed by FERC as it applies to utilities within the state of Ohio.

II. Elements of Suburban's CEP Application

Through this Application, Suburban seeks approval of its CEP and associated Rider CEP in order to provide for a return on and of capital expenditure investments and recover costs and expenses associated with the CEP investments for infrastructure expansion, infrastructure improvement, or infrastructure replacement; installation, upgrade, and replacement of information technology systems; and for programs reasonably necessary to comply with any rules, regulations, or orders of the Commission or other governmental entity having jurisdiction over Suburban.

The following categories of investments may be included in Suburban's CEP and Rider CEP would provide for a return on these categories of capital investment:

1. **Replacement/Public Improvement/Betterment:** Replacement of facilities for any of the following reasons: (1) physical deterioration; (2) meeting the requirements of governmental authorities related to street and highway construction; (3) accommodating existing

customer requests for facility relocation; and (4) improving system operating conditions and ensuring adequate distribution system capacity and/or system reliability. This category may include, but is not limited to, costs related to installation of and/or improvements to mains and service lines, measuring and regulation stations, district regulator stations, excess pressure measuring stations, meters, meter sets, AMR devices, house regulators, and any associated buildings, land, or land rights.

2. **Acquisitions:** Costs related to purchase of gas transmission, distribution, or storage facilities. This category may include, but is not limited to, costs associated with the purchase of mains and service lines, wells, well and field lines, gathering lines, base gas, compressor stations, purification equipment, measuring and regulation stations, district regulator stations, excess pressure measuring stations, meters, meter sets, AMR devices, house regulators, and any associated buildings, land, or land rights.
3. **Growth:** Facilities required to provide service to new customers or to provide increased load capacity to existing customers. This category may include, but is not limited to, costs associated with the installation of and/or improvements to mains and services (including service line installations to new customers served by existing mains), measuring and regulation stations, district regulator stations, excess pressure measuring stations, meters, meter sets, AMR devices, house regulators, and any associated land or land rights.
4. **Support Services:** Capital expenditures that are not directly related to gas facilities fall into this category, which may include, but is not limited to, costs associated with the purchase of and/or improvements to buildings and structures (including associated land and land rights), environmental remediation at company-owned facilities, office equipment, motorized equipment and trailers, power-operated equipment, and other miscellaneous equipment.
5. **Information Technology:** Capital expenditures related to technology and communications infrastructure. This category may include, but is not limited to, costs associated with the purchase and installation of communications equipment (including associated buildings, land, or land rights), data processing equipment, data processing software, and software licenses.

For all of these categories, the costs include—where applicable—supervisory, engineering, general, and administrative overheads and an allowance for funds used during construction, which are net of any contributions, deposits, or other aid to construction. None of the capital expenditures in the categories described above include costs targeted for inclusion in Suburban’s Infrastructure

Replacement Program (IRP).

Additionally, Suburban seeks deferral of depreciation expenses and property taxes directly attributable to the CEP assets, and authority to record as a regulatory asset all PISCC. PISCC accounting treatment shall commence when the CEP assets are placed into service and shall cease when rates reflecting the costs of those assets become effective. Suburban adheres to the FERC USOA prescribed for Natural Gas Companies and Generally Accepted Accounting Principles when accounting for the actual cost of capital projects. Pursuant to the FERC USOA, all amounts included are just and reasonable. Projects that are serving the needs of Suburban's customers are reported as in service in these categories. Suburban also keeps detailed gas plant account records to permit identification, analysis, and verification of capitalized costs deferred.

A. Rider CEP Revenue Requirement

Rider CEP will be a fixed monthly charge with rates to be implemented pursuant to Suburban's proposed tariff sheets attached as Attachment H. For all customer classes, Rider CEP will be a fixed monthly charge based upon a pre-tax rate of return on rate base of 8.56%, which is the approved pre-tax rate of return from Suburban's most recent base rate case, Case Nos. 18-1205-GA-AIR, et al.³

Suburban will recover through Rider CEP all of the costs associated with the corresponding assets to which expenses are directly attributable, by computing a revenue requirement based on cumulative plant investment from the date certain of the last rate case through June 30, 2022. This revenue requirement will provide for a return on the net CEP investment and the return of all CEP costs.

³ See *In the Matter of the Application of Suburban Natural Gas Company for an Increase in Gas Distribution Rates*, Case Nos. 18-1205-GA-AIR, et al., Opinion and Order (September 26, 2019).

Total Rider CEP investment will be valued at the investment date (the date on which the underlying asset was placed in service) and the deferral date (the date on which deferrals are included in Rider CEP revenue requirement for recovery). Cumulative gross plant additions will be capitalized and shown as an adjustment to the net CEP investment as projects are placed in service. Post-in-service carrying costs will be calculated at Suburban's weighted long-term cost of debt as approved by the Commission in Suburban's most recent distribution base rate case. Cumulative deferred depreciation expense will be calculated at the applicable, Commission-approved depreciation rate. Cumulative deferred property taxes will be calculated at the estimated composite property tax.

Deferred expenses such as deferred depreciation, deferred property taxes, and deferred post-in-service carrying costs will be amortized over the life of the associated assets using the current depreciation rates. Amortization will not begin until Suburban starts recovering the associated expense through Rider CEP.

B. Calculation of the CEP Deferral

Suburban requests accounting authority, to the extent necessary, to account for the deferral of depreciation expenses, and to defer property taxes and PISCC, on all investments between the dates the property is placed into service and the date recovery of each investment commences through Rider CEP. Deferred expenses such as depreciation, property taxes, and PISCC will be amortized over the life of the associated assets using the depreciation rate determined in Suburban's most recent base rate case.

Suburban proposes to apply the following calculation for the CEP deferral:

$$\text{Total Monthly Deferral} = (\text{PISCC}) + (\text{Depreciation Expense}) + (\text{Property Tax Expense}).$$

Where:

PISCC = [(Previous Month's Cumulative Gross Plant Additions) – (Previous Month's Accumulated Depreciation) – (Previous Month's Cumulative Retirements)] * [(Long-Term Debt Rate) / (12 Months)]

Depreciation Expense = [(Previous Month's Cumulative Gross Plant Additions) – (Previous Month's Cumulative Retirements) + (½ Current Month's Plant Additions) – (½ Current Month's Retirements)] * [(Depreciation Rate) / (12 Months)]

Property Tax Expense = [(Previous Year-End Cumulative Gross Plant Additions) – (Previous Year-End Cumulative Retirements)] * (Percent Good Adjustment) * Valuation Percentage * [(Effective Property Tax Rate) / (12 Months)]

C. Process for Adjusting Rider CEP

Rider CEP will be a fixed monthly charge that will be adjusted each year to collect from customers CEP investments and CEP deferrals for the preceding twelve-month period. Annually, by August 31st, Suburban intends to file to adjust Rider CEP rates to collect from customers the CEP investments, updated regulatory asset balances, and related deferrals for the preceding twelve-month period. Each annual rider adjustment filing will contain schedules based on twelve months of actual data from the prior twelve-month period. The rate of return used to develop the revenue requirement in each such rider adjustment filing will be based on the capital structure and cost of capital authorized by the Commission in Case Nos. 18-1205-GA-AIR, et al.⁴ Suburban requests to defer expenses associated with new CEP investments until recovery begins on the underlying assets. The annual rider adjustment filings will also ensure customers receive the benefit of timely reconciliation and depreciation of the assets.

After review of the CEP investments for the prior twelve-month period, Suburban

⁴ See *In the Matter of the Application of Suburban Natural Gas Company for an Increase in Gas Distribution Rates*, Case Nos. 18-1205-GA-AIR, et al., Opinion and Order (September 26, 2019).

proposes that Staff file a report each year. Any program implementation costs and audit costs incurred by or charged to Suburban will be recovered through Rider CEP. The new Rider CEP rate will become effective with bills rendered on or after November 1st of each year unless Staff finds Suburban's adjustment filing to be unjust and unreasonable, or any other party granted intervention by the Commission files an objection within fifteen days of the issuance of the Staff Report. If no objections are filed within such period, Suburban's CEP is deemed approved. If Staff finds that Suburban's application is unjust or unreasonable, or any other party granted intervention by the Commission files an objection to Suburban's annual filing or Staff's review, Suburban will propose an expedited hearing process in order to effectuate the implementation of Rider CEP rates with bills rendered on or after November 1st of each year, or the first billing cycle of the revenue month following the Commission's decision. Each application to revise Rider CEP rates through the use of this process will true-up revenues collected with revenues estimated in future filings.

III. Facts and Grounds Supporting the Plan

This Application to establish its CEP and associated Rider CEP will allow Suburban to make necessary capital investments and timely recover associated costs with those investments. Suburban's proposal will not adjust the base distribution rates paid by customers pursuant to Suburban's most recent rate case. Suburban will work with Staff to ensure only prudently incurred costs are passed on to customers through Rider CEP in subsequent rider updates and the annual rider adjustment filings.

ATTACHMENT B

Estimated Total Cost of the Capital Expenditure Program

Projected CEP Expenditures

Pursuant to R.C. 4929.111(B), Suburban states that the forecasted annual capital expenditures for the CEP will be between \$1.5 million and \$3 million. The actual expenditures will vary by category, and, in the future, the actual total amount expended will vary from year to year depending on surrounding circumstances.

ATTACHMENT C

State of Exempt Services

Statement of Suburban Regarding Exempt Services

Pursuant to Ohio Adm.Code 4901:1-19-06(C)(2)(b) Suburban states that it has not been authorized to exempt any service under R.C. 4929.04.

ATTACHMENT D

Statement on Cross-Subsidization Services

Statement of Suburban Regarding Cross-Subsidization of Services

Pursuant to Ohio Adm.Code 4901:1-19-06(C)(2)(c), Suburban states that it does not expect any cross-subsidization of services to occur under its CEP.

ATTACHMENT E

Statement Regarding Compliance with R.C. 4905.35 and 4929.02

**Statement of Suburban Regarding Compliance with
R.C. 4905.35 and 4929.02**

Pursuant to Ohio Adm.Code 4901:1-19-06(C)(2)(d), Suburban states that its Application to establish its CEP complies with R.C. 4905.35, and substantially complies, and is expected to continue to substantially comply, with the policies of this state specified in R.C. 4929.02, after implementation of the CEP. Additionally, Suburban states that the CEP proposed in its Application is just and reasonable.

R.C. 4905.35 prohibits a natural gas company that is a public utility from making or giving any undue or unreasonable preference or advantage to anyone or subjecting anyone to undue or unreasonable prejudice or disadvantage; requires a utility to offer regulated services or goods to all similarly situated consumers, including those with which it is affiliated or controls, under comparable terms and conditions; mandates the unbundling of services where such services include both regulated and unregulated services or goods; and prohibits a utility from conditioning or limiting the availability or condition of services or goods on the basis of the identity of the supplier of any other services or goods or on the purchase of unregulated services or goods. Suburban's public utility services and goods are available on a comparable and non-discriminatory basis. Suburban also offers its regulated services and goods to all similarly situated consumers, including any persons with which it is affiliated or which it controls, under comparable terms and conditions. Consistent with the obligation to make its service offerings on a comparable and non-discriminatory basis, Suburban has applied these principles in developing its service offerings, the terms and conditions upon which it provides public utility service, and its rates. Such services, terms and conditions, and rates have been reviewed and approved by the Commission and are currently incorporated in Suburban's tariff. Finally, Suburban does not condition or limit the availability of any regulated services or goods, or condition the availability of a discounted rate or

improved quality price, term, or condition for any regulated services or goods, on the basis of the identity of the supplier of any other services or goods or on the purchase of any unregulated services or goods from Suburban.

R.C. 4929.02 establishes the state policy regarding the provisions of natural gas service and goods. Among other things, this policy promotes the availability of adequate, reliable, and reasonably priced services and goods; and promotes an alignment of natural gas company interests with consumer interest in energy efficiency and energy conservation.

Suburban currently works to promote, encourage, recognize, facilitate, and ensure that the applicable policies and goals in R.C. 4929.02 are met. Suburban makes adequate, reliable, and reasonably priced natural gas services and goods available to consumers and will continue to do so after establishing its CEP and Rider CEP. For all of the above reasons, Suburban's Application to establish its CEP and associated Rider CEP is just and reasonable, and should be approved.

ATTACHMENT F

List of Witnesses Sponsoring Attachments

Suburban List of Witnesses

Pursuant to Ohio Adm.Code 4901:1-19-06(C)(2)(e), Suburban states that its Application and Attachments, as well as the supporting Schedules, to establish its CEP and associated Rider CEP are supported by the Direct Testimony of Suburban's President, D. Joseph Pemberton, and the Direct Testimony of Suburban's Chief Financial Officer, Nichole M. Clement, CPA.

ATTACHMENT G

Redlined Proposed Tariff as Related to the CEP
(Schedule E-2.1 of Standard Filing Requirements)

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS****INDEX**

	SHEET NUMBER	EFFECTIVE DATE
Physical Property		
Service Lines	5	September 30, 2019
Meters Furnished	5	September 30, 2019
Meter Location	5	September 30, 2019
Only Company Can Connect Meter	5	September 30, 2019
Right of Way	5	September 30, 2019
Pressure Regulators	5	September 30, 2019
Customer responsibility for Pipes And Appliances	5	September 30, 2019
Standards for Customer's Property	5	September 30, 2019
No Responsibility for Material or Workmanship	5	September 30, 2019
Pressure Regulators	5	September 30, 2019
Access to Premises	5	September 30, 2019
Customer Shall Not Tamper With Company Equipment or Property	5	September 30, 2019
Extension of Gas Distribution Mains	5	September 30, 2019
Service Line Extensions	5	September 30, 2019
Removal of Property No Longer In Service	5	September 30, 2019
SECTION IV (Rates and Charges)		
Small General Service (Rate SGS)		
Applicability	6	September 30, 2019
Customer Charge	6	August 8, 2022
Riders	6	September 30, <u>2020</u> , <u>2023</u>
Recovery of Includable Cost of Gas Supplies	6	September 30, 2019
Large General Service (Rate LGS)		
Applicability	7	September 30, 2019
Usage Charge	7	May 1, 2022
Customer Charge	7	August 8, 2022
Riders	7	September 30, <u>2020</u> , <u>2023</u>
Recovery of Includable Cost of Gas Supplies	7	September 30, 2019
Miscellaneous Charges	7	September 30, 2019

Issued: ~~08/08/2022~~XX/XX/2023Effective: ~~08/08/2022~~XX/XX/2023In accordance with the Public Utilities Commission of Ohio Opinion and Order
and subsequent authorityOrder Dated: ~~09/23/2020; 02/23/2022~~XX/XX/2023~~Case Nos. 18-1205-GA-AIR, et al.~~~~Case Nos. 20-0043-GA-ATA, et al.~~~~Case Nos. 22-1132-GA-ALT, et al.~~Issued by D. Joseph Pemberton, President ~~and Chief Operating Officer~~

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS****INDEX**

	SHEET NUMBER	EFFECTIVE DATE
Large General Transportation Service (<u>Rate LGTS</u>)		
Definitions	8	September 30, 2019
Applicability	8	September 30, 2019
Term	8	September 30, 2019
Maximum Usage Charge	8	August 8, 2022
Maximum Customer Charge	8	August 8, 2022
Riders	8	September 30 _____,
2020 ²⁰²³		
Capacity	8	September 30, 2019
Unaccounted-for Gas	8	September 30, 2019
Imbalances	8	September 30, 2019
Best Efforts Monthly Balancing Service	8	September 30, 2019
Title to Gas	8	September 30, 2019
Record Keeping and Meter Reading	8	September 30, 2019
Gas Quality	8	September 30, 2019
Demand Charge	8	September 30, 2019
Interruptible Transportation Service	8	September 30, 2019
General Terms and Conditions	8	September 30, 2019
Riders		
Uncollectible Expense Rider	9	July 1, 2022
Infrastructure Replacement Program Rider	9	September 30, 2019
Energy Efficiency Program Rider	9	July 1, 2021
Ohio Mcf Tax Rider	9	September 30, 2019
Percentage of Income Payment Plan Rider	9	August 5, 2022
Uniform Purchased Gas Adjustment Rider	9	September 30, 2019
Gross Receipts Excise Tax Rider	9	September 30, 2019
<u>Capital Expenditure Program Rider</u>	<u>9</u>	<u>_____ , 2023</u>
Tax Cuts and Jobs Act Rider	9-A	November 1, 2021
Miscellaneous Charges		
Reconnection Charge	10	September 30, 2019
Dishonored Check and ACH Return Charge	10	September 30, 2019
Field Collection Charge	10	September 30, 2019
Late Payment Charge	10	September 30, 2019
Tie-in Charge	10	September 30, 2019
Theft of Service/Tampering		
Investigation Charge	10	September 30, 2019

Issued: ~~08/08/2022~~^{XX/XX/2023}Effective: ~~08/08/2022~~^{XX/XX/2023}In accordance with the Public Utilities Commission of Ohio Opinion and Order
and subsequent authorityOrder Dated: ~~09/23/2020; 02/23/2022~~^{XX/XX/2023}~~Case Nos. 18-1205-GA-AIR, et al.~~~~Case Nos. 20-0043-GA-ATA, et al.~~~~Case Nos. 22-1132-GA-ALT, et al.~~Issued by D. Joseph Pemberton, President ~~and Chief Operating Officer~~

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

SECTION IV RATES AND CHARGES

Small General Service (Rate SGS)

Applicability:

Applicable to Residential and Small Commercial Customers with annual usage less than 300 Mcf.

Customer Service Charge:

\$33.59 per meter, per monthly invoice regardless of usage.

Customers with fewer than eight (8) days of usage in the billing period shall not be billed for the Customer Service Charge. Customers with eight (8) or more days of usage in the billing period shall be billed for the Customer Service Charge.

Riders:

Service under this rate schedule is subject to the following Riders:

- Gross Receipts Excise Tax Rider (Sheet No. 9, Page 7)
- Percentage of Income Payment Plan Rider (Sheet No. 9, Page 5)
- Uncollectible Expense Rider (Sheet No. 9, Page 1)
- Energy Efficiency Program Rider (Sheet No. 9, Page 3)
- Ohio Mcf Tax Rider (Sheet No. 9, Page 4)
- Infrastructure Replacement Program Rider (Sheet No. 9, Page 2)
- Capital Expenditure Program Rider (Sheet No. 9, Page 8)
- Tax Cuts and Jobs Act Rider (Sheet No. 9-A, Page 1)

Issued: ~~08/08/2022~~XX/XX/2023

Effective: ~~08/08/2022~~XX/XX/2023

In accordance with the Public Utilities Commission of Ohio Opinion and Order
and subsequent authority

Orders Dated: ~~XX/XX/2023~~9/23/2020; 02/23/2022

~~Case Nos. 18-1205-GA-AIR, et al.
Case Nos. 20-0043-GA-ATA, et al.
Case Nos. 22-1132-GA-ALT, et al.~~

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

Large General Service (Rate LGS)

Applicability:

Applicable to Customers with annual usage 300 Mcf or more.

Usage Charge:

For all Mcf delivered per month: \$2.0003 per Mcf.

Customer Service Charge:

\$175.00 per meter, per monthly invoice regardless of usage.

Riders:

Service under this rate schedule is subject to the following Riders:

- Gross Receipts Excise Tax Rider (Sheet No. 9, Page 7)
- Percentage of Income Payment Plan Rider (Sheet No. 9, Page 5)
- Uncollectible Expense Rider (Sheet No. 9, Page 1)
- Ohio Mcf Tax Rider (Sheet No. 9, Page 4)
- Infrastructure Replacement Program Rider (Sheet No. 9, Page 2)
- Capital Expenditure Program Rider (Sheet No. 9, Page 8)
- Tax Cuts and Jobs Act Rider (Sheet No. 9-A, Page 1)

Issued: ~~08/08/2022~~XX/XX/2023

Effective: ~~08/08/2022~~XX/XX/2023

In accordance with the Public Utilities Commission of Ohio Opinion and Order
and subsequent authority

Orders Dated: ~~XX/XX/2023~~9/23/2020; 02/23/2022

~~Case Nos. 18-1205-GA-AIR, et al.
Case Nos. 20-0043-GA-ATA, et al.
Case Nos. 22-1132-GA-ALT, et al.~~

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

Riders:

Service under this rate schedule is subject to the following Riders:

- Gross Receipts Excise Tax Rider (Sheet No. 9, Page 7)
- Percentage of Income Payment Plan Rider (Sheet No. 9, Page 5)
- Uncollectible Expense Rider (Sheet No. 9, Page 1)
- Ohio Mcf Tax Rider (Sheet No. 9, Page 4) except “flex” Customers.
- Infrastructure Replacement Rider (Sheet No. 9, Page 2)
- Capital Expenditure Program Rider (Sheet No. 9, Page 8)
- Tax Cuts and Jobs Act Rider (Sheet No. 9-A, Page 1)

Unauthorized Volumes:

In the event Customer fails to interrupt deliveries under this rate schedule when and as requested by the Company or causes the Company to incur additional charges from its pipeline suppliers, such deliveries will be designated unauthorized volumes. All unauthorized volumes shall be billed at a rate or rates equal to the total of any and all rates, charges or penalties incurred by Company as a result of such unauthorized volumes in addition to the charges set forth under the Net Monthly Bill provision of this tariff.

Imbalances:

- a. In the months when Customer’s cumulative daily receipts, less retainage, are less than Customer’s cumulative usage, the Company shall sell gas associated with this negative imbalance to Customer at the total current month’s invoices weighted average costs of gas (WACOG) times one hundred twenty percent (120%). The WACOG would include cost of gas, firm transportation charges, commodity and demand charges and, if applicable, asset management payments.

Issued: ~~08/08/2022~~XX/XX/2023

Effective: ~~08/08/2022~~XX/XX/2023

In accordance with the Public Utilities Commission of Ohio Opinion and Order
and subsequent authority

Orders Dated: ~~XX/XX/2023~~9/23/2020; 02/23/2022

~~Case Nos. 18-1205-GA-AIR, et al.~~

~~Case Nos. 20-0043-GA-ATA, et al~~

~~Case Nos. 22-1132-GA-ALT, et al.~~

Issued by D. Joseph Pemberton, President ~~and Chief Operating Officer~~

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS

Capital Expenditure Program Rider (Rider CEP)

Applicability:

Applicable to Customers served under all rate schedules.

Description:

An additional charge per account, per month, regardless of gas consumed, to recover costs associated with the Commission-approved Capital Expenditure Program.

Rider CEP shall be adjusted annually to reflect new Capital Expenditure Program investments placed in service, updated regulatory asset balances, and updated depreciation and amortization for the preceding twelve-month period and to adjust for any over-and-under recovery. Such adjustments to Rider CEP will become effective with bills rendered on or after November 1st of each year. Suburban intends to file an adjustment annually by August 31st.

Reconciliation and Adjustment:

Rider CEP is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to the period of Capital Expenditure Program investments and expenditures upon which rates were calculated, determined from the cumulative plant investment from the date certain of the last rate case through June 30, 2022 for the initial CEP Rider rate, and every subsequent twelve-month period, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio.

Rate:

\$4.20 per month

Issued: XX/XX/2023

Effective: XX/XX/2023

In accordance with the Public Utilities Commission of Ohio Opinion and Order
and subsequent authority

Order Dated: XX/XX/2023

Case Nos. 22-1132-GA-ALT, et al.

Issued by D. Joseph Pemberton, President

ATTACHMENT H

Clean Proposed Tariff as Related to the CEP
(Schedules E-1 and E-2 of Standard Filing Requirements)

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

INDEX

	SHEET NUMBER	EFFECTIVE DATE
Physical Property		
Service Lines	5	September 30, 2019
Meters Furnished	5	September 30, 2019
Meter Location	5	September 30, 2019
Only Company Can Connect Meter	5	September 30, 2019
Right of Way	5	September 30, 2019
Pressure Regulators	5	September 30, 2019
Customer responsibility for Pipes And Appliances	5	September 30, 2019
Standards for Customer's Property	5	September 30, 2019
No Responsibility for Material or Workmanship	5	September 30, 2019
Pressure Regulators	5	September 30, 2019
Access to Premises	5	September 30, 2019
Customer Shall Not Tamper With Company Equipment or Property	5	September 30, 2019
Extension of Gas Distribution Mains	5	September 30, 2019
Service Line Extensions	5	September 30, 2019
Removal of Property No Longer In Service	5	September 30, 2019
SECTION IV (Rates and Charges)		
Small General Service (Rate SGS)		
Applicability	6	September 30, 2019
Customer Charge	6	August 8, 2022
Riders	6	_____, 2023
Recovery of Includable Cost of Gas Supplies	6	September 30, 2019
Large General Service (Rate LGS)		
Applicability	7	September 30, 2019
Usage Charge	7	May 1, 2022
Customer Charge	7	August 8, 2022
Riders	7	_____, 2023
Recovery of Includable Cost of Gas Supplies	7	September 30, 2019
Miscellaneous Charges	7	September 30, 2019

Issued: XX/XX/2023

Effective: XX/XX/2023

In accordance with the Public Utilities Commission of Ohio Opinion and Order
and subsequent authority

Order Dated: XX/XX/2023

Case Nos. 22-1132-GA-ALT, et al.

Issued by D. Joseph Pemberton, President

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

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	SHEET NUMBER	EFFECTIVE DATE
Large General Transportation Service (Rate LGTS)		
Definitions	8	September 30, 2019
Applicability	8	September 30, 2019
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Maximum Customer Charge	8	August 8, 2022
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Capacity	8	September 30, 2019
Unaccounted-for Gas	8	September 30, 2019
Imbalances	8	September 30, 2019
Best Efforts Monthly Balancing Service	8	September 30, 2019
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Gas Quality	8	September 30, 2019
Demand Charge	8	September 30, 2019
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Energy Efficiency Program Rider	9	July 1, 2021
Ohio Mcf Tax Rider	9	September 30, 2019
Percentage of Income Payment Plan Rider	9	August 5, 2022
Uniform Purchased Gas Adjustment Rider	9	September 30, 2019
Gross Receipts Excise Tax Rider	9	September 30, 2019
Capital Expenditure Program Rider	9	_____, 2023
Tax Cuts and Jobs Act Rider	9-A	November 1, 2021
Miscellaneous Charges		
Reconnection Charge	10	September 30, 2019
Dishonored Check and ACH Return Charge	10	September 30, 2019
Field Collection Charge	10	September 30, 2019
Late Payment Charge	10	September 30, 2019
Tie-in Charge	10	September 30, 2019
Theft of Service/Tampering		
Investigation Charge	10	September 30, 2019

 Issued: XX/XX/2023

Effective: XX/XX/2023

In accordance with the Public Utilities Commission of Ohio Opinion and Order
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Order Dated: XX/XX/2023

Case Nos. 22-1132-GA-ALT, et al.

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P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

SECTION IV RATES AND CHARGES

Small General Service (Rate SGS)

Applicability:

Applicable to Residential and Small Commercial Customers with annual usage less than 300 Mcf.

Customer Service Charge:

\$33.59 per meter, per monthly invoice regardless of usage.

Customers with fewer than eight (8) days of usage in the billing period shall not be billed for the Customer Service Charge. Customers with eight (8) or more days of usage in the billing period shall be billed for the Customer Service Charge.

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Service under this rate schedule is subject to the following Riders:

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Issued: XX/XX/2023

Effective: XX/XX/2023

In accordance with the Public Utilities Commission of Ohio Opinion and Order
and subsequent authority

Order Dated: XX/XX/2023

Case Nos. 22-1132-GA-ALT, et al.

Issued by D. Joseph Pemberton, President

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

Large General Service (Rate LGS)

Applicability:

Applicable to Customers with annual usage 300 Mcf or more.

Usage Charge:

For all Mcf delivered per month: \$2.0003 per Mcf.

Customer Service Charge:

\$175.00 per meter, per monthly invoice regardless of usage.

Riders:

Service under this rate schedule is subject to the following Riders:

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In accordance with the Public Utilities Commission of Ohio Opinion and Order
and subsequent authority

Order Dated: XX/XX/2023

Case Nos. 22-1132-GA-ALT, et al.

Issued by D. Joseph Pemberton, President

P.U.C.O. NO. 4
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Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

Riders:

Service under this rate schedule is subject to the following Riders:

- Gross Receipts Excise Tax Rider (Sheet No. 9, Page 7)
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- Tax Cuts and Jobs Act Rider (Sheet No. 9-A, Page 1)

Unauthorized Volumes:

In the event Customer fails to interrupt deliveries under this rate schedule when and as requested by the Company or causes the Company to incur additional charges from its pipeline suppliers, such deliveries will be designated unauthorized volumes. All unauthorized volumes shall be billed at a rate or rates equal to the total of any and all rates, charges or penalties incurred by Company as a result of such unauthorized volumes in addition to the charges set forth under the Net Monthly Bill provision of this tariff.

Imbalances:

- a. In the months when Customer’s cumulative daily receipts, less retainage, are less than Customer’s cumulative usage, the Company shall sell gas associated with this negative imbalance to Customer at the total current month’s invoices weighted average costs of gas (WACOG) times one hundred twenty percent (120%). The WACOG would include cost of gas, firm transportation charges, commodity and demand charges and, if applicable, asset management payments.

Issued: XX/XX/2023

Effective: XX/XX/2023

In accordance with the Public Utilities Commission of Ohio Opinion and Order
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Order Dated: XX/XX/2023

Case Nos. 22-1132-GA-ALT, et al.

Issued by D. Joseph Pemberton, President

P.U.C.O. NO. 4
(Cancels P.U.C.O. No. 3)
Tariff for Natural Gas Service

**RULES AND REGULATIONS GOVERNING THE DISTRIBUTION AND SALE OF
NATURAL GAS**

Capital Expenditure Program Rider (Rider CEP)

Applicability:

Applicable to Customers served under all rate schedules.

Description:

An additional charge per account, per month, regardless of gas consumed, to recover costs associated with the Commission-approved Capital Expenditure Program.

Rider CEP shall be adjusted annually to reflect new Capital Expenditure Program investments placed in service, updated regulatory asset balances, and updated depreciation and amortization for the preceding twelve-month period and to adjust for any over-and-under recovery. Such adjustments to Rider CEP will become effective with bills rendered on or after November 1st of each year. Suburban intends to file an adjustment annually by August 31st.

Reconciliation and Adjustment:

Rider CEP is subject to reconciliation or adjustment, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to the period of Capital Expenditure Program investments and expenditures upon which rates were calculated, determined from the cumulative plant investment from the date certain of the last rate case through June 30, 2022 for the initial CEP Rider rate, and every subsequent twelve-month period, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio.

Rate:

\$4.20 per month

Issued: XX/XX/2023

Effective: XX/XX/2023

In accordance with the Public Utilities Commission of Ohio Opinion and Order
and subsequent authority

Order Dated: XX/XX/2023

Case Nos. 22-1132-GA-ALT, et al.

Issued by D. Joseph Pemberton, President

ATTACHMENT I

Typical Bill Comparison

(Schedule E-5 of Standard Filing Requirements)

**SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
TYPICAL BILL COMPARISON**

SCHEDULE E-5
PAGE 1 OF 3
WITNESS RESPONSIBLE: N. Clement

Bill Data (Less Gas Cost and Related Gross Receipts Tax)											
Line No.	Rate Code	Level of Demand (A)	Level of Usage MCF/Month (B)	Current Bill (C)	Proposed Bill (D)	Dollar Increase (E=D-C)	% Increase (F=E/C)	Fuel Cost Additions to Bill (G)	Current Bill with Gas Costs (H=C+G)	Proposed Bill with Gas Costs (I=D+G)	% Change (J=(I-H)/H)
1	Small General Service										
2	SGS	N/A	0	\$35.04	\$39.45	\$4.41	12.58%	\$0.00	\$35.04	\$39.45	12.58%
3	SGS	N/A	1	\$35.37	\$39.77	\$4.41	12.47%	\$5.48	\$40.85	\$45.25	10.79%
4	SGS	N/A	5	\$36.66	\$41.07	\$4.41	12.03%	\$27.38	\$64.04	\$68.45	6.89%
5	SGS	N/A	10	\$38.26	\$42.67	\$4.41	11.52%	\$54.77	\$93.03	\$97.44	4.74%
6	SGS	N/A	20	\$41.49	\$45.90	\$4.41	10.63%	\$109.54	\$151.03	\$155.44	2.92%
7	SGS	N/A	30	\$44.70	\$49.11	\$4.41	9.86%	\$164.31	\$209.01	\$213.42	2.11%
8	SGS	N/A	40	\$47.92	\$52.33	\$4.41	9.20%	\$219.08	\$267.00	\$271.41	1.65%
9	SGS	N/A	50	\$51.15	\$55.56	\$4.41	8.62%	\$273.85	\$325.00	\$329.41	1.36%
10	SGS	N/A	75	\$59.20	\$63.60	\$4.41	7.45%	\$410.77	\$469.97	\$474.37	0.94%
11	SGS	N/A	100	\$67.24	\$71.65	\$4.41	6.56%	\$547.70	\$614.94	\$619.35	0.72%
12	SGS	N/A	250	\$104.27	\$108.68	\$4.41	4.23%	\$1,369.24	\$1,473.51	\$1,477.92	0.30%
13	SGS	N/A	500	\$165.98	\$170.39	\$4.41	2.66%	\$2,738.48	\$2,904.46	\$2,908.87	0.15%

Small General Service

	Current Rates	Proposed Rates
Customer Charge	\$33.59	\$33.59
Usage Charge	0.0000	0.0000
GCR (effective January 2023)	5.2171000	5.2171000
PIPP Rider	0.1019050	0.1019050
Uncollectible Rider	0.0455166	0.0455166
IRP Rider	\$0.00	\$0.00
CEP Rider	\$0.00	\$4.20
EEP Rider	0.0000000	0.0000000
Tax Cuts and Jobs Act Rider	-0.6330%	-0.6330%
MCF Tax Rider	Varies by usage	Varies by usage
Gross Receipts Rider	4.9810%	4.9810%

**SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
TYPICAL BILL COMPARISON**

SCHEDULE E-5
PAGE 2 OF 3
WITNESS RESPONSIBLE: N. Clement

Bill Data (Less Gas Cost and Related Gross Receipts Tax)											
Line No.	Rate Code	Level of Demand (A)	Level of Usage MCF/Month (B)	Current Bill (C)	Proposed Bill (D)	Dollar Increase (E=D-C)	% Increase (F=E/C)	Fuel Cost Additions to Bill (G)	Current Bill with Gas Costs (H=C+G)	Proposed Bill with Gas Costs (I=D+G)	% Change (J=(I-H)/H)
1	Large General Service										
2	LGS	N/A	0	\$182.55	\$186.96	\$4.41	2.42%	\$0.00	\$182.55	\$186.96	2.42%
3	LGS	N/A	1	\$184.96	\$189.37	\$4.41	2.38%	\$5.48	\$190.44	\$194.85	2.32%
4	LGS	N/A	5	\$194.60	\$199.01	\$4.41	2.27%	\$27.38	\$221.98	\$226.39	1.99%
5	LGS	N/A	10	\$206.64	\$211.05	\$4.41	2.13%	\$54.77	\$261.41	\$265.82	1.69%
6	LGS	N/A	20	\$230.73	\$235.14	\$4.41	1.91%	\$109.54	\$340.27	\$344.68	1.30%
7	LGS	N/A	30	\$254.81	\$259.22	\$4.41	1.73%	\$164.31	\$419.12	\$423.53	1.05%
8	LGS	N/A	40	\$278.90	\$283.31	\$4.41	1.58%	\$219.08	\$497.98	\$502.39	0.89%
9	LGS	N/A	50	\$302.99	\$307.40	\$4.41	1.46%	\$273.85	\$576.84	\$581.25	0.76%
10	LGS	N/A	75	\$363.20	\$367.61	\$4.41	1.21%	\$410.77	\$773.97	\$778.38	0.57%
11	LGS	N/A	100	\$423.42	\$427.83	\$4.41	1.04%	\$547.70	\$971.12	\$975.53	0.45%
12	LGS	N/A	250	\$773.45	\$777.86	\$4.41	0.57%	\$1,369.24	\$2,142.69	\$2,147.10	0.21%
13	LGS	N/A	500	\$1,356.81	\$1,361.22	\$4.41	0.32%	\$2,738.48	\$4,095.29	\$4,099.70	0.11%

Large General Service	Current Rates	Proposed Rates
Customer Charge	\$175.00	\$175.00
Usage Charge	2.0003000	2.0003000
GCR (effective January 2023)	5.2171000	5.2171000
PIPP Rider	0.1019050	0.1019050
Uncollectible Rider	0.0455166	0.0455166
IRP Rider	\$0.00	\$0.00
CEP Rider	\$0.00	\$4.20
EEP Rider	0.0000000	0.0000000
Tax Cuts and Jobs Act Rider	-0.6330%	-0.6330%
MCF Tax Rider	Varies by usage	Varies by usage
Gross Receipts Rider	4.9810%	4.9810%

**SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
TYPICAL BILL COMPARISON**

SCHEDULE E-5
PAGE 3 OF 3
WITNESS RESPONSIBLE: N. Clement

Bill Data (Less Gas Cost and Related Gross Receipts Tax)											
Line No.	Rate Code	Level of Demand (A)	Level of Usage MCF/Month (B)	Current Bill (C)	Proposed Bill (D)	Dollar Increase (E=D-C)	% Increase (F=E/C)	Demand Chg Additions to Bill (G)	Current Bill with Demand Charge (H=C+G)	Proposed Bill with Demand Charge (I=D+G)	% Change (J=(I-H)/H)
1	Large General Transportation Service										
2	LGTS	N/A	0	\$182.55	\$186.96	\$4.41	2.42%	\$0.00	\$182.55	\$186.96	2.42%
3	LGTS	N/A	1	\$185.09	\$189.49	\$4.41	2.38%	\$0.26	\$185.35	\$189.75	2.38%
4	LGTS	N/A	5	\$195.20	\$199.61	\$4.41	2.26%	\$1.31	\$196.51	\$200.92	2.24%
5	LGTS	N/A	10	\$207.85	\$212.26	\$4.41	2.12%	\$2.62	\$210.47	\$214.88	2.09%
6	LGTS	N/A	20	\$233.14	\$237.55	\$4.41	1.89%	\$5.25	\$238.39	\$242.80	1.85%
7	LGTS	N/A	30	\$258.43	\$262.84	\$4.41	1.71%	\$7.87	\$266.30	\$270.71	1.66%
8	LGTS	N/A	40	\$283.73	\$288.14	\$4.41	1.55%	\$10.50	\$294.23	\$298.64	1.50%
9	LGTS	N/A	50	\$309.02	\$313.43	\$4.41	1.43%	\$13.12	\$322.14	\$326.55	1.37%
10	LGTS	N/A	75	\$372.25	\$376.66	\$4.41	1.18%	\$19.68	\$391.93	\$396.34	1.12%
11	LGTS	N/A	100	\$435.48	\$439.89	\$4.41	1.01%	\$26.25	\$461.73	\$466.14	0.95%
12	LGTS	N/A	250	\$814.89	\$819.30	\$4.41	0.54%	\$65.61	\$880.50	\$884.91	0.50%
13	LGTS	N/A	500	\$1,447.23	\$1,451.64	\$4.41	0.30%	\$131.23	\$1,578.46	\$1,582.87	0.28%

Large General Transportation Service

	Current Rates	Proposed Rates
Customer Charge	\$175.00	\$175.00
Usage Charge	2.2562000	2.2562000
Demand Charge	0.2500000	0.2500000
PIPP Rider	0.1019050	0.1019050
Uncollectible Rider	0.0455166	0.0455166
IRP Rider	\$0.00	\$0.00
CEP Rider	\$0.00	\$4.20
EEP Rider	0.0000000	0.0000000
Tax Cuts and Jobs Act Rider	-0.6330%	-0.6330%
MCF Tax Rider	0.0200000	0.0200000
Gross Receipts Rider	4.9810%	4.9810%

ATTACHMENT J

Statutory Schedules A, B, C, and D

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JUNE 30, 2022

DISTRIBUTION PLANT

Data: "X" Actual __ Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE A
PAGE 1 OF 2
WITNESS RESPONSIBLE: N. Clement

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	374 Land and Land Rights	\$1,048,791	100%	\$1,048,791	\$0	\$1,048,791
2	375 Structures & Improvements	0	100%	0	0	0
3	376 Mains	34,633,460	100%	34,633,460	0	34,633,460
4	378 M & R Station Equipment - General	0	100%	0	0	0
5	379 M & R Station Equipment - City Gate	620,138	100%	620,138	0	620,138
6	380 Services	4,390,930	100%	4,390,930	0	4,390,930
7	381 Meters	3,005,621	100%	3,005,621	0	3,005,621
8	382 Meter Installations	0	100%	0	0	0
9	383 House Regulators	532,497	100%	532,497	0	532,497
10	387 Other Equipment	0	100%	0	0	0
11	Total Distribution Plant	\$44,231,437		\$44,231,437	\$0	\$44,231,437

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNT
AS OF JUNE 30, 2022

GENERAL PLANT

Data: "X" Actual __ Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S):: NONE

SCHEDULE A
PAGE 2 OF 2
WITNESS RESPONSIBLE: N. Clement

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	389 Land and Land Rights		\$0 100%	\$0	\$0	\$0
2	390 Structures & Improvements	208,311	100%	208,311	0	208,311
3	391 Office Furniture & Equipment	108,364	100%	108,364	0	108,364
4	391.4 Electronic Data Processing Equipment	112,606	100%	112,606	0	112,606
5	392 Transportation Equipment	1,342,630	100%	1,342,630	0	1,342,630
6	393 Stores Equipment	0	100%	0	0	0
7	394 Tools, Shop, & Garage Equipment	346,571	100%	346,571	0	346,571
8	396 Power Operated Equipment	251,454	100%	251,454	0	251,454
9	397 Communication Equipment	45,063	100%	45,063	0	45,063
10	399 Other Tangible Property	239,668	100%	239,668	0	239,668
11	Total General Plant	\$2,654,667		\$2,654,667		\$2,654,667

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
OPERATING STATEMENT
FOR THE TWELVE MONTHS ENDED JUNE 30, 2022

Data: 12 Months Actual & 0 Months Estimated
Type of Filing: "X" Original __Updated__Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line		
No.	Description	Total
1	OPERATING REVENUES	\$24,387,337
2	OPERATING EXPENSES:	
3	Operations & Maintenance	20,217,996
4	Depreciation	1,235,985
5	Taxes-Other	<u>2,178,241</u>
6	Operating Expenses Before Income Taxes	23,632,222
7	Income Taxes	<u>158,574</u>
8	TOTAL OPERATING EXPENSES	<u>23,790,796</u>
9	NET OPERATING INCOME (LOSS)	596,541
10	Other Income	424,181
11	Other Expenses	(54,190)
12	Interest Income	0
13	Miscellaneous Amortization	(327,712)
14	Interest Expense	(819,996)
15	Income Taxes	<u>187,279</u>
16	NET INCOME	<u><u>\$6,103</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
OPERATING STATEMENT
FOR THE TWELVE MONTHS ENDED JUNE 30, 2022

Data: 12 Months Actual & 0 Months Estimated
Type of Filing: "X" Original __Updated__Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE C
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Description	Unadjusted Revenue & Expenses	Proposed Annual Increase	Proforma Revenue & Expenses
1	OPERATING REVENUES	\$24,387,337	\$971,649	\$25,358,986
2	OPERATING EXPENSES:			
3	Operations & Maintenance	20,217,996		20,217,996
4	Depreciation	1,235,985	271,239	1,507,224
5	Taxes-Other	2,178,241	226,824	2,405,065
6	Operating Expenses Before Income Taxes	23,632,222	498,063	24,130,285
7	Income Taxes	158,574	71,924	230,498
8	TOTAL OPERATING EXPENSES	23,790,796	569,987	24,360,783
9	NET OPERATING INCOME (LOSS)	596,541	401,662	998,203
10	Other Income	424,181		424,181
11	Other Expenses	(54,190)		(54,190)
12	Interest Income	0		0
13	Miscellaneous Amortization	(327,712)		(327,712)
14	Interest Expense	(819,996)	(131,124)	(951,120)
15	Income Taxes	187,279		187,279
16	NET INCOME	\$6,103	\$270,538	\$276,641

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
STATEMENT OF FINANCIAL CONDITION
AS OF JUNE 30, 2022

Data: 12 Months Actual & 0 Months Estimated
Type of Filing: "X" Original __Updated__Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE D
PAGE 1 OF 2
WITNESS RESPONSIBLE: N. Clement

Line		
No.	Description	Total
1	ASSETS	
2	PROPERTY, PLANT AND EQUIPMENT	
3	Utility Plant, Property and Equipment	\$58,702,977
4	(Less) Accumulated Depreciation and Amortization	<u>(19,825,369)</u>
5	NET PROPERTY, PLANT AND EQUIPMENT	38,877,608
6	CURRENT AND ACCRUED ASSETS	
7	Cash	251,474
8	Customer Accounts Receivable	1,130,439
9	Other Accounts Receivable	85,675
10	Plant Materials and Operating Supplies	550,251
11	Prepayments	24,962
12	Miscellaneous Current and Accrued Assets	<u>4,374,003</u>
13	TOTAL CURRENT AND ACCRUED ASSETS	6,416,804
14	DEFERRED DEBITS	
15	Regulatory Assets	214,287
16	Miscellaneous Deferred Debits	<u>52,857</u>
17	TOTAL DEFERRED DEBITS	267,144
18	TOTAL ASSETS AND OTHER DEBITS	<u><u>\$45,561,556</u></u>

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
STATEMENT OF FINANCIAL CONDITION
AS OF JUNE 30, 2022

Data: 12 Months Actual & 0 Months Estimated
Type of Filing: "X" Original __Updated__Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE D
PAGE 2 OF 2
WITNESS RESPONSIBLE: N. Clement

Line		
No.	Description	Total
1	LIABILITIES AND EQUITY	
2	EQUITY	
3	Common Stock Issued	\$60,000
4	Paid in Capital	7,740,192
5	Retained Earnings	10,031,490
6	TOTAL EQUITY	<u>17,831,682</u>
7	LONG-TERM DEBT	9,485,635
8	CURRENT AND ACCRUED LIABILITIES	
9	Notes Payable	2,645,121
10	Accounts Payable	1,297,914
11	Notes Payable to Associated Companies	4,000,000
12	Customer Deposits	163,681
13	Taxes Accrued	685,610
14	Miscellaneous Current and Accrued Liabilities	3,726,628
15	TOTAL CURRENT AND ACCRUED LIABILITIES	<u>12,518,954</u>
16	DEFERRED CREDITS	
17	Customer Advances for Construction	36,448
18	Other Regulatory Liabilities	1,739,974
19	Accumulated Deferred Income Tax	3,948,863
20	TOTAL DEFERRED CREDITS	<u>5,725,285</u>
21	TOTAL LIABILITIES AND EQUITY	<u><u>\$45,561,556</u></u>

ATTACHMENT K

Schedule E-3 and Applicable B Schedules of Standard Filing Requirements

Narrative Rationale for Tariff Changes

Pursuant to R.C. 4929.111, Suburban is seeking approval of a CEP alternative regulation plan and to establish the associated Rider CEP in order to provide Suburban with a return on and of capital expenditure investments and to recover costs and expenses associated with the CEP investments for infrastructure expansion, infrastructure improvement, or infrastructure replacement; installation, upgrade, and replacement of information technology systems; and for programs reasonably necessary to comply with any rules, regulations, or orders of the Commission or other governmental entity having jurisdiction over Suburban. To recover costs and expenses associated with its CEP, Suburban is seeking to revise its tariff to establish Rider CEP. For all customer classes, Rider CEP will be a fixed monthly charge based upon a pre-tax rate of return on rate base of 8.56%, which is the approved pre-tax rate of return from Suburban's most recent base rate case, Case Nos. 18-1205-GA-AIR, et al.⁵

Suburban will recover through Rider CEP all of the costs associated with corresponding assets to which expenses are directly attributable, by computing a revenue requirement based on cumulative plant investment from the date certain of the last rate case through June 30, 2022. This revenue requirement will provide for a return on the net CEP investment and the return of all CEP costs.

Rider CEP will be adjusted each year to collect from customers CEP investments and CEP deferrals for the preceding twelve-month period. Annually, by August 31st, Suburban intends to file to adjust Rider CEP rates to collect from customers the return on and of CEP investments, updated regulatory asset balances, and related deferrals for the preceding twelve-month period.

Additionally, Suburban is proposing to revise its tariff to reflect the inclusion of the new

⁵ See *In the Matter of the Application of Suburban Natural Gas Company for an Increase in Gas Distribution Rates*, Case Nos. 18-1205-GA-AIR, et al., Opinion and Order (September 26, 2019).

Rider CEP that will be applicable to all customers and tariff schedules.

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
PLANT IN SERVICE SUMMARY BY MAJOR PROPERTY GROUPINGS
AS OF JUNE 30, 2022

Data: "X" Actual __ Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-2
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	Intangible	\$0	100%	\$0	\$0	\$0
2	Production	0	100%	0	0	0
3	Transmission	0	100%	0	0	0
4	Distribution	43,504,210	100%	43,504,210	727,227	44,231,437
5	General	2,654,667	100%	2,654,667	0	2,654,667
6	Common	0	100%	0	0	0
7	Completed Construction Not Classified	0	100%	0	0	0
8	Other (Specify)	0	100%	0	0	0
9	TOTAL	\$46,158,877		\$46,158,877	\$727,227	\$46,886,104

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JUNE 30, 2022

INTANGIBLE PLANT

Data: "X" Actual __ Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-2.1
PAGE 1 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		INTANGIBLE PLANT					
2		(none)					
3							
4		Total Intangible Plant					

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JUNE 30, 2022

PRODUCTION PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-2.1
PAGE 2 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		PRODUCTION PLANT					
2		(none)					
3							
4		Total Production Plant					

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JUNE 30, 2022

TRANSMISSION PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-2.1
PAGE 3 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		TRANSMISSION PLANT					
2		(none)					
3							
4		Total Transmission Plant					

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JUNE 30, 2022

DISTRIBUTION PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-2.1
PAGE 4 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		DISTRIBUTION PLANT					
2	374	Land and Land Rights	\$1,048,791	100%	\$1,048,791	\$0	\$1,048,791
3	375	Structures & Improvements	0	100%	0	0	0
4	376	Mains	33,906,233	100%	33,906,233	727,227	34,633,460
5	379	M & R Station Equipment	620,138	100%	620,138	0	620,138
6	380	Services	4,390,930	100%	4,390,930	0	4,390,930
7	381	Meters	3,005,621	100%	3,005,621	0	3,005,621
8	382	Meter Installations	0	100%	0	0	0
9	383	House Regulators	532,497	100%	532,497	0	532,497
10	387	Other Equipment	0	100%	0	0	0
11							
12		Total Distribution Plant	\$43,504,210		\$43,504,210	\$727,227	\$44,231,437

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF JUNE 30, 2022

GENERAL PLANT

Data: "X" Actual __ Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-2.1
PAGE 5 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		GENERAL PLANT					
2	389	Land and Land Rights	\$0	100%	\$0	\$0	\$0
3	390	Structures & Improvements	208,311	100%	208,311	0	208,311
4	391	Office Furniture & Equipment	108,364	100%	108,364	0	108,364
5	391.4	Electronic Data Processing Equipment	112,606	100%	112,606	0	112,606
6	392	Transportation Equipment	1,342,630	100%	1,342,630	0	1,342,630
7	394	Tools, Shop, & Garage Equipment	346,571	100%	346,571	0	346,571
8	396	Power Operated Equipment	251,454	100%	251,454	0	251,454
9	397	Communication Equipment	45,063	100%	45,063	0	45,063
10	399	Other Tangible Property	239,668	100%	239,668	0	239,668
11							
12		Total General Plant	\$2,654,667		\$2,654,667		\$2,654,667

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
ADJUSTMENTS TO PLANT IN SERVICE
AS OF JUNE 30, 2022

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-2.2
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title</u>					
1	376 Mains (1)		241,283	100%	241,283
2	376 Mains (2)		485,944	100%	485,944
3					
4		Total Plant Adjustment	\$727,227		\$727,227

Description and Purpose of Adjustment

- (1) Book Cost of Village of Grand Rapids Capital Lease as listed on B-2.4
- (2) Book Value of Haskins Capital Lease as listed on B-2.4

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM LAST RATE CASE TO JUNE 30, 2022

INTANGIBLE PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-2.3
PAGE 1 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfers	
1		INTANGIBLE PLANT						
2		(none)						
3								
4		Total Intangible Plant						

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM LAST RATE CASE TO JUNE 30, 2022

PRODUCTION PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-2.3
PAGE 2 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfers	
1		PRODUCTION PLANT						
2		(none)						
3								
4		Total Production Plant						

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM LAST RATE CASE TO JUNE 30, 2022

TRANSMISSION PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-2.3
PAGE 3 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfers	
1		TRANSMISSION PLANT						
2		(none)						
3								
4		Total Transmission Plant						

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM LAST RATE CASE TO JUNE 30, 2022

DISTRIBUTION PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S):: NONE

SCHEDULE B-2.3
PAGE 4 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfers	
1		DISTRIBUTION PLANT						
2	374	Land and Land Rights	\$94,791	\$0	\$0	\$954,000	Adjustments from Projected to Actual February 2019	\$1,048,791
3	375	Structures & Improvements	0	0	0	0		0
4	376	Mains	23,119,363	8,601,318	(111,805)	2,297,357	Adjustments from Projected to Actual February 2019	33,906,233
5	379	M & R Station Equipment	579,194	55,082	0	(14,138)	Adjustments from Projected to Actual February 2019	620,138
6	380	Services	4,279,774	107,432	0	3,724	Adjustments from Projected to Actual February 2019	4,390,930
7	881	Meters	2,588,127	410,827	(33,084)	39,751	Adjustments from Projected to Actual February 2019	3,005,621
8	382	Meter Installations	0	0	0	0		0
9	383	House Regulators	542,164	29,315	(13,550)	(25,432)	Adjustments from Projected to Actual February 2019	532,497
10	387	Other Equipment	0	0	0	0		0
11								
12		Total Distribution Plant	\$31,203,413	\$9,203,974	(\$158,439)	\$3,255,262		\$43,504,210

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
FROM LAST RATE CASE TO JUNE 30, 2022

GENERAL PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-2.3
PAGE 5 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Account Title	Beginning Balance	Additions	Retirements	Transfers/Reclassifications		Ending Balance
						Amount	Explanation of Transfers	
1		GENERAL PLANT						
2	389	Land and Land Rights	\$0	\$0	\$0	\$0		\$0
3	390	Structures & Improvements	184,458	19,762	0	4,091	Adjustments from Projected to Actual February 2019	208,311
4	391	Office Furniture & Equipment	103,293	4,481	0	590	Adjustments from Projected to Actual February 2019	108,364
5	391.4	Electronic Data Processing Equipment	87,271	29,860	(8,069)	3,544	Adjustments from Projected to Actual February 2019	112,606
6	392	Transportation Equipment	1,230,308	496,474	(337,540)	(46,612)	Adjustments from Projected to Actual February 2019	1,342,630
7	394	Tools, Shop, & Garage Equipment	290,715	34,291	(90)	21,655	Adjustments from Projected to Actual February 2019	346,571
8	396	Power Operated Equipment	280,311	18,014	(46,871)	0		251,454
9	397	Communication Equipment	43,763	0	0	1,300	Adjustments from Projected to Actual February 2019	45,063
10	399	Other Tangible Property	221,125	11,505	0	7,038	Adjustments from Projected to Actual February 2019	239,668
11								
12		Total General Plant	\$2,441,244	\$614,387	(\$392,570)	(\$8,394)		\$2,654,667

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
LEASED PROPERTY
AS OF JUNE 30, 2022

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-2.4
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Ident. or Ref. Number	Description of Type and Use of Property	Name of Lessee	Frequency of Payment	Amount of Lease Payment	Dollar Value of Property Involved	Explain Method of Capitalization	Included In Rate Base (Yes/No)
1	Leased Distribution Systems	Village of Grand Rapids	n/a	n/a	241,283	Capitalized at inception of lease	Yes
2	Leased Distribution Systems	Village of Haskins	n/a	n/a	485,944	Capitalized at inception of lease	Yes
3							
4	Total				\$727,227		

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
PROPERTY EXCLUDED FROM RATE BASE
(FOR REASONS OTHER THAN RATE AREA ALLOCATION)
AS OF JUNE 30, 2022

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S) : NONE

SCHEDULE B-2.5
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Description of Excluded Property	In-Service Date	Original Cost	Accumulated Depreciation	Net Original Cost	Test Year			Reason for Exclusion
							Revenue and Expenses		Acct. No.	
							Amount			

Not Applicable

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF JUNE 30, 2022

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-3
PAGE 1 OF 6
WITNESS RESPONSIBLE: N. Clement

Line No.	Major Property Groupings	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1	Intangible	\$0	100%	\$0	\$0	\$0
2	Production	0	100%	0	0	0
3	Transmission	0	100%	0	0	0
4	Distribution	(13,005,602)	100%	(13,005,602)	(727,227)	(13,732,829)
5	General	(2,209,809)	100%	(2,209,809)	0	(2,209,809)
6	Common	0	100%	0	0	0
7	Completed Construction Not Classified	0	100%	0	0	0
8	Other (Specify)	0	100%	0	0	0
9	TOTAL	(\$15,215,411)		(\$15,215,411)	(\$727,227)	(\$15,942,638)

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF JUNE 30, 2022

INTANGIBLE PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-3
PAGE 2 OF 6
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances			Adjusted Jurisdiction
				Total Company	Allocation %	Allocated Total	
1		INTANGIBLE PLANT					
2		(none)					
3							
4		Total Intangible Plant					

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF JUNE 30, 2022

PRODUCTION PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-3
PAGE 3 OF 6
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances			Adjusted Jurisdiction
				Total Company	Allocation %	Allocated Total	
1		PRODUCTION PLANT					
2		(none)					
3							
4		Total Production Plant					

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF JUNE 30, 2022

TRANSMISSION PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-3
PAGE 4 OF 6
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances			Adjusted Jurisdiction
				Total Company	Allocation %	Allocated Total	
1		TRANSMISSION PLANT					
2		(none)					
3							
4		Total Transmission Plant					

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF JUNE 30, 2022

DISTRIBUTION PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-3
PAGE 5 OF 6
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		DISTRIBUTION PLANT						
2	374	Land and Land Rights	\$1,048,791	\$0	100%	\$0	\$0	\$0
3	375	Structures & Improvements	0	0	100%	0	0	0
4	376	Mains	33,906,233	(8,688,643)	100%	(8,688,643)	(727,227)	(9,415,870)
5	379	M & R Station Equipment	620,138	(363,181)	100%	(363,181)	0	(363,181)
6	380	Services	4,390,930	(2,960,169)	100%	(2,960,169)	0	(2,960,169)
7	381	Meters	3,005,621	(695,641)	100%	(695,641)	0	(695,641)
8	382	Meter Installations	0	0	100%	0	0	0
9	383	House Regulators	532,497	(297,968)	100%	(297,968)	0	(297,968)
10	387	Other Equipment	0	0	100%	0	0	0
11								
12		Total Distribution Plant	\$43,504,210	(\$13,005,602)		(\$13,005,602)	(\$727,227)	(\$13,732,829)

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
RESERVE FOR ACCUMULATED DEPRECIATION
AS OF JUNE 30, 2022

GENERAL PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S):: NONE

SCHEDULE B-3
PAGE 6 OF 6
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Major Property Groupings & Account Titles	Total Company Plant Investment	Reserve Balances				
				Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
1		GENERAL PLANT						
2	389	Land and Land Rights	\$0	\$0	100%	\$0	0	\$0
3	390	Structures & Improvements	208,311	(48,069)	100%	(48,069)	0	(48,069)
4	391	Office Furniture & Equipment	108,364	(96,534)	100%	(96,534)	0	(96,534)
5	391.4	Electronic Data Processing Equipment	112,606	(111,173)	100%	(111,173)	0	(111,173)
6	392	Transportation Equipment	1,342,630	(1,307,275)	100%	(1,307,275)	0	(1,307,275)
7	394	Tools, Shop, & Garage Equipment	346,571	(176,803)	100%	(176,803)	0	(176,803)
8	396	Power Operated Equipment	251,454	(205,977)	100%	(205,977)	0	(205,977)
9	397	Communication Equipment	45,063	(30,490)	100%	(30,490)	0	(30,490)
10	399	Other Tangible Property	239,668	(233,488)	100%	(233,488)	0	(233,488)
11								
12		Total General Plant	\$2,654,667	(\$2,209,809)		(\$2,209,809)	\$0	(\$2,209,809)

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
ADJUSTMENTS TO THE RESERVE FOR ACCUMULATED DEPRECIATION
AS OF JUNE 30, 2022

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-3.1
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Line No.	Account No.	Account Title	Total Company Adjustment	Allocation %	Jurisdictional Adjustment
<u>Adjustment Title</u>					
1		376 Mains (1)	(241,283)	100%	(241,283)
2		376 Mains (2)	(485,944)	100%	(485,944)
3					
4		Total Reserve Adjustment	(\$727,227)		(\$727,227)

Description and purpose of Adjustment

- (1) Accumulated Depreciation of Village of Grand Rapids Capital Lease as listed on B-3.4
- (2) Accumulated Depreciation of Haskins Capital Lease as listed on B-3.4

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF JUNE 30, 2022

INTANGIBLE PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S).: NONE

SCHEDULE B-3.2
PAGE 1 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calc. Depr. Expense	% Net Salvage	Average Service Life	Curve Form
			Plant Investment	Reserve Balance					
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)	(H)	(I)	(J)
1		INTANGIBLE PLANT							
2		(none)							
3									
4		Total Intangible Plant							

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF JUNE 30, 2022

PRODUCTION PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-3.2
PAGE 2 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No. (A)	Acct No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calc. Depr. Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Reserve Balance (E)					
1		PRODUCTION PLANT							
2		(none)							
3									
4		Total Production Plant							

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF JUNE 30, 2022

TRANSMISSION PLANT

Data: "X" Actual __ Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S):: NONE

SCHEDULE B-3.2
PAGE 3 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No. (A)	Acct No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calc. Depr. Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Reserve Balance (E)					
1		TRANSMISSION PLANT							
2		(none)							
3									
4		Total Transmission Plant							

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF JUNE 30, 2022

DISTRIBUTION PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-3.2
PAGE 4 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No. (A)	Acct No. (B)	Account Title (C)	Adjusted Jurisdiction		Current Accrual Rate (F)	Calc. Depr. Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Reserve Balance (E)					
1		DISTRIBUTION PLANT							
2	374	Land and Land Rights	\$1,048,791	\$0	0.00%	\$0	0%	n/a	n/a
3	375	Structures & Improvements	0	0	3.33%	0	0%	n/a	n/a
4	376	Mains	34,633,460	(9,415,870)	2.27%	786,180	-25%	55	n/a
5	379	M & R Station Equipment	620,138	(363,181)	3.67%	22,759	-10%	30	n/a
6	380	Services	4,390,930	(2,960,169)	3.33%	146,218	-50%	45	n/a
7	881	Meters	3,005,621	(695,641)	2.70%	81,152	0%	37	n/a
8	382	Meter Installations	0	0	0.00%	0	0%	n/a	n/a
9	383	House Regulators	532,497	(297,968)	2.86%	15,229	0%	35	n/a
10	387	Other Equipment	0	0	0.00%	0	0%	n/a	n/a
11									
12		Total Distribution Plant	\$44,231,437	(\$13,732,829)		\$1,051,538			

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
DEPRECIATION ACCRUAL RATES AND JURISDICTIONAL RESERVE BALANCES BY ACCOUNT
AS OF JUNE 30, 2022

GENERAL PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S):: NONE

SCHEDULE B-3.2
PAGE 5 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calc. Depr. Expense (G=DxF)	% Net Salvage (H)	Average Service Life (I)	Curve Form (J)
			Plant Investment (D)	Reserve Balance (E)					
1		GENERAL PLANT							
2	389	Land and Land Rights	\$0	\$0	0.00%	\$0	0%	n/a	n/a
3	390	Structures & Improvements	208,311	(48,069)	2.50%	5,208	0%	40	n/a
4	391	Office Furniture & Equipment	108,364	(96,534)	5.00%	5,418	0%	20	n/a
5	391.4	Electronic Data Processing Equipment	112,606	(111,173)	20.00%	22,521	0%	5	n/a
6	392	Transportation Equipment	1,342,630	(1,307,275)	12.14%	162,995	15%	7	n/a
7	394	Tools, Shop, & Garage Equipment	346,571	(176,803)	5.00%	17,329	0%	20	n/a
8	396	Power Operated Equipment	251,454	(205,977)	6.36%	15,992	30%	11	n/a
9	397	Communication Equipment	45,063	(30,490)	6.67%	3,006	0%	15	n/a
10	399	Other Tangible Property	239,668	(233,488)	10.00%	23,967	0%	10	n/a
11									
12		Total General Plant	\$2,654,667	(\$2,209,809)		\$256,436			

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS, AND TRANSFERS
FROM LAST RATE CASE TO JUNE 30, 2022

DISTRIBUTION PLANT

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-3.3
PAGE 4 OF 5
WITNESS RESPONSIBLE: N. Clement

Line No.	Acct. No.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Ending Balance
								Amount	Explanation of Transfers	
1		DISTRIBUTION PLANT								
2	374	Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0		\$0
3	375	Structures & Improvements	0	0	0	0	0	0		0
4	376	Mains	3,751,762	2,331,287	0	(111,805)	0	2,717,399	Adjustments from Projected to Actual February 2019	8,688,643
5	379	M & R Station Equipment	292,293	71,656	0	0	0	(768)	Adjustments from Projected to Actual February 2019	363,181
6	380	Services	2,477,857	478,808	0	0	0	3,504	Adjustments from Projected to Actual February 2019	2,960,169
7	381	Meters	480,426	253,402	0	(33,084)	0	(5,103)	Adjustments from Projected to Actual February 2019	695,641
8	382	Meter Installations	0	0	0	0	0	0		0
9	383	House Regulators	262,132	52,563	0	(13,550)	0	(3,177)	Adjustments from Projected to Actual February 2019	297,968
10	387	Other Equipment	0	0	0	0	0	0		0
11										
12		Total Distribution Plant	\$7,264,470	\$3,187,716	\$0	(\$158,439)	\$0	\$2,711,855		\$13,005,602

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
DEPRECIATION RESERVE ACCRUALS, RETIREMENTS, AND TRANSFERS
FROM LAST RATE CASE TO JUNE 30, 2022

GENERAL PLANT

SCHEDULE B-3.3

PAGE 5 OF 5

WITNESS RESPONSIBLE: N. Clement

Data: "X" Actual ___ Estimated
Type of Filing: "X" Original ___ Updated ___ Revised
WORK PAPER REFERENCE NO(S): NONE

Line No.	Acct. No.	Description	Beginning Balance	Accruals	Salvage	Retirements	Cost of Removal	Transfers/Reclassifications		Ending Balance
								Amount	Explanation of Transfers	
1		GENERAL PLANT								
2	389	Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0		\$0
3	390	Structures & Improvements	30,281	17,696	0	0	0	92	Adjustments from Projected to Actual February 2019	48,069
4	391	Office Furniture & Equipment	78,450	18,011	0	0	0	73	Adjustments from Projected to Actual February 2019	96,534
5	391.4	Electronic Data Processing Equipment	105,214	21,739	0	(8,069)	0	(7,711)	Adjustments from Projected to Actual February 2019	111,173
6	392	Transportation Equipment	929,871	531,839	170,291	(337,540)	0	12,814	Adjustments from Projected to Actual February 2019	1,307,275
7	394	Tools, Shop, & Garage Equipment	121,495	55,379	0	(90)	0	19	Adjustments from Projected to Actual February 2019	176,803
8	396	Power Operated Equipment	218,658	57,068	0	(46,871)	0	(22,878)	Adjustments from Projected to Actual February 2019	205,977
9	397	Communication Equipment	19,861	9,724	0	0	0	905	Adjustments from Projected to Actual February 2019	30,490
10	399	Other Tangible Property	181,332	52,031	0	0	0	125	Adjustments from Projected to Actual February 2019	233,488
11										
12		Total General Plant	\$1,685,162	\$763,487	\$170,291	(\$392,570)	\$0	(\$16,561)		\$2,209,809

SUBURBAN NATURAL GAS COMPANY
CASE NOS. 22-1132-GA-ALT, ET AL.
DEPRECIATION RESERVE AND EXPENSE FOR LEASED PROPERTY
AS OF JUNE 30, 2022

Data: "X" Actual __ Estimated
Type of Filing: "X" Original __ Updated __ Revised
WORK PAPER REFERENCE NO(S): NONE

SCHEDULE B-3.4
PAGE 1 OF 1
WITNESS RESPONSIBLE: N. Clement

Ident. or Ref.	Acct. No.	Account Title	Dollar Value of Plant Investment	Accumulated Depreciation/ Amort. Reserve	Accrual Rate/ Amortization Period	Depreciation Expense/ Amort. Expense	Explain Method of Depreciation/Amortization	Included in Rate Base? (Yes/No)
1		Leased Distribution Systems	241,283	241,283	2.27%	0	Fully depreciated	Yes
2		Leased Distribution Systems	485,944	485,944	2.27%	0	Fully depreciated	Yes
3								
4		Total	\$727,227	\$727,227		\$0		

ATTACHMENT L

Additional Schedules Supporting the Application

**Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
Revenue Requirement Calculation**

Schedule CEP-1
Witness Responsible: N. Clement

Line No.	Description	Cumulative through June 30, 2022	Reference
1	Plant in-Service		
2	Additions	\$9,277,646	Schedule CEP-2
3	Original Cost Retired	(551,009)	Schedule CEP-2
4	Transfers and Adjustments	3,246,868	Schedule CEP-2
5	Total Plant in-Service	<u>11,973,505</u>	Line 2 + 3 + 4
6	Less: Accumulated Provision for Depreciation		
7	Depreciation Expense	679,388	Schedule CEP-6
8	Original Cost Retired	(551,009)	Schedule CEP-2
9	Transfers and Adjustments	2,695,294	Schedule CEP-7
10	Total Accumulated Provision for Depreciation	<u>2,823,673</u>	Line 7 + 8 + 9
11	Subtotal: Net Capital Additions	9,149,832	Line 5 - 10
12	Depreciation Offset	<u>(3,329,794)</u>	Schedule CEP-8
13	Net Plant in-Service	5,820,038	Line 11 + 12
14	Accumulated Deferred Income Taxes		
15	Accumulated Deferred Income Tax-Depreciation	(287,400)	Schedule CEP-9
16	Total Accumulated Deferred Income Tax	<u>(287,400)</u>	Line 15
17	Net Rate Base	5,532,638	Line 13 + 16
18	Approved Pre-tax Rate of Return	8.56%	Schedule CEP-10
19	Annualized Return on Rate Base	473,587	Line 17 * 18
20	Operating Expenses		
21	Annualized Depreciation	271,239	Schedule CEP-11
22	Annualized Property Tax Expense	226,824	Schedule CEP-12
23	Total Annualized Operating Expenses	<u>498,063</u>	Line 21 + 22
24	Revenue Requirement	<u>\$971,649</u>	Line 19 + 23
25	Annual Bills Issued	231,264	Estimated
26	Estimated Monthly Rate Impact	<u>\$4.20</u>	Line 24 / 25

Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
Annual Capital Investment Summary from Last Rate Case to June 30, 2022

Schedule CEP-2
Witness Responsible: N. Clement

Line No.	Description	Activity for Last Rate Case-December 2019	Activity for January 2020-December 2020	Activity for January 2021-December 2021	Activity for January 2022-June 2022	Total
1	Capital Additions					
2	Distribution Plant	\$5,207,478	\$889,638	\$1,568,638	\$997,505	\$8,663,259
3	General Plant	169,593	60,989	265,752	118,053	614,387
4	Total Capital Additions	5,377,071	950,627	1,834,390	1,115,558	9,277,646
5	Original Cost Retired					
6	Distribution Plant	55,154	53,770	49,515	-	158,439
7	General Plant	50,672	91,867	100,105	149,926	392,570
8	Total Original Cost Retired	105,826	145,637	149,620	149,926	551,009
9	Transfers and Adjustments					
10	Distribution Plant	3,255,262	-	-	-	3,255,262
11	General Plant	(8,394)	-	-	-	(8,394)
12	Total Transfers and Adjustments	3,246,868	-	-	-	3,246,868
13	Accumulated Provision for Depreciation					
14	Depreciation Expense					
15	Distribution Plant	71,455	181,840	210,835	120,522	584,651
16	General Plant	45,735	13,965	31,594	3,443	94,736
17	Total Depreciation Expense	117,189	195,805	242,429	123,965	679,388
18	Original Cost Retired					
19	Distribution Plant	55,154	53,770	49,515	-	158,439
20	General Plant	50,672	91,867	100,105	149,926	392,570
21	Total Original Cost Retired	105,826	145,637	149,620	149,926	551,009
22	Transfers and Adjustments					
23	Distribution Plant	2,711,855	-	-	-	2,711,855
24	General Plant	(16,561)	-	-	-	(16,561)
25	Total Transfers and Adjustments	2,695,294	-	-	-	2,695,294
26	Net Capital Additions	\$5,811,456	\$754,822	\$1,591,961	\$991,593	\$9,149,832

Suburban Natural Gas Company
 Capital Expenditure Program and Rider
 Case Nos. 22-1132-GA-ALT, et al.
 Distribution Plant Additions from the Last Rate Case to June 30, 2022

Schedule CEP-3
 Page 1 of 2
 Witness Responsible: N. Clement

Line No.	Description	Activity for Last Rate Case-December 2019	Activity for January 2020-December 2020	Activity for January 2021-December 2021	Activity for January 2022-June 2022	Total
1	<u>Additions by Account</u>					
2	37400 Land and Land Rights	\$0	\$0	\$0	\$0	\$0
3	37500 Structures & Improvements	-	-	-	-	-
4	37600 Mains	5,013,783	793,497	1,339,086	914,237	8,060,603
5	37900 M & R Station Equipment	12,902	-	42,180	-	55,082
6	38000 Services	33,541	11,818	44,147	17,926	107,432
7	38100 Meters	140,255	75,403	136,514	58,655	410,827
8	38300 House Regulators	6,997	8,920	6,711	6,687	29,315
9	Total Distribution Plant Additions	<u>\$5,207,478</u>	<u>\$889,638</u>	<u>\$1,568,638</u>	<u>\$997,505</u>	<u>\$8,663,259</u>

Suburban Natural Gas Company
 Capital Expenditure Program and Rider
 Case Nos. 22-1132-GA-ALT, et al.
 General Plant Additions from the Last Rate Case to June 30, 2022

Schedule CEP-3
 Page 2 of 2
 Witness Responsible: N. Clement

Line No.	Description	Activity for Last Rate Case-December 2019	Activity for January 2020-December 2020	Activity for January 2021-December 2021	Activity for January 2022-June 2022	Total
1	<u>Additions by Account</u>					
2	38900 Land & Land Rights	\$0	\$0	\$0	\$0	\$0
3	39000 Structures & Improvements	12,000	-	3,582	4,180	19,762
4	39100 Office Furniture & Equipment	2,286	2,195	-	-	4,481
5	39104 Electronic Data Processing Equipment	7,241	6,659	14,527	1,433	29,860
6	39200 Transportation Equipment	129,827	38,311	224,008	104,328	496,474
7	39400 Tools, Shop, & Garage Equipment	15,239	9,848	7,272	1,932	34,291
8	39600 Power Operated Equipment	1,651	-	16,363	-	18,014
9	39700 Communication Equipment	-	-	-	-	-
10	39900 Other Tangible Property	1,349	3,976	-	6,180	11,505
11	Total General Plant Additions	<u>\$169,593</u>	<u>\$60,989</u>	<u>\$265,752</u>	<u>\$118,053</u>	<u>\$614,387</u>

Suburban Natural Gas Company
 Capital Expenditure Program and Rider
 Case Nos. 22-1132-GA-ALT, et al.
 Distribution Plant Retirements from the Last Rate Case to June 30, 2022

Schedule CEP-4
 Page 1 of 2
 Witness Responsible: N. Clement

Line No.	Description	Activity for Last Rate Case-December 2019	Activity for January 2020-December 2020	Activity for January 2021-December 2021	Activity for January 2022-June 2022	Total
1	<u>Retirements by Account</u>					
2	37400 Land and Land Rights	\$0	\$0	\$0	\$0	\$0
3	37500 Structures & Improvements	-	-	-	-	-
4	37600 Mains	36,103	40,626	35,076	-	111,805
5	37900 M & R Station Equipment	-	-	-	-	-
6	38000 Services	-	-	-	-	-
7	38100 Meters	15,327	8,860	8,897	-	33,084
8	38300 House Regulators	3,724	4,284	5,542	-	13,550
9	Total Distribution Plant Retirements	<u>\$55,154</u>	<u>\$53,770</u>	<u>\$49,515</u>	<u>\$0</u>	<u>\$158,439</u>

Suburban Natural Gas Company
 Capital Expenditure Program and Rider
 Case Nos. 22-1132-GA-ALT, et al.
 General Plant Retirements from the Last Rate Case to June 30, 2022

Schedule CEP-4
 Page 2 of 2
 Witness Responsible: N. Clement

Line No.	Description	Activity for Last Rate Case-December 2019	Activity for January 2020-December 2020	Activity for January 2021-December 2021	Activity for January 2022-June 2022	Total
1	<u>Retirements by Account</u>					
2	38900 Land & Land Rights	\$0	\$0	\$0	\$0	\$0
3	39000 Structures & Improvements	-	-	-	-	-
4	39100 Office Furniture & Equipment	-	-	-	-	-
5	39104 Electronic Data Processing Equipment	-	6,848	1,221	-	8,069
6	39200 Transportation Equipment	50,672	38,058	98,884	149,926	337,540
7	39400 Tools, Shop, & Garage Equipment	-	90	-	-	90
8	39600 Power Operated Equipment	-	46,871	-	-	46,871
9	39700 Communication Equipment	-	-	-	-	-
10	39900 Other Tangible Property	-	-	-	-	-
11	Total General Plant Retirements	<u>\$50,672</u>	<u>\$91,867</u>	<u>\$100,105</u>	<u>\$149,926</u>	<u>\$392,570</u>

**Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
Distribution Plant Adjustments from the Last Rate Case to June 30, 2022**

Schedule CEP-5
Page 1 of 2
Witness Responsible: N. Clement

Line No.	Description	Projected February 2019 Balances per Rate Case Filing Approved	Actual February 2019 Balances per Rate Case Filing Approved	Adjustment from Projected to Actual February 2019
1	<u>Adjustments by Account</u>			
2	37400 Land and Land Rights	\$94,791	\$1,048,791	\$954,000
3	37500 Structures & Improvements	-	-	-
4	37600 Mains	23,846,592	26,143,949	2,297,357
5	37900 M & R Station Equipment	579,194	565,056	(14,138)
6	38000 Services	4,279,774	4,283,498	3,724
7	38100 Meters	2,588,127	2,627,878	39,751
8	38300 House Regulators	542,164	516,732	(25,432)
9	Total Distribution Plant Adjustments	<u>\$31,930,642</u>	<u>\$35,185,904</u>	<u>\$3,255,262</u>

**Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
General Plant Adjustments from the Last Rate Case to June 30, 2022**

Schedule CEP-5
Page 2 of 2
Witness Responsible: N. Clement

Line No.	Description	Projected February 2019 Balances per Rate Case Filing Approved	Actual February 2019 Balances per Rate Case Filing Approved	Adjustment from Projected to Actual February 2019
1	<u>Adjustments by Account</u>			
2	38900 Land & Land Rights	\$0	\$0	\$0
3	39000 Structures & Improvements	184,458	188,549	4,091
4	39100 Office Furniture & Equipment	103,293	103,883	590
5	39104 Electronic Data Processing Equipment	87,271	90,815	3,544
6	39200 Transportation Equipment	1,230,308	1,183,696	(46,612)
7	39400 Tools, Shop, & Garage Equipment	290,715	312,370	21,655
8	39600 Power Operated Equipment	280,311	280,311	-
9	39700 Communication Equipment	43,763	45,063	1,300
10	39900 Other Tangible Property	221,125	228,163	7,038
11	Total General Plant Adjustments	<u>\$2,441,244</u>	<u>\$2,432,850</u>	<u>(\$8,394)</u>

Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
Distribution Plant Accumulated Depreciation from the Last Rate Case to June 30, 2022

Line No.	Description	Deprec Rate	Activity for Last Rate Case-December 2019	Activity for January 2020-December 2020	Activity for January 2021-December 2021	Activity for January 2022-June 2022	Total
1	Additions by Account						
2	37400 Land and Land Rights		\$0	\$0	\$0	\$0	\$0
3	37500 Structures & Improvements		-	-	-	-	-
4	37600 Mains		5,013,783	793,497	1,339,086	914,237	8,060,603
5	37900 M & R Station Equipment		12,902	-	42,180	-	55,082
6	38000 Services		33,541	11,818	44,147	17,926	107,432
7	38100 Meters		140,255	75,403	136,514	58,655	410,827
8	38300 House Regulators		6,997	8,920	6,711	6,687	29,315
9	Total Distribution Plant Additions		\$5,207,478	\$889,638	\$1,568,638	\$997,505	\$8,663,259
10	Transfers and Adjustments by Account						
11	37400 Land and Land Rights		\$954,000	\$0	\$0	\$0	\$954,000
12	37500 Structures & Improvements		-	-	-	-	-
13	37600 Mains		2,297,357	-	-	-	2,297,357
14	37900 M & R Station Equipment		(14,138)	-	-	-	(14,138)
15	38000 Services		3,724	-	-	-	3,724
16	38100 Meters		39,751	-	-	-	39,751
17	38300 House Regulators		(25,432)	-	-	-	(25,432)
18	Total Distribution Plant Transfers and Adjustments by Account		\$3,255,262	\$0	\$0	\$0	\$3,255,262
19	Total Additions and Transfers and Adjustments by Account						
20	37400 Land and Land Rights		\$954,000	\$0	\$0	\$0	\$954,000
21	37500 Structures & Improvements		-	-	-	-	-
22	37600 Mains		7,311,140	793,497	1,339,086	914,237	10,357,960
23	37900 M & R Station Equipment		(1,236)	-	42,180	-	40,944
24	38000 Services		37,265	11,818	44,147	17,926	111,156
25	38100 Meters		180,006	75,403	136,514	58,655	450,578
26	38300 House Regulators		(18,435)	8,920	6,711	6,687	3,883
27	Total Distribution Plant Additions and Transfers and Adjustments by Account		\$8,462,740	\$889,638	\$1,568,638	\$997,505	\$11,918,521
28	2019 Depreciation Calculation						
29	Distribution Plant						
30	Land and Land Rights	0.00%	\$0	-	-	-	\$0
31	Structures & Improvements	0.00%	-	-	-	-	-
32	Mains	2.27%	69,151	-	-	-	69,151
33	M & R Station Equipment	3.67%	(19)	-	-	-	(19)
34	Services	3.33%	517	-	-	-	517
35	Meters	2.70%	2,025	-	-	-	2,025
36	House Regulators	2.86%	(220)	-	-	-	(220)
37	Total 2019 Distribution Plant Depreciation Calculation		71,455	-	-	-	71,455
38	2020 Depreciation Calculation						
39	Distribution Plant						
40	Land and Land Rights	0.00%	-	-	-	-	-
41	Structures & Improvements	0.00%	-	-	-	-	-
42	Mains	2.27%	165,963	9,006	-	-	174,969
43	M & R Station Equipment	3.67%	(45)	-	-	-	(45)
44	Services	3.33%	1,241	197	-	-	1,438
45	Meters	2.70%	4,860	1,018	-	-	5,878
46	House Regulators	2.86%	(527)	128	-	-	(400)
47	Total 2020 Distribution Plant Depreciation Calculation		171,491	10,348	-	-	181,840
48	2021 Depreciation Calculation						
49	Distribution Plant						
50	Land and Land Rights	0.00%	-	-	-	-	-
51	Structures & Improvements	0.00%	-	-	-	-	-
52	Mains	2.27%	165,963	18,012	15,199	-	199,174
53	M & R Station Equipment	3.67%	(45)	-	774	-	729
54	Services	3.33%	1,241	394	735	-	2,370
55	Meters	2.70%	4,860	2,036	1,843	-	8,739
56	House Regulators	2.86%	(527)	255	96	-	(176)
57	Total 2021 Distribution Plant Depreciation Calculation		171,491	20,697	18,647	-	210,835
58	2022 Depreciation Calculation						
59	Distribution Plant						
60	Land and Land Rights	0.00%	-	-	-	-	-
61	Structures & Improvements	0.00%	-	-	-	-	-
62	Mains	2.27%	82,981	9,006	15,199	5,188	112,375
63	M & R Station Equipment	3.67%	(23)	-	774	-	751
64	Services	3.33%	620	197	735	149	1,702
65	Meters	2.70%	2,430	1,018	1,843	396	5,687
66	House Regulators	2.86%	(264)	128	96	48	8
67	Total 2022 Distribution Plant Depreciation Calculation		85,746	10,348	18,647	5,781	120,522
68	Cumulative Distribution Plant Depreciation Calculation		\$500,183	\$41,394	\$37,293	\$5,781	\$584,651

Suburban Natural Gas Company
 Capital Expenditure Program and Rider
 Case Nos. 22-1132-GA-ALT, et al.
 General Plant Accumulated Depreciation from the Last Rate Case to June 30, 2022

Schedule CEP-6
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 Witness Responsible: N. Clement

Line No.	Description	Deprec Rate	Activity for Last Rate Case-December 2019	Activity for January 2020-December 2020	Activity for January 2021-December 2021	Activity for January 2022-June 2022	Total
1	Additions by Account						
2	38900 Land & Land Rights		\$0	\$0	\$0	\$0	\$0
3	39000 Structures & Improvements		12,000	-	3,582	4,180	19,762
4	39100 Office Furniture & Equipment		2,286	2,195	-	-	4,481
5	39104 Electronic Data Processing Equipment		7,241	6,659	14,527	1,433	29,860
6	39200 Transportation Equipment		129,827	38,311	224,008	104,328	496,474
7	39400 Tools, Shop, & Garage Equipment		15,239	9,848	7,272	1,932	34,291
8	39600 Power Operated Equipment		1,651	-	16,363	-	18,014
9	39700 Communication Equipment		-	-	-	-	-
10	39900 Other Tangible Property		1,349	3,976	-	6,180	11,505
11	Total General Plant Additions		\$169,593	\$60,989	\$265,752	\$118,053	\$614,387
12	Transfers and Adjustments by Account						
13	38900 Land & Land Rights		\$0	\$0	\$0	\$0	\$0
14	39000 Structures & Improvements		4,091	-	-	-	4,091
15	39100 Office Furniture & Equipment		590	2,195	-	-	2,785
16	39104 Electronic Data Processing Equipment		3,544	6,659	14,527	1,433	33,404
17	39200 Transportation Equipment		(46,612)	38,311	224,008	104,328	449,862
18	39400 Tools, Shop, & Garage Equipment		21,655	9,848	7,272	1,932	55,946
19	39600 Power Operated Equipment		-	-	16,363	-	16,363
20	39700 Communication Equipment		1,300	-	-	-	1,300
21	39900 Other Tangible Property		7,038	3,976	-	6,180	17,194
22	Total General Plant Transfers and Adjustments by Account		(\$8,394)	\$0	\$0	\$0	(\$8,394)
23	Total Additions and Transfers and Adjustments by Account						
24	38900 Land & Land Rights		\$0	\$0	\$0	\$0	\$0
25	39000 Structures & Improvements		16,091	-	3,582	4,180	23,853
26	39100 Office Furniture & Equipment		2,876	2,195	-	-	5,071
27	39104 Electronic Data Processing Equipment		10,785	6,659	14,527	1,433	33,404
28	39200 Transportation Equipment		83,215	38,311	224,008	104,328	449,862
29	39400 Tools, Shop, & Garage Equipment		36,894	9,848	7,272	1,932	55,946
30	39600 Power Operated Equipment		1,651	-	16,363	-	18,014
31	39700 Communication Equipment		1,300	-	-	-	1,300
32	39900 Other Tangible Property		8,387	3,976	-	6,180	18,543
33	Total General Plant Additions and Transfers and Adjustments by Account		\$161,199	\$60,989	\$265,752	\$118,053	\$605,993
34	2019 Depreciation Calculation						
35	General Plant						
36	Land & Land Rights	0.00%	\$0	-	-	-	\$0
37	Structures & Improvements	2.50%	168	-	-	-	168
38	Office Furniture & Equipment	5.00%	60	-	-	-	60
39	Electronic Data Processing Equipment	20.00%	899	-	-	-	899
40	Transportation Equipment	12.14%	4,209	-	-	-	4,209
41	Tools, Shop, & Garage Equipment	5.00%	769	-	-	-	769
42	Power Operated Equipment	6.36%	44	-	-	-	44
43	Communication Equipment	6.67%	36	-	-	-	36
44	Other Tangible Property	10.00%	349	-	-	-	349
45	Total 2019 General Plant Depreciation Calculation		6,534	-	-	-	6,534
46	2020 Depreciation Calculation						
47	General Plant						
48	Land & Land Rights	0.00%	-	-	-	-	-
49	Structures & Improvements	2.50%	402	-	45	-	447
50	Office Furniture & Equipment	5.00%	144	55	-	-	199
51	Electronic Data Processing Equipment	20.00%	2,157	666	1,453	-	4,276
52	Transportation Equipment	12.14%	10,102	2,325	13,597	-	25,024
53	Tools, Shop, & Garage Equipment	5.00%	1,845	246	182	-	2,273
54	Power Operated Equipment	6.36%	105	-	520	-	625
55	Communication Equipment	6.67%	87	-	-	-	87
56	Other Tangible Property	10.00%	839	199	-	-	1,038
57	Total 2020 General Plant Depreciation Calculation		15,680	3,491	-	-	19,171
58	2021 Depreciation Calculation						
59	General Plant						
60	Land & Land Rights	0.00%	-	-	-	-	-
61	Structures & Improvements	2.50%	402	-	45	-	447
62	Office Furniture & Equipment	5.00%	144	110	-	-	254
63	Electronic Data Processing Equipment	20.00%	2,157	1,332	1,453	-	4,942
64	Transportation Equipment	12.14%	10,102	4,651	13,597	-	28,350
65	Tools, Shop, & Garage Equipment	5.00%	1,845	492	182	-	2,519
66	Power Operated Equipment	6.36%	105	-	520	-	625
67	Communication Equipment	6.67%	87	-	-	-	87
68	Other Tangible Property	10.00%	839	398	-	-	1,237
69	Total 2021 General Plant Depreciation Calculation		15,680	6,983	15,797	-	38,460
70	2022 Depreciation Calculation						
71	General Plant						
72	Land & Land Rights	0.00%	-	-	-	-	-
73	Structures & Improvements	2.50%	201	-	45	26	272
74	Office Furniture & Equipment	5.00%	72	55	-	-	127
75	Electronic Data Processing Equipment	20.00%	1,079	666	1,453	72	3,269
76	Transportation Equipment	12.14%	5,051	2,325	13,597	3,166	24,140
77	Tools, Shop, & Garage Equipment	5.00%	922	246	182	24	1,374
78	Power Operated Equipment	6.36%	53	-	520	-	573
79	Communication Equipment	6.67%	43	-	-	-	43
80	Other Tangible Property	10.00%	419	199	-	155	773
81	Total 2022 General Plant Depreciation Calculation		7,840	3,491	15,797	3,443	30,571
82	Cumulative General Plant Depreciation Calculation		\$45,735	\$13,965	\$31,594	\$3,443	\$94,736

**Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.**

Reserve for Distribution Plant Accumulated Depreciation Adjustments from the Last Rate Case to June 30, 2022

Schedule CEP-7
Page 1 of 2
Witness Responsible: N. Clement

Line No.	Description	Projected February 2019 Balances per Rate Case Filing Approved	Actual February 2019 Balances per Rate Case Filing Approved	Adjustment from Projected to Actual February 2019
1	<u>Adjustments by Account</u>			
2	37400 Land and Land Rights	\$0	\$0	\$0
3	37500 Structures & Improvements	-	-	-
4	37600 Mains	4,478,989	7,196,388	2,717,399
5	37900 M & R Station Equipment	292,293	291,525	(768)
6	38000 Services	2,477,857	2,481,361	3,504
7	38100 Meters	480,426	475,323	(5,103)
8	38300 House Regulators	262,132	258,955	(3,177)
9	Total Distribution Plant Adjustments	<u>\$7,991,697</u>	<u>\$10,703,552</u>	<u>\$2,711,855</u>

**Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.**

Reserve for General Plant Accumulated Depreciation Adjustments from the Last Rate Case to June 30, 2022

Schedule CEP-7
Page 2 of 2
Witness Responsible: N. Clement

Line No.	Description	Projected February 2019 Balances per Rate Case Filing Approved	Actual February 2019 Balances per Rate Case Filing Approved	Adjustment from Projected to Actual February 2019
1	<u>Adjustments by Account</u>			
2	38900 Land & Land Rights	\$0	\$0	\$0
3	39000 Structures & Improvements	30,281	30,373	92
4	39100 Office Furniture & Equipment	78,450	78,523	73
5	39104 Electronic Data Processing Equipment	105,214	97,503	(7,711)
6	39200 Transportation Equipment	929,871	942,685	12,814
7	39400 Tools, Shop, & Garage Equipment	121,495	121,514	19
8	39600 Power Operated Equipment	218,658	195,780	(22,878)
9	39700 Communication Equipment	19,861	20,766	905
10	39900 Other Tangible Property	181,332	181,457	125
11	Total General Plant Adjustments	<u>\$1,685,162</u>	<u>\$1,668,601</u>	<u>(\$16,561)</u>

**Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
Calculation of Depreciation Offset**

Schedule CEP-8
Witness Responsible: N. Clement

Line No.	Description	Base Rate Case February 28, 2019	Reference
1	Plant in Service	\$34,371,884	Case No. 18-1205-GA-AIR, Schedule B
2	Annualized Depreciation	1,007,878	Case No. 18-1205-GA-AIR, Schedule C
3	Composite Depreciation Rate	2.93%	Line 2 / Line 1

Year	Plant in Service	Total Retirements	Plant in Service, Net of Retirements	Annual Depreciation	Accumulated Depreciation Offset	
4	2019 (10 months)	\$34,371,884	\$105,826	\$34,266,058	\$1,004,775	\$837,312
5	2020	34,266,058	145,637	34,120,421	1,000,504	1,000,504
6	2021	34,120,421	149,620	33,970,801	996,117	996,117
7	2022 (6 months)	33,970,801	149,926	33,820,875	991,721	495,860
8	Cumulative Depreciation Offset				<u><u>\$3,329,794</u></u>	

Note: Depreciation offset to begin in March 2019 (after date certain of last rate case, Case No. 18-1205-GA-AIR).

**Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
Deferred Tax-Depreciation**

Schedule CEP-9
Page 1 of 2
Witness Responsible: N. Clement

Line No.	Description	Last Rate Case- December 2019	January 2020- December 2020	January 2021- December 2021	January 2022- June 2022	Total
1	<u>Distribution Plant</u>					
2	Plant Additions	\$5,207,478	\$889,638	\$1,568,638	\$997,505	
3	Original Cost of Retirement	(55,154)	(53,770)	(49,515)	-	
4	Transfers and Adjustments	3,255,262	-	-	-	
5	Total Net Plant Additions	8,407,586	835,868	1,519,123	997,505	
6	Book Depreciation	71,455	181,840	210,835	120,522	
7	Tax Depreciation (MACRS Calculated Below)	262,737	638,289	678,683	361,498	
8	Difference between Book Deprec and Tax Deprec	(191,282)	(456,449)	(467,848)	(240,976)	
9	Federal Income Tax Rate	21%	21%	21%	21%	
10	Total Deferred Taxes-Depreciation	(\$40,169)	(\$95,854)	(\$98,248)	(\$50,605)	(\$284,877)
11	<u>MACRS 20 years Net Plant Additions</u>	\$8,407,586	\$835,868	\$1,519,123	\$997,505	
12	March 2019-December 2019	\$262,737				\$262,737
13	January 2020-December 2020	606,944	31,345			638,289
14	January 2021-December 2021	561,375	60,341	56,967		678,683
15	January 2022-June 2022	259,668	28,294	54,833	18,703	361,498
16	Total MACRS 20 years	\$1,690,724	\$119,980	\$111,800	\$18,703	\$1,941,207

**Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
Deferred Tax-Depreciation**

Schedule CEP-9
Page 2 of 2
Witness Responsible: N. Clement

Line No.	Description	Last Rate Case- December 2019	January 2020- December 2020	January 2021- December 2021	January 2022- June 2022	Total
1	General Plant					
2	Plant Additions	\$169,593	\$60,989	\$265,752	\$118,053	
3	Original Cost of Retirement	(50,672)	(91,867)	(100,105)	(149,926)	
4	Transfers and Adjustments	(8,394)	-	-	-	
5	Total Net Plant Additions	110,527	(30,878)	165,647	(31,873)	
6	Book Depreciation	6,534	19,172	38,460	30,571	
7	Tax Depreciation (MACRS Calculated Below)	14,377	24,358	42,761	25,258	
8	Difference between Book Deprec and Tax Deprec	(7,843)	(5,186)	(4,301)	5,314	
9	Federal Income Tax Rate	21%	21%	21%	21%	
10	Total Deferred Taxes-Depreciation	(\$1,647)	(\$1,089)	(\$903)	\$1,116	(\$2,524)
11	MACRS 5 years Net Plant Additions	\$51,715	\$4,040	\$138,430	(\$37,985)	
12	March 2019-December 2019	\$8,619				\$8,619
13	January 2020-December 2020	16,549	808			17,357
14	January 2021-December 2021	9,929	1,293	27,686		38,908
15	January 2021-June 2022	2,979	388	22,149	(3,799)	21,717
16	Total MACRS 5 years	\$38,076	\$2,489	\$49,835	(\$3,799)	\$86,601
17	MACRS 7 years Net Plant Additions	\$42,721	(\$34,918)	\$23,635	\$1,932	
18	March 2019-December 2019	\$5,087				\$5,087
19	January 2020-December 2020	10,462	(4,990)			5,473
20	January 2021-December 2021	7,472	(8,551)	3,377		2,298
21	January 2021-June 2022	2,668	(3,054)	2,894	138	2,646
22	Total MACRS 7 years	\$25,690	(\$16,595)	\$6,272	\$138	\$15,504
23	MACRS 15 years Net Plant Additions	\$16,091	\$0	\$3,582	\$4,180	
24	March 2019-December 2019	\$670				\$670
25	January 2020-December 2020	1,529	-			1,529
26	January 2021-December 2021	1,376	-	179		1,555
27	January 2021-June 2022	620	-	170	105	894
28	Total MACRS 15 years	\$4,194	\$0	\$349	\$105	\$4,648
29	Total MACRS Depreciation	\$67,960	(\$14,106)	\$56,456	(\$3,556)	\$106,753
30	Total Deferred Tax Liability					(\$287,400)

**Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
Computation of Pre-Tax Rate of Return**

Schedule CEP-10
Witness Responsible: N. Clement

Line No.	Description	Total
1	Weighted Cost of Debt	2.37%
2	Weighted Cost of Equity	4.89%
3	Gross Conversion Factor	1.265823
4	FIT ((Line 2 X Line 3) - Line 2)	1.30%
5	Total Return & Tax (Line 1 + Line 2 + Line 4)	8.56%
 <u>Proof:</u>		
6	Return (Line 5)	8.56%
7	Interest (Line 1)	2.37%
8	Tax Base (Line 6 - Line 7)	6.19%
9	Federal Income Tax Rate	21%
10	Federal Income Tax (Line 8 * Line 9)	1.30%
11	Equity Return (Line 8 - Line 10)	4.89%

**Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
Provision for Depreciation**

Schedule CEP-11
Witness Responsible: N. Clement

Line No.	Description	Account Number	Depreciation Rate	Cumulative Plant Less Retirements through 6/30/2022	Annualized Depreciation Expense
1	<u>Distribution Plant</u>				
2	Land and Land Rights	37400	0.00%	\$954,000	\$0
3	Structures & Improvements	37500	0.00%	-	-
4	Mains	37600	2.27%	10,246,155	232,588
5	M & R Station Equipment	37900	3.67%	40,944	1,503
6	Services	38000	3.33%	111,156	3,701
7	Meters	38100	2.70%	417,494	11,272
8	House Regulators	38300	2.86%	(9,667)	(276)
9	Total Distribution Plant			11,760,082	248,788
10	<u>General Plant</u>				
11	Land & Land Rights	38900	0.00%	-	-
12	Structures & Improvements	39000	2.50%	23,853	596
13	Office Furniture & Equipment	39100	5.00%	5,071	254
14	Electronic Data Processing Equipment	39104	20.00%	25,335	5,067
15	Transportation Equipment	39200	12.14%	112,322	13,636
16	Tools, Shop, & Garage Equipment	39400	5.00%	55,856	2,793
17	Power Operated Equipment	39600	6.36%	(28,857)	(1,835)
18	Communication Equipment	39700	6.67%	1,300	87
19	Other Tangible Property	39900	10.00%	18,543	1,854
20	Total General Plant			213,423	22,451
21	Total Provision for Depreciation			\$11,973,505	\$271,239

Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
Annualized Property Tax Expense Calculation-Distribution Plant

Schedule CEP-12
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Witness Responsible: N. Clement

Line No.	Description	2020	2021	2022	Total
1	<u>Distribution Plant-Additions</u>				
2	Annual Investment as of December 31 of prior year	\$5,207,478	\$889,638	\$1,568,638	\$7,665,754
3	Percent Good	91.70%	95.00%	98.30%	
4	Taxable Value	4,775,257	845,156	1,541,971	
5	Assessment Percentage	25%	25%	25%	
6	Total Taxable Value	1,193,814	211,289	385,493	
7	Average Property Tax Rate per \$1,000 of Valuation	97.18	97.18	97.18	
8	Property Tax Expense	\$116,020	\$20,534	\$37,464	\$174,018
9	<u>Distribution Plant-Retirements</u>				
10	Annual Investment as of December 31 of prior year	(\$55,154)	(\$53,770)	(\$49,515)	(\$158,439)
11	Percent Good	15.00%	15.00%	15.00%	
12	Taxable Value	(8,273)	(8,066)	(7,427)	
13	Assessment Percentage	25%	25%	25%	
14	Total Taxable Value	(2,068)	(2,016)	(1,857)	
15	Average Property Tax Rate per \$1,000 of Valuation	97.18	97.18	97.18	
16	Property Tax Expense	(\$201)	(\$196)	(\$180)	(\$577)
17	<u>Distribution Plant-Transfers and Adjustments</u>				
18	Annual Investment as of December 31 of prior year	\$2,301,262	\$0	\$0	\$2,301,262
19	Percent Good	91.70%	95.00%	98.30%	
20	Taxable Value	2,110,257	-	-	
21	Assessment Percentage	25%	25%	25%	
22	Total Taxable Value	527,564	-	-	
23	Average Property Tax Rate per \$1,000 of Valuation	97.18	97.18	97.18	
24	Property Tax Expense	\$51,271	\$0	\$0	\$51,271
25	Total Property Tax-Distribution Plant				\$224,712

Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
Annualized Property Tax Expense Calculation-General Plant 15 Year Class Life

Schedule CEP-12
Page 2 of 3
Witness Responsible: N. Clement

Line No.	Description	2020	2021	2022	Total
1	<u>General Plant-Additions-15 Year Class Life</u>				
2	Annual Investment as of December 31 of prior year	\$19,176	\$12,043	\$23,635	\$54,854
3	Percent Good	83.30%	90.00%	96.70%	
4	Taxable Value	15,974	10,839	22,855	
5	Assessment Percentage	25%	25%	25%	
6	Total Taxable Value	3,993	2,710	5,714	
7	Average Property Tax Rate per \$1,000 of Valuation	97.18	97.18	97.18	
8	Property Tax Expense	\$388	\$263	\$555	\$1,207
9	<u>General Plant-Retirements-15 Year Class Life</u>				
10	Annual Investment as of December 31 of prior year	\$0	(\$46,961)	\$0	(\$46,961)
11	Percent Good	15.00%	15.00%	15.00%	
12	Taxable Value	-	(7,044)	-	
13	Assessment Percentage	25%	25%	25%	
14	Total Taxable Value	-	(1,761)	-	
15	Average Property Tax Rate per \$1,000 of Valuation	97.18	97.18	97.18	
16	Property Tax Expense	\$0	(\$171)	\$0	(\$171)
17	<u>General Plant-Transfers and Adjustments-15 Year Class Life</u>				
18	Annual Investment as of December 31 of prior year	\$23,545	\$0	\$0	\$23,545
19	Percent Good	83.30%	90.00%	96.70%	
20	Taxable Value	19,613	-	-	
21	Assessment Percentage	25%	25%	25%	
22	Total Taxable Value	4,903	-	-	
23	Average Property Tax Rate per \$1,000 of Valuation	97.18	97.18	97.18	
24	Property Tax Expense	\$477	\$0	\$0	\$477
25	Total Property Tax-General Plant 15 Year Class Life				\$1,512

Suburban Natural Gas Company
Capital Expenditure Program and Rider
Case Nos. 22-1132-GA-ALT, et al.
Annualized Property Tax Expense Calculation-General Plant 5 Year Class Life

Schedule CEP-12
Page 3 of 3
Witness Responsible: N. Clement

Line No.	Description	2020	2021	2022	Total
1	General Plant-Additions-5 Year Class Life				
2	Annual Investment as of December 31 of prior year	\$8,590	\$10,635	\$14,527	\$33,752
3	Percent Good	45.00%	60.00%	75.00%	
4	Taxable Value	3,866	6,381	10,895	
5	Assessment Percentage	25%	25%	25%	
6	Total Taxable Value	966	1,595	2,724	
7	Average Property Tax Rate per \$1,000 of Valuation	97.18	97.18	97.18	
8	Property Tax Expense	\$94	\$155	\$265	\$514
9	General Plant-Retirements-5 Year Class Life				
10	Annual Investment as of December 31 of prior year	\$0	(\$6,848)	(\$1,221)	(\$8,069)
11	Percent Good	15.00%	15.00%	15.00%	
12	Taxable Value	-	(1,027)	(183)	
13	Assessment Percentage	25%	25%	25%	
14	Total Taxable Value	-	(257)	(46)	
15	Average Property Tax Rate per \$1,000 of Valuation	97.18	97.18	97.18	
16	Property Tax Expense	\$0	(\$25)	(\$4)	(\$29)
17	General Plant-Transfers and Adjustments-5 Year Class Life				
18	Annual Investment as of December 31 of prior year	\$10,582	\$0	\$0	\$10,582
19	Percent Good	45.00%	60.00%	75.00%	
20	Taxable Value	4,762	-	-	
21	Assessment Percentage	25%	25%	25%	
22	Total Taxable Value	1,190	-	-	
23	Average Property Tax Rate per \$1,000 of Valuation	97.18	97.18	97.18	
24	Property Tax Expense	\$116	\$0	\$0	\$116
25	Total Property Tax-General Plant 5 Year Class Life				\$600
26	Total Property Tax-All Classes				\$226,824