

CORNING NATURAL GAS CORP.

INDEX OF SCHEDULES

Updates

SCHEDULE

TITLE OF SCHEDULES

WITNESS

1

Update to Case 16-G-0369

F. Sarhangi/
L.M. DiValentino

Corning Natural Gas Corporation
Update to Case 16-G-0369
September 7, 2016

<u>Reference</u>	<u>Item</u>	<u>Exhibit</u>	<u>Schedule</u>	<u>Reason / Explanation</u>
DPS-180	Property Tax	Exhibit CNG-3	2	Calculate property tax escalation factor based on five average consistent with testimony
DPS-238	Payroll Taxes	Exhibit CNG-3	2	To update payroll taxes for current ceiling wage limitations and rates
DPS-191 & 255	Deferred Debits	Exhibit CNG-4	6	To reflect current amortization of 2008 rate case and update 2011 rate case costs
DPS-191	Deferred Credits	Exhibit CNG-4	7	To adjust Matrix Amortization to approved level
DPS-192	Prepayments	Exhibit CNG-4	4	To forecast prepaid property tax balances using five year average
DPS-237	Plant Additions	Retirement Factor		To update retirement factor to most recent five year average
DPS-244	State Income Tax	Exhibit CNG-3	3	Update State Income tax rate to 6.85% for twelve months ended May 2016
DPS-249	Other O&M	Exhibit CNG-5	14	To reclassify Directors Fees between categories
DPS-259	EB Cap	Exhibit CNG-4	9	To calculate the EB Cap differential on adjusted rate base at December 31, 2015
DPS-287	Outside Service	Exhibit CNG-5	12	Reclassification of costs between Legal Expenses and Other category
DPS-288	Insurance Costs	Exhibit CNG-5	6	Reclassification of costs between Retiree Payments and Other category
DPS-268	Subsidiary Allocations	Exhibit CNG-3	2	Consolidate Leatherstocking allocation with total Subsidiary Allocation
		Exhibit CNG-5	3	Consolidate Leatherstocking allocation with total Subsidiary Allocation
		Exhibit CNG-5	10	Consolidate Leatherstocking allocation with total Subsidiary Allocation

<u>Reference</u>	<u>Item</u>	<u>Exhibit</u>	<u>Schedule</u>	<u>Reason / Explanation</u>
DPS-180	Property Tax	Exhibit CNG-3	2	Calculate property tax escalation factor based on five average consistent with testimony
		Exhibit CNG-5	11	Consolidate Leatherstocking allocation with total Subsidiary Allocation
		Exhibit CNG-5	12	Consolidate Leatherstocking allocation with total Subsidiary Allocation
		Exhibit CNG-4	2	Consolidate Leatherstocking allocation with total Subsidiary Allocation
		Exhibit CNG-5	14	Consolidate Leatherstocking allocation with total Subsidiary Allocation
N/A	Plant Additions	Exhibit CNG-8	2	Correct Depreciation rates for Transmission Other Structure and Mains account; Corrected Accelerated Depreciation calculation for Virgil and Other
N/A	Income Statement	Exhibit CNG-3	Summary	Depreciation expense updated for change in transmission depreciation rate and accelerated depreciation above
N/A	Uncollectibles	Exhibit CNG-5	9	Correct Uncollectible Forecast associated with increased gas costs