

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

IN THE MATTER OF AN ADJUSTMENT )  
OF GAS RATES OF COLUMBIA GAS ) CASE NO. 2013-00167  
OF KENTUCKY, INC. )

VOLUME 7

FILING REQUIREMENTS

**Columbia Gas of Kentucky, Inc.**  
**Case 2013-00167**  
**Table of Contents**  
**Volume 7**

<b>Tab</b>	<b>Filing Requirement</b>	<b>Volume</b>	<b>Description</b>	<b>Responsible Witness</b>
54	12-q	7	Independent auditor's annual opinion report, with any written communication which indicates the existence of a material weakness in internal controls	S. Mark Katko
55	12-r	7	Quarterly reports to the stockholders for the most recent 5 quarters	S. Mark Katko
56	12-s	7	Summary of latest depreciation study with schedules itemized by major plant accounts	John J. Spanos
57	12-t	7	List of software and models used in application	Herbert A. Miller, Jr.
58	12-u	7	Any amounts charged or allocated by an affiliate during the base period or during the previous 3 calendar years shall file:	Susanne M. Taylor and S. Mark Katko
58	12-u-1	7	Detailed description of method or calculation and amounts allocated or charged to utility by affiliates	Susanne M. Taylor and S. Mark Katko
58	12-u-2	7	Method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted period	Susanne M. Taylor and S. Mark Katko
58	12-u-3	7	Explain how allocator for both base and forecasted test period was determined	Susanne M. Taylor and S. Mark Katko
58	12-u-4	7	All facts relied upon, including other regulatory approval, to demonstrate that each amount charged during base period is reasonable.	Susanne M. Taylor and S. Mark Katko
59	12-v	7	Cost of service study based on methodology accepted in industry and based on current reliable data from single time period	Russell A. Feingold
60	12-w	7	Local exchange carriers with fewer than 50,000 access lines need not file cost of service studies	N/A



**Columbia Gas of Kentucky, Inc.**  
**CASE NO. 2013-00167**  
**Forecasted Test Period Filing Requirements**  
**Filing Requirement 12-q**

**Description of Filing Requirement:**

The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility that indicates the existence of a material weakness in the utility's internal controls;

**Response:**

Please refer to the attached.

**Responsible Witness:**

S. Mark Katko

Table of Contents

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA (continued)

**N I S O U R C E I N C .**

**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

To the Board of Directors and Stockholders of NiSource Inc.:

We have audited the accompanying consolidated balance sheets and statements of consolidated long-term debt of NiSource Inc. and subsidiaries (the "Company") as of December 31, 2012 and 2011, and the related consolidated statements of income, comprehensive income, common stockholders' equity, and cash flows for each of the three years in the period ended December 31, 2012. Our audits also included the financial statement schedules listed in the Index at item 15. These financial statements and financial statement schedules are the responsibility of the Company's management. Our responsibility is to express an opinion on the financial statements and financial statement schedules based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain a reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, such consolidated financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2012 and 2011, and the results of their operations and their cash flows for each of the three years in the period ended December 31, 2012, in conformity with accounting principles generally accepted in the United States of America. Also, in our opinion, such financial statement schedules, when considered in relation to the basic consolidated financial statements taken as a whole, present fairly, in all material respects, the information set forth therein.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the Company's internal control over financial reporting as of December 31, 2012, based on the criteria established in *Internal Control - Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated February 19, 2013 expressed an unqualified opinion on the Company's internal control over financial reporting.

/s/ DELOITTE & TOUCHE LLP  
Chicago, Illinois  
February 19, 2013

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA (continued)

**N I S O U R C E I N C .**  
**REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

To the Board of Directors and Stockholders of NiSource Inc.:

We have audited the internal control over financial reporting of NiSource Inc. and subsidiaries (the "Company") as of December 31, 2012, based on criteria established in *Internal Control - Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission. The Company's management is responsible for maintaining effective internal control over financial reporting and for its assessment of the effectiveness of internal control over financial reporting, included in the accompanying Management's Report on Internal Control Over Financial Reporting. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A company's internal control over financial reporting is a process designed by, or under the supervision of, the company's principal executive and principal financial officers, or persons performing similar functions, and effected by the company's board of directors, management, and other personnel to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of the inherent limitations of internal control over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may not be prevented or detected on a timely basis. Also, projections of any evaluation of the effectiveness of the internal control over financial reporting to future periods are subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the Company maintained, in all material respects, effective internal control over financial reporting as of December 31, 2012, based on the criteria established in *Internal Control - Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated financial statements and financial statement schedules as of and for the year ended December 31, 2012, of the Company and our report dated February 19, 2013 expressed an unqualified opinion on those financial statements and financial statement schedules.

/s/ DELOITTE & TOUCHE LLP  
Chicago, Illinois  
February 19, 2013



**Columbia Gas of Kentucky, Inc.  
CASE NO. 2013-00167  
Forecasted Test Period Filing Requirements  
Filing Requirement 12-r**

**Description of Filing Requirement:**

The quarterly reports to the stockholders for the most recent five (5) quarters;

**Response:**

Quarterly reports to the stockholders are not issued.

**Responsible Witness:**

S. Mark Katko





**Columbia Gas of Kentucky, Inc.**  
**CASE NO. 2013-00167**  
**Forecasted Test Period Filing Requirements**  
**Filing Requirement 12-s**

**Description of Filing Requirement:**

The summary of the latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and base period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient;

**Response:**

Please refer to the attached depreciation study.

**Responsible Witness:**

John J. Spanos

COLUMBIA GAS OF KENTUCKY, INC.

Lexington, Kentucky

DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS

RELATED TO GAS PLANT

AS OF DECEMBER 31, 2012

GANNETT FLEMING, INC. - VALUATION AND RATE DIVISION

Harrisburg, Pennsylvania



*Excellence Delivered As Promised*

May 13, 2013

Columbia Gas of Kentucky, Inc.  
2001 Mercer Road  
Lexington, KY 40512

ii

Attention Ms. Judy Cooper  
Director of Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Columbia Gas of Kentucky, Inc. as of December 31, 2012. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual and accrued depreciation, the statistical support for the service life and net salvage estimates, and the detailed tabulations of annual and accrued depreciation.

Respectfully submitted,

GANNETT FLEMING, INC.

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS  
Sr. Vice President  
Valuation and Rate Division

JJS:krm

056704

Gannett Fleming, Inc.  
Valuation and Rate Division

P.O. Box 67100 • Harrisburg, PA 17106-7100 • 207 Senate Avenue • Camp Hill, PA 17011-2316  
t: 717.763.7211 • f: 717.763.4590

[www.gannettfleming.com](http://www.gannettfleming.com) • [www.gfvrd.com](http://www.gfvrd.com)



## CONTENTS

### PART I. INTRODUCTION

Scope .....	I-2
Plan of Report .....	I-2
Basis of Study .....	I-3
Depreciation .....	I-3
Survivor Curve Estimates .....	I-3
Calculation of Depreciation .....	I-4

### PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

Depreciation .....	II-2
Service Life and Net Salvage Estimation .....	II-3
Average Service Life .....	II-3
Survivor Curves .....	II-3
Iowa Type Curves .....	II-5
Retirement Rate Method of Analysis .....	II-10
Schedules of Annual Transactions in Plant Records .....	II-11
Schedule of Plant Exposed to Retirement .....	II-14
Original Life Table .....	II-16
Smoothing the Original Survivor Curve .....	II-18
Service Life Considerations .....	II-19
Salvage Analysis .....	II-25
Net Salvage Considerations .....	II-26
Calculation of Annual and Accrued Depreciation .....	II-27
Single Unit of Property .....	II-28
Group Depreciation Procedures .....	II-29
Average Service Life Procedure .....	II-29
Equal Life Group Procedure .....	II-29
Remaining Life Annual Accrual Rates .....	II-32
Calculation of Annual and Accrued Amortization .....	II-33

### PART III. RESULTS OF STUDY

Qualification of Results .....	III-2
Description of Statistical Support .....	III-2
Description of Depreciation Tabulations .....	III-3

CONTENTS, cont.

PART III. RESULTS OF STUDY, cont.

Estimated Survivor Curves, Net Salvage, Original Cost, Book Reserve and Calculated Annual Depreciation Accruals Related to Gas Plant as of December 31, 2012 .....	III-4
Service Life Statistics .....	III-6
Net Salvage Statistics .....	III-92
Depreciation Calculations .....	III-137



COLUMBIA GAS OF KENTUCKY, INC.  
DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS  
RELATED TO GAS PLANT  
AS OF DECEMBER 31, 2012

PART I. INTRODUCTION

SCOPE

This report presents the results of the depreciation study prepared for Columbia Gas of Kentucky, Inc. ("Company") as applied to gas plant in service as of December 31, 2012. It relates to the concepts, methods and basic judgments which underlie recommended annual depreciation accrual rates related to current gas plant in service.

The service life estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2012; the net salvage analyses of historical plant retirements data recorded through 2012; a review of Company practice and outlook as they relate to plant operation and retirement; and consideration of current practice in the gas industry, including knowledge of service life and salvage estimates used for other gas properties.

PLAN OF REPORT

Part I includes brief statements of the scope and basis of the study. Part II presents descriptions of the methods used in the service life and salvage studies and the methods and procedures used in the calculation of depreciation. Part III presents the results of the study, including summary tables, survivor curve charts and life tables resulting from the retirement rate method of analysis; tabular results of the historical net salvage analyses; and detailed tabulations of the calculated remaining lives and annual accruals.



## BASIS OF STUDY

### Depreciation

For most accounts, the annual depreciation was calculated by the straight line method using the equal life group procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation was based on amortization accounting. The calculated remaining lives and annual depreciation accrual rates were based on attained ages of plant in service and the estimated service life and salvage characteristics of each depreciable group.

### Survivor Curve Estimates

The procedure for estimating survivor curves, which define service lives and remaining lives, consisted of compiling historical service life data for the plant accounts or other depreciable groups, analyzing the historical data base through the use of accepted techniques, and forecasting the survivor characteristics for each depreciable account or group. These forecasts were based on interpretations of the historical data analyses and the probable future. The combination of the historical data and the estimated future trend yields a complete pattern of life characteristics, i.e., a survivor curve, from which the average service life and remaining service life are derived.

The historical data analyzed for life estimation purposes were compiled through 2012 from the Company's plant accounting records. Such data included plant additions, retirements, transfers and other activity recorded by the Company for each of its plant accounts and subaccounts.

The estimates of net salvage by account incorporated a review of experienced costs of removal and salvage related to plant retirements, and consideration of trends exhibited by the historical data. Each component of net salvage, i.e., cost of removal and salvage, was stated in dollars and as a percent of retirement.

An understanding of the function of the plant and information with respect to the reasons for past retirements and the expected causes of future retirements was obtained through discussions with operating and management personnel. The supplemental information obtained in this manner was considered in the interpretation and extrapolation of the statistical analyses.

#### Calculation of Depreciation

The depreciation accrual rates were calculated using the straight line method, the remaining life basis and the equal life group depreciation procedure. The continuation of amortization accounting for certain accounts is recommended because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented on page II-33 of the report.

II-1

PART II. METHODS USED IN  
THE ESTIMATION OF DEPRECIATION

## PART II. METHODS USED IN THE ESTIMATION OF DEPRECIATION

### DEPRECIATION

Depreciation, as defined in the Uniform System of Accounts, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of gas plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, requirements of public authorities, and, in the case of natural gas companies, the exhaustion of natural resources.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

The calculation of annual depreciation based on the straight line method requires the estimation of average life and salvage. These subjects are discussed in the sections which follow.

## SERVICE LIFE AND NET SALVAGE ESTIMATION

### Average Service Life

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages. A discussion of the general concept of survivor curves is presented. Also, the Iowa type survivor curves are reviewed.

### Survivor Curves

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval and is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

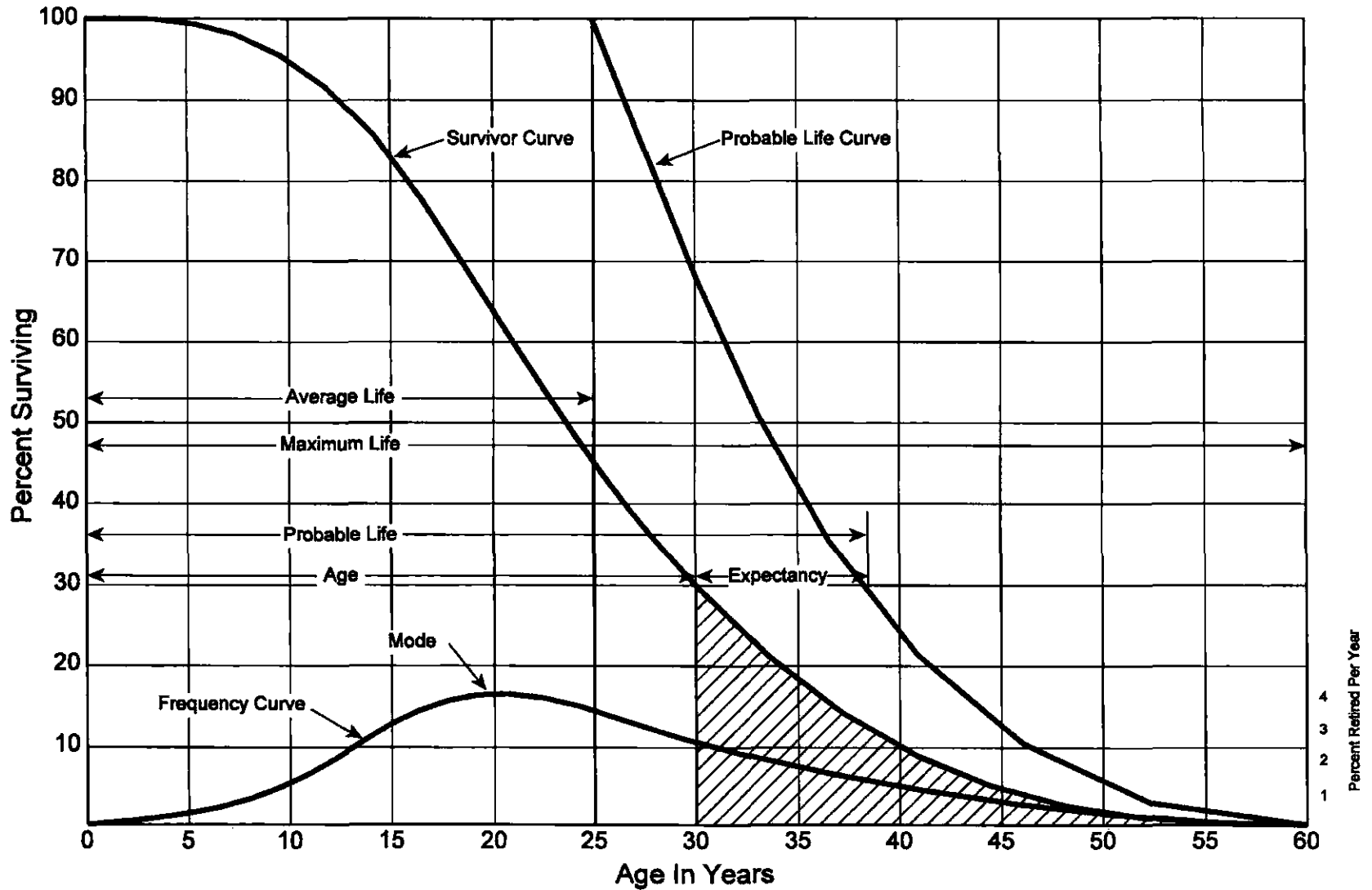


Figure 1. A Typical Survivor Curve and Derived Curves

Iowa Type Curves. The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.<sup>1</sup> These type curves have also been presented in subsequent Experiment Station

---

<sup>1</sup>Winfrey, Robley. Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

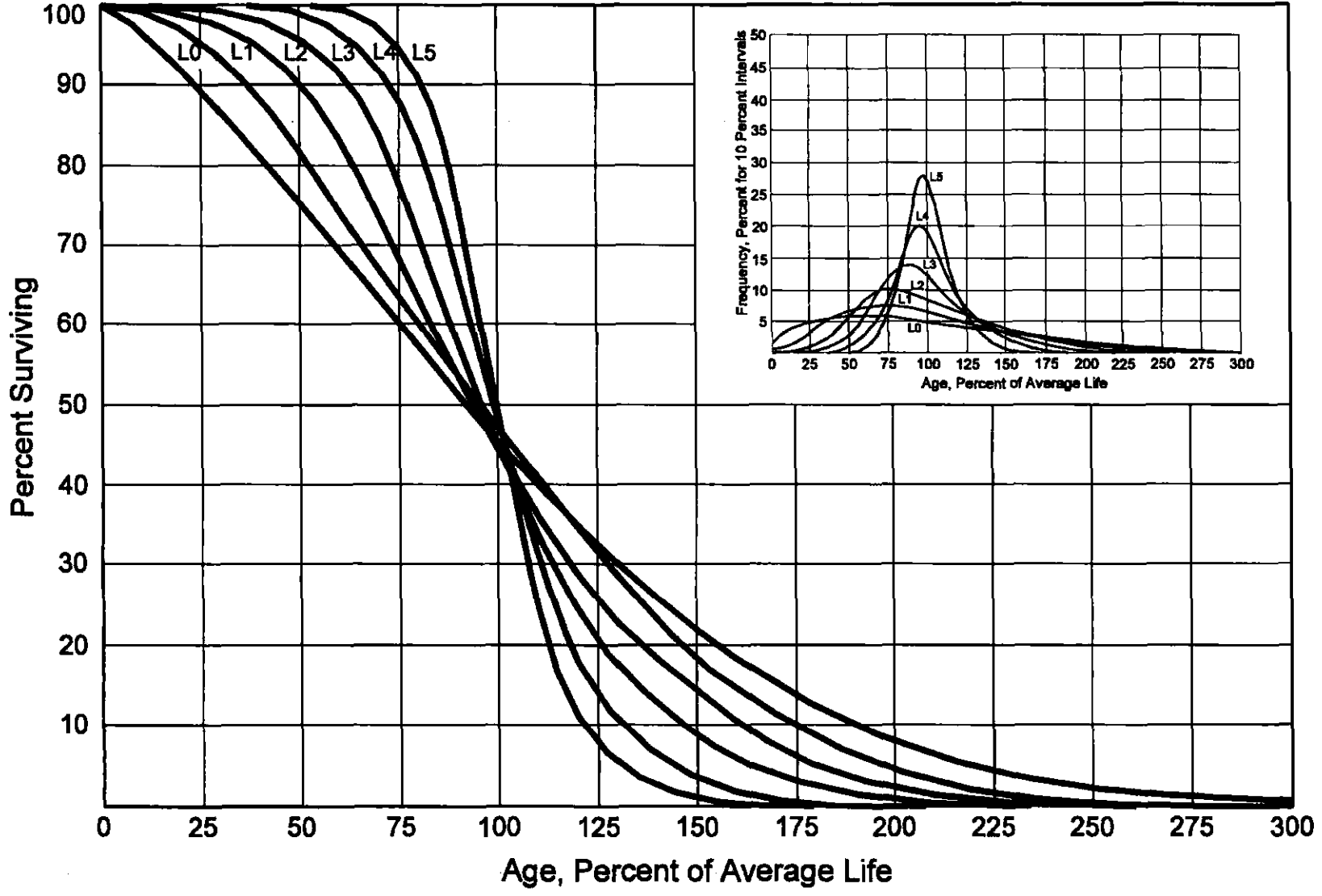


Figure 2. Left Modal or "L" Iowa Type Survivor Curves



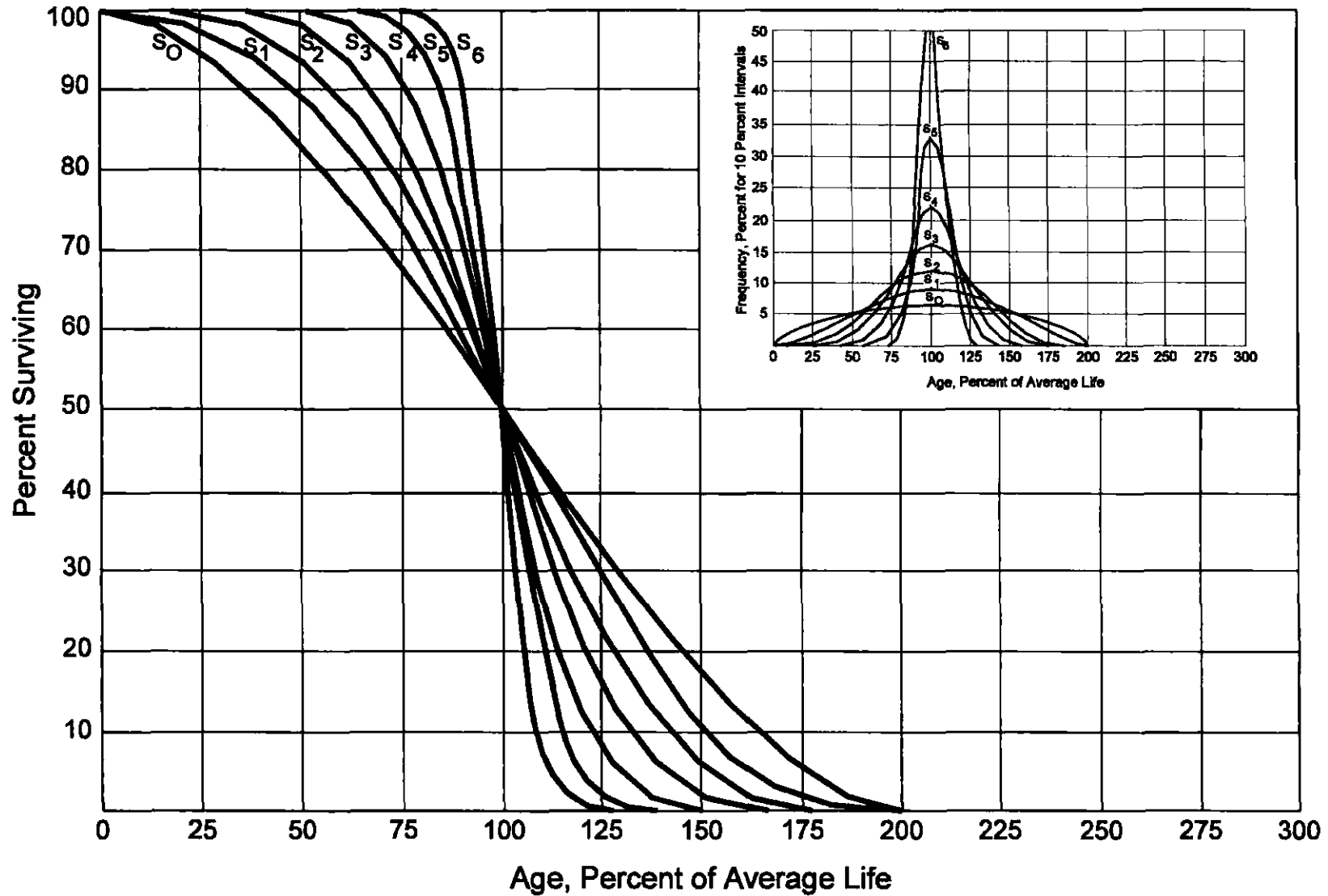


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

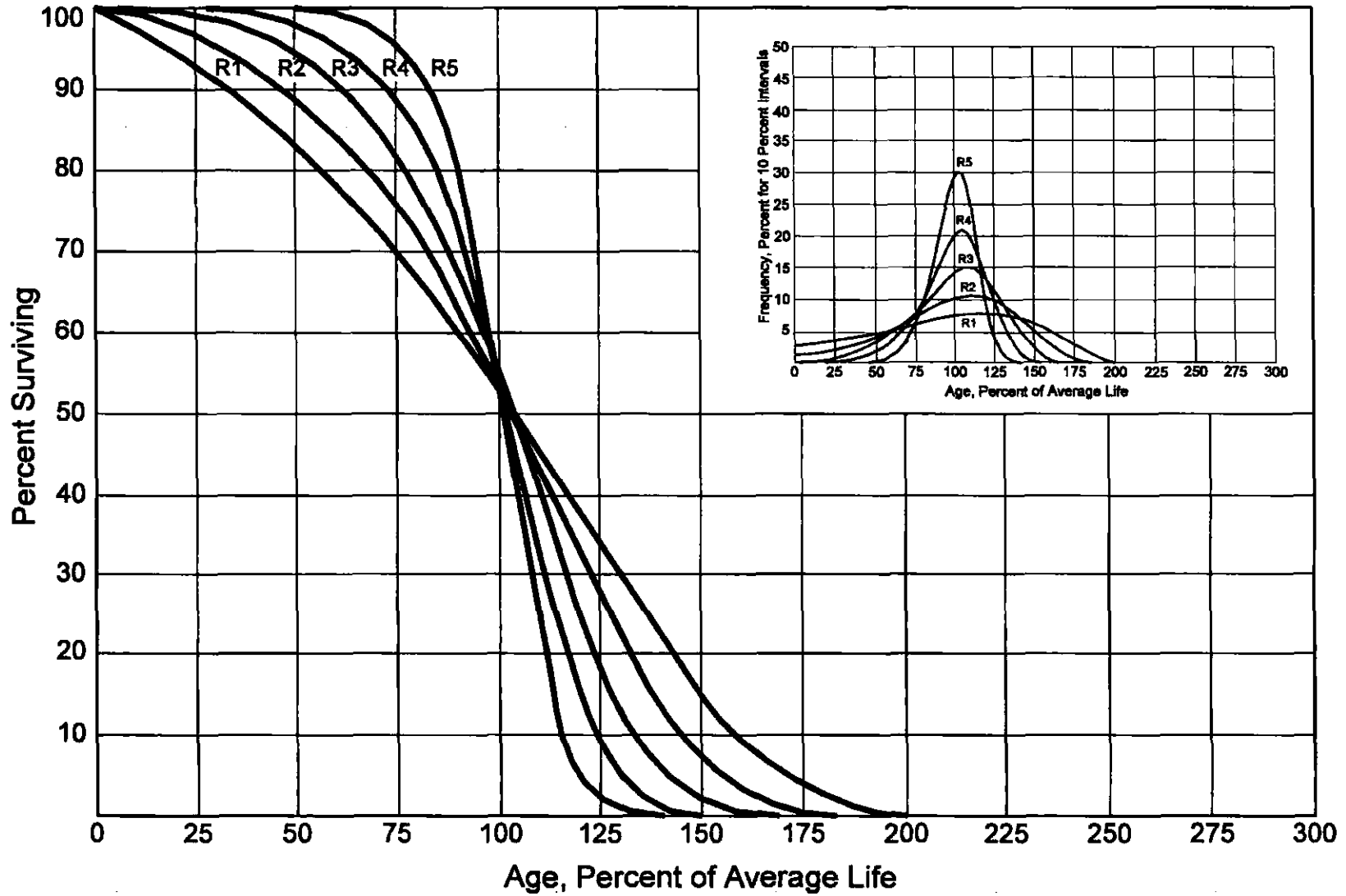


Figure 4. Right Modal or "R" IOWA Type Survivor Curves

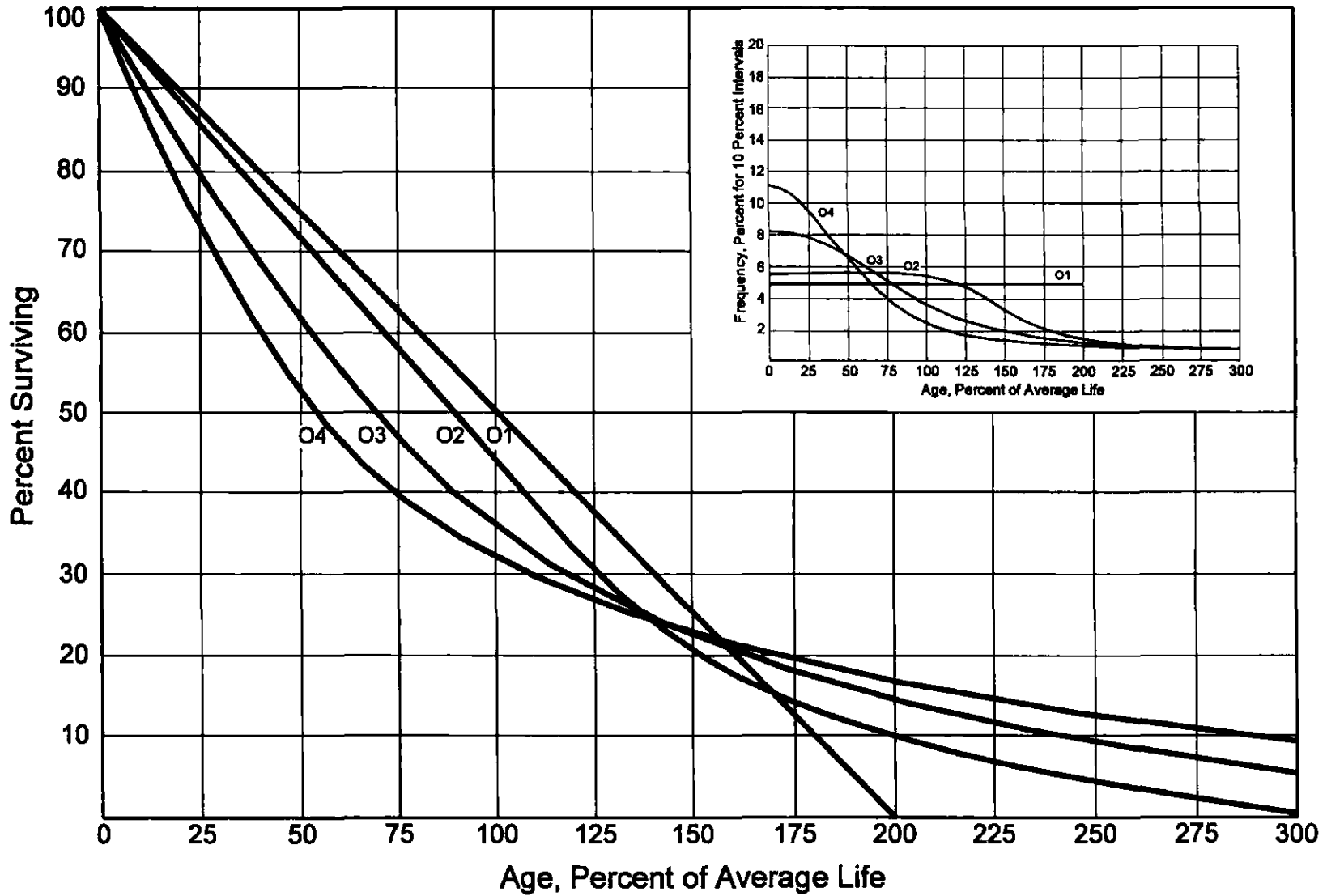


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

bulletins and in the text, "Engineering Valuation and Depreciation."<sup>2</sup> In 1957, Frank V. B.Couch, Jr., an Iowa State College graduate student, submitted a thesis<sup>3</sup> presenting his development of the fourth family consisting of the four O type survivor curves.

#### Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available or for which aged accounting experience is developed by statistically aging unaged amounts and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"<sup>4</sup> "Engineering Valuation and Depreciation,"<sup>5</sup> and "Depreciation Systems."<sup>6</sup>

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the

---

<sup>2</sup>Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

<sup>3</sup>Couch, Frank V. B., Jr. "Classification of Type O Retirement Characteristics of Industrial Property." Unpublished M.S. thesis (Engineering Valuation). Library, Iowa State College, Ames, Iowa. 1957.

<sup>4</sup>Winfrey, Robley, Supra Note 1.

<sup>5</sup>Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 2.

<sup>6</sup>Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994

property exposed to retirement at the beginnings of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

Schedules of Annual Transactions in Plant Records. The property group used to illustrate the retirement rate method is observed for the experience band 2003-2012 during which there were placements during the years 1998-2012. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-12 and II-13. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 1998 were retired in 2003. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age

**SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2003-2012  
SUMMARIZED BY AGE INTERVAL**

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Retirements, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)
	During Year											
	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	2008 (7)	2009 (8)	2010 (9)	2011 (10)	2012 (11)		
1998	10	11	12	13	14	16	23	24	25	26	26	13½-14½
1999	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2000	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2001	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2002	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2003	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2004		5	11	12	13	14	15	16	18	20	113	7½-8½
2005			6	12	13	15	16	17	19	19	124	6½-7½
2006				6	13	15	16	17	19	19	131	5½-6½
2007					7	14	16	17	19	20	143	4½-5½
2008						8	18	20	22	23	146	3½-4½
2009							9	20	22	25	150	2½-3½
2010								11	23	25	151	1½-2½
2011									11	24	153	½-1½
2012										13	80	0-½
<b>Total</b>	<b><u>53</u></b>	<b><u>68</u></b>	<b><u>86</u></b>	<b><u>106</u></b>	<b><u>128</u></b>	<b><u>157</u></b>	<b><u>196</u></b>	<b><u>231</u></b>	<b><u>273</u></b>	<b><u>308</u></b>	<b><u>1,606</u></b>	

**SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2003-2012  
SUMMARIZED BY AGE INTERVAL**

Experience Band 2003-2012

Placement Band 1998-2012

Year Placed (1)	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)	
	During Year												
	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	2008 (7)	2009 (8)	2010 (9)	2011 (10)	2012 (11)			
1998	-	-	-	-	-	-	60 <sup>a</sup>	-	-	-	-	-	13½-14½
1999	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2000	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2001	-	-	-	-	-	-	-	(5) <sup>b</sup>	-	-	60	-	10½-11½
2002	-	-	-	-	-	-	-	6 <sup>a</sup>	-	-	-	-	9½-10½
2003	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½
2004	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½
2005	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2006	-	-	-	-	-	-	-	(12) <sup>b</sup>	-	-	-	-	5½-6½
2007	-	-	-	-	-	-	-	-	22 <sup>a</sup>	-	-	-	4½-5½
2008	-	-	-	-	-	-	-	(19) <sup>b</sup>	-	-	10	-	3½-4½
2009	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2010	-	-	-	-	-	-	-	-	-	(102) <sup>c</sup>	(121)	-	1½-2½
2011	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2012	-	-	-	-	-	-	-	-	-	-	-	-	0-½
<b>Total</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>(30)</u>	<u>22</u>	<u>(102)</u>	<u>(50)</u>		

<sup>a</sup> Transfer Affecting Exposures at Beginning of Year

<sup>b</sup> Transfer Affecting Exposures at End of Year

<sup>c</sup> Sale with Continued Use

Parentheses denote Credit amount.

interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stairstep line drawn on the table beginning with the 2003 retirements of 1998 installations and ending with the 2012 retirements of the 2007 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement. The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-15.

The surviving plant at the beginning of each year from 2003 through 2012 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the



SCHEDULE 3. PLANT EXPOSED TO RETIREMENT  
 JANUARY 1 OF EACH YEAR 2003-2012  
 SUMMARIZED BY AGE INTERVAL

Experience Band 2003-2012

Placement Band 1998-2012

11-15

Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)
	Annual Survivors at the Beginning of the Year											
	2003 (2)	2004 (3)	2005 (4)	2006 (5)	2007 (6)	2008 (7)	2009 (8)	2010 (9)	2011 (10)	2012 (11)		
1998	255	245	234	222	209	195	239	216	192	167	167	13½-14½
1999	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2000	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2001	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2002	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2003	420 <sup>a</sup>	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2004		460 <sup>a</sup>	455	444	432	419	405	390	374	356	1,952	7½-8½
2005			510 <sup>a</sup>	504	492	479	464	448	431	412	2,463	6½-7½
2006				580 <sup>a</sup>	574	561	546	530	501	482	3,057	5½-6½
2007					660 <sup>a</sup>	653	639	623	628	609	3,789	4½-5½
2008						750 <sup>a</sup>	742	724	685	663	4,332	3½-4½
2009							850 <sup>a</sup>	841	821	799	4,955	2½-3½
2010								960 <sup>a</sup>	949	926	5,719	1½-2½
2011									1,080 <sup>a</sup>	1,069	6,579	½-1½
2012										1,220 <sup>a</sup>	7,490	0-½
<b>Total</b>	<b>1,975</b>	<b>2,382</b>	<b>2,824</b>	<b>3,318</b>	<b>3,872</b>	<b>4,494</b>	<b>5,247</b>	<b>6,017</b>	<b>6,852</b>	<b>7,799</b>	<b>44,780</b>	

<sup>a</sup> Additions during the year.

following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2008 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

For the entire experience band 2003-2012, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table. The original life table, illustrated in Schedule 4 on page II-17, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus

**SCHEDULE 4. ORIGINAL LIFE TABLE  
CALCULATED BY THE RETIREMENT RATE METHOD**

Experience Band 2003-2012

Placement Band 1998-2012

(Exposure and Retirement Amounts are in Thousands of Dollars)

<u>Age at Beginning of Interval</u> (1)	<u>Exposures at Beginning of Age Interval</u> (2)	<u>Retirements During Age Interval</u> (3)	<u>Retirement Ratio</u> (4)	<u>Survivor Ratio</u> (5)	<u>Percent Surviving at Beginning of Age Interval</u> (6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

---

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 divided by Column 2.

Column 5 = 1.0000 minus Column 4.

Column 6 = Column 5 multiplied by Column 6 as of the Preceding Age Interval.

the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

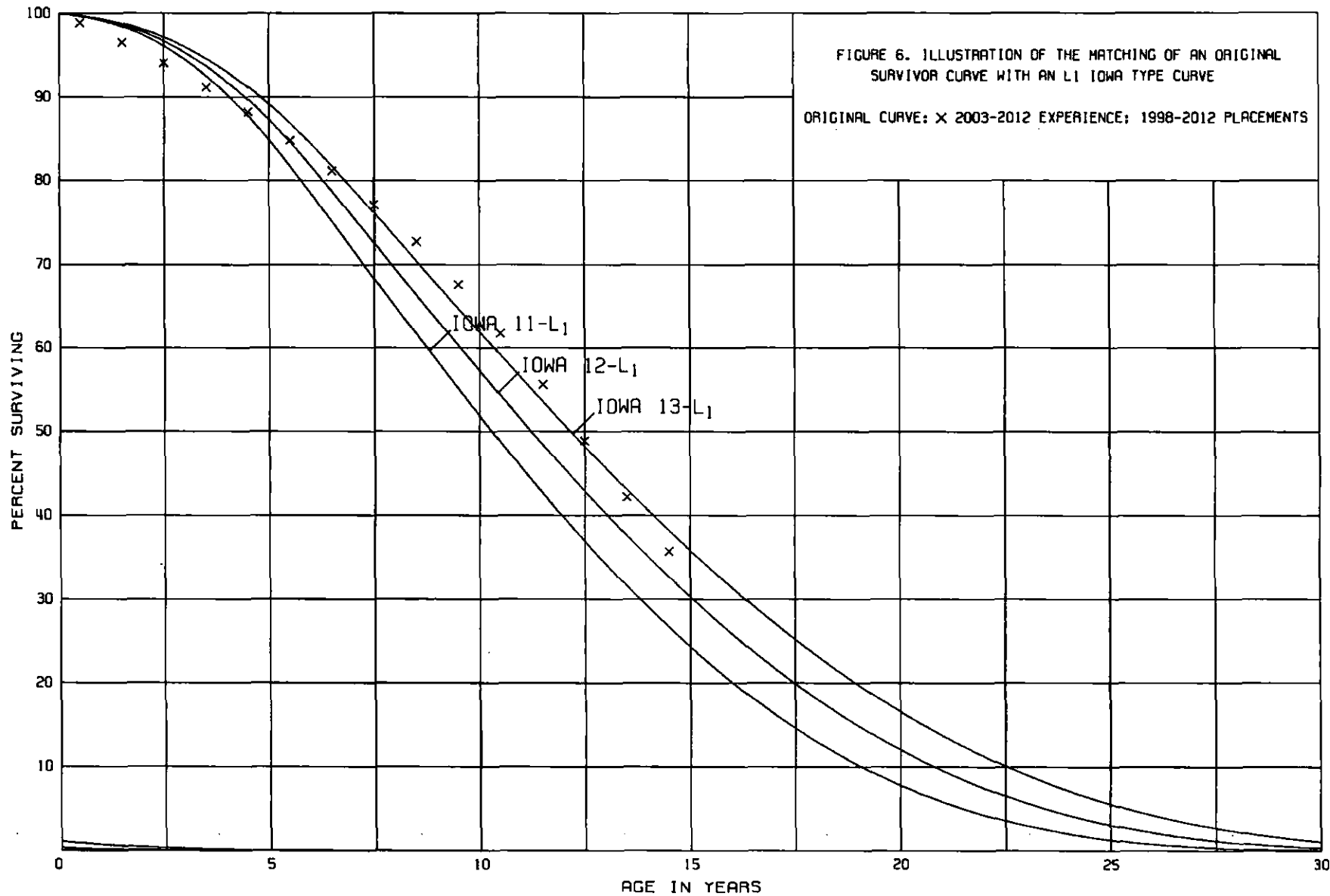
Smoothing the Original Survivor Curve. The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

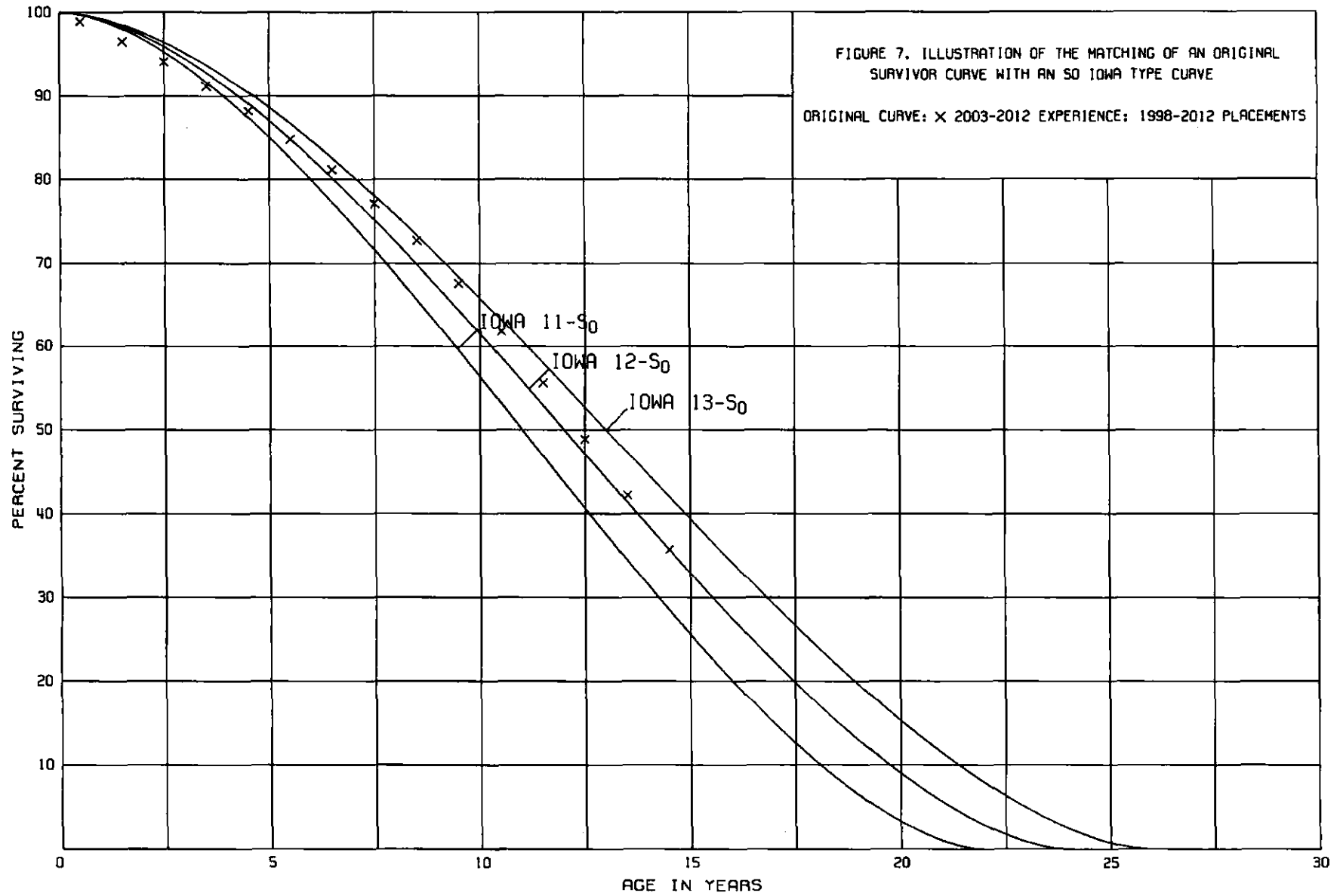
The lowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the lowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R lowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0. In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 lowa curve would be selected as the most representative of the plotted survivor characteristics of the group, assuming no contrary relevant factors external to the analysis of historical data.

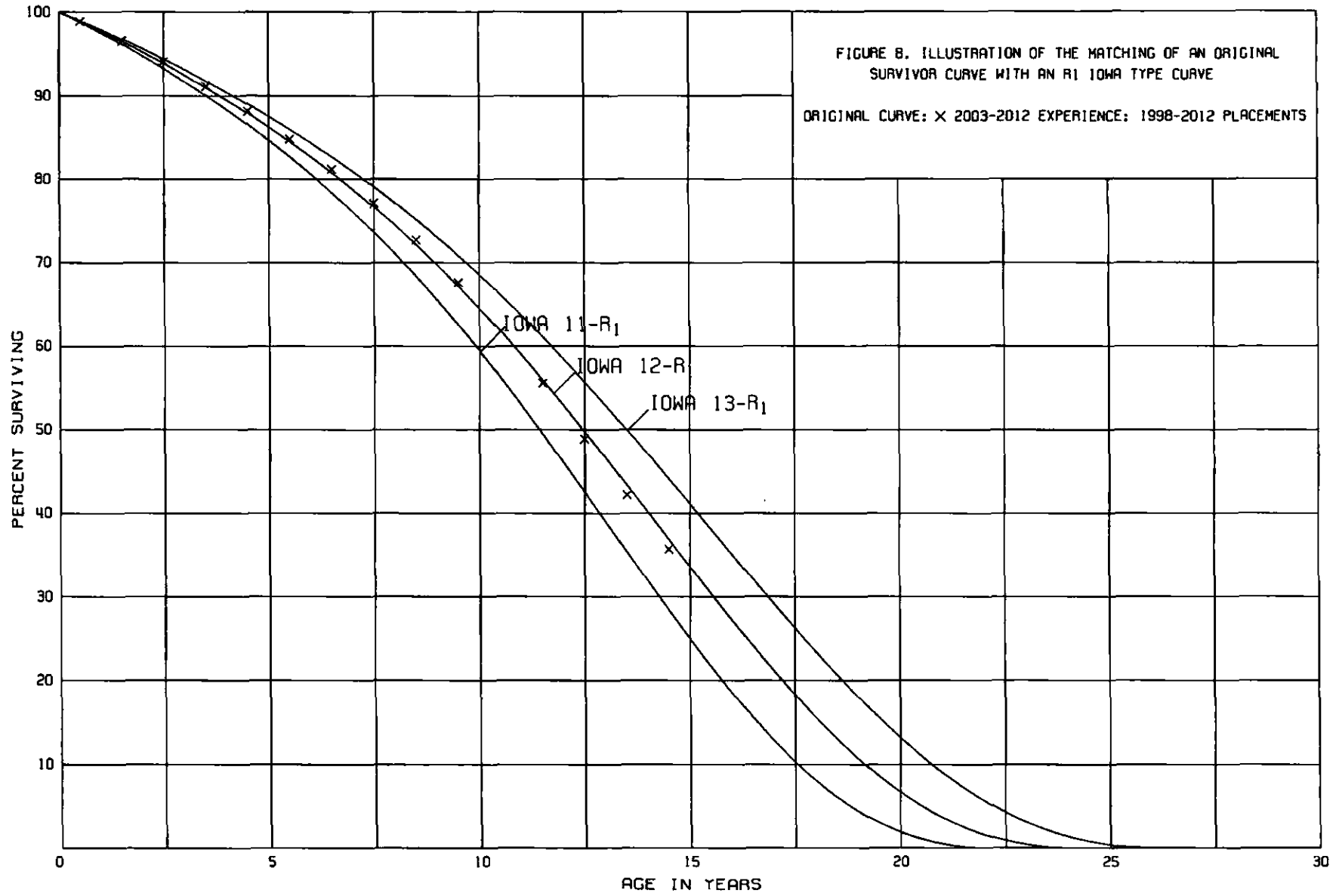
#### Service Life Considerations

The service life estimates were based on judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other gas utility companies.

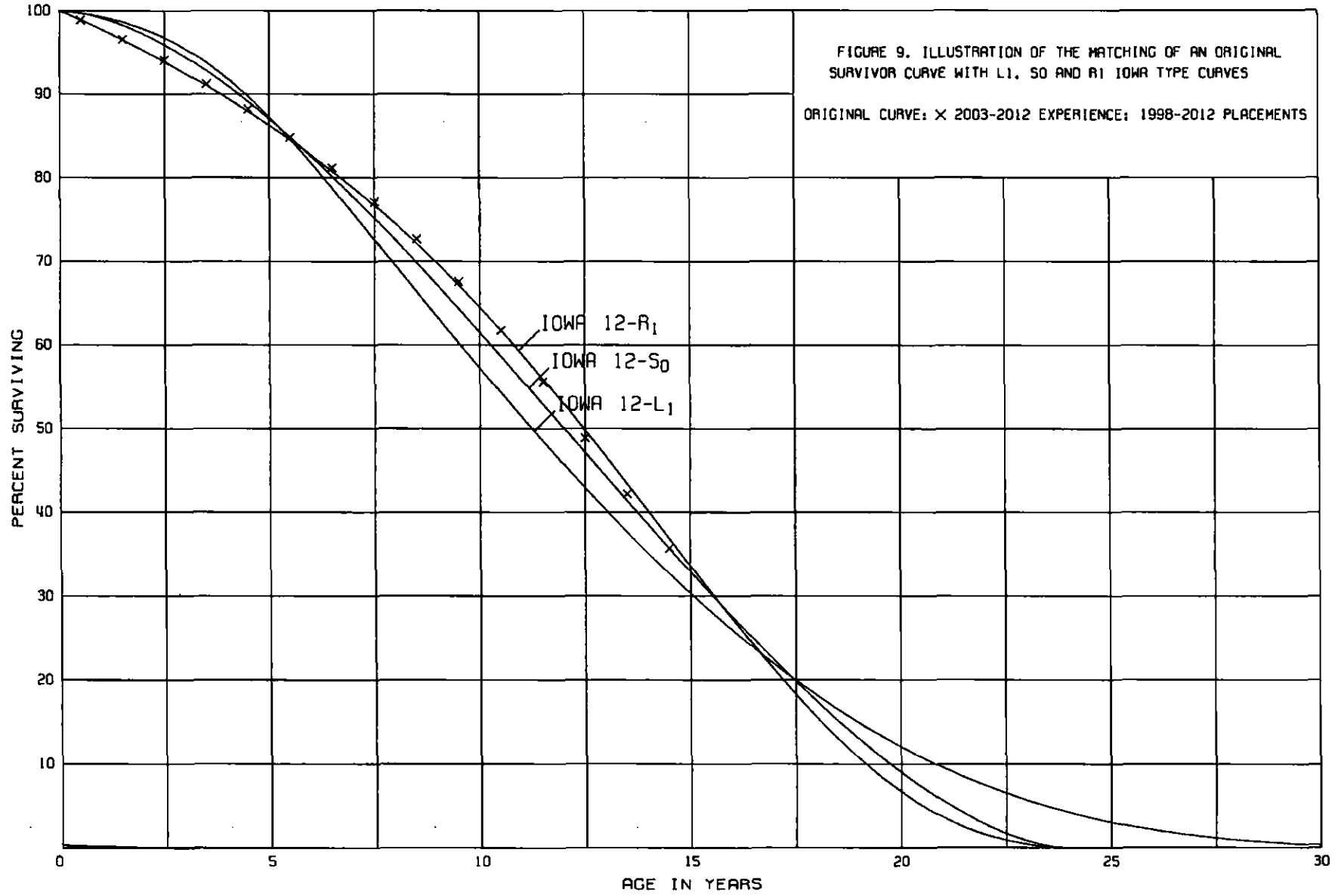
For 18 of the 29 plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 97 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the











indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page III-6.

**DISTRIBUTION PLANT**

375.34	Structures and Improvements - Measuring and Regulating
375.7	Structures and Improvements - Other Distribution System Structures
376	Mains
378	Measuring and Regulating Station Equipment - General
379.1	Measuring and Regulating Station Equipment - City Gate
380	Services
381	Meters
382	Meter Installations
383	House Regulators
384	House Regulator Installations
385	Industrial Measuring and Regulating Station Equipment - Other Than Meters
387.4	Other Equipment - Customer Information Services

**GENERAL PLANT**

392.2	Trailers
394.11	Tools, Shop and Garage Equipment - CNG Facilities
396	Power Operated Equipment

Account 376, Mains, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 376 represents 51 percent of the total depreciable plant. Aged plant accounting data have been compiled for the years 1939 through 2012. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1939 through 2012 and 1973 through 2012. The Iowa 70-R1.5 is an excellent fit of the original survivor curve. The 70-year service life is at the upper end, but still within, the typical service life range of 55 to 70 years for mains. The 70-year life reflects the Company's plans and practices of the past and next few years. The previous estimate was the Iowa 68-R1.5. The survivor curve for the cast iron and bare steel mains is truncated as of December 2037 to reflect the main replacement program in place for these mains. This is consistent with the past study.

The survivor curve estimate for Account 380, Services is based on statistical analyses of historical retirement experience for the periods 1939-2012, 1973-2012 and 1993-2012. The 39-R1.5 estimate for Account 380, Services, is an excellent fit of the original survivor curve developed from historical plant retirements for the period 1939 through 2012. The 39-R1.5 survivor curve sets forth the higher rates of retirement starting at approximately age 30. The 39-year average service life is within the typical range of 35 to 50 years for services. The previous estimate was the Iowa 39-R1.5.

The survivor curve estimates for the remaining accounts in the preceding list were based on similar statistical analyses and previous studies for this and other gas utilities. The remaining eight accounts were based primarily on judgment and estimates of other gas utilities.

### Salvage Analysis

The estimates of net salvage by account were based in part on historical data compiled through 2012. Cost of removal and salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The

most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

### Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1969 through 2012 contributed significantly toward the net salvage estimates for 17 plant accounts and subaccounts, representing 95 percent of the depreciable plant, as follows:

#### DISTRIBUTION PLANT

374.4	Land and Land Rights - Land Rights
375.34	Structures and Improvements - Measuring and Regulating
376	Mains
378	Measuring and Regulating Station Equipment - General
379.1	Measuring and Regulating Station Equipment - City Gate
380	Services
381	Meters
382	Meter Installations
383	House Regulators
384	House Regulator Installations
385	Industrial Measuring and Regulating Station Equipment
387.4	Other Equipment - Customer Information Services

#### GENERAL PLANT

394.11	Tools, Shop and Garage Equipment - CNG Facilities
396.00	Power Operated Equipment

Account 376, Mains, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1969 through 2012 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1969-1971 through 2010-2012 periods were computed to smooth the annual amounts.

Cost of removal was consistent during the overall 44-year period, 1969 - 2012. The practices for applying labor costs to removing pipe versus installing new pipe has not changed. Cost of removal for the most recent five years averaged 15 percent.

Gross salvage has varied slightly, however, the amounts have been minimal. The most recent five-year average of 0 percent gross salvage reflects recent trends of no salvage value for pipe.

The net salvage percent based on the overall period 1969 through 2012 is 13 percent negative net salvage. The range of estimates made by other gas companies for mains is negative 15 to negative 75 percent. Because the statistical indication and most recent five-year period is just below or at the lower end of the range, the statistical indication of negative 15 percent was selected for the Company's mains.

The net salvage percents for the remaining accounts were based on judgment incorporating estimates of previous studies of this and other gas utilities.

#### CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

After the survivor curve and salvage are estimated, the annual depreciation accrual rate can be calculated. In the average service life procedure, the annual accrual rate is computed by the following equation:

$$\text{Annual Accrual Rate, Percent} = \frac{(100\% - \text{Net Salvage, Percent})}{\text{Average Service Life}}$$

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which will not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as a basis for straight line depreciation accounting.

The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account, based upon the attained age and the estimated survivor curve. The accrued depreciation ratios are calculated as follows:

$$\text{Ratio} = \left( 1 - \frac{\text{Average Remaining Life Expectancy}}{\text{Average Service Life}} \right) (1 - \text{Net Salvage, Percent}).$$

The application of these procedures is described for a single unit of property and a group of property units. Salvage is omitted from the description for ease of application.

#### Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left( 1 - \frac{6}{10} \right) = \$400.$$

## Group Depreciation Procedures

When more than a single item of property is under consideration, a group procedure for depreciation is appropriate because normally all of the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group.

Average Service Life Procedure. In the average service life procedure, the rate of annual depreciation is based on the average service life of the group, and this rate is applied to the surviving balances of the group's cost. The accrued depreciation is based on the average service life of the group and the average remaining life of each vintage within the group derived from the area under the survivor curve between the attained age of the vintage and the maximum age.

A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the excess cost recouped subsequent to average life. The recovery of cost is complete at the end of the life cycle, but the distribution of capital cost to annual expense does not match the consumption of service value of plant.

Equal Life Group Procedure. In the equal life group procedure, also known as the unit summation procedure, the property group is subdivided according to service life. That is, each equal life group includes that portion of the property which experiences the life of that specific group. The relative size of each equal life group is determined from the property's life dispersion curve. The calculated depreciation for the property group is the summation of the calculated depreciation based on the service life of each equal life unit.

This procedure eliminates the need to base annual depreciation expense on average lives, inasmuch as each group has a single life. The full cost of short-lived items is accrued during their lives, leaving no deferral of accruals required to be added to the annual cost associated with long-lived items. The depreciation expense for the property group is the summation of the depreciation expense based on the service life of each equal life group.

The table on the following page presents an illustration of calculation of equal life group depreciation using the Iowa 14-L3 survivor curve, net salvage of 0 percent and a December 31, 2012 calculation date.

In the table, each equal life group is defined by the age interval shown in columns 1 and 2. These are the ages at which the first and last retirement of each group occur, and the group's equal life, shown in column 3, is the midpoint of the interval. For purposes of the calculation, the computer is programmed to divide each vintage into equal life groups arranged so that the midpoint of each one-year age interval coincides with the calculation date, e.g., December 31 in this case. This enables the calculation of annual accruals for a twelve-month period centered on the date of calculation.

The retirement during the age interval, shown in column 4, is the size of each equal life group, and is derived from the Iowa 14-L3 survivor curve. It is the difference between the percents surviving at the beginning and end of the age interval.

Each equal life group's annual accrual, shown in column 5, equals the group's size (column 4) divided by its life (column 3) and multiplied by the quantity one minus the net salvage percent with the exception of 2012 installations. For 2012 installations, the group annual accrual is equal to the retirements during the interval multiplied by one minus the net salvage percent.



DETAILED COMPUTATION OF ANNUAL AND ACCRUED FACTORS USING THE EQUAL LIFE GROUP PROCEDURE

INPUT PARAMETERS:  
 CALCULATION DATE... 12-31-2012  
 SURVIVOR CURVE.... 14-L3

AGE INTERVAL		LIFE	RETIREMENTS	GROUP	YEAR	SUMMATION	AVERAGE	ANNUAL	ACCRUED
BEG	END		DURING	ANNUAL		OF ANNUAL	PERCENT		
(1)	(2)	(3)	INTERVAL	ACCUAL	INST	ACCRUALS	(8)	(9)	(10)
			(4)	(5)=(4)/(3)	(6)	(7)			
0.000	1.000	0.500	0.00000	0.00000000000	2012	8.08810413496	100.000000	0.0809	0.0405
1.000	2.000	1.500	0.01037	0.00691333333	2011	8.08464746829	99.994815	0.0809	0.1214
2.000	3.000	2.500	0.10493	0.04197200000	2010	8.06020480163	99.937163	0.0807	0.2018
3.000	4.000	3.500	0.33257	0.09502000000	2009	7.99170880163	99.718411	0.0801	0.2804
4.000	5.000	4.500	0.68818	0.15292888889	2008	7.86773435718	99.208038	0.0793	0.3569
5.000	6.000	5.500	1.17001	0.21272909091	2007	7.68490536728	98.278947	0.0782	0.4301
6.000	7.000	6.500	1.86606	0.28708615385	2006	7.43499774490	96.760912	0.0768	0.4992
7.000	8.000	7.500	2.98837	0.39844933333	2005	7.09223000131	94.333696	0.0752	0.5640
8.000	9.000	8.500	4.67100	0.54952941176	2004	6.61824062877	90.504011	0.0731	0.6214
9.000	10.000	9.500	6.72556	0.70795368421	2003	5.98949908078	84.805733	0.0706	0.6707
10.000	11.000	10.500	8.62259	0.82119904762	2002	5.22492271487	77.131659	0.0677	0.7109
11.000	12.000	11.500	9.79598	0.85182434783	2001	4.38841101714	67.922373	0.0646	0.7429
12.000	13.000	12.500	9.96352	0.79708160000	2000	3.56395804323	58.042622	0.0614	0.7675
13.000	14.000	13.500	9.24666	0.68493777778	1999	2.82294835434	48.437531	0.0583	0.7871
14.000	15.000	14.500	8.01870	0.55301379310	1998	2.20397256890	39.804848	0.0554	0.8033
15.000	16.000	15.500	6.68850	0.43151612903	1997	1.71170760783	32.451247	0.0527	0.8169
16.000	17.000	16.500	5.51419	0.33419333333	1996	1.32885287665	26.349905	0.0504	0.8316
17.000	18.000	17.500	4.58355	0.26191714286	1995	1.03079763856	21.301037	0.0484	0.8470
18.000	19.000	18.500	3.86921	0.20914648649	1994	0.79526582388	17.074655	0.0466	0.8621
19.000	20.000	19.500	3.29650	0.16905128205	1993	0.60616693961	13.491801	0.0449	0.8756
20.000	21.000	20.500	2.80116	0.13664195122	1992	0.45332032298	10.442972	0.0434	0.8897
21.000	22.000	21.500	2.34404	0.10902511628	1991	0.33048678923	7.870368	0.0420	0.9030
22.000	23.000	22.500	1.91465	0.08509555556	1990	0.23342645331	5.741024	0.0407	0.9158
23.000	24.000	23.500	1.51387	0.06442000000	1989	0.15866867553	4.026764	0.0394	0.9259
24.000	25.000	24.500	1.15007	0.04694163265	1988	0.10298785920	2.694794	0.0382	0.9359
25.000	26.000	25.500	0.83267	0.03265372549	1987	0.06319018013	1.703426	0.0371	0.9461
26.000	27.000	26.500	0.56787	0.02142905660	1986	0.03614878909	1.003152	0.0360	0.9540
27.000	28.000	27.500	0.35896	0.01305309091	1985	0.01890771533	0.539738	0.0350	0.9625
28.000	29.000	28.500	0.20485	0.00718771930	1984	0.00878731023	0.257834	0.0341	0.9719
29.000	30.000	29.500	0.10170	0.00344745763	1983	0.00346972176	0.104558	0.0332	0.9794
30.000	31.000	30.500	0.04078	0.00133704918	1982	0.00107746836	0.033321	0.0323	0.9852
31.000	32.000	31.500	0.01138	0.00036126984	1981	0.00022830885	0.007240	0.0315	0.9923
32.000	33.000	32.500	0.00152	0.00004676923	1980	0.00002428931	0.000788	0.0308	1.0000
33.000	33.320	33.160	0.00003	0.00000090470	1979	0.00000014475	0.000005	0.0000	1.0000
TOTAL			100.00000						

Columns 6 through 10 show the derivation of the annual factor and accrued factor for each vintage based on the information developed in the first five columns. The year installed is shown in column 6. For all vintages other than 2012, the summation of annual accruals for each year installed, shown in column 7, is calculated by adding one-half of the group annual accrual (column 5) for that vintage's current age interval plus the group annual accruals for all succeeding age intervals. For example, the figure 8.08464746829 for 2011 equals one-half of 0.00691333333 plus all of the succeeding figures in column 5. Only one-half of the annual accrual for the vintage's current age interval group is included

in the summation because the equal life group for that interval has reached the year during which it is expected to be retired.

The summation of annual accruals (column 7) for installations during 2012 are calculated on the basis of an in-service date at the midpoint of the year, i.e., June 30. Inasmuch as the overall calculation is centered on December 31, 2012, the first figure in column 7, for vintage 2012, equals all of the group annual accrual for the first equal life group plus the accruals for all of the subsequent equal life groups.

The average percent surviving, derived from the Iowa 14-L3 survivor curve, is shown in column 8 for each age interval. The annual factor, shown in column 9, is the result of dividing the summation of annual accruals (column 7) by the average percent surviving (column 8).

The accrued factor, shown in column 10, equals the annual factor multiplied by the age of the group at December 31, 2012.

#### REMAINING LIFE ANNUAL ACCRUAL RATES

The annual depreciation accrual rates are calculated as of December 31, 2012, and based on the straight line remaining life method using the equal life group procedure. For the purpose of calculating the composite remaining life accrual rates as of December 31, 2012, the book reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account as of December 31, 2012. The remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the composite remaining life for the surviving original cost of that vintage. The composite remaining life is derived by compositing the individual equal life group remaining lives in accordance with the following equation:

$$\text{Composite Remaining Life} = \frac{\sum \left( \frac{\text{Book Cost}}{\text{Life}} \times \text{Remaining Life} \right)}{\sum \frac{\text{Book Cost}}{\text{Life}}}$$

The book costs and lives of the several equal life groups which are summed in the foregoing equation are defined by the estimated future survivor curve.

Inasmuch as book cost divided by life equals the whole life annual accrual, the foregoing equation reduces to the following form:

$$\text{Composite Remaining Life} = \frac{\Sigma \text{ Whole Life Future Accruals}}{\Sigma \text{ Whole Life Annual Accruals}}$$

or

$$\text{Composite Remaining Life} = \frac{\Sigma \text{ Book Cost} - \text{Calc. Reserve}}{\Sigma \text{ Whole Life Annual Accrual}}$$

The composite remaining life calculations were made using computer software that utilizes detailed ELG calculations of whole life future accruals and annual accruals in order to derive the vintage composite remaining lives. The annual accrual rate for each account is equal to the sum of the remaining life annual accruals divided by the total original cost. The composite remaining life is calculated by dividing the sum of the future book accruals by the sum of the remaining life annual accruals.

#### CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization, as defined in the Uniform System of Accounts, is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization periods and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
391.1 Office Furniture & Equipment - Furniture	20
391.11 Office Furniture & Equipment - Equipment	15
391.12 Office Furniture & Equipment - Info Systems	5
394 Tools, Shop and Garage Equipment	25
395 Laboratory Equipment	20
398 Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2012, the book or ratemaking book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.



## PART III. RESULTS OF STUDY

### QUALIFICATION OF RESULTS

The calculated annual depreciation accrual rates are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation using the equal life group procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2012. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2012, is reasonable for a period of three to five years.

### DESCRIPTION OF STATISTICAL SUPPORT

The service life and salvage estimates were based on judgment which incorporated statistical analyses of retirement data, discussions with management and consideration of estimates made for other gas utility companies. The results of the statistical analyses of service life are presented in the section titled "Service Life Statistics".

The estimated survivor curves for each account are presented in graphical form. The charts depict the estimated smooth survivor curve and original survivor curve(s), when applicable, related to each specific group. For groups where the original survivor curve was plotted, the calculation of the original life table is also presented.

The analyses of salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

#### DESCRIPTION OF DEPRECIATION TABULATIONS

A summary of the results of the study, as applied to the original cost of gas plant at December 31, 2012, is presented on pages III-4 and III-5 of this report. The schedule sets forth the original cost, the book reserve, future accruals, the calculated annual depreciation rate and amount, and the composite remaining life related to gas plant.

The tables of the calculated annual depreciation accruals are presented in account sequence in the section titled "Depreciation Calculations." The tables indicate the estimated survivor curve and salvage percent for the account and set forth for each installation year the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life and the calculated annual accrual amount.

COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2012

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2012 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual		Composite Remaining Life (9)=(6)/(7)	
						Amount (7)	Rate (8)=(7)/(4)		
DEPRECIABLE PLANT									
DISTRIBUTION PLANT									
Land and Land Rights									
374 4	Land Rights	70-R2	0	616,570.15	140,226	476,344	11,011	1.79	43.3
374.5	Rights-of-Way	75-S4	0	2,666,571.20	803,512	1,863,059	34,261	1.28	54.4
	<i>Total Account 374</i>			3,283,141.35	943,738	2,339,403	45,272	1.38	
Structures and Improvements									
375.34	Measuring and Regulating	48-S0.5	(15)	1,142,576.46	408,231	905,732	34,253	3.00	26.4
375.7	Other Distribution System								
	Other Buildings	Square	0	7,032,785.62	2,610,279	4,422,507	141,644	2.01	31.2
	Distribution System Structures	37-S2	0	130,419.64	79,736	50,684	3,251	2.49	15.6
	<i>Total Account 375.70</i>			7,163,205.26	2,690,015	4,473,191	144,895	2.02	
375.8	Communication Structures	35-S2	0	33,260.58	32,864	397	33	0.10	12.0
	<i>Total Account 375</i>			8,339,042.30	3,131,110	5,379,320	179,181	2.15	
376	Mains								
	Cast Iron	70-R1.5	(15)	273,248.40	218,796	95,440	5,053	1.85	18.9
	Bare Steel	70-R1.5	(15)	17,968,304.52	13,921,391	6,742,159	345,328	1.92	19.5
	Coated Steel	70-R1.5	(15)	44,837,223.36	13,448,290	38,114,517	896,157	2.00	42.5
	Plastic	70-R1.5	(15)	98,419,204.15	24,021,168	89,160,917	2,102,387	2.14	42.4
	<i>Total Account 376</i>			161,497,980.43	51,609,645	134,113,033	3,348,925	2.07	
378	Meas and Reg Sta. Equip. - General	41-S0	(10)	5,401,380.31	2,717,630	3,223,888	146,348	2.71	22.0
379.1	Meas and Reg Sta. Equip. - City Gate	34-R2	(10)	257,908.74	270,760	12,940	1,037	0.40	12.5
380	Services	39-R1.5	(60)	95,861,712.15	54,739,756	98,638,983	4,427,524	4.62	22.3
381	Meters	35-S0.5	2	12,169,558.60	4,192,116	7,734,051	450,264	3.70	17.2
381.1	Meters - AMI	15-S2.5	0	682,384.32	15,881	666,503	52,862	7.75	12.6
382	Meter Installations	40-S2	(10)	8,234,752.85	3,926,752	5,131,476	243,774	2.96	21.1
383	House Regulators	39-S2	(5)	4,884,766.35	1,239,809	3,889,196	148,398	3.04	26.2
384	House Regulator Installations	39-S2	0	2,282,263.96	1,696,055	586,209	29,963	1.31	19.6
385	Industrial Meas and Reg Equipment	32-R0.5	(10)	2,763,500.00	940,969	2,098,881	127,459	4.61	16.5
387.4	Other Equipment - Customer Information Services	32-R2.5	(5)	3,275,691.89	1,364,584	2,074,892	118,876	3.63	17.5
TOTAL DISTRIBUTION PLANT				308,934,083.25	126,788,805	265,888,775	9,319,883	3.02	
GENERAL PLANT									
Office Furniture and Equipment									
391 1	Furniture	20-SQ	0	1,136,231.33	1,007,199	129,032	56,825	5.00	2.3
391 11	Equipment	15-SQ	0	23,574.97	11,776	11,799	1,573	6.67	7.5
391 12	Information Systems								
	Fully Accrued			1,820.65	1,821	0	0	-	-
	Amortized	5-SQ	0	615,447.42	198,141	417,306	123,116	20.00	3.4
	<i>Total Account 391.12</i>			617,268.07	199,962	417,306	123,116	19.95	



COLUMBIA GAS OF KENTUCKY, INC.

ESTIMATED SURVIVOR CURVES, NET SALVAGE, ORIGINAL COST, BOOK RESERVE AND  
CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2012

Depreciable Group (1)	Survivor Curve (2)	Net Salvage (3)	Original Cost at December 31, 2012 (4)	Book Reserve (5)	Future Book Accruals (6)	Calculated Annual Accrual		Composite Remaining Life (9)=(6)/(7)	
						Amount (7)	Rate (8)=(7)/(4)		
392.2	Transportation Equipment - Trailers	16-L4	0	139,968.44	38,749	101,219	10,256	7.33	9.9
	Tools, Shop and Garage Equipment								
394	Equipment	25-SQ	0	2,219,703.21	1,069,603	1,150,100	88,683	4.00	13.0
394.11	CNG Facilities	14-L3	0	335,308.07	249,148	86,160	26,314	7.85	3.3
	Total 394			2,555,011.28	1,318,751	1,236,260	114,997	4.50	
395	Laboratory Equipment	20-SQ	0	9,781.80	6,175	3,607	489	5.00	7.4
396	Power Operated Equipment	17-L1.5	25	258,254.72	83,967	109,724	15,448	5.98	7.1
398	Miscellaneous Equipment								
	Fully Accrued			3,290.19	3,290	0	0	-	-
	Amortized	15-SQ	0	119,675.52	47,452	72,224	7,981	6.67	9.0
	Total Account 398			122,965.71	50,742	72,224	7,981	6.49	
TOTAL GENERAL PLANT				4,863,056.32	2,717,321	2,081,171	330,685	6.80	
TOTAL DEPRECIABLE PLANT				313,797,139.57	129,506,126	267,969,946	9,650,568	3.08	
UNRECOVERED RESERVE TO BE AMORTIZED									
391.1	Furniture				(78,543)		26,181	***	
391.11	Equipment				(1,342)		447	***	
391.12	Information Systems				(1,102)		367	***	
394	Equipment				(50,635)		16,878	***	
395	Laboratory Equipment				2		(1)	***	
398	Miscellaneous Equipment				(1,628)		543	***	
TOTAL UNRECOVERED RESERVE TO BE AMORTIZED					(133,248)		44,416		
AMORTIZABLE PLANT									
303	Misc. Intangible Plant			2,924,339.05	1,187,281	1,737,058	1,149,329	**	
375.71	Structures and Improvements - Leaseholds			63,643.11	25,916	37,727	25,916	**	
TOTAL AMORTIZABLE PLANT				2,987,982.16	1,213,197	1,774,785	1,175,245		
NONDEPRECIABLE PLANT									
301	Organization			521.20					
304	Land			7,678.39					
374.1	Land			206.00	(19)				
374.2	Land			878,533.97					
TOTAL NONDEPRECIABLE PLANT				886,939.56	(19)				
TOTAL GAS PLANT				317,672,061.29	130,586,056	269,744,731	10,870,229		

\* Indicates the use of an interim survivor curve. Each asset class has a probable retirement date.

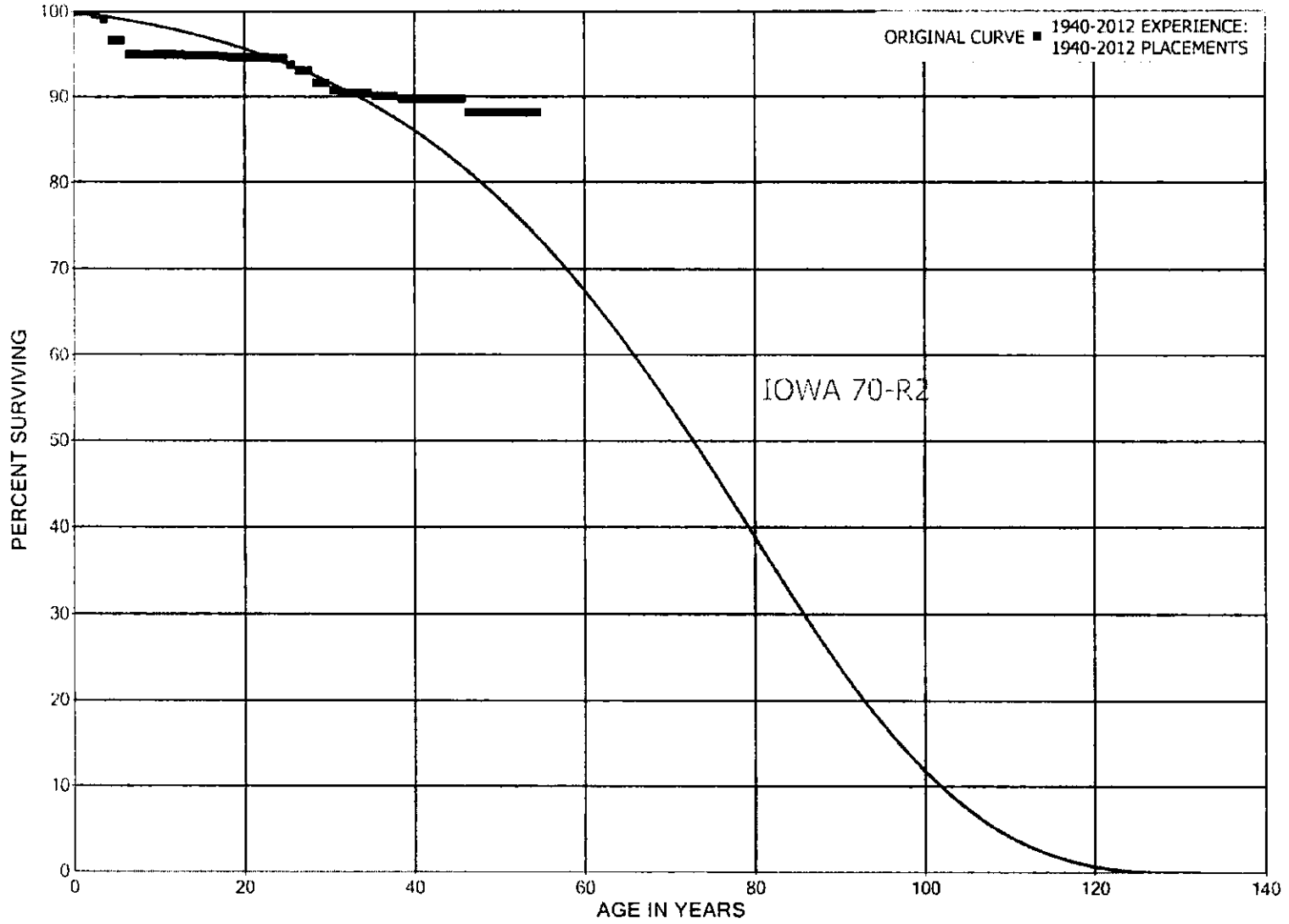
\*\* Accrual rate based on individual asset amortization.

\*\*\* 3-Year amortization of unrecovered reserve related to implementation of amortization accounting.

III-6

## SERVICE LIFE STATISTICS

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-7

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2012			EXPERIENCE BAND 1940-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	653,322		0.0000	1.0000	100.00
0.5	631,209		0.0000	1.0000	100.00
1.5	619,385	2,211	0.0036	0.9964	100.00
2.5	567,847	3,071	0.0054	0.9946	99.64
3.5	516,283	13,066	0.0253	0.9747	99.10
4.5	477,108	0	0.0000	1.0000	96.60
5.5	475,121	8,244	0.0174	0.9826	96.60
6.5	466,168		0.0000	1.0000	94.92
7.5	463,112		0.0000	1.0000	94.92
8.5	446,238	84	0.0002	0.9998	94.92
9.5	446,213	36	0.0001	0.9999	94.90
10.5	430,289		0.0000	1.0000	94.89
11.5	423,573		0.0000	1.0000	94.89
12.5	411,928	435	0.0011	0.9989	94.89
13.5	411,433	32	0.0001	0.9999	94.79
14.5	403,863		0.0000	1.0000	94.79
15.5	380,494		0.0000	1.0000	94.79
16.5	380,494	161	0.0004	0.9996	94.79
17.5	364,064	533	0.0015	0.9985	94.75
18.5	312,950		0.0000	1.0000	94.61
19.5	311,309		0.0000	1.0000	94.61
20.5	304,012		0.0000	1.0000	94.61
21.5	294,061		0.0000	1.0000	94.61
22.5	278,460	339	0.0012	0.9988	94.61
23.5	240,002		0.0000	1.0000	94.49
24.5	216,798	1,887	0.0087	0.9913	94.49
25.5	153,239	931	0.0061	0.9939	93.67
26.5	127,475		0.0000	1.0000	93.10
27.5	106,498	1,683	0.0158	0.9842	93.10
28.5	71,185		0.0000	1.0000	91.63
29.5	53,787	518	0.0096	0.9904	91.63
30.5	43,506	147	0.0034	0.9966	90.75
31.5	37,146		0.0000	1.0000	90.44
32.5	34,030		0.0000	1.0000	90.44
33.5	34,030		0.0000	1.0000	90.44
34.5	31,107	112	0.0036	0.9964	90.44
35.5	30,437	8	0.0003	0.9997	90.11
36.5	30,094		0.0000	1.0000	90.09
37.5	30,094	114	0.0038	0.9962	90.09
38.5	27,160		0.0000	1.0000	89.75

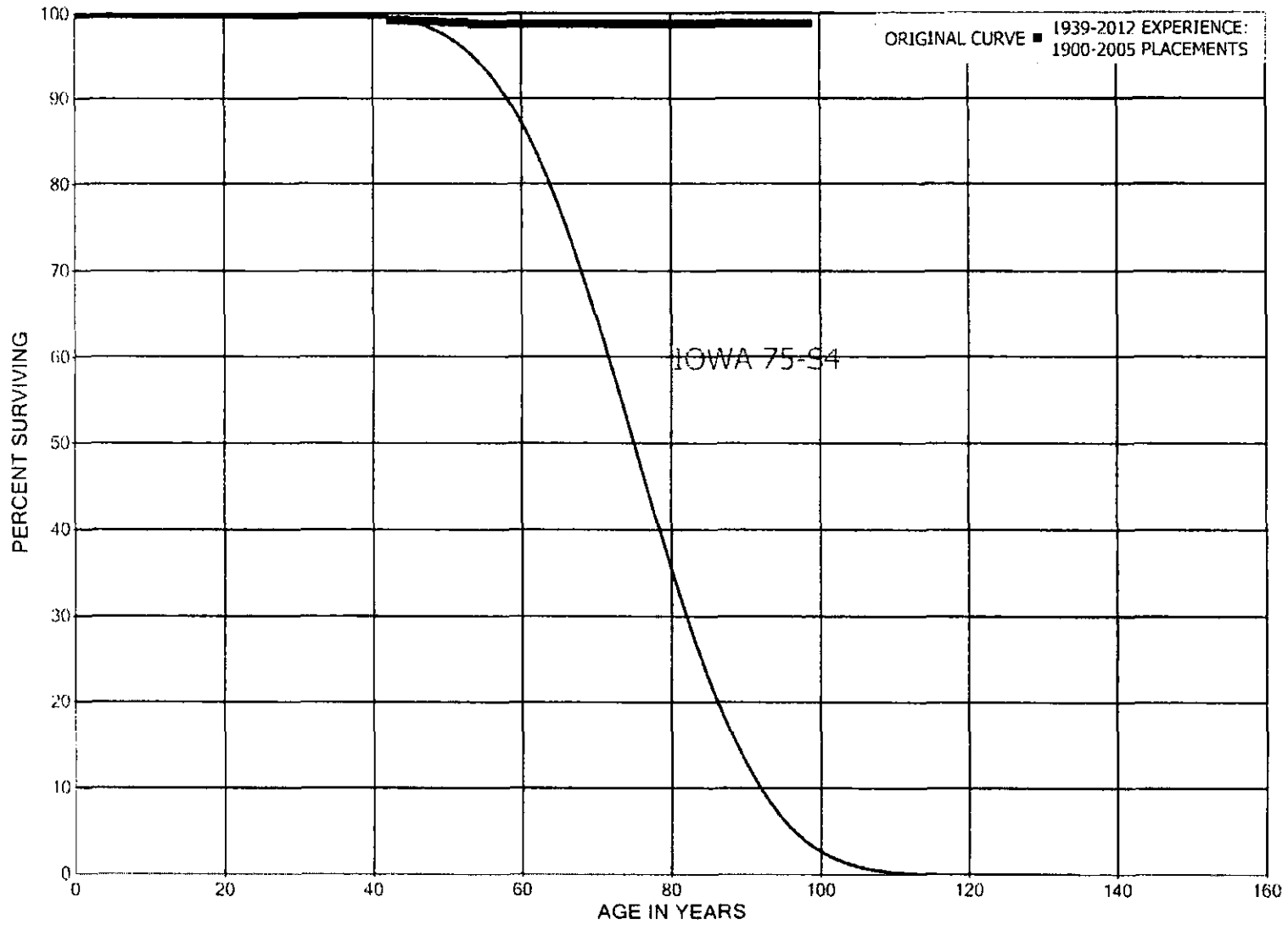
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2012			EXPERIENCE BAND 1940-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	27,160		0.0000	1.0000	89.75
40.5	22,430		0.0000	1.0000	89.75
41.5	21,465		0.0000	1.0000	89.75
42.5	19,853		0.0000	1.0000	89.75
43.5	19,327	11	0.0006	0.9994	89.75
44.5	18,786		0.0000	1.0000	89.70
45.5	18,297	318	0.0174	0.9826	89.70
46.5	17,131	3	0.0002	0.9998	88.14
47.5	16,421		0.0000	1.0000	88.12
48.5	12,997		0.0000	1.0000	88.12
49.5	9,824		0.0000	1.0000	88.12
50.5	8,070		0.0000	1.0000	88.12
51.5	7,434		0.0000	1.0000	88.12
52.5	7,172		0.0000	1.0000	88.12
53.5	5,703		0.0000	1.0000	88.12
54.5	4,209		0.0000	1.0000	88.12
55.5	3,902		0.0000	1.0000	88.12
56.5	3,099		0.0000	1.0000	88.12
57.5	2,453		0.0000	1.0000	88.12
58.5	1,036		0.0000	1.0000	88.12
59.5	1,036		0.0000	1.0000	88.12
60.5	1,036		0.0000	1.0000	88.12
61.5	1,036		0.0000	1.0000	88.12
62.5	1,036	59	0.0566	0.9434	88.12
63.5	659		0.0000	1.0000	83.14
64.5	659		0.0000	1.0000	83.14
65.5	659		0.0000	1.0000	83.14
66.5	632		0.0000	1.0000	83.14
67.5	632		0.0000	1.0000	83.14
68.5	632		0.0000	1.0000	83.14
69.5	632		0.0000	1.0000	83.14
70.5	632		0.0000	1.0000	83.14
71.5	632		0.0000	1.0000	83.14
72.5					83.14

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-10

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2005			EXPERIENCE BAND 1939-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,492,676		0.0000	1.0000	100.00
0.5	2,493,448	2,533	0.0010	0.9990	100.00
1.5	2,507,326		0.0000	1.0000	99.90
2.5	2,515,346		0.0000	1.0000	99.90
3.5	2,517,171		0.0000	1.0000	99.90
4.5	2,519,453		0.0000	1.0000	99.90
5.5	2,525,231		0.0000	1.0000	99.90
6.5	2,526,433		0.0000	1.0000	99.90
7.5	2,530,747		0.0000	1.0000	99.90
8.5	2,535,579		0.0000	1.0000	99.90
9.5	2,535,963		0.0000	1.0000	99.90
10.5	1,417,405		0.0000	1.0000	99.90
11.5	1,283,036		0.0000	1.0000	99.90
12.5	1,272,971		0.0000	1.0000	99.90
13.5	1,273,310		0.0000	1.0000	99.90
14.5	1,265,236		0.0000	1.0000	99.90
15.5	1,265,599		0.0000	1.0000	99.90
16.5	1,241,023		0.0000	1.0000	99.90
17.5	1,063,245		0.0000	1.0000	99.90
18.5	849,555		0.0000	1.0000	99.90
19.5	817,773		0.0000	1.0000	99.90
20.5	760,988		0.0000	1.0000	99.90
21.5	714,766		0.0000	1.0000	99.90
22.5	628,288		0.0000	1.0000	99.90
23.5	550,732	390	0.0007	0.9993	99.90
24.5	453,312		0.0000	1.0000	99.83
25.5	434,370		0.0000	1.0000	99.83
26.5	401,537		0.0000	1.0000	99.83
27.5	399,269		0.0000	1.0000	99.83
28.5	329,127		0.0000	1.0000	99.83
29.5	320,188		0.0000	1.0000	99.83
30.5	319,821		0.0000	1.0000	99.83
31.5	309,256		0.0000	1.0000	99.83
32.5	298,493		0.0000	1.0000	99.83
33.5	285,240		0.0000	1.0000	99.83
34.5	282,911		0.0000	1.0000	99.83
35.5	278,812		0.0000	1.0000	99.83
36.5	273,806		0.0000	1.0000	99.83
37.5	264,222		0.0000	1.0000	99.83
38.5	262,703		0.0000	1.0000	99.83

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2005			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	257,226	21	0.0001	0.9999	99.83	
40.5	238,280		0.0000	1.0000	99.82	
41.5	222,426	1,378	0.0062	0.9938	99.82	
42.5	193,263		0.0000	1.0000	99.20	
43.5	150,356		0.0000	1.0000	99.20	
44.5	145,379	236	0.0016	0.9984	99.20	
45.5	140,464		0.0000	1.0000	99.04	
46.5	112,662		0.0000	1.0000	99.04	
47.5	109,862		0.0000	1.0000	99.04	
48.5	133,433	106	0.0008	0.9992	99.04	
49.5	127,755		0.0000	1.0000	98.96	
50.5	127,183		0.0000	1.0000	98.96	
51.5	115,925		0.0000	1.0000	98.96	
52.5	109,922	313	0.0028	0.9972	98.96	
53.5	104,557		0.0000	1.0000	98.68	
54.5	95,421		0.0000	1.0000	98.68	
55.5	94,314		0.0000	1.0000	98.68	
56.5	92,406		0.0000	1.0000	98.68	
57.5	92,601		0.0000	1.0000	98.68	
58.5	87,002		0.0000	1.0000	98.68	
59.5	82,903		0.0000	1.0000	98.68	
60.5	82,441		0.0000	1.0000	98.68	
61.5	74,905		0.0000	1.0000	98.68	
62.5	71,716		0.0000	1.0000	98.68	
63.5	74,047		0.0000	1.0000	98.68	
64.5	72,816		0.0000	1.0000	98.68	
65.5	72,427		0.0000	1.0000	98.68	
66.5	72,372		0.0000	1.0000	98.68	
67.5	72,337		0.0000	1.0000	98.68	
68.5	72,281		0.0000	1.0000	98.68	
69.5	72,102		0.0000	1.0000	98.68	
70.5	72,020		0.0000	1.0000	98.68	
71.5	68,936		0.0000	1.0000	98.68	
72.5	67,530		0.0000	1.0000	98.68	
73.5	67,476		0.0000	1.0000	98.68	
74.5	67,184		0.0000	1.0000	98.68	
75.5	67,037		0.0000	1.0000	98.68	
76.5	66,994		0.0000	1.0000	98.68	
77.5	66,994		0.0000	1.0000	98.68	
78.5	68,515		0.0000	1.0000	98.68	



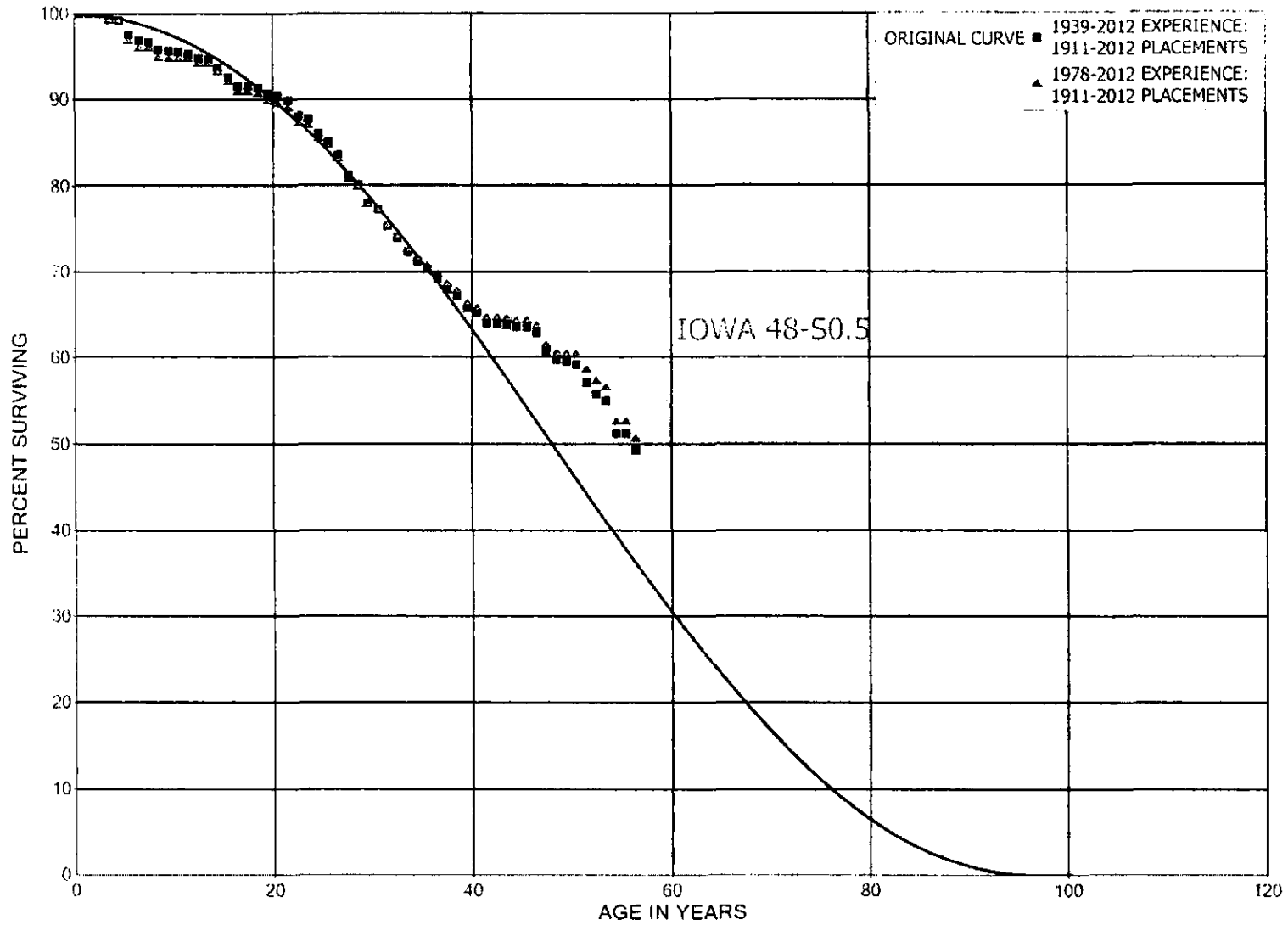
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2005			EXPERIENCE BAND 1939-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	68,393		0.0000	1.0000	98.68
80.5	68,382		0.0000	1.0000	98.68
81.5	68,306		0.0000	1.0000	98.68
82.5	68,012		0.0000	1.0000	98.68
83.5	58,647		0.0000	1.0000	98.68
84.5	51,031		0.0000	1.0000	98.68
85.5	50,457		0.0000	1.0000	98.68
86.5	50,457		0.0000	1.0000	98.68
87.5	50,457		0.0000	1.0000	98.68
88.5	50,457		0.0000	1.0000	98.68
89.5	50,457		0.0000	1.0000	98.68
90.5	49,906		0.0000	1.0000	98.68
91.5	49,902		0.0000	1.0000	98.68
92.5	49,894		0.0000	1.0000	98.68
93.5	49,894		0.0000	1.0000	98.68
94.5	49,672		0.0000	1.0000	98.68
95.5	49,669		0.0000	1.0000	98.68
96.5	45,955		0.0000	1.0000	98.68
97.5	45,937		0.0000	1.0000	98.68
98.5	45,496		0.0000	1.0000	98.68
99.5	5,849		0.0000	1.0000	98.68
100.5	5,682		0.0000	1.0000	98.68
101.5	5,643		0.0000	1.0000	98.68
102.5	5,610		0.0000	1.0000	98.68
103.5	5,610		0.0000	1.0000	98.68
104.5	5,101		0.0000	1.0000	98.68
105.5	5,101		0.0000	1.0000	98.68
106.5	4,647		0.0000	1.0000	98.68
107.5	8		0.0000	1.0000	98.68
108.5	8		0.0000	1.0000	98.68
109.5	8		0.0000	1.0000	98.68
110.5	8		0.0000	1.0000	98.68
111.5	8		0.0000	1.0000	98.68
112.5					98.68

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,243,921	94	0.0001	0.9999	100.00	
0.5	1,112,292	43	0.0000	1.0000	99.99	
1.5	1,039,238	101	0.0001	0.9999	99.99	
2.5	899,542	6,592	0.0073	0.9927	99.98	
3.5	867,855	445	0.0005	0.9995	99.25	
4.5	836,600	14,514	0.0173	0.9827	99.20	
5.5	800,769	5,453	0.0068	0.9932	97.47	
6.5	775,680	1,597	0.0021	0.9979	96.81	
7.5	764,811	6,924	0.0091	0.9909	96.61	
8.5	753,681	1,328	0.0018	0.9982	95.74	
9.5	754,779	422	0.0006	0.9994	95.57	
10.5	733,378	1,978	0.0027	0.9973	95.51	
11.5	708,218	4,105	0.0058	0.9942	95.26	
12.5	700,001	587	0.0008	0.9992	94.70	
13.5	693,139	7,300	0.0105	0.9895	94.63	
14.5	674,204	7,968	0.0118	0.9882	93.63	
15.5	665,656	6,945	0.0104	0.9896	92.52	
16.5	643,006	360	0.0006	0.9994	91.56	
17.5	642,315	1,630	0.0025	0.9975	91.51	
18.5	641,659	4,850	0.0076	0.9924	91.27	
19.5	637,085	1,678	0.0026	0.9974	90.58	
20.5	635,407	3,229	0.0051	0.9949	90.35	
21.5	632,821	12,527	0.0198	0.9802	89.89	
22.5	599,684	2,282	0.0038	0.9962	88.11	
23.5	590,522	11,373	0.0193	0.9807	87.77	
24.5	561,053	6,415	0.0114	0.9886	86.08	
25.5	461,325	8,557	0.0185	0.9815	85.10	
26.5	422,414	11,158	0.0264	0.9736	83.52	
27.5	351,248	4,858	0.0138	0.9862	81.31	
28.5	311,216	8,488	0.0273	0.9727	80.19	
29.5	288,647	2,485	0.0086	0.9914	78.00	
30.5	237,084	6,374	0.0269	0.9731	77.33	
31.5	227,806	4,017	0.0176	0.9824	75.25	
32.5	201,151	4,311	0.0214	0.9786	73.92	
33.5	196,840	3,094	0.0157	0.9843	72.34	
34.5	190,528	2,401	0.0126	0.9874	71.20	
35.5	184,816	2,975	0.0161	0.9839	70.30	
36.5	181,643	3,132	0.0172	0.9828	69.17	
37.5	178,511	2,002	0.0112	0.9888	67.98	
38.5	174,713	3,995	0.0229	0.9771	67.22	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	164,236	1,390	0.0085	0.9915	65.68	
40.5	155,677	2,841	0.0183	0.9817	65.13	
41.5	137,998	32	0.0002	0.9998	63.94	
42.5	124,198	297	0.0024	0.9976	63.92	
43.5	123,733	491	0.0040	0.9960	63.77	
44.5	120,039	68	0.0006	0.9994	63.52	
45.5	117,383	1,260	0.0107	0.9893	63.48	
46.5	109,691	3,606	0.0329	0.9671	62.80	
47.5	100,002	1,693	0.0169	0.9831	60.73	
48.5	87,956	240	0.0027	0.9973	59.71	
49.5	85,128	517	0.0061	0.9939	59.54	
50.5	82,306	2,933	0.0356	0.9644	59.18	
51.5	75,376	1,835	0.0243	0.9757	57.07	
52.5	66,098	868	0.0131	0.9869	55.68	
53.5	57,353	3,886	0.0678	0.9322	54.95	
54.5	47,305	3	0.0001	0.9999	51.23	
55.5	41,988	1,627	0.0387	0.9613	51.23	
56.5	33,232		0.0000	1.0000	49.24	
57.5	29,773	625	0.0210	0.9790	49.24	
58.5	22,891	472	0.0206	0.9794	48.21	
59.5	19,468	442	0.0227	0.9773	47.21	
60.5	16,397	6	0.0004	0.9996	46.14	
61.5	11,180	602	0.0538	0.9462	46.12	
62.5	8,106	1	0.0002	0.9998	43.64	
63.5	7,773	461	0.0593	0.9407	43.63	
64.5	6,853	0	0.0000	1.0000	41.05	
65.5	6,639	1	0.0002	0.9998	41.05	
66.5	6,637	200	0.0301	0.9699	41.04	
67.5	6,437		0.0000	1.0000	39.80	
68.5	6,437	205	0.0318	0.9682	39.80	
69.5	6,194	339	0.0547	0.9453	38.54	
70.5	5,855	675	0.1153	0.8847	36.43	
71.5	4,247	1	0.0002	0.9998	32.23	
72.5	3,707	2	0.0006	0.9994	32.22	
73.5	3,386	6	0.0018	0.9982	32.20	
74.5	3,380	205	0.0606	0.9394	32.15	
75.5	3,151	25	0.0079	0.9921	30.20	
76.5	2,902	148	0.0510	0.9490	29.96	
77.5	2,754		0.0000	1.0000	28.43	
78.5	2,754		0.0000	1.0000	28.43	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,754	117	0.0425	0.9575	28.43	
80.5	2,573		0.0000	1.0000	27.22	
81.5	2,573		0.0000	1.0000	27.22	
82.5	2,397		0.0000	1.0000	27.22	
83.5	1,999	205	0.1025	0.8975	27.22	
84.5	1,100		0.0000	1.0000	24.43	
85.5	1,100		0.0000	1.0000	24.43	
86.5	1,100	3	0.0025	0.9975	24.43	
87.5	1,097		0.0000	1.0000	24.37	
88.5	1,097		0.0000	1.0000	24.37	
89.5	1,097		0.0000	1.0000	24.37	
90.5	1,097	6	0.0057	0.9943	24.37	
91.5	1,091		0.0000	1.0000	24.23	
92.5	1,091		0.0000	1.0000	24.23	
93.5	1,091		0.0000	1.0000	24.23	
94.5	1,091		0.0000	1.0000	24.23	
95.5	1,091		0.0000	1.0000	24.23	
96.5	1,091		0.0000	1.0000	24.23	
97.5	894		0.0000	1.0000	24.23	
98.5	894		0.0000	1.0000	24.23	
99.5	894		0.0000	1.0000	24.23	
100.5	894		0.0000	1.0000	24.23	
101.5					24.23	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1978-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	983,798		0.0000	1.0000	100.00
0.5	853,894		0.0000	1.0000	100.00
1.5	785,079	1	0.0000	1.0000	100.00
2.5	648,918	5,534	0.0085	0.9915	100.00
3.5	628,131	445	0.0007	0.9993	99.15
4.5	600,841	14,514	0.0242	0.9758	99.08
5.5	566,053	5,077	0.0090	0.9910	96.68
6.5	557,497	1	0.0000	1.0000	95.82
7.5	567,784	6,578	0.0116	0.9884	95.82
8.5	555,218	373	0.0007	0.9993	94.71
9.5	559,231		0.0000	1.0000	94.64
10.5	539,196		0.0000	1.0000	94.64
11.5	524,992	3,446	0.0066	0.9934	94.64
12.5	525,933	6	0.0000	1.0000	94.02
13.5	535,755	5,265	0.0098	0.9902	94.02
14.5	527,438	6,768	0.0128	0.9872	93.10
15.5	523,476	6,642	0.0127	0.9873	91.90
16.5	508,380	69	0.0001	0.9999	90.74
17.5	528,299	1,326	0.0025	0.9975	90.72
18.5	539,438	4,850	0.0090	0.9910	90.50
19.5	543,826	1,678	0.0031	0.9969	89.68
20.5	552,174	2,537	0.0046	0.9954	89.41
21.5	575,408	11,899	0.0207	0.9793	88.99
22.5	547,761	1,076	0.0020	0.9980	87.15
23.5	548,207	9,841	0.0180	0.9820	86.98
24.5	524,219	5,176	0.0099	0.9901	85.42
25.5	429,731	7,963	0.0185	0.9815	84.58
26.5	401,548	11,109	0.0277	0.9723	83.01
27.5	333,204	3,490	0.0105	0.9895	80.71
28.5	296,846	8,154	0.0275	0.9725	79.87
29.5	275,458	1,837	0.0067	0.9933	77.68
30.5	225,809	5,308	0.0235	0.9765	77.16
31.5	218,571	3,741	0.0171	0.9829	75.34
32.5	191,668	4,150	0.0216	0.9784	74.05
33.5	187,519	2,351	0.0125	0.9875	72.45
34.5	181,907	2,401	0.0132	0.9868	71.54
35.5	176,145	2,351	0.0133	0.9867	70.60
36.5	175,124	2,901	0.0166	0.9834	69.66
37.5	173,044	1,869	0.0108	0.9892	68.50
38.5	169,530	3,601	0.0212	0.9788	67.76

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1978-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	159,294	1,307	0.0082	0.9918	66.32	
40.5	150,943	2,752	0.0182	0.9818	65.78	
41.5	133,510	32	0.0002	0.9998	64.58	
42.5	119,679	23	0.0002	0.9998	64.56	
43.5	119,656	433	0.0036	0.9964	64.55	
44.5	115,519	25	0.0002	0.9998	64.32	
45.5	112,970	1,260	0.0112	0.9888	64.30	
46.5	105,279	3,606	0.0343	0.9657	63.59	
47.5	95,767	1,610	0.0168	0.9832	61.41	
48.5	84,955	10	0.0001	0.9999	60.38	
49.5	83,834	175	0.0021	0.9979	60.37	
50.5	81,502	2,289	0.0281	0.9719	60.24	
51.5	75,028	1,835	0.0245	0.9755	58.55	
52.5	65,750	837	0.0127	0.9873	57.12	
53.5	57,036	3,886	0.0681	0.9319	56.39	
54.5	47,105	3	0.0001	0.9999	52.55	
55.5	40,888	1,627	0.0398	0.9602	52.55	
56.5	32,132		0.0000	1.0000	50.46	
57.5	28,673	625	0.0218	0.9782	50.46	
58.5	21,791	472	0.0217	0.9783	49.36	
59.5	18,368	442	0.0241	0.9759	48.29	
60.5	15,297	6	0.0004	0.9996	47.13	
61.5	10,080	602	0.0597	0.9403	47.11	
62.5	7,206	1	0.0002	0.9998	44.30	
63.5	6,873	461	0.0670	0.9330	44.29	
64.5	5,953	0	0.0000	1.0000	41.32	
65.5	5,739	1	0.0002	0.9998	41.32	
66.5	6,637	200	0.0301	0.9699	41.31	
67.5	6,437		0.0000	1.0000	40.06	
68.5	6,437	205	0.0318	0.9682	40.06	
69.5	6,194	339	0.0547	0.9453	38.79	
70.5	5,855	675	0.1153	0.8847	36.67	
71.5	4,247	1	0.0002	0.9998	32.44	
72.5	3,707	2	0.0006	0.9994	32.43	
73.5	3,386	6	0.0018	0.9982	32.41	
74.5	3,380	205	0.0606	0.9394	32.36	
75.5	3,151	25	0.0079	0.9921	30.40	
76.5	2,902	148	0.0510	0.9490	30.16	
77.5	2,754		0.0000	1.0000	28.62	
78.5	2,754		0.0000	1.0000	28.62	

COLUMBIA GAS OF KENTUCKY, INC.

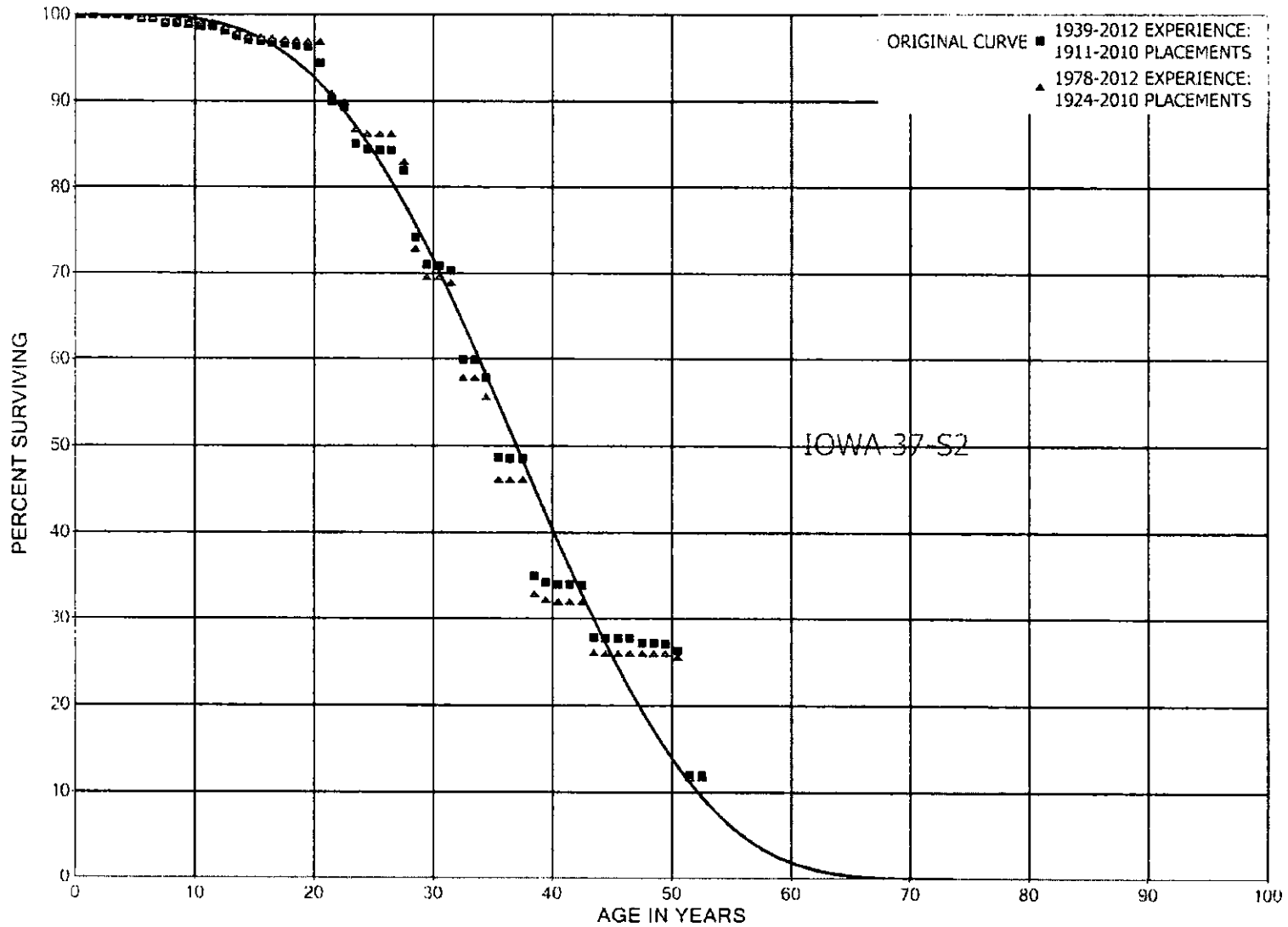
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2012			EXPERIENCE BAND 1978-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	2,754	117	0.0425	0.9575	28.62	
80.5	2,573		0.0000	1.0000	27.40	
81.5	2,573		0.0000	1.0000	27.40	
82.5	2,397		0.0000	1.0000	27.40	
83.5	1,999	205	0.1025	0.8975	27.40	
84.5	1,100		0.0000	1.0000	24.59	
85.5	1,100		0.0000	1.0000	24.59	
86.5	1,100	3	0.0025	0.9975	24.59	
87.5	1,097		0.0000	1.0000	24.53	
88.5	1,097		0.0000	1.0000	24.53	
89.5	1,097		0.0000	1.0000	24.53	
90.5	1,097	6	0.0057	0.9943	24.53	
91.5	1,091		0.0000	1.0000	24.39	
92.5	1,091		0.0000	1.0000	24.39	
93.5	1,091		0.0000	1.0000	24.39	
94.5	1,091		0.0000	1.0000	24.39	
95.5	1,091		0.0000	1.0000	24.39	
96.5	1,091		0.0000	1.0000	24.39	
97.5	894		0.0000	1.0000	24.39	
98.5	894		0.0000	1.0000	24.39	
99.5	894		0.0000	1.0000	24.39	
100.5	894		0.0000	1.0000	24.39	
101.5					24.39	



COLUMBIA GAS OF KENTUCKY, INC.  
 ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM STRUCTURES  
 ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2010			EXPERIENCE BAND 1939-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,777,761		0.0000	1.0000	100.00
0.5	7,777,973		0.0000	1.0000	100.00
1.5	7,718,193	1,939	0.0003	0.9997	100.00
2.5	7,701,724	875	0.0001	0.9999	99.97
3.5	7,664,369	10,759	0.0014	0.9986	99.96
4.5	7,664,374	23,710	0.0031	0.9969	99.82
5.5	7,695,187	1,476	0.0002	0.9998	99.51
6.5	7,686,542	42,406	0.0055	0.9945	99.50
7.5	7,650,900	647	0.0001	0.9999	98.95
8.5	7,648,535	11,989	0.0016	0.9984	98.94
9.5	7,578,629	13,858	0.0018	0.9982	98.78
10.5	7,406,816	2,144	0.0003	0.9997	98.60
11.5	7,403,880	34,458	0.0047	0.9953	98.57
12.5	7,347,742	41,969	0.0057	0.9943	98.12
13.5	7,311,089	40,287	0.0055	0.9945	97.55
14.5	7,261,046	8,092	0.0011	0.9989	97.02
15.5	7,252,953	17,595	0.0024	0.9976	96.91
16.5	7,209,777	5,409	0.0008	0.9992	96.67
17.5	7,207,838	13,378	0.0019	0.9981	96.60
18.5	1,016,142	1,393	0.0014	0.9986	96.42
19.5	1,015,227	19,538	0.0192	0.9808	96.29
20.5	428,275	20,090	0.0469	0.9531	94.44
21.5	406,547	3,292	0.0081	0.9919	90.01
22.5	403,255	19,193	0.0476	0.9524	89.28
23.5	385,781	3,033	0.0079	0.9921	85.03
24.5	386,113	116	0.0003	0.9997	84.36
25.5	339,562	146	0.0004	0.9996	84.33
26.5	339,416	9,507	0.0280	0.9720	84.30
27.5	328,099	31,118	0.0948	0.9052	81.94
28.5	297,037	12,910	0.0435	0.9565	74.17
29.5	284,126	317	0.0011	0.9989	70.94
30.5	284,161	2,141	0.0075	0.9925	70.86
31.5	282,020	41,812	0.1483	0.8517	70.33
32.5	240,365		0.0000	1.0000	59.90
33.5	240,365	8,081	0.0336	0.9664	59.90
34.5	232,284	37,321	0.1607	0.8393	57.89
35.5	192,505	189	0.0010	0.9990	48.59
36.5	193,225	63	0.0003	0.9997	48.54
37.5	193,243	54,287	0.2809	0.7191	48.52
38.5	140,379	3,029	0.0216	0.9784	34.89

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2010			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	136,911	543	0.0040	0.9960	34.14	
40.5	135,890	226	0.0017	0.9983	34.00	
41.5	134,745	417	0.0031	0.9969	33.95	
42.5	134,978	24,152	0.1789	0.8211	33.84	
43.5	110,827	294	0.0027	0.9973	27.79	
44.5	105,222		0.0000	1.0000	27.71	
45.5	104,259		0.0000	1.0000	27.71	
46.5	104,259	2,093	0.0201	0.9799	27.71	
47.5	99,554		0.0000	1.0000	27.16	
48.5	99,554	392	0.0039	0.9961	27.16	
49.5	99,162	2,818	0.0284	0.9716	27.05	
50.5	96,344	52,458	0.5445	0.4555	26.28	
51.5	40,095	148	0.0037	0.9963	11.97	
52.5	39,948		0.0000	1.0000	11.93	
53.5	36,362		0.0000	1.0000	11.93	
54.5	33,224		0.0000	1.0000	11.93	
55.5	28,061	361	0.0129	0.9871	11.93	
56.5	27,699		0.0000	1.0000	11.77	
57.5	26,791	17,906	0.6684	0.3316	11.77	
58.5	8,081		0.0000	1.0000	3.90	
59.5	7,454		0.0000	1.0000	3.90	
60.5	6,179		0.0000	1.0000	3.90	
61.5	4,994		0.0000	1.0000	3.90	
62.5	1,419		0.0000	1.0000	3.90	
63.5	671		0.0000	1.0000	3.90	
64.5	671		0.0000	1.0000	3.90	
65.5	671		0.0000	1.0000	3.90	
66.5	671		0.0000	1.0000	3.90	
67.5	671		0.0000	1.0000	3.90	
68.5	671		0.0000	1.0000	3.90	
69.5	671		0.0000	1.0000	3.90	
70.5	671		0.0000	1.0000	3.90	
71.5	671		0.0000	1.0000	3.90	
72.5	671		0.0000	1.0000	3.90	
73.5	671		0.0000	1.0000	3.90	
74.5	671		0.0000	1.0000	3.90	
75.5	671		0.0000	1.0000	3.90	
76.5	240		0.0000	1.0000	3.90	
77.5	240		0.0000	1.0000	3.90	
78.5	240		0.0000	1.0000	3.90	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2010			EXPERIENCE BAND 1939-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	240		0.0000	1.0000	3.90
80.5	240		0.0000	1.0000	3.90
81.5	240		0.0000	1.0000	3.90
82.5	240		0.0000	1.0000	3.90
83.5	240		0.0000	1.0000	3.90
84.5	240		0.0000	1.0000	3.90
85.5	240		0.0000	1.0000	3.90
86.5	240		0.0000	1.0000	3.90
87.5	240		0.0000	1.0000	3.90
88.5					3.90

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 1978-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,471,649		0.0000	1.0000	100.00
0.5	7,476,952		0.0000	1.0000	100.00
1.5	7,416,664		0.0000	1.0000	100.00
2.5	7,405,744		0.0000	1.0000	100.00
3.5	7,367,276	10,072	0.0014	0.9986	100.00
4.5	7,357,204	23,263	0.0032	0.9968	99.86
5.5	7,333,941		0.0000	1.0000	99.55
6.5	7,330,618	38,507	0.0053	0.9947	99.55
7.5	7,300,686		0.0000	1.0000	99.02
8.5	7,300,686	10,134	0.0014	0.9986	99.02
9.5	7,245,478	5,824	0.0008	0.9992	98.89
10.5	7,082,106		0.0000	1.0000	98.81
11.5	7,114,820	33,637	0.0047	0.9953	98.81
12.5	7,066,273	40,342	0.0057	0.9943	98.34
13.5	7,037,188	38,520	0.0055	0.9945	97.78
14.5	7,020,963	5,558	0.0008	0.9992	97.24
15.5	7,015,835	7,511	0.0011	0.9989	97.17
16.5	6,988,077	4,734	0.0007	0.9993	97.06
17.5	7,054,659	12,905	0.0018	0.9982	97.00
18.5	865,945	1,164	0.0013	0.9987	96.82
19.5	865,259		0.0000	1.0000	96.69
20.5	303,727	18,590	0.0612	0.9388	96.69
21.5	282,432	3,292	0.0117	0.9883	90.77
22.5	279,140	9,739	0.0349	0.9651	89.71
23.5	270,438	1,697	0.0063	0.9937	86.58
24.5	299,441		0.0000	1.0000	86.04
25.5	254,019		0.0000	1.0000	86.04
26.5	255,484	9,507	0.0372	0.9628	86.04
27.5	250,969	30,481	0.1215	0.8785	82.84
28.5	273,694	12,910	0.0472	0.9528	72.78
29.5	260,783		0.0000	1.0000	69.34
30.5	260,966	2,141	0.0082	0.9918	69.34
31.5	258,825	41,713	0.1612	0.8388	68.78
32.5	217,112		0.0000	1.0000	57.69
33.5	217,112	8,024	0.0370	0.9630	57.69
34.5	209,088	36,110	0.1727	0.8273	55.56
35.5	170,520		0.0000	1.0000	45.96
36.5	172,347		0.0000	1.0000	45.96
37.5	188,866	54,287	0.2874	0.7126	45.96
38.5	134,705	3,029	0.0225	0.9775	32.75

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 1978-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	131,676	543	0.0041	0.9959	32.02	
40.5	130,655		0.0000	1.0000	31.88	
41.5	130,166	234	0.0018	0.9982	31.88	
42.5	130,614	24,132	0.1848	0.8152	31.83	
43.5	106,482	294	0.0028	0.9972	25.95	
44.5	100,877		0.0000	1.0000	25.87	
45.5	99,915		0.0000	1.0000	25.87	
46.5	99,915		0.0000	1.0000	25.87	
47.5	97,302		0.0000	1.0000	25.87	
48.5	97,653	281	0.0029	0.9971	25.87	
49.5	97,373	1,426	0.0146	0.9854	25.80	
50.5	95,947	52,458	0.5467	0.4533	25.42	
51.5	39,698		0.0000	1.0000	11.52	
52.5	39,698		0.0000	1.0000	11.52	
53.5	36,352		0.0000	1.0000	11.52	
54.5	33,214		0.0000	1.0000	11.52	
55.5	28,051	351	0.0125	0.9875	11.52	
56.5	27,699		0.0000	1.0000	11.38	
57.5	26,791	17,906	0.6684	0.3316	11.38	
58.5	8,081		0.0000	1.0000	3.77	
59.5	7,454		0.0000	1.0000	3.77	
60.5	6,179		0.0000	1.0000	3.77	
61.5	4,994		0.0000	1.0000	3.77	
62.5	1,419		0.0000	1.0000	3.77	
63.5	671		0.0000	1.0000	3.77	
64.5	671		0.0000	1.0000	3.77	
65.5	671		0.0000	1.0000	3.77	
66.5	671		0.0000	1.0000	3.77	
67.5	671		0.0000	1.0000	3.77	
68.5	671		0.0000	1.0000	3.77	
69.5	671		0.0000	1.0000	3.77	
70.5	671		0.0000	1.0000	3.77	
71.5	671		0.0000	1.0000	3.77	
72.5	671		0.0000	1.0000	3.77	
73.5	671		0.0000	1.0000	3.77	
74.5	671		0.0000	1.0000	3.77	
75.5	671		0.0000	1.0000	3.77	
76.5	240		0.0000	1.0000	3.77	
77.5	240		0.0000	1.0000	3.77	
78.5	240		0.0000	1.0000	3.77	

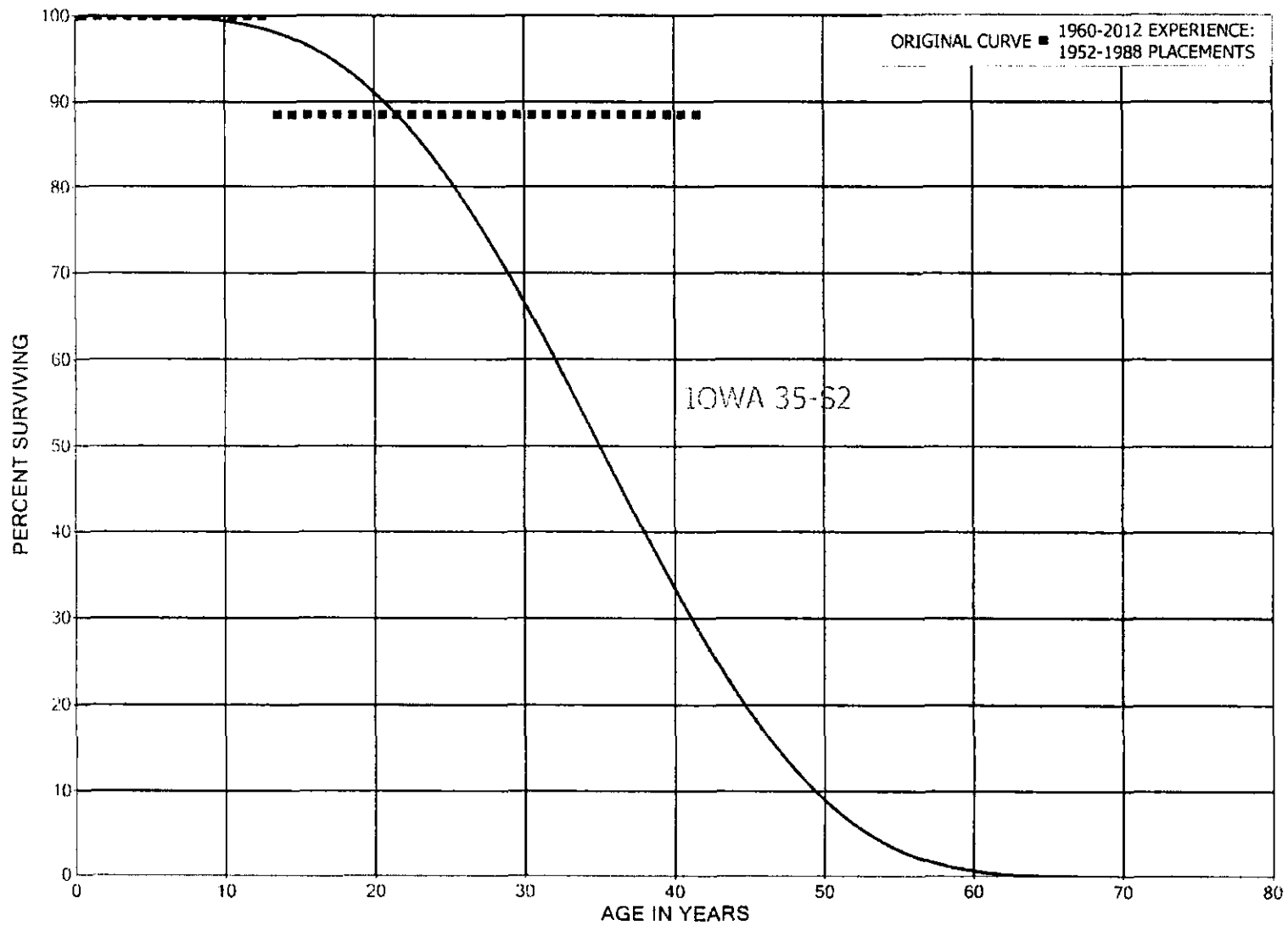
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2010			EXPERIENCE BAND 1978-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	240		0.0000	1.0000	3.77
80.5	240		0.0000	1.0000	3.77
81.5	240		0.0000	1.0000	3.77
82.5	240		0.0000	1.0000	3.77
83.5	240		0.0000	1.0000	3.77
84.5	240		0.0000	1.0000	3.77
85.5	240		0.0000	1.0000	3.77
86.5	240		0.0000	1.0000	3.77
87.5	240		0.0000	1.0000	3.77
88.5					3.77

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - COMMUNICATION  
ORIGINAL AND SMOOTH SURVIVOR CURVES





COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-1988			EXPERIENCE BAND 1960-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,027		0.0000	1.0000	100.00
0.5	30,027		0.0000	1.0000	100.00
1.5	30,027		0.0000	1.0000	100.00
2.5	30,027		0.0000	1.0000	100.00
3.5	30,027		0.0000	1.0000	100.00
4.5	30,027		0.0000	1.0000	100.00
5.5	30,027		0.0000	1.0000	100.00
6.5	30,027		0.0000	1.0000	100.00
7.5	30,027		0.0000	1.0000	100.00
8.5	30,027		0.0000	1.0000	100.00
9.5	30,027		0.0000	1.0000	100.00
10.5	30,027		0.0000	1.0000	100.00
11.5	30,027		0.0000	1.0000	100.00
12.5	30,027	3,451	0.1149	0.8851	100.00
13.5	26,577		0.0000	1.0000	88.51
14.5	26,577		0.0000	1.0000	88.51
15.5	26,577		0.0000	1.0000	88.51
16.5	26,577		0.0000	1.0000	88.51
17.5	26,577		0.0000	1.0000	88.51
18.5	29,772		0.0000	1.0000	88.51
19.5	29,772		0.0000	1.0000	88.51
20.5	29,772		0.0000	1.0000	88.51
21.5	32,593		0.0000	1.0000	88.51
22.5	32,593		0.0000	1.0000	88.51
23.5	32,593		0.0000	1.0000	88.51
24.5	27,913		0.0000	1.0000	88.51
25.5	8,942		0.0000	1.0000	88.51
26.5	8,942		0.0000	1.0000	88.51
27.5	8,942		0.0000	1.0000	88.51
28.5	8,942		0.0000	1.0000	88.51
29.5	8,942		0.0000	1.0000	88.51
30.5	8,942		0.0000	1.0000	88.51
31.5	8,942		0.0000	1.0000	88.51
32.5	8,942		0.0000	1.0000	88.51
33.5	8,942		0.0000	1.0000	88.51
34.5	8,942		0.0000	1.0000	88.51
35.5	8,942		0.0000	1.0000	88.51
36.5	8,942		0.0000	1.0000	88.51
37.5	8,942		0.0000	1.0000	88.51
38.5	8,942		0.0000	1.0000	88.51

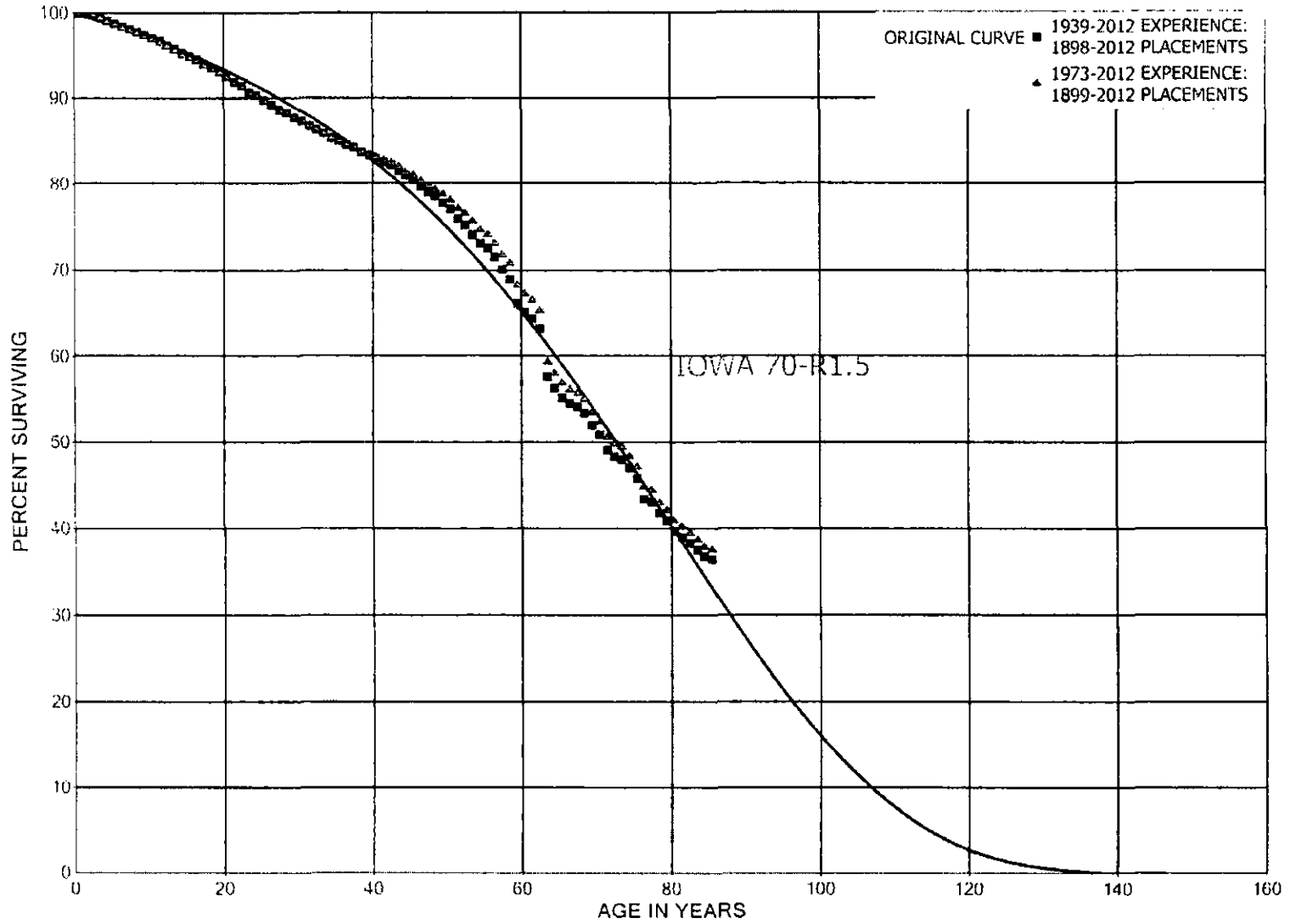
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-1988			EXPERIENCE BAND 1960-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	6,415		0.0000	1.0000	88.51
40.5	6,415		0.0000	1.0000	88.51
41.5	6,415		0.0000	1.0000	88.51
42.5	3,594		0.0000	1.0000	88.51
43.5	3,594		0.0000	1.0000	88.51
44.5	3,594		0.0000	1.0000	88.51
45.5	3,594		0.0000	1.0000	88.51
46.5	3,594		0.0000	1.0000	88.51
47.5	3,594		0.0000	1.0000	88.51
48.5	3,594		0.0000	1.0000	88.51
49.5	3,275		0.0000	1.0000	88.51
50.5	3,155		0.0000	1.0000	88.51
51.5	3,155		0.0000	1.0000	88.51
52.5	668		0.0000	1.0000	88.51
53.5	668		0.0000	1.0000	88.51
54.5	668		0.0000	1.0000	88.51
55.5	668		0.0000	1.0000	88.51
56.5	668		0.0000	1.0000	88.51
57.5	668		0.0000	1.0000	88.51
58.5	668		0.0000	1.0000	88.51
59.5	668		0.0000	1.0000	88.51
60.5					88.51

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 376 MAINS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2012			EXPERIENCE BAND 1939-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	167,247,771	37,492	0.0002	0.9998	100.00
0.5	157,844,891	108,848	0.0007	0.9993	99.98
1.5	151,610,294	283,337	0.0019	0.9981	99.91
2.5	147,200,908	431,663	0.0029	0.9971	99.72
3.5	140,841,018	454,375	0.0032	0.9968	99.43
4.5	133,323,485	461,776	0.0035	0.9965	99.11
5.5	128,958,897	491,881	0.0038	0.9962	98.77
6.5	121,589,292	412,766	0.0034	0.9966	98.39
7.5	119,341,844	338,268	0.0028	0.9972	98.05
8.5	117,447,096	454,426	0.0039	0.9961	97.78
9.5	116,381,468	435,702	0.0037	0.9963	97.40
10.5	110,455,620	405,750	0.0037	0.9963	97.03
11.5	105,480,565	511,464	0.0048	0.9952	96.68
12.5	102,697,989	443,818	0.0043	0.9957	96.21
13.5	95,312,222	549,537	0.0058	0.9942	95.79
14.5	90,999,368	407,139	0.0045	0.9955	95.24
15.5	90,822,979	339,820	0.0037	0.9963	94.81
16.5	87,255,394	433,065	0.0050	0.9950	94.46
17.5	83,418,508	414,513	0.0050	0.9950	93.99
18.5	78,990,808	348,900	0.0044	0.9956	93.52
19.5	75,573,702	493,050	0.0065	0.9935	93.11
20.5	72,471,548	492,599	0.0068	0.9932	92.50
21.5	69,971,188	378,859	0.0054	0.9946	91.87
22.5	66,506,376	532,158	0.0080	0.9920	91.38
23.5	62,638,836	276,228	0.0044	0.9956	90.65
24.5	58,228,462	367,335	0.0063	0.9937	90.25
25.5	47,162,863	286,701	0.0061	0.9939	89.68
26.5	43,353,566	246,826	0.0057	0.9943	89.13
27.5	41,760,885	148,154	0.0035	0.9965	88.62
28.5	38,898,724	239,940	0.0062	0.9938	88.31
29.5	36,981,343	189,851	0.0051	0.9949	87.77
30.5	34,331,383	222,734	0.0065	0.9935	87.31
31.5	31,809,247	154,913	0.0049	0.9951	86.75
32.5	29,735,409	165,515	0.0056	0.9944	86.33
33.5	27,930,989	177,421	0.0064	0.9936	85.85
34.5	26,415,281	123,178	0.0047	0.9953	85.30
35.5	25,540,569	130,643	0.0051	0.9949	84.90
36.5	24,675,981	87,708	0.0036	0.9964	84.47
37.5	24,139,705	165,214	0.0068	0.9932	84.17
38.5	23,369,394	74,491	0.0032	0.9968	83.59

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2012			EXPERIENCE BAND 1939-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	22,664,691	100,492	0.0044	0.9956	83.32
40.5	21,338,478	110,161	0.0052	0.9948	82.96
41.5	20,023,344	89,467	0.0045	0.9955	82.53
42.5	18,971,018	150,010	0.0079	0.9921	82.16
43.5	17,204,803	127,680	0.0074	0.9926	81.51
44.5	16,037,940	99,109	0.0062	0.9938	80.90
45.5	15,297,452	155,662	0.0102	0.9898	80.40
46.5	13,775,409	106,415	0.0077	0.9923	79.59
47.5	12,790,241	83,912	0.0066	0.9934	78.97
48.5	11,697,631	109,334	0.0093	0.9907	78.45
49.5	10,725,009	91,489	0.0085	0.9915	77.72
50.5	9,977,923	144,465	0.0145	0.9855	77.06
51.5	9,008,097	85,587	0.0095	0.9905	75.94
52.5	8,108,796	129,549	0.0160	0.9840	75.22
53.5	7,158,571	93,246	0.0130	0.9870	74.02
54.5	5,990,502	49,252	0.0082	0.9918	73.05
55.5	4,778,733	61,733	0.0129	0.9871	72.45
56.5	4,074,279	81,018	0.0199	0.9801	71.52
57.5	3,556,582	60,759	0.0171	0.9829	70.09
58.5	3,120,581	121,112	0.0388	0.9612	68.90
59.5	2,635,198	43,477	0.0165	0.9835	66.22
60.5	2,468,703	28,676	0.0116	0.9884	65.13
61.5	2,051,362	37,549	0.0183	0.9817	64.37
62.5	1,958,137	173,853	0.0888	0.9112	63.20
63.5	1,809,864	40,710	0.0225	0.9775	57.59
64.5	1,695,726	32,160	0.0190	0.9810	56.29
65.5	1,628,477	22,000	0.0135	0.9865	55.22
66.5	1,573,228	13,121	0.0083	0.9917	54.48
67.5	1,544,928	16,831	0.0109	0.9891	54.02
68.5	1,525,240	43,794	0.0287	0.9713	53.43
69.5	1,475,334	30,364	0.0206	0.9794	51.90
70.5	1,434,929	50,016	0.0349	0.9651	50.83
71.5	1,328,719	20,811	0.0157	0.9843	49.06
72.5	1,124,948	7,702	0.0068	0.9932	48.29
73.5	1,095,809	23,290	0.0213	0.9787	47.96
74.5	1,059,448	26,711	0.0252	0.9748	46.94
75.5	1,001,786	50,543	0.0505	0.9495	45.76
76.5	941,293	7,278	0.0077	0.9923	43.45
77.5	904,245	28,598	0.0316	0.9684	43.11
78.5	873,632	18,463	0.0211	0.9789	41.75

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2012			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	434,231	13,405	0.0309	0.9691	40.87	
80.5	412,133	6,683	0.0162	0.9838	39.61	
81.5	394,122	7,068	0.0179	0.9821	38.96	
82.5	376,572	7,984	0.0212	0.9788	38.26	
83.5	296,809	5,836	0.0197	0.9803	37.45	
84.5	91,590	865	0.0094	0.9906	36.72	
85.5	81,214	1,321	0.0163	0.9837	36.37	
86.5	67,952	727	0.0107	0.9893	35.78	
87.5	60,207	2,331	0.0387	0.9613	35.40	
88.5	57,147	2,759	0.0483	0.9517	34.02	
89.5	49,295	537	0.0109	0.9891	32.38	
90.5	48,660	1,514	0.0311	0.9689	32.03	
91.5	47,019	1	0.0000	1.0000	31.03	
92.5	45,078		0.0000	1.0000	31.03	
93.5	45,078	2,273	0.0504	0.9496	31.03	
94.5	42,681	54	0.0013	0.9987	29.47	
95.5	42,627	607	0.0142	0.9858	29.43	
96.5	41,968	8,057	0.1920	0.8080	29.01	
97.5	26,397	832	0.0315	0.9685	23.44	
98.5	25,363		0.0000	1.0000	22.70	
99.5	22,680	583	0.0257	0.9743	22.70	
100.5	22,097		0.0000	1.0000	22.12	
101.5	22,097	8,829	0.3996	0.6004	22.12	
102.5	13,245	79	0.0060	0.9940	13.28	
103.5	13,167	799	0.0607	0.9393	13.20	
104.5	12,291	1,566	0.1274	0.8726	12.40	
105.5	10,726		0.0000	1.0000	10.82	
106.5	10,409	3,212	0.3086	0.6914	10.82	
107.5	1,459		0.0000	1.0000	7.48	
108.5	1,459		0.0000	1.0000	7.48	
109.5	1,459		0.0000	1.0000	7.48	
110.5	1,459		0.0000	1.0000	7.48	
111.5	1,459	584	0.4000	0.6000	7.48	
112.5	875		0.0000	1.0000	4.49	
113.5					4.49	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	147,208,049	35,380	0.0002	0.9998	100.00
0.5	138,647,880	106,537	0.0008	0.9992	99.98
1.5	133,302,073	276,096	0.0021	0.9979	99.90
2.5	129,552,661	425,029	0.0033	0.9967	99.69
3.5	124,775,067	451,169	0.0036	0.9964	99.37
4.5	118,296,823	448,889	0.0038	0.9962	99.01
5.5	114,480,611	467,890	0.0041	0.9959	98.63
6.5	108,333,071	390,017	0.0036	0.9964	98.23
7.5	106,828,158	322,151	0.0030	0.9970	97.87
8.5	105,859,203	431,339	0.0041	0.9959	97.58
9.5	105,462,290	415,978	0.0039	0.9961	97.18
10.5	100,172,873	368,068	0.0037	0.9963	96.80
11.5	96,068,857	474,827	0.0049	0.9951	96.44
12.5	94,057,870	413,700	0.0044	0.9956	95.97
13.5	87,591,611	504,604	0.0058	0.9942	95.54
14.5	84,230,577	378,395	0.0045	0.9955	94.99
15.5	85,295,388	297,529	0.0035	0.9965	94.57
16.5	82,504,055	402,239	0.0049	0.9951	94.24
17.5	79,256,820	389,343	0.0049	0.9951	93.78
18.5	75,280,394	319,064	0.0042	0.9958	93.32
19.5	72,576,254	461,277	0.0064	0.9936	92.92
20.5	69,834,066	466,530	0.0067	0.9933	92.33
21.5	67,694,158	346,423	0.0051	0.9949	91.71
22.5	64,720,422	511,959	0.0079	0.9921	91.24
23.5	61,030,987	266,467	0.0044	0.9956	90.52
24.5	56,737,617	348,647	0.0061	0.9939	90.13
25.5	45,689,207	273,497	0.0060	0.9940	89.57
26.5	41,943,318	235,516	0.0056	0.9944	89.04
27.5	40,067,920	136,118	0.0034	0.9966	88.54
28.5	36,910,651	220,259	0.0060	0.9940	88.24
29.5	35,000,527	176,472	0.0050	0.9950	87.71
30.5	32,395,714	208,319	0.0064	0.9936	87.27
31.5	29,993,375	139,384	0.0046	0.9954	86.71
32.5	28,242,558	156,566	0.0055	0.9945	86.30
33.5	26,413,194	152,217	0.0058	0.9942	85.82
34.5	24,953,305	112,064	0.0045	0.9955	85.33
35.5	24,140,052	117,359	0.0049	0.9951	84.95
36.5	23,301,963	79,096	0.0034	0.9966	84.53
37.5	22,830,659	158,795	0.0070	0.9930	84.25
38.5	22,097,219	60,697	0.0027	0.9973	83.66

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	21,936,609	90,225	0.0041	0.9959	83.43
40.5	20,633,057	84,698	0.0041	0.9959	83.09
41.5	19,277,874	75,913	0.0039	0.9961	82.75
42.5	18,269,873	113,672	0.0062	0.9938	82.42
43.5	16,753,313	116,927	0.0070	0.9930	81.91
44.5	15,698,337	75,800	0.0048	0.9952	81.34
45.5	14,997,884	128,584	0.0086	0.9914	80.94
46.5	13,548,411	79,454	0.0059	0.9941	80.25
47.5	12,591,825	71,465	0.0057	0.9943	79.78
48.5	11,545,898	92,374	0.0080	0.9920	79.33
49.5	10,598,320	85,136	0.0080	0.9920	78.69
50.5	9,816,317	125,275	0.0128	0.9872	78.06
51.5	8,869,121	65,883	0.0074	0.9926	77.06
52.5	7,990,617	92,147	0.0115	0.9885	76.49
53.5	7,049,773	87,707	0.0124	0.9876	75.61
54.5	5,888,350	48,118	0.0082	0.9918	74.67
55.5	4,680,529	60,853	0.0130	0.9870	74.06
56.5	3,964,393	73,581	0.0186	0.9814	73.10
57.5	3,466,268	48,192	0.0139	0.9861	71.74
58.5	3,050,736	104,279	0.0342	0.9658	70.74
59.5	2,591,025	41,367	0.0160	0.9840	68.32
60.5	2,384,758	25,345	0.0106	0.9894	67.23
61.5	1,970,809	37,073	0.0188	0.9812	66.52
62.5	1,878,156	170,655	0.0909	0.9091	65.27
63.5	1,742,271	40,684	0.0234	0.9766	59.34
64.5	1,628,573	32,086	0.0197	0.9803	57.95
65.5	1,561,576	20,524	0.0131	0.9869	56.81
66.5	1,533,518	13,121	0.0086	0.9914	56.06
67.5	1,536,916	16,331	0.0106	0.9894	55.58
68.5	1,517,727	43,587	0.0287	0.9713	54.99
69.5	1,468,027	30,364	0.0207	0.9793	53.41
70.5	1,427,622	50,016	0.0350	0.9650	52.31
71.5	1,321,412	20,811	0.0157	0.9843	50.48
72.5	1,117,641	6,609	0.0059	0.9941	49.68
73.5	1,095,809	23,290	0.0213	0.9787	49.39
74.5	1,059,448	26,711	0.0252	0.9748	48.34
75.5	1,001,786	50,543	0.0505	0.9495	47.12
76.5	941,293	7,278	0.0077	0.9923	44.74
77.5	904,245	28,598	0.0316	0.9684	44.40
78.5	873,632	18,463	0.0211	0.9789	42.99



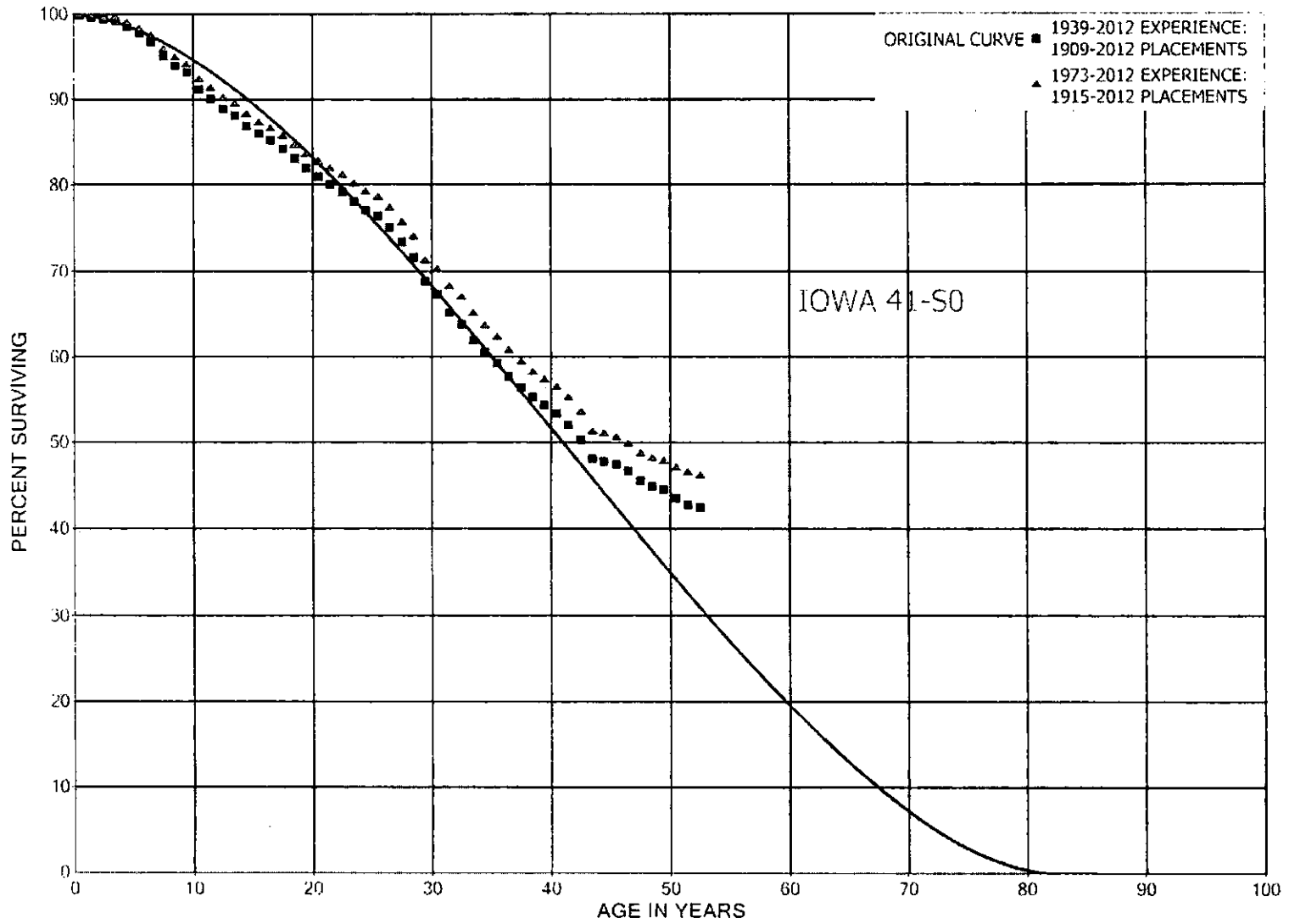
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1973-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	434,231	13,405	0.0309	0.9691	42.08	
80.5	412,133	6,683	0.0162	0.9838	40.78	
81.5	394,122	7,068	0.0179	0.9821	40.12	
82.5	376,572	7,984	0.0212	0.9788	39.40	
83.5	296,809	5,836	0.0197	0.9803	38.57	
84.5	91,590	865	0.0094	0.9906	37.81	
85.5	81,214	1,321	0.0163	0.9837	37.45	
86.5	67,952	727	0.0107	0.9893	36.84	
87.5	60,207	2,331	0.0387	0.9613	36.45	
88.5	57,147	2,759	0.0483	0.9517	35.04	
89.5	49,295	537	0.0109	0.9891	33.35	
90.5	48,660	1,514	0.0311	0.9689	32.98	
91.5	47,019	1	0.0000	1.0000	31.96	
92.5	45,078		0.0000	1.0000	31.95	
93.5	45,078	2,273	0.0504	0.9496	31.95	
94.5	42,681	54	0.0013	0.9987	30.34	
95.5	42,627	607	0.0142	0.9858	30.31	
96.5	41,968	8,057	0.1920	0.8080	29.87	
97.5	26,397	832	0.0315	0.9685	24.14	
98.5	25,363		0.0000	1.0000	23.38	
99.5	22,680	583	0.0257	0.9743	23.38	
100.5	22,097		0.0000	1.0000	22.78	
101.5	22,097	8,829	0.3996	0.6004	22.78	
102.5	13,245	79	0.0060	0.9940	13.68	
103.5	13,167	799	0.0607	0.9393	13.59	
104.5	12,291	1,566	0.1274	0.8726	12.77	
105.5	10,726		0.0000	1.0000	11.14	
106.5	10,409	3,212	0.3086	0.6914	11.14	
107.5	1,459		0.0000	1.0000	7.70	
108.5	1,459		0.0000	1.0000	7.70	
109.5	1,459		0.0000	1.0000	7.70	
110.5	1,459		0.0000	1.0000	7.70	
111.5	1,459	584	0.4000	0.6000	7.70	
112.5	875		0.0000	1.0000	4.62	
113.5					4.62	

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2012			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	6,493,779	12,838	0.0020	0.9980	100.00	
0.5	6,139,598	11,411	0.0019	0.9981	99.80	
1.5	5,947,319	14,680	0.0025	0.9975	99.62	
2.5	5,894,414	12,513	0.0021	0.9979	99.37	
3.5	5,785,261	35,189	0.0061	0.9939	99.16	
4.5	5,625,037	45,515	0.0081	0.9919	98.56	
5.5	5,510,074	57,216	0.0104	0.9896	97.76	
6.5	5,349,522	92,809	0.0173	0.9827	96.74	
7.5	5,185,211	58,685	0.0113	0.9887	95.07	
8.5	5,018,729	43,894	0.0087	0.9913	93.99	
9.5	5,000,518	107,929	0.0216	0.9784	93.17	
10.5	4,646,396	53,421	0.0115	0.9885	91.16	
11.5	4,360,379	62,204	0.0143	0.9857	90.11	
12.5	4,272,479	34,606	0.0081	0.9919	88.82	
13.5	4,177,015	61,397	0.0147	0.9853	88.10	
14.5	4,041,400	42,765	0.0106	0.9894	86.81	
15.5	3,825,336	33,043	0.0086	0.9914	85.89	
16.5	3,616,923	40,509	0.0112	0.9888	85.15	
17.5	3,318,330	45,765	0.0138	0.9862	84.19	
18.5	3,085,240	42,035	0.0136	0.9864	83.03	
19.5	2,849,111	32,658	0.0115	0.9885	81.90	
20.5	2,689,431	28,969	0.0108	0.9892	80.96	
21.5	2,558,596	30,642	0.0120	0.9880	80.09	
22.5	2,427,878	32,797	0.0135	0.9865	79.13	
23.5	2,172,210	26,498	0.0122	0.9878	78.06	
24.5	1,872,488	17,699	0.0095	0.9905	77.11	
25.5	1,388,159	23,305	0.0168	0.9832	76.38	
26.5	1,219,740	27,087	0.0222	0.9778	75.10	
27.5	1,027,542	25,699	0.0250	0.9750	73.43	
28.5	905,449	35,470	0.0392	0.9608	71.60	
29.5	816,682	17,453	0.0214	0.9786	68.79	
30.5	717,539	22,644	0.0316	0.9684	67.32	
31.5	627,165	13,125	0.0209	0.9791	65.20	
32.5	596,308	17,102	0.0287	0.9713	63.83	
33.5	562,877	12,812	0.0228	0.9772	62.00	
34.5	544,219	11,960	0.0220	0.9780	60.59	
35.5	531,677	13,874	0.0261	0.9739	59.26	
36.5	520,794	11,624	0.0223	0.9777	57.71	
37.5	499,298	10,121	0.0203	0.9797	56.42	
38.5	473,272	7,256	0.0153	0.9847	55.28	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2012			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	424,415	7,726	0.0182	0.9818	54.43	
40.5	245,500	6,480	0.0264	0.9736	53.44	
41.5	179,175	5,928	0.0331	0.9669	52.03	
42.5	161,067	7,271	0.0451	0.9549	50.31	
43.5	139,737	813	0.0058	0.9942	48.04	
44.5	125,741	995	0.0079	0.9921	47.76	
45.5	119,343	2,001	0.0168	0.9832	47.38	
46.5	110,240	2,463	0.0223	0.9777	46.59	
47.5	99,844	1,460	0.0146	0.9854	45.55	
48.5	90,366	792	0.0088	0.9912	44.88	
49.5	84,041	1,797	0.0214	0.9786	44.49	
50.5	74,407	1,473	0.0198	0.9802	43.54	
51.5	65,927	412	0.0062	0.9938	42.67	
52.5	58,826	422	0.0072	0.9928	42.41	
53.5	52,549	1,012	0.0193	0.9807	42.10	
54.5	48,747	221	0.0045	0.9955	41.29	
55.5	44,224	95	0.0022	0.9978	41.11	
56.5	35,966	341	0.0095	0.9905	41.02	
57.5	24,057	588	0.0245	0.9755	40.63	
58.5	17,476	71	0.0041	0.9959	39.63	
59.5	15,100	328	0.0217	0.9783	39.47	
60.5	12,554	66	0.0053	0.9947	38.62	
61.5	10,335	388	0.0375	0.9625	38.41	
62.5	6,295	5	0.0007	0.9993	36.97	
63.5	5,425	4	0.0007	0.9993	36.94	
64.5	5,385	1	0.0001	0.9999	36.92	
65.5	5,349	37	0.0070	0.9930	36.91	
66.5	4,895	179	0.0366	0.9634	36.66	
67.5	4,716		0.0000	1.0000	35.32	
68.5	4,688	59	0.0125	0.9875	35.32	
69.5	4,629	145	0.0313	0.9687	34.87	
70.5	4,485		0.0000	1.0000	33.78	
71.5	3,224	51	0.0159	0.9841	33.78	
72.5	2,727	12	0.0043	0.9957	33.25	
73.5	2,506	176	0.0703	0.9297	33.10	
74.5	2,129	20	0.0095	0.9905	30.78	
75.5	2,072	9	0.0045	0.9955	30.48	
76.5	2,062		0.0000	1.0000	30.35	
77.5	2,062		0.0000	1.0000	30.35	
78.5	2,062	48	0.0233	0.9767	30.35	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2012			EXPERIENCE BAND 1939-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,440		0.0000	1.0000	29.64
80.5	1,440		0.0000	1.0000	29.64
81.5	1,440		0.0000	1.0000	29.64
82.5	1,440	74	0.0513	0.9487	29.64
83.5	1,077		0.0000	1.0000	28.12
84.5	310		0.0000	1.0000	28.12
85.5	310		0.0000	1.0000	28.12
86.5	310		0.0000	1.0000	28.12
87.5	310		0.0000	1.0000	28.12
88.5	310	228	0.7359	0.2641	28.12
89.5					7.43

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1915-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,747,418	9,890	0.0017	0.9983	100.00
0.5	5,525,305	6,659	0.0012	0.9988	99.83
1.5	5,435,617	8,574	0.0016	0.9984	99.71
2.5	5,398,869	4,865	0.0009	0.9991	99.55
3.5	5,342,590	27,588	0.0052	0.9948	99.46
4.5	5,209,919	36,123	0.0069	0.9931	98.95
5.5	5,109,440	46,618	0.0091	0.9909	98.26
6.5	4,976,838	80,765	0.0162	0.9838	97.36
7.5	4,839,988	50,345	0.0104	0.9896	95.78
8.5	4,705,778	35,130	0.0075	0.9925	94.79
9.5	4,705,051	91,680	0.0195	0.9805	94.08
10.5	4,381,130	45,886	0.0105	0.9895	92.25
11.5	4,124,432	56,803	0.0138	0.9862	91.28
12.5	4,060,356	30,556	0.0075	0.9925	90.02
13.5	3,984,029	53,857	0.0135	0.9865	89.35
14.5	3,877,336	40,544	0.0105	0.9895	88.14
15.5	3,673,849	28,363	0.0077	0.9923	87.22
16.5	3,493,081	35,839	0.0103	0.9897	86.54
17.5	3,214,944	41,826	0.0130	0.9870	85.66
18.5	2,995,545	37,252	0.0124	0.9876	84.54
19.5	2,781,408	27,358	0.0098	0.9902	83.49
20.5	2,632,040	26,339	0.0100	0.9900	82.67
21.5	2,505,155	24,573	0.0098	0.9902	81.84
22.5	2,385,745	30,254	0.0127	0.9873	81.04
23.5	2,134,909	22,476	0.0105	0.9895	80.01
24.5	1,839,711	14,880	0.0081	0.9919	79.17
25.5	1,352,191	21,177	0.0157	0.9843	78.53
26.5	1,185,804	25,627	0.0216	0.9784	77.30
27.5	994,850	21,806	0.0219	0.9781	75.63
28.5	876,451	33,216	0.0379	0.9621	73.97
29.5	789,828	10,910	0.0138	0.9862	71.17
30.5	697,110	20,330	0.0292	0.9708	70.18
31.5	611,347	11,078	0.0181	0.9819	68.14
32.5	583,654	16,078	0.0275	0.9725	66.90
33.5	551,684	12,217	0.0221	0.9779	65.06
34.5	533,730	11,090	0.0208	0.9792	63.62
35.5	521,729	13,232	0.0254	0.9746	62.30
36.5	511,487	11,283	0.0221	0.9779	60.72
37.5	490,332	9,858	0.0201	0.9799	59.38
38.5	464,564	6,996	0.0151	0.9849	58.18

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2012			EXPERIENCE BAND 1973-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	415,996	6,651	0.0160	0.9840	57.31	
40.5	238,507	5,312	0.0223	0.9777	56.39	
41.5	173,350	5,123	0.0296	0.9704	55.14	
42.5	156,099	6,746	0.0432	0.9568	53.51	
43.5	136,622	766	0.0056	0.9944	51.19	
44.5	123,509	917	0.0074	0.9926	50.91	
45.5	117,190	1,979	0.0169	0.9831	50.53	
46.5	108,108	2,377	0.0220	0.9780	49.68	
47.5	97,798	1,130	0.0116	0.9884	48.58	
48.5	88,646	623	0.0070	0.9930	48.02	
49.5	82,809	1,236	0.0149	0.9851	47.68	
50.5	73,736	946	0.0128	0.9872	46.97	
51.5	65,850	412	0.0063	0.9937	46.37	
52.5	58,749	422	0.0072	0.9928	46.08	
53.5	52,472	1,012	0.0193	0.9807	45.75	
54.5	48,669	221	0.0045	0.9955	44.87	
55.5	44,146	95	0.0022	0.9978	44.66	
56.5	35,889	341	0.0095	0.9905	44.57	
57.5	24,057	588	0.0245	0.9755	44.14	
58.5	17,476	71	0.0041	0.9959	43.06	
59.5	15,100	328	0.0217	0.9783	42.89	
60.5	12,554	66	0.0053	0.9947	41.96	
61.5	10,335	388	0.0375	0.9625	41.73	
62.5	6,295	5	0.0007	0.9993	40.17	
63.5	5,425	4	0.0007	0.9993	40.14	
64.5	5,385	1	0.0001	0.9999	40.11	
65.5	5,349	37	0.0070	0.9930	40.11	
66.5	4,895	179	0.0366	0.9634	39.83	
67.5	4,716		0.0000	1.0000	38.37	
68.5	4,688	59	0.0125	0.9875	38.37	
69.5	4,629	145	0.0313	0.9687	37.89	
70.5	4,485		0.0000	1.0000	36.71	
71.5	3,224	51	0.0159	0.9841	36.71	
72.5	2,727	12	0.0043	0.9957	36.12	
73.5	2,506	176	0.0703	0.9297	35.97	
74.5	2,129	20	0.0095	0.9905	33.44	
75.5	2,072	9	0.0045	0.9955	33.12	
76.5	2,062		0.0000	1.0000	32.97	
77.5	2,062		0.0000	1.0000	32.97	
78.5	2,062	48	0.0233	0.9767	32.97	

COLUMBIA GAS OF KENTUCKY, INC.

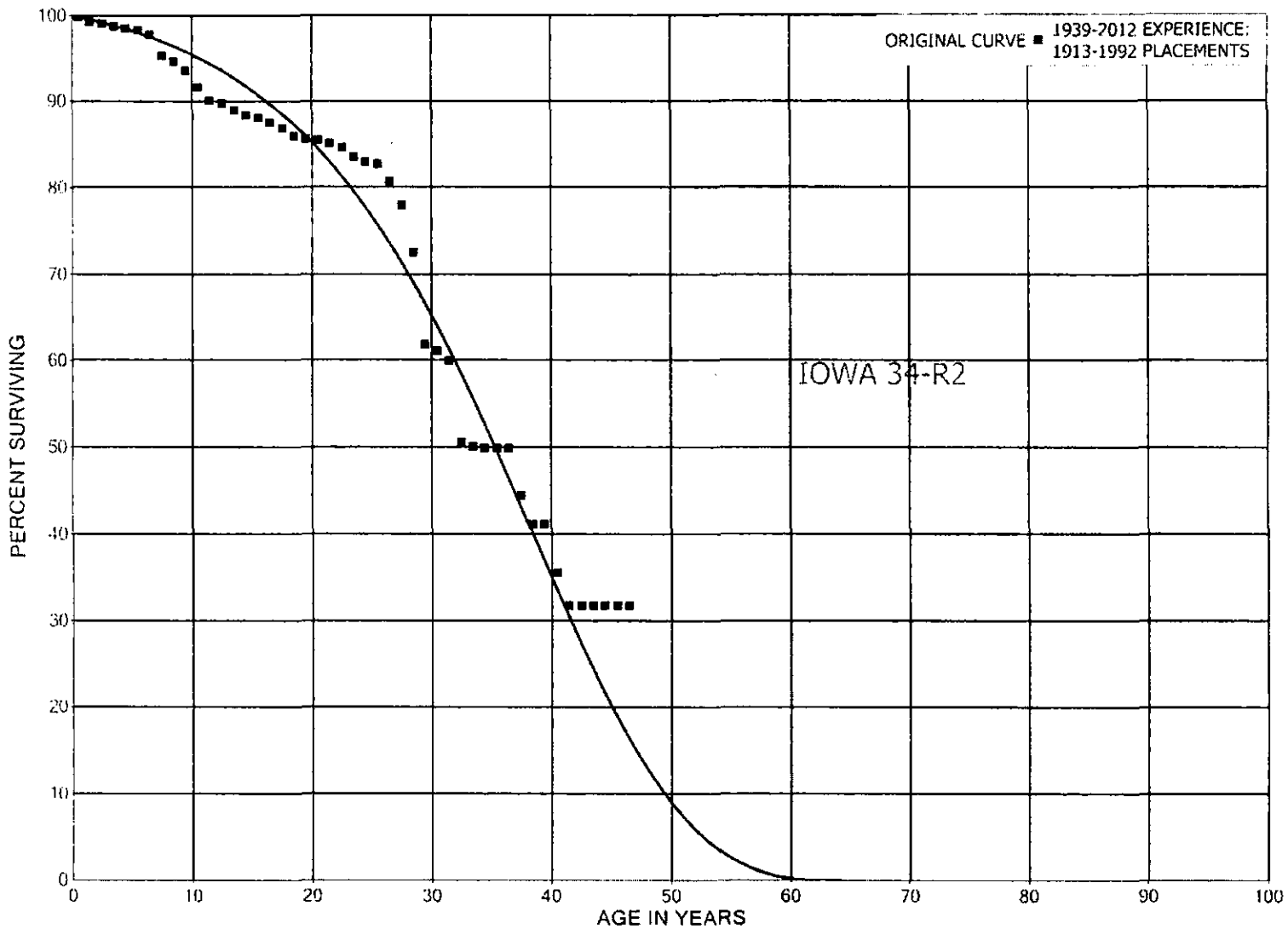
ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1915-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,440		0.0000	1.0000	32.20
80.5	1,440		0.0000	1.0000	32.20
81.5	1,440		0.0000	1.0000	32.20
82.5	1,440	74	0.0513	0.9487	32.20
83.5	1,077		0.0000	1.0000	30.55
84.5	310		0.0000	1.0000	30.55
85.5	310		0.0000	1.0000	30.55
86.5	310		0.0000	1.0000	30.55
87.5	310		0.0000	1.0000	30.55
88.5	310	228	0.7359	0.2641	30.55
89.5					8.07



COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-45

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-1992			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	374,646	564	0.0015	0.9985	100.00	
0.5	368,284	2,001	0.0054	0.9946	99.85	
1.5	362,492	691	0.0019	0.9981	99.31	
2.5	361,316	1,372	0.0038	0.9962	99.12	
3.5	328,969	918	0.0028	0.9972	98.74	
4.5	335,580	777	0.0023	0.9977	98.47	
5.5	335,645	1,748	0.0052	0.9948	98.24	
6.5	329,100	8,290	0.0252	0.9748	97.73	
7.5	309,365	1,993	0.0064	0.9936	95.26	
8.5	306,085	3,716	0.0121	0.9879	94.65	
9.5	305,336	6,195	0.0203	0.9797	93.50	
10.5	292,153	4,903	0.0168	0.9832	91.60	
11.5	287,243	1,063	0.0037	0.9963	90.07	
12.5	286,786	2,468	0.0086	0.9914	89.73	
13.5	284,442	1,920	0.0067	0.9933	88.96	
14.5	279,119	1,101	0.0039	0.9961	88.36	
15.5	278,580	1,454	0.0052	0.9948	88.01	
16.5	277,081	2,294	0.0083	0.9917	87.55	
17.5	274,997	2,811	0.0102	0.9898	86.83	
18.5	274,790	971	0.0035	0.9965	85.94	
19.5	274,154	336	0.0012	0.9988	85.64	
20.5	271,496	1,510	0.0056	0.9944	85.53	
21.5	270,316	1,294	0.0048	0.9952	85.06	
22.5	270,214	3,572	0.0132	0.9868	84.65	
23.5	267,105	1,967	0.0074	0.9926	83.53	
24.5	260,658	515	0.0020	0.9980	82.91	
25.5	13,184	330	0.0251	0.9749	82.75	
26.5	12,853	428	0.0333	0.9667	80.68	
27.5	12,474	878	0.0704	0.9296	77.99	
28.5	11,653	1,721	0.1477	0.8523	72.51	
29.5	8,324	99	0.0119	0.9881	61.80	
30.5	1,933	36	0.0184	0.9816	61.07	
31.5	1,897	298	0.1572	0.8428	59.94	
32.5	1,599	14	0.0084	0.9916	50.52	
33.5	1,585	8	0.0051	0.9949	50.09	
34.5	1,577		0.0000	1.0000	49.84	
35.5	1,577		0.0000	1.0000	49.84	
36.5	1,577	173	0.1097	0.8903	49.84	
37.5	1,404	105	0.0748	0.9252	44.37	
38.5	1,299		0.0000	1.0000	41.05	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-1992			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,299	176	0.1351	0.8649	41.05	
40.5	1,124	120	0.1067	0.8933	35.50	
41.5	1,004		0.0000	1.0000	31.71	
42.5	1,004		0.0000	1.0000	31.71	
43.5	1,004		0.0000	1.0000	31.71	
44.5	1,004		0.0000	1.0000	31.71	
45.5	1,004		0.0000	1.0000	31.71	
46.5	1,004		0.0000	1.0000	31.71	
47.5	481	67	0.1402	0.8598	31.71	
48.5	414		0.0000	1.0000	27.27	
49.5	414	1	0.0015	0.9985	27.27	
50.5	413		0.0000	1.0000	27.23	
51.5	413		0.0000	1.0000	27.23	
52.5	413		0.0000	1.0000	27.23	
53.5	413		0.0000	1.0000	27.23	
54.5	413	6	0.0143	0.9857	27.23	
55.5	407		0.0000	1.0000	26.84	
56.5	407	30	0.0749	0.9251	26.84	
57.5	377		0.0000	1.0000	24.83	
58.5	377		0.0000	1.0000	24.83	
59.5	377		0.0000	1.0000	24.83	
60.5	377		0.0000	1.0000	24.83	
61.5	377		0.0000	1.0000	24.83	
62.5	377		0.0000	1.0000	24.83	
63.5	377		0.0000	1.0000	24.83	
64.5	377	92	0.2430	0.7570	24.83	
65.5	285		0.0000	1.0000	18.79	
66.5	285		0.0000	1.0000	18.79	
67.5	285		0.0000	1.0000	18.79	
68.5	285		0.0000	1.0000	18.79	
69.5	285		0.0000	1.0000	18.79	
70.5	285		0.0000	1.0000	18.79	
71.5	285		0.0000	1.0000	18.79	
72.5	285		0.0000	1.0000	18.79	
73.5	285		0.0000	1.0000	18.79	
74.5	285		0.0000	1.0000	18.79	
75.5	285		0.0000	1.0000	18.79	
76.5	190		0.0000	1.0000	18.79	
77.5	21		0.0000	1.0000	18.79	
78.5	21		0.0000	1.0000	18.79	

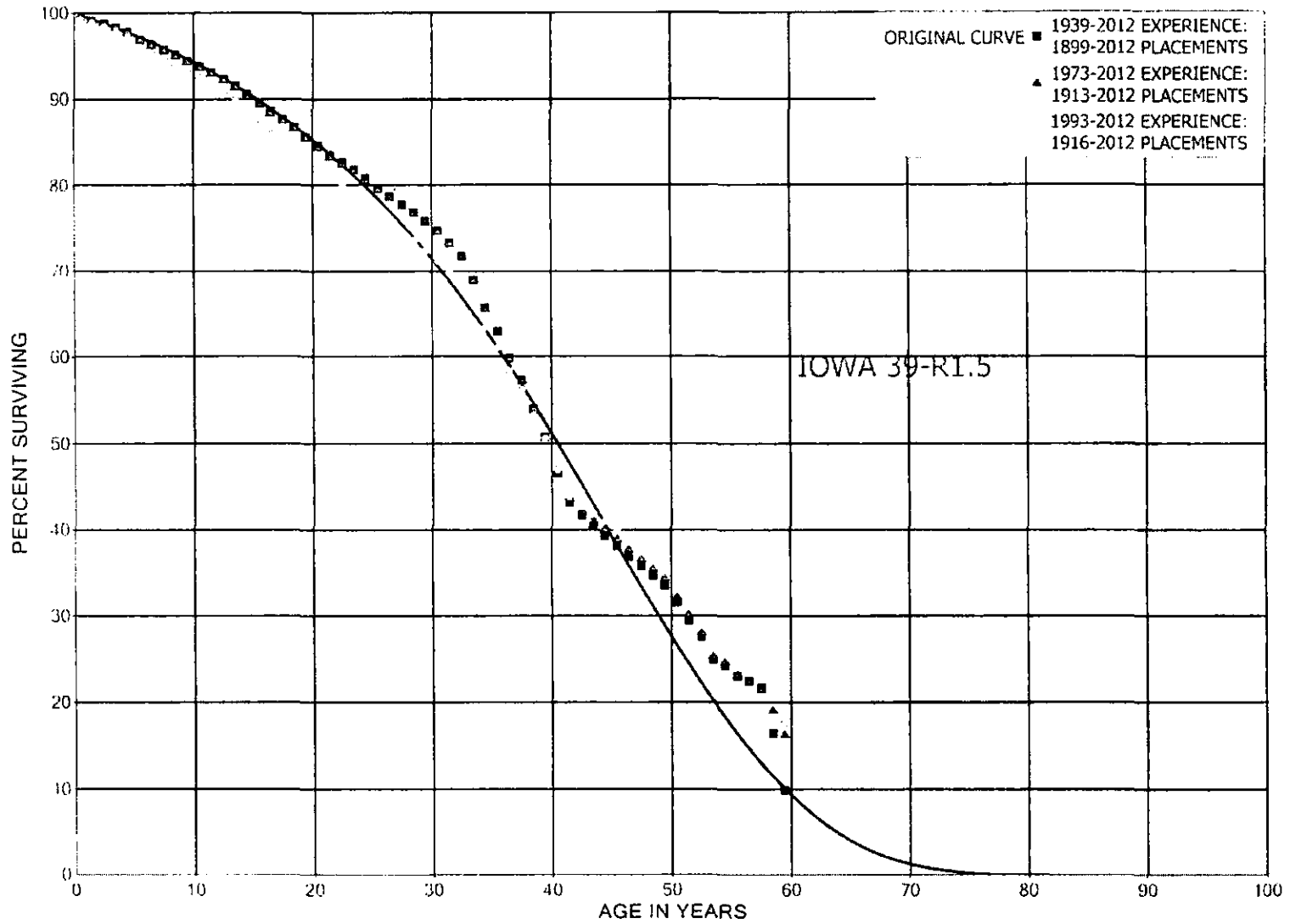
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-1992			EXPERIENCE BAND 1939-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	21		0.0000	1.0000	18.79
80.5	21		0.0000	1.0000	18.79
81.5	21		0.0000	1.0000	18.79
82.5	21		0.0000	1.0000	18.79
83.5					18.79

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 380 SERVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-49

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1939-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	110,562,411	634,916	0.0057	0.9943	100.00
0.5	104,180,618	327,941	0.0031	0.9969	99.43
1.5	99,073,837	375,815	0.0038	0.9962	99.11
2.5	94,966,105	411,203	0.0043	0.9957	98.74
3.5	89,956,152	521,619	0.0058	0.9942	98.31
4.5	85,845,694	755,231	0.0088	0.9912	97.74
5.5	82,061,509	520,808	0.0063	0.9937	96.88
6.5	78,828,680	521,158	0.0066	0.9934	96.26
7.5	75,645,477	466,560	0.0062	0.9938	95.63
8.5	71,781,809	463,498	0.0065	0.9935	95.04
9.5	68,284,416	479,307	0.0070	0.9930	94.42
10.5	64,894,288	488,042	0.0075	0.9925	93.76
11.5	61,392,478	505,982	0.0082	0.9918	93.06
12.5	57,291,470	491,722	0.0086	0.9914	92.29
13.5	53,569,017	609,684	0.0114	0.9886	91.50
14.5	49,249,372	498,347	0.0101	0.9899	90.46
15.5	44,876,702	466,460	0.0104	0.9896	89.54
16.5	40,533,084	442,326	0.0109	0.9891	88.61
17.5	36,296,386	365,459	0.0101	0.9899	87.64
18.5	32,223,002	409,326	0.0127	0.9873	86.76
19.5	28,517,374	348,940	0.0122	0.9878	85.66
20.5	25,297,680	344,420	0.0136	0.9864	84.61
21.5	22,543,526	208,252	0.0092	0.9908	83.46
22.5	20,003,522	201,725	0.0101	0.9899	82.69
23.5	17,229,607	225,273	0.0131	0.9869	81.85
24.5	15,591,633	229,719	0.0147	0.9853	80.78
25.5	13,975,282	160,160	0.0115	0.9885	79.59
26.5	12,676,116	150,786	0.0119	0.9881	78.68
27.5	11,429,306	137,277	0.0120	0.9880	77.75
28.5	10,444,453	132,215	0.0127	0.9873	76.81
29.5	9,660,016	148,568	0.0154	0.9846	75.84
30.5	8,743,525	165,755	0.0190	0.9810	74.67
31.5	7,829,103	165,488	0.0211	0.9789	73.26
32.5	7,018,983	268,770	0.0383	0.9617	71.71
33.5	6,038,415	287,604	0.0476	0.9524	68.96
34.5	5,310,822	224,316	0.0422	0.9578	65.68
35.5	4,756,030	233,770	0.0492	0.9508	62.90
36.5	4,359,300	188,061	0.0431	0.9569	59.81
37.5	4,090,609	235,531	0.0576	0.9424	57.23
38.5	3,754,897	226,452	0.0603	0.9397	53.94

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1939-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,417,234	278,947	0.0816	0.9184	50.68
40.5	2,859,434	209,532	0.0733	0.9267	46.55
41.5	2,480,213	88,491	0.0357	0.9643	43.14
42.5	2,229,846	61,871	0.0277	0.9723	41.60
43.5	2,018,988	56,011	0.0277	0.9723	40.44
44.5	1,756,604	55,808	0.0318	0.9682	39.32
45.5	1,539,483	48,183	0.0313	0.9687	38.07
46.5	1,376,485	44,116	0.0320	0.9680	36.88
47.5	1,167,800	33,766	0.0289	0.9711	35.70
48.5	1,008,245	33,149	0.0329	0.9671	34.67
49.5	869,807	51,828	0.0596	0.9404	33.53
50.5	717,009	47,438	0.0662	0.9338	31.53
51.5	576,864	38,313	0.0664	0.9336	29.44
52.5	454,441	43,846	0.0965	0.9035	27.49
53.5	337,177	8,688	0.0258	0.9742	24.83
54.5	267,519	14,043	0.0525	0.9475	24.19
55.5	193,806	4,531	0.0234	0.9766	22.92
56.5	140,817	5,125	0.0364	0.9636	22.39
57.5	88,371	21,380	0.2419	0.7581	21.57
58.5	39,322	15,718	0.3997	0.6003	16.35
59.5	22,888	1,330	0.0581	0.9419	9.82
60.5	21,558	450	0.0209	0.9791	9.25
61.5	21,108	5,728	0.2714	0.7286	9.05
62.5	15,379	12,804	0.8325	0.1675	6.60
63.5	1,698	672	0.3955	0.6045	1.10
64.5	436		0.0000	1.0000	0.67
65.5	436	8	0.0189	0.9811	0.67
66.5	314	16	0.0524	0.9476	0.66
67.5	235	33	0.1401	0.8599	0.62
68.5	202	33	0.1631	0.8369	0.53
69.5	169	58	0.3409	0.6591	0.45
70.5	111	25	0.2217	0.7783	0.29
71.5	87	33	0.3798	0.6202	0.23
72.5	54	16	0.3062	0.6938	0.14
73.5	37	8	0.2205	0.7795	0.10
74.5	29		0.0000	1.0000	0.08
75.5	29	8	0.2829	0.7171	0.08
76.5	21	8	0.3945	0.6055	0.06
77.5	13	13	1.0000		0.03
78.5					

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	104,968,267	633,401	0.0060	0.9940	100.00
0.5	99,020,600	322,577	0.0033	0.9967	99.40
1.5	94,309,502	370,476	0.0039	0.9961	99.07
2.5	90,551,029	405,063	0.0045	0.9955	98.68
3.5	85,912,343	519,195	0.0060	0.9940	98.24
4.5	82,148,620	752,298	0.0092	0.9908	97.65
5.5	78,661,758	519,770	0.0066	0.9934	96.75
6.5	75,650,516	519,083	0.0069	0.9931	96.11
7.5	72,790,301	463,226	0.0064	0.9936	95.46
8.5	69,220,277	460,589	0.0067	0.9933	94.85
9.5	65,896,649	476,038	0.0072	0.9928	94.22
10.5	62,713,034	485,201	0.0077	0.9923	93.54
11.5	59,414,611	498,657	0.0084	0.9916	92.81
12.5	55,499,246	481,457	0.0087	0.9913	92.03
13.5	51,988,665	600,516	0.0116	0.9884	91.24
14.5	47,822,435	487,872	0.0102	0.9898	90.18
15.5	43,616,566	457,713	0.0105	0.9895	89.26
16.5	39,454,739	434,460	0.0110	0.9890	88.32
17.5	35,356,245	358,997	0.0102	0.9898	87.35
18.5	31,356,405	397,463	0.0127	0.9873	86.47
19.5	27,746,264	340,014	0.0123	0.9877	85.37
20.5	24,609,902	338,483	0.0138	0.9862	84.32
21.5	21,931,068	200,174	0.0091	0.9909	83.16
22.5	19,474,001	195,880	0.0101	0.9899	82.40
23.5	16,765,925	219,983	0.0131	0.9869	81.58
24.5	15,180,068	218,839	0.0144	0.9856	80.50
25.5	13,605,318	152,239	0.0112	0.9888	79.34
26.5	12,339,400	146,059	0.0118	0.9882	78.46
27.5	11,102,907	127,761	0.0115	0.9885	77.53
28.5	10,131,280	127,669	0.0126	0.9874	76.64
29.5	9,352,304	138,137	0.0148	0.9852	75.67
30.5	8,453,684	158,955	0.0188	0.9812	74.55
31.5	7,578,475	155,177	0.0205	0.9795	73.15
32.5	6,795,416	265,432	0.0391	0.9609	71.65
33.5	5,893,804	282,897	0.0480	0.9520	68.85
34.5	5,170,471	215,859	0.0417	0.9583	65.55
35.5	4,623,845	223,581	0.0484	0.9516	62.81
36.5	4,237,628	183,079	0.0432	0.9568	59.78
37.5	3,972,932	227,053	0.0572	0.9428	57.19
38.5	3,645,849	213,745	0.0586	0.9414	53.92



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,319,701	271,541	0.0818	0.9182	50.76
40.5	2,768,377	186,781	0.0675	0.9325	46.61
41.5	2,412,166	76,268	0.0316	0.9684	43.47
42.5	2,174,636	56,610	0.0260	0.9740	42.09
43.5	1,969,339	50,595	0.0257	0.9743	41.00
44.5	1,712,563	47,318	0.0276	0.9724	39.94
45.5	1,504,040	45,392	0.0302	0.9698	38.84
46.5	1,360,627	43,281	0.0318	0.9682	37.67
47.5	1,156,337	32,373	0.0280	0.9720	36.47
48.5	978,651	32,877	0.0336	0.9664	35.45
49.5	840,720	51,663	0.0615	0.9385	34.26
50.5	690,126	45,398	0.0658	0.9342	32.15
51.5	552,309	37,883	0.0686	0.9314	30.04
52.5	431,263	43,822	0.1016	0.8984	27.98
53.5	303,197	7,637	0.0252	0.9748	25.13
54.5	234,663	14,026	0.0598	0.9402	24.50
55.5	161,031	4,531	0.0281	0.9719	23.04
56.5	108,101	5,125	0.0474	0.9526	22.39
57.5	55,704	6,202	0.1113	0.8887	21.33
58.5	21,854	3,186	0.1458	0.8542	18.95
59.5	22,888	1,330	0.0581	0.9419	16.19
60.5	21,558	450	0.0209	0.9791	15.25
61.5	21,108	5,728	0.2714	0.7286	14.93
62.5	15,379	12,804	0.8325	0.1675	10.88
63.5	1,698	672	0.3955	0.6045	1.82
64.5	436		0.0000	1.0000	1.10
65.5	436	8	0.0189	0.9811	1.10
66.5	314	16	0.0524	0.9476	1.08
67.5	235	33	0.1401	0.8599	1.02
68.5	202	33	0.1631	0.8369	0.88
69.5	169	58	0.3409	0.6591	0.74
70.5	111	25	0.2217	0.7783	0.49
71.5	87	33	0.3798	0.6202	0.38
72.5	54	16	0.3062	0.6938	0.23
73.5	37	8	0.2205	0.7795	0.16
74.5	29		0.0000	1.0000	0.13
75.5	29	8	0.2829	0.7171	0.13
76.5	21	8	0.3945	0.6055	0.09
77.5	13	13	1.0000		0.06
78.5					

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	78,008,612	633,401	0.0081	0.9919	100.00
0.5	74,986,612	321,723	0.0043	0.9957	99.19
1.5	73,006,278	365,910	0.0050	0.9950	98.76
2.5	72,321,947	400,434	0.0055	0.9945	98.27
3.5	71,143,950	507,859	0.0071	0.9929	97.72
4.5	68,648,659	746,614	0.0109	0.9891	97.03
5.5	66,467,691	505,058	0.0076	0.9924	95.97
6.5	64,581,110	504,321	0.0078	0.9922	95.24
7.5	62,709,522	448,309	0.0071	0.9929	94.50
8.5	59,874,519	444,631	0.0074	0.9926	93.82
9.5	57,133,141	458,950	0.0080	0.9920	93.13
10.5	54,684,060	470,607	0.0086	0.9914	92.38
11.5	52,171,359	494,328	0.0095	0.9905	91.58
12.5	48,910,786	469,016	0.0096	0.9904	90.71
13.5	46,080,206	594,364	0.0129	0.9871	89.84
14.5	42,311,828	482,677	0.0114	0.9886	88.69
15.5	38,386,420	447,037	0.0116	0.9884	87.67
16.5	34,279,555	420,175	0.0123	0.9877	86.65
17.5	30,194,078	347,565	0.0115	0.9885	85.59
18.5	26,275,305	384,578	0.0146	0.9854	84.61
19.5	22,779,012	326,778	0.0143	0.9857	83.37
20.5	20,036,793	323,254	0.0161	0.9839	82.17
21.5	17,693,345	185,526	0.0105	0.9895	80.85
22.5	15,512,692	183,155	0.0118	0.9882	80.00
23.5	13,080,294	207,758	0.0159	0.9841	79.05
24.5	11,820,179	202,352	0.0171	0.9829	77.80
25.5	10,533,991	137,520	0.0131	0.9869	76.47
26.5	9,500,700	129,740	0.0137	0.9863	75.47
27.5	8,602,791	111,795	0.0130	0.9870	74.44
28.5	7,936,640	112,714	0.0142	0.9858	73.47
29.5	7,389,728	122,437	0.0166	0.9834	72.43
30.5	6,704,553	134,542	0.0201	0.9799	71.23
31.5	6,016,477	111,088	0.0185	0.9815	69.80
32.5	5,433,840	166,437	0.0306	0.9694	68.51
33.5	4,720,064	213,414	0.0452	0.9548	66.41
34.5	4,180,980	154,806	0.0370	0.9630	63.41
35.5	3,800,686	166,187	0.0437	0.9563	61.06
36.5	3,593,539	137,035	0.0381	0.9619	58.39
37.5	3,461,833	174,779	0.0505	0.9495	56.16
38.5	3,250,105	166,306	0.0512	0.9488	53.33

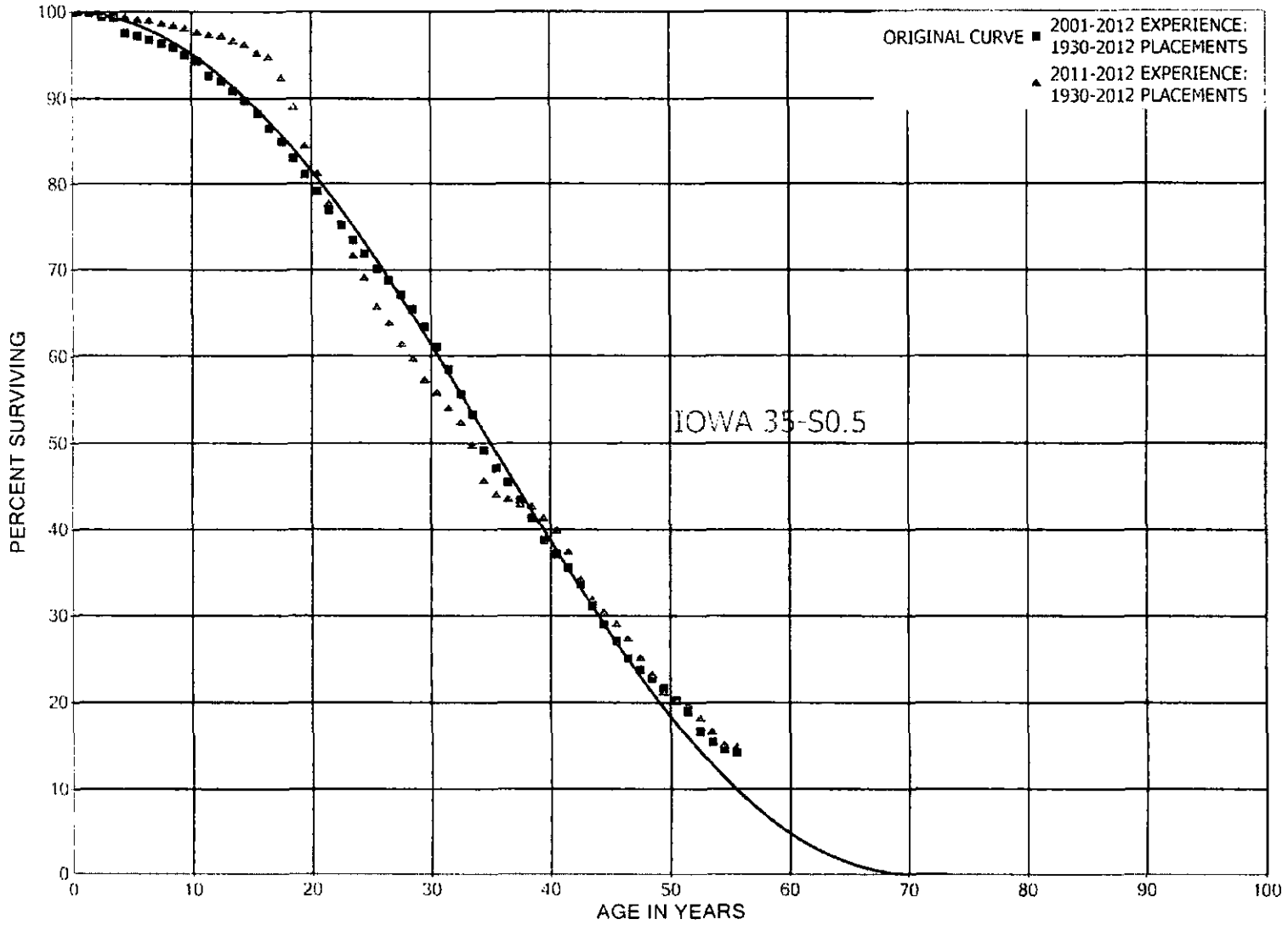
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2012			EXPERIENCE BAND 1993-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	3,020,993	216,541	0.0717	0.9283	50.60	
40.5	2,560,549	167,587	0.0654	0.9346	46.97	
41.5	2,260,143	57,658	0.0255	0.9745	43.90	
42.5	2,078,330	45,294	0.0218	0.9782	42.78	
43.5	1,909,876	42,641	0.0223	0.9777	41.85	
44.5	1,669,627	41,875	0.0251	0.9749	40.91	
45.5	1,469,404	31,948	0.0217	0.9783	39.89	
46.5	1,325,589	38,267	0.0289	0.9711	39.02	
47.5	1,123,312	29,930	0.0266	0.9734	37.89	
48.5	948,567	31,486	0.0332	0.9668	36.88	
49.5	811,882	44,270	0.0545	0.9455	35.66	
50.5	666,951	41,449	0.0621	0.9379	33.71	
51.5	533,828	36,885	0.0691	0.9309	31.62	
52.5	413,689	32,976	0.0797	0.9203	29.43	
53.5	300,977	7,313	0.0243	0.9757	27.09	
54.5	232,730	13,252	0.0569	0.9431	26.43	
55.5	159,807	4,432	0.0277	0.9723	24.92	
56.5	106,933	4,979	0.0466	0.9534	24.23	
57.5	54,634	5,980	0.1094	0.8906	23.10	
58.5	20,984	3,058	0.1457	0.8543	20.58	
59.5	17,211	1,256	0.0730	0.9270	17.58	
60.5	15,954	388	0.0243	0.9757	16.29	
61.5	15,567	628	0.0404	0.9596	15.90	
62.5	14,939	12,730	0.8521	0.1479	15.26	
63.5	1,356	565	0.4163	0.5837	2.26	
64.5	201		0.0000	1.0000	1.32	
65.5	226		0.0000	1.0000	1.32	
66.5	112		0.0000	1.0000	1.32	
67.5	74	33	0.4443	0.5557	1.32	
68.5	66	25	0.3751	0.6249	0.73	
69.5	66	41	0.6250	0.3750	0.46	
70.5	49	25	0.4999	0.5001	0.17	
71.5	49	25	0.5002	0.4998	0.09	
72.5	41	16	0.4001	0.5999	0.04	
73.5	25	8	0.3333	0.6667	0.03	
74.5	16		0.0000	1.0000	0.02	
75.5	16	8	0.5000	0.5000	0.02	
76.5	21	8	0.3945	0.6055	0.01	
77.5	13	13	1.0000		0.01	
78.5						

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 381 METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-56

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2012			EXPERIENCE BAND 2001-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	5,277,244	5,021	0.0010	0.9990	100.00	
0.5	4,913,297	1,414	0.0003	0.9997	99.90	
1.5	4,907,250	23,916	0.0049	0.9951	99.88	
2.5	5,234,629	6,990	0.0013	0.9987	99.39	
3.5	4,657,110	81,015	0.0174	0.9826	99.26	
4.5	4,839,652	15,382	0.0032	0.9968	97.53	
5.5	4,414,506	24,133	0.0055	0.9945	97.22	
6.5	4,559,276	21,119	0.0046	0.9954	96.69	
7.5	4,179,836	17,871	0.0043	0.9957	96.24	
8.5	3,656,726	33,480	0.0092	0.9908	95.83	
9.5	3,573,767	24,512	0.0069	0.9931	94.95	
10.5	3,799,994	66,611	0.0175	0.9825	94.30	
11.5	3,879,664	29,538	0.0076	0.9924	92.65	
12.5	4,215,620	49,901	0.0118	0.9882	91.94	
13.5	4,198,400	53,901	0.0128	0.9872	90.85	
14.5	3,905,175	59,840	0.0153	0.9847	89.69	
15.5	4,158,910	84,589	0.0203	0.9797	88.31	
16.5	3,674,511	67,652	0.0184	0.9816	86.52	
17.5	3,752,595	82,147	0.0219	0.9781	84.92	
18.5	3,544,596	82,142	0.0232	0.9768	83.06	
19.5	3,532,020	83,507	0.0236	0.9764	81.14	
20.5	3,560,207	102,854	0.0289	0.9711	79.22	
21.5	3,393,433	77,284	0.0228	0.9772	76.93	
22.5	3,080,699	75,102	0.0244	0.9756	75.18	
23.5	2,748,962	57,598	0.0210	0.9790	73.35	
24.5	2,422,430	57,844	0.0239	0.9761	71.81	
25.5	2,184,009	41,909	0.0192	0.9808	70.10	
26.5	1,893,554	47,529	0.0251	0.9749	68.75	
27.5	1,631,639	38,778	0.0238	0.9762	67.03	
28.5	1,633,567	51,386	0.0315	0.9685	65.43	
29.5	1,633,016	60,835	0.0373	0.9627	63.37	
30.5	1,579,765	66,093	0.0418	0.9582	61.01	
31.5	1,443,430	69,398	0.0481	0.9519	58.46	
32.5	1,266,551	54,552	0.0431	0.9569	55.65	
33.5	1,178,047	91,287	0.0775	0.9225	53.25	
34.5	1,196,085	49,387	0.0413	0.9587	49.13	
35.5	1,300,614	45,613	0.0351	0.9649	47.10	
36.5	1,373,581	62,158	0.0453	0.9547	45.45	
37.5	1,359,236	66,193	0.0487	0.9513	43.39	
38.5	1,327,644	82,926	0.0625	0.9375	41.28	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2012			EXPERIENCE BAND 2001-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,234,097	53,084	0.0430	0.9570	38.70	
40.5	1,151,974	47,521	0.0413	0.9587	37.03	
41.5	1,125,226	60,638	0.0539	0.9461	35.51	
42.5	1,016,908	77,833	0.0765	0.9235	33.59	
43.5	928,874	62,323	0.0671	0.9329	31.02	
44.5	813,029	52,714	0.0648	0.9352	28.94	
45.5	674,885	50,240	0.0744	0.9256	27.06	
46.5	577,740	31,262	0.0541	0.9459	25.05	
47.5	446,856	18,530	0.0415	0.9585	23.69	
48.5	384,543	17,760	0.0462	0.9538	22.71	
49.5	346,228	24,195	0.0699	0.9301	21.66	
50.5	300,729	20,290	0.0675	0.9325	20.15	
51.5	260,269	30,727	0.1181	0.8819	18.79	
52.5	185,865	12,650	0.0681	0.9319	16.57	
53.5	107,692	6,225	0.0578	0.9422	15.44	
54.5	84,547	1,892	0.0224	0.9776	14.55	
55.5	70,411	560	0.0080	0.9920	14.22	
56.5	56,085	158	0.0028	0.9972	14.11	
57.5	51,350	15	0.0003	0.9997	14.07	
58.5	36,034	1,176	0.0326	0.9674	14.07	
59.5	32,547	164	0.0050	0.9950	13.61	
60.5	28,894	1,158	0.0401	0.9599	13.54	
61.5	24,528	569	0.0232	0.9768	13.00	
62.5	16,276	1,725	0.1060	0.8940	12.70	
63.5	13,258	134	0.0101	0.9899	11.35	
64.5	8,822	1,541	0.1747	0.8253	11.24	
65.5	3,084	245	0.0793	0.9207	9.27	
66.5	2,103	94	0.0449	0.9551	8.54	
67.5	1,604		0.0000	1.0000	8.15	
68.5	1,569		0.0000	1.0000	8.15	
69.5	1,547		0.0000	1.0000	8.15	
70.5	1,848	427	0.2312	0.7688	8.15	
71.5	362		0.0000	1.0000	6.27	
72.5	349	163	0.4664	0.5336	6.27	
73.5	22		0.0000	1.0000	3.35	
74.5	22		0.0000	1.0000	3.35	
75.5	22		0.0000	1.0000	3.35	
76.5	22		0.0000	1.0000	3.35	
77.5	22		0.0000	1.0000	3.35	
78.5	22		0.0000	1.0000	3.35	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2012			EXPERIENCE BAND 2001-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	22		0.0000	1.0000	3.35
80.5	22		0.0000	1.0000	3.35
81.5	22		0.0000	1.0000	3.35
82.5					3.35

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1930-2012			EXPERIENCE BAND 2011-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	771,574		0.0000	1.0000	100.00
0.5	638,834	79	0.0001	0.9999	100.00
1.5	931,184	4,407	0.0047	0.9953	99.99
2.5	968,902	789	0.0008	0.9992	99.51
3.5	824,859	1,520	0.0018	0.9982	99.43
4.5	791,318	2,023	0.0026	0.9974	99.25
5.5	989,869	2,088	0.0021	0.9979	99.00
6.5	1,479,606	4,722	0.0032	0.9968	98.79
7.5	1,261,389	2,627	0.0021	0.9979	98.47
8.5	606,487	1,601	0.0026	0.9974	98.27
9.5	412,865	2,298	0.0056	0.9944	98.01
10.5	271,335	767	0.0028	0.9972	97.46
11.5	324,250	560	0.0017	0.9983	97.19
12.5	914,794	5,348	0.0058	0.9942	97.02
13.5	639,749	2,354	0.0037	0.9963	96.45
14.5	611,767	6,723	0.0110	0.9890	96.10
15.5	613,702	2,479	0.0040	0.9960	95.04
16.5	481,775	11,964	0.0248	0.9752	94.66
17.5	668,893	24,183	0.0362	0.9638	92.31
18.5	475,851	24,557	0.0516	0.9484	88.97
19.5	577,570	21,567	0.0373	0.9627	84.38
20.5	659,439	29,410	0.0446	0.9554	81.23
21.5	633,677	20,782	0.0328	0.9672	77.60
22.5	631,716	30,300	0.0480	0.9520	75.06
23.5	562,805	19,777	0.0351	0.9649	71.46
24.5	559,335	27,469	0.0491	0.9509	68.95
25.5	598,452	17,169	0.0287	0.9713	65.56
26.5	443,387	16,382	0.0369	0.9631	63.68
27.5	298,328	8,273	0.0277	0.9723	61.33
28.5	408,578	16,647	0.0407	0.9593	59.63
29.5	494,624	12,795	0.0259	0.9741	57.20
30.5	514,653	16,370	0.0318	0.9682	55.72
31.5	478,360	14,530	0.0304	0.9696	53.95
32.5	238,075	12,092	0.0508	0.9492	52.31
33.5	56,696	4,704	0.0830	0.9170	49.65
34.5	33,443	1,148	0.0343	0.9657	45.53
35.5	53,264	724	0.0136	0.9864	43.97
36.5	77,551	1,228	0.0158	0.9842	43.37
37.5	90,895	349	0.0038	0.9962	42.68
38.5	177,514	5,693	0.0321	0.9679	42.52



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2012			EXPERIENCE BAND 2011-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	249,499	8,467	0.0339	0.9661	41.16
40.5	301,881	18,959	0.0628	0.9372	39.76
41.5	224,072	19,007	0.0848	0.9152	37.26
42.5	143,127	9,785	0.0684	0.9316	34.10
43.5	179,636	8,214	0.0457	0.9543	31.77
44.5	175,630	8,115	0.0462	0.9538	30.32
45.5	189,498	10,972	0.0579	0.9421	28.92
46.5	173,364	14,188	0.0818	0.9182	27.24
47.5	88,501	7,003	0.0791	0.9209	25.01
48.5	68,187	5,747	0.0843	0.9157	23.03
49.5	62,423	2,738	0.0439	0.9561	21.09
50.5	80,374	2,186	0.0272	0.9728	20.17
51.5	139,330	11,050	0.0793	0.9207	19.62
52.5	102,526	8,837	0.0862	0.9138	18.06
53.5	34,484	3,265	0.0947	0.9053	16.51
54.5	27,116	493	0.0182	0.9818	14.94
55.5	18,497		0.0000	1.0000	14.67
56.5	20,410		0.0000	1.0000	14.67
57.5	20,274		0.0000	1.0000	14.67
58.5	8,062	297	0.0368	0.9632	14.67
59.5	8,599		0.0000	1.0000	14.13
60.5	13,190	292	0.0221	0.9779	14.13
61.5	11,205	553	0.0494	0.9506	13.82
62.5	7,396	15	0.0021	0.9979	13.14
63.5	8,826		0.0000	1.0000	13.11
64.5	5,018		0.0000	1.0000	13.11
65.5	1,142		0.0000	1.0000	13.11
66.5	439		0.0000	1.0000	13.11
67.5	104		0.0000	1.0000	13.11
68.5	333		0.0000	1.0000	13.11
69.5	1,322		0.0000	1.0000	13.11
70.5	1,072		0.0000	1.0000	13.11
71.5	178		0.0000	1.0000	13.11
72.5	165		0.0000	1.0000	13.11
73.5					13.11
74.5					
75.5					
76.5					
77.5					
78.5					

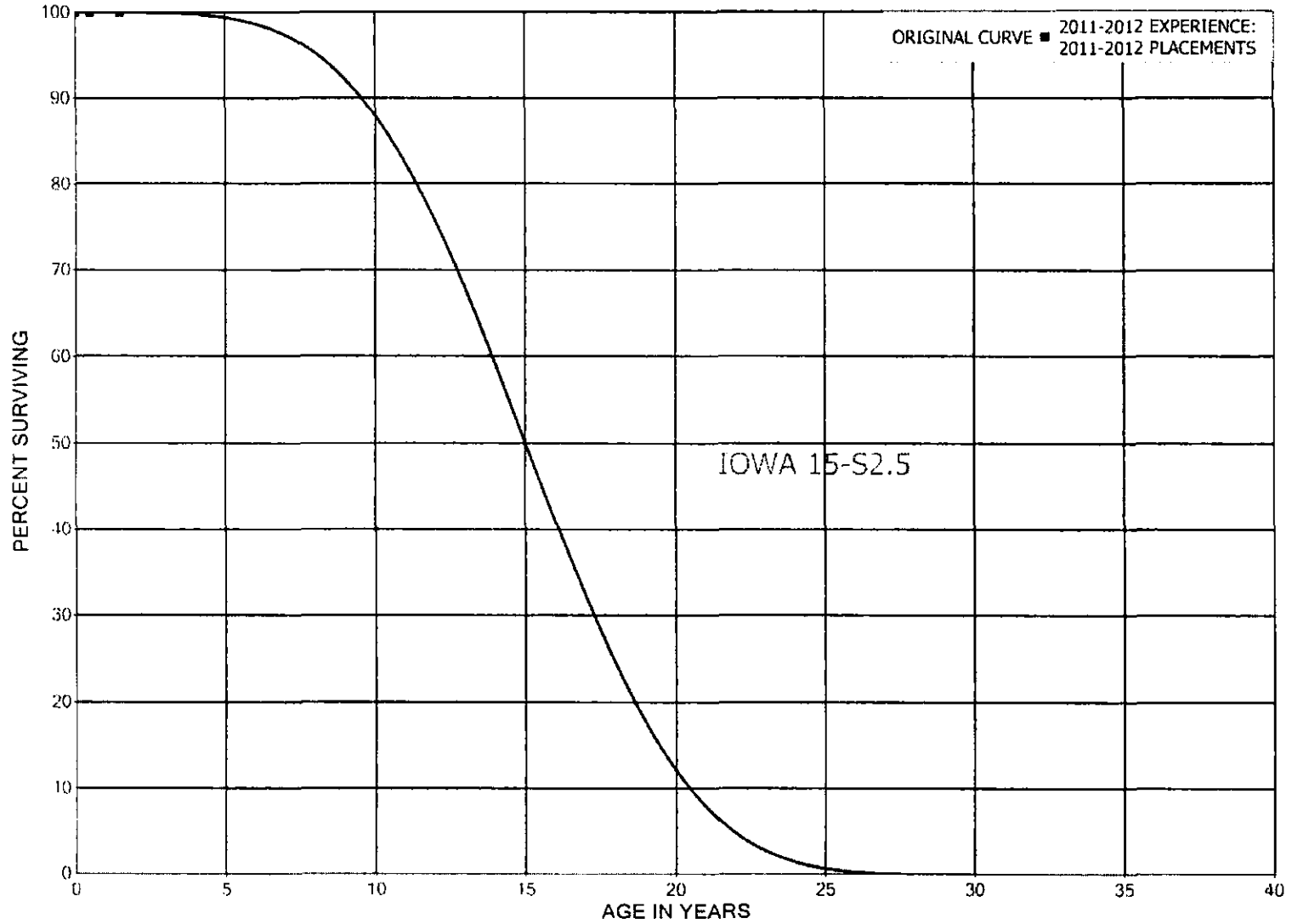
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1930-2012			EXPERIENCE BAND 2011-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5					
80.5		22	0.0000		
81.5		22	0.0000		
82.5					

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 381.1 METERS - AMI  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-63

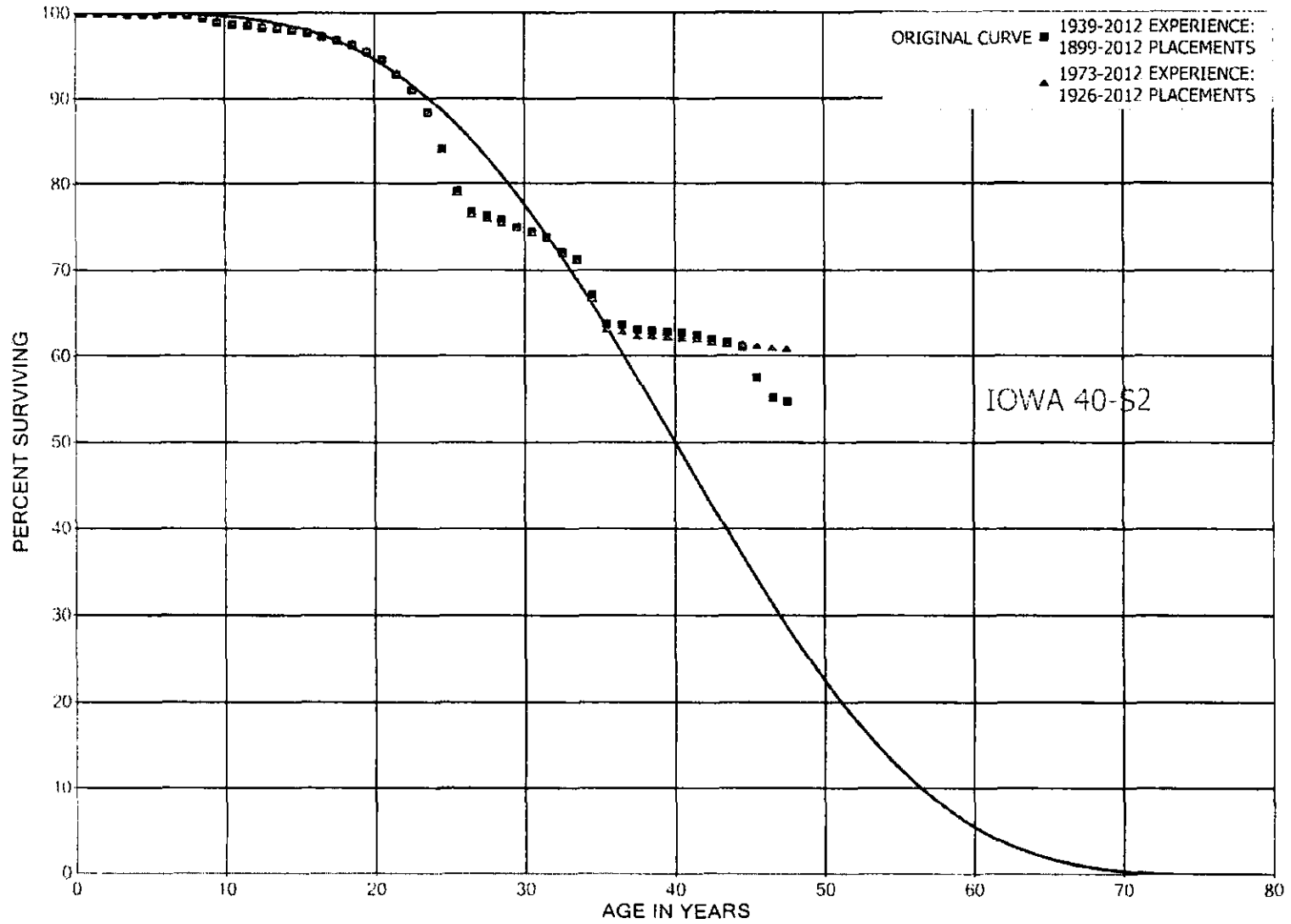
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.1 METERS - AMI

ORIGINAL LIFE TABLE

PLACEMENT BAND 2011-2012			EXPERIENCE BAND 2011-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	682,384		0.0000	1.0000	100.00
0.5	319,312		0.0000	1.0000	100.00
1.5					100.00

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 382 METER INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-65

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	9,138,324	116	0.0000	1.0000	100.00	
0.5	8,959,775	76	0.0000	1.0000	100.00	
1.5	8,829,631	5,067	0.0006	0.9994	100.00	
2.5	8,676,235	5,567	0.0006	0.9994	99.94	
3.5	8,525,182	222	0.0000	1.0000	99.88	
4.5	8,382,525	426	0.0001	0.9999	99.87	
5.5	8,150,797	1,052	0.0001	0.9999	99.87	
6.5	7,877,256	6,583	0.0008	0.9992	99.86	
7.5	7,744,662	31,963	0.0041	0.9959	99.77	
8.5	7,463,525	39,812	0.0053	0.9947	99.36	
9.5	7,154,507	13,705	0.0019	0.9981	98.83	
10.5	6,913,901	8,616	0.0012	0.9988	98.64	
11.5	6,678,848	13,806	0.0021	0.9979	98.52	
12.5	6,353,139	10,620	0.0017	0.9983	98.31	
13.5	6,073,610	11,756	0.0019	0.9981	98.15	
14.5	5,685,781	20,155	0.0035	0.9965	97.96	
15.5	5,435,878	24,648	0.0045	0.9955	97.61	
16.5	4,960,220	22,647	0.0046	0.9954	97.17	
17.5	4,554,212	25,300	0.0056	0.9944	96.73	
18.5	4,130,449	31,975	0.0077	0.9923	96.19	
19.5	3,742,507	37,561	0.0100	0.9900	95.44	
20.5	3,333,086	60,463	0.0181	0.9819	94.49	
21.5	2,989,517	59,393	0.0199	0.9801	92.77	
22.5	2,588,521	73,448	0.0284	0.9716	90.93	
23.5	2,203,348	106,564	0.0484	0.9516	88.35	
24.5	1,848,666	106,605	0.0577	0.9423	84.08	
25.5	1,504,740	47,206	0.0314	0.9686	79.23	
26.5	1,285,860	7,754	0.0060	0.9940	76.74	
27.5	1,189,220	7,266	0.0061	0.9939	76.28	
28.5	1,108,378	12,992	0.0117	0.9883	75.81	
29.5	1,032,118	7,338	0.0071	0.9929	74.93	
30.5	944,359	8,822	0.0093	0.9907	74.39	
31.5	858,234	19,228	0.0224	0.9776	73.70	
32.5	801,672	9,061	0.0113	0.9887	72.05	
33.5	759,857	44,120	0.0581	0.9419	71.23	
34.5	694,428	34,821	0.0501	0.9499	67.10	
35.5	640,320	1,377	0.0022	0.9978	63.73	
36.5	625,509	5,463	0.0087	0.9913	63.59	
37.5	611,046	624	0.0010	0.9990	63.04	
38.5	606,059	1,052	0.0017	0.9983	62.97	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2012			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	563,252	1,614	0.0029	0.9971	62.87	
40.5	462,943	2,316	0.0050	0.9950	62.69	
41.5	392,178	2,650	0.0068	0.9932	62.37	
42.5	329,271	1,772	0.0054	0.9946	61.95	
43.5	263,319	2,497	0.0095	0.9905	61.62	
44.5	207,143	11,839	0.0572	0.9428	61.03	
45.5	165,200	6,934	0.0420	0.9580	57.54	
46.5	132,496	1,045	0.0079	0.9921	55.13	
47.5	101,286	6,853	0.0677	0.9323	54.69	
48.5	72,879	6,556	0.0900	0.9100	50.99	
49.5	53,552	7,988	0.1492	0.8508	46.41	
50.5	34,581	5,288	0.1529	0.8471	39.48	
51.5	19,368	316	0.0163	0.9837	33.45	
52.5	6,385	144	0.0225	0.9775	32.90	
53.5	1,549	439	0.2831	0.7169	32.16	
54.5	1,110	23	0.0207	0.9793	23.06	
55.5	1,026	16	0.0161	0.9839	22.58	
56.5	1,008	256	0.2543	0.7457	22.22	
57.5	741	104	0.1403	0.8597	16.57	
58.5	637	88	0.1382	0.8618	14.24	
59.5	549	96	0.1749	0.8251	12.28	
60.5	447	39	0.0873	0.9127	10.13	
61.5	408	365	0.8946	0.1054	9.24	
62.5	43		0.0000	1.0000	0.97	
63.5	43		0.0000	1.0000	0.97	
64.5	43		0.0000	1.0000	0.97	
65.5	43		0.0000	1.0000	0.97	
66.5	43		0.0000	1.0000	0.97	
67.5	43	43	1.0000		0.97	
68.5						

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2012			EXPERIENCE BAND 1973-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	8,515,844	116	0.0000	1.0000	100.00	
0.5	8,436,853	76	0.0000	1.0000	100.00	
1.5	8,376,397	414	0.0000	1.0000	100.00	
2.5	8,288,501	91	0.0000	1.0000	99.99	
3.5	8,217,765	222	0.0000	1.0000	99.99	
4.5	8,128,410	426	0.0001	0.9999	99.99	
5.5	7,927,396	1,052	0.0001	0.9999	99.98	
6.5	7,679,479	6,575	0.0009	0.9991	99.97	
7.5	7,577,395	31,963	0.0042	0.9958	99.88	
8.5	7,317,742	39,804	0.0054	0.9946	99.46	
9.5	7,021,111	13,697	0.0020	0.9980	98.92	
10.5	6,790,793	8,602	0.0013	0.9987	98.73	
11.5	6,565,373	13,797	0.0021	0.9979	98.60	
12.5	6,251,733	10,610	0.0017	0.9983	98.40	
13.5	5,983,449	11,754	0.0020	0.9980	98.23	
14.5	5,605,405	20,144	0.0036	0.9964	98.04	
15.5	5,367,377	24,648	0.0046	0.9954	97.69	
16.5	4,899,059	22,623	0.0046	0.9954	97.24	
17.5	4,501,290	25,291	0.0056	0.9944	96.79	
18.5	4,084,092	31,941	0.0078	0.9922	96.24	
19.5	3,701,596	37,557	0.0101	0.9899	95.49	
20.5	3,298,002	60,458	0.0183	0.9817	94.52	
21.5	2,918,211	59,380	0.0203	0.9797	92.79	
22.5	2,520,456	73,431	0.0291	0.9709	90.90	
23.5	2,144,067	106,528	0.0497	0.9503	88.25	
24.5	1,791,214	106,549	0.0595	0.9405	83.87	
25.5	1,436,525	47,115	0.0328	0.9672	78.88	
26.5	1,218,689	7,526	0.0062	0.9938	76.29	
27.5	1,122,675	7,185	0.0064	0.9936	75.82	
28.5	1,042,087	8,392	0.0081	0.9919	75.34	
29.5	970,571	6,669	0.0069	0.9931	74.73	
30.5	883,869	8,626	0.0098	0.9902	74.22	
31.5	806,809	18,998	0.0235	0.9765	73.49	
32.5	749,660	8,678	0.0116	0.9884	71.76	
33.5	708,225	43,988	0.0621	0.9379	70.93	
34.5	642,924	34,789	0.0541	0.9459	66.52	
35.5	588,630	1,362	0.0023	0.9977	62.92	
36.5	573,616	5,153	0.0090	0.9910	62.78	
37.5	559,490	536	0.0010	0.9990	62.22	
38.5	554,300	558	0.0010	0.9990	62.16	



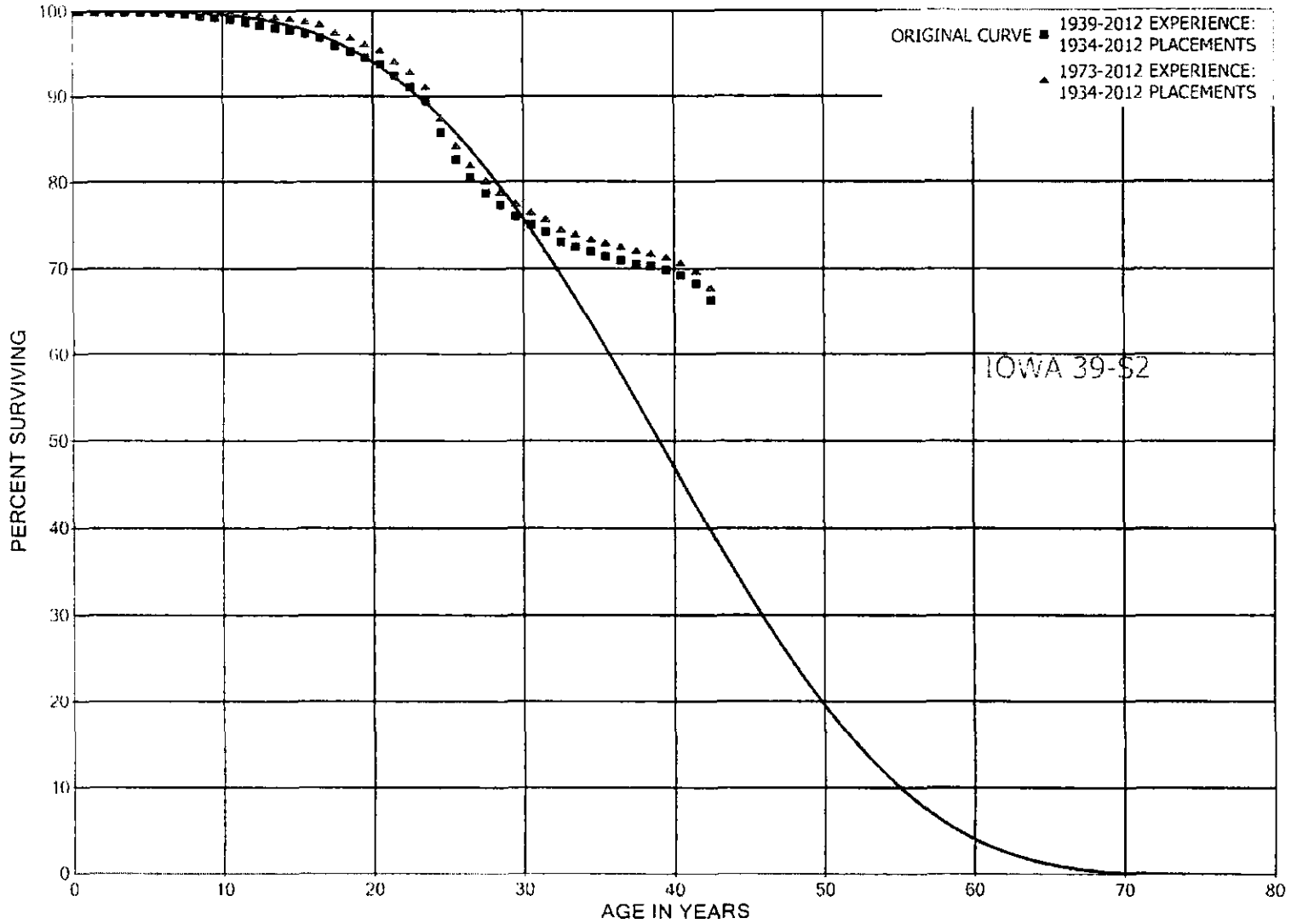
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2012			EXPERIENCE BAND 1973-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	511,649	925	0.0018	0.9982	62.09	
40.5	412,002	1,074	0.0026	0.9974	61.98	
41.5	342,529	1,570	0.0046	0.9954	61.82	
42.5	280,693	974	0.0035	0.9965	61.54	
43.5	215,540	643	0.0030	0.9970	61.32	
44.5	161,154	273	0.0017	0.9983	61.14	
45.5	130,779	383	0.0029	0.9971	61.04	
46.5	128,842	211	0.0016	0.9984	60.86	
47.5	98,469	6,609	0.0671	0.9329	60.76	
48.5	70,306	6,017	0.0856	0.9144	56.68	
49.5	51,517	7,802	0.1514	0.8486	51.83	
50.5	32,733	4,871	0.1488	0.8512	43.98	
51.5	17,925	49	0.0027	0.9973	37.43	
52.5	5,208	37	0.0070	0.9930	37.33	
53.5	479	327	0.6836	0.3164	37.07	
54.5	152	15	0.0987	0.9013	11.73	
55.5	75	7	0.0996	0.9004	10.57	
56.5	66	41	0.6238	0.3762	9.52	
57.5	14	8	0.5646	0.4354	3.58	
58.5	6		0.0000	1.0000	1.56	
59.5	6		0.0000	1.0000	1.56	
60.5					1.56	

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNTS 383 AND 384 HOUSE REGULATORS AND INSTALLATIONS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-70

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 383 AND 384 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2012			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	7,745,594	3,549	0.0005	0.9995	100.00	
0.5	7,404,597	4,811	0.0006	0.9994	99.95	
1.5	7,219,735	1,746	0.0002	0.9998	99.89	
2.5	6,712,300	696	0.0001	0.9999	99.87	
3.5	6,411,647	1,169	0.0002	0.9998	99.85	
4.5	6,051,574	1,958	0.0003	0.9997	99.84	
5.5	5,724,867	2,584	0.0005	0.9995	99.80	
6.5	5,323,648	9,431	0.0018	0.9982	99.76	
7.5	4,952,084	7,108	0.0014	0.9986	99.58	
8.5	4,243,143	10,354	0.0024	0.9976	99.44	
9.5	3,818,345	9,651	0.0025	0.9975	99.20	
10.5	3,679,811	12,605	0.0034	0.9966	98.95	
11.5	3,630,882	13,311	0.0037	0.9963	98.61	
12.5	3,562,944	9,446	0.0027	0.9973	98.25	
13.5	3,423,808	8,830	0.0026	0.9974	97.99	
14.5	3,278,952	13,920	0.0042	0.9958	97.73	
15.5	3,128,687	15,684	0.0050	0.9950	97.32	
16.5	2,895,390	30,019	0.0104	0.9896	96.83	
17.5	2,732,188	17,531	0.0064	0.9936	95.83	
18.5	2,547,201	19,542	0.0077	0.9923	95.21	
19.5	2,391,006	18,632	0.0078	0.9922	94.48	
20.5	2,226,890	31,249	0.0140	0.9860	93.74	
21.5	2,087,227	29,877	0.0143	0.9857	92.43	
22.5	1,941,878	36,628	0.0189	0.9811	91.11	
23.5	1,791,770	72,418	0.0404	0.9596	89.39	
24.5	1,611,262	59,438	0.0369	0.9631	85.77	
25.5	1,417,406	36,585	0.0258	0.9742	82.61	
26.5	1,252,156	27,675	0.0221	0.9779	80.48	
27.5	1,074,078	17,718	0.0165	0.9835	78.70	
28.5	952,603	16,560	0.0174	0.9826	77.40	
29.5	839,363	11,281	0.0134	0.9866	76.06	
30.5	704,514	7,102	0.0101	0.9899	75.03	
31.5	586,194	9,467	0.0161	0.9839	74.28	
32.5	523,870	3,829	0.0073	0.9927	73.08	
33.5	463,705	3,694	0.0080	0.9920	72.54	
34.5	412,622	3,165	0.0077	0.9923	71.97	
35.5	366,899	2,184	0.0060	0.9940	71.41	
36.5	335,221	2,178	0.0065	0.9935	70.99	
37.5	328,265	1,193	0.0036	0.9964	70.53	
38.5	322,364	2,058	0.0064	0.9936	70.27	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 383 AND 384 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2012			EXPERIENCE BAND 1939-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	295,821	2,836	0.0096	0.9904	69.82	
40.5	230,452	3,434	0.0149	0.9851	69.15	
41.5	177,135	4,719	0.0266	0.9734	68.12	
42.5	118,050	3,103	0.0263	0.9737	66.31	
43.5	63,419	5,090	0.0803	0.9197	64.56	
44.5	15,748	416	0.0264	0.9736	59.38	
45.5	6,283	695	0.1106	0.8894	57.82	
46.5	4,327	331	0.0766	0.9234	51.42	
47.5	3,618	290	0.0800	0.9200	47.48	
48.5	3,155	13	0.0041	0.9959	43.68	
49.5	860	4	0.0048	0.9952	43.50	
50.5	568		0.0000	1.0000	43.29	
51.5	435	18	0.0412	0.9588	43.29	
52.5	351		0.0000	1.0000	41.51	
53.5	351		0.0000	1.0000	41.51	
54.5	351		0.0000	1.0000	41.51	
55.5	351		0.0000	1.0000	41.51	
56.5	351		0.0000	1.0000	41.51	
57.5	235		0.0000	1.0000	41.51	
58.5	235		0.0000	1.0000	41.51	
59.5	235		0.0000	1.0000	41.51	
60.5	235		0.0000	1.0000	41.51	
61.5	235		0.0000	1.0000	41.51	
62.5					41.51	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 383 AND 384 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,178,023		0.0000	1.0000	100.00
0.5	6,902,192	169	0.0000	1.0000	100.00
1.5	6,772,835	0	0.0000	1.0000	100.00
2.5	6,322,782	2	0.0000	1.0000	100.00
3.5	6,073,965	74	0.0000	1.0000	100.00
4.5	5,759,078	7	0.0000	1.0000	100.00
5.5	5,464,591	206	0.0000	1.0000	100.00
6.5	5,080,922	4,494	0.0009	0.9991	99.99
7.5	4,742,643	1,688	0.0004	0.9996	99.90
8.5	4,063,454	4,436	0.0011	0.9989	99.87
9.5	3,673,115	4,293	0.0012	0.9988	99.76
10.5	3,556,346	3,018	0.0008	0.9992	99.64
11.5	3,535,613	6,490	0.0018	0.9982	99.56
12.5	3,491,266	7,562	0.0022	0.9978	99.38
13.5	3,376,628	6,258	0.0019	0.9981	99.16
14.5	3,244,383	10,199	0.0031	0.9969	98.98
15.5	3,110,860	12,672	0.0041	0.9959	98.67
16.5	2,884,147	29,045	0.0101	0.9899	98.26
17.5	2,723,886	16,654	0.0061	0.9939	97.27
18.5	2,540,389	18,290	0.0072	0.9928	96.68
19.5	2,385,834	17,749	0.0074	0.9926	95.98
20.5	2,222,972	29,621	0.0133	0.9867	95.27
21.5	2,085,469	29,351	0.0141	0.9859	94.00
22.5	1,940,842	36,438	0.0188	0.9812	92.68
23.5	1,790,897	72,260	0.0403	0.9597	90.94
24.5	1,610,449	59,383	0.0369	0.9631	87.27
25.5	1,416,638	36,456	0.0257	0.9743	84.05
26.5	1,251,458	27,652	0.0221	0.9779	81.89
27.5	1,072,725	17,551	0.0164	0.9836	80.08
28.5	951,416	16,551	0.0174	0.9826	78.77
29.5	838,186	11,241	0.0134	0.9866	77.40
30.5	703,377	7,040	0.0100	0.9900	76.36
31.5	585,222	9,332	0.0159	0.9841	75.59
32.5	523,091	3,802	0.0073	0.9927	74.39
33.5	462,953	3,585	0.0077	0.9923	73.85
34.5	411,979	2,621	0.0064	0.9936	73.28
35.5	366,800	2,144	0.0058	0.9942	72.81
36.5	335,163	2,178	0.0065	0.9935	72.38
37.5	328,224	1,193	0.0036	0.9964	71.91
38.5	322,364	2,058	0.0064	0.9936	71.65

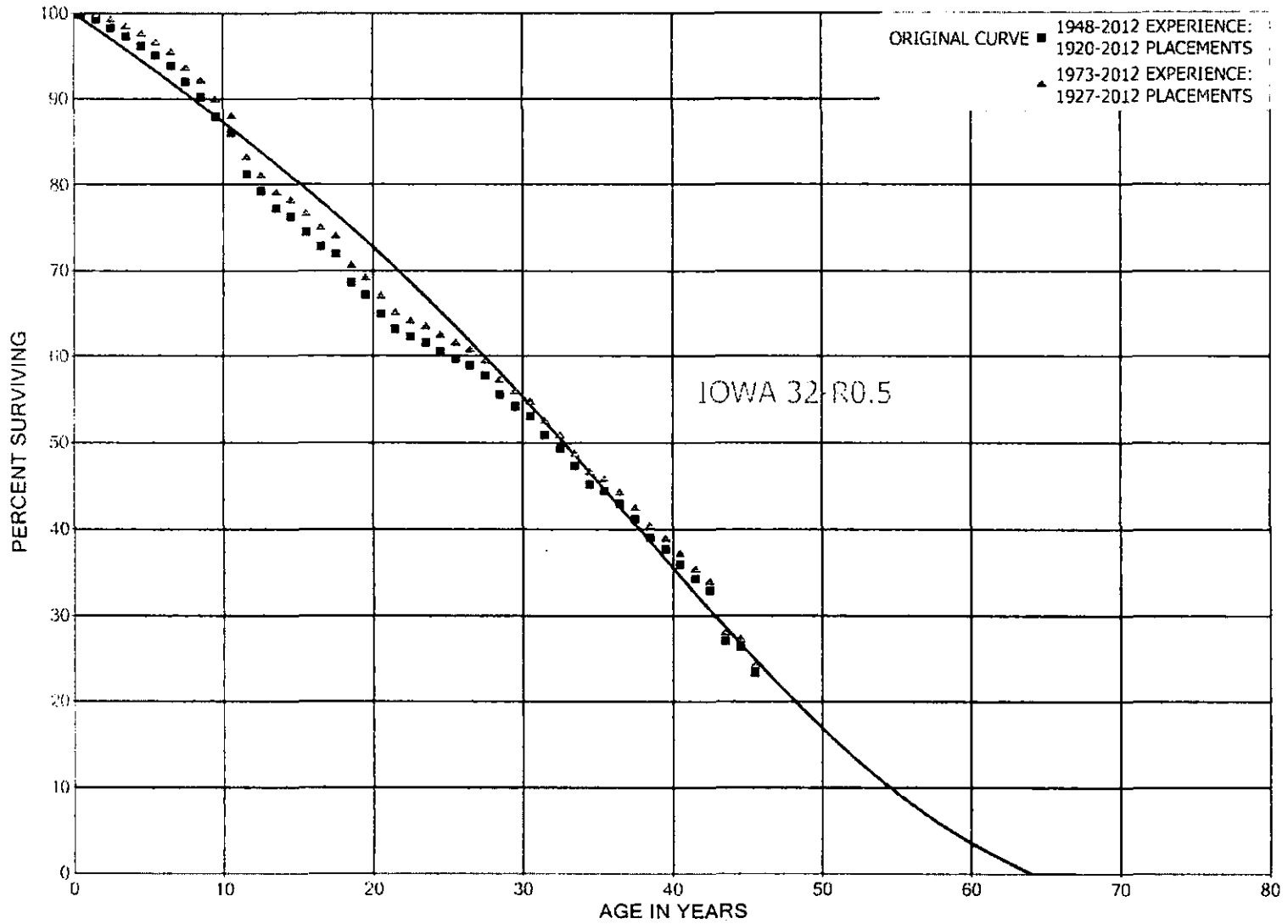
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 383 AND 384 HOUSE REGULATORS AND INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2012			EXPERIENCE BAND 1973-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	295,821	2,836	0.0096	0.9904	71.20	
40.5	230,452	3,434	0.0149	0.9851	70.51	
41.5	177,135	4,719	0.0266	0.9734	69.46	
42.5	118,050	3,103	0.0263	0.9737	67.61	
43.5	63,419	5,090	0.0803	0.9197	65.83	
44.5	15,748	416	0.0264	0.9736	60.55	
45.5	6,283	695	0.1106	0.8894	58.95	
46.5	4,327	331	0.0766	0.9234	52.43	
47.5	3,618	290	0.0800	0.9200	48.42	
48.5	3,155	13	0.0041	0.9959	44.54	
49.5	860	4	0.0048	0.9952	44.36	
50.5	568		0.0000	1.0000	44.14	
51.5	435	18	0.0412	0.9588	44.14	
52.5	351		0.0000	1.0000	42.32	
53.5	351		0.0000	1.0000	42.32	
54.5	351		0.0000	1.0000	42.32	
55.5	351		0.0000	1.0000	42.32	
56.5	351		0.0000	1.0000	42.32	
57.5	235		0.0000	1.0000	42.32	
58.5	235		0.0000	1.0000	42.32	
59.5	235		0.0000	1.0000	42.32	
60.5	235		0.0000	1.0000	42.32	
61.5	235		0.0000	1.0000	42.32	
62.5					42.32	

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER THAN METERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-75

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2012			EXPERIENCE BAND 1948-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,949,908	6,634	0.0017	0.9983	100.00
0.5	3,838,905	20,029	0.0052	0.9948	99.83
1.5	3,844,729	40,452	0.0105	0.9895	99.31
2.5	3,782,459	38,412	0.0102	0.9898	98.27
3.5	3,696,349	41,466	0.0112	0.9888	97.27
4.5	3,596,951	42,059	0.0117	0.9883	96.18
5.5	3,490,915	44,678	0.0128	0.9872	95.05
6.5	3,432,510	70,509	0.0205	0.9795	93.84
7.5	2,696,447	51,838	0.0192	0.9808	91.91
8.5	2,520,775	61,950	0.0246	0.9754	90.14
9.5	2,406,273	52,071	0.0216	0.9784	87.93
10.5	2,233,201	121,619	0.0545	0.9455	86.02
11.5	2,055,510	52,447	0.0255	0.9745	81.34
12.5	1,937,120	49,516	0.0256	0.9744	79.26
13.5	1,840,465	22,245	0.0121	0.9879	77.24
14.5	1,802,662	41,541	0.0230	0.9770	76.30
15.5	1,660,163	37,392	0.0225	0.9775	74.55
16.5	1,474,616	19,543	0.0133	0.9867	72.87
17.5	1,404,999	65,271	0.0465	0.9535	71.90
18.5	1,259,530	25,999	0.0206	0.9794	68.56
19.5	1,197,367	38,100	0.0318	0.9682	67.15
20.5	1,118,841	30,928	0.0276	0.9724	65.01
21.5	1,060,212	15,896	0.0150	0.9850	63.21
22.5	1,015,466	11,179	0.0110	0.9890	62.26
23.5	962,816	14,239	0.0148	0.9852	61.58
24.5	945,245	14,316	0.0151	0.9849	60.67
25.5	710,149	9,286	0.0131	0.9869	59.75
26.5	669,228	13,988	0.0209	0.9791	58.97
27.5	635,252	24,693	0.0389	0.9611	57.74
28.5	535,854	12,530	0.0234	0.9766	55.49
29.5	497,261	10,142	0.0204	0.9796	54.19
30.5	469,043	19,791	0.0422	0.9578	53.09
31.5	409,208	12,924	0.0316	0.9684	50.85
32.5	375,918	15,054	0.0400	0.9600	49.24
33.5	360,896	15,991	0.0443	0.9557	47.27
34.5	342,863	5,986	0.0175	0.9825	45.18
35.5	329,992	10,831	0.0328	0.9672	44.39
36.5	317,562	13,359	0.0421	0.9579	42.93
37.5	298,493	14,941	0.0501	0.9499	41.12
38.5	275,503	9,519	0.0346	0.9654	39.07



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2012			EXPERIENCE BAND 1948-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	247,382	11,579	0.0468	0.9532	37.72	
40.5	226,735	10,813	0.0477	0.9523	35.95	
41.5	158,508	6,215	0.0392	0.9608	34.24	
42.5	113,638	20,066	0.1766	0.8234	32.89	
43.5	82,047	2,178	0.0265	0.9735	27.09	
44.5	69,053	7,970	0.1154	0.8846	26.37	
45.5	52,574	3,680	0.0700	0.9300	23.32	
46.5	42,371	1,525	0.0360	0.9640	21.69	
47.5	33,844	5,087	0.1503	0.8497	20.91	
48.5	22,458	1,386	0.0617	0.9383	17.77	
49.5	19,520	1,919	0.0983	0.9017	16.67	
50.5	13,247	990	0.0748	0.9252	15.03	
51.5	10,037	1	0.0000	1.0000	13.91	
52.5	9,476	163	0.0172	0.9828	13.91	
53.5	4,991	783	0.1569	0.8431	13.67	
54.5	4,076	577	0.1416	0.8584	11.52	
55.5	1,494	430	0.2879	0.7121	9.89	
56.5	1,051	177	0.1686	0.8314	7.04	
57.5	721		0.0000	1.0000	5.86	
58.5	721		0.0000	1.0000	5.86	
59.5	721		0.0000	1.0000	5.86	
60.5	605	128	0.2115	0.7885	5.86	
61.5	436		0.0000	1.0000	4.62	
62.5	197	99	0.5019	0.4981	4.62	
63.5					2.30	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,403,636	1,511	0.0004	0.9996	100.00
0.5	3,255,724	6,960	0.0021	0.9979	99.96
1.5	3,358,375	19,779	0.0059	0.9941	99.74
2.5	3,393,001	25,350	0.0075	0.9925	99.15
3.5	3,357,345	32,566	0.0097	0.9903	98.41
4.5	3,306,238	31,642	0.0096	0.9904	97.46
5.5	3,238,703	38,148	0.0118	0.9882	96.53
6.5	3,229,457	62,746	0.0194	0.9806	95.39
7.5	2,525,161	40,495	0.0160	0.9840	93.54
8.5	2,385,784	57,631	0.0242	0.9758	92.04
9.5	2,289,088	46,634	0.0204	0.9796	89.81
10.5	2,132,205	117,830	0.0553	0.9447	87.98
11.5	1,973,226	48,885	0.0248	0.9752	83.12
12.5	1,868,104	45,153	0.0242	0.9758	81.06
13.5	1,787,286	21,084	0.0118	0.9882	79.10
14.5	1,775,368	35,101	0.0198	0.9802	78.17
15.5	1,644,531	36,114	0.0220	0.9780	76.62
16.5	1,465,265	18,876	0.0129	0.9871	74.94
17.5	1,397,055	64,755	0.0464	0.9536	73.98
18.5	1,251,493	25,656	0.0205	0.9795	70.55
19.5	1,191,106	37,833	0.0318	0.9682	69.10
20.5	1,112,898	30,928	0.0278	0.9722	66.91
21.5	1,057,126	15,896	0.0150	0.9850	65.05
22.5	1,014,355	11,059	0.0109	0.9891	64.07
23.5	962,400	14,052	0.0146	0.9854	63.37
24.5	945,017	14,225	0.0151	0.9849	62.44
25.5	710,149	9,286	0.0131	0.9869	61.50
26.5	669,228	13,909	0.0208	0.9792	60.70
27.5	635,173	24,693	0.0389	0.9611	59.44
28.5	535,775	12,530	0.0234	0.9766	57.13
29.5	496,860	10,142	0.0204	0.9796	55.79
30.5	468,689	19,791	0.0422	0.9578	54.65
31.5	409,145	12,924	0.0316	0.9684	52.35
32.5	375,824	15,054	0.0401	0.9599	50.69
33.5	360,771	15,982	0.0443	0.9557	48.66
34.5	342,738	5,977	0.0174	0.9826	46.51
35.5	329,866	10,791	0.0327	0.9673	45.69
36.5	317,468	13,319	0.0420	0.9580	44.20
37.5	298,430	14,901	0.0499	0.9501	42.35
38.5	275,472	9,488	0.0344	0.9656	40.23

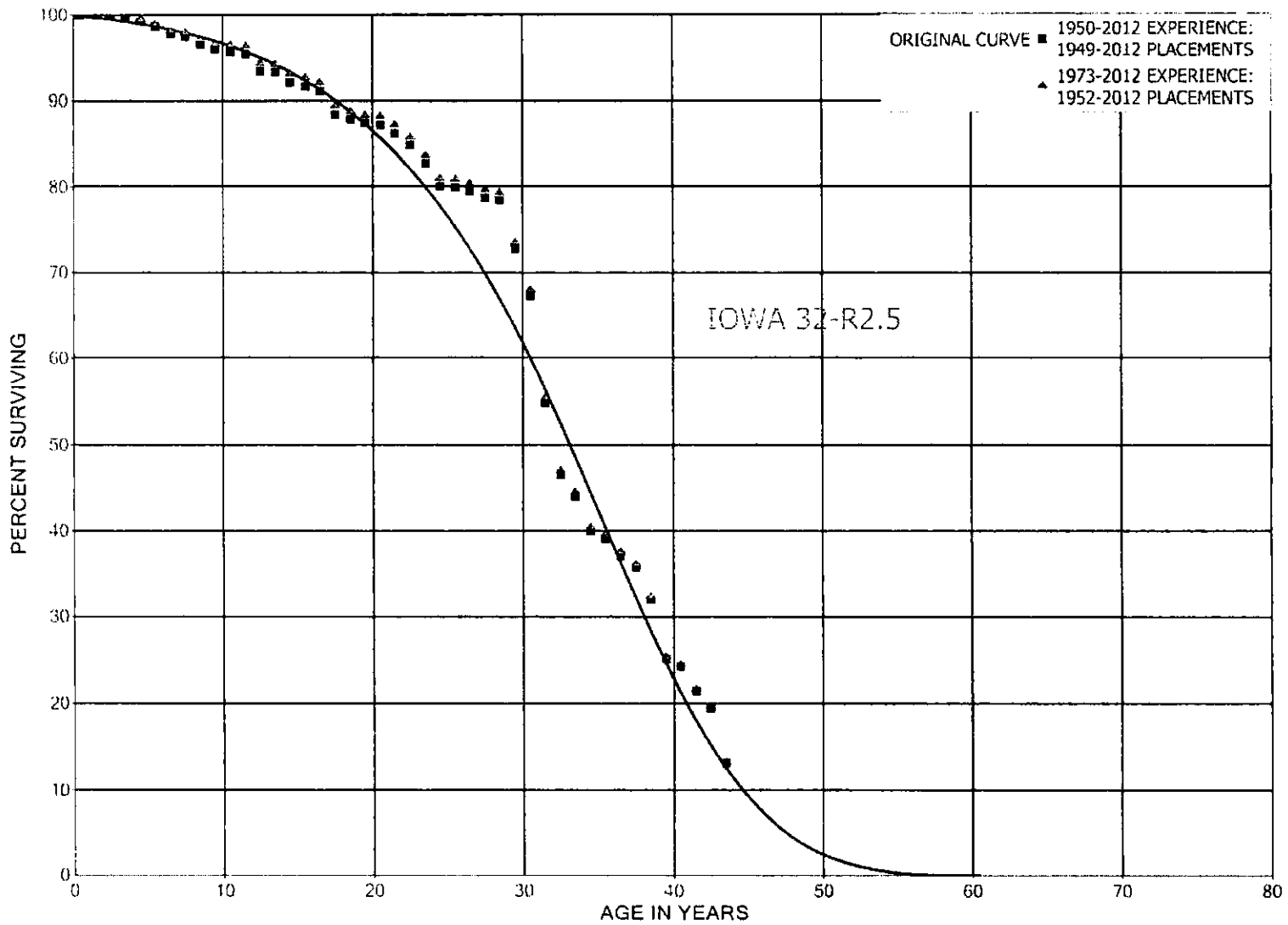
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	247,329	11,579	0.0468	0.9532	38.85
40.5	226,682	10,813	0.0477	0.9523	37.03
41.5	158,455	6,215	0.0392	0.9608	35.26
42.5	113,634	20,066	0.1766	0.8234	33.88
43.5	82,044	2,178	0.0266	0.9734	27.90
44.5	69,050	7,970	0.1154	0.8846	27.15
45.5	52,574	3,680	0.0700	0.9300	24.02
46.5	42,371	1,525	0.0360	0.9640	22.34
47.5	33,844	5,087	0.1503	0.8497	21.54
48.5	22,458	1,386	0.0617	0.9383	18.30
49.5	19,520	1,919	0.0983	0.9017	17.17
50.5	13,247	990	0.0748	0.9252	15.48
51.5	10,037	1	0.0000	1.0000	14.32
52.5	9,476	163	0.0172	0.9828	14.32
53.5	4,991	783	0.1569	0.8431	14.08
54.5	4,076	577	0.1416	0.8584	11.87
55.5	1,494	430	0.2879	0.7121	10.19
56.5	1,051	177	0.1686	0.8314	7.25
57.5	721		0.0000	1.0000	6.03
58.5	721		0.0000	1.0000	6.03
59.5	721		0.0000	1.0000	6.03
60.5	605	128	0.2115	0.7885	6.03
61.5	436		0.0000	1.0000	4.76
62.5	197	99	0.5019	0.4981	4.76
63.5					2.37

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



08-III

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1950-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	3,736,315	1,651	0.0004	0.9996	100.00	
0.5	3,719,076	651	0.0002	0.9998	99.96	
1.5	3,547,542	3,282	0.0009	0.9991	99.94	
2.5	3,542,858	2,517	0.0007	0.9993	99.85	
3.5	3,524,369	19,460	0.0055	0.9945	99.77	
4.5	3,518,369	22,642	0.0064	0.9936	99.22	
5.5	3,453,197	30,795	0.0089	0.9911	98.59	
6.5	3,362,509	9,683	0.0029	0.9971	97.71	
7.5	3,284,972	29,417	0.0090	0.9910	97.42	
8.5	2,954,531	20,080	0.0068	0.9932	96.55	
9.5	2,617,073	6,686	0.0026	0.9974	95.90	
10.5	2,002,645	4,636	0.0023	0.9977	95.65	
11.5	2,006,879	43,322	0.0216	0.9784	95.43	
12.5	1,872,092	1,683	0.0009	0.9991	93.37	
13.5	1,566,207	20,840	0.0133	0.9867	93.29	
14.5	1,400,253	6,837	0.0049	0.9951	92.04	
15.5	1,393,416	7,502	0.0054	0.9946	91.60	
16.5	1,287,379	37,817	0.0294	0.9706	91.10	
17.5	1,224,271	8,787	0.0072	0.9928	88.43	
18.5	948,868	4,844	0.0051	0.9949	87.79	
19.5	874,904	1,910	0.0022	0.9978	87.34	
20.5	743,893	7,895	0.0106	0.9894	87.15	
21.5	686,218	11,235	0.0164	0.9836	86.23	
22.5	588,134	14,533	0.0247	0.9753	84.82	
23.5	470,209	14,912	0.0317	0.9683	82.72	
24.5	355,197	667	0.0019	0.9981	80.10	
25.5	307,707	1,694	0.0055	0.9945	79.95	
26.5	265,688	2,506	0.0094	0.9906	79.51	
27.5	204,997	940	0.0046	0.9954	78.76	
28.5	200,280	14,472	0.0723	0.9277	78.39	
29.5	186,319	14,234	0.0764	0.9236	72.73	
30.5	172,084	31,708	0.1843	0.8157	67.17	
31.5	140,377	21,305	0.1518	0.8482	54.80	
32.5	119,071	6,429	0.0540	0.9460	46.48	
33.5	115,246	10,547	0.0915	0.9085	43.97	
34.5	104,699	2,275	0.0217	0.9783	39.95	
35.5	104,001	5,379	0.0517	0.9483	39.08	
36.5	98,622	3,593	0.0364	0.9636	37.06	
37.5	97,409	10,221	0.1049	0.8951	35.71	
38.5	87,369	18,955	0.2170	0.7830	31.96	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2012			EXPERIENCE BAND 1950-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	70,960	2,479	0.0349	0.9651	25.03	
40.5	68,481	7,881	0.1151	0.8849	24.15	
41.5	60,601	5,668	0.0935	0.9065	21.37	
42.5	54,933	17,844	0.3248	0.6752	19.37	
43.5	37,088	1,930	0.0520	0.9480	13.08	
44.5	35,158	5,784	0.1645	0.8355	12.40	
45.5	29,374		0.0000	1.0000	10.36	
46.5	29,374	3,942	0.1342	0.8658	10.36	
47.5	25,432		0.0000	1.0000	8.97	
48.5	25,432	789	0.0310	0.9690	8.97	
49.5	24,644	5,834	0.2368	0.7632	8.69	
50.5	18,809	6,858	0.3646	0.6354	6.63	
51.5	11,951	2,366	0.1980	0.8020	4.22	
52.5	9,585	69	0.0072	0.9928	3.38	
53.5	9,516	2,603	0.2735	0.7265	3.36	
54.5	6,913		0.0000	1.0000	2.44	
55.5	6,913	1,577	0.2281	0.7719	2.44	
56.5	5,337	229	0.0429	0.9571	1.88	
57.5	5,107	2,379	0.4659	0.5341	1.80	
58.5	2,728	181	0.0663	0.9337	0.96	
59.5	2,547	2,547	1.0000		0.90	
60.5						

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2012			EXPERIENCE BAND 1973-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,508,238		0.0000	1.0000	100.00
0.5	3,491,340	478	0.0001	0.9999	100.00
1.5	3,333,898	555	0.0002	0.9998	99.99
2.5	3,355,210	1,020	0.0003	0.9997	99.97
3.5	3,366,194	17,426	0.0052	0.9948	99.94
4.5	3,378,631	19,859	0.0059	0.9941	99.42
5.5	3,327,830	24,397	0.0073	0.9927	98.84
6.5	3,252,210	7,784	0.0024	0.9976	98.11
7.5	3,207,425	26,784	0.0084	0.9916	97.88
8.5	2,879,793	17,384	0.0060	0.9940	97.06
9.5	2,549,228	1,697	0.0007	0.9993	96.47
10.5	1,964,579	2,640	0.0013	0.9987	96.41
11.5	1,992,704	41,755	0.0210	0.9790	96.28
12.5	1,867,374	1,150	0.0006	0.9994	94.26
13.5	1,563,863	19,719	0.0126	0.9874	94.21
14.5	1,399,031	6,074	0.0043	0.9957	93.02
15.5	1,393,187	7,502	0.0054	0.9946	92.61
16.5	1,287,150	37,817	0.0294	0.9706	92.12
17.5	1,224,271	8,787	0.0072	0.9928	89.41
18.5	948,868	4,844	0.0051	0.9949	88.77
19.5	874,904	1,910	0.0022	0.9978	88.31
20.5	743,893	7,895	0.0106	0.9894	88.12
21.5	686,218	11,235	0.0164	0.9836	87.19
22.5	588,134	14,533	0.0247	0.9753	85.76
23.5	470,209	14,912	0.0317	0.9683	83.64
24.5	355,197	667	0.0019	0.9981	80.99
25.5	307,707	1,694	0.0055	0.9945	80.83
26.5	265,688	2,506	0.0094	0.9906	80.39
27.5	204,997	940	0.0046	0.9954	79.63
28.5	200,280	14,472	0.0723	0.9277	79.27
29.5	186,319	14,234	0.0764	0.9236	73.54
30.5	172,084	31,708	0.1843	0.8157	67.92
31.5	140,377	21,305	0.1518	0.8482	55.41
32.5	119,071	6,429	0.0540	0.9460	47.00
33.5	115,246	10,547	0.0915	0.9085	44.46
34.5	104,699	2,275	0.0217	0.9783	40.39
35.5	104,001	5,379	0.0517	0.9483	39.51
36.5	98,622	3,593	0.0364	0.9636	37.47
37.5	97,409	10,221	0.1049	0.8951	36.10
38.5	87,369	18,955	0.2170	0.7830	32.32

COLUMBIA GAS OF KENTUCKY, INC.

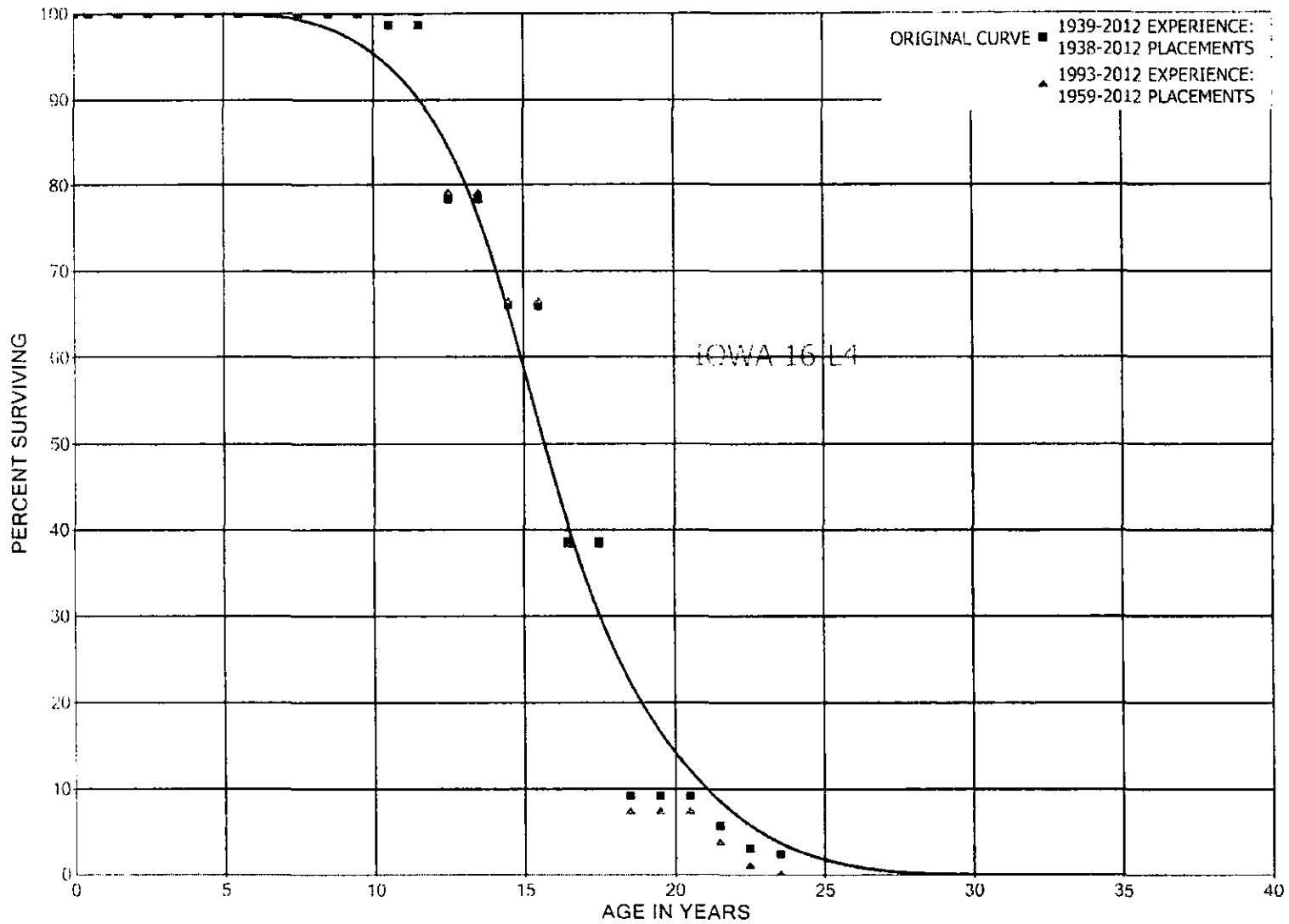
ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2012			EXPERIENCE BAND 1973-2012			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	70,960	2,479	0.0349	0.9651	25.30	
40.5	68,481	7,881	0.1151	0.8849	24.42	
41.5	60,601	5,668	0.0935	0.9065	21.61	
42.5	54,933	17,844	0.3248	0.6752	19.59	
43.5	37,088	1,930	0.0520	0.9480	13.23	
44.5	35,158	5,784	0.1645	0.8355	12.54	
45.5	29,374		0.0000	1.0000	10.47	
46.5	29,374	3,942	0.1342	0.8658	10.47	
47.5	25,432		0.0000	1.0000	9.07	
48.5	25,432	789	0.0310	0.9690	9.07	
49.5	24,644	5,834	0.2368	0.7632	8.79	
50.5	18,809	6,858	0.3646	0.6354	6.71	
51.5	11,951	2,366	0.1980	0.8020	4.26	
52.5	9,585	69	0.0072	0.9928	3.42	
53.5	9,516	2,603	0.2735	0.7265	3.39	
54.5	6,913		0.0000	1.0000	2.47	
55.5	6,913	1,577	0.2281	0.7719	2.47	
56.5	5,337	229	0.0429	0.9571	1.90	
57.5	5,107	2,379	0.4659	0.5341	1.82	
58.5	2,728	181	0.0663	0.9337	0.97	
59.5	2,547	2,547	1.0000		0.91	
60.5						



COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS  
ORIGINAL AND SMOOTH SURVIVOR CURVES



III-85

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2012			EXPERIENCE BAND 1939-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	191,082		0.0000	1.0000	100.00
0.5	142,308		0.0000	1.0000	100.00
1.5	116,083		0.0000	1.0000	100.00
2.5	127,180		0.0000	1.0000	100.00
3.5	130,865		0.0000	1.0000	100.00
4.5	131,618		0.0000	1.0000	100.00
5.5	131,618		0.0000	1.0000	100.00
6.5	139,449		0.0000	1.0000	100.00
7.5	139,449		0.0000	1.0000	100.00
8.5	89,823		0.0000	1.0000	100.00
9.5	89,823	1,246	0.0139	0.9861	100.00
10.5	77,185		0.0000	1.0000	98.61
11.5	77,185	15,840	0.2052	0.7948	98.61
12.5	61,345		0.0000	1.0000	78.38
13.5	61,345	9,602	0.1565	0.8435	78.38
14.5	50,249	100	0.0020	0.9980	66.11
15.5	50,354	20,864	0.4143	0.5857	65.98
16.5	29,703		0.0000	1.0000	38.64
17.5	21,367	16,272	0.7615	0.2385	38.64
18.5	5,095		0.0000	1.0000	9.21
19.5	5,095		0.0000	1.0000	9.21
20.5	5,095	1,925	0.3778	0.6222	9.21
21.5	3,170	1,450	0.4574	0.5426	5.73
22.5	2,058	499	0.2424	0.7576	3.11
23.5	1,559		0.0000	1.0000	2.36
24.5	1,346		0.0000	1.0000	2.36
25.5	1,346		0.0000	1.0000	2.36
26.5	1,346		0.0000	1.0000	2.36
27.5	1,346		0.0000	1.0000	2.36
28.5	1,346		0.0000	1.0000	2.36
29.5	1,346	206	0.1527	0.8473	2.36
30.5	1,141	387	0.3396	0.6604	2.00
31.5	753		0.0000	1.0000	1.32
32.5	753		0.0000	1.0000	1.32
33.5	753		0.0000	1.0000	1.32
34.5	753		0.0000	1.0000	1.32
35.5	753		0.0000	1.0000	1.32
36.5	753		0.0000	1.0000	1.32
37.5	753	753	1.0000		1.32
38.5					

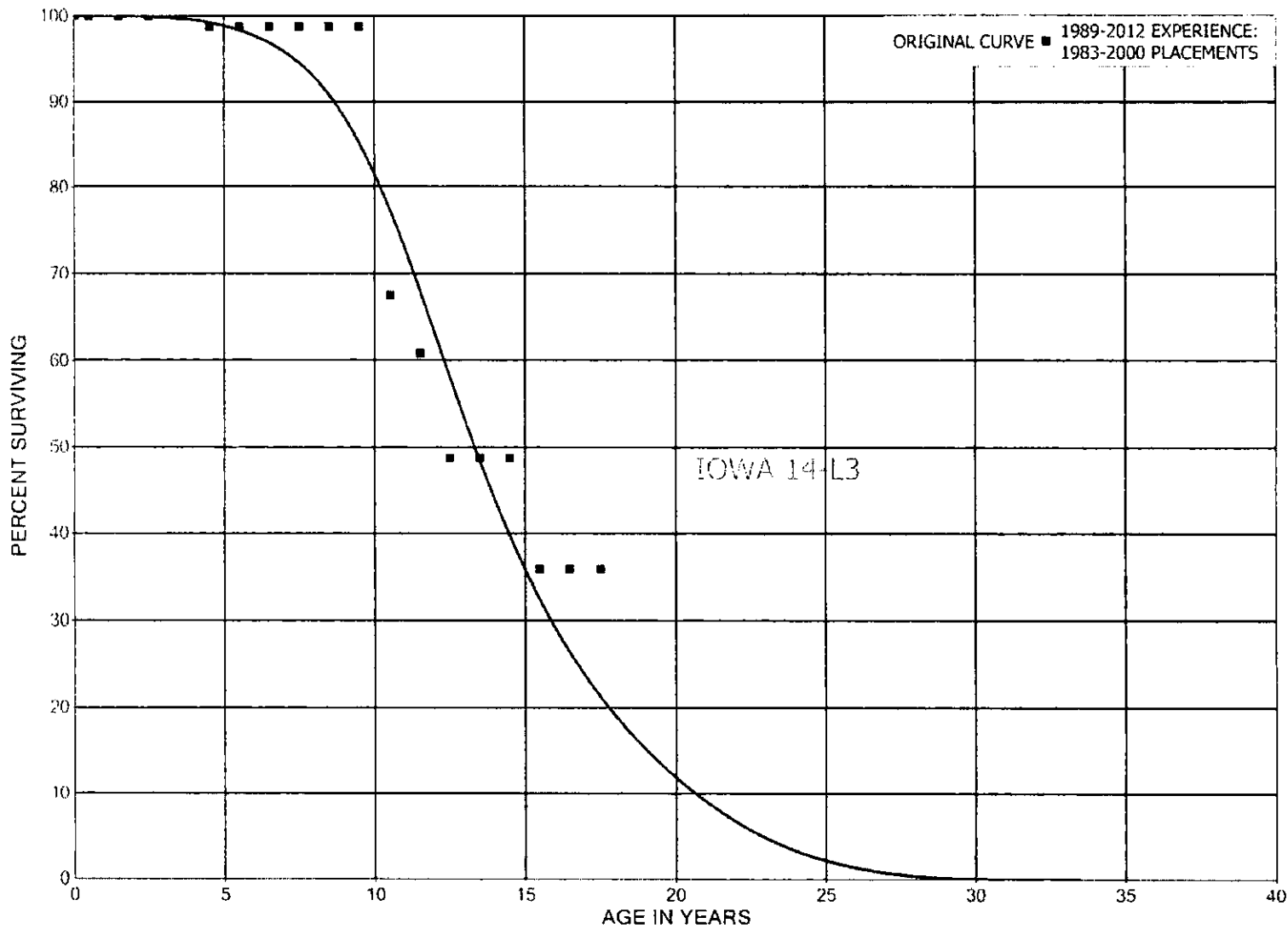
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1959-2012			EXPERIENCE BAND 1993-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	172,126		0.0000	1.0000	100.00
0.5	123,202		0.0000	1.0000	100.00
1.5	109,390		0.0000	1.0000	100.00
2.5	121,936		0.0000	1.0000	100.00
3.5	124,627		0.0000	1.0000	100.00
4.5	124,627		0.0000	1.0000	100.00
5.5	124,627		0.0000	1.0000	100.00
6.5	132,458		0.0000	1.0000	100.00
7.5	132,458		0.0000	1.0000	100.00
8.5	87,099		0.0000	1.0000	100.00
9.5	87,099		0.0000	1.0000	100.00
10.5	75,707		0.0000	1.0000	100.00
11.5	75,707	15,840	0.2092	0.7908	100.00
12.5	59,867		0.0000	1.0000	79.08
13.5	59,867	9,602	0.1604	0.8396	79.08
14.5	48,771		0.0000	1.0000	66.39
15.5	48,771	20,764	0.4257	0.5743	66.39
16.5	28,481		0.0000	1.0000	38.13
17.5	20,145	16,272	0.8077	0.1923	38.13
18.5	3,874		0.0000	1.0000	7.33
19.5	3,874		0.0000	1.0000	7.33
20.5	3,874	1,925	0.4969	0.5031	7.33
21.5	1,949	1,450	0.7441	0.2559	3.69
22.5	499	499	1.0000		0.94
23.5					
24.5					
25.5					
26.5	387		0.0000		
27.5	387		0.0000		
28.5	387		0.0000		
29.5	387		0.0000		
30.5	387	387	1.0000		
31.5					
32.5					
33.5	753		0.0000		
34.5	753		0.0000		
35.5	753		0.0000		
36.5	753		0.0000		
37.5	753	753	1.0000		
38.5					

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 394.11 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES  
ORIGINAL AND SMOOTH SURVIVOR CURVES



88-III

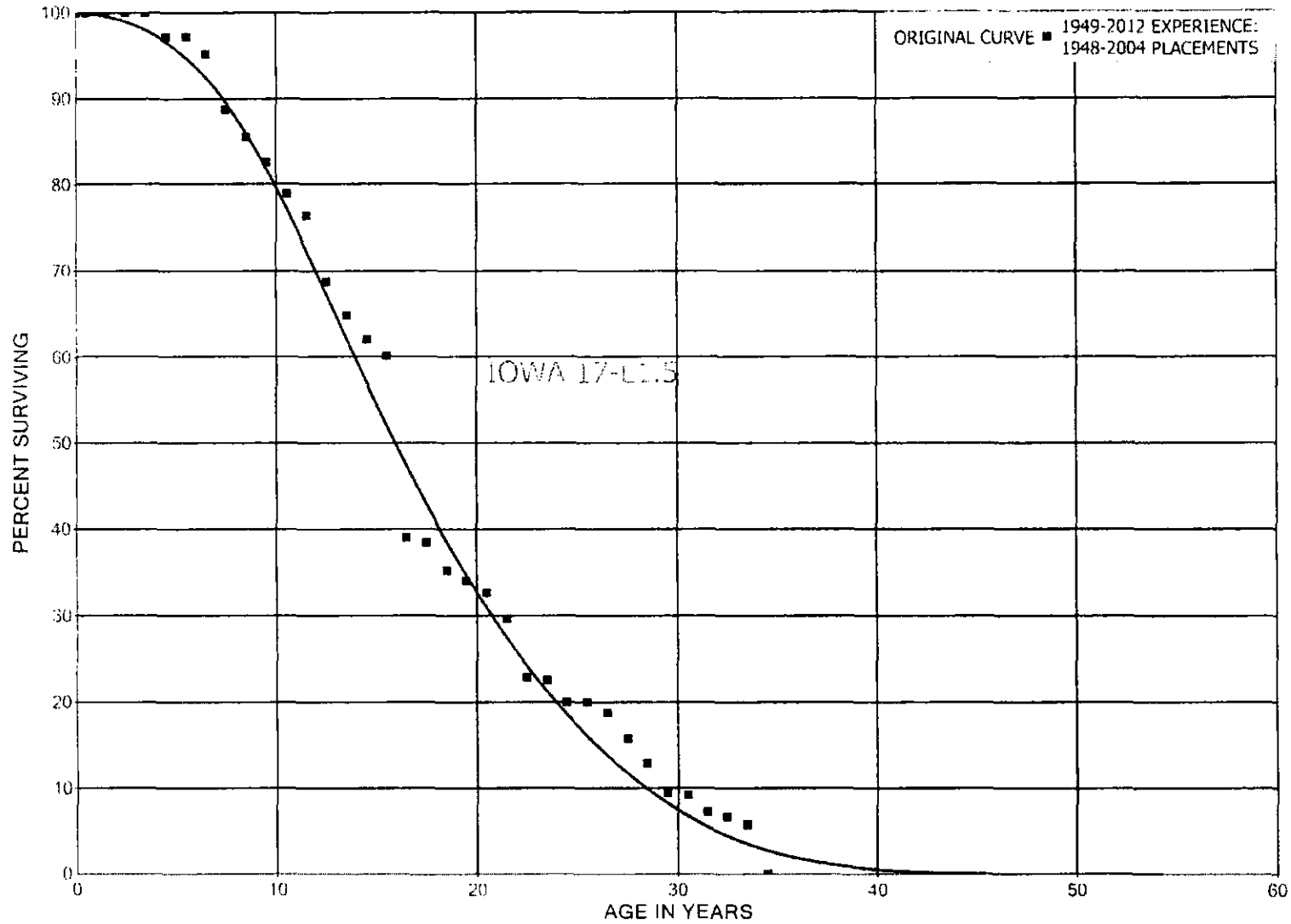
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 394.11 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1983-2000			EXPERIENCE BAND 1989-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	823,973		0.0000	1.0000	100.00
0.5	823,973		0.0000	1.0000	100.00
1.5	823,973		0.0000	1.0000	100.00
2.5	823,973		0.0000	1.0000	100.00
3.5	823,973	10,660	0.0129	0.9871	100.00
4.5	811,369		0.0000	1.0000	98.71
5.5	939,148		0.0000	1.0000	98.71
6.5	939,148		0.0000	1.0000	98.71
7.5	939,148		0.0000	1.0000	98.71
8.5	939,148		0.0000	1.0000	98.71
9.5	939,148	297,031	0.3163	0.6837	98.71
10.5	642,117	63,001	0.0981	0.9019	67.49
11.5	579,116	116,029	0.2004	0.7996	60.87
12.5	458,087		0.0000	1.0000	48.67
13.5	458,087		0.0000	1.0000	48.67
14.5	458,087	120,834	0.2638	0.7362	48.67
15.5	215,792		0.0000	1.0000	35.83
16.5	215,792		0.0000	1.0000	35.83
17.5	16,999		0.0000	1.0000	35.83
18.5	16,999		0.0000	1.0000	35.83
19.5	6,945		0.0000	1.0000	35.83
20.5	6,945		0.0000	1.0000	35.83
21.5	6,945		0.0000	1.0000	35.83
22.5	6,945	6,945	1.0000		35.83
23.5					

COLUMBIA GAS OF KENTUCKY, INC.  
ACCOUNT 396 POWER OPERATED EQUIPMENT  
ORIGINAL AND SMOOTH SURVIVOR CURVES



06-III

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2004			EXPERIENCE BAND 1949-2012		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	819,375		0.0000	1.0000	100.00
0.5	844,946		0.0000	1.0000	100.00
1.5	853,647		0.0000	1.0000	100.00
2.5	853,647		0.0000	1.0000	100.00
3.5	878,247	25,062	0.0285	0.9715	100.00
4.5	950,506		0.0000	1.0000	97.15
5.5	962,286	19,298	0.0201	0.9799	97.15
6.5	960,676	65,338	0.0680	0.9320	95.20
7.5	922,649	33,259	0.0360	0.9640	88.72
8.5	795,376	27,327	0.0344	0.9656	85.53
9.5	801,385	34,709	0.0433	0.9567	82.59
10.5	740,404	24,996	0.0338	0.9662	79.01
11.5	731,503	72,957	0.0997	0.9003	76.34
12.5	658,619	37,677	0.0572	0.9428	68.73
13.5	628,133	27,007	0.0430	0.9570	64.80
14.5	601,126	17,408	0.0290	0.9710	62.01
15.5	585,340	205,228	0.3506	0.6494	60.22
16.5	380,111	7,383	0.0194	0.9806	39.10
17.5	372,728	31,054	0.0833	0.9167	38.34
18.5	274,087	9,136	0.0333	0.9667	35.15
19.5	264,951	10,730	0.0405	0.9595	33.98
20.5	254,221	23,070	0.0907	0.9093	32.60
21.5	231,151	52,763	0.2283	0.7717	29.64
22.5	178,388	3,187	0.0179	0.9821	22.88
23.5	170,081	19,353	0.1138	0.8862	22.47
24.5	150,728		0.0000	1.0000	19.91
25.5	148,973	8,472	0.0569	0.9431	19.91
26.5	140,501	23,236	0.1654	0.8346	18.78
27.5	117,265	21,133	0.1802	0.8198	15.67
28.5	96,132	25,842	0.2688	0.7312	12.85
29.5	70,290	1,308	0.0186	0.9814	9.39
30.5	68,982	15,316	0.2220	0.7780	9.22
31.5	53,666	4,259	0.0794	0.9206	7.17
32.5	49,407	6,225	0.1260	0.8740	6.60
33.5	43,182	43,182	1.0000		5.77
34.5					

III-92

NET SALVAGE STATISTICS



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	109		0		0		0
1979							
1980							
1981							
1982	295		0		0		0
1983		1				1-	
1984							
1985	376		0		0		0
1986	2,662		0		0		0
1987	518		0		0		0
1988	114		0		0		0
1989	3,071		0		0		0
1990	147		0		0		0
1991		8				8-	
1992							
1993	417	6	1		0	6-	1-
1994	112	8	8		0	8-	8-
1995							
1996				1		1	
1997							
1998							
1999							
2000	174	15	9		0	15-	9-
2001							
2002							
2003	8,195		0		0		0
2004							
2005		919				919-	
2006	107		0		0		0
2007	96-		0		0		0
2008							
2009	13,384	1,706	13		0	1,706-	13-
2010							
2011	1,742		0		0		0
2012	1,887	286	15		0	286-	15-
TOTAL	33,215	2,950	9	1	0	2,949-	9-

THREE-YEAR MOVING AVERAGES

78-80	36		0		0		0
79-81							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
80-82	98		0		0		0
81-83	98		0		0		0
82-84	98		0		0		0
83-85	125		0		0		0
84-86	1,013		0		0		0
85-87	1,185		0		0		0
86-88	1,098		0		0		0
87-89	1,235		0		0		0
88-90	1,111		0		0		0
89-91	1,073	3	0		0	3-	0
90-92	49	3	6		0	3-	6-
91-93	139	5	3		0	5-	3-
92-94	176	5	3		0	5-	3-
93-95	176	5	3		0	5-	3-
94-96	37	3	8		1	2-	7-
95-97							
96-98							
97-99							
98-00	58	5	9		0	5-	9-
99-01	58	5	9		0	5-	9-
00-02	58	5	9		0	5-	9-
01-03	2,732		0		0		0
02-04	2,732		0		0		0
03-05	2,732	306	11		0	306-	11-
04-06	36	306	859		0	306-	859-
05-07	4	306			0	306-	
06-08	4		0		0		0
07-09	4,429	569	13		0	569-	13-
08-10	4,461	569	13		0	569-	13-
09-11	5,042	569	11		0	569-	11-
10-12	1,210	95	8		0	95-	8-
FIVE-YEAR AVERAGE							
08-12	3,403	398	12		0	398-	12-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	730	119	16		0	119-	16-
1970	59	37	63		0	37-	63-
1971	1,813	495	27		0	495-	27-
1972	811	344	42		0	344-	42-
1973	2,691	343	13	2,448	91	2,105	78
1974							
1975							
1976							
1977	205		0		0		0
1978	374	104	28		0	104-	28-
1979							
1980							
1981	5,768	754	13		0	754-	13-
1982	8,962	988	11	1,661	19	673	8
1983	2,245	522	23		0	522-	23-
1984	6,670	291	4		0	291-	4-
1985	10,023	220	2		0	220-	2-
1986	1,933	695	36		0	695-	36-
1987	10,363	163	2		0	163-	2-
1988	2,963		0		0		0
1989	735	215	29		0	215-	29-
1990	12,306	1,032	8		0	1,032-	8-
1991	1,372	243	18		0	243-	18-
1992	734		0	1	0	1	0
1993	3,701	1,342	36		0	1,342-	36-
1994	5,460	778	14	550	10	228-	4-
1995	939	22,938-			0	22,938	
1996	7,801	3,332	43		0	3,332-	43-
1997	1,627	6,242	384		0	6,242-	384-
1998	8,351	2,536	30		0	2,536-	30-
1999	860	531	62		0	531-	62-
2000	21,343	1,811	8		0	1,811-	8-
2001	2,689	884	33		0	884-	33-
2002	936	68	7		0	68-	7-
2003	1,263	2,703	214		0	2,703-	214-
2004	14,257	3,167	22		0	3,167-	22-
2005	4,765	14,911	313		0	14,911-	313-
2006	1,696	5,142-	303-		0	5,142	303
2007		3,197				3,197-	
2008	1,434	2,534	177		0	2,534-	177-
2009	4,152	6,582	159		0	6,582-	159-
2010		308				308-	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	13,149		0		0		0
2012	21,758	25,128	115		0	25,128	115
TOTAL	186,940	54,541	29	4,660	2	49,881	27

THREE-YEAR MOVING AVERAGES

69-71	867	217	25		0	217	25
70-72	894	292	33		0	292	33
71-73	1,772	394	22	816	46	422	24
72-74	1,167	229	20	816	70	587	50
73-75	897	114	13	816	91	702	78
74-76							
75-77	68		0		0		0
76-78	193	35	18		0	35	18
77-79	193	35	18		0	35	18
78-80	125	35	28		0	35	28
79-81	1,923	251	13		0	251	13
80-82	4,910	581	12	554	11	27	1
81-83	5,658	755	13	554	10	201	4
82-84	5,959	600	10	554	9	47	1
83-85	6,313	344	5		0	344	5
84-86	6,209	402	6		0	402	6
85-87	7,440	359	5		0	359	5
86-88	5,086	286	6		0	286	6
87-89	4,687	126	3		0	126	3
88-90	5,335	416	8		0	416	8
89-91	4,804	497	10		0	497	10
90-92	4,804	425	9		0	424	9
91-93	1,936	528	27		0	528	27
92-94	3,298	706	21	184	6	523	16
93-95	3,367	6,940	206	183	5	7,123	212
94-96	4,733	6,276	133	183	4	6,459	136
95-97	3,456	4,455	129		0	4,455	129
96-98	5,926	4,037	68		0	4,037	68
97-99	3,613	3,103	86		0	3,103	86
98-00	10,185	1,626	16		0	1,626	16
99-01	8,298	1,075	13		0	1,075	13
00-02	8,323	921	11		0	921	11
01-03	1,629	1,218	75		0	1,218	75
02-04	5,485	1,979	36		0	1,979	36
03-05	6,762	6,927	102		0	6,927	102

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	6,906	4,312	62		0	4,312-	62-
05-07	2,154	4,322	201		0	4,322-	201-
06-08	1,043	197	19		0	197-	19-
07-09	1,862	4,105	220		0	4,105-	220-
08-10	1,862	3,142	169		0	3,142-	169-
09-11	5,767	2,297	40		0	2,297-	40-
10-12	11,636	8,479	73		0	8,479-	73-
FIVE-YEAR AVERAGE							
08-12	8,099	6,911	85		0	6,911-	85-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	10		0		0		0
1970	8,034	439	5	32	0	406-	5-
1971	608		0		0		0
1972							
1973				55		55	
1974							
1975							
1976							
1977							
1978	1,940		0		0		0
1979							
1980	3,198		0		0		0
1981							
1982	4,676		0		0		0
1983	4,069		0		0		0
1984	1,847		0		0		0
1985	5,972	136	2		0	136-	2-
1986	2,718		0		0		0
1987	4,176	2,400	57		0	2,400-	57-
1988	1,101		0		0		0
1989	290		0		0		0
1990	182		0		0		0
1991							
1992	10,901	200	2		0	200-	2-
1993	6,187		0		0		0
1994	423	98	23		0	98-	23-
1995	15,166	2,600	17		0	2,600-	17-
1996	37,916	7,129	19	23,558	62	16,429	43
1997		30				30-	
1998	292,458	2,892	1	214,000	73	211,108	72
1999							
2000	114,701	380	0	105,301	92	104,922	91
2001							
2002							
2003							
2004							
2005							
2006	53,682		0		0		0
2007		8,299		31,983		23,684	
2008							
2009							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010							
2011							
2012							
<b>TOTAL</b>	<b>570,256</b>	<b>24,602</b>	<b>4</b>	<b>374,930</b>	<b>66</b>	<b>350,328</b>	<b>61</b>

THREE-YEAR MOVING AVERAGES

69-71	2,884	146	5	11	0	135-	5-
70-72	2,880	146	5	11	0	135-	5-
71-73	203		0	18	9	18	9
72-74				18		18	
73-75				18		18	
74-76							
75-77							
76-78	647		0		0		0
77-79	647		0		0		0
78-80	1,713		0		0		0
79-81	1,066		0		0		0
80-82	2,625		0		0		0
81-83	2,915		0		0		0
82-84	3,530		0		0		0
83-85	3,963	45	1		0	45-	1-
84-86	3,512	45	1		0	45-	1-
85-87	4,289	845	20		0	845-	20-
86-88	2,665	800	30		0	800-	30-
87-89	1,856	800	43		0	800-	43-
88-90	525		0		0		0
89-91	157		0		0		0
90-92	3,694	67	2		0	67-	2-
91-93	5,696	67	1		0	67-	1-
92-94	5,837	99	2		0	99-	2-
93-95	7,259	899	12		0	899-	12-
94-96	17,835	3,276	18	7,853	44	4,577	26
95-97	17,694	3,253	18	7,853	44	4,600	26
96-98	110,125	3,350	3	79,186	72	75,836	69
97-99	97,486	974	1	71,333	73	70,359	72
98-00	135,720	1,091	1	106,434	78	105,343	78
99-01	38,234	127	0	35,100	92	34,974	91
00-02	38,234	127	0	35,100	92	34,974	91
01-03							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
02-04							
03-05							
04-06	17,894		0		0		0
05-07	17,894	2,766	15	10,661	60	7,895	44
06-08	17,894	2,766	15	10,661	60	7,895	44
07-09		2,766		10,661		7,895	
08-10							
09-11							
10-12							
FIVE-YEAR AVERAGE							
08-12							



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	62,390	7,535	12	3,779	6	3,755-	6-
1970	78,867	12,711	16	1,714	2	10,998-	14-
1971	66,071	10,507	16	2,620	4	7,887-	12-
1972	156,266	13,540	9	75-	0	13,615-	9-
1973	123,505	11,351	9	1,180-	1-	12,531-	10-
1974	37,316	2,683	7	5,361	14	2,678	7
1975	58,110	2,751-	5-	415-	1-	2,336	4
1976	74,384	8,749	12	3,372	5	5,377-	7-
1977	78,698	8,355	11	882	1	7,473-	9-
1978	72,156	7,475	10	2,715-	4-	10,191-	14-
1979	99,728	9,551	10	4,606	5	4,945-	5-
1980	92,048	10,910	12	959	1	9,951-	11-
1981	91,288	12,759	14	658	1	12,101-	13-
1982	116,865	14,812	13	1,180	1	13,632-	12-
1983	106,092	19,234	18	2,479	2	16,755-	16-
1984	188,954	23,594	12	547	0	23,048-	12-
1985	171,466	21,909	13	4,010	2	17,900-	10-
1986	127,878	13,126	10	13,023-	10-	26,149-	20-
1987	185,129	21,791	12	7,048	4	14,743-	8-
1988	158,653	21,360	13	1,867-	1-	23,227-	15-
1989	164,717	15,103	9	1,967	1	13,136-	8-
1990	271,340	33,286	12	1,861	1	31,425-	12-
1991	290,524	29,232	10	4,542-	2-	33,774-	12-
1992	169,542	16,542	10	5,708-	3-	22,249-	13-
1993	242,200	26,742	11	6,940-	3-	33,682-	14-
1994	259,776	29,876	12	291	0	29,585-	11-
1995	169,669	29,182	17	3,189-	2-	32,371-	19-
1996	421,839	49,575	12	13,827-	3-	63,402-	15-
1997	375,842	55,823	15	997-	0	56,820-	15-
1998	652,014	63,122	10	3	0	63,119-	10-
1999	250,956	42,002	17		0	42,002-	17-
2000	466,046	54,335	12		0	54,335-	12-
2001	315,695	66,343	21	4,064-	1-	70,407-	22-
2002	260,394	32,872	13	6,276	2	26,595-	10-
2003	807,118	37,373	5		0	37,373-	5-
2004	2,023,544	218,273	11	3,000	0	215,273-	11-
2005	294,801	167,583	57		0	167,583-	57-
2006	168,669	16,575	10		0	16,575-	10-
2007	936,665	88,774	9		0	88,774-	9-
2008	896,714	87,460	10	1,125	0	86,335-	10-
2009	1,203,367	77,613	6	2,738	0	74,875-	6-
2010	274,330	66,694	24	1,700-	1-	68,394-	25-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	369,511	220,128	60		0	220,128-	60-
2012	1,122,598	114,031	10		0	114,031-	10-
<b>TOTAL</b>	<b>14,553,734</b>	<b>1,887,740</b>	<b>13</b>	<b>3,767-</b>	<b>0</b>	<b>1,891,507-</b>	<b>13-</b>

THREE-YEAR MOVING AVERAGES

69-71	69,109	10,251	15	2,704	4	7,547-	11-
70-72	100,401	12,253	12	1,419	1	10,833-	11-
71-73	115,281	11,799	10	455	0	11,345-	10-
72-74	105,696	9,191	9	1,369	1	7,823-	7-
73-75	72,977	3,761	5	1,255	2	2,506-	3-
74-76	56,603	2,894	5	2,773	5	121-	0
75-77	70,397	4,784	7	1,280	2	3,505-	5-
76-78	75,079	8,193	11	513	1	7,680-	10-
77-79	83,527	8,461	10	924	1	7,536-	9-
78-80	87,977	9,312	11	950	1	8,362-	10-
79-81	94,355	11,073	12	2,074	2	8,999-	10-
80-82	100,067	12,827	13	932	1	11,895-	12-
81-83	104,749	15,602	15	1,439	1	14,163-	14-
82-84	137,304	19,213	14	1,402	1	17,812-	13-
83-85	155,504	21,579	14	2,345	2	19,234-	12-
84-86	162,766	19,543	12	2,822-	2-	22,365-	14-
85-87	161,491	18,942	12	655-	0	19,597-	12-
86-88	157,220	18,759	12	2,614-	2-	21,373-	14-
87-89	169,500	19,418	11	2,382	1	17,036-	10-
88-90	198,237	23,250	12	654	0	22,596-	11-
89-91	242,194	25,874	11	238-	0	26,112-	11-
90-92	243,802	26,353	11	2,796-	1-	29,149-	12-
91-93	234,089	24,172	10	5,730-	2-	29,902-	13-
92-94	223,839	24,387	11	4,119-	2-	28,505-	13-
93-95	223,882	28,600	13	3,279-	1-	31,879-	14-
94-96	283,761	36,211	13	5,575-	2-	41,786-	15-
95-97	322,450	44,860	14	6,004-	2-	50,864-	16-
96-98	483,232	56,173	12	4,940-	1-	61,114-	13-
97-99	426,271	53,649	13	331-	0	53,981-	13-
98-00	456,339	53,153	12	1	0	53,152-	12-
99-01	344,233	54,227	16	1,355-	0	55,581-	16-
00-02	347,378	51,183	15	737	0	50,446-	15-
01-03	461,069	45,529	10	737	0	44,792-	10-
02-04	1,030,352	96,173	9	3,092	0	93,081-	9-
03-05	1,041,821	141,076	14	1,000	0	140,076-	13-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
<b>THREE-YEAR MOVING AVERAGES</b>							
04-06	829,004	134,144	16	1,000	0	133,144-	16-
05-07	466,711	90,977	19		0	90,977-	19-
06-08	667,349	64,270	10	375	0	63,895-	10-
07-09	1,012,249	84,616	8	1,288	0	83,328-	8-
08-10	791,470	77,256	10	721	0	76,535-	10-
09-11	615,736	121,478	20	346	0	121,132-	20-
10-12	588,813	133,617	23	567-	0	134,184-	23-
<b>FIVE-YEAR AVERAGE</b>							
08-12	773,304	113,185	15	433	0	112,752-	15-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	3,931	937	24	1,204	31	267	7
1970	4,600	1,496	33	411	9	1,085-	24-
1971	19,169	3,999	21	3,987	21	12-	0
1972	29,376	5,503	19	8,718	30	3,215	11
1973	21,265	4,367	21	7,090	33	2,723	13
1974	6,400	1,242	19	1,147	18	95-	1-
1975	12,592	1,064	8	725-	6-	1,789-	14-
1976	3,777	177	5	503	13	326	9
1977	2,254	644	29	301	13	343-	15-
1978	94		0		0		0
1979	27,307	657	2	1,553	6	897	3
1980	2,080	164	8	160	8	4-	0
1981	10,775	30	0	599	6	569	5
1982	21,965	3,959	18	2,077	9	1,882-	9-
1983	12,012	692	6	15	0	677-	6-
1984	17,755	2,715	15	456-	3-	3,171-	18-
1985	14,710	1,348	9	836-	6-	2,185-	15-
1986	16,504	1,632	10	257	2	1,375-	8-
1987	33,303	1,291	4	1,232	4	59-	0
1988	30,329	2,632	9	19,534	64	16,902	56
1989	12,217	2,315	19	1,014-	8-	3,329-	27-
1990	36,083	10,128	28	4,211	12	5,917-	16-
1991	51,285	3,952	8	4,182	8	231	0
1992	35,265	11,696	33	173	0	11,523-	33-
1993	32,473	5,451	17	944	3	4,508-	14-
1994	30,459	2,281	7	15	0	2,266-	7-
1995	4,979	1,224	25	34	1	1,190-	24-
1996	31,143	2,125	7	3	0	2,122-	7-
1997	2,254	286	13		0	286-	13-
1998	36,185	1,681	5	823	2	858-	2-
1999	105,463	4,373	4	40,872	39	36,499	35
2000	105,528	11,258	11	512	0	10,746-	10-
2001	7,899	411	5		0	411-	5-
2002	19,909	1,916	10		0	1,916-	10-
2003	6,450	1,427	22		0	1,427-	22-
2004	169,448	5,745	3	3,000	2	2,745-	2-
2005	3,767-	17,430	463-		0	17,430-	463
2006	14,416	10,062	70		0	10,062-	70-
2007	5,736	3,124	54		0	3,124-	54-
2008	36,738	7,675	21		0	7,675-	21-
2009	52,538	12,695	24		0	12,695-	24-
2010	28,842	9,406	33		0	9,406-	33-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	29,532	1,599	5		0	1,599-	5-
2012	59,882	12,677	21		0	12,677-	21-
TOTAL	1,201,155	175,484	15	100,526	8	74,958-	6-

THREE-YEAR MOVING AVERAGES

69-71	9,233	2,144	23	1,867	20	277-	3-
70-72	17,715	3,666	21	4,372	25	706	4
71-73	23,270	4,623	20	6,598	28	1,975	8
72-74	19,014	3,704	19	5,652	30	1,948	10
73-75	13,419	2,224	17	2,504	19	280	2
74-76	7,590	828	11	308	4	520-	7-
75-77	6,208	628	10	26	0	602-	10-
76-78	2,042	274	13	268	13	6-	0
77-79	9,885	434	4	618	6	185	2
78-80	9,827	274	3	571	6	298	3
79-81	13,387	283	2	771	6	487	4
80-82	11,607	1,384	12	945	8	439-	4-
81-83	14,917	1,560	10	897	6	664-	4-
82-84	17,244	2,455	14	545	3	1,910-	11-
83-85	14,826	1,585	11	426-	3-	2,011-	14-
84-86	16,323	1,898	12	345-	2-	2,244-	14-
85-87	21,506	1,424	7	217	1	1,206-	6-
86-88	26,712	1,852	7	7,008	26	5,156	19
87-89	25,283	2,079	8	6,584	26	4,505	18
88-90	26,209	5,025	19	7,577	29	2,552	10
89-91	33,195	5,465	16	2,460	7	3,005-	9-
90-92	40,877	8,592	21	2,855	7	5,736-	14-
91-93	39,674	7,033	18	1,766	4	5,267-	13-
92-94	32,732	6,476	20	377	1	6,099-	19-
93-95	22,637	2,986	13	331	1	2,655-	12-
94-96	22,194	1,877	8	17	0	1,859-	8-
95-97	12,792	1,212	9	12	0	1,199-	9-
96-98	23,194	1,364	6	275	1	1,088-	5-
97-99	47,967	2,113	4	13,898	29	11,785	25
98-00	82,392	5,771	7	14,069	17	8,299	10
99-01	72,963	5,347	7	13,795	19	8,447	12
00-02	44,445	4,529	10	171	0	4,358-	10-
01-03	11,419	1,251	11		0	1,251-	11-
02-04	65,269	3,029	5	1,000	2	2,029-	3-
03-05	57,377	8,201	14	1,000	2	7,201-	13-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	60,032	11,079	18	1,000	2	10,079-	17-
05-07	5,462	10,206	187		0	10,206-	187-
06-08	18,963	6,954	37		0	6,954-	37-
07-09	31,670	7,831	25		0	7,831-	25-
08-10	39,373	9,925	25		0	9,925-	25-
09-11	36,971	7,900	21		0	7,900-	21-
10-12	39,419	7,894	20		0	7,894-	20-
FIVE-YEAR AVERAGE							
08-12	41,506	8,810	21		0	8,810-	21-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	4,358	497	11	1,234	28	738	17
1970	4,816	747	16	2,645	55	1,899	39
1971				312-		312-	
1972							
1973							
1974							
1975							
1976	377	176	47	2	1	174-	46-
1977							
1978							
1979							
1980							
1981	433		0		0		0
1982							
1983							
1984	360	77	21		0	77-	21-
1985	30		0		0		0
1986	7		0		0		0
1987							
1988							
1989							
1990							
1991		553				553-	
1992							
1993							
1994							
1995							
1996							
1997							
1998							
1999							
2000	92	44	49		0	44-	49-
2001							
2002							
2003							
2004	1,481	128	9		0	128-	9-
2005							
2006							
2007							
2008							
2009							
2010							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011							
2012							
TOTAL	11,954	2,222	19	3,570	30	1,347	11

THREE-YEAR MOVING AVERAGES

69-71	3,058	415	14	1,189	39	775	25
70-72	1,605	249	16	778	48	529	33
71-73				104-		104-	
72-74							
73-75							
74-76	126	59	47	1	1	58-	46-
75-77	126	59	47	1	1	58-	46-
76-78	126	59	47	1	1	58-	46-
77-79							
78-80							
79-81	144		0		0		0
80-82	144		0		0		0
81-83	144		0		0		0
82-84	120	26	21		0	26-	21-
83-85	130	26	20		0	26-	20-
84-86	132	26	19		0	26-	19-
85-87	12		0		0		0
86-88	2		0		0		0
87-89							
88-90							
89-91		184				184-	
90-92		184				184-	
91-93		184				184-	
92-94							
93-95							
94-96							
95-97							
96-98							
97-99							
98-00	31	15	49		0	15-	49-
99-01	31	15	49		0	15-	49-
00-02	31	15	49		0	15-	49-
01-03							
02-04	494	43	9		0	43-	9-
03-05	494	43	9		0	43-	9-



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	494	43	9		0	43-	9-
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
FIVE-YEAR AVERAGE							
08-12							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	24,095	22,698	94	5,202	22	17,496-	73-
1970	31,599	14,438	46	8,510	27	5,928-	19-
1971	28,678	21,167	74	7,593	26	13,574-	47-
1972	35,178	23,523	67	4,027	11	19,496-	55-
1973	39,618	30,730	78	7,605	19	23,125-	58-
1974	19,530	31,786	163	7,291	37	24,495-	125-
1975	23,869	32,640	137	2,663	11	29,977-	126-
1976	27,900	39,419	141	5,841	21	33,577-	120-
1977	33,288	19,738	59	6,660	20	13,078-	39-
1978	40,500	20,358	50	379	1	19,979-	49-
1979	38,199	28,872	76	25-	0	28,897-	76-
1980	46,393	95,188	205	1,511-	3-	96,699-	208-
1981	45,798	109,023	238	153	0	108,870-	238-
1982	53,349	109,400	205	569	1	108,832-	204-
1983	35,692	91,355	256	1,166	3	90,188-	253-
1984	36,775	116,650	317	179	0	116,471-	317-
1985	39,852	121,120	304	15,030	38	106,090-	266-
1986	104,405	167,418	160	827-	1-	168,245-	161-
1987	35,726	162,863	456	589	2	162,274-	454-
1988	45,283	144,170	318	292-	1-	144,462-	319-
1989	81,605	154,861	190	2,106-	3-	156,968-	192-
1990	79,282	299,891	378	13,094-	17-	312,985-	395-
1991	121,326	329,214	271	24-	0	329,238-	271-
1992	43,696	80,303	184	222	1	80,081-	183-
1993	208,541	404,466	194		0	404,466-	194-
1994	492,973	241,788	49	1,321	0	240,467-	49-
1995	749,852	272,292	36	1	0	272,291-	36-
1996	474,713	237,272	50	1,607	0	235,665-	50-
1997	634,392	271,629	43	2,561	0	269,068-	42-
1998	604,594	251,589	42	2,235	0	249,353-	41-
1999	577,281	280,444	49	1,363	0	279,081-	48-
2000	769,118	360,891	47	2,695	0	358,196-	47-
2001	758,487	590,727	78	2,429	0	588,299-	78-
2002	761,027	690,300	91	1,322	0	688,978-	91-
2003	875,521	378,740	43	1,763	0	376,977-	43-
2004	995,384	721,384-	72-		0	721,384	72
2005	560,561	1,079,726	193		0	1,079,726-	193-
2006	647,852	537,539	83		0	537,539-	83-
2007	637,998	351,280	55		0	351,280-	55-
2008	515,199	278,141	54		0	278,141-	54-
2009	1,102,820	469,567	43		0	469,567-	43-
2010	458,268	239,572	52		0	239,572-	52-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	953,208	495,262	52		0	495,262-	52-
2012	1,080,801	559,308	52		0	559,308-	52-
TOTAL	14,970,228	9,535,973	64	73,097	0	9,462,876-	63-

THREE-YEAR MOVING AVERAGES

69-71	28,124	19,435	69	7,102	25	12,333-	44-
70-72	31,819	19,709	62	6,710	21	12,999-	41-
71-73	34,491	25,140	73	6,408	19	18,732-	54-
72-74	31,442	28,679	91	6,307	20	22,372-	71-
73-75	27,672	31,718	115	5,853	21	25,865-	93-
74-76	23,766	34,615	146	5,265	22	29,350-	123-
75-77	28,352	30,599	108	5,055	18	25,544-	90-
76-78	33,896	26,505	78	4,293	13	22,212-	66-
77-79	37,329	22,989	62	2,338	6	20,651-	55-
78-80	41,697	48,139	115	386-	1-	48,525-	116-
79-81	43,463	77,694	179	461-	1-	78,155-	180-
80-82	48,513	104,537	215	263-	1-	104,800-	216-
81-83	44,946	103,259	230	629	1	102,630-	228-
82-84	41,939	105,801	252	638	2	105,163-	251-
83-85	37,440	109,708	293	5,459	15	104,250-	278-
84-86	60,344	135,063	224	4,794	8	130,269-	216-
85-87	59,994	150,467	251	4,931	8	145,536-	243-
86-88	61,805	158,151	256	177-	0	158,327-	256-
87-89	54,205	153,965	284	603-	1-	154,568-	285-
88-90	68,724	199,641	290	5,164-	8-	204,805-	298-
89-91	94,071	261,322	278	5,075-	5-	266,397-	283-
90-92	81,435	236,469	290	4,298-	5-	240,768-	296-
91-93	124,521	271,328	218	66	0	271,261-	218-
92-94	248,403	242,186	97	514	0	241,671-	97-
93-95	483,789	306,182	63	441	0	305,741-	63-
94-96	572,513	250,451	44	976	0	249,475-	44-
95-97	619,653	260,398	42	1,390	0	259,008-	42-
96-98	571,233	253,497	44	2,135	0	251,362-	44-
97-99	605,422	267,887	44	2,053	0	265,834-	44-
98-00	650,331	297,641	46	2,098	0	295,543-	45-
99-01	701,629	410,687	59	2,162	0	408,525-	58-
00-02	762,877	547,306	72	2,148	0	545,157-	71-
01-03	798,345	553,256	69	1,838	0	551,418-	69-
02-04	877,311	115,885	13	1,028	0	114,857-	13-
03-05	810,489	245,694	30	588	0	245,106-	30-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	734,599	298,627	41		0	298,627-	41-
05-07	615,470	656,182	107		0	656,182-	107-
06-08	600,350	388,987	65		0	388,987-	65-
07-09	752,006	366,329	49		0	366,329-	49-
08-10	692,096	329,093	48		0	329,093-	48-
09-11	838,099	401,467	48		0	401,467-	48-
10-12	830,759	431,381	52		0	431,381-	52-
FIVE-YEAR AVERAGE							
08-12	822,059	408,370	50		0	408,370-	50-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	62,143	5,712	9	10,143	16	4,431	7
1970	57,467	4,901	9	6,048	11	1,148	2
1971	49,004	5,047	10	6,781	14	1,734	4
1972	32,254	4,435	14	525-	2-	4,960-	15-
1973	21,448	3,180	15	10,060	47	6,879	32
1974				405-		405-	
1975	19,011	2,308	12	4,613	24	2,305	12
1976	12,838	3,873	30	12,619	98	8,746	68
1977	77,400	4,069	5		0	4,069-	5-
1978	36,556	4,285	12	29	0	4,256-	12-
1979	47,730	9,819	21	26	0	9,793-	21-
1980	53,094	10,505	20		0	10,505-	20-
1981	35,140	7,767	22		0	7,767-	22-
1982	65,354	1,859	3	138	0	1,721-	3-
1983	53,304	1,056	2	1,814	3	759	1
1984	53,698	371-	1-		0	371	1
1985	63,264	1,850-	3-	899	1	2,749	4
1986	92,274	56	0	9,246	10	9,190	10
1987	73,194		0	9,932	14	9,932	14
1988	69,492		0	5,903	8	5,903	8
1989	52,234	781	1	6,493	12	5,712	11
1990	63,650	4,237	7	7,546	12	3,309	5
1991	80,921	4,292	5	10,005	12	5,713	7
1992	95,093	3,730	4	9,168	10	5,438	6
1993	80,301	3,298	4		0	3,298-	4-
1994	133,315	6,187	5	2,758	2	3,429-	3-
1995	103,961	5,828	6	4,017	4	1,811-	2-
1996	83,689	7,137	9	653	1	6,484-	8-
1997	91,624	523	1	254	0	268-	0
1998	103,204		0	433	0	433	0
1999	125,820		0	350	0	350	0
2000				157		157	
2001	211,021		0	966	0	966	0
2002	220,188		0	525	0	525	0
2003	335,975		0	192	0	192	0
2004	281,724		0	13,445	5	13,445	5
2005	44,057		0	920-	2-	920-	2-
2006	20,532		0		0		0
2007	177,744		0		0		0
2008	156,470		0	9,930	6	9,930	6
2009	485,480	10,018-	2-	84,022	17	94,040	19
2010	242,092		1 0	7,582	3	7,581	3

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	285,685	1,818	1		0	1,818-	1-
2012	232,999	877	0	10,951	5	10,074	4
TOTAL	4,682,442	95,342	2	245,852	5	150,509	3

THREE-YEAR MOVING AVERAGES

69-71	56,205	5,220	9	7,657	14	2,437	4
70-72	46,242	4,794	10	4,101	9	693-	1-
71-73	34,236	4,221	12	5,438	16	1,218	4
72-74	17,901	2,538	14	3,043	17	505	3
73-75	13,487	1,829	14	4,756	35	2,926	22
74-76	10,617	2,060	19	5,609	53	3,549	33
75-77	36,416	3,417	9	5,744	16	2,328	6
76-78	42,265	4,076	10	4,216	10	140	0
77-79	53,895	6,058	11	18	0	6,039-	11-
78-80	45,794	8,203	18	18	0	8,185-	18-
79-81	45,321	9,364	21	9	0	9,355-	21-
80-82	51,196	6,711	13	46	0	6,665-	13-
81-83	51,266	3,561	7	651	1	2,910-	6-
82-84	57,452	848	1	651	1	197-	0
83-85	56,755	388-	1-	904	2	1,293	2
84-86	69,745	721-	1-	3,382	5	4,103	6
85-87	76,244	598-	1-	6,692	9	7,290	10
86-88	78,320	19	0	8,361	11	8,342	11
87-89	64,973	260	0	7,443	11	7,182	11
88-90	61,792	1,673	3	6,648	11	4,975	8
89-91	65,602	3,104	5	8,015	12	4,911	7
90-92	79,888	4,086	5	8,907	11	4,820	6
91-93	85,438	3,773	4	6,391	7	2,618	3
92-94	102,903	4,405	4	3,975	4	430-	0
93-95	105,859	5,104	5	2,258	2	2,846-	3-
94-96	106,988	6,384	6	2,476	2	3,908-	4-
95-97	93,091	4,496	5	1,642	2	2,854-	3-
96-98	92,839	2,553	3	447	0	2,106-	2-
97-99	106,882	174	0	346	0	172	0
98-00	76,341		0	313	0	313	0
99-01	112,280		0	491	0	491	0
00-02	143,736		0	549	0	549	0
01-03	255,728		0	561	0	561	0
02-04	279,295		0	4,721	2	4,721	2
03-05	220,585		0	4,239	2	4,239	2

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	115,438		0	4,175	4	4,175	4
05-07	80,778		0	307-	0	307-	0
06-08	118,248		0	3,310	3	3,310	3
07-09	273,231	3,339-	1-	31,317	11	34,657	13
08-10	294,680	3,339-	1-	33,845	11	37,184	13
09-11	337,752	2,733-	1-	30,535	9	33,268	10
10-12	253,592	898	0	6,178	2	5,279	2
FIVE-YEAR AVERAGE							
08-12	280,545	1,465-	1-	22,497	8	23,962	9

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	3,097	1,349	44	96	3	1,253-	40-
1970	7,525	1,287	17	501	7	786-	10-
1971	16,814	1,485	9	218	1	1,267-	8-
1972	11,241	820	7	144	1	676-	6-
1973	4,754	652	14	14	0	639-	13-
1974	5,802	330	6	16	0	314-	5-
1975	5,554	705	13	694	12	11-	0
1976	7,602	571	8	137	2	434-	6-
1977	5,467	259	5	21	0	237-	4-
1978	5,648	470	8	150	3	320-	6-
1979	1,764	1,937	110	802	45	1,135-	64-
1980	1,784	740	41		0	740-	41-
1981	2,082	1,601	77	1	0	1,600-	77-
1982	2,253	2,617	116	580	26	2,037-	90-
1983	4,631	2,373	51	172	4	2,202-	48-
1984	6,942	2,431	35	118	2	2,313-	33-
1985	6,237	2,094	34	600	10	1,494-	24-
1986	10,763	2,842	26	417	4	2,425-	23-
1987	7,427	1,877	25	273	4	1,604-	22-
1988	6,043	697	12	373	6	324-	5-
1989	6,886	865	13	603	9	263-	4-
1990	7,122	631	9	55	1	575-	8-
1991	12,358	562	5	62	1	500-	4-
1992	2,548		0	277	11	277	11
1993	16,750	739	4	58	0	681-	4-
1994	4,375	1,714	39	58	1	1,656-	38-
1995	16,762	195	1	3	0	192-	1-
1996	46,091	521	1	33	0	488-	1-
1997	54,364	328	1	266	0	62-	0
1998	76,370	1,324	2	27	0	1,297-	2-
1999	40,447	1,044	3	178	0	867-	2-
2000	30,913	379	1	52	0	327-	1-
2001	26,401	4	0	295	1	291	1
2002	21,759	1	0	93	0	92	0
2003	62,815	472	1	117	0	355-	1-
2004	48,981	181	0	170	0	12-	0
2005	29,225	25,516	87		0	25,516-	87-
2006	33,948	107	0		0	107-	0
2007	46,912	16	0		0	16-	0
2008	75,055	25	0		0	25-	0
2009	83,716		0		0		0
2010	41,856	9	0		0	9-	0



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011	43,793		0		0		0
2012	24,517		0		0		0
TOTAL	977,393	61,773	6	7,671	1	54,101-	6-

THREE-YEAR MOVING AVERAGES

69-71	9,145	1,374	15	272	3	1,102-	12-
70-72	11,860	1,197	10	288	2	910-	8-
71-73	10,936	986	9	125	1	861-	8-
72-74	7,266	601	8	58	1	543-	7-
73-75	5,370	562	10	241	4	321-	6-
74-76	6,320	535	8	282	4	253-	4-
75-77	6,208	512	8	284	5	228-	4-
76-78	6,239	433	7	103	2	331-	5-
77-79	4,293	889	21	324	8	564-	13-
78-80	3,066	1,049	34	317	10	732-	24-
79-81	1,877	1,426	76	268	14	1,159-	62-
80-82	2,040	1,653	81	194	9	1,459-	72-
81-83	2,989	2,197	74	251	8	1,946-	65-
82-84	4,608	2,474	54	290	6	2,184-	47-
83-85	5,937	2,300	39	297	5	2,003-	34-
84-86	7,981	2,456	31	378	5	2,078-	26-
85-87	8,142	2,271	28	430	5	1,841-	23-
86-88	8,078	1,805	22	354	4	1,451-	18-
87-89	6,786	1,146	17	416	6	730-	11-
88-90	6,684	731	11	343	5	388-	6-
89-91	8,789	686	8	240	3	446-	5-
90-92	7,342	397	5	131	2	266-	4-
91-93	10,552	433	4	132	1	301-	3-
92-94	7,891	817	10	131	2	687-	9-
93-95	12,629	882	7	40	0	843-	7-
94-96	22,409	810	4	32	0	778-	3-
95-97	39,072	348	1	101	0	247-	1-
96-98	58,941	724	1	109	0	616-	1-
97-99	57,060	899	2	157	0	742-	1-
98-00	49,243	916	2	86	0	830-	2-
99-01	32,587	476	1	175	1	301-	1-
00-02	26,358	128	0	147	1	19	0
01-03	36,992	159	0	168	0	9	0
02-04	44,518	218	0	127	0	91-	0
03-05	47,007	8,723	19	96	0	8,627-	18-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
<b>THREE-YEAR MOVING AVERAGES</b>							
04-06	37,385	8,601	23	57	0	8,545-	23-
05-07	36,695	8,546	23		0	8,546-	23-
06-08	51,972	49	0		0	49-	0
07-09	68,561	14	0		0	14-	0
08-10	66,876	11	0		0	11-	0
09-11	56,455	3	0		0	3-	0
10-12	36,722	3	0		0	3-	0
<b>FIVE-YEAR AVERAGE</b>							
08-12	53,787	7	0		0	7-	0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	2,388	55	2	1,151	48	1,095	46
1970	2,528	43	2	1,902	75	1,858	74
1971	1,499		0	718	48	718	48
1972	1,647		0	1,006	61	1,006	61
1973	1,223		0	304	25	304	25
1974	1,460	256	18	115	8	140-	10-
1975	1,161	232	20	83	7	149-	13-
1976	2,145	590	27	334	16	255-	12-
1977	1,724	372	22	446	26	74	4
1978	2,370	230	10	346-	15-	577-	24-
1979	2,712	308	11	147	5	161-	6-
1980	2,975	230	8	227	8	3-	0
1981	4,175	690	17	640	15	49-	1-
1982	9,307	3,928	42	1,309	14	2,619-	28-
1983	7,595	2,809	37	775	10	2,034-	27-
1984	9,540	4,037	42	1,005	11	3,032-	32-
1985	10,709	2,049	19	264	2	1,785-	17-
1986	20,809	2,135	10	324-	2-	2,459-	12-
1987	7,894	2,077	26	23	0	2,054-	26-
1988	7,942	1,640	21	1,160	15	479-	6-
1989	7,806	1,036	13	601	8	435-	6-
1990	6,760	377	6	822-	12-	1,199-	18-
1991	8,381	877	10	215	3	662-	8-
1992	2,313	74	3	78	3	5	0
1993	13,067	983	8	59	0	923-	7-
1994	4,484	624	14	794	18	171	4
1995	3,921	49	1	7	0	42-	1-
1996	8,733	198	2	310	4	112	1
1997	8,699	33	0		0	33-	0
1998	13,835	91	1	1-	0	91-	1-
1999	5,000	67	1	156	3	89	2
2000	3,975	208	5	13	0	194-	5-
2001	2,607	49	2	544	21	495	19
2002	5,363		0	18	0	18	0
2003	6,449		0	615	10	615	10
2004	3,346	81-	2-	26	1	107	3
2005	3,551	13	0		0	13-	0
2006	3,783	25	1		0	25-	1-
2007	5,604		0		0		0
2008	7,981		0		0		0
2009	11,528		0		0		0
2010	4,245	9	0		0	9-	0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	4,306		0		0		0
2012	3,520		0		0		0
TOTAL	251,057	26,312	10	13,558	5	12,754-	5-

THREE-YEAR MOVING AVERAGES

69-71	2,138	33	2	1,257	59	1,224	57
70-72	1,891	14	1	1,209	64	1,194	63
71-73	1,456		0	676	46	676	46
72-74	1,443	85	6	475	33	390	27
73-75	1,281	163	13	167	13	5	0
74-76	1,589	359	23	178	11	182-	11-
75-77	1,677	398	24	288	17	110-	7-
76-78	2,080	397	19	145	7	253-	12-
77-79	2,268	303	13	82	4	221-	10-
78-80	2,685	256	10	9	0	247-	9-
79-81	3,287	409	12	338	10	71-	2-
80-82	5,486	1,616	29	725	13	890-	16-
81-83	7,026	2,476	35	908	13	1,567-	22-
82-84	8,814	3,591	41	1,030	12	2,561-	29-
83-85	9,281	2,965	32	682	7	2,283-	25-
84-86	13,686	2,740	20	315	2	2,425-	18-
85-87	13,137	2,087	16	12-	0	2,099-	16-
86-88	12,215	1,951	16	287	2	1,664-	14-
87-89	7,880	1,584	20	595	8	990-	13-
88-90	7,502	1,018	14	313	4	704-	9-
89-91	7,649	764	10	2-	0	765-	10-
90-92	5,818	443	8	176-	3-	619-	11-
91-93	7,920	645	8	118	1	527-	7-
92-94	6,622	560	8	311	5	249-	4-
93-95	7,158	552	8	287	4	265-	4-
94-96	5,713	290	5	371	6	80	1
95-97	7,118	93	1	106	1	12	0
96-98	10,422	107	1	103	1	4-	0
97-99	9,178	63	1	52	1	12-	0
98-00	7,603	122	2	56	1	65-	1-
99-01	3,861	108	3	238	6	130	3
00-02	3,982	86	2	192	5	106	3
01-03	4,806	17	0	393	8	376	8
02-04	5,053	27-	1-	220	4	247	5
03-05	4,448	23-	1-	214	5	237	5

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	3,560	14	0	9	0	23	1
05-07	4,313	13	0		0	13	0
06-08	5,789	8	0		0	8	0
07-09	8,371		0		0		0
08-10	7,918	3	0		0	3	0
09-11	6,693	3	0		0	3	0
10-12	4,024	3	0		0	3	0
FIVE-YEAR AVERAGE							
08-12	6,316	2	0		0	2	0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	1,178	292	25	415	35	123	10
1970	689	543	79	241	35	302-	44-
1971	2,226	230	10	652	29	422	19
1972	1,246	71	6	21-	2-	93-	7-
1973	806	673	83		0	673-	83-
1974	532	104	20	69	13	35-	7-
1975	530	100	19	40	7	60-	11-
1976	1,000		0		0		0
1977	1,302		0		0		0
1978	1,613		0		0		0
1979	1,897		0		0		0
1980	1,648	50	3		0	50-	3-
1981	2,502		0		0		0
1982	5,669		0		0		0
1983	2,649		0		0		0
1984	3,147		0		0		0
1985	4,208		0		0		0
1986	8,429		0		0		0
1987	5,345		0		0		0
1988	5,245		0	50-	1-	50-	1-
1989	4,891		0		0		0
1990	4,139		0		0		0
1991	4,555		0		0		0
1992	1,022		0		0		0
1993	8,983	46	1		0	46-	1-
1994	2,017		0		0		0
1995	5,501	97	2	8	0	89-	2-
1996	14,880	225	2		0	224-	2-
1997	18,337	71	0		0	71-	0
1998	29,430	250	1		0	250-	1-
1999	13,904	88	1		0	88-	1-
2000	7,778	800	10		0	800-	10-
2001	6,389	222	3		0	222-	3-
2002	7,251		0		0		0
2003	3,031		0		0		0
2004	65	70	107		0	70-	107-
2005	22,964		0		0		0
2006	133,085		0		0		0
2007	31,296		0		0		0
2008	123,201	24	0		0	24-	0
2009	30,520		0		0		0
2010	7,981	1	0		0	1-	0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	7,223		0		0		0
2012							
TOTAL	293,904	3,958	1	1,353	0	2,605-	1-

THREE-YEAR MOVING AVERAGES

69-71	1,364	355	26	436	32	81	6
70-72	1,387	282	20	290	21	9	1
71-73	1,426	325	23	210	15	115-	8-
72-74	861	283	33	16	2	267-	31-
73-75	623	292	47	36	6	256-	41-
74-76	687	68	10	36	5	32-	5-
75-77	944	33	4	13	1	20-	2-
76-78	1,305		0		0		0
77-79	1,604		0		0		0
78-80	1,720	17	1		0	17-	1-
79-81	2,016	17	1		0	17-	1-
80-82	3,273	17	1		0	17-	1-
81-83	3,607		0		0		0
82-84	3,822		0		0		0
83-85	3,335		0		0		0
84-86	5,261		0		0		0
85-87	5,994		0		0		0
86-88	6,340		0	17-	0	17-	0
87-89	5,160		0	17-	0	17-	0
88-90	4,758		0	17-	0	17-	0
89-91	4,528		0		0		0
90-92	3,239		0		0		0
91-93	4,853	15	0		0	15-	0
92-94	4,007	15	0		0	15-	0
93-95	5,500	48	1	3	0	45-	1-
94-96	7,466	107	1	3	0	105-	1-
95-97	12,906	131	1	3	0	128-	1
96-98	20,882	182	1		0	182-	1-
97-99	20,557	136	1		0	136-	1-
98-00	17,037	379	2		0	379-	2-
99-01	9,357	370	4		0	370-	4-
00-02	7,140	341	5		0	341-	5-
01-03	5,557	74	1		0	74-	1-
02-04	3,449	23	1		0	23-	1-
03-05	8,687	23	0		0	23-	0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	52,038	23	0		0	23-	0
05-07	62,448		0		0		0
06-08	13,727	8	0		0	8-	0
07-09	20,462-	8	0		0	8-	0
08-10	28,233-	8	0		0	8-	0
09-11	15,241		0		0		0
10-12	5,068		0		0		0
FIVE-YEAR AVERAGE							
08-12	15,495-	5	0		0	5-	0



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	4,399	672	15	1,256	29	584	13
1970	22,773	4,342	19	9,780	43	5,438	24
1971	25,135	4,197	17	13,522	54	9,325	37
1972	9,083	968	11	3,856	42	2,888	32
1973	7,805	1,164	15	3,601	46	2,436	31
1974	6,409	48	1	1,998-	31-	2,046-	32-
1975	8,153	705	9	2,035	25	1,329	16
1976	7,629	2,502	33	1,703	22	798-	10-
1977	2,651	159	6	2	0	157-	6-
1978	10,509	379	4	256	2	123-	1-
1979	5,697	485	9	114	2	371-	7-
1980	8,037	811-	10-	2,151	27	2,962	37
1981	10,187	551	5	481	5	70-	1-
1982	4,975	90-	2-	3,187	64	3,277	66
1983	11,659	2,508	22	2,786	24	278	2
1984	12,619	1,048	8	199	2	850-	7-
1985	6,964	671	10	155-	2-	826-	12-
1986	29,018	2,240	8	2,249	8	9	0
1987	17,825	1,749	10	691	4	1,058-	6-
1988	15,948	6,558	41	337	2	6,222-	39-
1989	5,159	1,737	34	10	0	1,726-	33-
1990	5,753	2,039	35	1,130	20	909-	16-
1991	4,856	948	20	5	0	943-	19-
1992	3,096	772	25	5	0	767-	25-
1993	39,438	231-	1-	10,477	27	10,708	27
1994	14,773	3,344	23	6	0	3,338-	23-
1995	37,665	2,521	7		0	2,521-	7-
1996	33,120	4,632	14		0	4,632-	14-
1997	23,607	1,083	5		0	1,083-	5-
1998	28,392	624	2	1,696	6	1,072	4
1999	23,983	2,516	10	1	0	2,516-	10-
2000	121,588	12,513	10		0	12,513-	10-
2001	27,180	2,012	7		0	2,012-	7-
2002	3,521	236	7		0	236-	7-
2003	57,867	2,202	4		0	2,202-	4-
2004	130,180	7,110	5		0	7,110-	5-
2005	107,077	4,407	4		0	4,407-	4-
2006	14,751	2,384	16		0	2,384-	16-
2007	43,360	3,682	8	1,475	3	2,207-	5-
2008	73,551	9,658	13		0	9,658-	13-
2009	38,322	12,147	32		0	12,147-	32-
2010	22,088	539	2		0	539-	2-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	63,482	3,479	5		0	3,479-	5-
2012	74,082	4,195	6		0	4,195-	6-
TOTAL	1,224,369	114,593	9	60,855	5	53,738-	4-

THREE-YEAR MOVING AVERAGES

69-71	17,436	3,070	18	8,186	47	5,116	29
70-72	18,997	3,169	17	9,052	48	5,884	31
71-73	14,008	2,110	15	6,993	50	4,883	35
72-74	7,766	727	9	1,819	23	1,093	14
73-75	7,456	639	9	1,212	16	573	8
74-76	7,397	1,085	15	580	8	505-	7-
75-77	6,145	1,122	18	1,247	20	125	2
76-78	6,930	1,013	15	654	9	360-	5-
77-79	6,286	341	5	124	2	217-	3-
78-80	8,081	18	0	840	10	823	10
79-81	7,974	75	1	915	11	840	11
80-82	7,733	117-	2-	1,940	25	2,056	27
81-83	8,941	990	11	2,151	24	1,162	13
82-84	9,751	1,155	12	2,057	21	902	9
83-85	10,414	1,409	14	943	9	466-	4-
84-86	16,200	1,319	8	764	5	556-	3-
85-87	17,936	1,553	9	928	5	625-	3-
86-88	20,930	3,516	17	1,092	5	2,424-	12-
87-89	12,977	3,348	26	346	3	3,002-	23-
88-90	8,953	3,445	38	492	5	2,952-	33-
89-91	5,256	1,575	30	382	7	1,193-	23-
90-92	4,568	1,253	27	380	8	873-	19-
91-93	15,797	496	3	3,496	22	2,999	19
92-94	19,102	1,295	7	3,496	18	2,201	12
93-95	30,626	1,878	6	3,494	11	1,616	5
94-96	28,520	3,499	12	2	0	3,497-	12-
95-97	31,464	2,746	9		0	2,746-	9-
96-98	28,373	2,113	7	565	2	1,548-	5-
97-99	25,328	1,408	6	566	2	842-	3-
98-00	57,988	5,218	9	566	1	4,652-	8-
99-01	57,584	5,680	10		0	5,680-	10-
00-02	50,763	4,920	10		0	4,920-	10-
01-03	29,523	1,483	5		0	1,483-	5-
02-04	63,856	3,183	5		0	3,183-	5-
03-05	98,375	4,573	5		0	4,573-	5-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	84,003	4,634	6		0	4,634-	6-
05-07	55,063	3,491	6	492	1	2,999-	5-
06-08	43,887	5,241	12	492	1	4,750-	11-
07-09	51,745	8,496	16	492	1	8,004-	15-
08-10	44,654	7,448	17		0	7,448-	17-
09-11	41,297	5,388	13		0	5,388-	13-
10-12	53,217	2,737	5		0	2,737-	5-
FIVE-YEAR AVERAGE							
08-12	54,305	6,003	11		0	6,003-	11-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	2,119	54	3		0	54-	3-
1970	1,567	30	2	300	19	270	17
1971	2,710	32	1	498	18	466	17
1972							
1973	519	17	3	372	72	355	68
1974	1,444	88	6	90	6	2	0
1975	12,219	687	6	33	0	654-	5-
1976							
1977	4,258	339	8	200	5	139-	3-
1978	3,169	97	3	320	10	223	7
1979							
1980	13,211	1,239	9	75	1	1,165-	9-
1981	4,438	71	2		0	71-	2-
1982	760	154	20		0	154-	20-
1983							
1984	840	371	44		0	371-	44-
1985	333		0		0		0
1986	601	130	22		0	130-	22-
1987	45,879	79	0		0	79-	0
1988	136		0		0		0
1989	9,676	624	6		0	624-	6-
1990	2,368	337	14		0	337-	14-
1991	49,708	628	1	4,040	8	3,412	7
1992	23,997	669	3		0	669-	3-
1993	730	844	116		0	844-	116-
1994							
1995							
1996	1,185		0		0		0
1997							
1998	12,557	2,992	24	123,716	985	120,723	961
1999	5,650	127	2		0	127-	2-
2000	9,936	1,230	12		0	1,230-	12-
2001							
2002							
2003							
2004	30,370	7,026	23		0	7,026-	23-
2005	49,606	2,722	5		0	2,722-	5-
2006							
2007							
2008	1,015-		0		0		0
2009							
2010							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2011	7,471		0		0		0
2012	12,213	727	6		0	727-	6-
TOTAL	308,653	21,316	7	129,643	42	108,327	35

THREE-YEAR MOVING AVERAGES

69-71	2,132	39	2	266	12	227	11
70-72	1,426	21	1	266	19	245	17
71-73	1,076	17	2	290	27	274	25
72-74	654	35	5	154	24	119	18
73-75	4,727	264	6	165	3	99-	2-
74-76	4,554	258	6	41	1	217-	5-
75-77	5,492	342	6	78	1	264-	5-
76-78	2,476	145	6	173	7	28	1
77-79	2,476	145	6	173	7	28	1
78-80	5,460	445	8	131	2	314-	6-
79-81	5,883	437	7	25	0	412-	7-
80-82	6,136	488	8	25	0	463-	8-
81-83	1,733	75	4		0	75-	4-
82-84	533	175	33		0	175-	33-
83-85	391	124	32		0	124-	32-
84-86	591	167	28		0	167-	28-
85-87	15,604	70	0		0	70-	0
86-88	15,539	70	0		0	70-	0
87-89	18,564	234	1		0	234-	1-
88-90	4,060	320	8		0	320-	8-
89-91	20,584	530	3	1,347	7	817	4
90-92	25,358	545	2	1,347	5	802	3
91-93	24,812	714	3	1,347	5	633	3
92-94	8,242	504	6		0	504-	6-
93-95	243	281	116		0	281-	116-
94-96	395		0		0		0
95-97	395		0		0		0
96-98	4,580	997	22	41,239	900	40,241	879
97-99	6,069	1,040	17	41,239	680	40,199	662
98-00	9,381	1,450	15	41,239	440	39,789	424
99-01	5,195	453	9		0	453-	9-
00-02	3,312	410	12		0	410-	12-
01-03							
02-04	10,123	2,342	23		0	2,342-	23-
03-05	26,659	3,249	12		0	3,249-	12-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	26,659	3,249	12		0	3,249-	12-
05-07	16,535	907	5		0	907-	5-
06-08	338-		0		0		0
07-09	338-		0		0		0
08-10	338-		0		0		0
09-11	2,490		0		0		0
10-12	6,561	242	4		0	242-	4-
FIVE-YEAR AVERAGE							
08-12	3,734	145	4		0	145-	4-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	212		0	71	33	71	33
1976							
1977							
1978							
1979							
1980							
1981	206		0		0		0
1982							
1983				50		50	
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997	1,616		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	15,840		0		0		0
2009							
2010							
2011				17,226		17,226	
2012							
TOTAL	17,874		0	17,347	97	17,347	97

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
75-77	71		0	24	33	24	33
76-78							
77-79							
78-80							
79-81	69		0		0		0
80-82	69		0		0		0
81-83	69		0	17	24	17	24
82-84				17		17	
83-85				17		17	
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97	539		0		0		0
96-98	539		0		0		0
97-99	539		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	5,280		0		0		0
07-09	5,280		0		0		0
08-10	5,280		0		0		0
09-11				5,742		5,742	
10-12				5,742		5,742	
FIVE-YEAR AVERAGE							
08-12	3,168		0	3,445	109	3,445	109



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 394.11 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1998	120,834	1,943	2		0	1,943-	2-
1999	10,660	43	0	9,358	88	9,315	87
2000							
2001							
2002							
2003							
2004							
2005							
2006	122,973		0		0		0
2007	198,792		0		0		0
2008	198,792-		0		0		0
2009							
2010							
2011							
2012							
TOTAL	254,467	1,986	1	9,358	4	7,372	3

THREE-YEAR MOVING AVERAGES

98-00	43,831	662	2	3,119	7	2,457	6
99-01	3,553	14	0	3,119	88	3,105	87
00-02							
01-03							
02-04							
03-05							
04-06	40,991		0		0		0
05-07	107,255		0		0		0
06-08	40,991		0		0		0
07-09							
08-10	66,264-		0		0		0
09-11							
10-12							

FIVE-YEAR AVERAGE

08-12	39,758-		0		0		0
-------	---------	--	---	--	---	--	---

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	4,120		0	1,031	25	1,031	25
1970	15,876		0	2,400	15	2,400	15
1971	21,697		0	5,734	26	5,734	26
1972	10,427		0	1,635	16	1,635	16
1973	26,260		0	1,428	5	1,428	5
1974							
1975	27,454		0	9,131	33	9,131	33
1976	4,600		0	850	18	850	18
1977	2,603		0	400	15	400	15
1978							
1979	4,692		0	900	19	900	19
1980							
1981							
1982							
1983	2,825		0	1,050	37	1,050	37
1984							
1985							
1986							
1987							
1988							
1989							
1990	44,237		0	24,845	56	24,845	56
1991							
1992	6,606		0	2,002	30	2,002	30
1993	6-		0		0		0
1994	18,150		0	2,028	11	2,028	11
1995	2,013		0		0		0
1996	115,296		0	36,333	32	36,333	32
1997	40,065		0		0		0
1998							
1999							
2000	7,831		0		0		0
2001							
2002	74,143		0	33,178	45	33,178	45
2003	16,476		0	3,730	23	3,730	23
2004	28,900		0	45,941	159	45,941	159
2005				5,465		5,465	
2006							
2007	27,614		0		0		0
2008				4,725		4,725	
2009	7,038		0	10,785	153	10,785	153
2010							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2011							
2012							
TOTAL	508,919		0	193,590	38	193,590	38

THREE-YEAR MOVING AVERAGES

69-71	13,898		0	3,055	22	3,055	22
70-72	16,000		0	3,256	20	3,256	20
71-73	19,461		0	2,932	15	2,932	15
72-74	12,229		0	1,021	8	1,021	8
73-75	17,905		0	3,520	20	3,520	20
74-76	10,685		0	3,327	31	3,327	31
75-77	11,553		0	3,460	30	3,460	30
76-78	2,401		0	417	17	417	17
77-79	2,432		0	433	18	433	18
78-80	1,564		0	300	19	300	19
79-81	1,564		0	300	19	300	19
80-82							
81-83	942		0	350	37	350	37
82-84	942		0	350	37	350	37
83-85	942		0	350	37	350	37
84-86							
85-87							
86-88							
87-89							
88-90	14,746		0	8,282	56	8,282	56
89-91	14,746		0	8,282	56	8,282	56
90-92	16,948		0	8,949	53	8,949	53
91-93	2,200		0	667	30	667	30
92-94	8,250		0	1,343	16	1,343	16
93-95	6,719		0	676	10	676	10
94-96	45,153		0	12,787	28	12,787	28
95-97	52,458		0	12,111	23	12,111	23
96-98	51,787		0	12,111	23	12,111	23
97-99	13,355		0		0		0
98-00	2,610		0		0		0
99-01	2,610		0		0		0
00-02	27,325		0	11,059	40	11,059	40
01-03	30,206		0	12,302	41	12,302	41
02-04	39,840		0	27,616	69	27,616	69
03-05	15,125		0	18,379	122	18,379	122

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
04-06	9,633		0	17,135	178	17,135	178
05-07	9,205		0	1,822	20	1,822	20
06-08	9,205		0	1,575	17	1,575	17
07-09	11,551		0	5,170	45	5,170	45
08-10	2,346		0	5,170	220	5,170	220
09-11	2,346		0	3,595	153	3,595	153
10-12							
FIVE-YEAR AVERAGE							
08-12	1,408		0	3,102	220	3,102	220

III-137

DEPRECIATION CALCULATIONS

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1940	631.74	513	416	216	16.79	13
1946	27.50	21	17	10	18.97	1
1949	318.25	240	195	123	20.54	6
1954	1,417.34	1,020	828	589	22.80	26
1955	645.29	460	373	272	23.15	12
1956	802.91	567	460	343	23.50	15
1957	307.00	215	174	133	23.87	6
1958	1,494.06	1,026	832	662	24.87	27
1959	1,468.93	998	810	659	25.24	26
1960	262.71	177	144	119	25.62	5
1961	636.06	423	343	293	26.02	11
1962	1,753.87	1,151	934	820	26.42	31
1963	3,172.75	2,057	1,669	1,504	26.84	56
1964	3,424.35	2,176	1,765	1,659	27.83	60
1965	706.66	443	359	348	28.26	12
1966	848.01	524	425	423	28.69	15
1967	488.18	298	242	246	29.13	8
1968	530.52	319	259	272	29.57	9
1969	525.72	311	252	274	30.03	9
1970	1,612.58	932	756	857	31.03	28
1971	964.42	548	445	519	31.49	16
1972	4,729.85	2,644	2,145	2,585	31.96	81
1974	2,820.09	1,520	1,233	1,587	32.93	48
1976	334.72	173	140	195	33.92	6
1977	558.79	284	230	329	34.43	10
1978	2,922.50	1,442	1,170	1,752	35.43	49
1980	3,039.01	1,432	1,162	1,877	36.47	51
1981	6,212.73	2,857	2,318	3,895	36.99	105
1982	9,762.89	4,378	3,552	6,211	37.52	166
1983	17,398.02	7,596	6,163	11,235	38.07	295
1984	33,629.96	14,279	11,585	22,045	38.62	571
1985	20,976.82	8,653	7,020	13,957	39.17	356
1986	24,833.25	9,938	8,063	16,770	39.72	422
1987	61,671.47	23,904	19,394	42,277	40.29	1,049
1988	23,203.80	8,697	7,056	16,148	40.86	395
1989	38,118.77	13,795	11,192	26,927	41.44	650
1990	15,601.41	5,442	4,415	11,186	42.01	266
1991	9,950.28	3,337	2,707	7,243	42.60	170
1992	7,297.89	2,364	1,918	5,380	42.79	126
1993	1,640.72	509	413	1,228	43.40	28
1994	50,580.17	14,972	12,147	38,433	44.00	873
1995	16,269.77	4,585	3,720	12,550	44.61	281

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R2						
NET SALVAGE PERCENT.. 0						
1997	22,942.04	5,832	4,732	18,210	45.48	400
1998	7,537.57	1,803	1,463	6,075	46.11	132
1999	60.02	13	11	49	46.74	1
2000	11,645.10	2,445	1,984	9,661	47.02	205
2001	6,716.70	1,306	1,060	5,657	47.67	119
2002	15,890.64	2,854	2,315	13,576	47.98	283
2004	16,873.25	2,511	2,037	14,836	48.64	305
2005	2,445.73	325	264	2,182	48.99	45
2007	1,986.50	199	161	1,826	49.45	37
2008	25,783.52	2,145	1,740	24,044	49.56	485
2009	48,492.88	3,210	2,604	45,889	49.41	929
2010	49,353.39	2,394	1,943	47,410	49.05	967
2011	11,212.00	339	275	10,937	48.25	227
2012	22,039.05	242	196	21,843	44.95	486
	616,570.15	172,838	140,226	476,344		11,011

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.3 1.79

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1900	7.64	7	8			
1905	4,639.41	4,489	4,639			
1906	453.46	439	453			
1908	509.81	495	510			
1910	32.76	32	33			
1911	39.25	38	39			
1912	166.79	161	167			
1913	39,647.24	37,871	39,647			
1914	440.81	421	441			
1915	17.37	17	17			
1916	3,714.53	3,549	3,715			
1917	2.52	2	2	1	4.50	
1918	222.02	210	222			
1920	8.85	8	9			
1921	4.00	4	4			
1922	550.17	518	550			
1927	574.78	531	575			
1928	7,615.83	7,014	7,616			
1929	9,365.20	8,602	9,365			
1930	293.53	269	294			
1931	75.68	69	75	1	7.79	
1932	11.42	10	11			
1933	121.75	110	120	2	8.22	
1934	38.48	35	38			
1936	42.73	38	41	2	8.97	
1937	147.11	130	142	5	9.97	1
1938	291.95	257	281	11	10.25	1
1939	54.17	47	51	3	10.54	
1940	1,406.23	1,223	1,335	71	10.83	7
1941	3,083.74	2,668	2,913	171	11.14	15
1942	82.48	71	78	4	11.47	
1943	178.77	153	167	12	11.80	1
1944	55.72	47	51	5	12.15	
1945	35.21	30	33	2	12.50	
1946	55.44	46	50	5	13.50	
1947	388.45	321	351	37	13.87	3
1948	1,231.01	1,008	1,101	130	14.24	9
1949	2,790.90	2,268	2,477	314	14.62	21
1950	3,189.10	2,571	2,807	382	15.02	25
1951	7,892.84	6,262	6,838	1,055	16.02	66
1952	1,366.64	1,075	1,174	193	16.42	12
1953	4,099.22	3,195	3,489	610	16.84	36



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1954	5,721.14	4,385	4,788	933	17.83	52
1955	314.60	239	261	54	18.26	3
1956	1,907.97	1,434	1,566	342	18.69	18
1957	1,176.95	869	949	228	19.68	12
1958	21,005.37	15,340	16,751	4,254	20.13	211
1959	5,254.98	3,767	4,114	1,141	21.13	54
1960	6,002.69	4,255	4,646	1,357	21.57	63
1961	11,709.76	8,141	8,890	2,820	22.58	125
1962	3,663.44	2,498	2,728	935	23.57	40
1963	5,765.71	3,881	4,238	1,528	24.03	64
1964	3,606.15	2,379	2,598	1,008	25.03	40
1965	2,918.74	1,886	2,059	860	26.03	33
1966	27,810.21	17,587	19,205	8,605	27.03	318
1967	4,679.09	2,917	3,185	1,494	27.49	54
1968	5,001.45	3,049	3,329	1,672	28.50	59
1969	42,871.21	25,551	27,901	14,970	29.49	508
1970	28,515.31	16,602	18,129	10,386	30.50	341
1971	16,220.35	9,223	10,071	6,149	31.49	195
1972	27,985.97	15,527	16,955	11,031	32.50	339
1973	5,481.78	2,967	3,240	2,242	33.49	67
1974	1,658.65	881	962	697	33.96	21
1975	9,583.32	4,959	5,415	4,168	34.96	119
1976	5,163.94	2,601	2,840	2,324	35.96	65
1977	4,195.28	2,055	2,244	1,951	36.96	53
1978	2,876.24	1,369	1,495	1,381	37.96	36
1979	13,431.89	6,210	6,781	6,651	38.96	171
1980	12,768.07	5,726	6,253	6,515	39.96	163
1981	10,564.93	4,593	5,016	5,549	40.96	135
1982	1,162.68	489	534	629	41.96	15
1983	9,009.79	3,668	4,005	5,005	42.96	117
1984	68,733.35	27,033	29,520	39,213	43.96	892
1985	12,854.49	4,878	5,327	7,527	44.96	167
1986	32,815.46	12,001	13,105	19,710	45.96	429
1987	21,389.93	7,527	8,219	13,171	46.96	280
1988	97,331.04	32,908	35,935	61,396	47.96	1,280
1989	76,248.28	24,727	27,002	49,246	48.96	1,006
1990	86,482.89	26,853	29,323	57,160	49.96	1,144
1991	52,430.84	15,556	16,987	35,444	50.96	696
1992	60,042.13	16,986	18,548	41,494	51.96	799
1993	50,937.62	13,707	14,968	35,970	52.96	679
1994	214,025.02	54,641	59,667	154,358	53.96	2,861
1995	177,926.39	42,969	46,922	131,004	54.96	2,384

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374 LAND AND LAND RIGHTS - RIGHTS-OF-WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-S4						
NET SALVAGE PERCENT.. 0						
1996	30,598.73	6,967	7,608	22,991	55.96	411
1998	8,061.70	1,613	1,761	6,301	57.96	109
2000	10,513.30	1,814	1,981	8,532	59.96	142
2001	145,613.01	23,109	25,235	120,378	60.96	1,975
2002	1,125,585.22	163,097	178,100	947,485	61.96	15,292
2005	2,009.13	208	227	1,782	64.96	27
	2,666,571.20	737,953	803,512	1,863,059		34,261
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.4						1.28

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S0.5						
NET SALVAGE PERCENT.. -15						
1911	893.77	1,028	1,028			
1915	197.21	227	227			
1928	694.05	762	655	143	4.00	36
1929	397.89	436	375	83	4.22	20
1930	176.23	192	165	38	4.45	9
1932	64.48	70	60	14	4.97	3
1936	223.19	238	205	52	6.15	8
1937	24.89	26	22	7	6.47	1
1939	318.36	334	287	79	7.15	11
1940	539.34	562	483	137	7.50	18
1941	932.83	966	831	242	7.87	31
1943	38.93	40	34	11	8.62	1
1947	214.44	215	185	62	9.68	6
1948	459.09	456	392	136	10.13	13
1949	331.79	327	281	101	10.58	10
1950	2,472.19	2,434	2,094	749	10.50	71
1951	5,210.30	5,085	4,374	1,618	10.96	148
1952	2,629.14	2,543	2,187	837	11.44	73
1953	2,951.41	2,848	2,450	944	11.42	83
1954	6,256.73	5,977	5,141	2,054	11.92	172
1955	3,459.47	3,271	2,814	1,164	12.43	94
1956	7,129.69	6,717	5,778	2,421	12.47	194
1957	6,214.33	5,791	4,981	2,165	12.99	167
1958	6,160.93	5,715	4,916	2,169	13.07	166
1959	7,876.94	7,221	6,211	2,847	13.61	209
1960	7,443.17	6,786	5,837	2,723	13.72	198
1961	4,594.96	4,136	3,558	1,726	14.29	121
1962	2,689.57	2,405	2,069	1,024	14.44	71
1963	2,587.90	2,283	1,964	1,012	15.02	67
1964	10,641.33	9,318	8,015	4,223	15.20	278
1965	6,083.01	5,283	4,544	2,451	15.40	159
1966	6,431.85	5,503	4,733	2,664	16.00	166
1967	2,588.14	2,194	1,887	1,089	16.23	67
1968	3,986.61	3,346	2,878	1,707	16.48	104
1970	13,799.07	11,330	9,745	6,124	17.02	360
1971	15,974.47	12,960	11,147	7,224	17.32	417
1972	7,169.41	5,743	4,940	3,305	17.64	187
1973	7,037.63	5,563	4,785	3,308	17.97	184
1974	2,226.85	1,735	1,492	1,069	18.32	58
1976	71.18	54	46	36	19.06	2
1977	3,520.86	2,616	2,250	1,799	19.45	92
1978	3,260.89	2,381	2,048	1,702	19.85	86

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-S0.5						
NET SALVAGE PERCENT.. -15						
1979	2,876.54	2,061	1,773	1,535	20.26	76
1980	23,494.84	16,509	14,200	12,819	20.69	620
1981	4,975.93	3,443	2,961	2,761	20.86	132
1982	49,151.57	33,270	28,617	27,907	21.32	1,309
1983	15,114.19	10,050	8,644	8,737	21.52	406
1984	37,293.19	24,201	20,816	22,071	22.01	1,003
1985	65,010.47	41,328	35,548	39,214	22.25	1,762
1986	33,859.36	20,949	18,019	20,919	22.76	919
1987	101,722.67	61,450	52,856	64,125	23.04	2,783
1988	20,409.52	12,017	10,336	13,135	23.35	563
1989	10,698.55	6,100	5,247	7,056	23.90	295
1990	29,648.22	16,417	14,121	19,974	24.23	824
1991	4,350.98	2,335	2,008	2,996	24.58	122
1992	458.84	238	205	323	24.95	13
1993	750.28	375	323	540	25.35	21
1994	3,327.06	1,600	1,376	2,450	25.75	95
1995	8,429.84	3,885	3,342	6,352	26.17	243
1996	31,017.18	13,654	11,744	23,926	26.60	899
1997	2,485.67	1,046	900	1,959	26.87	73
1998	15,239.02	6,074	5,224	12,301	27.34	450
1999	6,771.06	2,554	2,197	5,590	27.65	202
2000	4,865.31	1,720	1,479	4,116	28.15	146
2001	34,293.66	11,338	9,752	29,686	28.50	1,042
2002	24,994.58	7,634	6,566	22,178	29.03	764
2003	4,822.92	1,354	1,165	4,381	29.41	149
2004	5,988.54	1,527	1,313	5,574	29.82	187
2005	5,198.99	1,189	1,023	4,956	30.23	164
2006	20,743.31	4,187	3,601	20,254	30.54	663
2007	27,457.41	4,759	4,094	27,482	31.00	887
2008	33,895.52	4,896	4,211	34,769	31.34	1,109
2009	15,253.81	1,737	1,494	16,048	31.84	504
2010	139,686.05	11,598	9,976	150,663	32.10	4,694
2011	68,886.46	3,494	3,006	76,213	32.51	2,344
2012	133,430.40	2,302	1,980	151,465	32.72	4,629
	1,142,576.46	474,408	408,231	905,732		34,253

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.4 3.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PARIS AREA OFFICE - VINE STREET INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2028 NET SALVAGE PERCENT.. 0						
1950	3,575.48	2,865	2,882	693	15.50	45
1974	502.19	358	360	142	15.50	9
1975	469.01	332	334	135	15.50	9
1977	2,458.15	1,711	1,721	737	15.50	48
1985	678.43	434	437	242	15.50	16
2001	23,425.95	9,978	10,038	13,387	15.50	864
	31,109.21	15,678	15,773	15,336		991
WINCHESTER SERVICE CENTER & OFFICE INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2042 NET SALVAGE PERCENT.. 0						
1992	567,413.50	232,640	234,043	333,370	29.50	11,301
2003	10,253.37	2,498	2,513	7,740	29.50	262
2009	4,308.86	457	460	3,849	29.50	130
	581,975.73	235,595	237,016	344,960		11,693
LEXINGTON HEADQUARTERS INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2044 NET SALVAGE PERCENT.. 0						
1924	240.00	177	178	62	31.50	2
1949	748.22	500	503	245	31.50	8
1994	6,179,394.33	2,286,376	2,300,166	3,879,228	31.50	123,150
1998	26,669.93	8,407	8,458	18,212	31.50	578
2000	9,603.96	2,728	2,744	6,860	31.50	218
2001	126,272.90	33,770	33,974	92,299	31.50	2,930
2003	8,863.24	2,054	2,066	6,797	31.50	216
2005	36,210.95	6,964	7,006	29,205	31.50	927
2006	3,323.54	568	571	2,752	31.50	87

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM  
STRUCTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEXINGTON HEADQUARTERS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
2009	6,157.10	616	620	5,537	31.50	176
2010	6,651.14	489	492	6,159	31.50	196
2011	15,565.37	707	711	14,854	31.50	472
	6,419,700.68	2,343,356	2,357,490	4,062,211		128,960
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 37-S2						
NET SALVAGE PERCENT.. 0						
1936	430.55	431	431			
1951	1,184.61	1,144	1,151	34	2.19	16
1952	1,274.67	1,226	1,233	41	2.39	17
1953	627.88	602	606	22	2.61	8
1954	802.91	766	771	32	2.85	11
1955	908.64	862	867	41	3.10	13
1957	5,163.12	4,843	4,872	291	3.67	79
1958	3,138.49	2,942	2,960	179	3.64	49
1959	3,585.31	3,338	3,358	227	3.97	57
1961	3,791.07	3,495	3,516	275	4.37	63
1965	2,612.53	2,346	2,360	252	5.41	47
1967	962.53	850	855	107	6.05	18
1968	5,311.35	4,656	4,684	627	6.26	100
1970	237.56	205	206	31	6.76	5
1972	478.16	405	407	71	7.35	10
1985	1,278.71	886	891	387	12.18	32
1987	46,696.49	30,960	31,148	15,549	12.96	1,200
1996	30,096.82	14,350	14,437	15,660	18.10	865
2000	8,591.08	3,200	3,219	5,372	21.06	255
2003	1,820.23	524	527	1,293	23.50	55
2009	11,426.93	1,227	1,234	10,192	29.07	351
	130,419.64	79,258	79,736	50,684		3,251
	7,163,205.26	2,673,887	2,690,015	4,473,191		144,895
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.9 2.02

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375 STRUCTURES AND IMPROVEMENTS - COMMUNICATION

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
1952	667.68	650	668			
1960	2,487.10	2,337	2,487			
1962	120.00	112	120			
1963	318.95	295	319			
1970	2,821.28	2,482	2,821			
1973	3,195.06	2,739	3,195			
1987	18,970.52	13,014	18,746	225	11.67	19
1988	4,679.99	3,130	4,508	172	12.13	14
	33,260.58	24,759	32,864	397		33

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0 0.10

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAST IRON						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -15						
1940	18,341.99	17,280	16,138	4,955	16.00	310
1941	6,092.91	5,711	5,334	1,673	16.22	103
1944	919.11	847	791	266	16.97	16
1945	1,646.98	1,509	1,409	485	17.25	28
1946	1,334.50	1,225	1,144	391	16.83	23
1947	142.66	130	121	43	17.14	3
1949	1,016.24	913	853	316	17.80	18
1950	2,947.49	2,627	2,453	936	18.15	52
1951	17,506.95	15,601	14,570	5,563	17.87	311
1952	772.12	682	637	251	18.24	14
1953	26,017.44	22,787	21,282	8,639	18.62	464
1954	34,359.71	30,050	28,065	11,449	18.42	622
1955	4,085.47	3,539	3,305	1,393	18.84	74
1956	24,380.31	21,067	19,675	8,362	18.69	447
1957	14,751.73	12,616	11,782	5,182	19.13	271
1958	15,042.84	12,822	11,975	5,324	19.03	280
1959	7,984.67	6,731	6,286	2,896	19.49	149
1960	11,555.64	9,698	9,057	4,232	19.44	218
1961	6,916.52	5,776	5,394	2,560	19.42	132
1962	16,502.16	13,609	12,710	6,268	19.92	315
1963	10,833.08	8,880	8,293	4,165	19.94	209
1964	16,879.28	13,745	12,837	6,574	19.99	329
1965	15,057.17	12,173	11,369	5,947	20.07	296
1966	5,115.25	4,103	3,832	2,051	20.17	102
1967	828.87	659	615	338	20.29	17
1968	3,908.24	3,080	2,877	1,618	20.44	79
1969	50.18	39	36	21	20.60	1
1970	8,051.96	6,218	5,807	3,453	20.79	166
1972	206.93	157	147	91	20.85	4
	273,248.40	234,274	218,796	95,440		5,053

BARE STEEL

INTERIM SURVIVOR CURVE.. IOWA 70-R1.5  
PROBABLE RETIREMENT YEAR.. 12-2037  
NET SALVAGE PERCENT.. -15

1901	954.27	1,028	960	137	7.55	18
1905	6,005.65	6,385	5,963	943	8.78	107
1906	889.96	948	885	138	8.44	16



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BARE STEEL						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -15						
1908	78.13	83	78	12	9.14	1
1910	22.93	24	22	4	9.87	
1913	2,744.71	2,858	2,669	487	10.40	47
1914	206.46	215	201	37	10.20	4
1915	7,754.94	8,000	7,471	1,447	11.20	129
1918	126.91	130	121	25	11.88	2
1920	1,975.29	2,017	1,884	388	11.67	33
1921	132.84	134	125	28	12.67	2
1922	107.84	109	102	22	12.60	2
1923	1,168.10	1,178	1,100	243	12.54	19
1924	782.53	789	737	163	12.51	13
1925	7,249.25	7,221	6,744	1,593	13.52	118
1926	11,788.25	11,726	10,951	2,605	13.50	193
1927	9,662.91	9,597	8,963	2,149	13.50	159
1928	202,438.45	200,654	187,397	45,407	13.54	3,354
1929	72,369.99	71,574	66,845	16,380	13.59	1,205
1930	10,790.94	10,647	9,944	2,466	13.65	181
1931	11,537.12	11,246	10,503	2,765	14.65	189
1932	8,823.76	8,577	8,010	2,137	14.74	145
1933	426,823.90	413,637	386,309	104,539	14.84	7,044
1934	2,039.97	1,971	1,841	505	14.95	34
1935	30,116.46	28,989	27,074	7,560	15.09	501
1936	10,063.08	9,649	9,012	2,561	15.25	168
1937	31,347.41	29,939	27,961	8,089	15.41	525
1938	13,222.04	12,575	11,744	3,461	15.59	222
1939	21,279.59	20,145	18,814	5,657	15.79	358
1940	166,309.87	156,677	146,326	44,931	16.00	2,808
1941	50,079.63	46,943	43,842	13,750	16.22	848
1942	10,177.10	9,489	8,862	2,842	16.45	173
1943	4,479.16	4,153	3,879	1,272	16.71	76
1944	1,967.51	1,813	1,693	569	16.97	34
1945	13,658.77	12,511	11,684	4,023	17.25	233
1946	32,089.89	29,449	27,503	9,400	16.83	559
1947	34,878.56	31,791	29,691	10,420	17.14	608
1948	73,831.27	66,813	62,399	22,507	17.47	1,288
1949	97,598.40	87,658	81,867	30,372	17.80	1,706
1950	265,063.13	236,238	220,630	84,192	18.15	4,639
1951	367,625.18	327,604	305,960	116,809	17.87	6,537
1952	166,561.96	147,184	137,460	54,086	18.24	2,965
1953	339,852.80	297,657	277,991	112,839	18.62	6,060

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BARE STEEL						
INTERIM SURVIVOR CURVE.. IOWA 70-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -15						
1954	342,074.58	299,170	279,404	113,981	18.42	6,188
1955	429,002.35	371,593	347,042	146,310	18.84	7,766
1956	621,870.46	537,364	501,861	213,290	18.69	11,412
1957	1,145,923.65	980,057	915,306	402,506	19.13	21,041
1958	1,054,100.98	898,495	839,133	373,083	19.03	19,605
1959	811,327.60	683,909	638,724	294,303	19.49	15,100
1960	780,748.95	655,259	611,967	285,894	19.44	14,706
1961	790,527.60	660,193	616,575	292,532	19.42	15,063
1962	660,078.16	544,343	508,379	250,711	19.92	12,586
1963	851,351.43	697,870	651,763	327,291	19.94	16,414
1964	974,610.71	793,640	741,205	379,597	19.99	18,989
1965	852,795.22	689,442	643,892	336,823	20.07	16,782
1966	1,323,263.36	1,061,423	991,296	530,457	20.17	26,299
1967	571,127.16	454,240	424,229	232,567	20.29	11,462
1968	823,505.01	649,000	606,122	340,909	20.44	16,679
1969	1,034,858.20	807,593	754,237	435,850	20.60	21,158
1970	494,106.64	381,562	356,353	211,870	20.79	10,191
1971	578,748.72	441,933	412,735	252,826	21.00	12,039
1972	569,594.82	432,453	403,881	251,153	20.85	12,046
1973	207,498.25	155,534	145,258	93,365	21.10	4,425
1974	116,184.67	86,420	80,710	52,902	21.02	2,517
1975	17,106.90	12,541	11,712	7,961	21.32	373
1976	23,632.48	17,160	16,026	11,151	21.31	523
1977	41,699.27	29,962	27,982	19,972	21.32	937
1978	251,330.07	178,505	166,711	122,318	21.36	5,726
1979	80,419.13	56,386	52,661	39,821	21.45	1,856
1984	10.99	7	7	6	22.01	
1994	4,130.25	2,144	2,002	2,747	22.48	122
	17,968,304.52	14,906,223	13,921,391	6,742,159		345,328

COATED STEEL

SURVIVOR CURVE.. IOWA 70-R1.5

NET SALVAGE PERCENT.. -15

1949	95.22	81	76	34	22.71	1
1951	4,910.38	4,064	3,795	1,851	23.97	77
1952	741.23	609	569	284	24.25	12
1953	1,187.59	967	903	463	24.54	19
1954	1,254.55	1,013	946	497	24.83	20

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COATED STEEL						
SURVIVOR CURVE.. IOWA 70-R1.5						
NET SALVAGE PERCENT.. -15						
1955	5,123.90	4,100	3,829	2,063	25.14	82
1956	5,388.18	4,236	3,956	2,240	26.15	86
1957	7,138.39	5,558	5,191	3,018	26.47	114
1958	9,296.14	7,167	6,693	3,997	26.80	149
1959	33,981.89	25,925	24,212	14,867	27.15	548
1960	27,214.88	20,537	19,180	12,117	27.50	441
1961	29,360.59	21,910	20,462	13,302	27.87	477
1962	14,702.48	10,758	10,047	6,861	28.87	238
1963	5,601.06	4,049	3,781	2,660	29.24	91
1964	21,059.21	15,035	14,042	10,176	29.62	344
1965	41,942.33	29,558	27,605	20,629	30.02	687
1966	42,561.00	29,587	27,632	21,313	30.42	701
1967	24,833.49	17,021	15,896	12,662	30.84	411
1968	31,803.75	21,484	20,065	16,510	31.26	528
1969	46,041.62	30,403	28,394	24,554	32.26	761
1970	161,486.59	104,963	98,028	87,681	32.69	2,682
1971	194,766.62	124,556	116,327	107,655	33.13	3,249
1972	462,257.80	290,677	271,472	260,124	33.57	7,749
1973	295,453.64	182,525	170,466	169,306	34.03	4,975
1974	362,933.01	220,122	205,579	211,794	34.50	6,139
1975	297,295.53	176,928	165,239	176,651	34.96	5,053
1976	479,028.36	279,518	261,051	289,832	35.44	8,178
1977	392,383.50	224,267	209,450	241,791	35.93	6,730
1978	361,024.92	201,943	188,601	226,578	36.43	6,220
1979	617,881.80	338,015	315,683	394,881	36.92	10,696
1980	568,102.98	303,662	283,600	369,719	37.43	9,878
1981	1,260,806.60	657,687	614,235	835,693	37.94	22,027
1982	754,756.24	383,816	358,458	509,512	38.47	13,244
1983	867,443.28	432,542	403,965	593,595	38.53	15,406
1984	1,412,498.02	685,160	639,893	984,480	39.07	25,198
1985	390,151.73	183,867	171,719	276,955	39.61	6,992
1986	1,254,288.66	573,367	535,486	906,946	40.17	22,578
1987	6,520,187.57	2,886,813	2,696,086	4,802,130	40.73	117,902
1988	678,445.96	292,424	273,104	507,109	40.86	12,411
1989	576,724.70	240,024	224,166	439,067	41.44	10,595
1990	643,058.06	257,943	240,901	498,616	42.01	11,869
1991	618,307.08	240,052	224,192	486,861	42.19	11,540
1992	988,358.34	368,149	343,826	792,786	42.79	18,527
1993	815,690.24	292,670	273,334	664,710	43.00	15,458
1994	840,361.71	287,799	268,785	697,631	43.61	15,997
1995	293,973.73	96,418	90,048	248,022	43.85	5,656

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COATED STEEL						
SURVIVOR CURVE.. IOWA 70-R1.5						
NET SALVAGE PERCENT.. -15						
1996	748,363.50	234,260	218,783	641,835	44.11	14,551
1997	995,144.46	294,458	275,004	869,413	44.74	19,433
1998	735,503.33	206,044	192,431	653,398	45.02	14,514
1999	3,659,416.66	965,812	902,002	3,306,327	45.32	72,955
2000	536,592.59	133,413	124,599	492,483	45.31	10,869
2001	347,462.22	80,396	75,084	324,497	45.65	7,108
2002	2,348,737.41	504,826	471,473	2,229,575	45.68	48,809
2003	365,659.52	71,907	67,156	353,352	46.06	7,672
2004	132,175.58	23,651	22,088	129,914	46.14	2,816
2005	312,336.20	50,358	47,031	312,156	45.98	6,789
2006	4,364,821.63	623,427	582,238	4,437,307	45.85	96,779
2007	1,286,362.05	158,583	148,106	1,331,211	45.78	29,078
2008	2,171,707.25	224,772	209,922	2,287,542	45.50	50,276
2009	1,331,309.68	110,845	103,522	1,427,484	44.81	31,856
2010	1,101,154.84	68,382	63,864	1,202,464	43.80	27,454
2011	1,604,692.43	63,482	59,288	1,786,108	42.17	42,355
2012	333,879.46	5,068	4,733	379,228	37.52	10,107
	44,837,223.36	14,399,653	13,448,290	38,114,517		896,157

PLASTIC  
SURVIVOR CURVE.. IOWA 70-R1.5  
NET SALVAGE PERCENT.. -15

1950	1,794.89	1,509	1,409	655	22.97	29
1959	1,984.68	1,514	1,414	868	27.15	32
1967	45,724.18	31,339	29,268	23,314	30.84	756
1968	182,002.21	122,944	114,821	94,481	31.26	3,022
1969	537,361.56	354,836	331,393	286,573	32.26	8,883
1970	303,605.81	197,338	184,300	164,847	32.69	5,043
1971	521,953.94	333,797	311,744	288,503	33.13	8,708
1972	424,287.14	266,800	249,173	238,757	33.57	7,112
1973	156,962.97	96,969	90,562	89,945	34.03	2,643
1974	142,556.77	86,462	80,750	83,191	34.50	2,411
1975	136,208.15	81,061	75,705	80,934	34.96	2,315
1976	238,385.41	139,100	129,910	144,233	35.44	4,070
1977	327,809.00	187,359	174,980	202,000	35.93	5,622
1978	723,532.97	404,715	377,976	454,087	36.43	12,465
1979	1,016,603.71	556,138	519,395	649,699	36.92	17,597
1980	1,411,339.09	754,389	704,548	918,492	37.43	24,539
1981	1,045,626.43	545,441	509,405	693,066	37.94	18,267

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLASTIC						
SURVIVOR CURVE.. IOWA 70-R1.5						
NET SALVAGE PERCENT.. -15						
1982	1,705,585.20	867,341	810,037	1,151,386	38.47	29,929
1983	913,191.13	455,354	425,269	624,900	38.53	16,219
1984	1,605,312.37	778,689	727,242	1,118,867	39.07	28,637
1985	1,280,395.82	603,412	563,545	908,910	39.61	22,946
1986	2,262,311.12	1,034,159	965,834	1,635,824	40.17	40,723
1987	4,304,534.01	1,905,832	1,779,917	3,170,298	40.73	77,837
1988	3,482,656.77	1,501,095	1,401,920	2,603,135	40.86	63,709
1989	2,775,702.37	1,155,206	1,078,883	2,113,174	41.44	50,994
1990	2,487,419.02	997,754	931,834	1,928,698	42.01	45,910
1991	1,688,335.36	655,479	612,173	1,329,413	42.19	31,510
1992	1,851,849.77	689,786	644,213	1,485,414	42.79	34,714
1993	1,692,294.28	607,195	567,079	1,379,060	43.00	32,071
1994	1,926,584.66	659,797	616,205	1,599,367	43.61	36,674
1995	2,317,394.59	760,059	709,843	1,955,161	43.85	44,587
1996	1,843,921.23	577,203	539,068	1,581,441	44.11	35,852
1997	3,784,718.78	1,119,879	1,045,890	3,306,536	44.74	73,906
1998	3,430,000.62	960,880	897,396	3,047,105	45.02	67,683
1999	2,607,993.42	688,315	642,839	2,356,353	45.32	51,994
2000	3,493,465.14	868,580	811,194	3,206,291	45.31	70,763
2001	2,996,446.09	693,318	647,512	2,798,401	45.65	61,301
2002	3,226,581.68	693,505	647,686	3,062,883	45.68	67,051
2003	1,958,666.32	385,172	359,724	1,892,742	46.06	41,093
2004	1,909,159.96	341,625	319,054	1,876,480	46.14	40,669
2005	1,733,326.17	279,464	261,000	1,732,325	45.98	37,676
2006	2,759,286.16	394,109	368,071	2,805,108	45.85	61,180
2007	3,130,640.94	385,945	360,446	3,239,791	45.78	70,769
2008	5,126,022.49	530,543	495,491	5,399,435	45.50	118,669
2009	4,892,442.56	407,345	380,432	5,245,877	44.81	117,069
2010	3,404,289.73	211,406	197,439	3,717,494	43.80	84,874
2011	5,271,881.02	208,556	194,777	5,867,886	42.17	139,148
2012	9,339,056.46	141,767	132,401	10,607,514	37.52	282,716
	98,419,204.15	25,720,481	24,021,168	89,160,917		2,102,387
	161,497,980.43	55,260,631	51,609,645	134,113,033		3,348,925
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.0 2.07

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
NET SALVAGE PERCENT.. -10						
1923	81.77	90	90			
1928	767.52	844	844			
1929	288.99	318	318			
1933	574.24	623	632			
1937	37.55	40	41			
1938	200.20	213	220			
1939	209.66	222	231			
1940	445.98	469	491			
1941	1,260.20	1,318	1,386			
1944	28.44	29	31			
1946	416.51	424	456	2	5.44	
1947	35.00	35	38			
1948	36.11	36	39	1	6.43	
1949	865.86	865	930	22	6.43	3
1950	3,652.56	3,616	3,889	129	6.94	19
1951	2,152.14	2,111	2,270	97	7.46	13
1952	2,218.37	2,170	2,334	106	7.52	14
1953	2,304.45	2,232	2,400	135	8.07	17
1954	5,992.85	5,746	6,180	412	8.62	48
1955	11,568.04	11,048	11,882	843	8.73	97
1956	8,162.01	7,710	8,292	686	9.29	74
1957	4,302.67	4,045	4,350	383	9.44	41
1958	2,790.86	2,593	2,789	281	10.01	28
1959	5,943.27	5,492	5,907	631	10.19	62
1960	6,689.00	6,142	6,606	752	10.39	72
1961	6,642.05	6,020	6,474	832	11.00	76
1962	7,452.50	6,707	7,213	985	11.23	88
1963	5,533.26	4,941	5,314	773	11.48	67
1964	7,630.65	6,758	7,268	1,126	11.74	96
1965	7,961.72	6,947	7,471	1,287	12.38	104
1966	7,102.89	6,140	6,603	1,210	12.67	96
1967	5,402.16	4,623	4,972	970	12.98	75
1968	13,183.72	11,164	12,007	2,495	13.31	187
1969	14,083.53	11,792	12,682	2,810	13.65	206
1970	12,303.53	10,180	10,948	2,586	14.00	185
1971	61,554.86	50,295	54,091	13,619	14.37	948
1972	172,346.29	138,963	149,453	40,128	14.75	2,721
1973	42,753.07	34,180	36,760	10,268	14.85	691
1974	15,647.15	12,325	13,255	3,957	15.26	259
1975	14,339.24	11,120	11,959	3,814	15.69	243
1976	2,742.07	2,103	2,262	754	15.85	48
1977	2,981.35	2,247	2,417	862	16.31	53

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-S0						
NET SALVAGE PERCENT.. -10						
1978	7,355.99	5,472	5,885	2,207	16.52	134
1979	14,028.25	10,235	11,008	4,423	17.01	260
1980	18,626.35	13,383	14,393	6,096	17.25	353
1981	66,272.91	46,846	50,382	22,518	17.52	1,285
1982	81,803.81	56,816	61,105	28,879	17.81	1,622
1983	52,376.35	35,525	38,207	19,407	18.34	1,058
1984	94,914.45	63,374	68,158	36,248	18.45	1,965
1985	161,602.66	105,591	113,561	64,202	18.80	3,415
1986	142,187.68	90,778	97,630	58,776	19.16	3,068
1987	467,213.23	290,938	312,899	201,036	19.55	10,283
1988	273,362.09	166,497	179,065	121,633	19.75	6,159
1989	225,096.41	133,262	143,321	104,285	20.17	5,170
1990	93,318.21	53,809	57,871	44,779	20.42	2,193
1991	102,556.59	57,489	61,829	50,983	20.69	2,464
1992	133,529.23	72,560	78,037	68,845	21.00	3,278
1993	284,095.54	149,315	160,586	151,919	21.31	7,129
1994	188,371.74	95,440	102,644	104,565	21.66	4,828
1995	261,299.22	127,762	137,406	150,023	21.87	6,860
1996	166,326.45	78,197	84,100	98,859	22.11	4,471
1997	171,719.42	77,294	83,128	105,763	22.38	4,726
1998	72,763.84	31,216	33,572	46,468	22.68	2,049
1999	64,674.81	26,316	28,302	42,840	23.00	1,863
2000	44,649.39	17,190	18,488	30,626	23.21	1,320
2001	221,211.01	80,032	86,073	157,259	23.47	6,700
2002	265,570.82	89,566	96,327	195,801	23.75	8,244
2004	125,858.92	36,009	38,727	99,718	24.18	4,124
2005	91,038.49	23,584	25,364	74,778	24.35	3,071
2006	111,039.65	25,565	27,495	94,649	24.56	3,854
2007	74,640.40	14,902	16,027	66,077	24.80	2,664
2008	172,266.82	28,993	31,182	158,312	24.91	6,355
2009	109,374.06	14,774	15,889	104,422	24.99	4,179
2010	46,409.45	4,620	4,969	46,081	25.12	1,834
2011	179,101.83	11,111	11,950	185,062	25.10	7,373
2012	356,039.95	7,676	8,255	383,389	24.95	15,366
	5,401,380.31	2,527,073	2,717,630	3,223,888		146,348
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						22.0 2.71

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.1 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R2						
NET SALVAGE PERCENT.. -10						
1929	20.64	23	23			
1935	168.99	186	186			
1936	95.41	105	105			
1965	522.68	530	575			
1982	6,291.95	5,214	6,921			
1983	1,594.90	1,294	1,754			
1987	246,581.04	182,598	258,832	12,407	12.38	1,002
1992	2,633.13	1,668	2,364	532	15.09	35
	257,908.74	191,618	270,760	12,940		1,037

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 0.40



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R1.5						
NET SALVAGE PERCENT.. -60						
1945	62.58	96	97	3	2.92	1
1946	113.87	173	175	7	3.43	2
1948	590.44	890	901	44	3.99	11
1949	877.62	1,320	1,336	68	4.07	17
1953	715.24	1,055	1,068	76	5.02	15
1954	27,670.19	40,660	41,160	3,112	5.20	598
1955	47,320.58	69,217	70,068	5,645	5.40	1,045
1956	48,457.74	70,523	71,390	6,142	5.61	1,095
1957	59,671.26	86,366	87,427	8,047	5.85	1,376
1958	60,969.54	87,191	88,262	9,289	6.48	1,433
1959	84,400.62	119,930	121,404	13,637	6.74	2,023
1960	84,108.99	118,695	120,154	14,420	7.02	2,054
1961	92,707.37	130,621	132,226	16,106	6.98	2,307
1962	100,969.44	141,131	142,865	18,686	7.31	2,556
1963	105,288.90	145,922	147,715	20,747	7.65	2,712
1964	145,526.95	199,873	202,329	30,514	8.00	3,814
1965	164,569.01	223,867	226,618	36,692	8.37	4,384
1966	114,814.69	154,605	156,505	27,199	8.75	3,108
1967	161,132.30	215,840	218,492	39,320	8.85	4,443
1968	206,373.36	273,304	276,662	53,535	9.26	5,781
1969	148,987.16	194,947	197,343	41,036	9.69	4,235
1970	161,875.17	210,256	212,840	46,160	9.85	4,686
1971	169,689.01	217,473	220,145	51,357	10.31	4,981
1972	279,981.17	353,807	358,155	89,815	10.78	8,332
1973	112,586.76	140,887	142,618	37,521	11.01	3,408
1974	100,214.70	123,465	124,982	35,362	11.50	3,075
1975	81,961.55	99,823	101,050	30,088	11.76	2,559
1976	163,308.88	195,500	197,902	63,392	12.28	5,162
1977	331,265.19	391,370	396,179	133,845	12.58	10,640
1978	441,206.40	511,446	517,731	188,199	13.12	14,344
1979	712,372.15	813,358	823,353	316,442	13.45	23,527
1980	651,991.23	728,978	737,936	305,250	14.01	21,788
1981	749,080.35	823,030	833,143	365,386	14.37	25,427
1982	768,258.20	824,802	834,937	394,276	14.95	26,373
1983	654,453.44	688,799	697,263	349,863	15.35	22,792
1984	849,904.45	875,878	886,641	473,206	15.75	30,045
1985	1,099,066.85	1,107,508	1,121,117	637,390	16.17	39,418
1986	1,140,885.75	1,117,520	1,131,252	694,165	16.79	41,344
1987	1,391,893.06	1,328,868	1,345,197	881,832	17.24	51,150
1988	1,416,031.90	1,315,437	1,331,601	934,050	17.70	52,771
1989	2,573,663.85	2,322,474	2,351,013	1,766,849	18.17	97,240
1990	2,333,183.94	2,041,256	2,066,339	1,666,755	18.65	89,370

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-R1.5						
NET SALVAGE PERCENT.. -60						
1991	2,418,773.36	2,046,863	2,072,015	1,798,022	19.15	93,891
1992	2,875,466.06	2,348,221	2,377,076	2,223,670	19.66	113,106
1993	3,302,325.35	2,596,420	2,628,325	2,655,396	20.18	131,586
1994	3,743,720.94	2,836,842	2,871,701	3,118,253	20.56	151,666
1995	3,801,848.23	2,756,796	2,790,672	3,292,285	21.11	155,959
1996	3,884,326.80	2,697,277	2,730,421	3,484,502	21.52	161,919
1997	3,882,402.96	2,561,144	2,592,615	3,619,230	22.09	163,840
1998	3,725,738.17	2,333,802	2,362,480	3,598,701	22.54	159,658
1999	3,252,772.61	1,925,121	1,948,777	3,255,659	23.00	141,550
2000	3,615,702.46	2,017,851	2,042,646	3,742,478	23.34	160,346
2001	3,021,701.87	1,573,219	1,592,551	3,242,172	23.84	135,997
2002	2,925,465.46	1,415,457	1,432,850	3,247,895	24.22	134,100
2003	3,087,467.28	1,379,727	1,396,681	3,543,267	24.51	144,564
2004	3,408,773.13	1,390,779	1,407,869	4,046,168	24.83	162,955
2005	2,678,438.48	983,523	995,609	3,289,893	25.18	130,655
2006	2,738,937.76	891,360	902,313	3,479,987	25.45	136,738
2007	3,037,497.86	860,705	871,281	3,988,716	25.56	156,053
2008	3,637,861.71	869,594	880,280	4,940,299	25.62	192,830
2009	4,610,975.85	888,258	899,173	6,478,388	25.57	253,359
2010	3,774,922.88	543,589	550,269	5,489,608	25.28	217,152
2011	4,812,374.72	445,048	450,517	7,249,283	24.47	296,252
2012	5,786,016.36	205,519	208,044	9,049,582	21.97	411,906
	95,861,712.15	54,075,276	54,739,756	98,638,983		4,427,524

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.3 4.62

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. +2						
1930	21.50	21	21			
1939	164.50	161	161			
1940	13.34	13	13			
1941	1,058.66	1,037	1,037			
1942	263.60	258	258			
1943	69.29	68	68			
1944	34.55	34	34			
1945	404.48	391	304	92	0.99	92
1946	737.08	711	554	168	1.07	157
1947	4,280.44	4,094	3,188	1,007	1.61	625
1948	4,545.71	4,339	3,378	1,077	1.72	626
1949	2,834.87	2,681	2,087	691	2.29	302
1950	7,817.15	7,374	5,741	1,920	2.44	787
1951	5,080.92	4,746	3,695	1,284	3.02	425
1952	3,517.84	3,274	2,549	898	3.20	281
1953	4,247.56	3,938	3,066	1,097	3.40	323
1954	15,729.07	14,517	11,303	4,111	3.61	1,139
1955	4,680.54	4,273	3,327	1,260	4.23	298
1956	13,816.16	12,546	9,768	3,772	4.48	842
1957	12,806.64	11,563	9,003	3,548	4.74	749
1958	17,919.32	16,079	12,519	5,042	5.02	1,004
1959	72,505.01	64,624	50,316	20,739	5.32	3,898
1960	50,836.48	44,987	35,027	14,793	5.64	2,623
1961	25,964.87	22,802	17,754	7,692	5.97	1,288
1962	33,034.11	28,774	22,403	9,970	6.32	1,578
1963	27,526.77	23,769	18,506	8,470	6.68	1,268
1964	49,188.03	42,082	32,765	15,439	7.06	2,187
1965	105,459.69	89,832	69,943	33,407	7.15	4,672
1966	66,556.45	56,107	43,685	21,540	7.56	2,849
1967	93,876.28	78,273	60,943	31,056	7.98	3,892
1968	73,308.33	60,743	47,294	24,548	8.13	3,019
1969	56,901.68	46,574	36,262	19,502	8.58	2,273
1970	143,998.84	116,959	91,064	50,055	8.78	5,701
1971	123,938.87	99,804	77,707	43,753	9.01	4,856
1972	114,815.45	91,141	70,962	41,557	9.50	4,374
1973	53,640.96	42,149	32,817	19,751	9.76	2,024
1974	36,905.13	28,684	22,333	13,834	10.04	1,378
1975	39,069.68	30,010	23,366	14,922	10.34	1,443
1976	12,660.48	9,601	7,475	4,932	10.67	462
1977	19,634.53	14,685	11,434	7,808	11.01	709
1978	31,208.48	23,002	17,909	12,675	11.37	1,115
1979	190,710.88	138,378	107,741	79,156	11.75	6,737

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S0.5						
NET SALVAGE PERCENT.. +2						
1980	266,587.97	191,031	148,736	112,520	11.95	9,416
1981	225,469.72	158,694	123,559	97,401	12.36	7,880
1982	251,609.37	174,478	135,848	110,729	12.60	8,788
1983	133,234.66	90,511	70,472	60,098	13.06	4,602
1984	146,185.35	97,590	75,983	67,279	13.34	5,043
1985	277,571.88	181,764	141,521	130,499	13.65	9,560
1986	291,738.45	187,153	145,717	140,187	13.98	10,028
1987	228,435.56	143,275	111,553	112,314	14.34	7,832
1988	301,039.12	184,327	143,516	151,502	14.71	10,299
1989	291,007.54	173,565	135,137	150,050	15.11	9,931
1990	310,427.48	180,706	140,697	163,522	15.38	10,632
1991	307,683.33	173,741	135,274	166,256	15.81	10,516
1992	238,014.87	130,529	101,629	131,626	16.13	8,160
1993	206,282.29	109,589	85,326	116,831	16.47	7,094
1994	430,378.10	220,839	171,944	249,827	16.83	14,844
1995	31,531.97	15,574	12,126	18,775	17.22	1,090
1996	578,510.92	274,059	213,381	353,560	17.63	20,054
1997	25,234.16	11,460	8,923	15,806	17.95	881
1998	610,795.14	263,854	205,436	393,143	18.39	21,378
1999	296,296.94	121,520	94,615	195,756	18.76	10,435
2000	25,857.90	10,010	7,794	17,547	19.15	916
2001	244,709.98	88,804	69,142	170,674	19.56	8,726
2002	165,089.49	55,720	43,383	118,405	19.99	5,923
2003	438,995.51	136,895	106,586	323,630	20.35	15,903
2004	819,766.13	233,540	181,833	621,538	20.74	29,968
2005	652,490.92	167,406	130,342	509,099	21.15	24,071
2006	333,542.87	75,638	58,892	267,980	21.59	12,412
2007	454,903.27	89,250	69,490	376,315	21.97	17,129
2008	366,901.40	60,191	46,864	312,699	22.38	13,972
2009	601,210.90	78,362	61,012	528,175	22.82	23,145
2010	324,776.55	30,937	24,088	294,193	23.21	12,675
2011	313,978.33	18,400	14,326	293,373	23.56	12,452
2012	457,516.31	9,236	7,191	441,175	23.83	18,513
	12,169,558.60	5,383,746	4,192,116	7,734,051		450,264

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.2 3.70

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2011	319,311.64	35,252	11,516	307,796	12.09	25,459
2012	363,072.68	13,361	4,365	358,708	13.09	27,403
	682,384.32	48,613	15,881	666,503		52,862
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						12.6 7.75

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. -10						
1952	6.13	6	6	1	3.60	
1955	10.84	11	11	1	4.61	
1956	1.28	1	1			
1957	61.65	62	60	8	4.74	2
1959	4,692.64	4,695	4,576	586	5.32	110
1960	12,667.64	12,583	12,265	1,669	5.64	296
1961	9,937.29	9,795	9,548	1,383	5.97	232
1962	10,982.14	10,797	10,524	1,556	6.00	259
1963	12,772.01	12,448	12,134	1,915	6.37	301
1964	21,577.45	20,835	20,309	3,426	6.75	508
1965	30,167.04	29,003	28,270	4,914	6.85	717
1966	25,771.33	24,519	23,900	4,448	7.26	613
1967	30,110.37	28,484	27,765	5,356	7.41	723
1968	53,745.66	50,252	48,983	10,137	7.85	1,291
1969	64,202.28	59,598	58,093	12,530	8.05	1,557
1970	60,267.57	55,502	54,100	12,194	8.26	1,476
1971	68,856.87	62,548	60,968	14,775	8.75	1,689
1972	98,916.40	89,016	86,767	22,041	9.00	2,449
1973	42,139.56	37,537	36,589	9,765	9.28	1,052
1974	4,664.32	4,109	4,005	1,126	9.58	118
1975	9,333.00	8,085	7,881	2,385	10.12	236
1976	13,679.74	11,698	11,403	3,645	10.45	349
1977	19,367.24	16,336	15,923	5,381	10.80	498
1978	21,275.64	17,683	17,236	6,167	11.16	553
1979	32,743.86	26,787	26,110	9,908	11.55	858
1980	38,158.94	30,692	29,917	12,058	11.95	1,009
1981	77,304.31	61,072	59,529	25,506	12.36	2,064
1982	80,422.39	62,332	60,758	27,707	12.79	2,166
1983	63,312.09	48,075	46,861	22,782	13.24	1,721
1984	73,666.91	54,730	53,348	27,686	13.70	2,021
1985	89,009.30	64,621	62,989	34,921	14.17	2,464
1986	171,818.42	121,716	118,641	70,359	14.65	4,803
1987	249,973.27	172,489	168,132	106,839	15.15	7,052
1988	248,565.66	166,788	162,575	110,847	15.66	7,078
1989	312,074.17	203,291	198,156	145,126	16.18	8,969
1990	341,810.70	215,744	210,294	165,698	16.71	9,916
1991	325,445.94	198,577	193,561	164,430	17.26	9,527
1992	372,311.40	218,286	212,772	196,771	17.96	10,956
1993	357,075.96	201,419	196,331	196,453	18.52	10,608
1994	398,887.49	215,922	210,468	228,308	19.09	11,960
1995	384,127.80	198,172	193,166	229,375	19.81	11,579
1996	452,244.71	221,623	216,025	281,444	20.54	13,702

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 40-S2						
NET SALVAGE PERCENT.. -10						
1997	230,840.40	107,055	104,351	149,573	21.26	7,035
1998	377,499.09	164,978	160,811	254,438	22.00	11,565
1999	262,549.01	107,608	104,890	183,914	22.73	8,091
2000	312,834.70	119,134	116,125	227,993	23.60	9,661
2001	227,230.44	80,185	78,159	171,794	24.34	7,058
2002	228,738.79	73,974	72,105	179,508	25.21	7,121
2003	270,062.84	79,317	77,313	219,756	26.09	8,423
2004	250,025.01	65,924	64,259	210,769	26.96	7,818
2005	126,960.84	29,537	28,791	110,866	27.96	3,965
2006	273,290.00	55,314	53,917	246,702	28.83	8,557
2007	232,032.47	39,715	38,712	216,524	29.84	7,256
2008	148,560.02	20,885	20,357	143,059	30.71	4,658
2009	147,026.53	16,076	15,670	146,059	31.71	4,606
2010	153,505.06	11,989	11,686	157,170	32.71	4,805
2011	129,507.36	6,069	5,916	136,542	33.71	4,050
2012	179,930.88	2,811	2,740	195,184	34.71	5,623
	8,234,752.85	4,028,510	3,926,752	5,131,476		243,774
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						21.1 2.96

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S2						
NET SALVAGE PERCENT.. -5						
1950	235.47	236	224	23	2.86	8
1955	115.70	114	108	13	3.85	3
1960	65.64	63	60	9	5.31	2
1961	132.86	126	119	21	5.32	4
1962	288.72	273	259	44	5.68	8
1963	147.72	138	131	24	6.06	4
1964	150.22	140	133	25	6.14	4
1965	377.44	348	330	66	6.55	10
1966	558.33	512	485	101	6.69	15
1967	570.90	521	494	105	6.86	15
1968	16,745.51	15,100	14,305	3,278	7.32	448
1969	22,451.42	20,099	19,040	4,534	7.52	603
1970	23,573.10	20,935	19,832	4,920	7.75	635
1971	23,320.38	20,427	19,351	5,135	8.25	622
1972	31,237.32	27,099	25,671	7,128	8.52	837
1973	7,754.24	6,657	6,306	1,836	8.81	208
1974	2,829.35	2,402	2,275	696	9.12	76
1975	769.11	645	611	197	9.45	21
1976	7,329.75	6,068	5,748	1,948	9.80	199
1977	6,465.26	5,277	4,999	1,790	10.16	176
1978	9,596.18	7,717	7,310	2,766	10.55	262
1979	12,831.80	10,156	9,621	3,852	10.94	352
1980	11,228.89	8,737	8,277	3,513	11.36	309
1981	21,939.93	16,835	15,948	7,089	11.60	611
1982	37,793.74	28,445	26,947	12,736	12.05	1,057
1983	35,289.13	26,015	24,645	12,409	12.52	991
1984	38,209.90	27,555	26,103	14,017	13.00	1,078
1985	60,023.22	42,289	40,061	22,963	13.48	1,703
1986	59,192.97	40,685	38,542	23,611	13.98	1,689
1987	59,287.47	39,841	37,742	24,510	14.34	1,709
1988	44,564.74	29,119	27,585	19,208	14.87	1,292
1989	52,619.49	33,371	31,613	23,637	15.41	1,534
1990	51,915.80	31,889	30,209	24,303	15.96	1,523
1991	47,002.21	27,904	26,434	22,918	16.52	1,387
1992	60,358.66	34,559	32,739	30,638	17.09	1,793
1993	56,728.44	31,129	29,489	30,076	17.81	1,689
1994	44,952.42	23,666	22,419	24,781	18.40	1,347
1995	38,120.29	19,193	18,182	21,844	19.00	1,150
1996	73,518.97	35,155	33,303	43,892	19.73	2,225
1997	15,577.74	7,048	6,677	9,680	20.47	473
1998	7,306.78	3,115	2,951	4,721	21.21	223
1999	20,842.78	8,332	7,893	13,992	21.96	637



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S2						
NET SALVAGE PERCENT.. -5						
2000	14,561.20	5,428	5,142	10,147	22.71	447
2001	16,926.69	5,826	5,519	12,254	23.59	519
2002	37,688.04	11,927	11,299	28,273	24.34	1,162
2003	322,292.69	92,588	87,711	250,696	25.22	9,940
2004	702,316.91	181,113	171,573	565,860	26.10	21,680
2005	363,882.60	83,102	78,724	303,353	26.98	11,244
2006	400,167.13	79,203	75,031	345,144	27.98	12,335
2007	327,510.66	55,022	52,124	291,762	28.87	10,106
2008	362,347.00	49,841	47,215	333,249	29.86	11,160
2009	304,034.66	32,498	30,786	288,450	30.87	9,344
2010	506,507.65	38,717	36,678	495,155	31.86	15,542
2011	181,944.54	8,329	7,890	183,152	32.87	5,572
2012	340,566.59	5,221	4,946	352,649	33.86	10,415
	4,884,766.35	1,308,750	1,239,809	3,889,196		148,398
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.2						3.04

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S2						
NET SALVAGE PERCENT.. 0						
1963	2,133.59	1,901	2,134			
1964	23.63	21	24			
1966	702.81	614	703			
1967	8,478.20	7,368	8,478			
1968	25,835.28	22,187	25,835			
1969	29,077.18	24,791	29,077			
1970	30,791.72	26,044	30,792			
1971	26,563.75	22,159	26,564			
1972	31,295.74	25,857	31,296			
1973	16,730.61	13,679	16,731			
1974	1,878.08	1,518	1,878			
1975	4,008.82	3,202	4,009			
1976	22,163.64	17,474	22,164			
1977	36,088.11	28,055	36,088			
1978	37,792.91	28,946	37,793			
1979	43,514.10	32,801	43,514			
1980	41,628.35	30,847	41,229	399	11.36	35
1981	89,265.42	65,235	87,191	2,074	11.60	179
1982	85,761.34	61,474	82,164	3,597	12.05	299
1983	61,425.27	43,127	57,642	3,783	12.52	302
1984	65,552.44	45,021	60,173	5,379	13.00	414
1985	91,079.53	61,114	81,683	9,397	13.48	697
1986	69,760.64	45,665	61,034	8,727	13.98	624
1987	74,979.96	47,987	64,138	10,842	14.34	756
1988	63,533.46	39,537	52,844	10,689	14.87	719
1989	61,110.97	36,911	49,334	11,777	15.41	764
1990	63,537.01	37,169	49,679	13,858	15.96	868
1991	61,188.08	34,596	46,240	14,948	16.52	905
1992	84,986.02	46,343	61,940	23,046	17.09	1,349
1993	79,992.80	41,804	55,874	24,119	17.81	1,354
1994	122,269.98	61,306	81,939	40,331	18.40	2,192
1995	95,771.93	45,923	61,379	34,393	19.00	1,810
1996	145,436.70	66,232	88,523	56,914	19.73	2,885
1997	122,097.88	52,612	70,319	51,779	20.47	2,530
1998	129,614.44	52,623	70,334	59,280	21.21	2,795
1999	109,553.26	41,707	55,744	53,809	21.96	2,450
2000	40,904.07	14,521	19,408	21,496	22.71	947

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 384 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 39-S2						
NET SALVAGE PERCENT.. 0						
2001	20,583.15	6,747	9,018	11,565	23.59	490
2002	92,533.60	27,890	37,276	55,258	24.34	2,270
2003	92,619.49	25,341	33,870	58,749	25.22	2,329
	2,282,263.96	1,288,349	1,696,055	586,209		29,963
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						19.6 1.31

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R0.5						
NET SALVAGE PERCENT.. -10						
1949	98.34	108	108			
1950	238.80	259	188	75	0.79	75
1951	41.15	45	45			
1952	115.82	124	90	37	1.61	23
1955	152.38	159	116	52	3.10	17
1956	12.76	13	9	5	3.38	1
1957	2,004.93	2,069	1,506	699	3.67	190
1958	131.90	134	98	47	4.32	11
1959	4,322.68	4,376	3,184	1,571	4.64	339
1960	560.70	563	410	207	4.97	42
1961	2,219.43	2,213	1,610	831	5.32	156
1962	4,354.32	4,306	3,134	1,656	5.68	292
1963	1,552.42	1,522	1,108	600	6.06	99
1964	6,298.38	6,116	4,451	2,477	6.45	384
1965	7,002.81	6,733	4,900	2,803	6.85	409
1966	6,522.18	6,239	4,540	2,634	6.97	378
1967	9,131.43	8,638	6,286	3,759	7.41	507
1968	10,815.87	10,113	7,359	4,538	7.85	578
1969	11,523.97	10,698	7,785	4,891	8.05	608
1970	38,604.91	35,374	25,742	16,723	8.52	1,963
1971	57,414.19	52,154	37,953	25,203	8.75	2,880
1972	9,068.77	8,120	5,909	4,067	9.25	440
1973	18,655.27	16,536	12,033	8,488	9.52	892
1974	8,056.54	7,063	5,140	3,722	9.81	379
1975	5,719.09	4,954	3,605	2,686	10.12	265
1976	1,606.56	1,367	995	772	10.67	72
1977	6,894.21	5,788	4,212	3,372	11.01	306
1978	2,050.57	1,696	1,234	1,022	11.37	90
1980	20,397.51	16,406	11,939	10,498	11.95	878
1981	39,752.43	31,405	22,854	20,874	12.36	1,689
1982	18,028.75	13,973	10,168	9,664	12.79	756
1983	26,385.49	20,119	14,641	14,383	13.06	1,101
1984	74,704.91	55,740	40,563	41,612	13.52	3,078
1985	20,145.97	14,748	10,732	11,429	13.82	827
1986	31,634.27	22,685	16,508	18,290	14.15	1,293
1987	220,780.59	154,215	112,224	130,635	14.66	8,911
1988	3,331.92	2,272	1,653	2,012	15.03	134
1989	41,450.65	27,645	20,118	25,478	15.26	1,670
1990	28,849.30	18,707	13,613	18,121	15.67	1,156
1991	26,185.78	16,534	12,032	16,772	15.96	1,051
1992	40,509.58	24,758	18,017	26,544	16.40	1,619

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT - OTHER  
THAN METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R0.5						
NET SALVAGE PERCENT.. -10						
1993	34,858.14	20,637	15,018	23,326	16.73	1,394
1994	80,807.47	46,204	33,623	55,265	17.09	3,234
1995	50,966.08	28,155	20,489	35,574	17.34	2,052
1996	146,149.18	77,713	56,553	104,211	17.63	5,911
1997	101,113.52	51,542	37,508	73,717	17.95	4,107
1998	15,729.32	7,651	5,568	11,734	18.29	642
1999	49,309.31	22,922	16,681	37,559	18.45	2,036
2000	65,140.15	28,662	20,858	50,796	18.75	2,709
2001	55,842.23	23,244	16,915	44,511	18.89	2,356
2002	122,451.70	47,804	34,787	99,910	19.09	5,234
2003	54,027.67	19,648	14,298	45,132	19.24	2,346
2004	134,098.48	45,138	32,847	114,661	19.28	5,947
2005	670,883.23	206,484	150,260	587,712	19.31	30,436
2006	13,838.23	3,839	2,794	12,428	19.27	645
2007	62,082.47	15,249	11,097	57,194	19.13	2,990
2008	59,166.94	12,509	9,103	55,981	18.92	2,959
2009	54,770.22	9,591	6,979	53,268	18.48	2,882
2010	22,005.44	2,982	2,170	22,036	17.78	1,239
2011	128.45	12	9	132	16.58	8
2012	162,804.24	6,322	4,600	174,485	13.66	12,773
	2,763,500.00	1,292,995	940,969	2,098,881		127,459
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						16.5 4.61

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.4 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 32-R2.5						
NET SALVAGE PERCENT.. -5						
1984	3,776.70	3,051	2,858	1,108	8.54	130
1985	58,185.04	46,035	43,118	17,976	9.00	1,997
1986	40,325.42	31,193	29,217	13,125	9.47	1,386
1987	46,822.78	35,354	33,114	16,050	9.96	1,611
1988	100,099.14	73,384	68,734	36,370	10.59	3,434
1989	103,392.04	73,735	69,063	39,499	11.10	3,558
1990	86,849.38	60,114	56,305	34,887	11.63	3,000
1991	52,805.10	35,285	33,049	22,396	12.28	1,824
1992	129,101.06	83,367	78,085	57,471	12.83	4,479
1993	69,120.15	43,023	40,297	32,279	13.39	2,411
1994	278,640.28	166,181	155,651	136,921	14.07	9,731
1995	25,291.14	14,452	13,536	13,020	14.66	888
1996	99,855.81	54,322	50,880	53,969	15.35	3,516
1998	146,116.94	71,633	67,094	86,329	16.56	5,213
1999	302,152.73	139,214	130,393	186,867	17.27	10,820
2000	93,514.64	40,376	37,818	60,372	17.90	3,373
2001	2,937.84	1,181	1,106	1,979	18.53	107
2002	602,076.98	223,666	209,495	422,686	19.18	22,038
2003	347,055.45	118,068	110,587	253,821	19.82	12,806
2004	300,848.05	92,619	86,751	229,139	20.49	11,183
2005	41,815.86	11,495	10,767	33,140	21.15	1,567
2006	53,287.60	12,835	12,022	43,930	21.83	2,012
2007	42,133.03	8,711	8,159	36,081	22.43	1,609
2009	31,564.93	4,292	4,020	29,123	23.53	1,238
2010	24,779.81	2,451	2,296	23,723	24.03	987
2011	169,202.07	10,340	9,684	167,978	24.27	6,921
2012	23,941.92	518	485	24,654	23.77	1,037
	3,275,691.89	1,456,895	1,364,584	2,074,892		118,876
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						17.5 3.63

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	34,703.71	33,836	33,788	916	0.50	916
1994	899,302.74	831,855	830,676	68,627	1.50	45,751
1996	107,768.25	88,909	88,783	18,985	3.50	5,424
1997	4,658.70	3,610	3,605	1,054	4.50	234
1998	23,170.37	16,799	16,775	6,395	5.50	1,163
1999	19,222.76	12,975	12,956	6,267	6.50	964
2000	11,837.49	7,398	7,388	4,449	7.50	593
2001	1,551.84	892	891	661	8.50	78
2002	21,787.36	11,438	11,421	10,366	9.50	1,091
2011	12,228.11	917	916	11,312	18.50	611
	1,136,231.33	1,008,629	1,007,199	129,032		56,825

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.3 5.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2005	23,574.97	11,787	11,776	11,799	7.50	1,573
	23,574.97	11,787	11,776	11,799		1,573
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.5						6.67



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 391 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
2004	111.71	112	112			
2005	1,708.94	1,709	1,709			
	1,820.65	1,821	1,821			
AMORTIZED						
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	38,451.29	34,606	33,013	5,439	0.50	5,439
2011	576,996.13	173,099	165,128	411,868	3.50	117,677
	615,447.42	207,705	198,141	417,306		123,116
	617,268.07	209,526	199,962	417,306		123,116
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.4 19.95

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 16-L4						
NET SALVAGE PERCENT.. 0						
1995	8,336.24	7,251	6,216	2,120	2.62	809
1998	1,494.60	1,231	1,055	440	3.11	141
2002	11,392.00	7,560	6,481	4,911	5.32	923
2004	45,359.00	25,102	21,520	23,839	6.86	3,475
2011	24,462.20	2,432	2,085	22,377	13.58	1,648
2012	48,924.40	1,624	1,392	47,532	14.58	3,260
	139,968.44	45,200	38,749	101,219		10,256

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9 7.33

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1988	60,621.62	59,409	59,134	1,488	0.50	1,488
1989	75,260.22	70,745	70,417	4,843	1.50	3,229
1990	57,878.76	52,091	51,849	6,030	2.50	2,412
1991	36,672.60	31,538	31,392	5,281	3.50	1,509
1992	52,486.66	43,039	42,839	9,648	4.50	2,144
1993	148,848.49	116,102	115,564	33,284	5.50	6,052
1994	208,710.04	154,445	153,729	54,981	6.50	8,459
1995	36,384.84	25,469	25,351	11,034	7.50	1,471
1996	187,442.53	123,712	123,138	64,305	8.50	7,565
1997	74,023.87	45,895	45,682	28,342	9.50	2,983
1998	142,623.01	82,721	82,337	60,286	10.50	5,742
1999	26,525.45	14,324	14,258	12,267	11.50	1,067
2000	55,442.14	27,721	27,592	27,850	12.50	2,228
2001	57,333.67	26,373	26,251	31,083	13.50	2,302
2002	213,892.58	89,835	89,418	124,475	14.50	8,584
2003	19,351.62	7,354	7,320	12,032	15.50	776
2004	87,815.91	29,857	29,719	58,097	16.50	3,521
2006	21,390.02	5,561	5,535	15,855	18.50	857
2007	21,155.23	4,654	4,632	16,523	19.50	847
2008	195,331.69	35,160	34,997	160,335	20.50	7,821
2009	57,235.97	8,013	7,976	49,260	21.50	2,291
2010	96,292.90	9,629	9,585	86,708	22.50	3,854
2011	129,991.20	7,799	7,763	122,228	23.50	5,201
2012	156,992.19	3,140	3,125	153,867	24.50	6,280
	2,219,703.21	1,074,586	1,069,603	1,150,100		88,683
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.0 4.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 394 TOOLS, SHOP AND GARAGE EQUIPMENT - CNG FACILITIES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 14-L3						
NET SALVAGE PERCENT.. 0						
1993	10,054.56	8,804	7,828	2,227	2.77	804
1995	198,792.44	168,377	149,702	49,090	3.16	15,535
1997	121,461.07	99,209	88,206	33,255	3.48	9,556
2000	5,000.00	3,838	3,412	1,588	3.79	419
	335,308.07	280,228	249,148	86,160		26,314
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.3 7.85

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 395 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1993	524.03	511	507	17	0.50	17
1997	5,095.72	3,949	3,914	1,182	4.50	263
2004	4,162.05	1,769	1,754	2,408	11.50	209
	9,781.80	6,229	6,175	3,607		489
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.4 5.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L1.5						
NET SALVAGE PERCENT.. +25						
1989	5,120.00	3,167	2,247	1,593	4.99	319
1994	67,587.72	38,449	27,276	23,415	5.89	3,975
2002	83,056.36	36,759	26,077	36,215	7.29	4,968
2004	102,490.64	39,987	28,367	48,501	7.84	6,186
	258,254.72	118,362	83,967	109,724		15,448
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						7.1 5.98

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 398 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL  
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2012

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1993	3,290.19	3,290	3,290			
	3,290.19	3,290	3,290			
AMORTIZED						
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
1999	17,422.15	15,680	15,678	1,744	1.50	1,163
2000	18,730.48	15,609	15,607	3,123	2.50	1,249
2001	5,796.64	4,444	4,444	1,353	3.50	387
2005	1,508.23	754	754	754	7.50	101
2009	20,748.53	4,841	4,840	15,908	11.50	1,383
2010	8,738.69	1,456	1,456	7,283	12.50	583
2011	46,730.80	4,673	4,673	42,058	13.50	3,115
	119,675.52	47,457	47,452	72,224		7,981
	122,965.71	50,747	50,742	72,224		7,981
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.0						6.49





**Columbia Gas of Kentucky, Inc.**  
**CASE NO. 2013-00167**  
**Forecasted Test Period Filing Requirements**  
**Filing Requirement 12-t**

**Description of Filing Requirement:**

A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program;

**Response:**

Schedules and work papers presented in this application were prepared with Microsoft Office 2010 software. Columbia uses Windows XP Pro and Windows 7 operating systems on personal computers with 2GHz or greater processors and at least 2GB of RAM. There are also references in testimony to software and models used.

**Responsible Witness:**

Herbert A. Miller, Jr.



**Columbia Gas of Kentucky, Inc.**  
**CASE NO. 2013-00167**  
**Forecasted Test Period Filing Requirements**  
**Filing Requirement 12-u**

**Description of Filing Requirement:**

If the utility had amounts charged or allocated to it by an affiliate or a general or home office or paid monies to an affiliate or a general or home office during the base period or during the previous three (3) calendar years, the utility shall file:

1. A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;
2. The method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period;
3. An explanation of how the allocator for both the base period and the forecasted test period were determined; and
4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable;

**Response:**

Please refer to the attached.

**Responsible Witness:**

Susanne M. Taylor and S. Mark Katko

**Columbia Gas of Kentucky, Inc.**  
**Case No. 2013-00167**

**Filing Requirement #12-U-(1-4)**

**Description of Filing Requirement:**

If the utility had any amounts charged or allocated to it by an affiliate or general or home office during the test period or during the previous three (3) calendar years, the utility shall file:

**1. A detailed description of the method or calculation and amounts allocated or charged to that utility by the affiliate**

NiSource Corporate Services Company (NCSC) is regulated by the Public Utility Holding Company Act of 2005 (PUHCA 2005) which was enacted on February 8, 2006. PUHCA 2005 transferred regulatory jurisdiction over public utility holding companies from the U. S. Securities and Exchange Commission ("SEC") to the Federal Energy Regulatory Commission ("FERC"). Per FERC Order No. 684 issued October 19, 2006, Centralized Service Companies must use a cost accumulation system, provided such system supports the allocation of expenses to the services performed and readily identifies the source of the expense and the basis for the allocation.

In compliance with PUHCA 2005 and FERC, NCSC uses a job order system to collect costs that are applicable and billable to affiliates, including Columbia Gas of Kentucky. A job order assigns a 10-digit number to the project or projects involved and details how expenses are to be charged for the project. This is the same job order system used by NCSC for many years. Specific projects and/or departmental labor are assigned a job order or a new job order is created. Costs are directly charged to a particular affiliate whenever possible. Some job orders necessarily involve more than one affiliate, and in that case, the job order details how expenses are allocated among the participating affiliates.

NCSC allocates costs for a particular job order in accordance with the following Bases of Allocation that have been previously approved by the SEC and filed annually with the FERC. NCSC updates the approved allocation bases semi-annually.

Two recently added Allocation Bases, 3 and 4, were not filed with or approved by the FERC. However, an official approval by the FERC is not required per Article 2.2 of the NCSC Service Agreement, which states: "Such methods of allocation of costs may be modified or changed by NCSC without the necessity of amendment to the Service Agreement; provided that, in each instance, all services rendered hereunder shall be at actual cost, and be fairly and equitably allocated. NCSC shall review with the Client any proposed change in the methods of the allocation of costs hereunder and the parties must agree to any such changes before they are implemented." However, the addition of Allocation Basis 3 and 4 was approved by the segment Chief Financial Officers, along with the Business Unit Presidents.

In addition to creating two new allocation bases and receiving the appropriate approval, NiSource has completed a courtesy filing to the Kentucky PSC. The courtesy filing is part of the Annual Affiliate and Non-Regulated Activity Report and was filed on April 1, 2013.

---

#### **BASIS 1**

##### **GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES**

- Fifty percent of the total job order charges will be allocated on the basis of the relation of the affiliate's gross fixed assets to the total gross fixed assets of all benefited affiliates; the remaining 50% will be allocated on the basis of the relation of the affiliate's total operating expenses to the total operating expenses of all benefited affiliates. All companies may be included in this allocation.

#### **BASIS 2**

##### **GROSS FIXED ASSETS**

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its total gross fixed assets to the sum of the total gross fixed assets of all benefited affiliates. All companies may be included in this allocation.

#### **BASIS 3**

##### **NUMBER OF METERS SERVICED**

- Job order charges will be allocated to each benefited affiliate on the basis of its number of meters serviced to the total number of all meters serviced of the benefited affiliates. This allocation may only be used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Columbia Gas of Massachusetts.

#### **BASIS 4**

##### **NUMBER OF ACCOUNTS PAYABLE INVOICES PROCESSED**

- Job order charges will be allocated to each benefited affiliate on the basis of its number of accounts payable invoices processed (interface invoices excluded) to the total number of all accounts payable invoices processed of the benefited affiliates. All companies may be included in this allocation.

#### **BASIS 7**

## GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE

- Fifty percent of the total job order charges will be allocated on the basis of the relation of the affiliate's total operating expenses to the total of all the benefited affiliates' total operating expense; the remaining 50% will be allocated on the basis of the relation of the affiliate's gross depreciable property to the gross depreciable property of all benefited affiliates. All companies may be included in this allocation.

### **BASIS 8**

#### GROSS DEPRECIABLE PROPERTY

- Job order charges will be allocated to each benefited affiliate on the basis of the relationship of its total depreciable property to the sum of the total depreciable property of all benefited affiliates. All companies may be included in this allocation.

### **BASIS 9**

#### AUTOMOBILE UNITS

- Job order charges will be allocated to each benefited affiliate on the basis of its number of automobile units to the total number of all automobile units of the benefited affiliates. All companies may be included in this allocation.

### **BASIS 10**

#### NUMBER OF RETAIL CUSTOMERS

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its number of retail customers to the total number of all retail customers of the benefited affiliates. All companies may be included in this allocation.

### **BASIS 11**

#### NUMBER OF REGULAR EMPLOYEES

Job order charges will be allocated to each benefited affiliate on the basis of the relation of its number of regular employees to the total number of all regular employees of the benefited affiliates. All companies may be included in this allocation.

### **BASIS 13**

#### FIXED ALLOCATION

- Job order charges will be allocated to each benefited affiliate on the basis of fixed percentages on an individual project basis. All companies may be included in this allocation.

#### **BASIS 14**

##### **NUMBER OF TRANSPORTATION CUSTOMERS**

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Transportation Customers to the total of all Transportation Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania and Columbia Gas of Maryland.

#### **BASIS 15**

##### **NUMBER OF COMMERCIAL CUSTOMERS**

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Commercial Customers to the total of all Commercial Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania and Columbia Gas of Maryland.

#### **BASIS 16**

##### **NUMBER OF RESIDENTIAL CUSTOMERS**

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Residential Customers to the total of all Residential Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania and Columbia Gas of Maryland.

#### **BASIS 17**

##### **NUMBER OF HIGH PRESSURE CUSTOMERS**

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its High Pressure Customers to the total of all High Pressure Customers of the benefited affiliates. This allocation is only used by the following

companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania and Columbia Gas of Maryland.

## **BASIS 20**

### **SERVICE COMPANY BILLING (DIRECT AND ALLOCATED) COSTS**

- Job order charges will be allocated to each benefited affiliate on the basis of the relation of its Service Corporation billing costs, in total or by functional group (e.g. IT, Legal, HR, Finance, Audit), to the corresponding total of all Service Company billing costs, (i.e. in total or by functional group). The calculation of Basis 20 will include only those billings for services provided to all NiSource affiliates, excluding Business Unit specific shared service functions (i.e. functions that serve only one particular Business Unit). All companies may be included in this allocation.

Provided below are the allocation bases charged by NCSC in its Contract Billings to Columbia Gas of Kentucky during the calendar years 2009, 2010, 2011, 2012, as well as the CKY Base and Forecasted Test Period.

<b>Allocation Basis</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
Direct Billed to CKY	4,336,700.83	4,748,186.76	5,307,246.77	4,894,794.69
Basis 1	1,112,420.28	1,225,890.54	1,380,311.03	1,776,498.30
Basis 2	56,716.50	31,996.03	21,797.55	27,196.16
Basis 7	50,892.12	50,236.63	46,408.05	51,732.24
Basis 9	22,253.95	17,750.40	19,813.47	15,667.99
Basis 10	1,723,668.82	2,016,261.64	2,114,410.64	2,243,101.18
Basis 11	293,214.22	325,721.38	450,006.51	492,695.37
Basis 13	1,454,783.00	1,907,527.27	2,003,805.59	1,887,138.27
Basis 14	1,081.85	866.82	31.82	18,735.50
Basis 20	1,575,632.83	1,564,748.21	1,587,835.11	1,699,407.85
NCSC Overheads*	515,350.85	413,101.63	517,427.01	342,193.20
<b>Grand Total</b>	<b>11,142,715.25</b>	<b>12,302,287.31</b>	<b>13,449,093.55</b>	<b>13,449,160.75</b>



<b>Costs</b>	<b>Base Period TME 8/31/13</b>	<b>Forecasted Period TME 12/31/14</b>
Actual (9/12 - 2/13)	7,128,824.62	-
Forecast	7,321,238.43	15,056,885.28
<b>Grand Total</b>	<b>14,450,063.05</b>	<b>15,056,885.28</b>

\*NCSC overheads include costs to maintain the service corporation including service company tax expense, interest expense, and accounting and budgeting expense. NCSC overheads are billed to the affiliates based on each company's portion of the total NCSC direct and allocated labor.

**2. Method and amounts allocated during the base period and the method and estimated amounts to be allocated during forecasted period;**

Please see response to 12-U-1 for the method used and amounts allocated during the base period and estimated amounts to be allocated during the forecasted period.

The method for estimating forecasted costs is completed by the Corporate Budgeting Department.

Forecasted numbers are developed during the preparation of the Long Range Plan and are based on approved goals at the Executive Council level. Those goals are based on approved changes to budgets in order to control spending and to ensure responsible appropriation of resources. Examples of possible changes to budgets could be, but are not limited to: decisions or plans to increase or decrease headcount, approved projects, strategies, etc. Forecasts for direct costs are then developed at the individual department level by the budget sponsor, who also determines the appropriate basis for company allocations. The department is the lowest level in the hierarchy that rolls up to the operational segment and then functional area. Budget to goal variances are summarized and approved by the Director of Budgets & Planning, the Chief Financial Officer, and the Chief Executive Officer. The forecasts are then loaded into the budget system and verified and reviewed for accuracy.

**3. An explanation of how the allocator for both base and forecasted test period was determined;**

Allocations among affiliates are made only if it is impractical or inappropriate to charge an affiliate directly. Whenever a new job order is created, a decision is made cooperatively by the departmental head working with the operating company and NCSC accounting personnel about how costs assigned to that job order will be allocated among participating affiliates. A Basis of Allocation or a direct company code is assigned to the job order based on this direction, and then costs are billed following this specified information. Unless a change occurs in the identity of the affiliates participating in a specific job order, costs that are assigned to the job order will be consistently billed by

NCSC to its affiliates from that point forward because the job order Bases of Allocation remain the same over time.

The job orders are maintained by the NCSC Accounting Department; and therefore, only a few individuals within NCSC Accounting can create or modify job orders. Each job order can be set up with only one Basis of Allocation, and in many cases, only one specific allocation code or direct company billing is set up for a particular job order, depending on what affiliate(s) benefit from the services. If an individual would attempt to use a different Basis of Allocation with a job order that was not selected at inception, the related accounting systems would prompt an immediate error and not allow data to be input at the time of entry.

**4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period was reasonable.**

NCSC has executed a contract with each affiliate called a Service Agreement, which designates the type of services to be performed, and the method of calculating the charges for these services. Services rendered under the Service Agreement are provided at cost, including interest charges for financing.

In accordance with Section 2.3 of the Service Agreement, NCSC renders a monthly report, called a Contract Bill, to Columbia Gas of Kentucky that reflects all information necessary to identify the costs charged and services rendered for that month. In accordance with the Agreement, Columbia Gas of Kentucky has the right to review and challenge any particular item for which they are billed. The contract bill is provided simultaneously to the Columbia Gas of Kentucky Accounting Department and Columbia Gas of Kentucky's President for his review. Any issues raised are sent to the NCSC Accounting Department for immediate review and resolution.

Internal Audit conducts a review of cost allocation procedures and makes recommendations related to executive time reporting, contract and convenience billing processing, and the reconciliation of inter-company transactions. In addition, although there are no formal reports issued by the company's independent certified public accountants regarding the expense allocation methodologies utilized by NCSC, NiSource's independent registered public accountants, Deloitte & Touche LLP, do subject to test NCSC expense allocations for both contract and convenience billings as part of their audit procedures used to support their opinions on the financial statements of NCSC affiliates that are included in the state jurisdictional filings for both FERC and GAAP reporting.

NiSource Inc., including NCSC, underwent a FERC audit, Docket No. FA11-5-000, which covered the period January 1, 2009, through December 31, 2010. The Final Audit Report was issued by the FERC on October 24, 2012. As stated on page nine of the Final Report, the Audit Staff reviewed and tested the supporting details for NCSC's cost

allocation methods; sampled and selected supporting documents to ensure that NCSC's billings and accounting comply within the USOA (Uniform System of Accounts).



**Columbia Gas of Kentucky, Inc.**  
**CASE NO. 2013-00167**  
**Forecasted Test Period Filing Requirements**  
**Filing Requirement 12-v**

**Description of Filing Requirement:**

If the utility provides gas, electric, sewage utility, or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period;

**Response:**

Please refer to the attached studies.

**Responsible Witness:**

Russell A. Feingold

Columbia Gas of Kentucky, Inc.  
Case No. 2013-00167  
Summary of Cost of Service Study Results

Schedule 1  
Page 1 of 1  
Witness: R.A. Feingold

Line No.		Total CKY	GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
1	<b>Design Day Study</b>						
2	Rate of Return Under Present Rates	3.64%	-1.52%	11.68%	-9.16%	894.63%	189.01%
3	Rate of Return Under Proposed Rates	8.59%	3.85%	16.58%	-3.06%	747.90%	167.44%
4	Unitized ROR Under Present Rates	1.00	(0.42)	3.21	(2.52)	245.81	51.93
5	Unitized ROR Under Proposed Rates	1.00	0.45	1.93	(0.36)	87.07	19.49
6	<b>Peak and Average Study</b>						
7	Rate of Return Under Present Rates	3.64%	1.26%	8.46%	-10.10%	363.36%	4.11%
8	Rate of Return Under Proposed Rates	8.59%	7.71%	12.85%	-3.88%	303.11%	3.70%
9	Unitized ROR Under Present Rates	1.00	0.35	2.32	(2.77)	99.84	1.13
10	Unitized ROR Under Proposed Rates	1.00	0.90	1.50	(0.45)	35.29	0.43
11	<b>Average of Design Day and Peak and Average Studies</b>						
12	Rate of Return Under Present Rates	3.64%	-0.30%	9.95%	-9.63%	620.50%	17.02%
13	Rate of Return Under Proposed Rates	8.59%	5.55%	14.57%	-3.47%	518.39%	15.13%
14	Unitized ROR Under Present Rates	1.00	(0.08)	2.73	(2.65)	170.49	4.68
15	Unitized ROR Under Proposed Rates	1.00	0.65	1.70	(0.40)	60.35	1.76



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Total Allocated Dollars	Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IJS	DS-ML/SC	DS/IS
<b>1 I. GAS PLANT IN SERVICE</b>								
2								
<b>3 A. INTANGIBLE PLANT</b>								
4								
5 Organization	301	521		416	99	0	0	6
6 Franchise and Consents	302	0		0	0	0	0	0
7 Miscellaneous Intangible Plant	303	<u>4,186,371</u>		<u>3,593,447</u>	<u>558,820</u>	<u>1,818</u>	<u>1,595</u>	<u>30,691</u>
8 Subtotal - INTANGIBLE PLANT	301-303	4,186,892		3,593,863	558,919	1,818	1,595	30,697
9								
<b>10 B. PRODUCTION PLANT</b>								
11								
12 LAND-LNG Plant	304	7,678		4,763	2,736	0	0	179
13 Other Land & Land Rights-Land	325	0		0	0	0	0	0
14 Gas Well Structures	326	0		0	0	0	0	0
15 Field Compressor Station Structures	327	0		0	0	0	0	0
16 Field M&R Station Structures	328	0		0	0	0	0	0
17 Other Structures	329	0		0	0	0	0	0
18 Producing Gas Wells-Well Equipment	331	0		0	0	0	0	0
19 Field Lines	332	0		0	0	0	0	0
20 Field Compressor Station Equipment	333	0		0	0	0	0	0
21 Field M&R Station Equip-Company	334	0		0	0	0	0	0
22 Drilling & Cleaning Equipment	335	0		0	0	0	0	0
23 Other Equipment-Other	337	0		0	0	0	0	0
24 Subtotal - PRODUCTION PLANT	325-337	7,678		4,763	2,736	0	0	179
25								
<b>26 C. NATURAL GAS STORAGE PLANT &amp; PROD PLANT</b>								
27								
28 Land and Land Rights	350	0		0	0	0	0	0
29 Structures and Improvements	351	0		0	0	0	0	0
30 Wells-Well Equipment	352	0		0	0	0	0	0
31 Lines	353	0		0	0	0	0	0
32 Compressor Station Equipment - Other	354	0		0	0	0	0	0
33 M&R Equipment-Meters & Gauges	355	0		0	0	0	0	0
34 Other Equipment	357	0		0	0	0	0	0
35 Subtotal - STORAGE PLANT	350-363	0		0	0	0	0	0
36								





COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Total Allocated Dollars	Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
80 TOTAL PLANT IN SERVICE		356,161,789		284,384,401	67,513,235	116,014	105,325	4,042,814
81								
82 G. Utility Plant	105	0		0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		356,161,789		284,384,401	67,513,235	116,014	105,325	4,042,814
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	1,799,586		1,544,707	240,219	782	686	13,193
89 Local Storage Plant	350-357	0		0	0	0	0	0
90 Transmission	365-371	0		0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	4,416,561		2,739,690	1,573,738	12	186	102,936
92 Distribution Mains	376	54,042,558		41,998,778	11,484,976	0	0	558,804
93 Distribution M&R - General	378	2,844,843		1,764,797	1,013,738	0	0	66,307
94 Distribution M&R - City Gate	379	270,760		165,517	95,077	239	3,707	6,219
95 Distribution Services	380	57,925,307		51,858,809	5,913,328	711	0	152,460
96 Distribution - Meters	381	4,861,118		3,408,437	1,417,292	699	8,860	25,830
97 Distribution - Meters Installations	382	4,206,022		2,949,109	1,226,294	605	7,666	22,349
98 Distribution - Regulators	383	1,357,729		958,971	398,758	0	0	0
99 Distribution - Regulator installations	384	1,736,105		1,226,220	509,885	0	0	0
100 Industrial M & R Station Equipment - Other	385	1,027,993		0	505,413	36,020	16,222	470,337
101 Industrial M & R Station Equipment - Direct	385 dir	0		0	0	0	0	0
102 Other Property on Customers Premises	386	0		0	0	0	0	0
103 Other Equipment	387	1,439,627		1,149,504	272,887	469	426	16,341
104 Other Equipment - Direct	387 dir	0		0	0	0	0	0
105 General Plant	390-399	<u>3,030,530</u>		<u>2,419,786</u>	<u>574,461</u>	<u>987</u>	<u>896</u>	<u>34,400</u>
106 Total-DEP. RESERVE (PLANT IN SERVI		138,958,740		112,184,326	25,226,065	40,523	38,649	1,469,177
107								
108 Retirement Obligation		0		0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		138,958,740		112,184,326	25,226,065	40,523	38,649	1,469,177
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0		0	0	0	0	0
114 Gas Stored Underground - Current		38,936,027		25,295,397	13,522,693	34,160	0	83,777
115 Accum. Provision for Gas Lost - Underground Storage		0		0	0	0	0	0
116 Materials and Supplies		74,783		59,712	14,176	24	22	849
117 Working Capital		4,081,898		3,148,738	854,514	3,425	2,703	72,519
118 Prepayments		433,436		346,086	82,161	141	128	4,920
119 Deferred Income Taxes		(57,430,695)		(45,856,668)	(10,886,437)	(18,707)	(16,984)	(651,899)
120 CWIP		0		0	0	0	0	0
121 Customer Deposits		0		0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		(13,904,550)		(17,006,735)	3,587,107	19,044	(14,130)	(489,835)











COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Total Allocated Dollars	Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
<b>322 VII. TAXES OTHER THAN INCOME TAXES</b>								
323								
324 A. General Taxes								
325								
326 Payroll Taxes	408	559,026		435,732	110,797	505	688	11,304
327 Plant Related Taxes	408	2,966,084		2,368,328	562,244	966	877	33,668
328 Gas Related	408	0		0	0	0	0	0
329 Subtotal - Real Estate & Other	408.17,18	<u>2,966,084</u>		<u>2,368,328</u>	<u>562,244</u>	<u>966</u>	<u>877</u>	<u>33,668</u>
330 Subtotal - General Taxes		3,525,110		2,804,060	673,041	1,471	1,566	44,972
331								
332 TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases)	408	47,279,654		37,562,075	8,733,082	29,523	62,935	892,039
334								
335 B. Revenue Taxes: (GRT)								
336								
337 State Gross Earnings	408	0		0	0	0	0	0
338 Municipal Tax	408	0		0	0	0	0	0
339 Subtotal - Revenue Taxes (GRT)		0		0	0	0	0	0
340								
341 C. INCOME TAXES								
342								
343 Fed & State Income Taxes Based on Net Income	409	906,515		(288,979)	656,399	(1,061)	57,596	482,561
344 Normalized Depreciation	409.1Dep	0		0	0	0	0	0
345 Real Estate Taxes	409.1RE	0		0	0	0	0	0
346 Fed & State Inc Taxes Based on Deferred Plant	409.1Plant	0		0	0	0	0	0
347 Other	409	0		0	0	0	0	0
348 Subtotal - Income Taxes		906,515		(288,979)	656,399	(1,061)	57,596	482,561
349								
350 TOTAL TAXES (Excl. General Taxes)		906,515		(288,979)	656,399	(1,061)	57,596	482,561
351								
352 TOTAL EXPENSES		85,748,696		62,357,427	21,674,644	85,389	120,531	1,510,704
353								
354								



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Total Allocated Dollars	Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
<b>355 V. OPERATING REVENUES</b>								
356								
357 Sales & Transportation Operating Revenues	480-485	92,265,950		59,355,422	26,803,810	76,268	587,082	5,443,367
358 Forfeited Discounts	487	356,864		284,849	72,015	0	0	0
359 Miscellaneous Service Revenues	483-495	524,843		358,511	156,335	461	3,546	5,990
360 Rent from Gas Properties	493	0		0	0	0	0	0
361 Prior Year Rate Refund - Net	495	0		0	0	0	0	0
362 Off System Sales	495	0		0	0	0	0	0
363 Other Gas Revenues - Other	495	0		0	0	0	0	0
364 Provision For Rate Refunds	496	0		0	0	0	0	0
365 Storage Interest	495	0		0	0	0	0	0
366 Total Operating Revenues		93,147,657		59,998,782	27,032,161	76,729	590,628	5,449,357
367								
368 Other Income	412	0		0	0	0	0	0
369								
370 NET INCOME		7,398,961		(2,358,645)	5,357,516	(8,661)	470,097	3,938,653
371 Return		3.64%		-1.52%	11.68%	-9.16%	894.63%	189.01%
372		1.00		(0.42)	3.21	(2.52)	245.81	51.93
373 Effective Tax Rate Historical		10.91%		10.91%	10.91%	10.91%	10.91%	10.91%

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Total Allocated Dollars	Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
<b>374 SUMMARY</b>		<b>TOTAL</b>						
375 OPERATING REVENUES								
376 Sales & Transportation Operating Revenues		92,265,950		59,355,422	26,803,810	76,268	587,082	5,443,367
377 Forfeited Discounts		356,864		284,849	72,015	0	0	0
378 Miscellaneous Service Revenues		524,843		358,511	156,335	461	3,546	5,990
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		93,147,657		59,998,782	27,032,161	76,729	590,628	5,449,357
386								
387 EXPENSES								
388 Production Expenses		37,562,527		25,084,331	12,285,163	56,927	0	136,105
389 Natural Gas Storage, Terminating & Proc. Exp.		1,888		1,154	663	2	26	43
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		11,083,902		8,553,662	2,309,514	9,143	10,250	201,333
392 Total Operating Expenses		48,648,316		33,639,147	14,595,340	66,072	10,276	337,481
393								
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		5,952,664		5,021,527	692,564	459	28,322	209,792
395								
396 ADMINISTRATIVE & GENERAL EXPENSES		15,167,736		11,841,464	2,997,559	13,117	17,745	297,851
397								
398 DEPRECIATION EXPENSE		11,548,354		9,340,209	2,059,741	5,331	5,026	138,047
399								
400 TAXES OTHER THAN INCOME TAXES		3,525,110		2,804,060	673,041	1,471	1,566	44,972
401 Other Income		0		0	0	0	0	0
402 INCOME BEFORE INCOME TAXES		8,305,476		(2,647,624)	6,013,915	(9,722)	527,693	4,421,214
403								
404 FEDERAL INCOME TAXES								
405 Federal Income Taxes-Current		906,515		(288,979)	656,399	(1,061)	57,596	482,561
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		906,515		(288,979)	656,399	(1,061)	57,596	482,561
410								
411 NET OPERATING INCOME		7,398,961		(2,358,645)	5,357,516	(8,661)	470,097	3,938,653
412								
413 RATE BASE		203,298,499		155,193,340	45,874,276	94,534	52,547	2,083,803
414								
415 RATE OF RETURN		3.64%		-1.52%	11.68%	-9.16%	894.63%	189.01%
416 Unitized		1.00		(0.42)	3.21	(2.52)	245.81	51.93

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Total Allocated Dollars	Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		203,298,499		155,193,340	45,874,276	94,534	52,547	2,083,803
422								
423 OPERATING EXPENSES		48,648,316		33,639,147	14,595,340	66,072	10,276	337,481
424 CUST. ACCTS., SERVICES, & SALES EXP.		5,952,664		5,021,527	692,564	459	28,322	209,792
425 ADMINISTRATIVE & GENERAL EXPENSES		15,167,736		11,841,464	2,997,559	13,117	17,745	297,851
426 DEPRECIATION EXPENSE		11,548,354		9,340,209	2,059,741	5,331	5,026	138,047
427 GENERAL TAXES		3,525,110		2,804,060	673,041	1,471	1,566	44,972
428								
429 TOTAL		<u>84,842,181</u>		<u>62,646,406</u>	<u>21,018,246</u>	<u>86,450</u>	<u>62,935</u>	<u>1,028,144</u>
430								
431 RETURN ON RATEBASE		17,463,341		13,331,108	3,940,600	8,120	4,514	178,999
432								
433 FIT ON RETURN		6,325,796	36.22%	4,828,965	1,427,415	2,942	1,635	64,839
434 Increase in Uncoll		94,422		83,588	8,812	25	191	1,805
435 Increase in Other Taxes		1,017,427		809,316	194,255	425	452	12,980
436 TOTAL REVENUE REQUIREMENT		<u>109,743,168</u>		<u>81,699,384</u>	<u>26,589,329</u>	<u>97,962</u>	<u>69,726</u>	<u>1,286,767</u>
437 Increase to Full Revenue Requirement		<u>16,595,511</u>		<u>21,700,602</u>	<u>(442,832)</u>	<u>21,233</u>	<u>(520,901)</u>	<u>(4,162,590)</u>

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Revenue Requirement by Functional Classification - UNITIZED

	Units	GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
<b>Gas Supply</b>						
<b>Commodity Component</b>	\$ / Mcf	\$ 4.11	\$ 4.11	\$ 4.11	\$ -	\$ 4.11
<b>Storage</b>						
<b>Demand Component</b>	\$ / Mcf / d	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution</b>						
<b>Demand Component</b>	\$ / Mcf / d	\$ 0.0051	\$ 0.0054	\$ 0.0092	\$ 0.0003	\$ 0.0097
<b>Commodity Component</b>	\$ / Mcf	\$ 0.0023	\$ 0.0023	\$ 0.0023	\$ 0.0023	\$ 0.0023
<b>Customer Component</b>	\$ / Cust / Month	\$ 31.93	\$ 46.09	\$ 621.63	\$ 575.69	\$ 604.99
<b>Total Revenue Requirement</b>						
<b>Demand Component</b>	\$ / Mcf / d	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.01
<b>Commodity Component</b>	\$ / Mcf	\$ 4.11	\$ 4.11	\$ 4.11	\$ 0.00	\$ 4.11
<b>Customer Component</b>	\$ / Cust / Month	\$ 31.93	\$ 46.09	\$ 621.63	\$ 575.69	\$ 604.99
<b>Demand Allocator x 1000 x 12</b>	DesignDay	1,660,800,000	954,000,000	2,400,000	37,200,000	62,400,000
<b>Commodity Allocator</b>	Thruput	8,000,000	5,407,307	13,844	4,738,574	12,185,879
<b>Customer Allocator</b>	Bills	1,415,714	163,947	24	84	840
<b>Gas Supply Cost Allocator</b>	SalesVolumes	6,103,000	2,988,388	13,844	-	33,099





COLIF KENTUCKY, INC.  
Forecasted Period: Twelve I December 31, 2014 - Design Day Method

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Storage	Transmission	Distribution	Production
80 TOTAL PLANT IN SERVICE		356,161,789		0	0	0	356,153,997	7,792
81								
82 G. Utility Plant	105	0	PSTDP	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		356,161,789		0	0	0	356,153,997	7,792
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	1,799,586	DIST	0	0	0	1,799,586	0
89 Local Storage Plant	350-357	0	STOR	0	0	0	0	0
90 Transmission	365-371	0	None	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	4,416,561	DIST	0	0	0	4,416,561	0
92 Distribution Mains	376	54,042,558	DIST	0	0	0	54,042,558	0
93 Distribution M&R - General	378	2,844,843	DIST	0	0	0	2,844,843	0
94 Distribution M&R - City Gate	379	270,760	DIST	0	0	0	270,760	0
95 Distribution Services	380	57,925,307	DIST	0	0	0	57,925,307	0
96 Distribution - Meters	381	4,861,118	DIST	0	0	0	4,861,118	0
97 Distribution - Meters Installations	382	4,206,022	DIST	0	0	0	4,206,022	0
98 Distribution - Regulators	383	1,357,729	DIST	0	0	0	1,357,729	0
99 Distribution - Regulator installations	384	1,736,105	DIST	0	0	0	1,736,105	0
100 Industrial M & R Station Equipment - Other	385	1,027,993	DIST	0	0	0	1,027,993	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	DIST	0	0	0	0	0
102 Other Property on Customers Premises	386	0	DIST	0	0	0	0	0
103 Other Equipment	387	1,439,627	DIST	0	0	0	1,439,627	0
104 Other Equipment - Direct	387 dir	0	DIST	0	0	0	0	0
105 General Plant	390-399	3,030,530	PSTDP	0	0	0	3,030,463	67
106 Total-DEP. RESERVE (PLANT IN SERVI		138,958,740		0	0	0	138,958,673	67
107								
108 Retirement Obligation		0	PSTDP	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		138,958,740		0	0	0	138,958,673	67
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0	STOR	0	0	0	0	0
114 Gas Stored Underground - Current		38,936,027	STOR	0	38,936,027	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	STOR	0	0	0	0	0
116 Materials and Supplies		74,783	PSTDP	0	0	0	74,781	2
117 Working Capital		4,081,898	PSTDP	0	0	0	4,081,808	90
118 Prepayments		433,436	PSTDP	0	0	0	433,427	10
119 Deferred Income Taxes		(57,430,695)	PSTDP	0	0	0	(57,429,423)	(1,271)
120 CWIP		0	PSTDP	0	0	0	0	0
121 Customer Deposits		0	DIST	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		(13,904,550)		0	38,936,027	0	(52,839,407)	(1,170)















COLUF KENTUCKY, INC.  
Forecasted Period: Twelve I December 31, 2014 - Design Day Method

Functionalization Phase

<u>Account Description</u>	<u>Account Code</u>	<u>Account Balance</u>	<u>Functional Allocation Factor</u>	<u>Gas Supply</u>	<u>Storage</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Production</u>
<b>355 V. OPERATING REVENUES</b>								
356								
357 Sales & Transportation Operating Revenues	480-485	92,265,950	PSTDP	0	0	0	92,263,907	2,043
358 Forfeited Discounts	487	356,864	PSTDP	0	0	0	356,856	8
359 Miscellaneous Service Revenues	483-495	524,843	PSTDP	0	0	0	524,831	12
360 Rent from Gas Properties	493	0	PSTDP	0	0	0	0	0
361 Prior Year Rate Refund - Net	495	0	PSTDP	0	0	0	0	0
362 Off System Sales	495	0	PSTDP	0	0	0	0	0
363 Other Gas Revenues - Other	495	0	PSTDP	0	0	0	0	0
364 Provision For Rate Refunds	496	0	PSTDP	0	0	0	0	0
365 Storage Interest	495	0	STOR	0	0	0	0	0
366 Total Operating Revenues		93,147,657		0	0	0	93,145,595	2,062
367								
368 Other Income	412	0	PSTDP	0	0	0	0	0
369								
370 <b>NET INCOME</b>		7,398,960		(37,562,527)	0	0	44,961,428	59
371 Return		3.64%		NA	0.00%	NA	27.36%	0.90%
372								
373 Effective Tax Rate Historical		10.91%		0.00%	#DIV/0!	#DIV/0!	1.98%	25.33%

COLUF KENTUCKY, INC.  
Forecasted Period: Twelve | December 31, 2014 - Design Day Method

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Storage	Transmission	Distribution	Production
374 <b>SUMMARY</b>								
375 <b>OPERATING REVENUES</b>								
376 Sales & Transportation Operating Revenues		92,265,950		0	0	0	92,263,907	2,043
377 Forfeited Discounts		356,864		0	0	0	356,856	8
378 Miscellaneous Service Revenues		524,843		0	0	0	524,831	12
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		93,147,657		0	0	0	93,145,595	2,062
386								
387 <b>EXPENSES</b>								
388 Production Expenses		37,562,527		37,562,527	0	0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		1,888		0	0	0	0	1,888
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		11,083,902		0	0	0	11,083,902	0
392 Total Operating Expenses		48,648,316		37,562,527	0	0	11,083,902	1,888
393								
394 <b>CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPENSES</b>		5,952,664		0	0	0	5,952,664	0
395								
396 <b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		15,167,737		0	0	0	15,167,715	22
397								
398 <b>DEPRECIATION EXPENSE</b>		11,548,354		0	0	0	11,548,347	7
399								
400 <b>TAXES OTHER THAN INCOME TAXES</b>		3,525,110		0	0	0	3,525,044	66
401 Other Income		0		0	0	0	0	0
402 <b>INCOME BEFORE INCOME TAXES</b>		8,305,475		(37,562,527)	0	0	45,867,923	79
403								
404 <b>FEDERAL INCOME TAXES</b>								
405 Federal Income Taxes-Current		906,515		0	0	0	906,495	20
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		906,515		0	0	0	906,495	20
410								
411 <b>NET OPERATING INCOME</b>		7,398,960		(37,562,527)	0	0	44,961,428	59
412								
413 <b>RATE BASE</b>		203,298,499		0	38,936,027	0	164,355,917	6,555
414								
415 <b>RATE OF RETURN</b>		3.64%		NA	0.00%	NA	27.36%	0.90%
416 Unitized		1.00		0.00	0.00	0.00	7.52	0.25

COLUF KENTUCKY, INC.  
Forecasted Period: Twelve | December 31, 2014 - Design Day Method

Functionalization Phase

<u>Account Description</u>	<u>Account Code</u>	<u>Account Balance</u>	<u>Functional Allocation Factor</u>	<u>Gas Supply</u>	<u>Storage</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Production</u>
417 REVENUE REQUIREMENTS ANALYSIS								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		203,298,499		0	38,936,027	0	164,355,917	6,555
422								
423 OPERATING EXPENSES		48,648,316		37,562,527	0	0	11,083,902	1,888
424 CUST. ACCTS., SERVICES, & SALES EXP.		5,952,664		0	0	0	5,952,664	0
425 ADMINISTRATIVE & GENERAL EXPENSES		15,167,737		0	0	0	15,167,715	22
426 DEPRECIATION EXPENSE		11,548,354		0	0	0	11,548,347	7
427 GENERAL TAXES		3,525,110		0	0	0	3,525,044	66
428								
429 TOTAL		84,842,182		37,562,527	0	0	47,277,672	1,983
430								
431 RETURN ON RATEBASE		17,463,341		0	3,344,605	0	14,118,173	563
432								
433 FIT ON RETURN		6,325,796	36.22%	0	1,211,526	0	5,114,066	204
434 Increase in Uncoll		94,422		0	0	0	94,422	0
435 Increase in Other Taxes		1,017,427		0	0	0	1,017,408	19
436 TOTAL REVENUE REQUIREMENT		109,743,168		37,562,527	4,556,130	0	67,621,742	2,769



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Allocation Factor	Classification Phase		
				Storage		
				Demand	COMMODITY	Customer
1 I. GAS PLANT IN SERVICE						
2						
3 A. INTANGIBLE PLANT						
4						
5 Organization	301	0	None	0	0	0
6 Franchise and Consents	302	0	None	0	0	0
7 Miscellaneous Intangible Plant	303	0	None	0	0	0
8 Subtotal - INTANGIBLE PLANT	301-303	0		0	0	0
9						
10 B. PRODUCTION PLANT						
11						
12 LAND-LNG Plant	304	0	None	0	0	0
13 Other Land & Land Rights-Land	325	0	None	0	0	0
14 Gas Well Structures	326	0	None	0	0	0
15 Field Compressor Station Structures	327	0	None	0	0	0
16 Field M&R Station Structures	328	0	None	0	0	0
17 Other Structures	329	0	None	0	0	0
18 Producing Gas Wells-Well Equipment	331	0	None	0	0	0
19 Field Lines	332	0	None	0	0	0
20 Field Compressor Station Equipment	333	0	None	0	0	0
21 Field M&R Station Equip-Company	334	0	None	0	0	0
22 Drilling & Cleaning Equipment	335	0	None	0	0	0
23 Other Equipment-Other	337	0	None	0	0	0
24 Subtotal - PRODUCTION PLANT	325-337	0		0	0	0
25						
26 C. NATURAL GAS STORAGE PLANT & PROD PLANT						
27						
28 Land and Land Rights	350	0	None	0	0	0
29 Structures and Improvements	351	0	None	0	0	0
30 Wells-Well Equipment	352	0	None	0	0	0
31 Lines	353	0	None	0	0	0
32 Compressor Station Equipment - Other	354	0	None	0	0	0
33 M&R Equipment-Meters & Gauges	355	0	None	0	0	0
34 Other Equipment	357	0	None	0	0	0
35 Subtotal - STORAGE PLANT	350-363	0		0	0	0
36						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Allocation Factor	Classification Phase		
				Storage		
				Demand	COMMODITY	Customer
37 D. TRANSMISSION PLANT						
38						
39 Land & Land Rights	365	0	None	0	0	0
40 Structures & Improvements	366	0	None	0	0	0
41 Mains	367	0	None	0	0	0
42 M&R Station Equipment	369	0	None	0	0	0
43 Other Equipment	371	0	None	0	0	0
44 Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0
45						
46 E. DISTRIBUTION PLANT						
47						
48 Land and Land Rights	374	0	None	0	0	0
49 Structures and Improvements	375	0	None	0	0	0
50 Mains	376	0	None	0	0	0
51 M & R Station Equipment	378	0	None	0	0	0
52 M & R Station Equipment - City Gate	379	0	None	0	0	0
53 Services	380	0	None	0	0	0
54 Meters	381	0	None	0	0	0
55 Meter Install	382	0	None	0	0	0
56 House Regulators	383	0	None	0	0	0
57 House Regulator Install.	384	0	None	0	0	0
58 Industrial M & R Station Equipment	385	0	None	0	0	0
59 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0
60 Other Property on Customers Premise	386	0	None	0	0	0
61 Other Equipment	387	0	None	0	0	0
62 Other Equipment - Direct	387 dir	0	None	0	0	0
63 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0
64						
65 F. GENERAL PLANT						
66						
67 Land and Land Rights	389	0	None	0	0	0
68 Structures and Improvements	390	0	None	0	0	0
69 Office Furniture and Equipment	391	0	None	0	0	0
70 Transportation Equipment	392	0	None	0	0	0
71 Stores Equipment	393	0	None	0	0	0
72 Tools, Shop and Garage Equipment	394	0	None	0	0	0
73 Laboratory Equipment	395	0	None	0	0	0
74 Power Operated Equipment	396	0	None	0	0	0
75 Communication Equipment	397	0	None	0	0	0
76 Miscellaneous Equipment	398	0	None	0	0	0
77 Other Tangible Plant	399	0	None	0	0	0
78 Subtotal - GENERAL PLANT	389-399	0		0	0	0
79						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase			
			Allocation Factor	Storage		
				Demand	COMMODITY	Customer
80 TOTAL PLANT IN SERVICE		0		0	0	0
81						
82 G. Utility Plant	105	0	None	0	0	0
83						
84 TOTAL UTILITY PLANT		0		0	0	0
85						
86 II. DEPRECIATION RESERVE						
87						
88 Amortizable Plant	303	0	None	0	0	0
89 Local Storage Plant	350-357	0	None	0	0	0
90 Transmission	365-371	0	None	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	None	0	0	0
92 Distribution Mains	376	0	None	0	0	0
93 Distribution M&R - General	378	0	None	0	0	0
94 Distribution M&R - City Gate	379	0	None	0	0	0
95 Distribution Services	380	0	None	0	0	0
96 Distribution - Meters	381	0	None	0	0	0
97 Distribution - Meters Installations	382	0	None	0	0	0
98 Distribution - Regulators	383	0	None	0	0	0
99 Distribution - Regulator Installations	384	0	None	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	None	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0
102 Other Property on Customers Premises	386	0	None	0	0	0
103 Other Equipment	387	0	None	0	0	0
104 Other Equipment - Direct	387 dir	0	None	0	0	0
105 General Plant	390-399	0	None	0	0	0
106 Total-DEP. RESERVE (PLANT IN SERVI		0		0	0	0
107						
108 Retirement Obligation		0	None	0	0	0
109						
110 TOTAL - DEPRECIATION RESERVE		0		0	0	0
111						
112 III. OTHER RATE BASE ITEMS						
113 Gas Storage Underground - NonCurrent		0	None	0	0	0
114 Gas Stored Underground - Current		38,936,027	COMMODITY	0	38,936,027	0
115 Accum. Provision for Gas Lost - Underground Storage		0	None	0	0	0
116 Materials and Supplies		0	None	0	0	0
117 Working Capital		0	None	0	0	0
118 Prepayments		0	None	0	0	0
119 Deferred Income Taxes		0	None	0	0	0
120 CWIP		0	None	0	0	0
121 Customer Deposits		0	None	0	0	0
122 Total - OTHER RATE BASE ITEMS		38,936,027		0	38,936,027	0

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Allocation Factor	Classification Phase		
				Storage		
				Demand	COMMODITY	Customer
123						
124	<b>IV. TOTAL RATE BASE (Excl. Working Capital)</b>	38,936,027		0	38,936,027	0
125						
126	Gas Purchases Cash Working Capital	131	0	None	0	0
127						
128	<b>V. TOTAL RATE BASE</b>	38,936,027		0	38,936,027	0
129						
130	<b>I. OPERATION &amp; MAINTENANCE EXPENSE</b>					
131						
132	<b>A. PRODUCTION EXPENSES</b>					
133						
134	<b>1. Manufactured Gas Production</b>					
135						
136	Production Maps	751	0	None	0	0
137	Gas Wells Expense	752	0	None	0	0
138	Field Lines Expense	753	0	None	0	0
139	Field Compressor Station Expense	755	0	None	0	0
140	Other Expense	759	0	None	0	0
141	Rents	760	0	None	0	0
142	Subtotal - Operation Accounts	751-760	0		0	0
143	Maint Supervision & Engineering	762	0	None	0	0
144	Field Lines	764	0	None	0	0
145	Field Meas/Reg	766	0	None	0	0
146	Subtotal - Maintenance Accounts	762-766	0		0	0
147						
148	Subtotal - Manufactured Gas Production	751-766	0		0	0
149						
150	<b>2. Other Gas Supply Expenses</b>					
151						
152	Nat Gas Field and Transmission line purchases	801-803	0	None	0	0
153	Natural Gas City Gate	804	0	None	0	0
154	Purchase Gas Cost Adjustment	805	0	None	0	0
155	Exchange Gas	806	0	None	0	0
156	Well Expense - Purchase Gas	807	0	None	0	0
157	Gas Delivery/Withdraw from Storage	808	0	None	0	0
158	Gas used Compressor Station	810	0	None	0	0
159	Gas Used Other Utility	812	0	None	0	0
160						
161	Subtotal - PRODUCTION EXPENSES	751-812	0		0	0
162						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase				
			Classification Allocation Factor	Storage			
				Demand	COMMODITY	Customer	
163 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES							
164							
165 Wells Expense	816	0	None	0	0	0	0
166 Lines Expenses	817	0	None	0	0	0	0
167 Compressor Station Expenses	818	0	None	0	0	0	0
168 Compressor Station Fuel	819	0	None	0	0	0	0
169 Meas/Reg Station Expenses	820	0	None	0	0	0	0
170 Purification Expenses	821	0	None	0	0	0	0
171 Gas Losses	823	0	None	0	0	0	0
172 Other Expenses (Including Propane Air)	824	0	None	0	0	0	0
173 Storage Well Royalties	825	0	None	0	0	0	0
174 Subtotal - Operations Accounts	816-825	0		0	0	0	0
175 Maint. of Structures & Improvements	831	0	None	0	0	0	0
176 Maint. of Reservoirs and Wells	832	0	None	0	0	0	0
177 Maint. of Lines	833	0	None	0	0	0	0
178 Maint. of Compressor Station Equipment	834	0	None	0	0	0	0
179 Maint. of Meas/Reg Station Equipment	835	0	None	0	0	0	0
180 Maint. of Purification Equipment	836	0	None	0	0	0	0
181 Subtotal - Maint. Accounts	831-836	0		0	0	0	0
182							
183 Subtotal - NATURAL GAS STORAGE	816-836	0		0	0	0	0
184							
185 C. TRANSMISSION EXPENSES							
186							
187 Supervision/Engineering	850	0	None	0	0	0	0
188 Compressor Station Labor & Expenses	853	0	None	0	0	0	0
189 Mains Expense	856	0	None	0	0	0	0
190 Meas/Reg Station Expenses	857	0	None	0	0	0	0
191 Transmission/Compressor Ga	858	0	None	0	0	0	0
192 Other Expenses	859	0	None	0	0	0	0
193 Rents	860	0	None	0	0	0	0
194 Subtotal - Operation Accounts	856-860	0		0	0	0	0
195 Maint. of Mains	863	0	None	0	0	0	0
196 Maint. Of Compressor Station	864	0	None	0	0	0	0
197 Maint. Of Meas/Reg Station Equipment	865	0	None	0	0	0	0
198 Subtotal - Maintenance Accounts	863-865	0		0	0	0	0
199							
200 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0	0
201							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase			
			Allocation Factor	Storage		
				Demand	COMMODITY	Customer
202 D. DISTRIBUTION EXPENSES						
203						
204 Operation Supervision & Engineering	870	0	None	0	0	0
205 Distribution Load Dispatching	871	0	None	0	0	0
206 Mains and Services Expenses	874	0	None	0	0	0
207 Meas. & Reg. Station Expenses - General	875	0	None	0	0	0
208 Meas. & Reg. Station Expenses - Industrial	876	0	None	0	0	0
209 Meter & House Regulator Expenses	878	0	None	0	0	0
210 Customer Installations Expenses	879	0	None	0	0	0
211 Other Expenses	880	0	None	0	0	0
212 Rents	881	0	None	0	0	0
213 Maint. Supervision & Engineering	885	0	None	0	0	0
214 Maint. of Structures & Improvements	886	0	None	0	0	0
215 Maint. of Mains	887	0	None	0	0	0
216 Maint. of Compressor Station Equip.	888	0	None	0	0	0
217 Maint. of Meas. & Reg. Station Expenses-General	889	0	None	0	0	0
218 Maint. of Meas. & Reg. Station Expenses-Indust.	890	0	None	0	0	0
219 Maint. of Services	892	0	None	0	0	0
220 Maint. of Meters & House Regulators	893	0	None	0	0	0
221 Maint. of Other Equipment	894	0	None	0	0	0
222						
223 Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0
224						
225 Total - OPERATION & MAINTENANCE EXPENSES		0		0	0	0
226						
227						
228 II. CUSTOMER ACCOUNTS EXPENSES						
229						
230 Supervision	901	0	None	0	0	0
231 Meter Reading Expenses	902	0	None	0	0	0
232 Customer Records & Collection Expense	903	0	None	0	0	0
233 Uncollectible Accounts	904	0	None	0	0	0
234 Miscellaneous Customer Accounts Expense	905	0	None	0	0	0
235 Office Supplies Customer Accounts	921dir	0	None	0	0	0
236						
237 Total - CUSTOMER ACCOUNTS EXPENSES	902-905	0		0	0	0
238						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Allocation Factor	Classification Phase		
				Storage		
				Demand	COMMODITY	Customer
<b>239 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>						
240						
241 Supervision	907	0	None	0	0	0
242 Customer Assistance Expenses	908	0	None	0	0	0
243 Informational & Instructional Advertising Expense	909	0	None	0	0	0
244 Misc. Customer Serv. & Inform. Expen.	910	0	None	0	0	0
245 Office Supplies Customer Service	921dir	0	None	0	0	0
246						
247 Subtotal - CUSTOMER SERVICE	907-910	0		0	0	0
248						
<b>249 IV. SALES EXPENSES (C-8)</b>						
250						
251 Supervision	911	0	None	0	0	0
252 Demonstrating & Selling Expenses	912	0	None	0	0	0
253 Advertising Expense	913	0	None	0	0	0
254 Miscellaneous Sales Expenses	916	0	None	0	0	0
255 Subtotal - O&M Accounts	911-916	0		0	0	0
256						
257 Total - SALES EXPENSES	915-916	0		0	0	0
258						
259 Total - CUSTOMER ACCOUNTS, SERVICES & SALES	901-916	0		0	0	0
260						
<b>261 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
262						
263 A. Labor-Related:						
264						
265 Administrative & General Salaries	920	0	None	0	0	0
266 Office Supplies & Expenses	921	0	None	0	0	0
267 Admin. Expenses Transferred-Credit	922	0	None	0	0	0
268 Outside Services Employed	923	0	None	0	0	0
269 Employee Pensions and Benefits	926	0	None	0	0	0
270						
271 Subtotal - O&M Accounts	920-932	0		0	0	0
272						
273 B. Plant-Related:						
274						
275 Property Insurance	924	0	None	0	0	0
276 Injuries and Damages	925	0	None	0	0	0
277 Maintenance of General Plant	932-935	0	None	0	0	0
278						
279 Subtotal - O&M Accounts 924-925, 932		0		0	0	0
280						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase			
			Allocation Factor	Storage		
				Demand	COMMODITY	Customer
281 C. Other-Related:						
282						
283 Franchise Requirements	927	0	None	0	0	0
284 Regulatory Commission Expenses	928	0	None	0	0	0
285 Duplicate Charges - Credit	929	0	None	0	0	0
286 Misc. Gen'l Expenses	930	0	None	0	0	0
287 Rents	931	0	None	0	0	0
288 Customer Deposits Interest Expense		0	None	0	0	0
289 Storage Interest Expense		0	None	0	0	0
290						
291 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-931	0		0	0	0
292						
293 TOTAL - OPERATING EXPENSES (Excl. Depr.,		0		0	0	0
294						
295 VI. DEPRECIATION EXPENSE						
296 Intangible Plant	403	0	None	0	0	0
297 Production Plant	403	0	None	0	0	0
298 Natural Gas Storage Plant	403	0	None	0	0	0
299 Transmission	403	0	None	0	0	0
300 Distribution Land Structures & Improvements		0	None	0	0	0
301 Distribution Land Structures & Improvements - Direct		0	None	0	0	0
302 Distribution Mains	404	0	None	0	0	0
303 Distribution M&R - General		0	None	0	0	0
304 Distribution M&R - General - Direct		0	None	0	0	0
305 Distribution M&R - City Gate		0	None	0	0	0
306 Distribution Services	404	0	None	0	0	0
307 Distribution Services - Direct		0	None	0	0	0
308 Distribution - Meters		0	None	0	0	0
309 Distribution - Meters Installations		0	None	0	0	0
310 Distribution - Regulators		0	None	0	0	0
311 Distribution - Regulator installations		0	None	0	0	0
312 Industrial M & R Station Equipment		0	None	0	0	0
313 Industrial M & R Station Equipment - Direct		0	None	0	0	0
314 Other Property on Customers Premises	404	0	None	0	0	0
315 Distribution Other Equipment	404	0	None	0	0	0
316 Distribution Other Equipment - Direct		0	None	0	0	0
317 General Plant	404	0	None	0	0	0
318 Amortization of Negative Net Salvage		0	None	0	0	0
319						
320 Total - DEPRECIATION EXPENSE	403	0		0	0	0
321						



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase			
			Classification Allocation Factor	Storage		
				Demand	COMMODITY	Customer
322 VII. TAXES OTHER THAN INCOME TAXES						
323						
324 A. General Taxes						
325						
326 Payroll Taxes	408	0	None	0	0	0
327 Plant Related Taxes	408	0	None	0	0	0
328 Gas Related	408	0	None	0	0	0
329 Subtotal - Real Estate & Other	408.17,18	0		0	0	0
330 Subtotal - General Taxes		0		0	0	0
331						
332 TOTAL EXPENSES (excl. Gross Receipts	408	0		0	0	0
333 Taxes & Gas Purchases)						
334						
335 B. Revenue Taxes: (GRT)						
336						
337 State Gross Earnings	408	0	None	0	0	0
338 Municipal Tax	408	0	None	0	0	0
339 Subtotal - Revenue Taxes (GRT)		0		0	0	0
340						
341 C. INCOME TAXES						
342						
343 Fed & State Income Taxes Based on Net Income	409	0	None	0	0	0
344 Normalized Depreciation	409.1Dep	0	None	0	0	0
345 Real Estate Taxes	409.1RE	0	None	0	0	0
346 Fed & State Inc Taxes Based on Deferred Plant	409.1Plant	0	None	0	0	0
347 Other	409	0	None	0	0	0
348 Subtotal - Income Taxes		0		0	0	0
349						
350 TOTAL TAXES (Excl. General Taxes)		0		0	0	0
351						
352 TOTAL EXPENSES		0		0	0	0
353						
354						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase				
			Classification Allocation Factor	Storage			
				Demand	COMMODITY	Customer	
355 <b>V. OPERATING REVENUES</b>							
356							
357 Sales & Transportation Operating Revenues	480-485	0	None	0	0	0	0
358 Forfeited Discounts	487	0	None	0	0	0	0
359 Miscellaneous Service Revenues	483-495	0	None	0	0	0	0
360 Rent from Gas Properties	493	0	None	0	0	0	0
361 Prior Year Rate Refund - Net	495	0	None	0	0	0	0
362 Off System Sales	495	0	None	0	0	0	0
363 Other Gas Revenues - Other	495	0	None	0	0	0	0
364 Provision For Rate Refunds	496	0	None	0	0	0	0
365 Storage Interest	495	0	None	0	0	0	0
366 Total Operating Revenues		0		0	0	0	0
367							
368 Other Income	412	0	None	0	0	0	0
369							
370 NET INCOME		0		0	0	0	0
371 Return		0.00%		NA	0.00%	NA	0
372							
373 <i>Effective Tax Rate Historical</i>							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase			
			Classification Allocation Factor	Storage		
				Demand	COMMODITY	Customer
374 <b>SUMMARY</b>						
375 OPERATING REVENUES						
376 Sales & Transportation Operating Revenues		0		0	0	0
377 Forfeited Discounts		0		0	0	0
378 Miscellaneous Service Revenues		0		0	0	0
379 Rent from Gas Properties		0		0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0
381 Off System Sales		0		0	0	0
382 Other Gas Revenues - Other		0		0	0	0
383 Provision For Rate Refunds		0		0	0	0
384 Gas Expense Revenues		0		0	0	0
385 Total Operating Revenues		0		0	0	0
386						
387 EXPENSES						
388 Production Expenses		0		0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		-		0	0	0
390 Transmission Expenses		0		0	0	0
391 Distribution Expenses		0		0	0	0
392 Total Operating Expenses		0		0	0	0
393						
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPE		0		0	0	0
395						
396 ADMINISTRATIVE & GENERAL EXPENSES		0		0	0	0
397						
398 DEPRECIATION EXPENSE		0		0	0	0
399						
400 TAXES OTHER THAN INCOME TAXES		0		0	0	0
401 Other Income		0		0	0	0
402 INCOME BEFORE INCOME TAXES		0		0	0	0
403						
404 FEDERAL INCOME TAXES						
405 Federal Income Taxes-Current		0		0	0	0
406 Other Taxes		0		0	0	0
407 Deferred Taxes		0		0	0	0
408 State Net Income Tax		0		0	0	0
409 Subtotal - Income Taxes		0		0	0	0
410						
411 NET OPERATING INCOME		0		0	0	0
412						
413 RATE BASE		38,936,027		0	38,936,027	0
414						
415 RATE OF RETURN		0.00%		NA	0.00%	NA
416						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase			
			Classification Allocation Factor	Storage		
				Demand	COMMODITY	Customer
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>						
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%
419						
420						
421 RATE BASE		38,936,027		0	38,936,027	0
422						
423 OPERATING EXPENSES		0		0	0	0
424 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0
425 ADMINISTRATIVE & GENERAL EXPENSES		0		0	0	0
426 DEPRECIATION EXPENSE		0		0	0	0
427 GENERAL TAXES		0		0	0	0
428						
429 TOTAL		0		0	0	0
430						
431 RETURN ON RATEBASE		3,344,605		0	3,344,605	0
432						
433 FIT ON RETURN		1,211,526	36.22%	0	1,211,526	0
434 Increase in Uncoll		0		0	0	0
435 Increase in Other Taxes		0		0	0	0
436 TOTAL REVENUE REQUIREMENT		<b>4,556,130</b>		<b>0</b>	<b>4,556,130</b>	<b>0</b>

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
1 I. GAS PLANT IN SERVICE						
2						
3 A. INTANGIBLE PLANT						
4						
5 Organization	301	521	DISTPT	131	0	390
6 Franchise and Consents	302	0	CUST	0	0	0
7 Miscellaneous Intangible Plant	303	<u>4,186,371</u>	CUST	<u>0</u>	<u>0</u>	<u>4,186,371</u>
8 Subtotal - INTANGIBLE PLANT	301-303	4,186,892		131	0	4,186,761
9						
10 B. PRODUCTION PLANT						
11						
12 LAND-LNG Plant	304	0	None	0	0	0
13 Other Land & Land Rights-Land	325	0	None	0	0	0
14 Gas Well Structures	326	0	None	0	0	0
15 Field Compressor Station Structures	327	0	None	0	0	0
16 Field M&R Station Structures	328	0	None	0	0	0
17 Other Structures	329	0	None	0	0	0
18 Producing Gas Wells-Well Equipment	331	0	None	0	0	0
19 Field Lines	332	0	None	0	0	0
20 Field Compressor Station Equipment	333	0	None	0	0	0
21 Field M&R Station Equip-Company	334	0	None	0	0	0
22 Drilling & Cleaning Equipment	335	0	None	0	0	0
23 Other Equipment-Other	337	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
24 Subtotal - PRODUCTION PLANT	325-337	0		0	0	0
25						
26 C. NATURAL GAS STORAGE PLANT & PROD PLANT						
27						
28 Land and Land Rights	350	0	None	0	0	0
29 Structures and Improvements	351	0	None	0	0	0
30 Wells-Well Equipment	352	0	None	0	0	0
31 Lines	353	0	None	0	0	0
32 Compressor Station Equipment - Other	354	0	None	0	0	0
33 M&R Equipment-Meters & Gauges	355	0	None	0	0	0
34 Other Equipment	357	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
35 Subtotal - STORAGE PLANT	350-363	0		0	0	0
36						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
37 D. TRANSMISSION PLANT						
38						
39 Land & Land Rights	365	0	None	0	0	0
40 Structures & Improvements	366	0	None	0	0	0
41 Mains	367	0	None	0	0	0
42 M&R Station Equipment	369	0	None	0	0	0
43 Other Equipment	371	0	None	0	0	0
44 Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0
45						
46 E. DISTRIBUTION PLANT						
47						
48 Land and Land Rights	374	4,198,404	DISTPT	1,056,353	0	3,142,051
49 Structures and Improvements	375	8,976,851	DISTPT	2,258,649	0	6,718,202
50 Mains	376	180,114,179	ZERO_INT	77,565,536	0	102,548,643
51 M & R Station Equipment	378	6,150,806	DEMAND	6,150,806	0	0
52 M & R Station Equipment - City Gate	379	257,909	DEMAND	257,909	0	0
53 Services	380	106,378,091	CUST	0	0	106,378,091
54 Meters	381	17,792,539	CUST	0	0	17,792,539
55 Meter Install	382	8,444,842	CUST	0	0	8,444,842
56 House Regulators	383	5,243,718	CUST	0	0	5,243,718
57 House Regulator Install.	384	2,282,264	CUST	0	0	2,282,264
58 Industrial M & R Station Equipment	385	2,899,386	CUST	0	0	2,899,386
59 Industrial M & R Station Equipment - Direct	385 dir	0	CUST	0	0	0
60 Other Property on Customers Premise	386	0	CUST	0	0	0
61 Other Equipment	387	4,108,939	DISTPT	1,033,842	0	3,075,096
62 Other Equipment - Direct	387 dir	0	DISTPT	0	0	0
63 Subtotal - DISTRIBUTION PLANT	374-387	346,847,928		88,323,096	0	258,524,832
64						
65 F. GENERAL PLANT						
66						
67 Land and Land Rights	389	0	DISTPT	0	0	0
68 Structures and Improvements	390	0	DISTPT	0	0	0
69 Office Furniture and Equipment	391	1,771,861	DISTPT	445,815	0	1,326,047
70 Transportation Equipment	392	128,574	DISTPT	32,350	0	96,223
71 Stores Equipment	393	0	DISTPT	0	0	0
72 Tools, Shop and Garage Equipment	394	2,757,896	DISTPT	693,909	0	2,063,987
73 Laboratory Equipment	395	9,782	DISTPT	2,461	0	7,320
74 Power Operated Equipment	396	258,249	DISTPT	64,978	0	193,271
75 Communication Equipment	397	0	DISTPT	0	0	0
76 Miscellaneous Equipment	398	192,816	DISTPT	48,514	0	144,302
77 Other Tangible Plant	399	0	DISTPT	0	0	0
78 Subtotal - GENERAL PLANT	389-399	5,119,177		1,288,027	0	3,831,151
79						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Classification Phase

Account Description	Account Code	Classification		Distribution		
		Distribution Dollars	Allocation Factor	Demand	COMMODITY	Customer
80 TOTAL PLANT IN SERVICE		356,153,997		89,611,254	0	266,542,744
81						
82 G. Utility Plant	105	0	DISTPT	0	0	0
83						
84 TOTAL UTILITY PLANT		356,153,997		89,611,254	0	266,542,744
85						
86 II. DEPRECIATION RESERVE						
87						
88 Amortizable Plant	303	1,799,586	CUST	0	0	1,799,586
89 Local Storage Plant	350-357	0	CUST	0	0	0
90 Transmission	365-371	0	None	0	0	0
91 Distribution Land Structures & Improvements	374-375	4,416,561	DEMAND	4,416,561	0	0
92 Distribution Mains	376	54,042,558	ZERO_INT	23,273,237	0	30,769,321
93 Distribution M&R - General	378	2,844,843	DEMAND	2,844,843	0	0
94 Distribution M&R - City Gate	379	270,760	DEMAND	270,760	0	0
95 Distribution Services	380	57,925,307	CUST	0	0	57,925,307
96 Distribution - Meters	381	4,861,118	CUST	0	0	4,861,118
97 Distribution - Meters Installations	382	4,206,022	CUST	0	0	4,206,022
98 Distribution - Regulators	383	1,357,729	CUST	0	0	1,357,729
99 Distribution - Regulator installations	384	1,736,105	CUST	0	0	1,736,105
100 Industrial M & R Station Equipment - Other	385	1,027,993	CUST	0	0	1,027,993
101 Industrial M & R Station Equipment - Direct	385 dir	0	CUST	0	0	0
102 Other Property on Customers Premises	386	0	CUST	0	0	0
103 Other Equipment	387	1,439,627	DISTPT	362,222	0	1,077,405
104 Other Equipment - Direct	387 dir	0	DISTPT	0	0	0
105 General Plant	390-399	3,030,463	DISTPT	762,489	0	2,267,974
106 Total-DEP. RESERVE (PLANT IN SERVI		138,958,673		31,930,113	0	107,028,560
107						
108 Retirement Obligation		0	None	0	0	0
109						
110 TOTAL - DEPRECIATION RESERVE		138,958,673		31,930,113	0	107,028,560
111						
112 III. OTHER RATE BASE ITEMS						
113 Gas Storage Underground - NonCurrent		0	DEMAND	0	0	0
114 Gas Stored Underground - Current		0	DEMAND	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	DEMAND	0	0	0
116 Materials and Supplies		74,781	DISTPT	18,816	0	55,966
117 Working Capital		4,081,808	DISTPT	1,027,016	0	3,054,792
118 Prepayments		433,427	DISTPT	109,054	0	324,373
119 Deferred Income Taxes		(57,429,423)	DISTPT	(14,449,712)	(0)	(42,979,711)
120 CWIP		0	DISTPT	0	0	0
121 Customer Deposits		0	CUST	0	0	0
122 Total - OTHER RATE BASE ITEMS		(52,839,407)		(13,294,826)	(0)	(39,544,581)

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
123						
124 <b>IV. TOTAL RATE BASE (Excl. Working Capital)</b>		164,355,917		44,386,315	(0)	119,969,603
125						
126 Gas Purchases Cash Working Capital	131	0	COMMODITY	0	0	0
127						
128 <b>V. TOTAL RATE BASE</b>		164,355,917		44,386,315	(0)	119,969,603
129						
130 <b>I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
131						
132 <b>A. PRODUCTION EXPENSES</b>						
133						
134 <b>1. Manufactured Gas Production</b>						
135						
136 Production Maps	751	0	None	0	0	0
137 Gas Wells Expense	752	0	None	0	0	0
138 Field Lines Expense	753	0	None	0	0	0
139 Field Compressor Station Expense	755	0	None	0	0	0
140 Other Expense	759	0	None	0	0	0
141 Rents	760	0	None	0	0	0
142 Subtotal - Operation Accounts	751-760	0		0	0	0
143 Maint Supervision & Engineering	762	0	None	0	0	0
144 Field Lines	764	0	None	0	0	0
145 Field Meas/Reg	766	0	None	0	0	0
146 Subtotal - Maintenance Accounts	762-766	0		0	0	0
147						
148 Subtotal - Manufactured Gas Production	751-766	0		0	0	0
149						
150 <b>2. Other Gas Supply Expenses</b>						
151						
152 Nat Gas Field and Transmission line purchases	801-803	0	None	0	0	0
153 Natural Gas City Gate	804	0	None	0	0	0
154 Purchase Gas Cost Adjustment	805	0	None	0	0	0
155 Exchange Gas	806	0	None	0	0	0
156 Well Expense - Purchase Gas	807	0	None	0	0	0
157 Gas Delivery/Withdraw from Storage	808	0	None	0	0	0
158 Gas used Compressor Station	810	0	None	0	0	0
159 Gas Used Other Utility	812	0	None	0	0	0
160						
161 Subtotal - PRODUCTION EXPENSES	751-812	0		0	0	0
162						



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Distribution Dollars	Allocation Factor	Distribution			
				Demand	COMMODITY	Customer	
163 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES							
164							
165 Wells Expense	816	0	None	0	0	0	0
166 Lines Expenses	817	0	None	0	0	0	0
167 Compressor Station Expenses	818	0	None	0	0	0	0
168 Compressor Station Fuel	819	0	None	0	0	0	0
169 Meas/Reg Station Expenses	820	0	None	0	0	0	0
170 Purification Expenses	821	0	None	0	0	0	0
171 Gas Losses	823	0	None	0	0	0	0
172 Other Expenses (Including Propane Air)	824	0	None	0	0	0	0
173 Storage Well Royalties	825	0	None	0	0	0	0
174 Subtotal - Operations Accounts	816-825	0		0	0	0	0
175 Maint. of Structures & Improvements	831	0	None	0	0	0	0
176 Maint. of Reservoirs and Wells	832	0	None	0	0	0	0
177 Maint. of Lines	833	0	None	0	0	0	0
178 Maint. of Compressor Station Equipment	834	0	None	0	0	0	0
179 Maint. of Meas/Reg Station Equipment	835	0	None	0	0	0	0
180 Maint. of Purification Equipment	836	0	None	0	0	0	0
181 Subtotal - Maint. Accounts	831-836	0		0	0	0	0
182							
183 Subtotal - NATURAL GAS STORAGE	816-836	0		0	0	0	0
184							
185 C. TRANSMISSION EXPENSES							
186							
187 Supervision/Engineering	850	0	None	0	0	0	0
188 Compressor Station Labor & Expenses	853	0	None	0	0	0	0
189 Mains Expense	856	0	None	0	0	0	0
190 Meas/Reg Station Expenses	857	0	None	0	0	0	0
191 Transmission/Compressor Gas	858	0	None	0	0	0	0
192 Other Expenses	859	0	None	0	0	0	0
193 Rents	860	0	None	0	0	0	0
194 Subtotal - Operation Accounts	856-860	0		0	0	0	0
195 Maint. of Mains	863	0	None	0	0	0	0
196 Maint. Of Compressor Station	864	0	None	0	0	0	0
197 Maint. Of Meas/Reg Station Equipment	865	0	None	0	0	0	0
198 Subtotal - Maintenance Accounts	863-865	0		0	0	0	0
199							
200 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0	0
201							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
202 D. DISTRIBUTION EXPENSES						
203						
204 Operation Supervision & Engineering	870	739,639	DISTLABOR	145,341	1,446	592,853
205 Distribution Load Dispatching	871	14,970	COMMODITY	0	14,970	0
206 Mains and Services Expenses	874	2,717,526	MAIN&SERVICE	735,749	0	1,981,777
207 Meas. & Reg. Station Expenses - General	875	281,584	DEMAND	281,584	0	0
208 Meas. & Reg. Station Expenses - Industrial	876	90,656	DEMAND	90,656	0	0
209 Meter & House Regulator Expenses	878	1,555,509	CUST	0	0	1,555,509
210 Customer Installations Expenses	879	1,490,068	CUST	0	0	1,490,068
211 Other Expenses	880	1,079,577	DISTO&M	266,505	1,854	811,218
212 Rents	881	84,056	DISTO&M	20,750	144	63,162
213 Maint. Supervision & Engineering	885	14,127	DISTO&M	3,487	24	10,615
214 Maint. of Structures & Improvements	886	198,504	DISTPT	49,945	0	148,559
215 Maint. of Mains	887	1,539,020	ZERO_INT	662,773	0	876,246
216 Maint. of Compressor Station Equip.	888	0	DEMAND	0	0	0
217 Maint. of Meas. & Reg. Station Expenses-General	889	286,632	DEMAND	286,632	0	0
218 Maint. of Meas. & Reg. Station Expenses-Indust.	890	106,563	DEMAND	106,563	0	0
219 Maint. of Services	892	299,696	CUST	0	0	299,696
220 Maint. of Meters & House Regulators	893	236,623	CUST	0	0	236,623
221 Maint. of Other Equipment	894	349,152	DISTO&M	86,192	600	262,360
222						
223 Subtotal - DISTRIBUTION EXPENSES	870-894	11,083,902		2,736,177	19,038	8,328,686
224						
225 Total - OPERATION & MAINTENANCE EXPENSES		11,083,902		2,736,177	19,038	8,328,686
226						
227						
228 II. CUSTOMER ACCOUNTS EXPENSES						
229						
230 Supervision	901	7,176	CUST	0	0	7,176
231 Meter Reading Expenses	902	1,379,366	CUST	0	0	1,379,366
232 Customer Records & Collection Expense	903	3,262,985	CUST	0	0	3,262,985
233 Uncollectible Accounts	904	839,477	CUST	0	0	839,477
234 Miscellaneous Customer Accounts Expense	905	1,973	CUST	0	0	1,973
235 Office Supplies Customer Accounts	921dir	321	CUST	0	0	321
236						
237 Total - CUSTOMER ACCOUNTS EXPENSES	902-905	5,491,298		0	0	5,491,298
238						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
<b>239 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>						
240						
241 Supervision	907	45,693	CUST	0	0	45,693
242 Customer Assistance Expenses	908	(59,385)	CUST	0	0	(59,385)
243 Informational & Instructional Advertising Expense	909	54,103	CUST	0	0	54,103
244 Misc. Customer Serv. & Inform. Expen.	910	397,189	CUST	0	0	397,189
245 Office Supplies Customer Service	921dir	2,289	CUST	0	0	2,289
246						
247 Subtotal - CUSTOMER SERVICE	907-910	439,889		0	0	439,889
248						
<b>249 IV. SALES EXPENSES (C-8)</b>						
250						
251 Supervision	911	0	COMMODITY	0	0	0
252 Demonstrating & Selling Expenses	912	17,545	COMMODITY	0	17,545	0
253 Advertising Expense	913	3,932	COMMODITY	0	3,932	0
254 Miscellaneous Sales Expenses	916	0	COMMODITY	0	0	0
255 Subtotal - O&M Accounts	911-916	0	None	0	0	0
256						
257 Total - SALES EXPENSES	915-916	21,477		0	21,477	0
258						
259 Total - CUSTOMER ACCOUNTS, SERVICES & SALES	901-916	5,952,664		0	21,477	5,931,187
260						
<b>261 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
262						
263 A. Labor-Related:						
264						
265 Administrative & General Salaries	920	1,118,082	DISTLABOR	219,706	2,185	896,191
266 Office Supplies & Expenses	921	515,522	DISTLABOR	101,301	1,008	413,213
267 Admin. Expenses Transferred-Credit	922	0	DISTLABOR	0	0	0
268 Outside Services Employed	923	9,820,857	DISTLABOR	1,929,820	19,196	7,871,841
269 Employee Pensions and Benefits	926	2,257,606	DISTLABOR	443,625	4,413	1,809,569
270						
271 Subtotal - O&M Accounts	920-932	13,712,067		2,694,452	26,802	10,990,814
272						
273 B. Plant-Related:						
274						
275 Property Insurance	924	95,651	DISTPT	24,067	0	71,584
276 Injuries and Damages	925	870,570	DISTPT	219,042	0	651,527
277 Maintenance of General Plant	932-935	518	DISTGENPTXL	130	0	388
278						
279 Subtotal - O&M Accounts 924-925, 932		966,739		243,239	0	723,499
280						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
281 C. Other-Related:						
282						
283 Franchise Requirements	927	0	DISTL/P	0	0	0
284 Regulatory Commission Expenses	928	458,994	DISTL/P	91,859	838	366,297
285 Duplicate Charges - Credit	929	0	DISTL/P	0	0	0
286 Misc. Gen'l Expenses	930	18,813	DISTL/P	3,765	34	15,014
287 Rents	931	11,102	DISTL/P	2,222	20	8,860
288 Customer Deposits Interest Expense		0	CUST	0	0	0
289 Storage Interest Expense		0	DISTL/P	0	0	0
290						
291 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-931	15,167,715		3,035,537	27,695	12,104,483
292						
293 TOTAL - OPERATING EXPENSES (Excl. Depr.,		32,204,281		5,771,714	68,210	26,364,356
294						
295 VI. DEPRECIATION EXPENSE						
296 Intangible Plant	403	555,519	CUST	0	0	555,519
297 Production Plant	403	0	None	0	0	0
298 Natural Gas Storage Plant	403	0	None	0	0	0
299 Transmission	403	0	None	0	0	0
300 Distribution Land Structures & Improvements		262,006	DEMAND	262,006	0	0
301 Distribution Land Structures & Improvements - Direct		0	DEMAND	0	0	0
302 Distribution Mains	404	3,739,149	ZERO_INT	1,610,251	0	2,128,898
303 Distribution M&R - General		166,683	DEMAND	166,683	0	0
304 Distribution M&R - General - Direct		0	DEMAND	0	0	0
305 Distribution M&R - City Gate		0	DEMAND	0	0	0
306 Distribution Services	404	4,914,372	CUST	0	0	4,914,372
307 Distribution Services - Direct		0	CUST	0	0	0
308 Distribution - Meters		872,069	CUST	0	0	872,069
309 Distribution - Meters Installations		249,959	CUST	0	0	249,959
310 Distribution - Regulators		159,394	CUST	0	0	159,394
311 Distribution - Regulator installations		29,892	CUST	0	0	29,892
312 Industrial M & R Station Equipment		133,652	CUST	0	0	133,652
313 Industrial M & R Station Equipment - Direct		0	CUST	0	0	0
314 Other Property on Customers Premises	404	0	CUST	0	0	0
315 Distribution Other Equipment	404	149,010	DISTPT	37,492	0	111,518
316 Distribution Other Equipment - Direct		0	DISTPT	0	0	0
317 General Plant	404	316,642	DISTPT	79,670	0	236,972
318 Amortization of Negative Net Salvage		0	None	0	0	0
319						
320 Total - DEPRECIATION EXPENSE	403	11,548,347		2,156,102	0	9,392,245
321						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
322 VII. TAXES OTHER THAN INCOME TAXES						
323						
324 A. General Taxes						
325						
326 Payroll Taxes	408	559,026	DISTLABOR	109,850	1,093	448,083
327 Plant Related Taxes	408	2,966,018	DISTPT	746,274	0	2,219,744
328 Gas Related	408	0	DISTPT	0	0	0
329 Subtotal - Real Estate & Other	408.17.18	<u>2,966,018</u>		<u>746,274</u>	<u>0</u>	<u>2,219,744</u>
330 Subtotal - General Taxes		3,525,044		856,124	1,093	2,667,827
331						
332 TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases)	408	47,277,672		8,783,941	69,303	38,424,429
334						
335 B. Revenue Taxes: (GRT)						
336						
337 State Gross Earnings	408	0	None	0	0	0
338 Municipal Tax	408	0	None	0	0	0
339 Subtotal - Revenue Taxes (GRT)		0		0	0	0
340						
341 C. INCOME TAXES						
342						
343 Fed & State Income Taxes Based on Net Income	409	906,495	DISTPT	228,081	0	678,413
344 Normalized Depreciation	409.1Dep	0	DISTPT	0	0	0
345 Real Estate Taxes	409.1RE	0	DISTPT	0	0	0
346 Fed & State Inc Taxes Based on Deferred Plant	409.1Plant	0	DISTPT	0	0	0
347 Other	409	0	DISTPT	0	0	0
348 Subtotal - Income Taxes		906,495		228,081	0	678,413
349						
350 TOTAL TAXES (Excl. General Taxes)		906,495		228,081	0	678,413
351						
352 TOTAL EXPENSES		48,184,167		9,012,022	69,303	39,102,842
353						
354						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
<b>355 V. OPERATING REVENUES</b>						
356						
357 Sales & Transportation Operating Revenues	480-485	92,263,907	DISTREVREQ	19,408,674	94,988	72,760,245
358 Forfeited Discounts	487	356,856	DISTREVREQ	75,068	367	281,420
359 Miscellaneous Service Revenues	483-495	524,831	DISTREVREQ	110,404	540	413,887
360 Rent from Gas Properties	493	0	DISTPT	0	0	0
361 Prior Year Rate Refund - Net	495	0	DISTREVREQ	0	0	0
362 Off System Sales	495	0	DISTREVREQ	0	0	0
363 Other Gas Revenues - Other	495	0	DISTREVREQ	0	0	0
364 Provision For Rate Refunds	496	0	DISTREVREQ	0	0	0
365 Storage Interest	495	0	DISTREVREQ	0	0	0
366 Total Operating Revenues		93,145,595		19,594,147	95,896	73,455,552
367						
368 Other Income	412	0	DISTREVREQ	0	0	0
369						
370 NET INCOME		44,961,428		10,582,124	26,593	34,352,710
371 Return		27.36%		23.84%	NA	28.63%
372						
373 Effective Tax Rate Historical						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Classification Phase

Account Description	Account Code	Classification				
		Distribution	Allocation	Distribution		
		Dollars	Factor	Demand	COMMODITY	Customer
374	<b>SUMMARY</b>					
375	<b>OPERATING REVENUES</b>					
376	Sales & Transportation Operating Revenues	92,263,907		19,408,674	94,988	72,760,245
377	Forfeited Discounts	356,856		75,068	367	281,420
378	Miscellaneous Service Revenues	524,831		110,404	540	413,887
379	Rent from Gas Properties	0		0	0	0
380	Prior Year Rate Refund - Net	0		0	0	0
381	Off System Sales	0		0	0	0
382	Other Gas Revenues - Other	0		0	0	0
383	Provision For Rate Refunds	0		0	0	0
384	Gas Expense Revenues	0		0	0	0
385	Total Operating Revenues	93,145,595		19,594,147	95,896	73,455,552
386						
387	<b>EXPENSES</b>					
388	Production Expenses	0		0	0	0
389	Natural Gas Storage, Terminating & Proc. Exp.	0		0	0	0
390	Transmission Expenses	0		0	0	0
391	Distribution Expenses	11,083,902		2,736,177	19,038	8,328,686
392	Total Operating Expenses	11,083,902		2,736,177	19,038	8,328,686
393						
394	<b>CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPE</b>	5,952,664		0	21,477	5,931,187
395						
396	<b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>	15,167,715		3,035,537	27,695	12,104,483
397						
398	<b>DEPRECIATION EXPENSE</b>	11,548,347		2,156,102	0	9,392,245
399						
400	<b>TAXES OTHER THAN INCOME TAXES</b>	3,525,044		856,124	1,093	2,667,827
401	Other Income	0		0	0	0
402	<b>INCOME BEFORE INCOME TAXES</b>	45,867,923		10,810,206	26,593	35,031,124
403						
404	<b>FEDERAL INCOME TAXES</b>					
405	Federal Income Taxes-Current	906,495		228,081	0	678,413
406	Other Taxes	0		0	0	0
407	Deferred Taxes	0		0	0	0
408	State Net Income Tax	0		0	0	0
409	Subtotal - Income Taxes	906,495		228,081	0	678,413
410						
411	<b>NET OPERATING INCOME</b>	44,961,428		10,582,124	26,593	34,352,710
412						
413	<b>RATE BASE</b>	164,355,917		44,386,315	(0)	119,969,603
414						
415	<b>RATE OF RETURN</b>	27.36%		23.84% NA		28.63%
416						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Classification Phase

Account Description	Account Code	Classification				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>						
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%
419						
420						
421 RATE BASE		164,355,917		44,386,315	(0)	119,969,603
422						
423 OPERATING EXPENSES		11,083,902		2,736,177	19,038	8,328,686
424 CUST. ACCTS., SERVICES, & SALES EXP.		5,952,664		0	21,477	5,931,187
425 ADMINISTRATIVE & GENERAL EXPENSES		15,167,715		3,035,537	27,695	12,104,483
426 DEPRECIATION EXPENSE		11,548,347		2,156,102	0	9,392,245
427 GENERAL TAXES		3,525,044		856,124	1,093	2,667,827
428						
429 TOTAL		47,277,672		8,783,941	69,303	38,424,429
430						
431 RETURN ON RATEBASE		14,118,173		3,812,784	(0)	10,305,389
432						
433 FIT ON RETURN		5,114,066	36.22%	1,381,116	(0)	3,732,951
434 Increase in Uncoll		94,422		0	0	94,422
435 Increase in Other Taxes		<u>1,017,408</u>		<u>247,097</u>	<u>315</u>	<u>769,996</u>
436 TOTAL REVENUE REQUIREMENT		<b>67,621,742</b>		<b>14,224,938</b>	<b>69,618</b>	<b>53,327,186</b>



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Production Dollars	Classification Allocation Factor	Classification Phase		
				Production		
				Demand	COMMODITY	Customer
1 I. GAS PLANT IN SERVICE						
2						
3 A. INTANGIBLE PLANT						
4						
5 Organization	301	0	None	0	0	0
6 Franchise and Consents	302	0	None	0	0	0
7 Miscellaneous Intangible Plant	303	0	None	0	0	0
8 Subtotal - INTANGIBLE PLANT	301-303	0		0	0	0
9						
10 B. PRODUCTION PLANT						
11						
12 LAND-LNG Plant	304	7,678	DEMAND	7,678	0	0
13 Other Land & Land Rights-Land	325	0	None	0	0	0
14 Gas Well Structures	326	0	None	0	0	0
15 Field Compressor Station Structures	327	0	None	0	0	0
16 Field M&R Station Structures	328	0	None	0	0	0
17 Other Structures	329	0	None	0	0	0
18 Producing Gas Wells-Well Equipment	331	0	None	0	0	0
19 Field Lines	332	0	None	0	0	0
20 Field Compressor Station Equipment	333	0	None	0	0	0
21 Field M&R Station Equip-Company	334	0	None	0	0	0
22 Drilling & Cleaning Equipment	335	0	None	0	0	0
23 Other Equipment-Other	337	0	None	0	0	0
24 Subtotal - PRODUCTION PLANT	325-337	7,678		7,678	0	0
25						
26 C. NATURAL GAS STORAGE PLANT & PROD PLANT						
27						
28 Land and Land Rights	350	0	None	0	0	0
29 Structures and Improvements	351	0	None	0	0	0
30 Wells-Well Equipment	352	0	None	0	0	0
31 Lines	353	0	None	0	0	0
32 Compressor Station Equipment - Other	354	0	None	0	0	0
33 M&R Equipment-Meters & Gauges	355	0	None	0	0	0
34 Other Equipment	357	0	None	0	0	0
35 Subtotal - STORAGE PLANT	350-363	0		0	0	0
36						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Production Dollars	Classification Allocation Factor	Classification Phase		
				Production		
				Demand	COMMODITY	Customer
37 D. TRANSMISSION PLANT						
38						
39 Land & Land Rights	365	0	None	0	0	0
40 Structures & Improvements	366	0	None	0	0	0
41 Mains	367	0	None	0	0	0
42 M&R Station Equipment	369	0	None	0	0	0
43 Other Equipment	371	0	None	0	0	0
44 Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0
45						
46 E. DISTRIBUTION PLANT						
47						
48 Land and Land Rights	374	0	None	0	0	0
49 Structures and Improvements	375	0	None	0	0	0
50 Mains	376	0	None	0	0	0
51 M & R Station Equipment	378	0	None	0	0	0
52 M & R Station Equipment - City Gate	379	0	None	0	0	0
53 Services	380	0	None	0	0	0
54 Meters	381	0	None	0	0	0
55 Meter Install	382	0	None	0	0	0
56 House Regulators	383	0	None	0	0	0
57 House Regulator Install.	384	0	None	0	0	0
58 Industrial M & R Station Equipment	385	0	None	0	0	0
59 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0
60 Other Property on Customers Premise	386	0	None	0	0	0
61 Other Equipment	387	0	None	0	0	0
62 Other Equipment - Direct	387 dir	0	None	0	0	0
63 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0
64						
65 F. GENERAL PLANT						
66						
67 Land and Land Rights	389	0	PRODPT	0	0	0
68 Structures and Improvements	390	0	PRODPT	0	0	0
69 Office Furniture and Equipment	391	39	PRODPT	39	0	0
70 Transportation Equipment	392	3	PRODPT	3	0	0
71 Stores Equipment	393	0	PRODPT	0	0	0
72 Tools, Shop and Garage Equipment	394	61	PRODPT	61	0	0
73 Laboratory Equipment	395	0	PRODPT	0	0	0
74 Power Operated Equipment	396	6	PRODPT	6	0	0
75 Communication Equipment	397	0	PRODPT	0	0	0
76 Miscellaneous Equipment	398	4	PRODPT	4	0	0
77 Other Tangible Plant	399	0	PRODPT	0	0	0
78 Subtotal - GENERAL PLANT	389-399	113		113	0	0
79						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Production Dollars	Allocation Factor	Production			
				Demand	COMMODITY	Customer	
80 TOTAL PLANT IN SERVICE		7,792		7,792	0	0	
81							
82 G. Utility Plant	105	0	None	0	0	0	
83							
84 TOTAL UTILITY PLANT		7,792		7,792	0	0	
85							
86 <b>II. DEPRECIATION RESERVE</b>							
87							
88 Amortizable Plant	303	0	None	0	0	0	
89 Local Storage Plant	350-357	0	None	0	0	0	
90 Transmission	365-371	0	None	0	0	0	
91 Distribution Land Structures & Improvements	374-375	0	None	0	0	0	
92 Distribution Mains	376	0	None	0	0	0	
93 Distribution M&R - General	378	0	None	0	0	0	
94 Distribution M&R - City Gate	379	0	None	0	0	0	
95 Distribution Services	380	0	None	0	0	0	
96 Distribution - Meters	381	0	None	0	0	0	
97 Distribution - Meters Installations	382	0	None	0	0	0	
98 Distribution - Regulators	383	0	None	0	0	0	
99 Distribution - Regulator Installations	384	0	None	0	0	0	
100 Industrial M & R Station Equipment - Other	385	0	None	0	0	0	
101 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0	
102 Other Property on Customers Premises	386	0	None	0	0	0	
103 Other Equipment	387	0	None	0	0	0	
104 Other Equipment - Direct	387 dir	0	None	0	0	0	
105 General Plant	390-399	67	PRODPT	67	0	0	
106 Total-DEP. RESERVE (PLANT IN SERVI		67		67	0	0	
107							
108 Retirement Obligation		0	None	0	0	0	
109							
110 TOTAL - DEPRECIATION RESERVE		67		67	0	0	
111							
112 <b>III. OTHER RATE BASE ITEMS</b>							
113 Gas Storage Underground - NonCurrent		0	None	0	0	0	
114 Gas Stored Underground - Current		0	None	0	0	0	
115 Accum. Provision for Gas Lost - Underground Storage		0	None	0	0	0	
116 Materials and Supplies		2	PRODPT	2	0	0	
117 Working Capital		90	PRODPT	90	0	0	
118 Prepayments		10	PRODPT	10	0	0	
119 Deferred Income Taxes		(1,271)	PRODPT	(1,271)	0	0	
120 CWIP		0	PRODPT	0	0	0	
121 Customer Deposits		0	None	0	0	0	
122 Total - OTHER RATE BASE ITEMS		(1,170)		(1,170)	0	0	

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Production Dollars	Allocation Factor	Production			
				Demand	COMMODITY	Customer	
123							
124	<b>IV. TOTAL RATE BASE (Excl. Working Capital)</b>	6,555		6,555	0	0	
125							
126	Gas Purchases Cash Working Capital	131	0	None	0	0	0
127							
128	<b>V. TOTAL RATE BASE</b>	6,555		6,555	0	0	
129							
130	<b>I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
131							
132	<b>A. PRODUCTION EXPENSES</b>						
133							
134	<b>1. Manufactured Gas Production</b>						
135							
136	Production Maps	751	0	None	0	0	0
137	Gas Wells Expense	752	0	None	0	0	0
138	Field Lines Expense	753	0	None	0	0	0
139	Field Compressor Station Expense	755	0	None	0	0	0
140	Other Expense	759	0	None	0	0	0
141	Rents	760	0	None	0	0	0
142	Subtotal - Operation Accounts	751-760	0	None	0	0	0
143	Maint Supervision & Engineering	762	0	None	0	0	0
144	Field Lines	764	0	None	0	0	0
145	Field Meas/Reg	766	0	None	0	0	0
146	Subtotal - Maintenance Accounts	762-766	0		0	0	0
147							
148	Subtotal - Manufactured Gas Production	751-766	0		0	0	0
149							
150	<b>2. Other Gas Supply Expenses</b>						
151							
152	Nat Gas Field and Transmission line purchases	801-803	0	None	0	0	0
153	Natural Gas City Gate	804	0	None	0	0	0
154	Purchase Gas Cost Adjustment	805	0	None	0	0	0
155	Exchange Gas	806	0	None	0	0	0
156	Well Expense - Purchase Gas	807	0	None	0	0	0
157	Gas Delivery/Withdraw from Storage	808	0	None	0	0	0
158	Gas used Compressor Station	810	0	None	0	0	0
159	Gas Used Other Utility	812	0	None	0	0	0
160							
161	Subtotal - PRODUCTION EXPENSES	751-812	0		0	0	0
162							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Production Dollars	Allocation Factor	Production			
				Demand	COMMODITY	Customer	
163 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES							
164							
165 Wells Expense	816	0	None	0	0	0	0
166 Lines Expenses	817	0	None	0	0	0	0
167 Compressor Station Expenses	818	0	None	0	0	0	0
168 Compressor Station Fuel	819	0	None	0	0	0	0
169 Meas/Reg Station Expenses	820	0	None	0	0	0	0
170 Purification Expenses	821	0	None	0	0	0	0
171 Gas Losses	823	0	None	0	0	0	0
172 Other Expenses (Including Propane Air)	824	1,888	DEMAND	1,888	0	0	0
173 Storage Well Royalties	825	0	None	0	0	0	0
174 Subtotal - Operations Accounts	816-825	1,888		1,888	0	0	0
175 Maint. of Structures & Improvements	831	0	None	0	0	0	0
176 Maint. of Reservoirs and Wells	832	0	None	0	0	0	0
177 Maint. of Lines	833	0	None	0	0	0	0
178 Maint. of Compressor Station Equipment	834	0	None	0	0	0	0
179 Maint. of Meas/Reg Station Equipment	835	0	None	0	0	0	0
180 Maint. of Purification Equipment	836	0	None	0	0	0	0
181 Subtotal - Maint. Accounts	831-836	0		0	0	0	0
182							
183 Subtotal - NATURAL GAS STORAGE	816-836	1,888		1,888	0	0	0
184							
185 C. TRANSMISSION EXPENSES							
186							
187 Supervision/Engineering	850	0	None	0	0	0	0
188 Compressor Station Labor & Expenses	853	0	None	0	0	0	0
189 Mains Expense	856	0	None	0	0	0	0
190 Meas/Reg Station Expenses	857	0	None	0	0	0	0
191 Transmission/Compressor Ga	858	0	None	0	0	0	0
192 Other Expenses	859	0	None	0	0	0	0
193 Rents	860	0	None	0	0	0	0
194 Subtotal - Operation Accounts	856-860	0		0	0	0	0
195 Maint. of Mains	863	0	None	0	0	0	0
196 Maint. Of Compressor Station	864	0	None	0	0	0	0
197 Maint. Of Meas/Reg Station Equipment	865	0	None	0	0	0	0
198 Subtotal - Maintenance Accounts	863-865	0		0	0	0	0
199							
200 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0	0
201							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Production Dollars	Allocation Factor	Production			
				Demand	COMMODITY	Customer	
202 D. DISTRIBUTION EXPENSES							
203							
204 Operation Supervision & Engineering	870	0	None	0	0	0	0
205 Distribution Load Dispatching	871	0	None	0	0	0	0
206 Mains and Services Expenses	874	0	None	0	0	0	0
207 Meas. & Reg. Station Expenses - General	875	0	None	0	0	0	0
208 Meas. & Reg. Station Expenses - Industrial	876	0	None	0	0	0	0
209 Meter & House Regulator Expenses	878	0	None	0	0	0	0
210 Customer Installations Expenses	879	0	None	0	0	0	0
211 Other Expenses	880	0	None	0	0	0	0
212 Rents	881	0	None	0	0	0	0
213 Maint. Supervision & Engineering	885	0	None	0	0	0	0
214 Maint. of Structures & Improvements	886	0	None	0	0	0	0
215 Maint. of Mains	887	0	None	0	0	0	0
216 Maint. of Compressor Station Equip.	888	0	None	0	0	0	0
217 Maint. of Meas. & Reg. Station Expenses-General	889	0	None	0	0	0	0
218 Maint. of Meas. & Reg. Station Expenses-Indust.	890	0	None	0	0	0	0
219 Maint. of Services	892	0	None	0	0	0	0
220 Maint. of Meters & House Regulators	893	0	None	0	0	0	0
221 Maint. of Other Equipment	894	0	None	0	0	0	0
222							
223 Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0	0
224							
225 Total - OPERATION & MAINTENANCE EXPENSES		1,888		1,888	0	0	0
226							
227							
228 II. CUSTOMER ACCOUNTS EXPENSES							
229							
230 Supervision	901	0	None	0	0	0	0
231 Meter Reading Expenses	902	0	None	0	0	0	0
232 Customer Records & Collection Expense	903	0	None	0	0	0	0
233 Uncollectible Accounts	904	0	None	0	0	0	0
234 Miscellaneous Customer Accounts Expense	905	0	None	0	0	0	0
235 Office Supplies Customer Accounts	921dir	0	None	0	0	0	0
236							
237 Total - CUSTOMER ACCOUNTS EXPENSES	902-905	0		0	0	0	0
238							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Production Dollars	Allocation Factor	Production			
				Demand	COMMODITY	Customer	
<b>239 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>							
240							
241 Supervision	907	0	None	0	0	0	0
242 Customer Assistance Expenses	908	0	None	0	0	0	0
243 Informational & Instructional Advertising Expense	909	0	None	0	0	0	0
244 Misc. Customer Serv. & Inform. Expen.	910	0	None	0	0	0	0
245 Office Supplies Customer Service	921dir	0	None	0	0	0	0
246							
247 Subtotal - CUSTOMER SERVICE	907-910	0		0	0	0	0
248							
<b>249 IV. SALES EXPENSES (C-8)</b>							
250							
251 Supervision	911	0	None	0	0	0	0
252 Demonstrating & Selling Expenses	912	0	None	0	0	0	0
253 Advertising Expense	913	0	None	0	0	0	0
254 Miscellaneous Sales Expenses	916	0	None	0	0	0	0
255 Subtotal - O&M Accounts	911-916	0		0	0	0	0
256							
257 Total - SALES EXPENSES	915-916	0		0	0	0	0
258							
259 Total - CUSTOMER ACCOUNTS, SERVICES & SALES	901-916	0		0	0	0	0
260							
<b>261 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
262							
263 A. Labor-Related:							
264							
265 Administrative & General Salaries	920	0	None	0	0	0	0
266 Office Supplies & Expenses	921	0	None	0	0	0	0
267 Admin. Expenses Transferred-Credit	922	0	None	0	0	0	0
268 Outside Services Employed	923	0	None	0	0	0	0
269 Employee Pensions and Benefits	926	0	None	0	0	0	0
270							
271 Subtotal - O&M Accounts	920-932	0		0	0	0	0
272							
273 B. Plant-Related:							
274							
275 Property Insurance	924	2	PRODPT	2	0	0	0
276 Injuries and Damages	925	19	PRODPT	19	0	0	0
277 Maintenance of General Plant	932-935	0	PRODGENPTXL	0	0	0	0
278							
279 Subtotal - O&M Accounts 924-925, 932		21		21	0	0	0
280							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Production Dollars	Classification Allocation Factor	Production			
				Demand	COMMODITY	Customer	
281 C. Other-Related:							
282							
283 Franchise Requirements	927	0	None	0	0	0	0
284 Regulatory Commission Expenses	928	1	None	0	0	0	0
285 Duplicate Charges - Credit	929	0	None	0	0	0	0
286 Misc. Gen'l Expenses	930	0	None	0	0	0	0
287 Rents	931	0	None	0	0	0	0
288 Customer Deposits Interest Expense		0	None	0	0	0	0
289 Storage Interest Expense		0	None	0	0	0	0
290							
291 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-931	22		21	0	0	0
292							
293 TOTAL - OPERATING EXPENSES (Excl. Depr.,		1,910		1,909	0	0	0
294							
295 VI. DEPRECIATION EXPENSE							
296 Intangible Plant	403	0	None	0	0	0	0
297 Production Plant	403	0	None	0	0	0	0
298 Natural Gas Storage Plant	403	0	None	0	0	0	0
299 Transmission	403	0	None	0	0	0	0
300 Distribution Land Structures & Improvements		0	None	0	0	0	0
301 Distribution Land Structures & Improvements - Direct		0	None	0	0	0	0
302 Distribution Mains	404	0	None	0	0	0	0
303 Distribution M&R - General		0	None	0	0	0	0
304 Distribution M&R - General - Direct		0	None	0	0	0	0
305 Distribution M&R - City Gate		0	None	0	0	0	0
306 Distribution Services	404	0	None	0	0	0	0
307 Distribution Services - Direct		0	None	0	0	0	0
308 Distribution - Meters		0	None	0	0	0	0
309 Distribution - Meters Installations		0	None	0	0	0	0
310 Distribution - Regulators		0	None	0	0	0	0
311 Distribution - Regulator installations		0	None	0	0	0	0
312 Industrial M & R Station Equipment		0	None	0	0	0	0
313 Industrial M & R Station Equipment - Direct		0	None	0	0	0	0
314 Other Property on Customers Premises	404	0	None	0	0	0	0
315 Distribution Other Equipment	404	0	None	0	0	0	0
316 Distribution Other Equipment - Direct		0	None	0	0	0	0
317 General Plant	404	7	PRODPT	7	0	0	0
318 Amortization of Negative Net Salvage		0	None	0	0	0	0
319							
320 Total - DEPRECIATION EXPENSE	403	7		7	0	0	0
321							



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Production Dollars	Classification Allocation Factor	Classification Phase		
				Production		
				Demand	COMMODITY	Customer
322 VII. TAXES OTHER THAN INCOME TAXES						
323						
324 A. General Taxes						
325						
326 Payroll Taxes	408	0	None	0	0	0
327 Plant Related Taxes	408	66	PRODPT	66	0	0
328 Gas Related	408	0	PRODPT	0	0	0
329 Subtotal - Real Estate & Other	408.17,18	66		66	0	0
330 Subtotal - General Taxes		66		66	0	0
331						
332 TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases)	408	1,983		1,982	0	0
333						
334						
335 B. Revenue Taxes: (GRT)						
336						
337 State Gross Earnings	408	0	None	0	0	0
338 Municipal Tax	408	0	None	0	0	0
339 Subtotal - Revenue Taxes (GRT)		0		0	0	0
340						
341 C. INCOME TAXES						
342						
343 Fed & State Income Taxes Based on Net Income	409	20	PRODPT	20	0	0
344 Normalized Depreciation	409.1Dep	0	PRODPT	0	0	0
345 Real Estate Taxes	409.1RE	0	PRODPT	0	0	0
346 Fed & State Inc Taxes Based on Deferred Plant	409.1Plant	0	PRODPT	0	0	0
347 Other	409	0	PRODPT	0	0	0
348 Subtotal - Income Taxes		20		20	0	0
349						
350 TOTAL TAXES (Excl. General Taxes)		20		20	0	0
351						
352 TOTAL EXPENSES		2,003		2,002	0	0
353						
354						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Production Dollars	Classification Allocation Factor	Production			
				Demand	COMMODITY	Customer	
<b>355 V. OPERATING REVENUES</b>							
356							
357 Sales & Transportation Operating Revenues	480-485	2,043	PRODREVREQ	2,043	0	0	0
358 Forfeited Discounts	487	8	PRODREVREQ	8	0	0	0
359 Miscellaneous Service Revenues	483-495	12	PRODREVREQ	12	0	0	0
360 Rent from Gas Properties	493	0	None	0	0	0	0
361 Prior Year Rate Refund - Net	495	0	None	0	0	0	0
362 Off System Sales	495	0	None	0	0	0	0
363 Other Gas Revenues - Other	495	0	None	0	0	0	0
364 Provision For Rate Refunds	496	0	None	0	0	0	0
365 Storage Interest	495	0	None	0	0	0	0
366 Total Operating Revenues		2,062		2,062	0	0	0
367							
368 Other Income	412	0	None	0	0	0	0
369							
370 NET INCOME		59		60	0	0	0
371 Return		0.90%		0.91% NA	NA	NA	0
372							
373 <i>Effective Tax Rate Historical</i>							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Production Dollars	Classification Allocation Factor	Production		
				Demand	COMMODITY	Customer
374 <b>SUMMARY</b>						
375 <b>OPERATING REVENUES</b>						
376 Sales & Transportation Operating Revenues		2,043		2,043	0	0
377 Forfeited Discounts		8		8	0	0
378 Miscellaneous Service Revenues		12		12	0	0
379 Rent from Gas Properties		0		0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0
381 Off System Sales		0		0	0	0
382 Other Gas Revenues - Other		0		0	0	0
383 Provision For Rate Refunds		0		0	0	0
384 Gas Expense Revenues		0		0	0	0
385 Total Operating Revenues		2,062		2,062	0	0
386						
387 <b>EXPENSES</b>						
388 Production Expenses		0		0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		1,888		1,888	0	0
390 Transmission Expenses		0		0	0	0
391 Distribution Expenses		0		0	0	0
392 Total Operating Expenses		1,888		1,888	0	0
393						
394 <b>CUSTOMER ACCOUNTS, SERVICES, &amp; SALES EXPE</b>		0		0	0	0
395						
396 <b>ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		22		21	0	0
397						
398 <b>DEPRECIATION EXPENSE</b>		7		7	0	0
399						
400 <b>TAXES OTHER THAN INCOME TAXES</b>		66		66	0	0
401 Other Income		0		0	0	0
402 <b>INCOME BEFORE INCOME TAXES</b>		79		80	0	0
403						
404 <b>FEDERAL INCOME TAXES</b>						
405 Federal Income Taxes-Current		20		20	0	0
406 Other Taxes		0		0	0	0
407 Deferred Taxes		0		0	0	0
408 State Net Income Tax		0		0	0	0
409 Subtotal - Income Taxes		20		20	0	0
410						
411 <b>NET OPERATING INCOME</b>		59		60	0	0
412						
413 <b>RATE BASE</b>		6,555		6,555	0	0
414						
415 <b>RATE OF RETURN</b>		0.90%		0.91% NA		NA
416						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Production Dollars	Classification Phase			
			Classification Allocation Factor	Production		
				Demand	COMMODITY	Customer
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>						
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%
419						
420						
421 RATE BASE		6,555		6,555	0	0
422						
423 OPERATING EXPENSES		1,888		1,888	0	0
424 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0
425 ADMINISTRATIVE & GENERAL EXPENSES		22		21	0	0
426 DEPRECIATION EXPENSE		7		7	0	0
427 GENERAL TAXES		66		66	0	0
428						
429 TOTAL		1,983		1,982	0	0
430						
431 RETURN ON RATEBASE		563		563	0	0
432						
433 FIT ON RETURN		204	36.22%	204	0	0
434 Increase in Uncoll		0		0	0	0
435 Increase in Other Taxes		19		19	0	0
436 TOTAL REVENUE REQUIREMENT		2,769		2,768	0	0





COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Supply Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
80 TOTAL PLANT IN SERVICE		0		0	0	0	0	0
81								
82 G. Utility Plant	105	0	None	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		0		0	0	0	0	0
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	0	None	0	0	0	0	0
89 Local Storage Plant	350-357	0	None	0	0	0	0	0
90 Transmission	365-371	0	None	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	None	0	0	0	0	0
92 Distribution Mains	376	0	None	0	0	0	0	0
93 Distribution M&R - General	378	0	None	0	0	0	0	0
94 Distribution M&R - City Gate	379	0	None	0	0	0	0	0
95 Distribution Services	380	0	None	0	0	0	0	0
96 Distribution - Meters	381	0	None	0	0	0	0	0
97 Distribution - Meters Installations	382	0	None	0	0	0	0	0
98 Distribution - Regulators	383	0	None	0	0	0	0	0
99 Distribution - Regulator installations	384	0	None	0	0	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	None	0	0	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0	0	0
102 Other Property on Customers Premises	386	0	None	0	0	0	0	0
103 Other Equipment	387	0	None	0	0	0	0	0
104 Other Equipment - Direct	387 dir	0	None	0	0	0	0	0
105 General Plant	390-399	0	None	0	0	0	0	0
106 Total-DEP. RESERVE (PLANT IN SERVI		0		0	0	0	0	0
107								
108 Retirement Obligation		0	None	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		0		0	0	0	0	0
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0	None	0	0	0	0	0
114 Gas Stored Underground - Current		0	None	0	0	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	None	0	0	0	0	0
116 Materials and Supplies		0	None	0	0	0	0	0
117 Working Capital		0	None	0	0	0	0	0
118 Prepayments		0	None	0	0	0	0	0
119 Deferred Income Taxes		0	None	0	0	0	0	0
120 CWIP		0	None	0	0	0	0	0
121 Customer Deposits		0	None	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		0		0	0	0	0	0

















COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Supply Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				Supply Energy				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
374 <b>SUMMARY</b>								
375 OPERATING REVENUES								
376 Sales & Transportation Operating Revenues		0		0	0	0	0	0
377 Forfeited Discounts		0		0	0	0	0	0
378 Miscellaneous Service Revenues		0		0	0	0	0	0
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		0		0	0	0	0	0
386								
387 EXPENSES								
388 Production Expenses		37,562,527		25,084,331	12,285,163	56,927	0	136,105
389 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		0		0	0	0	0	0
392 Total Operating Expenses		37,562,527		25,084,331	12,285,163	56,927	0	136,105
393								
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		0		0	0	0	0	0
395								
396 ADMINISTRATIVE & GENERAL EXPENSES		0		0	0	0	0	0
397								
398 DEPRECIATION EXPENSE		0		0	0	0	0	0
399								
400 TAXES OTHER THAN INCOME TAXES		0		0	0	0	0	0
401 Other Income		0		0	0	0	0	0
402 INCOME BEFORE INCOME TAXES		(37,562,527)		(25,084,331)	(12,285,163)	(56,927)	0	(136,105)
403								
404 FEDERAL INCOME TAXES								
405 Federal Income Taxes-Current		0		0	0	0	0	0
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		0		0	0	0	0	0
410								
411 NET OPERATING INCOME		(37,562,527)		(25,084,331)	(12,285,163)	(56,927)	0	(136,105)
412								
413 RATE BASE		0		0	0	0	0	0
414								
415 RATE OF RETURN	NA			NA	NA	NA	0.00	NA
416 Unitized		0.00		0.00	0.00	0.00	0.00	0.00

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Supply Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				Supply Energy				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		0		0	0	0	0	0
422								
423 OPERATING EXPENSES		37,562,527		25,084,331	12,285,163	56,927	0	136,105
424 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0	0
425 ADMINISTRATIVE & GENERAL EXPENSES		0		0	0	0	0	0
426 DEPRECIATION EXPENSE		0		0	0	0	0	0
427 GENERAL TAXES		0		0	0	0	0	0
428								
429 TOTAL		37,562,527		25,084,331	12,285,163	56,927	0	136,105
430								
431 RETURN ON RATEBASE		0		0	0	0	0	0
432								
433 FIT ON RETURN	Ratio of Taxes to Return	0	0.00%	0	0	0	0	0
434 Increase in Uncoll		0		0	0	0	0	0
435 Increase in Other Taxes		0		0	0	0	0	0
436 TOTAL REVENUE REQUIREMENT		37,562,527		25,084,331	12,285,163	56,927	0	136,105







COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Allocation Phase

Storage Energy

Account Description	Account Code	Storage Commodity Dollars	Allocation Allocation Factor	Storage Energy				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
80 TOTAL PLANT IN SERVICE		0		0	0	0	0	0
81								
82 G. Utility Plant	105	0	None	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		0		0	0	0	0	0
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	0	None	0	0	0	0	0
89 Local Storage Plant	350-357	0	None	0	0	0	0	0
90 Transmission	365-371	0	None	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	None	0	0	0	0	0
92 Distribution Mains	376	0	None	0	0	0	0	0
93 Distribution M&R - General	378	0	None	0	0	0	0	0
94 Distribution M&R - City Gate	379	0	None	0	0	0	0	0
95 Distribution Services	380	0	None	0	0	0	0	0
96 Distribution - Meters	381	0	None	0	0	0	0	0
97 Distribution - Meters Installations	382	0	None	0	0	0	0	0
98 Distribution - Regulators	383	0	None	0	0	0	0	0
99 Distribution - Regulator installations	384	0	None	0	0	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	None	0	0	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0	0	0
102 Other Property on Customers Premises	386	0	None	0	0	0	0	0
103 Other Equipment	387	0	None	0	0	0	0	0
104 Other Equipment - Direct	387 dir	0	None	0	0	0	0	0
105 General Plant	390-399	0	None	0	0	0	0	0
106 Total-DEP. RESERVE (PLANT IN SERVI		0		0	0	0	0	0
107								
108 Retirement Obligation		0	None	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		0		0	0	0	0	0
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0	None	0	0	0	0	0
114 Gas Stored Underground - Current		38,936,027	Winter5xTransport	25,295,397	13,522,693	34,160	0	83,777
115 Accum. Provision for Gas Lost - Underground Storage		0	None	0	0	0	0	0
116 Materials and Supplies		0	None	0	0	0	0	0
117 Working Capital		0	None	0	0	0	0	0
118 Prepayments		0	None	0	0	0	0	0
119 Deferred Income Taxes		0	None	0	0	0	0	0
120 CWIP		0	None	0	0	0	0	0
121 Customer Deposits		0	None	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		38,936,027		25,295,397	13,522,693	34,160	0	83,777

















COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Allocation Phase

Storage Energy

Account Description	Account Code	Storage Commodity Dollars	Allocation Allocation Factor	Storage Energy				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
374 <b>SUMMARY</b>								
375 OPERATING REVENUES								
376 Sales & Transportation Operating Revenues		0		0	0	0	0	0
377 Forfeited Discounts		0		0	0	0	0	0
378 Miscellaneous Service Revenues		0		0	0	0	0	0
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		0		0	0	0	0	0
386								
387 EXPENSES								
388 Production Expenses		0		0	0	0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		0		0	0	0	0	0
392 Total Operating Expenses		0		0	0	0	0	0
393								
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPE		0		0	0	0	0	0
395								
396 ADMINISTRATIVE & GENERAL EXPENSES		0		0	0	0	0	0
397								
398 DEPRECIATION EXPENSE		0		0	0	0	0	0
399								
400 TAXES OTHER THAN INCOME TAXES		0		0	0	0	0	0
401 Other Income		0		0	0	0	0	0
402 INCOME BEFORE INCOME TAXES		0		0	0	0	0	0
403								
404 FEDERAL INCOME TAXES								
405 Federal Income Taxes-Current		0		0	0	0	0	0
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		0		0	0	0	0	0
410								
411 NET OPERATING INCOME		0		0	0	0	0	0
412								
413 RATE BASE		38,936,027		25,295,397	13,522,693	34,160	0	83,777
414								
415 RATE OF RETURN		0.00%		0.00%	0.00%	0.00%	NA	0.00%
416 Unitized		0.00		0.00	0.00	0.00	0.00	0.00

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Allocation Phase

Storage Energy

Account Description	Account Code	Storage Commodity Dollars	Allocation Allocation Factor	Storage Energy				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		38,936,027		25,295,397	13,522,693	34,160	0	83,777
422								
423 OPERATING EXPENSES		0		0	0	0	0	0
424 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0	0
425 ADMINISTRATIVE & GENERAL EXPENSES		0		0	0	0	0	0
426 DEPRECIATION EXPENSE		0		0	0	0	0	0
427 GENERAL TAXES		0		0	0	0	0	0
428								
429 TOTAL		0		0	0	0	0	0
430								
431 RETURN ON RATEBASE		3,344,605		2,172,875	1,161,599	2,934	0	7,196
432								
433 FIT ON RETURN	Ratio of Taxes to Operati	1,211,526	36.22%	787,087	420,769	1,063	0	2,607
434 Increase in Uncoll		0		0	0	0	0	0
435 Increase in Other Taxes		0		0	0	0	0	0
436 <b>TOTAL REVENUE REQUIREMENT</b>		<b>4,556,130</b>		<b>2,959,961</b>	<b>1,582,369</b>	<b>3,997</b>	<b>0</b>	<b>9,803</b>





COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Distribution Demand Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
				Distribution Demand				
80 TOTAL PLANT IN SERVICE		89,611,254		55,587,818	31,930,864	243	3,768	2,088,560
81								
82 G. Utility Plant	105	0	DISTPT-D	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		89,611,254		55,587,818	31,930,864	243	3,768	2,088,560
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	0	DISTPT-D	0	0	0	0	0
89 Local Storage Plant	350-357	0	DISTPTXL-DEM	0	0	0	0	0
90 Transmission	365-371	0	DISTPTXL-DEM	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	4,416,561	DISTPTXL-DEM	2,739,690	1,573,738	12	186	102,936
92 Distribution Mains	376	23,273,237	DesignDayxMDS	14,437,544	8,293,242	0	0	542,451
93 Distribution M&R - General	378	2,844,843	DesignDayxMDS	1,764,797	1,013,738	0	0	66,307
94 Distribution M&R - City Gate	379	270,760	DesignDay	165,517	95,077	239	3,707	6,219
95 Distribution Services	380	0	Service_Invest	0	0	0	0	0
96 Distribution - Meters	381	0	Meter_Invest	0	0	0	0	0
97 Distribution - Meters Installations	382	0	Meter_Invest	0	0	0	0	0
98 Distribution - Regulators	383	0	House Reg	0	0	0	0	0
99 Distribution - Regulator installations	384	0	House Reg	0	0	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	Ind M&R Equip	0	0	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	MDS Direct	0	0	0	0	0
102 Other Property on Customers Premises	386	0	DISTPT-D	0	0	0	0	0
103 Other Equipment	387	362,222	DISTPT-D	224,694	129,069	1	15	8,442
104 Other Equipment - Direct	387 dir	0	MDS Direct	0	0	0	0	0
105 General Plant	390-399	762,489	DISTPT-D	472,989	271,695	2	32	17,771
106 Total-DEP. RESERVE (PLANT IN SERVI		31,930,113		19,805,231	11,376,560	254	3,940	744,127
107								
108 Retirement Obligation		0	DISTPTXL-DEM	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		31,930,113		19,805,231	11,376,560	254	3,940	744,127
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0	DISTPT-D	0	0	0	0	0
114 Gas Stored Underground - Current		0	DISTPT-D	0	0	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	DISTPT-D	0	0	0	0	0
116 Materials and Supplies		18,816	DISTPT-D	11,672	6,704	0	1	439
117 Working Capital		1,027,016	DISTO&M-D	578,915	378,662	3,287	1,481	64,671
118 Prepayments		109,054	DISTPT-D	67,648	38,859	0	5	2,542
119 Deferred Income Taxes		(14,449,712)	DISTPT-D	(8,963,472)	(5,148,815)	(39)	(608)	(336,778)
120 CWIP		0	DISTPT-D	0	0	0	0	0
121 Customer Deposits		0	None	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		(13,294,826)		(8,305,237)	(4,724,590)	3,248	879	(269,126)













COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Distribution Demand Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
<b>322 VII. TAXES OTHER THAN INCOME TAXES</b>								
323								
324 A. General Taxes								
325								
326 Payroll Taxes	408	109,850	DISTLABOR-D	59,577	41,013	484	218	8,558
327 Plant Related Taxes	408	746,274	DISTPT-D	462,930	265,917	2	31	17,393
328 Gas Related	408	0	DISTPT-D	0	0	0	0	0
329 Subtotal - Real Estate & Other	408.17.18	746,274		462,930	265,917	2	31	17,393
330 Subtotal - General Taxes		856,124		522,507	306,930	486	249	25,951
331								
332 TOTAL EXPENSES (excl. Gross Receipts	408	8,783,941		5,067,949	3,212,929	21,545	10,259	471,258
333 Taxes & Gas Purchases)								
334								
335 B. Revenue Taxes: (GRT)								
336								
337 State Gross Earnings	408	0	None	0	0	0	0	0
338 Municipal Tax	408	0	None	0	0	0	0	0
339 Subtotal - Revenue Taxes (GRT)		0		0	0	0	0	0
340								
341 C. INCOME TAXES								
342								
343 Fed & State Income Taxes Based on Net Income	409	228,081	Income_BeforeTax	(72,708)	165,152	(267)	14,491	121,414
344 Normalized Depreciation	409.1Dep	0	DISTREVREQ-D	0	0	0	0	0
345 Real Estate Taxes	409.1RE	0	DISTREVREQ-D	0	0	0	0	0
346 Fed & State Inc Taxes Based on Deferred Plant	409.1Plant	0	DISTPT-D	0	0	0	0	0
347 Other	409	0	DISTREVREQ-D	0	0	0	0	0
348 Subtotal - Income Taxes		228,081		(72,708)	165,152	(267)	14,491	121,414
349								
350 TOTAL TAXES (Excl. General Taxes)		228,081		(72,708)	165,152	(267)	14,491	121,414
351								
352 TOTAL EXPENSES		9,012,022		4,995,242	3,378,081	21,278	24,750	592,672
353								
354								



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Distribution Demand Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES	GS-OTHER	IUS	DS-ML/SC	DS/IS
374								
375								
376		19,408,674		12,485,755	5,638,336	16,043	123,496	1,145,044
377		75,068		59,920	15,149	0	0	0
378		110,404		75,415	32,886	97	746	1,260
379		0		0	0	0	0	0
380		0		0	0	0	0	0
381		0		0	0	0	0	0
382		0		0	0	0	0	0
383		0		0	0	0	0	0
384		0		0	0	0	0	0
385		19,594,147		12,621,090	5,686,371	16,140	124,242	1,146,304
386								
387								
388		0		0	0	0	0	0
389		0		0	0	0	0	0
390		0		0	0	0	0	0
391		2,736,177		1,542,345	1,008,832	8,757	3,946	172,297
392		2,736,177		1,542,345	1,008,832	8,757	3,946	172,297
393								
394		0		0	0	0	0	0
395								
396		3,035,537		1,665,909	1,129,056	12,268	5,535	222,768
397								
398		2,156,102		1,337,189	768,111	34	528	50,241
399								
400		856,124		522,507	306,930	486	249	25,951
401		0		0	0	0	0	0
402		10,810,206		7,553,140	2,473,442	(5,405)	113,983	675,046
403								
404								
405		228,081		(72,708)	165,152	(267)	14,491	121,414
406		0		0	0	0	0	0
407		0		0	0	0	0	0
408		0		0	0	0	0	0
409		228,081		(72,708)	165,152	(267)	14,491	121,414
410								
411		10,582,124		7,625,848	2,308,290	(5,138)	99,492	553,632
412								
413		44,386,315		27,477,350	15,829,714	3,237	707	1,075,306
414								
415		23.84%		27.75%	14.58%	-158.72%	14071.68%	51.49%
416		2.78		3.23	1.70	(18.48)	1,638.15	5.99

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Distribution Demand Dollars	Allocation Allocation Factor	Allocation Phase Distribution Demand				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		44,386,315		27,477,350	15,829,714	3,237	707	1,075,306
422								
423 OPERATING EXPENSES		2,736,177		1,542,345	1,008,832	8,757	3,946	172,297
424 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0	0
425 ADMINISTRATIVE & GENERAL EXPENSES		3,035,537		1,665,909	1,129,056	12,268	5,535	222,768
426 DEPRECIATION EXPENSE		2,156,102		1,337,189	768,111	34	528	50,241
427 GENERAL TAXES		856,124		522,507	306,930	486	249	25,951
428								
429 TOTAL		8,783,941		5,067,949	3,212,929	21,545	10,259	471,258
430								
431 RETURN ON RATEBASE		3,812,784		2,360,304	1,359,772	278	61	92,369
432								
433 FIT ON RETURN	Ratio of Taxes to Return	1,381,116	36.22%	854,980	492,554	101	22	33,459
434 Increase in Uncoll		0		0	0	0	0	0
435 Increase in Other Taxes		<u>247,097</u>		<u>150,807</u>	<u>88,587</u>	<u>140</u>	<u>72</u>	<u>7,490</u>
436 <b>TOTAL REVENUE REQUIREMENT</b>		<b>14,224,938</b>		<b>8,434,041</b>	<b>5,153,843</b>	<b>22,064</b>	<b>10,414</b>	<b>604,576</b>







COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Distribution Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
				Distribution Energy				
80 TOTAL PLANT IN SERVICE		0		0	0	0	0	0
81								
82 G. Utility Plant	105	0	DISTPT-E	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		0		0	0	0	0	0
85								
86 <b>II. DEPRECIATION RESERVE</b>								
87								
88 Amortizable Plant	303	0	DISTPT-E	0	0	0	0	0
89 Local Storage Plant	350-357	0	DISTPTXL-COM	0	0	0	0	0
90 Transmission	365-371	0	DISTPTXL-COM	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	DISTPTXL-COM	0	0	0	0	0
92 Distribution Mains	376	0	THRUPUTxMDS	0	0	0	0	0
93 Distribution M&R - General	378	0	THRUPUT_Firm	0	0	0	0	0
94 Distribution M&R - City Gate	379	0	THRUPUT	0	0	0	0	0
95 Distribution Services	380	0	Service_Invest	0	0	0	0	0
96 Distribution - Meters	381	0	Meter_Invest	0	0	0	0	0
97 Distribution - Meters Installations	382	0	Meter_Invest	0	0	0	0	0
98 Distribution - Regulators	383	0	House Reg	0	0	0	0	0
99 Distribution - Regulator installations	384	0	House Reg	0	0	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	Ind M&R Equip	0	0	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	MDS Direct	0	0	0	0	0
102 Other Property on Customers Premises	386	0	DISTPT-E	0	0	0	0	0
103 Other Equipment	387	0	DISTPT-E	0	0	0	0	0
104 Other Equipment - Direct	387 dir	0	MDS Direct	0	0	0	0	0
105 General Plant	390-399	0	DISTPT-E	0	0	0	0	0
106 Total-DEP. RESERVE (PLANT IN SERVI		0		0	0	0	0	0
107								
108 Retirement Obligation		0	DISTPT-E	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		0		0	0	0	0	0
111								
112 <b>III. OTHER RATE BASE ITEMS</b>								
113 Gas Storage Underground - NonCurrent		0	DISTPT-E	0	0	0	0	0
114 Gas Stored Underground - Current		0	DISTPT-E	0	0	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	DISTPT-E	0	0	0	0	0
116 Materials and Supplies		0	DISTPT-E	0	0	0	0	0
117 Working Capital		0	DISTO&M-E	0	0	0	0	0
118 Prepayments		0	DISTPT-E	0	0	0	0	0
119 Deferred Income Taxes		(0)	DISTPT-E	(0)	(0)	0	0	(0)
120 CWIP		0	DISTPT-E	0	0	0	0	0
121 Customer Deposits		0	None	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		(0)		(0)	(0)	0	0	(0)

















COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Distribution Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
<b>374 SUMMARY</b>								
375 OPERATING REVENUES								
376 Sales & Transportation Operating Revenues		94,988		61,107	27,595	79	604	5,604
377 Forfeited Discounts		367		293	74	0	0	0
378 Miscellaneous Service Revenues		540		369	161	0	4	6
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		95,896		61,769	27,830	79	608	5,610
386								
387 EXPENSES								
388 Production Expenses		0		0	0	0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		19,038		5,019	3,392	9	2,973	7,645
392 Total Operating Expenses		19,038		5,019	3,392	9	2,973	7,645
393								
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		21,477		5,662	3,827	10	3,354	8,625
395								
396 ADMINISTRATIVE & GENERAL EXPENSES		27,695		7,301	4,935	13	4,325	11,121
397								
398 DEPRECIATION EXPENSE		0		0	0	0	0	0
399								
400 TAXES OTHER THAN INCOME TAXES		1,093		288	195	0	171	439
401 Other Income		0		0	0	0	0	0
402 INCOME BEFORE INCOME TAXES		26,593		43,499	15,481	47	(10,214)	(22,220)
403								
404 FEDERAL INCOME TAXES								
405 Federal Income Taxes-Current		0		(0)	0	(0)	0	0
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		0		(0)	0	(0)	0	0
410								
411 NET OPERATING INCOME		26,593		43,499	15,481	47	(10,214)	(22,220)
412								
413 RATE BASE		(0)		(0)	(0)	0	0	(0)
414								
415 RATE OF RETURN	NA			NA	NA	NA	NA	NA
416 Unitized		0.00		0.00	0.00	0.00	0.00	0.00

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Distribution Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				Distribution Energy				
				<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		(0)		(0)	(0)	0	0	(0)
422								
423 OPERATING EXPENSES		19,038		5,019	3,392	9	2,973	7,645
424 CUST. ACCTS., SERVICES, & SALES EXP.		21,477		5,662	3,827	10	3,354	8,625
425 ADMINISTRATIVE & GENERAL EXPENSES		27,695		7,301	4,935	13	4,325	11,121
426 DEPRECIATION EXPENSE		0		0	0	0	0	0
427 GENERAL TAXES		1,093		288	195	0	171	439
428								
429 TOTAL		69,303		18,270	12,349	32	10,822	27,830
430								
431 RETURN ON RATEBASE		(0)		(0)	(0)	0	0	(0)
432								
433 FIT ON RETURN	Ratio of Taxes to Return	(0)	36.22%	(0)	(0)	0	0	(0)
434 Increase in Uncoll		0		0	0	0	0	0
435 Increase in Other Taxes		<u>315</u>		<u>83</u>	<u>56</u>	<u>0</u>	<u>49</u>	<u>127</u>
436 <b>TOTAL REVENUE REQUIREMENT</b>		<b>69,618</b>		<b>18,353</b>	<b>12,405</b>	<b>32</b>	<b>10,871</b>	<b>27,957</b>





COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Distribution Customer Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
				Distribution Customer				
80 TOTAL PLANT IN SERVICE		266,542,744		228,791,749	35,579,594	115,771	101,557	1,954,073
81								
82 G. Utility Plant	105	0	DISTPT-C	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		266,542,744		228,791,749	35,579,594	115,771	101,557	1,954,073
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	1,799,586	DISTPT-C	1,544,707	240,219	782	686	13,193
89 Local Storage Plant	350-357	0	DISTPT-C	0	0	0	0	0
90 Transmission	365-371	0	DISTPT-C	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	DISTPT-C	0	0	0	0	0
92 Distribution Mains	376	30,769,321	Cust_Avg X MDS	27,561,234	3,191,733	0	0	16,353
93 Distribution M&R - General	378	0	Cust_Avg	0	0	0	0	0
94 Distribution M&R - City Gate	379	0	Cust_Avg	0	0	0	0	0
95 Distribution Services	380	57,925,307	Service_Invest	51,858,809	5,913,328	711	0	152,460
96 Distribution - Meters	381	4,861,118	Meter_Invest	3,408,437	1,417,292	699	8,860	25,830
97 Distribution - Meters Installations	382	4,206,022	Meter_Invest	2,949,109	1,226,294	605	7,666	22,349
98 Distribution - Regulators	383	1,357,729	House Reg	958,971	398,758	0	0	0
99 Distribution - Regulator installations	384	1,736,105	House Reg	1,226,220	509,885	0	0	0
100 Industrial M & R Station Equipment - Other	385	1,027,993	Ind M&R Equip	0	505,413	36,020	16,222	470,337
101 Industrial M & R Station Equipment - Direct	385 dir	0	MDS Direct	0	0	0	0	0
102 Other Property on Customers Premises	386	0	Service_Invest	0	0	0	0	0
103 Other Equipment	387	1,077,405	DISTPT-C	924,810	143,818	468	411	7,899
104 Other Equipment - Direct	387 dir	0	MDS Direct	0	0	0	0	0
105 General Plant	390-399	<u>2,267,974</u>	DISTPT-C	<u>1,946,756</u>	<u>302,742</u>	<u>985</u>	<u>864</u>	<u>16,627</u>
106 Total-DEP. RESERVE (PLANT IN SERVI		107,028,560		92,379,053	13,849,482	40,269	34,708	725,048
107								
108 Retirement Obligation		0	DISTPT-C	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		107,028,560		92,379,053	13,849,482	40,269	34,708	725,048
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0	DISTPT-C	0	0	0	0	0
114 Gas Stored Underground - Current		0	DISTPT-C	0	0	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	DISTPT-C	0	0	0	0	0
116 Materials and Supplies		55,966	DISTPT-C	48,039	7,471	24	21	410
117 Working Capital		3,054,792	DISTO&M-C	2,569,767	475,819	138	1,222	7,846
118 Prepayments		324,373	DISTPT-C	278,431	43,299	141	124	2,378
119 Deferred Income Taxes		(42,979,711)	DISTPT-C	(36,892,407)	(5,737,169)	(18,668)	(16,376)	(315,092)
120 CWIP		0	DISTPT-C	0	0	0	0	0
121 Customer Deposits		0	None	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		(39,544,581)		(33,996,169)	(5,210,580)	(18,364)	(15,009)	(304,458)

















COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Distribution Customer Dollars	Allocation Allocation Factor	Allocation Phase				
				Distribution Customer				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
374 <b>SUMMARY</b>								
375 OPERATING REVENUES								
376 Sales & Transportation Operating Revenues		72,760,245		46,807,246	21,137,286	60,144	462,968	4,292,599
377 Forfeited Discounts		281,420		224,630	56,791	0	0	0
378 Miscellaneous Service Revenues		413,887		282,719	123,285	363	2,796	4,723
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		73,455,552		47,314,595	21,317,362	60,508	465,765	4,297,323
386								
387 EXPENSES								
388 Production Expenses		0		0	0	0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		8,328,686		7,006,298	1,297,289	377	3,331	21,391
392 Total Operating Expenses		8,328,686		7,006,298	1,297,289	377	3,331	21,391
393								
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		5,931,187		5,015,865	688,737	449	24,968	201,168
395								
396 ADMINISTRATIVE & GENERAL EXPENSES		12,104,483		10,168,240	1,863,560	837	7,885	63,961
397								
398 DEPRECIATION EXPENSE		9,392,245		8,003,016	1,291,628	5,297	4,499	87,805
399								
400 TAXES OTHER THAN INCOME TAXES		2,667,827		2,281,224	365,893	984	1,146	18,581
401 Other Income		0		0	0	0	0	0
402 INCOME BEFORE INCOME TAXES		35,031,124		14,839,952	15,810,254	52,563	423,937	3,904,418
403								
404 FEDERAL INCOME TAXES								
405 Federal Income Taxes-Current		678,413		(216,265)	491,233	(794)	43,103	361,136
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		678,413		(216,265)	491,233	(794)	43,103	361,136
410								
411 NET OPERATING INCOME		34,352,710		15,056,217	15,319,022	53,357	380,833	3,543,281
412								
413 RATE BASE		119,969,603		102,416,526	16,519,533	57,137	51,840	924,567
414								
415 RATE OF RETURN		28.63%		14.70%	92.73%	93.38%	734.64%	383.24%
416 Unitized		3.33		1.71	10.80	10.87	85.52	44.61

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Distribution Customer Dollars	Allocation Allocation Factor	Allocation Phase				
				Distribution Customer				
				<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		119,969,603		102,416,526	16,519,533	57,137	51,840	924,567
422								
423 OPERATING EXPENSES		8,328,686		7,006,298	1,297,289	377	3,331	21,391
424 CUST. ACCTS., SERVICES, & SALES EXP.		5,931,187		5,015,865	688,737	449	24,968	201,168
425 ADMINISTRATIVE & GENERAL EXPENSES		12,104,483		10,168,240	1,863,560	837	7,885	63,961
426 DEPRECIATION EXPENSE		9,392,245		8,003,016	1,291,628	5,297	4,499	87,805
427 GENERAL TAXES		2,667,827		2,281,224	365,893	984	1,146	18,581
428								
429 TOTAL		38,424,429		32,474,643	5,507,108	7,945	41,828	392,905
430								
431 RETURN ON RATEBASE		10,305,389		8,797,580	1,419,028	4,908	4,453	79,420
432								
433 FIT ON RETURN	Ratio of Taxes to Return	3,732,951	36.22%	3,186,772	514,019	1,778	1,613	28,769
434 Increase in Uncoll		94,422		81,651	10,901	4	133	1,732
435 Increase in Other Taxes		<u>769,996</u>		<u>658,413</u>	<u>105,605</u>	<u>284</u>	<u>331</u>	<u>5,363</u>
436 <b>TOTAL REVENUE REQUIREMENT</b>		<b>53,327,186</b>		<b>45,199,060</b>	<b>7,556,660</b>	<b>14,919</b>	<b>48,358</b>	<b>508,189</b>







COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Bill_PP Demand Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
80 TOTAL PLANT IN SERVICE		7,792		4,834	2,777	0	0	182
81								
82 G. Utility Plant	105	0	None	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		7,792		4,834	2,777	0	0	182
85								
86 <b>II. DEPRECIATION RESERVE</b>								
87								
88 Amortizable Plant	303	0	None	0	0	0	0	0
89 Local Storage Plant	350-357	0	None	0	0	0	0	0
90 Transmission	365-371	0	None	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	None	0	0	0	0	0
92 Distribution Mains	376	0	None	0	0	0	0	0
93 Distribution M&R - General	378	0	None	0	0	0	0	0
94 Distribution M&R - City Gate	379	0	None	0	0	0	0	0
95 Distribution Services	380	0	None	0	0	0	0	0
96 Distribution - Meters	381	0	None	0	0	0	0	0
97 Distribution - Meters Installations	382	0	None	0	0	0	0	0
98 Distribution - Regulators	383	0	None	0	0	0	0	0
99 Distribution - Regulator installations	384	0	None	0	0	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	None	0	0	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0	0	0
102 Other Property on Customers Premises	386	0	None	0	0	0	0	0
103 Other Equipment	387	0	None	0	0	0	0	0
104 Other Equipment - Direct	387 dir	0	None	0	0	0	0	0
105 General Plant	390-399	67	PRODPT-D	42	24	0	0	2
106 Total-DEP. RESERVE (PLANT IN SERVI		67		42	24	0	0	2
107								
108 Retirement Obligation		0	None	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		67		42	24	0	0	2
111								
112 <b>III. OTHER RATE BASE ITEMS</b>								
113 Gas Storage Underground - NonCurrent		0	PRODPT-D	0	0	0	0	0
114 Gas Stored Underground - Current		0	PRODPT-D	0	0	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	PRODPT-D	0	0	0	0	0
116 Materials and Supplies		2	PRODPT-D	1	1	0	0	0
117 Working Capital		90	PRODPT-D	56	32	0	0	2
118 Prepayments		10	PRODPT-D	6	3	0	0	0
119 Deferred Income Taxes		(1,271)	PRODPT-D	(789)	(453)	0	0	(30)
120 CWIP		0	PRODPT-D	0	0	0	0	0
121 Customer Deposits		0	PRODPT-D	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		(1,170)		(726)	(417)	0	0	(27)













COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Bill_PP Demand Dollars	Allocation Allocation Factor	Allocation Phase					
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS	
				Production Demand					
322	<b>VII. TAXES OTHER THAN INCOME TAXES</b>								
323									
324	A. General Taxes								
325									
326	Payroll Taxes	408	0	None	0	0	0	0	0
327	Plant Related Taxes	408	66	PRODPT-D	41	23	0	0	2
328	Gas Related	408	0	None	0	0	0	0	0
329	Subtotal - Real Estate & Other	408.17,18	66		41	23	0	0	2
330	Subtotal - General Taxes		66		41	23	0	0	2
331									
332	TOTAL EXPENSES (excl. Gross Receipts	408	1,982		1,213	696	2	26	46
333	Taxes & Gas Purchases)								
334									
335	B. Revenue Taxes: (GRT)								
336									
337	State Gross Earnings	408	0	None	0	0	0	0	0
338	Municipal Tax	408	0	None	0	0	0	0	0
339	Subtotal - Revenue Taxes (GRT)		0		0	0	0	0	0
340									
341	C. INCOME TAXES								
342									
343	Fed & State Income Taxes Based on Net Income	409	20	Income_BeforeTax	(6)	15	(0)	1	11
344	Normalized Depreciation	409.1Dep	0	None	0	0	0	0	0
345	Real Estate Taxes	409.1RE	0	None	0	0	0	0	0
346	Fed & State Inc Taxes Based on Deferred Plant	409.1Plant	0	None	0	0	0	0	0
347	Other	409	0	None	0	0	0	0	0
348	Subtotal - Income Taxes		20		(6)	15	(0)	1	11
349									
350	TOTAL TAXES (Excl. General Taxes)		20		(6)	15	(0)	1	11
351									
352	TOTAL EXPENSES		2,002		1,206	711	2	27	56
353									
354									



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Bill_PP Demand Dollars	Allocation Allocation Factor	Allocation Phase					
				Production Demand					
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS	
374									
375									
376		2,043		1,314	593	2	13	121	
377		8		6	2	0	0	0	
378		12		8	3	0	0	0	
379		0		0	0	0	0	0	
380		0		0	0	0	0	0	
381		0		0	0	0	0	0	
382		0		0	0	0	0	0	
383		0		0	0	0	0	0	
384		0		0	0	0	0	0	
385		2,062		1,328	598	2	13	121	
386									
387									
388		0		0	0	0	0	0	
389		1888		1154.14841	662.9681979	1.667844523	25.85159011	43.3639576	
390		0		0	0	0	0	0	
391		0		0	0	0	0	0	
392		1,888		1,154	663	2	26	43	
393									
394		0		0	0	0	0	0	
395									
396		21		13	8	0	0	0	
397									
398		7		4	2	0	0	0	
399									
400		66		41	23	0	0	2	
401		0		0	0	0	0	0	
402		80		116	(98)	0	(13)	75	
403									
404									
405		20		(6)	15	(0)	1	11	
406		0		0	0	0	0	0	
407		0		0	0	0	0	0	
408		0		0	0	0	0	0	
409		20		(6)	15	(0)	1	11	
410									
411		60		122	(113)	0	(14)	64	
412									
413		6,555		4,066	2,336	0	0	153	
414									
415		0.91%		3.00%	-4.82% NA	NA		42.15%	
416		0.11		0.35	(0.56)	0.00	0.00	4.91	

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Bill_PP Demand Dollars	Allocation Allocation Factor	Allocation Phase						
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS		
				Production Demand						
417	<b>REVENUE REQUIREMENTS ANALYSIS</b>									
418	System Average Rate of Return Achieved		8.59%	8.59%	8.59%	8.59%	8.59%	8.59%		
419										
420										
421	RATE BASE		6,555	4,066	2,336	0	0	153		
422										
423	OPERATING EXPENSES		1,888	1,154	663	2	26	43		
424	CUST. ACCTS., SERVICES, & SALES EXP.		0	0	0	0	0	0		
425	ADMINISTRATIVE & GENERAL EXPENSES		21	13	8	0	0	0		
426	DEPRECIATION EXPENSE		7	4	2	0	0	0		
427	GENERAL TAXES		66	41	23	0	0	2		
428										
429	TOTAL		1,982	1,213	696	2	26	46		
430										
431	RETURN ON RATEBASE		563	349	201	0	0	13		
432										
433	FIT ON RETURN		Ratio of Taxes	204	36.22%	127	73	0	0	5
434	Increase in Uncoll		0	0	0	0	0	0		
435	Increase in Other Taxes		19	12	7	0	0	0		
436	TOTAL REVENUE REQUIREMENT		2,768	1,700	977	2	26	64		























COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

PROPOSED RATES								
Account Description	Account Code	Total Allocated Dollars	Allocation Factor	GS-RES.	GS-OTHER	IJS	DS-ML/SC	DS/IS
<b>SUMMARY</b>								
1 OPERATING REVENUES								
2 Sales & Transportation Operating Revenues		92,265,950		59,355,422	26,803,810	76,268	587,082	5,443,367
3 Forfeited Discounts		356,864		284,849	72,015	0	0	0
4 Miscellaneous Service Revenues		524,843		358,511	156,335	461	3,546	5,990
5 Rent from Gas Properties		0		0	0	0	0	0
6 Prior Year Rate Refund - Net		0		0	0	0	0	0
7 Off System Sales		0		0	0	0	0	0
8 Other Gas Revenues - Other		0		0	0	0	0	0
9 Provision For Rate Refunds		0		0	0	0	0	0
10 Storage Interest		0		0	0	0	0	0
11 Present Revenues		93,147,657		59,998,782	27,032,161	76,729	590,628	5,449,357
12								
13 Proposed Revenue Increase		16,595,511		11,858,770	4,454,309	6,450	0	275,982
14								
15 Total Operating Revenues		109,743,168		71,857,552	31,486,470	83,179	590,628	5,725,339
16								
17 EXPENSES								
18 Production Expenses		37,562,527		25,084,331	12,285,163	56,927	0	136,105
19 Natural Gas Storage, Terminating & Proc. Exp.		1,888		1,154	663	2	26	43
20 Transmission Expenses		0		0	0	0	0	0
21 Distribution Expenses		11,083,902		8,553,662	2,309,514	9,143	10,250	201,333
22 Total Operating Expenses		48,648,316		33,639,147	14,595,340	66,072	10,276	337,481
23								
24 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		5,952,664		5,021,527	692,564	459	28,322	209,792
25								
26 ADMINISTRATIVE & GENERAL EXPENSES		15,167,736		11,841,464	2,997,559	13,117	17,745	297,851
27								
28 DEPRECIATION EXPENSE		11,548,354		9,340,209	2,059,741	5,331	5,026	138,047
29								
30 TAXES OTHER THAN INCOME TAXES		3,525,110		2,804,060	673,041	1,471	1,566	44,972
31 Other Income		0		0	0	0	0	0
32 INCOME BEFORE INCOME TAXES		24,900,987		9,211,146	10,468,224	(3,272)	527,693	4,697,196
33								
34 INCOME TAXES		6,325,796	25.4%	2,339,981	2,659,326	(831)	134,054	1,193,266
35								
36 Increase in Uncollectibles		94,422		83,588	8,812	25	191	1,805
37 Increase in Other Taxes		1,017,427		809,316	194,255	425	452	12,980
38								
39 NET OPERATING INCOME		17,463,341		5,978,261	7,605,830	(2,890)	392,996	3,489,144
40								
41 RATE BASE		203,298,499		155,193,340	45,874,276	94,534	52,547	2,083,803
42								
43 RATE OF RETURN		8.59%		3.85%	16.58%	-3.06%	747.90%	167.44%
44 Unitized		1.00		0.45	1.93	(0.36)	87.07	19.49









COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Total Allocated Dollars	Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
80 TOTAL PLANT IN SERVICE		356,161,789		224,551,236	81,311,497	117,405	106,546	50,075,105
81								
82 G. Utility Plant	105	0		0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		356,161,789		224,551,236	81,311,497	117,405	106,546	50,075,105
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	1,799,586		1,496,495	278,607	1,342	1,177	21,966
89 Local Storage Plant	350-357	0		0	0	0	0	0
90 Transmission	365-371	0		0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	4,416,561		2,739,705	1,573,747	10	162	102,937
92 Distribution Mains	376	54,042,558		25,209,038	15,337,862	0	0	13,495,658
93 Distribution M&R - General	378	2,844,843		1,764,797	1,013,738	0	0	66,307
94 Distribution M&R - City Gate	379	270,760		165,517	95,077	239	3,707	6,219
95 Distribution Services	380	57,925,307		51,858,809	5,913,328	711	0	152,460
96 Distribution - Meters	381	4,861,118		3,408,437	1,417,292	699	8,860	25,830
97 Distribution - Meters Installations	382	4,206,022		2,949,109	1,226,294	605	7,666	22,349
98 Distribution - Regulators	383	1,357,729		958,971	398,758	0	0	0
99 Distribution - Regulator installations	384	1,736,105		1,226,220	509,885	0	0	0
100 Industrial M & R Station Equipment - Other	385	1,027,993		0	505,413	36,020	16,222	470,337
101 Industrial M & R Station Equipment - Direct	385 dir	0		0	0	0	0	0
102 Other Property on Customers Premises	386	0		0	0	0	0	0
103 Other Equipment	387	1,439,627		907,650	328,662	475	431	202,410
104 Other Equipment - Direct	387 dir	0		0	0	0	0	0
105 General Plant	390-399	<u>3,030,530</u>		<u>1,910,674</u>	<u>691,868</u>	<u>999</u>	<u>907</u>	<u>426,082</u>
106 Total-DEP. RESERVE (PLANT IN SERVI		138,958,740		94,595,423	29,290,530	41,100	39,131	14,992,555
107								
108 Retirement Obligation		0		0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		138,958,740		94,595,423	29,290,530	41,100	39,131	14,992,555
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0		0	0	0	0	0
114 Gas Stored Underground - Current		38,936,027		25,295,397	13,522,693	34,160	0	83,777
115 Accum. Provision for Gas Lost - Underground Storage		0		0	0	0	0	0
116 Materials and Supplies		74,783		47,149	17,073	25	22	10,514
117 Working Capital		4,081,898		2,490,613	983,190	3,544	5,631	598,920
118 Prepayments		433,436		273,271	98,953	143	130	60,940
119 Deferred Income Taxes		(57,430,695)		(36,208,638)	(13,111,391)	(18,931)	(17,180)	(8,074,554)
120 CWIP		0		0	0	0	0	0
121 Customer Deposits		0		0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		(13,904,550)		(8,102,209)	1,510,518	18,940	(11,397)	(7,320,403)













COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Total Allocated Dollars	Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
<b>322 VII. TAXES OTHER THAN INCOME TAXES</b>								
323								
324 A. General Taxes								
325								
326 Payroll Taxes	408	559,026		394,691	120,234	505	701	42,895
327 Plant Related Taxes	408	2,966,084		1,870,043	677,155	978	887	417,021
328 Gas Related	408	0		0	0	0	0	0
329 Subtotal - Real Estate & Other	408.17,18	<u>2,966,084</u>		<u>1,870,043</u>	<u>677,155</u>	<u>978</u>	<u>887</u>	<u>417,021</u>
330 Subtotal - General Taxes		3,525,110		2,264,734	797,389	1,483	1,588	459,916
331								
332 TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases)	408	47,279,654		33,192,476	9,662,372	30,595	362,143	4,032,068
334								
335 B. Revenue Taxes: (GRT)								
336								
337 State Gross Earnings	408	0		0	0	0	0	0
338 Municipal Tax	408	0		0	0	0	0	0
339 Subtotal - Revenue Taxes (GRT)		0		0	0	0	0	0
340								
341 C. INCOME TAXES								
342								
343 Fed & State Income Taxes Based on Net Income	409	906,515		187,948	554,970	(1,178)	24,938	139,837
344 Normalized Depreciation	409.1Dep	0		0	0	0	0	0
345 Real Estate Taxes	409.1RE	0		0	0	0	0	0
346 Fed & State Inc Taxes Based on Deferred Plant	409.1Plant	0		0	0	0	0	0
347 Other	409	0		0	0	0	0	0
348 Subtotal - Income Taxes		906,515		187,948	554,970	(1,178)	24,938	139,837
349								
350 TOTAL TAXES (Excl. General Taxes)		906,515		187,948	554,970	(1,178)	24,938	139,837
351								
352 TOTAL EXPENSES		85,748,696		58,464,755	22,502,505	86,344	387,081	4,308,010
353								
354								

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Total Allocated Dollars	Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
<b>355 V. OPERATING REVENUES</b>								
356								
357 Sales & Transportation Operating Revenues	480-485	92,265,950		59,355,422	26,803,810	76,268	587,082	5,443,367
358 Forfeited Discounts	487	356,864		284,849	72,015	0	0	0
359 Miscellaneous Service Revenues	483-495	524,843		358,511	156,335	461	3,546	5,990
360 Rent from Gas Properties	493	0		0	0	0	0	0
361 Prior Year Rate Refund - Net	495	0		0	0	0	0	0
362 Off System Sales	495	0		0	0	0	0	0
363 Other Gas Revenues - Other	495	0		0	0	0	0	0
364 Provision For Rate Refunds	496	0		0	0	0	0	0
365 Storage Interest	495	0		0	0	0	0	0
366 Total Operating Revenues		93,147,657		59,998,782	27,032,161	76,729	590,628	5,449,357
367								
368 Other Income	412	0		0	0	0	0	0
369								
370 NET INCOME		7,398,961		1,534,027	4,529,655	(9,615)	203,547	1,141,347
371 Return		3.64%		1.26%	8.46%	-10.10%	363.36%	4.11%
372		1.00		0.35	2.32	(2.77)	99.84	1.13
373 Effective Tax Rate Historical		10.91%		10.91%	10.91%	10.91%	10.91%	10.91%

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Total Allocated Dollars	Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
374 <b>SUMMARY</b>		<b>TOTAL</b>						
375 OPERATING REVENUES								
376 Sales & Transportation Operating Revenues		92,265,950		59,355,422	26,803,810	76,268	587,082	5,443,367
377 Forfeited Discounts		356,864		284,849	72,015	0	0	0
378 Miscellaneous Service Revenues		524,843		358,511	156,335	461	3,546	5,990
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		93,147,657		59,998,782	27,032,161	76,729	590,628	5,449,357
386								
387 EXPENSES								
388 Production Expenses		37,562,527		25,084,331	12,285,163	56,927	0	136,105
389 Natural Gas Storage, Terminating & Proc. Exp.		1,888		1,154	663	2	26	43
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		<u>11,083,902</u>		<u>7,279,722</u>	<u>2,603,316</u>	<u>9,146</u>	<u>10,670</u>	<u>1,181,048</u>
392 Total Operating Expenses		48,648,316		32,365,208	14,889,142	66,075	10,696	1,317,196
393								
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		5,952,664		5,021,527	692,564	459	28,322	209,792
395								
396 ADMINISTRATIVE & GENERAL EXPENSES		15,167,736		10,633,447	3,275,452	13,123	18,063	1,227,652
397								
398 DEPRECIATION EXPENSE		11,548,354		7,991,892	2,292,988	6,382	303,474	953,617
399								
400 TAXES OTHER THAN INCOME TAXES		3,525,110		2,264,734	797,389	1,483	1,588	459,916
401 Other Income		0		0	0	0	0	0
402 INCOME BEFORE INCOME TAXES		8,305,476		1,721,974	5,084,625	(10,793)	228,485	1,281,184
403								
404 FEDERAL INCOME TAXES								
405 Federal Income Taxes-Current		906,515		187,948	554,970	(1,178)	24,938	139,837
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		906,515		187,948	554,970	(1,178)	24,938	139,837
410								
411 NET OPERATING INCOME		7,398,961		1,534,027	4,529,655	(9,615)	203,547	1,141,347
412								
413 RATE BASE		203,298,499		121,853,604	53,531,485	95,245	56,018	27,762,147
414								
415 RATE OF RETURN		3.64%		1.26%	8.46%	-10.10%	363.36%	4.11%
416 Unitized		1.00		0.35	2.32	(2.77)	99.84	1.13

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Total Allocated Dollars	Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		203,298,499		121,853,604	53,531,485	95,245	56,018	27,762,147
422								
423 OPERATING EXPENSES		48,648,316		32,365,208	14,889,142	66,075	10,696	1,317,196
424 CUST. ACCTS., SERVICES, & SALES EXP.		5,952,664		5,021,527	692,564	459	28,322	209,792
425 ADMINISTRATIVE & GENERAL EXPENSES		15,167,736		10,633,447	3,275,452	13,123	18,063	1,227,652
426 DEPRECIATION EXPENSE		11,548,354		7,991,892	2,292,988	6,382	303,474	953,617
427 GENERAL TAXES		3,525,110		2,264,734	797,389	1,483	1,588	459,916
428								
429 TOTAL		<u>84,842,181</u>		<u>58,276,808</u>	<u>21,947,536</u>	<u>87,522</u>	<u>362,143</u>	<u>4,168,173</u>
430								
431 RETURN ON RATEBASE		17,463,341		10,467,225	4,598,355	8,182	4,812	2,384,768
432								
433 FIT ON RETURN		6,325,796	36.22%	3,791,573	1,665,675	2,964	1,743	863,842
434 Increase in Uncoll		94,422		83,588	8,812	25	191	1,805
435 Increase in Other Taxes		1,017,427		653,654	230,145	428	458	132,742
436 TOTAL REVENUE REQUIREMENT		<u>109,743,168</u>		<u>73,272,847</u>	<u>28,450,523</u>	<u>99,120</u>	<u>369,347</u>	<u>7,551,331</u>
437 Increase to Full Revenue Requirement		<u>16,595,511</u>		<u>13,274,065</u>	<u>1,418,362</u>	<u>22,392</u>	<u>(221,281)</u>	<u>2,101,974</u>

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Revenue Requirement by Functional Classification - UNITIZED

	Units	GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
<b>Gas Supply</b>						
<b>Commodity Component</b>	\$ / Mcf	\$ 4.11	\$ 4.11	\$ 4.11	\$ -	\$ 4.11
<b>Storage</b>						
<b>Demand Component</b>	\$ / Mcf / d	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Distribution</b>						
<b>Demand Component</b>	\$ / Mcf / d	\$ 0.0058	\$ 0.0061	\$ 0.0092	\$ 0.0003	\$ 0.0104
<b>Commodity Component</b>	\$ / Mcf	\$ 0.5131	\$ 0.5131	\$ 0.0655	\$ 0.0655	\$ 0.5131
<b>Customer Component</b>	\$ / Cust / Month	\$ 22.28	\$ 36.56	\$ 632.59	\$ 578.40	\$ 600.23
<b>Total Revenue Requirement</b>						
<b>Demand Component</b>	\$ / Mcf / d	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.00	\$ 0.01
<b>Commodity Component</b>	\$ / Mcf	\$ 4.62	\$ 4.62	\$ 4.18	\$ 0.07	\$ 4.63
<b>Customer Component</b>	\$ / Cust / Month	\$ 22.28	\$ 36.56	\$ 632.59	\$ 578.40	\$ 600.23
<b>Demand Allocator x 1000 x 12</b>	DesignDay	1,660,800,000	954,000,000	2,400,000	37,200,000	62,400,000
<b>Commodity Allocator</b>	Thruput	8,000,000	5,407,307	13,844	4,738,574	12,185,879
<b>Customer Allocator</b>	Bills	1,415,714	163,947	24	84	840
<b>Gas Supply Cost Allocator</b>	SalesVolumes	6,103,000	2,988,388	13,844	-	33,099





COLUF KENTUCKY, INC.  
Forecasted Period: Twelve Moecember 31, 2014 - Peak & Average Method

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Storage	Transmission	Distribution	Production
80 TOTAL PLANT IN SERVICE		356,161,789		0	0	0	356,153,997	7,792
81								
82 G. Utility Plant	105	0	PSTDP	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		356,161,789		0	0	0	356,153,997	7,792
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	1,799,586	DIST	0	0	0	1,799,586	0
89 Local Storage Plant	350-357	0	STOR	0	0	0	0	0
90 Transmission	365-371	0	None	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	4,416,561	DIST	0	0	0	4,416,561	0
92 Distribution Mains	376	54,042,558	DIST	0	0	0	54,042,558	0
93 Distribution M&R - General	378	2,844,843	DIST	0	0	0	2,844,843	0
94 Distribution M&R - City Gate	379	270,760	DIST	0	0	0	270,760	0
95 Distribution Services	380	57,925,307	DIST	0	0	0	57,925,307	0
96 Distribution - Meters	381	4,861,118	DIST	0	0	0	4,861,118	0
97 Distribution - Meters Installations	382	4,206,022	DIST	0	0	0	4,206,022	0
98 Distribution - Regulators	383	1,357,729	DIST	0	0	0	1,357,729	0
99 Distribution - Regulator installations	384	1,736,105	DIST	0	0	0	1,736,105	0
100 Industrial M & R Station Equipment - Other	385	1,027,993	DIST	0	0	0	1,027,993	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	DIST	0	0	0	0	0
102 Other Property on Customers Premises	386	0	DIST	0	0	0	0	0
103 Other Equipment	387	1,439,627	DIST	0	0	0	1,439,627	0
104 Other Equipment - Direct	387 dir	0	DIST	0	0	0	0	0
105 General Plant	390-399	<u>3,030,530</u>	PSTDP	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,030,463</u>	67
106 Total-DEP. RESERVE (PLANT IN SERVI		138,958,740		0	0	0	138,958,673	67
107								
108 Retirement Obligation		0	PSTDP	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		138,958,740		0	0	0	138,958,673	67
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0	STOR	0	0	0	0	0
114 Gas Stored Underground - Current		38,936,027	STOR	0	38,936,027	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	STOR	0	0	0	0	0
116 Materials and Supplies		74,783	PSTDP	0	0	0	74,781	2
117 Working Capital		4,081,898	PSTDP	0	0	0	4,081,808	90
118 Prepayments		433,436	PSTDP	0	0	0	433,427	10
119 Deferred Income Taxes		(57,430,695)	PSTDP	0	0	0	(57,429,423)	(1,271)
120 CWIP		0	PSTDP	0	0	0	0	0
121 Customer Deposits		<u>0</u>	DIST	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
122 Total - OTHER RATE BASE ITEMS		(13,904,550)		0	38,936,027	0	(52,839,407)	(1,170)















COLUF KENTUCKY, INC.  
Forecasted Period: Twelve Moecember 31, 2014 - Peak & Average Method

Functionalization Phase

<u>Account Description</u>	<u>Account Code</u>	<u>Account Balance</u>	<u>Functional Allocation Factor</u>	<u>Gas Supply</u>	<u>Storage</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Production</u>
<b>355 V. OPERATING REVENUES</b>								
356								
357 Sales & Transportation Operating Revenues	480-485	92,265,950	PSTDP	0	0	0	92,263,907	2,043
358 Forfeited Discounts	487	356,864	PSTDP	0	0	0	356,856	8
359 Miscellaneous Service Revenues	483-495	524,843	PSTDP	0	0	0	524,831	12
360 Rent from Gas Properties	493	0	PSTDP	0	0	0	0	0
361 Prior Year Rate Refund - Net	495	0	PSTDP	0	0	0	0	0
362 Off System Sales	495	0	PSTDP	0	0	0	0	0
363 Other Gas Revenues - Other	495	0	PSTDP	0	0	0	0	0
364 Provision For Rate Refunds	496	0	PSTDP	0	0	0	0	0
365 Storage Interest	495	0	STOR	0	0	0	0	0
366 Total Operating Revenues		93,147,657		0	0	0	93,145,595	2,062
367								
368 Other Income	412	0	PSTDP	0	0	0	0	0
369								
370 <b>NET INCOME</b>		7,398,960		(37,562,527)	0	0	44,961,428	59
371 Return		3.64%		NA	0.00%	NA	27.36%	<b>0.90%</b>
372								
373 Effective Tax Rate Historical		10.91%		0.00%	#DIV/0!	#DIV/0!	1.98%	25.33%

COLUF KENTUCKY, INC.  
Forecasted Period: Twelve Moecember 31, 2014 - Peak & Average Method

Functionalization Phase

Account Description	Account Code	Account Balance	Functional Allocation Factor	Gas Supply	Storage	Transmission	Distribution	Production
374 <b>SUMMARY</b>								
375 OPERATING REVENUES								
376 Sales & Transportation Operating Revenues		92,265,950		0	0	0	92,263,907	2,043
377 Forfeited Discounts		356,864		0	0	0	356,856	8
378 Miscellaneous Service Revenues		524,843		0	0	0	524,831	12
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		93,147,657		0	0	0	93,145,595	2,062
386								
387 EXPENSES								
388 Production Expenses		37,562,527		37,562,527	0	0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		1,888		0	0	0	0	1,888
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		11,083,902		0	0	0	11,083,902	0
392 Total Operating Expenses		48,648,316		37,562,527	0	0	11,083,902	1,888
393								
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		5,952,664		0	0	0	5,952,664	0
395								
396 ADMINISTRATIVE & GENERAL EXPENSES		15,167,737		0	0	0	15,167,715	22
397								
398 DEPRECIATION EXPENSE		11,548,354		0	0	0	11,548,347	7
399								
400 TAXES OTHER THAN INCOME TAXES		3,525,110		0	0	0	3,525,044	66
401 Other Income		0		0	0	0	0	0
402 INCOME BEFORE INCOME TAXES		8,305,475		(37,562,527)	0	0	45,867,923	79
403								
404 FEDERAL INCOME TAXES								
405 Federal Income Taxes-Current		906,515		0	0	0	906,495	20
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		906,515		0	0	0	906,495	20
410								
411 NET OPERATING INCOME		7,398,960		(37,562,527)	0	0	44,961,428	59
412								
413 RATE BASE		203,298,499		0	38,936,027	0	164,355,917	6,555
414								
415 RATE OF RETURN		3.64%		NA	0.00%	NA	27.36%	0.90%
416 Unitized		1.00		0.00	0.00	0.00	7.52	0.25



COLIF KENTUCKY, INC.  
Forecasted Period: Twelve Moecember 31, 2014 - Peak & Average Method

Functionalization Phase

<u>Account Description</u>	<u>Account Code</u>	<u>Account Balance</u>	<u>Functional Allocation Factor</u>	<u>Gas Supply</u>	<u>Storage</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Production</u>
417 REVENUE REQUIREMENTS ANALYSIS								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		203,298,499		0	38,936,027	0	164,355,917	6,555
422								
423 OPERATING EXPENSES		48,648,316		37,562,527	0	0	11,083,902	1,888
424 CUST. ACCTS., SERVICES, & SALES EXP.		5,952,664		0	0	0	5,952,664	0
425 ADMINISTRATIVE & GENERAL EXPENSES		15,167,737		0	0	0	15,167,715	22
426 DEPRECIATION EXPENSE		11,548,354		0	0	0	11,548,347	7
427 GENERAL TAXES		3,525,110		0	0	0	3,525,044	66
428								
429 TOTAL		84,842,182		37,562,527	0	0	47,277,672	1,983
430								
431 RETURN ON RATEBASE		17,463,341		0	3,344,605	0	14,118,173	563
432								
433 FIT ON RETURN		6,325,796	36.22%	0	1,211,526	0	5,114,066	204
434 Increase in Uncoll		94,422		0	0	0	94,422	0
435 Increase in Other Taxes		1,017,427		0	0	0	1,017,408	19
436 TOTAL REVENUE REQUIREMENT		109,743,168		37,562,527	4,556,130	0	67,621,742	2,769

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Allocation Factor	Classification Phase		
				Storage		
				Demand	COMMODITY	Customer
1 I. GAS PLANT IN SERVICE						
2						
3 A. INTANGIBLE PLANT						
4						
5 Organization	301	0	None	0	0	0
6 Franchise and Consents	302	0	None	0	0	0
7 Miscellaneous Intangible Plant	303	0	None	0	0	0
8 Subtotal - INTANGIBLE PLANT	301-303	0		0	0	0
9						
10 B. PRODUCTION PLANT						
11						
12 LAND-LNG Plant	304	0	None	0	0	0
13 Other Land & Land Rights-Land	325	0	None	0	0	0
14 Gas Well Structures	326	0	None	0	0	0
15 Field Compressor Station Structures	327	0	None	0	0	0
16 Field M&R Station Structures	328	0	None	0	0	0
17 Other Structures	329	0	None	0	0	0
18 Producing Gas Wells-Well Equipment	331	0	None	0	0	0
19 Field Lines	332	0	None	0	0	0
20 Field Compressor Station Equipment	333	0	None	0	0	0
21 Field M&R Station Equip-Company	334	0	None	0	0	0
22 Drilling & Cleaning Equipment	335	0	None	0	0	0
23 Other Equipment-Other	337	0	None	0	0	0
24 Subtotal - PRODUCTION PLANT	325-337	0		0	0	0
25						
26 C. NATURAL GAS STORAGE PLANT & PROD PLANT						
27						
28 Land and Land Rights	350	0	None	0	0	0
29 Structures and Improvements	351	0	None	0	0	0
30 Wells-Well Equipment	352	0	None	0	0	0
31 Lines	353	0	None	0	0	0
32 Compressor Station Equipment - Other	354	0	None	0	0	0
33 M&R Equipment-Meters & Gauges	355	0	None	0	0	0
34 Other Equipment	357	0	None	0	0	0
35 Subtotal - STORAGE PLANT	350-363	0		0	0	0
36						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Classification Phase

Account Description	Account Code	Storage Dollars	Classification Allocation Factor	Storage		
				Demand	COMMODITY	Customer
37 D. TRANSMISSION PLANT						
38						
39 Land & Land Rights	365	0	None	0	0	0
40 Structures & Improvements	366	0	None	0	0	0
41 Mains	367	0	None	0	0	0
42 M&R Station Equipment	369	0	None	0	0	0
43 Other Equipment	371	0	None	0	0	0
44 Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0
45						
46 E. DISTRIBUTION PLANT						
47						
48 Land and Land Rights	374	0	None	0	0	0
49 Structures and Improvements	375	0	None	0	0	0
50 Mains	376	0	None	0	0	0
51 M & R Station Equipment	378	0	None	0	0	0
52 M & R Station Equipment - City Gate	379	0	None	0	0	0
53 Services	380	0	None	0	0	0
54 Meters	381	0	None	0	0	0
55 Meter Install	382	0	None	0	0	0
56 House Regulators	383	0	None	0	0	0
57 House Regulator Install.	384	0	None	0	0	0
58 Industrial M & R Station Equipment	385	0	None	0	0	0
59 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0
60 Other Property on Customers Premise	386	0	None	0	0	0
61 Other Equipment	387	0	None	0	0	0
62 Other Equipment - Direct	387 dir	0	None	0	0	0
63 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0
64						
65 F. GENERAL PLANT						
66						
67 Land and Land Rights	389	0	None	0	0	0
68 Structures and Improvements	390	0	None	0	0	0
69 Office Furniture and Equipment	391	0	None	0	0	0
70 Transportation Equipment	392	0	None	0	0	0
71 Stores Equipment	393	0	None	0	0	0
72 Tools, Shop and Garage Equipment	394	0	None	0	0	0
73 Laboratory Equipment	395	0	None	0	0	0
74 Power Operated Equipment	396	0	None	0	0	0
75 Communication Equipment	397	0	None	0	0	0
76 Miscellaneous Equipment	398	0	None	0	0	0
77 Other Tangible Plant	399	0	None	0	0	0
78 Subtotal - GENERAL PLANT	389-399	0		0	0	0
79						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase			
			Allocation Factor	Storage		
				Demand	COMMODITY	Customer
80 TOTAL PLANT IN SERVICE		0		0	0	0
81						
82 G. Utility Plant	105	0	None	0	0	0
83						
84 TOTAL UTILITY PLANT		0		0	0	0
85						
86 II. DEPRECIATION RESERVE						
87						
88 Amortizable Plant	303	0	None	0	0	0
89 Local Storage Plant	350-357	0	None	0	0	0
90 Transmission	365-371	0	None	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	None	0	0	0
92 Distribution Mains	376	0	None	0	0	0
93 Distribution M&R - General	378	0	None	0	0	0
94 Distribution M&R - City Gate	379	0	None	0	0	0
95 Distribution Services	380	0	None	0	0	0
96 Distribution - Meters	381	0	None	0	0	0
97 Distribution - Meters Installations	382	0	None	0	0	0
98 Distribution - Regulators	383	0	None	0	0	0
99 Distribution - Regulator installations	384	0	None	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	None	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0
102 Other Property on Customers Premises	386	0	None	0	0	0
103 Other Equipment	387	0	None	0	0	0
104 Other Equipment - Direct	387 dir	0	None	0	0	0
105 General Plant	390-399	0	None	0	0	0
106 Total-DEP. RESERVE (PLANT IN SERVI		0		0	0	0
107						
108 Retirement Obligation		0	None	0	0	0
109						
110 TOTAL - DEPRECIATION RESERVE		0		0	0	0
111						
112 III. OTHER RATE BASE ITEMS						
113 Gas Storage Underground - NonCurrent		0	None	0	0	0
114 Gas Stored Underground - Current		38,936,027	COMMODITY	0	38,936,027	0
115 Accum. Provision for Gas Lost - Underground Storage		0	None	0	0	0
116 Materials and Supplies		0	None	0	0	0
117 Working Capital		0	None	0	0	0
118 Prepayments		0	None	0	0	0
119 Deferred Income Taxes		0	None	0	0	0
120 CWIP		0	None	0	0	0
121 Customer Deposits		0	None	0	0	0
122 Total - OTHER RATE BASE ITEMS		38,936,027		0	38,936,027	0

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Allocation Factor	Classification Phase		
				Storage		
				Demand	COMMODITY	Customer
123						
124	<b>IV. TOTAL RATE BASE (Excl. Working Capital)</b>	38,936,027		0	38,936,027	0
125						
126	Gas Purchases Cash Working Capital	131	0	None	0	0
127						
128	<b>V. TOTAL RATE BASE</b>	38,936,027		0	38,936,027	0
129						
130	<b>I. OPERATION &amp; MAINTENANCE EXPENSE</b>					
131						
132	<b>A. PRODUCTION EXPENSES</b>					
133						
134	<b>1. Manufactured Gas Production</b>					
135						
136	Production Maps	751	0	None	0	0
137	Gas Wells Expense	752	0	None	0	0
138	Field Lines Expense	753	0	None	0	0
139	Field Compressor Station Expense	755	0	None	0	0
140	Other Expense	759	0	None	0	0
141	Rents	760	0	None	0	0
142	Subtotal - Operation Accounts	751-760	0		0	0
143	Maint Supervision & Engineering	762	0	None	0	0
144	Field Lines	764	0	None	0	0
145	Field Meas/Reg	766	0	None	0	0
146	Subtotal - Maintenance Accounts	762-766	0		0	0
147						
148	Subtotal - Manufactured Gas Production	751-766	0		0	0
149						
150	<b>2. Other Gas Supply Expenses</b>					
151						
152	Nat Gas Field and Transmission line purchases	801-803	0	None	0	0
153	Natural Gas City Gate	804	0	None	0	0
154	Purchase Gas Cost Adjustment	805	0	None	0	0
155	Exchange Gas	806	0	None	0	0
156	Well Expense - Purchase Gas	807	0	None	0	0
157	Gas Delivery/Withdraw from Storage	808	0	None	0	0
158	Gas used Compressor Station	810	0	None	0	0
159	Gas Used Other Utility	812	0	None	0	0
160						
161	Subtotal - PRODUCTION EXPENSES	751-812	0		0	0
162						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase			
			Allocation Factor	Storage		
				Demand	COMMODITY	Customer
163 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES						
164						
165 Wells Expense	816	0	None	0	0	0
166 Lines Expenses	817	0	None	0	0	0
167 Compressor Station Expenses	818	0	None	0	0	0
168 Compressor Station Fuel	819	0	None	0	0	0
169 Meas/Reg Station Expenses	820	0	None	0	0	0
170 Purification Expenses	821	0	None	0	0	0
171 Gas Losses	823	0	None	0	0	0
172 Other Expenses (Including Propane Air)	824	0	None	0	0	0
173 Storage Well Royalties	825	0	None	0	0	0
174 Subtotal - Operations Accounts	816-825	0		0	0	0
175 Maint. of Structures & Improvements	831	0	None	0	0	0
176 Maint. of Reservoirs and Wells	832	0	None	0	0	0
177 Maint. of Lines	833	0	None	0	0	0
178 Maint. of Compressor Station Equipment	834	0	None	0	0	0
179 Maint. of Meas/Reg Station Equipment	835	0	None	0	0	0
180 Maint. of Purification Equipment	836	0	None	0	0	0
181 Subtotal - Maint. Accounts	831-836	0		0	0	0
182						
183 Subtotal - NATURAL GAS STORAGE	816-836	0		0	0	0
184						
185 C. TRANSMISSION EXPENSES						
186						
187 Supervision/Engineering	850	0	None	0	0	0
188 Compressor Station Labor & Expenses	853	0	None	0	0	0
189 Mains Expense	856	0	None	0	0	0
190 Meas/Reg Station Expenses	857	0	None	0	0	0
191 Transmission/Compressor Ga	858	0	None	0	0	0
192 Other Expenses	859	0	None	0	0	0
193 Rents	860	0	None	0	0	0
194 Subtotal - Operation Accounts	856-860	0		0	0	0
195 Maint. of Mains	863	0	None	0	0	0
196 Maint. Of Compressor Station	864	0	None	0	0	0
197 Maint. Of Meas/Reg Station Equipment	865	0	None	0	0	0
198 Subtotal - Maintenance Accounts	863-865	0		0	0	0
199						
200 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0
201						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase				
			Classification Allocation Factor	Storage			
				Demand	COMMODITY	Customer	
202 D. DISTRIBUTION EXPENSES							
203							
204 Operation Supervision & Engineering	870	0	None	0	0	0	0
205 Distribution Load Dispatching	871	0	None	0	0	0	0
206 Mains and Services Expenses	874	0	None	0	0	0	0
207 Meas. & Reg. Station Expenses - General	875	0	None	0	0	0	0
208 Meas. & Reg. Station Expenses - Industrial	876	0	None	0	0	0	0
209 Meter & House Regulator Expenses	878	0	None	0	0	0	0
210 Customer Installations Expenses	879	0	None	0	0	0	0
211 Other Expenses	880	0	None	0	0	0	0
212 Rents	881	0	None	0	0	0	0
213 Maint. Supervision & Engineering	885	0	None	0	0	0	0
214 Maint. of Structures & Improvements	886	0	None	0	0	0	0
215 Maint. of Mains	887	0	None	0	0	0	0
216 Maint. of Compressor Station Equip.	888	0	None	0	0	0	0
217 Maint. of Meas. & Reg. Station Expenses-General	889	0	None	0	0	0	0
218 Maint. of Meas. & Reg. Station Expenses-Indust.	890	0	None	0	0	0	0
219 Maint. of Services	892	0	None	0	0	0	0
220 Maint. of Meters & House Regulators	893	0	None	0	0	0	0
221 Maint. of Other Equipment	894	0	None	0	0	0	0
222							
223 Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0	0
224							
225 Total - OPERATION & MAINTENANCE EXPENSES		0		0	0	0	0
226							
227							
228 II. CUSTOMER ACCOUNTS EXPENSES							
229							
230 Supervision	901	0	None	0	0	0	0
231 Meter Reading Expenses	902	0	None	0	0	0	0
232 Customer Records & Collection Expense	903	0	None	0	0	0	0
233 Uncollectible Accounts	904	0	None	0	0	0	0
234 Miscellaneous Customer Accounts Expense	905	0	None	0	0	0	0
235 Office Supplies Customer Accounts	921dir	0	None	0	0	0	0
236							
237 Total - CUSTOMER ACCOUNTS EXPENSES	902-905	0		0	0	0	0
238							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Allocation Factor	Classification Phase		
				Storage		
				Demand	COMMODITY	Customer
<b>239 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>						
240						
241 Supervision	907	0	None	0	0	0
242 Customer Assistance Expenses	908	0	None	0	0	0
243 Informational & Instructional Advertising Expense	909	0	None	0	0	0
244 Misc. Customer Serv. & Inform. Expen.	910	0	None	0	0	0
245 Office Supplies Customer Service	921dir	0	None	0	0	0
246						
247 Subtotal - CUSTOMER SERVICE	907-910	0		0	0	0
248						
<b>249 IV. SALES EXPENSES (C-8)</b>						
250						
251 Supervision	911	0	None	0	0	0
252 Demonstrating & Selling Expenses	912	0	None	0	0	0
253 Advertising Expense	913	0	None	0	0	0
254 Miscellaneous Sales Expenses	916	0	None	0	0	0
255 Subtotal - O&M Accounts	911-916	0		0	0	0
256						
257 Total - SALES EXPENSES	915-916	0		0	0	0
258						
259 Total - CUSTOMER ACCOUNTS, SERVICES & SALES	901-916	0		0	0	0
260						
<b>261 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
262						
263 A. Labor-Related:						
264						
265 Administrative & General Salaries	920	0	None	0	0	0
266 Office Supplies & Expenses	921	0	None	0	0	0
267 Admin. Expenses Transferred-Credit	922	0	None	0	0	0
268 Outside Services Employed	923	0	None	0	0	0
269 Employee Pensions and Benefits	926	0	None	0	0	0
270						
271 Subtotal - O&M Accounts	920-932	0		0	0	0
272						
273 B. Plant-Related:						
274						
275 Property Insurance	924	0	None	0	0	0
276 Injuries and Damages	925	0	None	0	0	0
277 Maintenance of General Plant	932-935	0	None	0	0	0
278						
279 Subtotal - O&M Accounts 924-925, 932		0		0	0	0
280						



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Allocation Factor	Classification Phase		
				Storage		
				Demand	COMMODITY	Customer
281 C. Other-Related:						
282						
283 Franchise Requirements	927	0	None	0	0	0
284 Regulatory Commission Expenses	928	0	None	0	0	0
285 Duplicate Charges - Credit	929	0	None	0	0	0
286 Misc. Gen'l Expenses	930	0	None	0	0	0
287 Rents	931	0	None	0	0	0
288 Customer Deposits Interest Expense		0	None	0	0	0
289 Storage Interest Expense		0	None	0	0	0
290						
291 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-931	0		0	0	0
292						
293 TOTAL - OPERATING EXPENSES (Excl. Depr.,		0		0	0	0
294						
295 VI. DEPRECIATION EXPENSE						
296 Intangible Plant	403	0	None	0	0	0
297 Production Plant	403	0	None	0	0	0
298 Natural Gas Storage Plant	403	0	None	0	0	0
299 Transmission	403	0	None	0	0	0
300 Distribution Land Structures & Improvements		0	None	0	0	0
301 Distribution Land Structures & Improvements - Direct		0	None	0	0	0
302 Distribution Mains	404	0	None	0	0	0
303 Distribution M&R - General		0	None	0	0	0
304 Distribution M&R - General - Direct		0	None	0	0	0
305 Distribution M&R - City Gate		0	None	0	0	0
306 Distribution Services	404	0	None	0	0	0
307 Distribution Services - Direct		0	None	0	0	0
308 Distribution - Meters		0	None	0	0	0
309 Distribution - Meters Installations		0	None	0	0	0
310 Distribution - Regulators		0	None	0	0	0
311 Distribution - Regulator Installations		0	None	0	0	0
312 Industrial M & R Station Equipment		0	None	0	0	0
313 Industrial M & R Station Equipment - Direct		0	None	0	0	0
314 Other Property on Customers Premises	404	0	None	0	0	0
315 Distribution Other Equipment	404	0	None	0	0	0
316 Distribution Other Equipment - Direct		0	None	0	0	0
317 General Plant	404	0	None	0	0	0
318 Amortization of Negative Net Salvage		0	None	0	0	0
319						
320 Total - DEPRECIATION EXPENSE	403	0		0	0	0
321						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase			
			Classification Allocation Factor	Storage		
				Demand	COMMODITY	Customer
322 VII. TAXES OTHER THAN INCOME TAXES						
323						
324 A. General Taxes						
325						
326 Payroll Taxes	408	0	None	0	0	0
327 Plant Related Taxes	408	0	None	0	0	0
328 Gas Related	408	0	None	0	0	0
329 Subtotal - Real Estate & Other	408.17,18	0		0	0	0
330 Subtotal - General Taxes		0		0	0	0
331						
332 TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases)	408	0		0	0	0
333						
334						
335 B. Revenue Taxes: (GRT)						
336						
337 State Gross Earnings	408	0	None	0	0	0
338 Municipal Tax	408	0	None	0	0	0
339 Subtotal - Revenue Taxes (GRT)		0		0	0	0
340						
341 C. INCOME TAXES						
342						
343 Fed & State Income Taxes Based on Net Income	409	0	None	0	0	0
344 Normalized Depreciation	409.1Dep	0	None	0	0	0
345 Real Estate Taxes	409.1RE	0	None	0	0	0
346 Fed & State Inc Taxes Based on Deferred Plant	409.1Plant	0	None	0	0	0
347 Other	409	0	None	0	0	0
348 Subtotal - Income Taxes		0		0	0	0
349						
350 TOTAL TAXES (Excl. General Taxes)		0		0	0	0
351						
352 TOTAL EXPENSES		0		0	0	0
353						
354						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase				
			Classification Allocation Factor	Storage			
				Demand	COMMODITY	Customer	
<b>355 V. OPERATING REVENUES</b>							
356							
357 Sales & Transportation Operating Revenues	480-485	0	None	0	0	0	0
358 Forfeited Discounts	487	0	None	0	0	0	0
359 Miscellaneous Service Revenues	483-495	0	None	0	0	0	0
360 Rent from Gas Properties	493	0	None	0	0	0	0
361 Prior Year Rate Refund - Net	495	0	None	0	0	0	0
362 Off System Sales	495	0	None	0	0	0	0
363 Other Gas Revenues - Other	495	0	None	0	0	0	0
364 Provision For Rate Refunds	496	0	None	0	0	0	0
365 Storage Interest	495	0	None	0	0	0	0
366 Total Operating Revenues		0		0	0	0	0
367							
368 Other Income	412	0	None	0	0	0	0
369							
370 NET INCOME		0		0	0	0	0
371 Return		0.00%		NA	0.00%	NA	
372							
373 <i>Effective Tax Rate Historical</i>							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase			
			Classification Allocation Factor	Storage		
				Demand	COMMODITY	Customer
374 <b>SUMMARY</b>						
375 OPERATING REVENUES						
376 Sales & Transportation Operating Revenues		0		0	0	0
377 Forfeited Discounts		0		0	0	0
378 Miscellaneous Service Revenues		0		0	0	0
379 Rent from Gas Properties		0		0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0
381 Off System Sales		0		0	0	0
382 Other Gas Revenues - Other		0		0	0	0
383 Provision For Rate Refunds		0		0	0	0
384 Gas Expense Revenues		0		0	0	0
385 Total Operating Revenues		0		0	0	0
386						
387 EXPENSES						
388 Production Expenses		0		0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0
390 Transmission Expenses		0		0	0	0
391 Distribution Expenses		0		0	0	0
392 Total Operating Expenses		0		0	0	0
393						
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPE		0		0	0	0
395						
396 ADMINISTRATIVE & GENERAL EXPENSES		0		0	0	0
397						
398 DEPRECIATION EXPENSE		0		0	0	0
399						
400 TAXES OTHER THAN INCOME TAXES		0		0	0	0
401 Other Income		0		0	0	0
402 INCOME BEFORE INCOME TAXES		0		0	0	0
403						
404 FEDERAL INCOME TAXES						
405 Federal Income Taxes-Current		0		0	0	0
406 Other Taxes		0		0	0	0
407 Deferred Taxes		0		0	0	0
408 State Net Income Tax		0		0	0	0
409 Subtotal - Income Taxes		0		0	0	0
410						
411 NET OPERATING INCOME		0		0	0	0
412						
413 RATE BASE		38,936,027		0	38,936,027	0
414						
415 RATE OF RETURN		0.00%		NA	0.00%	NA
416						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Storage Dollars	Classification Phase			
			Classification Allocation Factor	Storage		
				Demand	COMMODITY	Customer
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>						
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%
419						
420						
421 RATE BASE		38,936,027		0	38,936,027	0
422						
423 OPERATING EXPENSES		0		0	0	0
424 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0
425 ADMINISTRATIVE & GENERAL EXPENSES		0		0	0	0
426 DEPRECIATION EXPENSE		0		0	0	0
427 GENERAL TAXES		0		0	0	0
428						
429 TOTAL		0		0	0	0
430						
431 RETURN ON RATEBASE		3,344,605		0	3,344,605	0
432						
433 FIT ON RETURN		1,211,526	36.22%	0	1,211,526	0
434 Increase in Uncoll		0		0	0	0
435 Increase in Other Taxes		0		0	0	0
436 TOTAL REVENUE REQUIREMENT		<b>4,556,130</b>		<b>0</b>	<b>4,556,130</b>	<b>0</b>

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
<b>1 I. GAS PLANT IN SERVICE</b>						
2						
<b>3 A. INTANGIBLE PLANT</b>						
4						
5 Organization	301	521	DISTPT	151	141	230
6 Franchise and Consents	302	0	CUST	0	0	0
7 Miscellaneous Intangible Plant	303	<u>4,186,371</u>	CUST	<u>0</u>	<u>0</u>	<u>4,186,371</u>
8 Subtotal - INTANGIBLE PLANT	301-303	4,186,892		151	141	4,186,601
9						
<b>10 B. PRODUCTION PLANT</b>						
11						
12 LAND-LNG Plant	304	0	None	0	0	0
13 Other Land & Land Rights-Land	325	0	None	0	0	0
14 Gas Well Structures	326	0	None	0	0	0
15 Field Compressor Station Structures	327	0	None	0	0	0
16 Field M&R Station Structures	328	0	None	0	0	0
17 Other Structures	329	0	None	0	0	0
18 Producing Gas Wells-Well Equipment	331	0	None	0	0	0
19 Field Lines	332	0	None	0	0	0
20 Field Compressor Station Equipment	333	0	None	0	0	0
21 Field M&R Station Equip-Company	334	0	None	0	0	0
22 Drilling & Cleaning Equipment	335	0	None	0	0	0
23 Other Equipment-Other	337	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
24 Subtotal - PRODUCTION PLANT	325-337	0		0	0	0
25						
<b>26 C. NATURAL GAS STORAGE PLANT &amp; PROD PLANT</b>						
27						
28 Land and Land Rights	350	0	None	0	0	0
29 Structures and Improvements	351	0	None	0	0	0
30 Wells-Well Equipment	352	0	None	0	0	0
31 Lines	353	0	None	0	0	0
32 Compressor Station Equipment - Other	354	0	None	0	0	0
33 M&R Equipment-Meters & Gauges	355	0	None	0	0	0
34 Other Equipment	357	<u>0</u>	None	<u>0</u>	<u>0</u>	<u>0</u>
35 Subtotal - STORAGE PLANT	350-363	0		0	0	0
36						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
37 D. TRANSMISSION PLANT						
38						
39 Land & Land Rights	365	0	None	0	0	0
40 Structures & Improvements	366	0	None	0	0	0
41 Mains	367	0	None	0	0	0
42 M&R Station Equipment	369	0	None	0	0	0
43 Other Equipment	371	0	None	0	0	0
44 Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0
45						
46 E. DISTRIBUTION PLANT						
47						
48 Land and Land Rights	374	4,198,404	DISTPT	1,213,490	1,132,872	1,852,042
49 Structures and Improvements	375	8,976,851	DISTPT	2,594,633	2,422,259	3,959,959
50 Mains	376	180,114,179	Peak_Avg	90,057,090	90,057,090	0
51 M & R Station Equipment	378	6,150,806	DEMAND	6,150,806	0	0
52 M & R Station Equipment - City Gate	379	257,909	DEMAND	257,909	0	0
53 Services	380	106,378,091	CUST	0	0	106,378,091
54 Meters	381	17,792,539	CUST	0	0	17,792,539
55 Meter Install	382	8,444,842	CUST	0	0	8,444,842
56 House Regulators	383	5,243,718	CUST	0	0	5,243,718
57 House Regulator Install.	384	2,282,264	CUST	0	0	2,282,264
58 Industrial M & R Station Equipment	385	2,899,386	CUST	0	0	2,899,386
59 Industrial M & R Station Equipment - Direct	385 dir	0	CUST	0	0	0
60 Other Property on Customers Premise	386	0	CUST	0	0	0
61 Other Equipment	387	4,108,939	DISTPT	1,187,631	1,108,731	1,812,576
62 Other Equipment - Direct	387 dir	0	DISTPT	0	0	0
63 Subtotal - DISTRIBUTION PLANT	374-387	346,847,928		101,461,559	94,720,951	150,665,417
64						
65 F. GENERAL PLANT						
66						
67 Land and Land Rights	389	0	DISTPT	0	0	0
68 Structures and Improvements	390	0	DISTPT	0	0	0
69 Office Furniture and Equipment	391	1,771,861	DISTPT	512,132	478,108	781,621
70 Transportation Equipment	392	128,574	DISTPT	37,162	34,694	56,718
71 Stores Equipment	393	0	DISTPT	0	0	0
72 Tools, Shop and Garage Equipment	394	2,757,896	DISTPT	797,131	744,174	1,216,591
73 Laboratory Equipment	395	9,782	DISTPT	2,827	2,639	4,315
74 Power Operated Equipment	396	258,249	DISTPT	74,643	69,684	113,921
75 Communication Equipment	397	0	DISTPT	0	0	0
76 Miscellaneous Equipment	398	192,816	DISTPT	55,731	52,028	85,057
77 Other Tangible Plant	399	0	DISTPT	0	0	0
78 Subtotal - GENERAL PLANT	389-399	5,119,177		1,479,627	1,381,328	2,258,223
79						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
80 TOTAL PLANT IN SERVICE		356,153,997		102,941,337	96,102,419	157,110,242
81						
82 G. Utility Plant	105	0	DISTPT	0	0	0
83						
84 TOTAL UTILITY PLANT		356,153,997		102,941,337	96,102,419	157,110,242
85						
86 II. DEPRECIATION RESERVE						
87						
88 Amortizable Plant	303	1,799,586	CUST	0	0	1,799,586
89 Local Storage Plant	350-357	0	CUST	0	0	0
90 Transmission	365-371	0	None	0	0	0
91 Distribution Land Structures & Improvements	374-375	4,416,561	DEMAND	4,416,561	0	0
92 Distribution Mains	376	54,042,558	Peak_Avg	27,021,279	27,021,279	0
93 Distribution M&R - General	378	2,844,843	DEMAND	2,844,843	0	0
94 Distribution M&R - City Gate	379	270,760	DEMAND	270,760	0	0
95 Distribution Services	380	57,925,307	CUST	0	0	57,925,307
96 Distribution - Meters	381	4,861,118	CUST	0	0	4,861,118
97 Distribution - Meters Installations	382	4,206,022	CUST	0	0	4,206,022
98 Distribution - Regulators	383	1,357,729	CUST	0	0	1,357,729
99 Distribution - Regulator installations	384	1,736,105	CUST	0	0	1,736,105
100 Industrial M & R Station Equipment - Other	385	1,027,993	CUST	0	0	1,027,993
101 Industrial M & R Station Equipment - Direct	385 dir	0	CUST	0	0	0
102 Other Property on Customers Premises	386	0	CUST	0	0	0
103 Other Equipment	387	1,439,627	DISTPT	416,104	388,460	635,063
104 Other Equipment - Direct	387 dir	0	DISTPT	0	0	0
105 General Plant	390-399	3,030,463	DISTPT	875,913	817,722	1,336,828
106 Total-DEP. RESERVE (PLANT IN SERVI		138,958,673		35,845,460	28,227,461	74,885,752
107						
108 Retirement Obligation		0	None	0	0	0
109						
110 TOTAL - DEPRECIATION RESERVE		138,958,673		35,845,460	28,227,461	74,885,752
111						
112 III. OTHER RATE BASE ITEMS						
113 Gas Storage Underground - NonCurrent		0	DEMAND	0	0	0
114 Gas Stored Underground - Current		0	DEMAND	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	DEMAND	0	0	0
116 Materials and Supplies		74,781	DISTPT	21,615	20,179	32,988
117 Working Capital		4,081,808	DISTPT	1,179,790	1,101,410	1,800,608
118 Prepayments		433,427	DISTPT	125,276	116,953	191,198
119 Deferred Income Taxes		(57,429,423)	DISTPT	(16,599,172)	(15,496,405)	(25,333,846)
120 CWIP		0	DISTPT	0	0	0
121 Customer Deposits		0	CUST	0	0	0
122 Total - OTHER RATE BASE ITEMS		(52,839,407)		(15,272,492)	(14,257,863)	(23,309,052)



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
123						
124	<b>IV. TOTAL RATE BASE (Excl. Working Capital)</b>	164,355,917		51,823,384	53,617,095	58,915,438
125						
126	Gas Purchases Cash Working Capital	131	0 COMMODITY	0	0	0
127						
128	<b>V. TOTAL RATE BASE</b>	164,355,917		51,823,384	53,617,095	58,915,438
129						
130	<b>I. OPERATION &amp; MAINTENANCE EXPENSE</b>					
131						
132	<b>A. PRODUCTION EXPENSES</b>					
133						
134	<b>1. Manufactured Gas Production</b>					
135						
136	Production Maps	751	0 None	0	0	0
137	Gas Wells Expense	752	0 None	0	0	0
138	Field Lines Expense	753	0 None	0	0	0
139	Field Compressor Station Expense	755	0 None	0	0	0
140	Other Expense	759	0 None	0	0	0
141	Rents	760	0 None	0	0	0
142	Subtotal - Operation Accounts	751-760	0	0	0	0
143	Maint Supervision & Engineering	762	0 None	0	0	0
144	Field Lines	764	0 None	0	0	0
145	Field Meas/Reg	766	0 None	0	0	0
146	Subtotal - Maintenance Accounts	762-766	0	0	0	0
147						
148	Subtotal - Manufactured Gas Production	751-766	0	0	0	0
149						
150	<b>2. Other Gas Supply Expenses</b>					
151						
152	Nat Gas Field and Transmission line purchases	801-803	0 None	0	0	0
153	Natural Gas City Gate	804	0 None	0	0	0
154	Purchase Gas Cost Adjustment	805	0 None	0	0	0
155	Exchange Gas	806	0 None	0	0	0
156	Well Expense - Purchase Gas	807	0 None	0	0	0
157	Gas Delivery/Withdraw from Storage	808	0 None	0	0	0
158	Gas used Compressor Station	810	0 None	0	0	0
159	Gas Used Other Utility	812	0 None	0	0	0
160						
161	Subtotal - PRODUCTION EXPENSES	751-812	0	0	0	0
162						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
163 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES						
164						
165 Wells Expense	816	0	None	0	0	0
166 Lines Expenses	817	0	None	0	0	0
167 Compressor Station Expenses	818	0	None	0	0	0
168 Compressor Station Fuel	819	0	None	0	0	0
169 Meas/Reg Station Expenses	820	0	None	0	0	0
170 Purification Expenses	821	0	None	0	0	0
171 Gas Losses	823	0	None	0	0	0
172 Other Expenses (Including Propane Air)	824	0	None	0	0	0
173 Storage Well Royalties	825	0	None	0	0	0
174 Subtotal - Operations Accounts	816-825	0		0	0	0
175 Maint. of Structures & Improvements	831	0	None	0	0	0
176 Maint. of Reservoirs and Wells	832	0	None	0	0	0
177 Maint. of Lines	833	0	None	0	0	0
178 Maint. of Compressor Station Equipment	834	0	None	0	0	0
179 Maint. of Meas/Reg Station Equipment	835	0	None	0	0	0
180 Maint. of Purification Equipment	836	0	None	0	0	0
181 Subtotal - Maint. Accounts	831-836	0		0	0	0
182						
183 Subtotal - NATURAL GAS STORAGE	816-836	0		0	0	0
184						
185 C. TRANSMISSION EXPENSES						
186						
187 Supervision/Engineering	850	0	None	0	0	0
188 Compressor Station Labor & Expenses	853	0	None	0	0	0
189 Mains Expense	856	0	None	0	0	0
190 Meas/Reg Station Expenses	857	0	None	0	0	0
191 Transmission/Compressor Gas	858	0	None	0	0	0
192 Other Expenses	859	0	None	0	0	0
193 Rents	860	0	None	0	0	0
194 Subtotal - Operation Accounts	856-860	0		0	0	0
195 Maint. of Mains	863	0	None	0	0	0
196 Maint. Of Compressor Station	864	0	None	0	0	0
197 Maint. Of Meas/Reg Station Equipment	865	0	None	0	0	0
198 Subtotal - Maintenance Accounts	863-865	0		0	0	0
199						
200 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0
201						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
202 D. DISTRIBUTION EXPENSES						
203						
204 Operation Supervision & Engineering	870	739,639	DISTLABOR	157,452	88,762	493,425
205 Distribution Load Dispatching	871	14,970	COMMODITY	0	14,970	0
206 Mains and Services Expenses	874	2,717,526	MAIN&SERVICE	854,238	854,238	1,009,051
207 Meas. & Reg. Station Expenses - General	875	281,584	DEMAND	281,584	0	0
208 Meas. & Reg. Station Expenses - Industrial	876	90,656	DEMAND	90,656	0	0
209 Meter & House Regulator Expenses	878	1,555,509	CUST	0	0	1,555,509
210 Customer Installations Expenses	879	1,490,068	CUST	0	0	1,490,068
211 Other Expenses	880	1,079,577	DISTO&M	294,154	201,190	584,233
212 Rents	881	84,056	DISTO&M	22,903	15,665	45,488
213 Maint. Supervision & Engineering	885	14,127	DISTO&M	3,849	2,633	7,645
214 Maint. of Structures & Improvements	886	198,504	DISTPT	57,375	53,563	87,566
215 Maint. of Mains	887	1,539,020	Peak_Avg	769,510	769,510	0
216 Maint. of Compressor Station Equip.	888	0	DEMAND	0	0	0
217 Maint. of Meas. & Reg. Station Expenses-General	889	286,632	DEMAND	286,632	0	0
218 Maint. of Meas. & Reg. Station Expenses-Indust.	890	106,563	DEMAND	106,563	0	0
219 Maint. of Services	892	299,696	CUST	0	0	299,696
220 Maint. of Meters & House Regulators	893	236,623	CUST	0	0	236,623
221 Maint. of Other Equipment	894	349,152	DISTO&M	95,134	65,068	188,950
222						
223 Subtotal - DISTRIBUTION EXPENSES	870-894	11,083,902		3,020,050	2,065,598	5,998,254
224						
225 Total - OPERATION & MAINTENANCE EXPENSES		11,083,902		3,020,050	2,065,598	5,998,254
226						
227						
228 II. CUSTOMER ACCOUNTS EXPENSES						
229						
230 Supervision	901	7,176	CUST	0	0	7,176
231 Meter Reading Expenses	902	1,379,366	CUST	0	0	1,379,366
232 Customer Records & Collection Expense	903	3,262,985	CUST	0	0	3,262,985
233 Uncollectible Accounts	904	839,477	CUST	0	0	839,477
234 Miscellaneous Customer Accounts Expense	905	1,973	CUST	0	0	1,973
235 Office Supplies Customer Accounts	921dir	321	CUST	0	0	321
236						
237 Total - CUSTOMER ACCOUNTS EXPENSES	902-905	5,491,298		0	0	5,491,298
238						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
<b>239 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>						
240						
241 Supervision	907	45,693	CUST	0	0	45,693
242 Customer Assistance Expenses	908	(59,385)	CUST	0	0	(59,385)
243 Informational & Instructional Advertising Expense	909	54,103	CUST	0	0	54,103
244 Misc. Customer Serv. & Inform. Expen.	910	397,189	CUST	0	0	397,189
245 Office Supplies Customer Service	921dir	2,289	CUST	0	0	2,289
246						
247 Subtotal - CUSTOMER SERVICE	907-910	439,889		0	0	439,889
248						
<b>249 IV. SALES EXPENSES (C-8)</b>						
250						
251 Supervision	911	0	COMMODITY	0	0	0
252 Demonstrating & Selling Expenses	912	17,545	COMMODITY	0	17,545	0
253 Advertising Expense	913	3,932	COMMODITY	0	3,932	0
254 Miscellaneous Sales Expenses	916	0	COMMODITY	0	0	0
255 Subtotal - O&M Accounts	911-916	0	None	0	0	0
256						
257 Total - SALES EXPENSES	915-916	21,477		0	21,477	0
258						
259 Total - CUSTOMER ACCOUNTS, SERVICES & SALES	901-916	5,952,664		0	21,477	5,931,187
260						
<b>261 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>						
262						
263 A. Labor-Related:						
264						
265 Administrative & General Salaries	920	1,118,082	DISTLABOR	238,014	134,177	745,891
266 Office Supplies & Expenses	921	515,522	DISTLABOR	109,743	61,866	343,913
267 Admin. Expenses Transferred-Credit	922	0	DISTLABOR	0	0	0
268 Outside Services Employed	923	9,820,857	DISTLABOR	2,090,633	1,178,569	6,551,655
269 Employee Pensions and Benefits	926	2,257,606	DISTLABOR	480,592	270,928	1,506,086
270						
271 Subtotal - O&M Accounts	920-932	13,712,067		2,918,982	1,645,540	9,147,545
272						
273 B. Plant-Related:						
274						
275 Property Insurance	924	95,651	DISTPT	27,647	25,810	42,194
276 Injuries and Damages	925	870,570	DISTPT	251,626	234,909	384,034
277 Maintenance of General Plant	932-935	518	DISTGENPTXL	150	140	229
278						
279 Subtotal - O&M Accounts 924-925, 932		966,739		279,422	260,859	426,457
280						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
281 C. Other-Related:						
282						
283 Franchise Requirements	927	0	DISTL/P	0	0	0
284 Regulatory Commission Expenses	928	458,994	DISTL/P	100,012	59,612	299,371
285 Duplicate Charges - Credit	929	0	DISTL/P	0	0	0
286 Misc. Gen'l Expenses	930	18,813	DISTL/P	4,099	2,443	12,270
287 Rents	931	11,102	DISTL/P	2,419	1,442	7,241
288 Customer Deposits Interest Expense		0	CUST	0	0	0
289 Storage Interest Expense		0	DISTL/P	0	0	0
290						
291 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-931	15,167,715		3,304,934	1,969,896	9,892,885
292						
293 TOTAL - OPERATING EXPENSES (Excl. Depr.,		32,204,281		6,324,984	4,056,970	21,822,327
294						
295 VI. DEPRECIATION EXPENSE						
296 Intangible Plant	403	555,519	CUST	0	0	555,519
297 Production Plant	403	0	None	0	0	0
298 Natural Gas Storage Plant	403	0	None	0	0	0
299 Transmission	403	0	None	0	0	0
300 Distribution Land Structures & Improvements		262,006	DEMAND	262,006	0	0
301 Distribution Land Structures & Improvements - Direct		0	DEMAND	0	0	0
302 Distribution Mains	404	3,739,149	Peak_Avg	1,869,575	1,869,575	0
303 Distribution M&R - General		166,683	DEMAND	166,683	0	0
304 Distribution M&R - General - Direct		0	DEMAND	0	0	0
305 Distribution M&R - City Gate		0	DEMAND	0	0	0
306 Distribution Services	404	4,914,372	CUST	0	0	4,914,372
307 Distribution Services - Direct		0	CUST	0	0	0
308 Distribution - Meters		872,069	CUST	0	0	872,069
309 Distribution - Meters Installations		249,959	CUST	0	0	249,959
310 Distribution - Regulators		159,394	CUST	0	0	159,394
311 Distribution - Regulator installations		29,892	CUST	0	0	29,892
312 Industrial M & R Station Equipment		133,652	CUST	0	0	133,652
313 Industrial M & R Station Equipment - Direct		0	CUST	0	0	0
314 Other Property on Customers Premises	404	0	CUST	0	0	0
315 Distribution Other Equipment	404	149,010	DISTPT	43,069	40,208	65,733
316 Distribution Other Equipment - Direct		0	DISTPT	0	0	0
317 General Plant	404	316,642	DISTPT	91,521	85,441	139,680
318 Amortization of Negative Net Salvage		0	None	0	0	0
319						
320 Total - DEPRECIATION EXPENSE	403	11,548,347		2,432,854	1,995,223	7,120,270
321						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
322 VII. TAXES OTHER THAN INCOME TAXES						
323						
324 A. General Taxes						
325						
326 Payroll Taxes	408	559,026	DISTLABOR	119,004	67,087	372,935
327 Plant Related Taxes	408	2,966,018	DISTPT	857,286	800,332	1,308,400
328 Gas Related	408	0	DISTPT	0	0	0
329 Subtotal - Real Estate & Other	408.17.18	<u>2,966,018</u>		<u>857,286</u>	<u>800,332</u>	<u>1,308,400</u>
330 Subtotal - General Taxes		3,525,044		976,290	867,419	1,681,335
331						
332 TOTAL EXPENSES (excl. Gross Receipts	408	47,277,672		9,734,127	6,919,613	30,623,932
333 Taxes & Gas Purchases)						
334						
335 B. Revenue Taxes: (GRT)						
336						
337 State Gross Earnings	408	0	None	0	0	0
338 Municipal Tax	408	0	None	0	0	0
339 Subtotal - Revenue Taxes (GRT)		0		0	0	0
340						
341 C. INCOME TAXES						
342						
343 Fed & State Income Taxes Based on Net Income	409	906,495	DISTPT	262,010	244,603	399,882
344 Normalized Depreciation	409.1Dep	0	DISTPT	0	0	0
345 Real Estate Taxes	409.1RE	0	DISTPT	0	0	0
346 Fed & State Inc Taxes Based on Deferred Plant	409.1Plant	0	DISTPT	0	0	0
347 Other	409	0	DISTPT	0	0	0
348 Subtotal - Income Taxes		906,495		262,010	244,603	399,882
349						
350 TOTAL TAXES (Excl. General Taxes)		906,495		262,010	244,603	399,882
351						
352 TOTAL EXPENSES		48,184,167		9,996,137	7,164,216	31,023,814
353						
354						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Classification Phase

Account Description	Account Code	Distribution Dollars	Classification Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
355 <b>V. OPERATING REVENUES</b>						
356						
357 Sales & Transportation Operating Revenues	480-485	92,263,907	DISTREVREQ	21,939,827	18,343,176	51,980,904
358 Forfeited Discounts	487	356,856	DISTREVREQ	84,858	70,947	201,051
359 Miscellaneous Service Revenues	483-495	524,831	DISTREVREQ	124,802	104,343	295,686
360 Rent from Gas Properties	493	0	DISTPT	0	0	0
361 Prior Year Rate Refund - Net	495	0	DISTREVREQ	0	0	0
362 Off System Sales	495	0	DISTREVREQ	0	0	0
363 Other Gas Revenues - Other	495	0	DISTREVREQ	0	0	0
364 Provision For Rate Refunds	496	0	DISTREVREQ	0	0	0
365 Storage Interest	495	0	DISTREVREQ	0	0	0
366 Total Operating Revenues		93,145,595		22,149,487	18,518,466	52,477,641
367						
368 Other Income	412	0	DISTREVREQ	0	0	0
369						
370 NET INCOME		44,961,428		12,153,350	11,354,251	21,453,827
371 Return		27.36%		23.45%	21.18%	36.41%
372						
373 <i>Effective Tax Rate Historical</i>						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Classification Phase

Account Description	Account Code	Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
374 <b>SUMMARY</b>						
375 OPERATING REVENUES						
376 Sales & Transportation Operating Revenues		92,263,907		21,939,827	18,343,176	51,980,904
377 Forfeited Discounts		356,856		84,858	70,947	201,051
378 Miscellaneous Service Revenues		524,831		124,802	104,343	295,686
379 Rent from Gas Properties		0		0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0
381 Off System Sales		0		0	0	0
382 Other Gas Revenues - Other		0		0	0	0
383 Provision For Rate Refunds		0		0	0	0
384 Gas Expense Revenues		0		0	0	0
385 Total Operating Revenues		93,145,595		22,149,487	18,518,466	52,477,641
386						
387 EXPENSES						
388 Production Expenses		0		0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0
390 Transmission Expenses		0		0	0	0
391 Distribution Expenses		11,083,902		3,020,050	2,065,598	5,998,254
392 Total Operating Expenses		11,083,902		3,020,050	2,065,598	5,998,254
393						
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPE		5,952,664		0	21,477	5,931,187
395						
396 ADMINISTRATIVE & GENERAL EXPENSES		15,167,715		3,304,934	1,969,896	9,892,885
397						
398 DEPRECIATION EXPENSE		11,548,347		2,432,854	1,995,223	7,120,270
399						
400 TAXES OTHER THAN INCOME TAXES		3,525,044		976,290	867,419	1,681,335
401 Other Income		0		0	0	0
402 INCOME BEFORE INCOME TAXES		45,867,923		12,415,360	11,598,854	21,853,709
403						
404 FEDERAL INCOME TAXES						
405 Federal Income Taxes-Current		906,495		262,010	244,603	399,882
406 Other Taxes		0		0	0	0
407 Deferred Taxes		0		0	0	0
408 State Net Income Tax		0		0	0	0
409 Subtotal - Income Taxes		906,495		262,010	244,603	399,882
410						
411 NET OPERATING INCOME		44,961,428		12,153,350	11,354,251	21,453,827
412						
413 RATE BASE		164,355,917		51,823,384	53,617,095	58,915,438
414						
415 RATE OF RETURN		27.36%		23.45%	21.18%	36.41%
416						



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase				
		Distribution Dollars	Allocation Factor	Distribution		
				Demand	COMMODITY	Customer
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>						
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%
419						
420						
421 RATE BASE		164,355,917		51,823,384	53,617,095	58,915,438
422						
423 OPERATING EXPENSES		11,083,902		3,020,050	2,065,598	5,998,254
424 CUST. ACCTS., SERVICES, & SALES EXP.		5,952,664		0	21,477	5,931,187
425 ADMINISTRATIVE & GENERAL EXPENSES		15,167,715		3,304,934	1,969,896	9,892,885
426 DEPRECIATION EXPENSE		11,548,347		2,432,854	1,995,223	7,120,270
427 GENERAL TAXES		3,525,044		976,290	867,419	1,681,335
428						
429 TOTAL		47,277,672		9,734,127	6,919,613	30,623,932
430						
431 RETURN ON RATEBASE		14,118,173		4,451,629	4,605,708	5,060,836
432						
433 FIT ON RETURN		5,114,066	36.22%	1,612,526	1,668,339	1,833,201
434 Increase in Uncoll		94,422		0	0	94,422
435 Increase in Other Taxes		<u>1,017,408</u>		<u>281,780</u>	<u>250,357</u>	<u>485,272</u>
436 TOTAL REVENUE REQUIREMENT		<b>67,621,742</b>		<b>16,080,062</b>	<b>13,444,017</b>	<b>38,097,664</b>

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Production Dollars	Classification Allocation Factor	Classification Phase		
				Production		
				Demand	COMMODITY	Customer
1 I. GAS PLANT IN SERVICE						
2						
3 A. INTANGIBLE PLANT						
4						
5 Organization	301	0	None	0	0	0
6 Franchise and Consents	302	0	None	0	0	0
7 Miscellaneous Intangible Plant	303	0	None	0	0	0
8 Subtotal - INTANGIBLE PLANT	301-303	0		0	0	0
9						
10 B. PRODUCTION PLANT						
11						
12 LAND-LNG Plant	304	7,678	DEMAND	7,678	0	0
13 Other Land & Land Rights-Land	325	0	None	0	0	0
14 Gas Well Structures	326	0	None	0	0	0
15 Field Compressor Station Structures	327	0	None	0	0	0
16 Field M&R Station Structures	328	0	None	0	0	0
17 Other Structures	329	0	None	0	0	0
18 Producing Gas Wells-Well Equipment	331	0	None	0	0	0
19 Field Lines	332	0	None	0	0	0
20 Field Compressor Station Equipment	333	0	None	0	0	0
21 Field M&R Station Equip-Company	334	0	None	0	0	0
22 Drilling & Cleaning Equipment	335	0	None	0	0	0
23 Other Equipment-Other	337	0	None	0	0	0
24 Subtotal - PRODUCTION PLANT	325-337	7,678		7,678	0	0
25						
26 C. NATURAL GAS STORAGE PLANT & PROD PLANT						
27						
28 Land and Land Rights	350	0	None	0	0	0
29 Structures and Improvements	351	0	None	0	0	0
30 Wells-Well Equipment	352	0	None	0	0	0
31 Lines	353	0	None	0	0	0
32 Compressor Station Equipment - Other	354	0	None	0	0	0
33 M&R Equipment-Meters & Gauges	355	0	None	0	0	0
34 Other Equipment	357	0	None	0	0	0
35 Subtotal - STORAGE PLANT	350-363	0		0	0	0
36						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Production Dollars	Classification Allocation Factor	Classification Phase		
				Production		
				Demand	COMMODITY	Customer
37 D. TRANSMISSION PLANT						
38						
39 Land & Land Rights	365	0	None	0	0	0
40 Structures & Improvements	366	0	None	0	0	0
41 Mains	367	0	None	0	0	0
42 M&R Station Equipment	369	0	None	0	0	0
43 Other Equipment	371	0	None	0	0	0
44 Subtotal - TRANSMISSION PLANT	365-371	0		0	0	0
45						
46 E. DISTRIBUTION PLANT						
47						
48 Land and Land Rights	374	0	None	0	0	0
49 Structures and Improvements	375	0	None	0	0	0
50 Mains	376	0	None	0	0	0
51 M & R Station Equipment	378	0	None	0	0	0
52 M & R Station Equipment - City Gate	379	0	None	0	0	0
53 Services	380	0	None	0	0	0
54 Meters	381	0	None	0	0	0
55 Meter Install	382	0	None	0	0	0
56 House Regulators	383	0	None	0	0	0
57 House Regulator Install.	384	0	None	0	0	0
58 Industrial M & R Station Equipment	385	0	None	0	0	0
59 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0
60 Other Property on Customers Premise	386	0	None	0	0	0
61 Other Equipment	387	0	None	0	0	0
62 Other Equipment - Direct	387 dir	0	None	0	0	0
63 Subtotal - DISTRIBUTION PLANT	374-387	0		0	0	0
64						
65 F. GENERAL PLANT						
66						
67 Land and Land Rights	389	0	PRODPT	0	0	0
68 Structures and Improvements	390	0	PRODPT	0	0	0
69 Office Furniture and Equipment	391	39	PRODPT	39	0	0
70 Transportation Equipment	392	3	PRODPT	3	0	0
71 Stores Equipment	393	0	PRODPT	0	0	0
72 Tools, Shop and Garage Equipment	394	61	PRODPT	61	0	0
73 Laboratory Equipment	395	0	PRODPT	0	0	0
74 Power Operated Equipment	396	6	PRODPT	6	0	0
75 Communication Equipment	397	0	PRODPT	0	0	0
76 Miscellaneous Equipment	398	4	PRODPT	4	0	0
77 Other Tangible Plant	399	0	PRODPT	0	0	0
78 Subtotal - GENERAL PLANT	389-399	113		113	0	0
79						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Production Dollars	Classification Allocation Factor	Classification Phase		
				Production		
				Demand	COMMODITY	Customer
80 TOTAL PLANT IN SERVICE		7,792		7,792	0	0
81						
82 G. Utility Plant	105	0	None	0	0	0
83						
84 TOTAL UTILITY PLANT		7,792		7,792	0	0
85						
86 II. DEPRECIATION RESERVE						
87						
88 Amortizable Plant	303	0	None	0	0	0
89 Local Storage Plant	350-357	0	None	0	0	0
90 Transmission	365-371	0	None	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	None	0	0	0
92 Distribution Mains	376	0	None	0	0	0
93 Distribution M&R - General	378	0	None	0	0	0
94 Distribution M&R - City Gate	379	0	None	0	0	0
95 Distribution Services	380	0	None	0	0	0
96 Distribution - Meters	381	0	None	0	0	0
97 Distribution - Meters Installations	382	0	None	0	0	0
98 Distribution - Regulators	383	0	None	0	0	0
99 Distribution - Regulator Installations	384	0	None	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	None	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0
102 Other Property on Customers Premises	386	0	None	0	0	0
103 Other Equipment	387	0	None	0	0	0
104 Other Equipment - Direct	387 dir	0	None	0	0	0
105 General Plant	390-399	67	PRODPT	67	0	0
106 Total-DEP. RESERVE (PLANT IN SERVI		67		67	0	0
107						
108 Retirement Obligation		0	None	0	0	0
109						
110 TOTAL - DEPRECIATION RESERVE		67		67	0	0
111						
112 III. OTHER RATE BASE ITEMS						
113 Gas Storage Underground - NonCurrent		0	None	0	0	0
114 Gas Stored Underground - Current		0	None	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	None	0	0	0
116 Materials and Supplies		2	PRODPT	2	0	0
117 Working Capital		90	PRODPT	90	0	0
118 Prepayments		10	PRODPT	10	0	0
119 Deferred Income Taxes		(1,271)	PRODPT	(1,271)	0	0
120 CWIP		0	PRODPT	0	0	0
121 Customer Deposits		0	None	0	0	0
122 Total - OTHER RATE BASE ITEMS		(1,170)		(1,170)	0	0

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Production Dollars	Allocation Factor	Production			
				Demand	COMMODITY	Customer	
123							
124	<b>IV. TOTAL RATE BASE (Excl. Working Capital)</b>	6,555		6,555	0	0	
125							
126	Gas Purchases Cash Working Capital	131	0	None	0	0	0
127							
128	<b>V. TOTAL RATE BASE</b>	6,555		6,555	0	0	
129							
130	<b>I. OPERATION &amp; MAINTENANCE EXPENSE</b>						
131							
132	<b>A. PRODUCTION EXPENSES</b>						
133							
134	<b>1. Manufactured Gas Production</b>						
135							
136	Production Maps	751	0	None	0	0	0
137	Gas Wells Expense	752	0	None	0	0	0
138	Field Lines Expense	753	0	None	0	0	0
139	Field Compressor Station Expense	755	0	None	0	0	0
140	Other Expense	759	0	None	0	0	0
141	Rents	760	0	None	0	0	0
142	Subtotal - Operation Accounts	751-760	0	None	0	0	0
143	Maint Supervision & Engineering	762	0	None	0	0	0
144	Field Lines	764	0	None	0	0	0
145	Field Meas/Reg	766	0	None	0	0	0
146	Subtotal - Maintenance Accounts	762-766	0		0	0	0
147							
148	Subtotal - Manufactured Gas Production	751-766	0		0	0	0
149							
150	<b>2. Other Gas Supply Expenses</b>						
151							
152	Nat Gas Field and Transmission line purchases	801-803	0	None	0	0	0
153	Natural Gas City Gate	804	0	None	0	0	0
154	Purchase Gas Cost Adjustment	805	0	None	0	0	0
155	Exchange Gas	806	0	None	0	0	0
156	Well Expense - Purchase Gas	807	0	None	0	0	0
157	Gas Delivery/Withdraw from Storage	808	0	None	0	0	0
158	Gas used Compressor Station	810	0	None	0	0	0
159	Gas Used Other Utility	812	0	None	0	0	0
160							
161	Subtotal - PRODUCTION EXPENSES	751-812	0		0	0	0
162							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Production Dollars	Allocation Factor	Production			
				Demand	COMMODITY	Customer	
163 B. NATURAL GAS STORAGE, TERMINALING & PROCESSING EXPENSES							
164							
165 Wells Expense	816	0	None	0	0	0	0
166 Lines Expenses	817	0	None	0	0	0	0
167 Compressor Station Expenses	818	0	None	0	0	0	0
168 Compressor Station Fuel	819	0	None	0	0	0	0
169 Meas/Reg Station Expenses	820	0	None	0	0	0	0
170 Purification Expenses	821	0	None	0	0	0	0
171 Gas Losses	823	0	None	0	0	0	0
172 Other Expenses (Including Propane Air)	824	1,888	DEMAND	1,888	0	0	0
173 Storage Well Royalties	825	0	None	0	0	0	0
174 Subtotal - Operations Accounts	816-825	1,888		1,888	0	0	0
175 Maint. of Structures & Improvements	831	0	None	0	0	0	0
176 Maint. of Reservoirs and Wells	832	0	None	0	0	0	0
177 Maint. of Lines	833	0	None	0	0	0	0
178 Maint. of Compressor Station Equipment	834	0	None	0	0	0	0
179 Maint. of Meas/Reg Station Equipment	835	0	None	0	0	0	0
180 Maint. of Purification Equipment	836	0	None	0	0	0	0
181 Subtotal - Maint. Accounts	831-836	0		0	0	0	0
182							
183 Subtotal - NATURAL GAS STORAGE	816-836	1,888		1,888	0	0	0
184							
185 C. TRANSMISSION EXPENSES							
186							
187 Supervision/Engineering	850	0	None	0	0	0	0
188 Compressor Station Labor & Expenses	853	0	None	0	0	0	0
189 Mains Expense	856	0	None	0	0	0	0
190 Meas/Reg Station Expenses	857	0	None	0	0	0	0
191 Transmission/Compressor Ga	858	0	None	0	0	0	0
192 Other Expenses	859	0	None	0	0	0	0
193 Rents	860	0	None	0	0	0	0
194 Subtotal - Operation Accounts	856-860	0		0	0	0	0
195 Maint. of Mains	863	0	None	0	0	0	0
196 Maint. Of Compressor Station	864	0	None	0	0	0	0
197 Maint. Of Meas/Reg Station Equipment	865	0	None	0	0	0	0
198 Subtotal - Maintenance Accounts	863-865	0		0	0	0	0
199							
200 Subtotal - TRANSMISSION EXPENSES	850-865	0		0	0	0	0
201							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Production Dollars	Classification Allocation Factor	Classification Phase		
				Production		
				Demand	COMMODITY	Customer
202 D. DISTRIBUTION EXPENSES						
203						
204 Operation Supervision & Engineering	870	0	None	0	0	0
205 Distribution Load Dispatching	871	0	None	0	0	0
206 Mains and Services Expenses	874	0	None	0	0	0
207 Meas. & Reg. Station Expenses - General	875	0	None	0	0	0
208 Meas. & Reg. Station Expenses - Industrial	876	0	None	0	0	0
209 Meter & House Regulator Expenses	878	0	None	0	0	0
210 Customer Installations Expenses	879	0	None	0	0	0
211 Other Expenses	880	0	None	0	0	0
212 Rents	881	0	None	0	0	0
213 Maint. Supervision & Engineering	885	0	None	0	0	0
214 Maint. of Structures & Improvements	886	0	None	0	0	0
215 Maint. of Mains	887	0	None	0	0	0
216 Maint. of Compressor Station Equip.	888	0	None	0	0	0
217 Maint. of Meas. & Reg. Station Expenses-General	889	0	None	0	0	0
218 Maint. of Meas. & Reg. Station Expenses-Indust.	890	0	None	0	0	0
219 Maint. of Services	892	0	None	0	0	0
220 Maint. of Meters & House Regulators	893	0	None	0	0	0
221 Maint. of Other Equipment	894	0	None	0	0	0
222						
223 Subtotal - DISTRIBUTION EXPENSES	870-894	0		0	0	0
224						
225 Total - OPERATION & MAINTENANCE EXPENSES		1,888		1,888	0	0
226						
227						
228 II. CUSTOMER ACCOUNTS EXPENSES						
229						
230 Supervision	901	0	None	0	0	0
231 Meter Reading Expenses	902	0	None	0	0	0
232 Customer Records & Collection Expense	903	0	None	0	0	0
233 Uncollectible Accounts	904	0	None	0	0	0
234 Miscellaneous Customer Accounts Expense	905	0	None	0	0	0
235 Office Supplies Customer Accounts	921dir	0	None	0	0	0
236						
237 Total - CUSTOMER ACCOUNTS EXPENSES	902-905	0		0	0	0
238						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Production Dollars	Allocation Factor	Production			
				Demand	COMMODITY	Customer	
<b>239 III. CUSTOMER SERVICE &amp; INFORMATIONAL EXPENSES</b>							
240							
241 Supervision	907	0	None	0	0	0	0
242 Customer Assistance Expenses	908	0	None	0	0	0	0
243 Informational & Instructional Advertising Expense	909	0	None	0	0	0	0
244 Misc. Customer Serv. & Inform. Expen.	910	0	None	0	0	0	0
245 Office Supplies Customer Service	921dir	0	None	0	0	0	0
246							
247 Subtotal - CUSTOMER SERVICE	907-910	0		0	0	0	0
248							
<b>249 IV. SALES EXPENSES (C-8)</b>							
250							
251 Supervision	911	0	None	0	0	0	0
252 Demonstrating & Selling Expenses	912	0	None	0	0	0	0
253 Advertising Expense	913	0	None	0	0	0	0
254 Miscellaneous Sales Expenses	916	0	None	0	0	0	0
255 Subtotal - O&M Accounts	911-916	0		0	0	0	0
256							
257 Total - SALES EXPENSES	915-916	0		0	0	0	0
258							
259 Total - CUSTOMER ACCOUNTS, SERVICES & SALES	901-916	0		0	0	0	0
260							
<b>261 V. ADMINISTRATIVE &amp; GENERAL EXPENSES</b>							
262							
263 A. Labor-Related:							
264							
265 Administrative & General Salaries	920	0	None	0	0	0	0
266 Office Supplies & Expenses	921	0	None	0	0	0	0
267 Admin. Expenses Transferred-Credit	922	0	None	0	0	0	0
268 Outside Services Employed	923	0	None	0	0	0	0
269 Employee Pensions and Benefits	926	0	None	0	0	0	0
270							
271 Subtotal - O&M Accounts	920-932	0		0	0	0	0
272							
273 B. Plant-Related:							
274							
275 Property Insurance	924	2	PRODPT	2	0	0	0
276 Injuries and Damages	925	19	PRODPT	19	0	0	0
277 Maintenance of General Plant	932-935	0	PRODDGENPTXL	0	0	0	0
278							
279 Subtotal - O&M Accounts 924-925, 932		21		21	0	0	0
280							



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Production Dollars	Allocation Factor	Production			
				Demand	COMMODITY	Customer	
281 C. Other-Related:							
282							
283 Franchise Requirements	927	0	None	0	0	0	0
284 Regulatory Commission Expenses	928	1	None	0	0	0	0
285 Duplicate Charges - Credit	929	0	None	0	0	0	0
286 Misc. Gen'l Expenses	930	0	None	0	0	0	0
287 Rents	931	0	None	0	0	0	0
288 Customer Deposits Interest Expense		0	None	0	0	0	0
289 Storage Interest Expense		0	None	0	0	0	0
290							
291 Total - ADMINISTRATIVE & GENERAL EXPENSES	920-931	22		21	0	0	0
292							
293 TOTAL - OPERATING EXPENSES (Excl. Depr.,		1,910		1,909	0	0	0
294							
295 VI. DEPRECIATION EXPENSE							
296 Intangible Plant	403	0	None	0	0	0	0
297 Production Plant	403	0	None	0	0	0	0
298 Natural Gas Storage Plant	403	0	None	0	0	0	0
299 Transmission	403	0	None	0	0	0	0
300 Distribution Land Structures & Improvements		0	None	0	0	0	0
301 Distribution Land Structures & Improvements - Direct		0	None	0	0	0	0
302 Distribution Mains	404	0	None	0	0	0	0
303 Distribution M&R - General		0	None	0	0	0	0
304 Distribution M&R - General - Direct		0	None	0	0	0	0
305 Distribution M&R - City Gate		0	None	0	0	0	0
306 Distribution Services	404	0	None	0	0	0	0
307 Distribution Services - Direct		0	None	0	0	0	0
308 Distribution - Meters		0	None	0	0	0	0
309 Distribution - Meters Installations		0	None	0	0	0	0
310 Distribution - Regulators		0	None	0	0	0	0
311 Distribution - Regulator Installations		0	None	0	0	0	0
312 Industrial M & R Station Equipment		0	None	0	0	0	0
313 Industrial M & R Station Equipment - Direct		0	None	0	0	0	0
314 Other Property on Customers Premises	404	0	None	0	0	0	0
315 Distribution Other Equipment	404	0	None	0	0	0	0
316 Distribution Other Equipment - Direct		0	None	0	0	0	0
317 General Plant	404	7	PRODPT	7	0	0	0
318 Amortization of Negative Net Salvage		0	None	0	0	0	0
319							
320 Total - DEPRECIATION EXPENSE	403	7		7	0	0	0
321							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Production Dollars	Classification Allocation Factor	Classification Phase		
				Production		
				Demand	COMMODITY	Customer
322 VII. TAXES OTHER THAN INCOME TAXES						
323						
324 A. General Taxes						
325						
326 Payroll Taxes	408	0	None	0	0	0
327 Plant Related Taxes	408	66	PRODPT	66	0	0
328 Gas Related	408	0	PRODPT	0	0	0
329 Subtotal - Real Estate & Other	408.17.18	66		66	0	0
330 Subtotal - General Taxes		66		66	0	0
331						
332 TOTAL EXPENSES (excl. Gross Receipts)	408	1,983		1,982	0	0
333 Taxes & Gas Purchases)						
334						
335 B. Revenue Taxes: (GRT)						
336						
337 State Gross Earnings	408	0	None	0	0	0
338 Municipal Tax	408	0	None	0	0	0
339 Subtotal - Revenue Taxes (GRT)		0		0	0	0
340						
341 C. INCOME TAXES						
342						
343 Fed & State Income Taxes Based on Net Income	409	20	PRODPT	20	0	0
344 Normalized Depreciation	409.1Dep	0	PRODPT	0	0	0
345 Real Estate Taxes	409.1RE	0	PRODPT	0	0	0
346 Fed & State Inc Taxes Based on Deferred Plant	409.1Plant	0	PRODPT	0	0	0
347 Other	409	0	PRODPT	0	0	0
348 Subtotal - Income Taxes		20		20	0	0
349						
350 TOTAL TAXES (Excl. General Taxes)		20		20	0	0
351						
352 TOTAL EXPENSES		2,003		2,002	0	0
353						
354						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Classification Phase					
		Production Dollars	Allocation Factor	Production			
				Demand	COMMODITY	Customer	
<b>355 V. OPERATING REVENUES</b>							
356							
357 Sales & Transportation Operating Revenues	480-485	2,043	PRODREVREQ	2,043	0	0	
358 Forfeited Discounts	487	8	PRODREVREQ	8	0	0	
359 Miscellaneous Service Revenues	483-495	12	PRODREVREQ	12	0	0	
360 Rent from Gas Properties	493	0	None	0	0	0	
361 Prior Year Rate Refund - Net	495	0	None	0	0	0	
362 Off System Sales	495	0	None	0	0	0	
363 Other Gas Revenues - Other	495	0	None	0	0	0	
364 Provision For Rate Refunds	496	0	None	0	0	0	
365 Storage Interest	495	0	None	0	0	0	
366 Total Operating Revenues		2,062		2,062	0	0	
367							
368 Other Income	412	0	None	0	0	0	
369							
370 NET INCOME		59		60	0	0	
371 Return		0.90%		0.91% NA	NA	NA	
372							
373 Effective Tax Rate Historical							

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Production Dollars	Classification Phase			
			Classification Allocation Factor	Production		
				Demand	COMMODITY	Customer
374 <b>SUMMARY</b>						
375 OPERATING REVENUES						
376 Sales & Transportation Operating Revenues		2,043		2,043	0	0
377 Forfeited Discounts		8		8	0	0
378 Miscellaneous Service Revenues		12		12	0	0
379 Rent from Gas Properties		0		0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0
381 Off System Sales		0		0	0	0
382 Other Gas Revenues - Other		0		0	0	0
383 Provision For Rate Refunds		0		0	0	0
384 Gas Expense Revenues		0		0	0	0
385 Total Operating Revenues		2,062		2,062	0	0
386						
387 EXPENSES						
388 Production Expenses		0		0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		1,888		1,888	0	0
390 Transmission Expenses		0		0	0	0
391 Distribution Expenses		0		0	0	0
392 Total Operating Expenses		1,888		1,888	0	0
393						
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPE		0		0	0	0
395						
396 ADMINISTRATIVE & GENERAL EXPENSES		22		21	0	0
397						
398 DEPRECIATION EXPENSE		7		7	0	0
399						
400 TAXES OTHER THAN INCOME TAXES		66		66	0	0
401 Other Income		0		0	0	0
402 INCOME BEFORE INCOME TAXES		79		80	0	0
403						
404 FEDERAL INCOME TAXES						
405 Federal Income Taxes-Current		20		20	0	0
406 Other Taxes		0		0	0	0
407 Deferred Taxes		0		0	0	0
408 State Net Income Tax		0		0	0	0
409 Subtotal - Income Taxes		20		20	0	0
410						
411 NET OPERATING INCOME		59		60	0	0
412						
413 RATE BASE		6,555		6,555	0	0
414						
415 RATE OF RETURN		0.90%		0.91% NA	NA	
416						

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Account Description	Account Code	Production Dollars	Classification Phase			
			Classification Allocation Factor	Production		
				Demand	COMMODITY	Customer
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>						
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%
419						
420						
421 RATE BASE		6,555		6,555	0	0
422						
423 OPERATING EXPENSES		1,888		1,888	0	0
424 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0
425 ADMINISTRATIVE & GENERAL EXPENSES		22		21	0	0
426 DEPRECIATION EXPENSE		7		7	0	0
427 GENERAL TAXES		66		66	0	0
428						
429 TOTAL		1,983		1,982	0	0
430						
431 RETURN ON RATEBASE		563		563	0	0
432						
433 FIT ON RETURN		204	36.22%	204	0	0
434 Increase in Uncoll		0		0	0	0
435 Increase in Other Taxes		19		19	0	0
436 TOTAL REVENUE REQUIREMENT		<b>2,769</b>		<b>2,768</b>	<b>0</b>	<b>0</b>





COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Supply Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
80 TOTAL PLANT IN SERVICE		0		0	0	0	0	0
81								
82 G. Utility Plant	105	0	None	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		0		0	0	0	0	0
85								
86 <b>II. DEPRECIATION RESERVE</b>								
87								
88 Amortizable Plant	303	0	None	0	0	0	0	0
89 Local Storage Plant	350-357	0	None	0	0	0	0	0
90 Transmission	365-371	0	None	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	None	0	0	0	0	0
92 Distribution Mains	376	0	None	0	0	0	0	0
93 Distribution M&R - General	378	0	None	0	0	0	0	0
94 Distribution M&R - City Gate	379	0	None	0	0	0	0	0
95 Distribution Services	380	0	None	0	0	0	0	0
96 Distribution - Meters	381	0	None	0	0	0	0	0
97 Distribution - Meters Installations	382	0	None	0	0	0	0	0
98 Distribution - Regulators	383	0	None	0	0	0	0	0
99 Distribution - Regulator installations	384	0	None	0	0	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	None	0	0	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0	0	0
102 Other Property on Customers Premises	386	0	None	0	0	0	0	0
103 Other Equipment	387	0	None	0	0	0	0	0
104 Other Equipment - Direct	387 dir	0	None	0	0	0	0	0
105 General Plant	390-399	0	None	0	0	0	0	0
106 Total-DEP. RESERVE (PLANT IN SERVI		0		0	0	0	0	0
107								
108 Retirement Obligation		0	None	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		0		0	0	0	0	0
111								
112 <b>III. OTHER RATE BASE ITEMS</b>								
113 Gas Storage Underground - NonCurrent		0	None	0	0	0	0	0
114 Gas Stored Underground - Current		0	None	0	0	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	None	0	0	0	0	0
116 Materials and Supplies		0	None	0	0	0	0	0
117 Working Capital		0	None	0	0	0	0	0
118 Prepayments		0	None	0	0	0	0	0
119 Deferred Income Taxes		0	None	0	0	0	0	0
120 CWIP		0	None	0	0	0	0	0
121 Customer Deposits		0	None	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		0		0	0	0	0	0













COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Supply Commodity Dollars	Allocation Allocation Factor	Allocation Phase					
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS	
				Supply Energy					
322	<b>VII. TAXES OTHER THAN INCOME TAXES</b>								
323									
324	A. General Taxes								
325									
326	408	0	None	0	0	0	0	0	
327	408	0	None	0	0	0	0	0	
328	408	0	None	0	0	0	0	0	
329	408.17,18	0		0	0	0	0	0	
330	Subtotal - Real Estate & Other								
331	Subtotal - General Taxes								
332	408	0		0	0	0	0	0	
333	TOTAL EXPENSES (excl. Gross Receipts Taxes & Gas Purchases)								
334									
335	B. Revenue Taxes: (GRT)								
336									
337	408	0	None	0	0	0	0	0	
338	408	0	None	0	0	0	0	0	
339	Subtotal - Revenue Taxes (GRT)								
340									
341	C. INCOME TAXES								
342									
343	409	0	None	0	0	0	0	0	
344	409.1Dep	0	None	0	0	0	0	0	
345	409.1RE	0	None	0	0	0	0	0	
346	409.1Plant	0	None	0	0	0	0	0	
347	409	0	None	0	0	0	0	0	
348	Subtotal - Income Taxes								
349									
350	TOTAL TAXES (Excl. General Taxes)								
351									
352	TOTAL EXPENSES		37,562,527		25,084,331	12,285,163	56,927	0	136,105
353									
354									



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Supply Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				Supply Energy				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
374 <b>SUMMARY</b>								
375 OPERATING REVENUES								
376 Sales & Transportation Operating Revenues		0		0	0	0	0	0
377 Forfeited Discounts		0		0	0	0	0	0
378 Miscellaneous Service Revenues		0		0	0	0	0	0
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		0		0	0	0	0	0
386								
387 EXPENSES								
388 Production Expenses		37,562,527		25,084,331	12,285,163	56,927	0	136,105
389 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		0		0	0	0	0	0
392 Total Operating Expenses		37,562,527		25,084,331	12,285,163	56,927	0	136,105
393								
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		0		0	0	0	0	0
395								
396 ADMINISTRATIVE & GENERAL EXPENSES		0		0	0	0	0	0
397								
398 DEPRECIATION EXPENSE		0		0	0	0	0	0
399								
400 TAXES OTHER THAN INCOME TAXES		0		0	0	0	0	0
401 Other Income		0		0	0	0	0	0
402 INCOME BEFORE INCOME TAXES		(37,562,527)		(25,084,331)	(12,285,163)	(56,927)	0	(136,105)
403								
404 FEDERAL INCOME TAXES								
405 Federal Income Taxes-Current		0		0	0	0	0	0
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		0		0	0	0	0	0
410								
411 NET OPERATING INCOME		(37,562,527)		(25,084,331)	(12,285,163)	(56,927)	0	(136,105)
412								
413 RATE BASE		0		0	0	0	0	0
414								
415 RATE OF RETURN		NA		NA	NA	NA	NA	NA
416 Unitized		0.00		0.00	0.00	0.00	0.00	0.00



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Supply Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				Supply Energy				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		0		0	0	0	0	0
422								
423 OPERATING EXPENSES		37,562,527		25,084,331	12,285,163	56,927	0	136,105
424 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0	0
425 ADMINISTRATIVE & GENERAL EXPENSES		0		0	0	0	0	0
426 DEPRECIATION EXPENSE		0		0	0	0	0	0
427 GENERAL TAXES		0		0	0	0	0	0
428								
429 TOTAL		37,562,527		25,084,331	12,285,163	56,927	0	136,105
430								
431 RETURN ON RATEBASE		0		0	0	0	0	0
432								
433 FIT ON RETURN	Ratio of Taxes to Return	0	0.00%	0	0	0	0	0
434 Increase in Uncoll		0		0	0	0	0	0
435 Increase in Other Taxes		0		0	0	0	0	0
436 <b>TOTAL REVENUE REQUIREMENT</b>		<b>37,562,527</b>		<b>25,084,331</b>	<b>12,285,163</b>	<b>56,927</b>	<b>0</b>	<b>136,105</b>





COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Storage Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				Storage Energy				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
80 TOTAL PLANT IN SERVICE		0		0	0	0	0	0
81								
82 G. Utility Plant	105	0	None	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		0		0	0	0	0	0
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	0	None	0	0	0	0	0
89 Local Storage Plant	350-357	0	None	0	0	0	0	0
90 Transmission	365-371	0	None	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	None	0	0	0	0	0
92 Distribution Mains	376	0	None	0	0	0	0	0
93 Distribution M&R - General	378	0	None	0	0	0	0	0
94 Distribution M&R - City Gate	379	0	None	0	0	0	0	0
95 Distribution Services	380	0	None	0	0	0	0	0
96 Distribution - Meters	381	0	None	0	0	0	0	0
97 Distribution - Meters Installations	382	0	None	0	0	0	0	0
98 Distribution - Regulators	383	0	None	0	0	0	0	0
99 Distribution - Regulator installations	384	0	None	0	0	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	None	0	0	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0	0	0
102 Other Property on Customers Premises	386	0	None	0	0	0	0	0
103 Other Equipment	387	0	None	0	0	0	0	0
104 Other Equipment - Direct	387 dir	0	None	0	0	0	0	0
105 General Plant	390-399	0	None	0	0	0	0	0
106 Total-DEP. RESERVE (PLANT IN SERVI		0		0	0	0	0	0
107								
108 Retirement Obligation		0	None	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		0		0	0	0	0	0
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0	None	0	0	0	0	0
114 Gas Stored Underground - Current		38,936,027	Winter5xTransport	25,295,397	13,522,693	34,160	0	83,777
115 Accum. Provision for Gas Lost - Underground Storage		0	None	0	0	0	0	0
116 Materials and Supplies		0	None	0	0	0	0	0
117 Working Capital		0	None	0	0	0	0	0
118 Prepayments		0	None	0	0	0	0	0
119 Deferred Income Taxes		0	None	0	0	0	0	0
120 CWIP		0	None	0	0	0	0	0
121 Customer Deposits		0	None	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		38,936,027		25,295,397	13,522,693	34,160	0	83,777

















COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Storage Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				Storage Energy				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
374 <b>SUMMARY</b>								
375 OPERATING REVENUES								
376 Sales & Transportation Operating Revenues		0		0	0	0	0	0
377 Forfeited Discounts		0		0	0	0	0	0
378 Miscellaneous Service Revenues		0		0	0	0	0	0
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		0		0	0	0	0	0
386								
387 EXPENSES								
388 Production Expenses		0		0	0	0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		0		0	0	0	0	0
392 Total Operating Expenses		0		0	0	0	0	0
393								
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPE		0		0	0	0	0	0
395								
396 ADMINISTRATIVE & GENERAL EXPENSES		0		0	0	0	0	0
397								
398 DEPRECIATION EXPENSE		0		0	0	0	0	0
399								
400 TAXES OTHER THAN INCOME TAXES		0		0	0	0	0	0
401 Other Income		0		0	0	0	0	0
402 INCOME BEFORE INCOME TAXES		0		0	0	0	0	0
403								
404 FEDERAL INCOME TAXES								
405 Federal Income Taxes-Current		0		0	0	0	0	0
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		0		0	0	0	0	0
410								
411 NET OPERATING INCOME		0		0	0	0	0	0
412								
413 RATE BASE		38,936,027		25,295,397	13,522,693	34,160	0	83,777
414								
415 RATE OF RETURN		0.00%		0.00%	0.00%	0.00%	NA	0.00%
416 Unitized		0.00		0.00	0.00	0.00	0.00	0.00

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Storage Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				Storage Energy				
				<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		38,936,027		25,295,397	13,522,693	34,160	0	83,777
422								
423 OPERATING EXPENSES		0		0	0	0	0	0
424 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0	0
425 ADMINISTRATIVE & GENERAL EXPENSES		0		0	0	0	0	0
426 DEPRECIATION EXPENSE		0		0	0	0	0	0
427 GENERAL TAXES		0		0	0	0	0	0
428								
429 TOTAL		0		0	0	0	0	0
430								
431 RETURN ON RATEBASE		3,344,605		2,172,875	1,161,599	2,934	0	7,196
432								
433 FIT ON RETURN	Ratio of Taxes to Operati	1,211,526	36.22%	787,087	420,769	1,063	0	2,607
434 Increase in Uncoll		0		0	0	0	0	0
435 Increase in Other Taxes		0		0	0	0	0	0
436 <b>TOTAL REVENUE REQUIREMENT</b>		<b>4,556,130</b>		<b>2,959,961</b>	<b>1,582,369</b>	<b>3,997</b>	<b>0</b>	<b>9,803</b>





COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Distribution Demand Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
80 TOTAL PLANT IN SERVICE		102,941,337		63,857,130	36,680,938	243	3,768	2,399,256
81								
82 G. Utility Plant	105	0	DISTPT-D	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		102,941,337		63,857,130	36,680,938	243	3,768	2,399,256
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	0	DISTPT-D	0	0	0	0	0
89 Local Storage Plant	350-357	0	DISTPTXL-DEM	0	0	0	0	0
90 Transmission	365-371	0	DISTPTXL-DEM	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	4,416,561	DISTPTXL-DEM	2,739,705	1,573,747	10	162	102,937
92 Distribution Mains	376	27,021,279	DesignDayxMDS	16,762,640	9,628,829	0	0	629,810
93 Distribution M&R - General	378	2,844,843	DesignDayxMDS	1,764,797	1,013,738	0	0	66,307
94 Distribution M&R - City Gate	379	270,760	DesignDay	165,517	95,077	239	3,707	6,219
95 Distribution Services	380	0	Service_Invest	0	0	0	0	0
96 Distribution - Meters	381	0	Meter_Invest	0	0	0	0	0
97 Distribution - Meters Installations	382	0	Meter_Invest	0	0	0	0	0
98 Distribution - Regulators	383	0	House Reg	0	0	0	0	0
99 Distribution - Regulator installations	384	0	House Reg	0	0	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	Ind M&R Equip	0	0	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	MDS Direct	0	0	0	0	0
102 Other Property on Customers Premises	386	0	DISTPT-D	0	0	0	0	0
103 Other Equipment	387	416,104	DISTPT-D	258,120	148,270	1	15	9,698
104 Other Equipment - Direct	387 dir	0	MDS Direct	0	0	0	0	0
105 General Plant	390-399	875,913	DISTPT-D	543,351	312,113	2	32	20,415
106 Total-DEP. RESERVE (PLANT IN SERVI		35,845,460		22,234,131	12,771,774	253	3,916	835,386
107								
108 Retirement Obligation		0	DISTPTXL-DEM	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		35,845,460		22,234,131	12,771,774	253	3,916	835,386
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0	DISTPT-D	0	0	0	0	0
114 Gas Stored Underground - Current		0	DISTPT-D	0	0	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	DISTPT-D	0	0	0	0	0
116 Materials and Supplies		21,615	DISTPT-D	13,408	7,702	0	1	504
117 Working Capital		1,179,790	DISTO&M-D	671,315	433,619	3,421	1,542	69,893
118 Prepayments		125,276	DISTPT-D	77,712	44,639	0	5	2,920
119 Deferred Income Taxes		(16,599,172)	DISTPT-D	(10,296,889)	(5,914,759)	(39)	(608)	(386,877)
120 CWIP		0	DISTPT-D	0	0	0	0	0
121 Customer Deposits		0	None	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		(15,272,492)		(9,534,455)	(5,428,799)	3,382	939	(313,561)

















COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Distribution Demand Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
374 <b>SUMMARY</b>								
375 OPERATING REVENUES								
376 Sales & Transportation Operating Revenues		21,939,827		14,114,066	6,373,651	18,136	139,602	1,294,373
377 Forfeited Discounts		84,858		67,734	17,124	0	0	0
378 Miscellaneous Service Revenues		124,802		85,250	37,175	110	843	1,424
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		22,149,487		14,267,050	6,427,950	18,245	140,445	1,295,797
386								
387 EXPENSES								
388 Production Expenses		0		0	0	0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		3,020,050		1,718,445	1,109,988	8,757	3,946	178,913
392 Total Operating Expenses		3,020,050		1,718,445	1,109,988	8,757	3,946	178,913
393								
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		0		0	0	0	0	0
395								
396 ADMINISTRATIVE & GENERAL EXPENSES		3,304,934		1,833,029	1,225,054	12,268	5,535	229,048
397								
398 DEPRECIATION EXPENSE		2,432,854		1,508,822	866,700	39	603	56,690
399								
400 TAXES OTHER THAN INCOME TAXES		976,290		597,052	349,751	486	249	28,752
401 Other Income		0		0	0	0	0	0
402 INCOME BEFORE INCOME TAXES		12,415,360		8,609,702	2,876,458	(3,305)	130,111	802,394
403								
404 FEDERAL INCOME TAXES								
405 Federal Income Taxes-Current		262,010		54,322	160,403	(340)	7,208	40,417
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		262,010		54,322	160,403	(340)	7,208	40,417
410								
411 NET OPERATING INCOME		12,153,350		8,555,379	2,716,055	(2,964)	122,903	761,977
412								
413 RATE BASE		51,823,384		32,088,544	18,480,366	3,373	791	1,250,309
414								
415 RATE OF RETURN		23.45%		26.66%	14.70%	-87.89%	15528.12%	60.94%
416 Unitized		2.73		3.10	1.71	(10.23)	1,807.70	7.09



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Distribution Demand Dollars	Allocation Allocation Factor	Allocation Phase Distribution Demand				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		51,823,384		32,088,544	18,480,366	3,373	791	1,250,309
422								
423 OPERATING EXPENSES		3,020,050		1,718,445	1,109,988	8,757	3,946	178,913
424 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0	0
425 ADMINISTRATIVE & GENERAL EXPENSES		3,304,934		1,833,029	1,225,054	12,268	5,535	229,048
426 DEPRECIATION EXPENSE		2,432,854		1,508,822	866,700	39	603	56,690
427 GENERAL TAXES		976,290		597,052	349,751	486	249	28,752
428								
429 TOTAL		9,734,127		5,657,348	3,551,492	21,550	10,334	493,403
430								
431 RETURN ON RATEBASE		4,451,629		2,756,406	1,587,463	290	68	107,402
432								
433 FIT ON RETURN	Ratio of Taxes to Return	1,612,526	36.22%	998,461	575,031	105	25	38,904
434 Increase in Uncoll		0		0	0	0	0	0
435 Increase in Other Taxes		<u>281,780</u>		<u>172,323</u>	<u>100,946</u>	<u>140</u>	<u>72</u>	<u>8,299</u>
436 TOTAL REVENUE REQUIREMENT		<b>16,080,062</b>		<b>9,584,537</b>	<b>5,814,933</b>	<b>22,085</b>	<b>10,498</b>	<b>648,008</b>





COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Distribution Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
80 TOTAL PLANT IN SERVICE		96,102,419		30,040,003	20,304,438	0	0	45,757,978
81								
82 G. Utility Plant	105	0	DISTPT-E	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		96,102,419		30,040,003	20,304,438	0	0	45,757,978
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	0	DISTPT-E	0	0	0	0	0
89 Local Storage Plant	350-357	0	DISTPTXL-COM	0	0	0	0	0
90 Transmission	365-371	0	DISTPTXL-COM	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	DISTPTXL-COM	0	0	0	0	0
92 Distribution Mains	376	27,021,279	THRUPUTxMDS	8,446,398	5,709,033	0	0	12,865,848
93 Distribution M&R - General	378	0	THRUPUT_Firm	0	0	0	0	0
94 Distribution M&R - City Gate	379	0	THRUPUT	0	0	0	0	0
95 Distribution Services	380	0	Service_Invest	0	0	0	0	0
96 Distribution - Meters	381	0	Meter_Invest	0	0	0	0	0
97 Distribution - Meters Installations	382	0	Meter_Invest	0	0	0	0	0
98 Distribution - Regulators	383	0	House Reg	0	0	0	0	0
99 Distribution - Regulator installations	384	0	House Reg	0	0	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	Ind M&R Equip	0	0	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	MDS Direct	0	0	0	0	0
102 Other Property on Customers Premises	386	0	DISTPT-E	0	0	0	0	0
103 Other Equipment	387	388,460	DISTPT-E	121,426	82,074	0	0	184,960
104 Other Equipment - Direct	387 dir	0	MDS Direct	0	0	0	0	0
105 General Plant	390-399	817,722	DISTPT-E	255,606	172,768	0	0	389,348
106 Total-DEP. RESERVE (PLANT IN SERVI		28,227,461		8,823,430	5,963,874	0	0	13,440,156
107								
108 Retirement Obligation		0	DISTPT-E	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		28,227,461		8,823,430	5,963,874	0	0	13,440,156
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0	DISTPT-E	0	0	0	0	0
114 Gas Stored Underground - Current		0	DISTPT-E	0	0	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	DISTPT-E	0	0	0	0	0
116 Materials and Supplies		20,179	DISTPT-E	6,307	4,263	0	0	9,608
117 Working Capital		1,101,410	DISTO&M-E	343,315	232,051	9	3,085	522,950
118 Prepayments		116,953	DISTPT-E	36,558	24,710	0	0	55,686
119 Deferred Income Taxes		(15,496,405)	DISTPT-E	(4,843,916)	(3,274,067)	0	0	(7,378,421)
120 CWIP		0	DISTPT-E	0	0	0	0	0
121 Customer Deposits		0	None	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		(14,257,863)		(4,457,736)	(3,013,043)	9	3,085	(6,790,178)

















COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Distribution Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				Distribution Energy				
				GS-RES	GS-OTHER	IUS	DS-ML/SC	DS/IS
374 <b>SUMMARY</b>								
375 OPERATING REVENUES								
376 Sales & Transportation Operating Revenues		18,343,176		11,800,312	5,328,802	15,163	116,716	1,082,183
377 Forfeited Discounts		70,947		56,630	14,317	0	0	0
378 Miscellaneous Service Revenues		104,343		71,275	31,081	92	705	1,191
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		18,518,466		11,928,217	5,374,200	15,254	117,421	1,083,374
386								
387 EXPENSES								
388 Production Expenses		0		0	0	0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		0		0	0	0	0	0
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		2,065,598		644,613	435,702	10	3,377	981,896
392 Total Operating Expenses		2,065,598		644,613	435,702	10	3,377	981,896
393								
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		21,477		5,662	3,827	10	3,354	8,625
395								
396 ADMINISTRATIVE & GENERAL EXPENSES		1,969,896		614,304	415,216	14	4,633	935,729
397								
398 DEPRECIATION EXPENSE		1,995,223		530,183	358,357	871	298,219	807,593
399								
400 TAXES OTHER THAN INCOME TAXES		867,419		271,083	183,229	1	183	412,924
401 Other Income		0		0	0	0	0	0
402 INCOME BEFORE INCOME TAXES		11,598,854		9,862,372	3,977,869	14,349	(192,344)	(2,063,392)
403								
404 FEDERAL INCOME TAXES								
405 Federal Income Taxes-Current		244,603		50,714	149,746	(318)	6,729	37,732
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		244,603		50,714	149,746	(318)	6,729	37,732
410								
411 NET OPERATING INCOME		11,354,251		9,811,659	3,828,122	14,667	(199,073)	(2,101,124)
412								
413 RATE BASE		53,617,095		16,758,837	11,327,521	9	3,085	25,527,643
414								
415 RATE OF RETURN		21.18%		58.55%	33.79%	162729.75%	-6452.81%	-8.23%
416 Unitized		2.47		6.82	3.93	18,944.09	(751.20)	(0.96)

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Distribution Commodity Dollars	Allocation Allocation Factor	Allocation Phase				
				Distribution Energy				
				<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		53,617,095		16,758,837	11,327,521	9	3,085	25,527,643
422								
423 OPERATING EXPENSES		2,065,598		644,613	435,702	10	3,377	981,896
424 CUST. ACCTS., SERVICES, & SALES EXP.		21,477		5,662	3,827	10	3,354	8,625
425 ADMINISTRATIVE & GENERAL EXPENSES		1,969,896		614,304	415,216	14	4,633	935,729
426 DEPRECIATION EXPENSE		1,995,223		530,183	358,357	871	298,219	807,593
427 GENERAL TAXES		867,419		271,083	183,229	1	183	412,924
428								
429 TOTAL		6,919,613		2,065,844	1,396,332	905	309,766	3,146,766
430								
431 RETURN ON RATEBASE		4,605,708		1,439,584	973,034	1	265	2,192,825
432								
433 FIT ON RETURN	Ratio of Taxes to Return	1,668,339	36.22%	521,465	352,465	0	96	794,313
434 Increase in Uncoll		0		0	0	0	0	0
435 Increase in Other Taxes		<u>250,357</u>		<u>78,241</u>	<u>52,884</u>	<u>0</u>	<u>53</u>	<u>119,179</u>
436 <b>TOTAL REVENUE REQUIREMENT</b>		<b>13,444,017</b>		<b>4,105,134</b>	<b>2,774,715</b>	<b>906</b>	<b>310,179</b>	<b>6,253,083</b>





COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Distribution Customer Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES	GS-OTHER	IUS	DS-ML/SC	DS/IS
80 TOTAL PLANT IN SERVICE		157,110,242		130,649,269	24,323,344	117,162	102,777	1,917,690
81								
82 G. Utility Plant	105	0	DISTPT-C	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		157,110,242		130,649,269	24,323,344	117,162	102,777	1,917,690
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	1,799,586	DISTPT-C	1,496,495	278,607	1,342	1,177	21,966
89 Local Storage Plant	350-357	0	DISTPT-C	0	0	0	0	0
90 Transmission	365-371	0	DISTPT-C	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	DISTPT-C	0	0	0	0	0
92 Distribution Mains	376	0	Cust_Avg X MDS	0	0	0	0	0
93 Distribution M&R - General	378	0	Cust_Avg	0	0	0	0	0
94 Distribution M&R - City Gate	379	0	Cust_Avg	0	0	0	0	0
95 Distribution Services	380	57,925,307	Service_Invest	51,858,809	5,913,328	711	0	152,460
96 Distribution - Meters	381	4,861,118	Meter_Invest	3,408,437	1,417,292	699	8,860	25,830
97 Distribution - Meters Installations	382	4,206,022	Meter_Invest	2,949,109	1,226,294	605	7,666	22,349
98 Distribution - Regulators	383	1,357,729	House Reg	958,971	398,758	0	0	0
99 Distribution - Regulator installations	384	1,736,105	House Reg	1,226,220	509,885	0	0	0
100 Industrial M & R Station Equipment - Other	385	1,027,993	Ind M&R Equip	0	505,413	36,020	16,222	470,337
101 Industrial M & R Station Equipment - Direct	385 dir	0	MDS Direct	0	0	0	0	0
102 Other Property on Customers Premises	386	0	Service_Invest	0	0	0	0	0
103 Other Equipment	387	635,063	DISTPT-C	528,104	98,319	474	415	7,752
104 Other Equipment - Direct	387 dir	0	MDS Direct	0	0	0	0	0
105 General Plant	390-399	1,336,828	DISTPT-C	1,111,676	206,964	997	875	16,317
106 Total-DEP. RESERVE (PLANT IN SERVI		74,885,752		63,537,820	10,554,859	40,847	35,215	717,011
107								
108 Retirement Obligation		0	DISTPT-C	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		74,885,752		63,537,820	10,554,859	40,847	35,215	717,011
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0	DISTPT-C	0	0	0	0	0
114 Gas Stored Underground - Current		0	DISTPT-C	0	0	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	DISTPT-C	0	0	0	0	0
116 Materials and Supplies		32,988	DISTPT-C	27,432	5,107	25	22	403
117 Working Capital		1,800,608	DISTO&M-C	1,475,927	317,487	114	1,005	6,075
118 Prepayments		191,198	DISTPT-C	158,995	29,601	143	125	2,334
119 Deferred Income Taxes		(25,333,846)	DISTPT-C	(21,067,045)	(3,922,111)	(18,892)	(16,573)	(309,225)
120 CWIP		0	DISTPT-C	0	0	0	0	0
121 Customer Deposits		0	None	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		(23,309,052)		(19,404,690)	(3,569,916)	(18,611)	(15,421)	(300,414)

















COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Distribution Customer Dollars	Allocation Allocation Factor	Allocation Phase				
				Distribution Customer				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
374	<b>SUMMARY</b>							
375	OPERATING REVENUES							
376	Sales & Transportation Operating Revenues	51,980,904		33,439,731	15,100,764	42,968	330,751	3,066,691
377	Forfeited Discounts	201,051		160,478	40,572	0	0	0
378	Miscellaneous Service Revenues	295,686		201,979	88,076	260	1,998	3,374
379	Rent from Gas Properties	0		0	0	0	0	0
380	Prior Year Rate Refund - Net	0		0	0	0	0	0
381	Off System Sales	0		0	0	0	0	0
382	Other Gas Revenues - Other	0		0	0	0	0	0
383	Provision For Rate Refunds	0		0	0	0	0	0
384	Gas Expense Revenues	0		0	0	0	0	0
385	Total Operating Revenues	52,477,641		33,802,188	15,229,412	43,227	332,749	3,070,066
386								
387	EXPENSES							
388	Production Expenses	0		0	0	0	0	0
389	Natural Gas Storage, Terminating & Proc. Exp.	0		0	0	0	0	0
390	Transmission Expenses	0		0	0	0	0	0
391	Distribution Expenses	5,998,254		4,916,665	1,057,626	379	3,347	20,238
392	Total Operating Expenses	5,998,254		4,916,665	1,057,626	379	3,347	20,238
393								
394	CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES	5,931,187		5,015,865	688,737	449	24,968	201,168
395								
396	ADMINISTRATIVE & GENERAL EXPENSES	9,892,885		8,186,101	1,635,174	842	7,894	62,875
397								
398	DEPRECIATION EXPENSE	7,120,270		5,952,884	1,067,928	5,472	4,652	89,334
399								
400	TAXES OTHER THAN INCOME TAXES	1,681,335		1,396,558	264,386	996	1,156	18,239
401	Other Income	0		0	0	0	0	0
402	INCOME BEFORE INCOME TAXES	21,853,709		8,334,116	10,515,560	35,090	290,731	2,678,212
403								
404	FEDERAL INCOME TAXES							
405	Federal Income Taxes-Current	399,882		82,908	244,808	(520)	11,001	61,685
406	Other Taxes	0		0	0	0	0	0
407	Deferred Taxes	0		0	0	0	0	0
408	State Net Income Tax	0		0	0	0	0	0
409	Subtotal - Income Taxes	399,882		82,908	244,808	(520)	11,001	61,685
410								
411	NET OPERATING INCOME	21,453,827		8,251,208	10,270,752	35,609	279,731	2,616,527
412								
413	RATE BASE	58,915,438		47,706,759	10,198,569	57,704	52,141	900,265
414								
415	RATE OF RETURN	36.41%		17.30%	100.71%	61.71%	536.49%	290.64%
416	Unitized	4.24		2.01	11.72	7.18	62.46	33.83



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Distribution Customer Dollars	Allocation Allocation Factor	Allocation Phase				
				Distribution Customer				
				<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		58,915,438		47,706,759	10,198,569	57,704	52,141	900,265
422								
423 OPERATING EXPENSES		5,998,254		4,916,665	1,057,626	379	3,347	20,238
424 CUST. ACCTS., SERVICES, & SALES EXP.		5,931,187		5,015,865	688,737	449	24,968	201,168
425 ADMINISTRATIVE & GENERAL EXPENSES		9,892,885		8,186,101	1,635,174	842	7,894	62,875
426 DEPRECIATION EXPENSE		7,120,270		5,952,884	1,067,928	5,472	4,652	89,334
427 GENERAL TAXES		1,681,335		1,396,558	264,386	996	1,156	18,239
428								
429 TOTAL		30,623,932		25,468,072	4,713,851	8,138	42,017	391,854
430								
431 RETURN ON RATEBASE		5,060,836		4,098,011	876,057	4,957	4,479	77,333
432								
433 FIT ON RETURN	Ratio of Taxes to Return	1,833,201	36.22%	1,484,434	317,337	1,795	1,622	28,012
434 Increase in Uncoll		94,422		81,651	10,901	4	133	1,732
435 Increase in Other Taxes		<u>485,272</u>		<u>403,079</u>	<u>76,308</u>	<u>287</u>	<u>334</u>	<u>5,264</u>
436 <b>TOTAL REVENUE REQUIREMENT</b>		<b>38,097,664</b>		<b>31,535,247</b>	<b>5,994,454</b>	<b>15,182</b>	<b>48,585</b>	<b>504,195</b>





COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Bill_PP Demand Dollars	Allocation Allocation Factor	Allocation Phase				
				Production Demand				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
80 TOTAL PLANT IN SERVICE		7,792		4,834	2,777	0	0	182
81								
82 G. Utility Plant	105	0	None	0	0	0	0	0
83								
84 TOTAL UTILITY PLANT		7,792		4,834	2,777	0	0	182
85								
86 II. DEPRECIATION RESERVE								
87								
88 Amortizable Plant	303	0	None	0	0	0	0	0
89 Local Storage Plant	350-357	0	None	0	0	0	0	0
90 Transmission	365-371	0	None	0	0	0	0	0
91 Distribution Land Structures & Improvements	374-375	0	None	0	0	0	0	0
92 Distribution Mains	376	0	None	0	0	0	0	0
93 Distribution M&R - General	378	0	None	0	0	0	0	0
94 Distribution M&R - City Gate	379	0	None	0	0	0	0	0
95 Distribution Services	380	0	None	0	0	0	0	0
96 Distribution - Meters	381	0	None	0	0	0	0	0
97 Distribution - Meters Installations	382	0	None	0	0	0	0	0
98 Distribution - Regulators	383	0	None	0	0	0	0	0
99 Distribution - Regulator installations	384	0	None	0	0	0	0	0
100 Industrial M & R Station Equipment - Other	385	0	None	0	0	0	0	0
101 Industrial M & R Station Equipment - Direct	385 dir	0	None	0	0	0	0	0
102 Other Property on Customers Premises	386	0	None	0	0	0	0	0
103 Other Equipment	387	0	None	0	0	0	0	0
104 Other Equipment - Direct	387 dir	0	None	0	0	0	0	0
105 General Plant	390-399	67	PRODPT-D	42	24	0	0	2
106 Total-DEP. RESERVE (PLANT IN SERVI		67		42	24	0	0	2
107								
108 Retirement Obligation		0	None	0	0	0	0	0
109								
110 TOTAL - DEPRECIATION RESERVE		67		42	24	0	0	2
111								
112 III. OTHER RATE BASE ITEMS								
113 Gas Storage Underground - NonCurrent		0	PRODPT-D	0	0	0	0	0
114 Gas Stored Underground - Current		0	PRODPT-D	0	0	0	0	0
115 Accum. Provision for Gas Lost - Underground Storage		0	PRODPT-D	0	0	0	0	0
116 Materials and Supplies		2	PRODPT-D	1	1	0	0	0
117 Working Capital		90	PRODPT-D	56	32	0	0	2
118 Prepayments		10	PRODPT-D	6	3	0	0	0
119 Deferred Income Taxes		(1,271)	PRODPT-D	(789)	(453)	0	0	(30)
120 CWIP		0	PRODPT-D	0	0	0	0	0
121 Customer Deposits		0	PRODPT-D	0	0	0	0	0
122 Total - OTHER RATE BASE ITEMS		(1,170)		(726)	(417)	0	0	(27)













COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Bill_PP Demand Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
<b>322 VII. TAXES OTHER THAN INCOME TAXES</b>								
323								
324 A. General Taxes								
325								
326 Payroll Taxes	408	0	None	0	0	0	0	0
327 Plant Related Taxes	408	66	PRODPT-D	41	23	0	0	2
328 Gas Related	408	0	None	0	0	0	0	0
329 Subtotal - Real Estate & Other	408.17,18	66		41	23	0	0	2
330 Subtotal - General Taxes		66		41	23	0	0	2
331								
332 TOTAL EXPENSES (excl. Gross Receipts	408	1,982		1,213	696	2	26	46
333 Taxes & Gas Purchases)								
334								
335 B. Revenue Taxes: (GRT)								
336								
337 State Gross Earnings	408	0	None	0	0	0	0	0
338 Municipal Tax	408	0	None	0	0	0	0	0
339 Subtotal - Revenue Taxes (GRT)		0		0	0	0	0	0
340								
341 C. INCOME TAXES								
342								
343 Fed & State Income Taxes Based on Net Income	409	20	Income_BeforeTax	4	12	(0)	1	3
344 Normalized Depreciation	409.1Dep	0	None	0	0	0	0	0
345 Real Estate Taxes	409.1RE	0	None	0	0	0	0	0
346 Fed & State Inc Taxes Based on Deferred Plant	409.1Plant	0	None	0	0	0	0	0
347 Other	409	0	None	0	0	0	0	0
348 Subtotal - Income Taxes		20		4	12	(0)	1	3
349								
350 TOTAL TAXES (Excl. General Taxes)		20		4	12	(0)	1	3
351								
352 TOTAL EXPENSES		2,002		1,217	709	2	26	49
353								
354								



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Bill_PP Demand Dollars	Allocation Allocation Factor	Allocation Phase				
				Production Demand				
				GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
374 <b>SUMMARY</b>								
375 OPERATING REVENUES								
376 Sales & Transportation Operating Revenues		2,043		1,314	593	2	13	121
377 Forfeited Discounts		8		6	2	0	0	0
378 Miscellaneous Service Revenues		12		8	3	0	0	0
379 Rent from Gas Properties		0		0	0	0	0	0
380 Prior Year Rate Refund - Net		0		0	0	0	0	0
381 Off System Sales		0		0	0	0	0	0
382 Other Gas Revenues - Other		0		0	0	0	0	0
383 Provision For Rate Refunds		0		0	0	0	0	0
384 Gas Expense Revenues		0		0	0	0	0	0
385 Total Operating Revenues		2,062		1,328	598	2	13	121
386								
387 EXPENSES								
388 Production Expenses		0		0	0	0	0	0
389 Natural Gas Storage, Terminating & Proc. Exp.		1888		1154.14841	662.9681979	1.667844523	25.85159011	43.3639576
390 Transmission Expenses		0		0	0	0	0	0
391 Distribution Expenses		0		0	0	0	0	0
392 Total Operating Expenses		1,888		1,154	663	2	26	43
393								
394 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPE		0		0	0	0	0	0
395								
396 ADMINISTRATIVE & GENERAL EXPENSES		21		13	8	0	0	0
397								
398 DEPRECIATION EXPENSE		7		4	2	0	0	0
399								
400 TAXES OTHER THAN INCOME TAXES		66		41	23	0	0	2
401 Other Income		0		0	0	0	0	0
402 INCOME BEFORE INCOME TAXES		80		116	(98)	0	(13)	75
403								
404 FEDERAL INCOME TAXES								
405 Federal Income Taxes-Current		20		4	12	(0)	1	3
406 Other Taxes		0		0	0	0	0	0
407 Deferred Taxes		0		0	0	0	0	0
408 State Net Income Tax		0		0	0	0	0	0
409 Subtotal - Income Taxes		20		4	12	(0)	1	3
410								
411 NET OPERATING INCOME		60		112	(110)	0	(13)	72
412								
413 RATE BASE		6,555		4,066	2,336	0	0	153
414								
415 RATE OF RETURN		0.91%		2.74%	-4.72% NA	NA		47.11%
416 Unitized		0.11		0.32	(0.55)	0.00	0.00	5.48

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Account Description	Account Code	Bill_PP Demand Dollars	Allocation Allocation Factor	Allocation Phase				
				GS-RES	GS-OTHER	IUS	DS-ML/SC	DS/IS
417 <b>REVENUE REQUIREMENTS ANALYSIS</b>								
418 System Average Rate of Return Achieved		8.59%		8.59%	8.59%	8.59%	8.59%	8.59%
419								
420								
421 RATE BASE		6,555		4,066	2,336	0	0	153
422								
423 OPERATING EXPENSES		1,888		1,154	663	2	26	43
424 CUST. ACCTS., SERVICES, & SALES EXP.		0		0	0	0	0	0
425 ADMINISTRATIVE & GENERAL EXPENSES		21		13	8	0	0	0
426 DEPRECIATION EXPENSE		7		4	2	0	0	0
427 GENERAL TAXES		66		41	23	0	0	2
428								
429 TOTAL		1,982		1,213	696	2	26	46
430								
431 RETURN ON RATEBASE		563		349	201	0	0	13
432								
433 FIT ON RETURN	Ratio of Taxes	204	36.22%	127	73	0	0	5
434 Increase in Uncoil		0		0	0	0	0	0
435 Increase in Other Taxes		<u>19</u>		<u>12</u>	<u>7</u>	<u>0</u>	<u>0</u>	<u>0</u>
436 <b>TOTAL REVENUE REQUIREMENT</b>		<b>2,768</b>		<b>1,700</b>	<b>977</b>	<b>2</b>	<b>26</b>	<b>64</b>























COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

<b>PROPOSED RATES</b>									
<u>Account Description</u>	<u>Account Code</u>	<u>Total Allocated Dollars</u>	<u>Allocation Factor</u>	<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>	
<b>SUMMARY</b>									
1 OPERATING REVENUES									
2 Sales & Transportation Operating Revenues		92,265,950		59,355,422	26,803,810	76,268	587,082	5,443,367	
3 Forfeited Discounts		356,864		284,849	72,015	0	0	0	
4 Miscellaneous Service Revenues		524,843		358,511	156,335	461	3,546	5,990	
5 Rent from Gas Properties		0		0	0	0	0	0	
6 Prior Year Rate Refund - Net		0		0	0	0	0	0	
7 Off System Sales		0		0	0	0	0	0	
8 Other Gas Revenues - Other		0		0	0	0	0	0	
9 Provision For Rate Refunds		0		0	0	0	0	0	
10 Storage Interest		0		0	0	0	0	0	
11 Present Revenues		93,147,657		59,998,782	27,032,161	76,729	590,628	5,449,357	
12									
13 Proposed Revenue Increase		16,595,511		11,858,770	4,454,309	6,450	0	275,982	
14									
15 Total Operating Revenues		109,743,168		71,857,552	31,486,470	83,179	590,628	5,725,339	
16									
17 EXPENSES									
18 Production Expenses		37,562,527		25,084,331	12,285,163	56,927	0	136,105	
19 Natural Gas Storage, Terminating & Proc. Exp.		1,888		1,154	663	2	26	43	
20 Transmission Expenses		0		0	0	0	0	0	
21 Distribution Expenses		11,083,902		7,279,722	2,603,316	9,146	10,670	1,181,048	
22 Total Operating Expenses		48,648,316		32,365,208	14,889,142	66,075	10,696	1,317,196	
23									
24 CUSTOMER ACCOUNTS, SERVICES, & SALES EXPENSES		5,952,664		5,021,527	692,564	459	28,322	209,792	
25									
26 ADMINISTRATIVE & GENERAL EXPENSES		15,167,736		10,633,447	3,275,452	13,123	18,063	1,227,652	
27									
28 DEPRECIATION EXPENSE		11,548,354		7,991,892	2,292,988	6,382	303,474	953,617	
29									
30 TAXES OTHER THAN INCOME TAXES		3,525,110		2,264,734	797,389	1,483	1,588	459,916	
31 Other Income		0		0	0	0	0	0	
32 INCOME BEFORE INCOME TAXES		24,900,987		13,580,745	9,538,934	(4,343)	228,485	1,557,166	
33									
34 INCOME TAXES		6,325,796	25.4%	3,450,025	2,423,251	(1,103)	58,044	395,579	
35									
36 Increase in Uncollectibles		94,422		83,588	8,812	25	191	1,805	
37 Increase in Other Taxes		1,017,427		653,654	230,145	428	458	132,742	
38									
39 NET OPERATING INCOME		17,463,341		9,393,478	6,876,725	(3,693)	169,792	1,027,039	
40									
41 RATE BASE		203,298,499		121,853,604	53,531,485	95,245	56,018	27,762,147	
42									
43 RATE OF RETURN		8.59%		7.71%	12.85%	-3.88%	303.11%	3.70%	
44 Unitized		1.00		0.90	1.50	(0.45)	35.29	0.43	





Columbia Gas of Kentucky, Inc.  
For the Twelve Months Ending December 31, 2014

**Cost of Service Study Allocation Factors**

<b>FACTOR</b>	<b>FUNCTIONALIZATION BASIS</b>
<b>External Allocators (1)</b>	
DIST	Costs assigned exclusively to Distribution
PROD	Costs assigned exclusively to Production
STOR	Costs assigned exclusively to Storage
SUPP	Costs assigned exclusively to Supply
<b>Internal Allocators (2)</b>	
LABOR	Labor expense
MAIN-SERVICE	Mains and Services Plant
PSTDP	Production, Storage, Transmission, Distribution Plant
PSTD/LP	Production, Storage, Transmission, Distribution functionalized by Labor and Plant
DIST-MAINS	Distribution Mains Plant

*(1) External allocation factors are based on special studies developed for use in preparing Columbia's cost of service studies.*

*(2) Internal allocation factors are developed within the Black & Veatch Cost of Service Study Model.*

Columbia Gas of Kentucky, Inc.  
For the Twelve Months Ending December 31, 2014

**Cost of Service Study Allocation Factors**

<b>FACTOR</b>	<b>CLASSIFICATION BASIS</b>
<b>External Allocators (1)</b>	
COMMODITY	Costs assigned exclusively to Commodity
CUST	Costs assigned exclusively to Customer
DEMAND	Costs assigned exclusively to Demand
ZERO_INT	Classification basis for Customer component of mains
Peak_Avg	Classification basis for Customer component of mains
<b>Internal Allocators (2)</b>	
DISTL/P	Distribution classified by Labor and Plant
DISTO&M	Distribution related operation and maintenance expense
DISTPT	Distribution related plant
DISTGENPTXL	Distribution related general plant expenses excluding land
DISTREVREQ	Distribution revenue requirements
MAIN&SERVICE	Mains and Services Plant
PRODPT	Production related plant
PRODGENPTXL	Distribution related general plant expenses excluding land
PRODREVREQ	Production revenue requirements

*(1) External allocation factors are based on special studies developed for use in preparing Columbia's cost of service studies.*

*(2) Internal allocation factors are developed within the Black & Veatch Cost of Service Study Model.*

Columbia Gas of Kentucky, Inc.  
For the Twelve Months Ending December 31, 2014

**Cost of Service Study Allocation Factors**

<b>FACTOR</b>	<b>ALLOCATION BASIS</b>
<b>External Allocators (1)</b>	
487 Direct	Direct assignment of Forfeited Discounts to customer classes
BILLCUST	Number of test year bills
Cust_Avg	Average number of test year customers
Cust_Avg X MDS	Average number of test year customers excluding MDS customers
CUST-902	Meter reading special study
CUST-903	Customer accounts special study
CUST-908	Customer assistance special study
CUST-910	Customer service special study
DesignDay	Maximum estimated volume of gas delivered to customers on Columbia's peak day
DesignDayxMDS	Maximum estimated volume of gas delivered to customers excluding mainline customers on Columbia's peak day
GasCost	Direct assignment of gas costs to customer classes
House Reg	House Regulator investment Special Study
Ind M&R Equip	Industrial Measuring and Regulating Equipment investment Special Study
MDS Direct	Direct assignment to Mainline Distribution Service (MDS) customers
Meter_Invest	Meter investment special study
NonGas_Revenue	Revenue excluding gas costs
Peak&Average	Peak and Average allocation based on 50% Throughput, 50% Design Day volume
RevenueFirm	Revenue excluding interruptible customers
Revenues	Revenues
Service_Invest	Services investment Special Study
SmCust_Avg	Average number of test year small customers (<6,000 Mcf)
THRUPUT	Total sales and transportation volume delivered to customers
THRUPUT_Firm	Throughput excluding interruptible customers
Winter5	Winter period usage in excess of baseload usage
Winter5xTransport	Winter period usage in excess of baseload usage, excluding transport customers
Write-offs	Write-offs
<b>Internal Allocators (2)</b>	
CUST-902&903	Meter reading and customer accounts expense
CUST-908&910	Customer assistance and customer service expense
DISTGENPTXL-C	Distribution customer related general plant excluding land
DISTGENPTXL-D	Distribution demand related general plant excluding land
DISTGENPTXL-E	Distribution commodity related general plant excluding land
DISTL/P-C	Distribution customer related Labor and Plant
DISTL/P-D	Distribution demand related Labor and Plant
DISTL/P-E	Distribution commodity related Labor and Plant
DISTLABOR-C	Distribution customer related Labor expense
DISTLABOR-Dist-C	Distribution customer related Labor expense (excluding A&G labor)

<b>FACTOR</b>	<b>ALLOCATION BASIS</b>
DISTLABOR-D	Distribution demand related Labor expense
DISTLABOR-Dist-D	Distribution demand related Labor expense (excluding A&G labor)
DISTLABOR-E	Distribution commodity related Labor expense
DISTLABOR-Dist-E	Distribution commodity related Labor expense (excluding A&G labor)
DISTMAIN-SERVICE-C	Distribution customer related mains and services plant
DISTMAIN-SERVICE-D	Distribution demand related mains and services plant
DISTMAIN-SERVICE-E	Distribution commodity related mains and services plant
DISTMETER-REG-C	Distribution customer related meter and house regulator plant
DISTMETER-REG-D	Distribution demand related meter and house regulator plant
DISTMETER-REG-E	Distribution commodity related meter and house regulator plant
DISTO&M-C	Distribution customer related operation and maintenance expense
DISTO&M-D	Distribution demand related operation and maintenance expense
DISTO&M-E	Distribution commodity related operation and maintenance expense
DISTPT-C	Distribution customer related plant
DISTPT-D	Distribution demand related plant
DISTPT-E	Distribution commodity related plant
DISTPTXL-COM	Distribution customer related plant and equipment excluding land
DISTPTXL-DEM	Distribution demand related plant and equipment excluding land
DISTREVREQ-C	Distribution customer related revenue requirements
DISTREVREQ-D	Distribution demand related revenue requirements
DISTREVREQ-E	Distribution commodity related revenue requirements
Income_BeforeTax	Pre-tax income
MAINSPT-C	Mains customer related plant
MAINSPT-D	Mains demand related plant
MAINSPT-E	Mains commodity related plant
PRODPT-D	Production demand related plant
THRUPUTxMDS	Total sales and transportation volume delivered to customers excluding MDS

*(1) External allocation factors are based on special studies developed for use in preparing Columbia's cost of service studies.*

*(2) Internal allocation factors are developed within the Black & Veatch Cost of Service Study Model.*

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

<b>Step I. Functionalization</b>						
<u>Functional Allocator</u>	<u>Total</u>	<u>Gas Supply</u>	<u>Storage</u>	<u>Distribution</u>	<u>Production</u>	
SUPP	EXT	1	1	0	0	0
SUPP%		1	100.00%	0.00%	0.00%	0.00%
STOR	EXT	1	0	1	0	0
STOR%		1	0.00%	100.00%	0.00%	0.00%
DIST	EXT	1	-	-	1	-
DIST%		1	0.00%	0.00%	100.00%	0.00%
PROD	EXT	1	-	-	-	1
PROD%		1	0.00%	0.00%	0.00%	100.00%
LABOR	INT	7,533,048	0	0	7,533,048	0
LABOR%		7,533,048	0.00%	0.00%	100.00%	0.00%
PSTD	INT	346,855,606	-	-	346,847,928	7,678
PSTD%		346,855,606	0.00%	0.00%	100.00%	0.00%
MAIN-SERVICE	INT	286,492,270	0	0	286,492,270	0
MAIN-SERVICE%		286,492,270	0.00%	0.00%	100.00%	0.00%
DIST-MAINS	INT	180,114,179	0	0	180,114,179	0
DIST-MAINS%		180,114,179	0.00%	0.00%	100.00%	0.00%
PSTD/LP	INT	14,678,827	0	0	14,678,806	21
PSTD/LP%		14,678,827	0.00%	0.00%	100.00%	0.00%

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Step II. Classification					
Classification Allocator	Total	Demand	Commodity	Customer	
DEMAND	EXT	1	1	0	0
DEMAND%	1	100.00%	0.00%	0.00%	0.00%
CUST	EXT	0	0	1	1
CUST%	1	0.00%	0.00%	100.00%	100.00%
COMMODITY	EXT	-	1	-	-
COMMODITY%	1	0.00%	100.00%	0.00%	0.00%
ZERO_INT	EXT	0.43	0	0.57	0.57
ZERO_INT%	1	43.06%	0.00%	56.94%	56.94%
Peak_Avg	EXT	50	50	0	0
Peak_Avg%	100	50.00%	50.00%	0.00%	0.00%
DISTLABOR	INT	1,480,261	14,724	6,038,063	6,038,063
DISTLABOR%	7,533,048	19.65%	0.20%	80.15%	80.15%
MAIN&SERVICE	INT	77,565,536	-	208,926,734	208,926,734
MAIN&SERVICE%	286,492,270	27.07%	0.00%	72.93%	72.93%
DISTL/P	INT	2,937,691	26,802	11,714,313	11,714,313
DISTL/P%	14,678,806	20.01%	0.18%	79.80%	79.80%
DISTPT	INT	88,323,227	0	262,711,593	262,711,593
DISTPT%	351,034,820	25.16%	0.00%	74.84%	74.84%
PRODPT	INT	7,678	0	0	0
PRODPT%	7,678	100.00%	0.00%	0.00%	0.00%
DISTO&M	INT	2,736,177	19,038	8,328,686	8,328,686
DISTO&M%	11,083,902	24.69%	0.17%	75.14%	75.14%
DISTGENPTXL	INT	1,288,027	0	3,831,151	3,831,151
DISTGENPTXL%	5,119,177	25.16%	0.00%	74.84%	74.84%
PRODGENPTXL	INT	113	0	0	0
PRODGENPTXL%	113	100.00%	0.00%	0.00%	0.00%
DISTREVREQ	INT	14,224,938	69,618	53,327,186	53,327,186
DISTREVREQ%	67,621,742	21.04%	0.10%	78.86%	78.86%
PRODREVREQ	INT	2,768	0	0	0
PRODREVREQ%	2,768	100.00%	0.00%	0.00%	0.00%

COLUMBIA GAS OF KENTUCKY, INC.

Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Step III. Allocation						
Allocation Allocator	Total	GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
MDS Direct	EXT	0	0	0	1	0
MDS Direct%	1	0.00%	0.00%	0.00%	100.00%	0.00%
DesignDay	EXT	138,400	79,500	200	3,100	5,200
DesignDay%	226,400	61.13%	35.11%	0.09%	1.37%	2.30%
DesignDayxMDS	EXT	138,400	79,500			5,200
DesignDayxMDS%	223,100	62.03%	35.63%	0.00%	0.00%	2.33%
Peak&Average	EXT	0.437	0.265	0.001	0.085	0.212
Peak&Average%	1	43.75%	26.47%	0.07%	8.49%	21.23%
THRUPUT_Firm	EXT	8,000,000	4,880,375	13,844	4,738,574	4,754,401
THRUPUT_Firm%	22,387,194	35.73%	21.80%	0.06%	21.17%	21.24%
Winter5	EXT	4,955,429	2,649,128	6,692	334,187	3,557,857
Winter5%	11,503,292	43.08%	23.03%	0.06%	2.91%	30.93%
Winter5xTransport	EXT	4,955,429	2,649,128	6,692	-	16,412
Winter5xTransport%	7,627,661	64.97%	34.73%	0.09%	0.00%	0.22%
Meter_Invest	EXT	5,927,077	2,464,589	1,215	15,407	44,917
Meter_Invest%	8,453,204	70.12%	29.16%	0.01%	0.18%	0.53%
Service_Invest	EXT	65,890,827	7,513,364	903	-	193,712
Service_Invest%	73,598,806	89.53%	10.21%	0.00%	0.00%	0.26%
CUST-902	EXT	1,052,237	199,311	18	4,903	68,399
CUST-902%	1,324,869	79.42%	15.04%	0.00%	0.37%	5.16%
Cust_Avg	EXT	117,976	13,662	2	7	70
Cust_Avg%	131,717	89.57%	10.37%	0.00%	0.01%	0.05%
Cust_Avg X MDS	EXT	117,976	13,662			70
Cust_Avg X MDS%	131,708	89.57%	10.37%	0.00%	0.00%	0.05%
SmCust_Avg	EXT	117,976	13,662	-	-	-
SmCust_Avg%	131,638	89.62%	10.38%	0.00%	0.00%	0.00%
CUST-903	EXT	2,742,927	307,375	189	1,275	12,120
CUST-903%	3,063,886	89.52%	10.03%	0.01%	0.04%	0.40%
CUST-908	EXT	1	-	-	-	-
CUST-908%	1	100.00%	0.00%	0.00%	0.00%	0.00%
CUST-910	EXT	203,670	52,766	3	12,917	77,542
CUST-910%	346,897.4	58.71%	15.21%	0.00%	3.72%	22.35%
RevenueFirm	EXT	59,355,423	25,882,956	76,268	587,082	991,646
RevenueFirm%	86,893,375.4	68.31%	29.79%	0.09%	0.68%	1.14%
THRUPUT	EXT	8,000,000	5,407,307	13,844	4,738,574	12,185,879
THRUPUT%	30,345,604	26.36%	17.82%	0.05%	15.62%	40.16%
Revenues	EXT	59,355,423	26,803,811	76,268	587,082	5,443,368
Revenues%	92,265,951	64.33%	29.05%	0.08%	0.64%	5.90%



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Step III. Allocation						
Allocation Allocator	Total	GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
NonGas_Revenue	EXT	34,567,886	14,664,003	20,014	587,082	5,308,873
NonGas_Revenue%	55,147,858	62.68%	26.59%	0.04%	1.06%	9.63%
House Reg	EXT	5,927,077	2,464,589	-	-	-
House Reg%	8,391,665	70.63%	29.37%	0.00%	0.00%	0.00%
Ind M&R Equip	EXT	-	1,171,319	83,479	37,596	1,090,030
Ind M&R Equip%	2,382,423	0.00%	49.17%	3.50%	1.58%	45.75%
Write-offs	EXT	549,091	57,889	166	1,255	11,859
Write-offs%	620,260	88.53%	9.33%	0.03%	0.20%	1.91%
487 Direct	EXT	306,432	77,472	-	-	-
487 Direct%	383,904	79.82%	20.18%	0.00%	0.00%	0.00%
BILLCUST	EXT	1,415,714	163,947	24	84	840
BILLCUST%	1,580,609	89.57%	10.37%	0.00%	0.01%	0.05%
GasCost	EXT	24,787,537.26	12,139,807.32	56,253.70	-	134,494.48
GasCost%	37,118,093	66.78%	32.71%	0.15%	0.00%	0.36%
DISTL/P-C	INT	9,840,482	1,803,491	810	7,631	61,899
DISTL/P-C%	11,714,313	84.00%	15.40%	0.01%	0.07%	0.53%
MAINSPT-C	INT	91,856,664	10,637,477	-	-	54,502
MAINSPT-C%	102,548,643	89.57%	10.37%	0.00%	0.00%	0.05%
DISTMAIN-SERVICE-C	INT	187,093,812	21,497,127	1,305	-	334,490
DISTMAIN-SERVICE-C%	208,926,734	89.55%	10.29%	0.00%	0.00%	0.16%
DISTMETER-REG-C	INT	23,712,330	9,860,027	3,771	47,820	139,415
DISTMETER-REG-C%	33,763,362	70.23%	29.20%	0.01%	0.14%	0.41%
THRUPUTxMDS	INT	8,000,000	5,407,307	-	-	12,185,879
THRUPUTxMDS%	25,593,186	31.26%	21.13%	0.00%	0.00%	47.61%
CUST-902&903	INT	3,795,164	506,686	207	6,179	80,519
CUST-902&903%	4,388,755	86.47%	11.55%	0.00%	0.14%	1.83%
DISTPTXL-COM	INT	0	0	-	-	0
DISTPTXL-COM%	0	31.26%	21.13%	0.00%	0.00%	47.61%
CUST-908&910	INT	173,812	60,415	3	14,790	88,784
CUST-908&910%	337,804	51.45%	17.88%	0.00%	4.38%	26.28%
DISTPTXL-DEM	INT	54,133,467	31,095,453	237	3,670	2,033,916
DISTPTXL-DEM%	87,266,743	62.03%	35.63%	0.00%	0.00%	2.33%
DISTL/P-D	INT	1,612,211	1,092,663	11,872	5,357	215,588
DISTL/P-D%	2,937,691	54.88%	37.19%	0.40%	0.18%	7.34%
MAINSPT-D	INT	48,117,751	27,639,893	-	-	1,807,892
MAINSPT-D%	77,565,536	62.03%	35.63%	0.00%	0.00%	2.33%
MAINSPT-E	INT	-	-	-	-	-
MAINSPT-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Step III. Allocation						
Allocation Allocator	Total	GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
DISTMAIN-SERVICE-D	INT	48,117,751	27,639,893	-	-	1,807,892
DISTMAIN-SERVICE-D%	77,565,536	62.03%	35.63%	0.00%	0.00%	2.33%
DISTMETER-REG-D	INT	-	-	-	-	-
DISTMETER-REG-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMETER-REG-E	INT	-	-	-	-	-
DISTMETER-REG-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%
DISTL/P-E	INT	7,066	4,776	12	4,185	10,763
DISTL/P-E%	26,802	26.36%	17.82%	0.05%	15.62%	40.16%
DISTMAIN-SERVICE-E	INT	-	-	-	-	-
DISTMAIN-SERVICE-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%
DISTGENPTXL-D	INT	798,991	458,958	3	54	30,020
DISTGENPTXL-D%	1,288,027	62.03%	35.63%	0.00%	0.00%	2.33%
DISTGENPTXL-E	INT	0	0	0	0	0
DISTGENPTXL-E%	0	31.26%	21.13%	0.00%	0.00%	47.61%
DISTGENPTXL-C	INT	3,288,537	511,403	1,664	1,460	28,087
DISTGENPTXL-C%	3,831,151	85.84%	13.35%	0.04%	0.04%	0.73%
DISTLABOR-Dist-D	INT	683,657	470,636	5,554	2,501	98,207
DISTLABOR-Dist-D%	1,260,555	54.23%	37.34%	0.44%	0.20%	7.79%
DISTLABOR-D	INT	802,813	552,665	6,522	2,937	115,324
DISTLABOR-D%	1,480,261	54.23%	37.34%	0.44%	0.20%	7.79%
DISTLABOR-E	INT	3,882	2,624	7	2,299	5,913
DISTLABOR-E%	14,724	26.36%	17.82%	0.05%	15.62%	40.16%
DISTLABOR-Dist-C	INT	3,506,070	695,908	184	1,971	11,416
DISTLABOR-Dist-C%	4,215,550	83.17%	16.51%	0.00%	0.05%	0.27%
DISTLABOR-C	INT	5,064,925	937,734	272	4,041	31,092
DISTLABOR-C%	6,038,063	83.88%	15.53%	0.00%	0.07%	0.51%
DISTLABOR-Dist-E	INT	3,306	2,234	6	1,958	5,035
DISTLABOR-Dist-E%	12,539	26.36%	17.82%	0.05%	15.62%	40.16%
Income_BeforeTax	INT	(2,647,624)	6,013,915	(9,722)	527,693	4,421,214
Income_BeforeTax%	8,305,476	-31.88%	72.41%	-0.12%	6.35%	53.23%
DISTPT-D	INT	54,788,827	31,471,906	240	3,714	2,058,540
DISTPT-D%	88,323,227	62.03%	35.63%	0.00%	0.00%	2.33%
DISTPT-E	INT	0	0	0	0	0
DISTPT-E%	0	31.26%	21.13%	0.00%	0.00%	47.61%
DISTPT-C	INT	225,503,212	35,068,191	114,107	100,097	1,925,986
DISTPT-C%	262,711,593	85.84%	13.35%	0.04%	0.04%	0.73%
PRODPT-D	INT	4,763	2,736	0	0	179
PRODPT-D%	7,678	62.03%	35.63%	0.00%	0.00%	2.33%

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Design Day Method

Step III. Allocation						
<u>Allocation Allocator</u>	Total	GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
DISTO&M-D	INT	1,542,345	1,008,832	8,757	3,946	172,297
DISTO&M-D%	2,736,177	56.37%	36.87%	0.32%	0.14%	6.30%
DISTO&M-E	INT	17,982	12,154	31	10,651	27,391
DISTO&M-E%	68,210	26.36%	17.82%	0.05%	15.62%	40.16%
DISTO&M-C	INT	7,006,298	1,297,289	377	3,331	21,391
DISTO&M-C%	8,328,686	84.12%	15.58%	0.00%	0.04%	0.26%
DISTREVREQ-D	INT	8,434,041	5,153,843	22,064	10,414	604,576
DISTREVREQ-D%	14,224,938	59.29%	36.23%	0.16%	0.07%	4.25%
DISTREVREQ-E	INT	18,353	12,405	32	10,871	27,956
DISTREVREQ-E%	69,618	26.36%	17.82%	0.05%	15.62%	40.16%
DISTREVREQ-C	INT	45,199,060	7,556,660	14,919	48,358	508,189
DISTREVREQ-C%	53,327,186	84.76%	14.17%	0.03%	0.09%	0.95%

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

<b>Step I. Functionalization</b>						
<u>Functional Allocator</u>	<u>Total</u>	<u>Gas Supply</u>	<u>Storage</u>	<u>Distribution</u>	<u>Production</u>	
SUPP	EXT	1	1	0	0	0
SUPP%		1	100.00%	0.00%	0.00%	0.00%
STOR	EXT	1	0	1	0	0
STOR%		1	0.00%	100.00%	0.00%	0.00%
DIST	EXT	1	-	-	1	-
DIST%		1	0.00%	0.00%	100.00%	0.00%
PROD	EXT	1	-	-	-	1
PROD%		1	0.00%	0.00%	0.00%	100.00%
LABOR	INT		0	0	7,533,048	0
LABOR%		7,533,048	0.00%	0.00%	100.00%	0.00%
PSTDP	INT		-	-	346,847,928	7,678
PSTDP%		346,855,606	0.00%	0.00%	100.00%	0.00%
MAIN-SERVICE	INT		0	0	286,492,270	0
MAIN-SERVICE%		286,492,270	0.00%	0.00%	100.00%	0.00%
DIST-MAINS	INT		0	0	180,114,179	0
DIST-MAINS%		180,114,179	0.00%	0.00%	100.00%	0.00%
PSTD/LP	INT		0	0	14,678,806	21
PSTD/LP%		14,678,827	0.00%	0.00%	100.00%	0.00%

COLUMBIA GAS OF KENTUCKY, INC.

Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

<b>Step II. Classification</b>					
<u>Classification</u> <u>Allocator</u>	<u>Total</u>	<u>Demand</u>	<u>Commodity</u>	<u>Customer</u>	
DEMAND	EXT	1	1	0	0
DEMAND%		1	100.00%	0.00%	0.00%
CUST	EXT	1	0	1	1
CUST%		1	0.00%	0.00%	100.00%
COMMODITY	EXT	1	-	1	-
COMMODITY%		1	0.00%	100.00%	0.00%
ZERO_INT	EXT	1	0.43	0	0.57
ZERO_INT%		1	43.06%	0.00%	56.94%
Peak_Avg	EXT	100	50	50	0
Peak_Avg%		100	50.00%	50.00%	0.00%
DISTLABOR	INT		1,603,612	904,016	5,025,420
DISTLABOR%		7,533,048	21.29%	12.00%	66.71%
MAIN&SERVICE	INT		90,057,090	90,057,090	106,378,091
MAIN&SERVICE%		286,492,270	31.43%	31.43%	37.13%
DISTL/P	INT		3,198,404	1,906,399	9,574,003
DISTL/P%		14,678,806	21.79%	12.99%	65.22%
DISTPT	INT		101,461,710	94,721,091	154,852,019
DISTPT%		351,034,820	28.90%	26.98%	44.11%
PRODPT	INT		7,678	0	0
PRODPT%		7,678	100.00%	0.00%	0.00%
DISTO&M	INT		3,020,050	2,065,598	5,998,254
DISTO&M%		11,083,902	27.25%	18.64%	54.12%
DISTGENPTXL	INT		1,479,627	1,381,328	2,258,223
DISTGENPTXL%		5,119,177	28.90%	26.98%	44.11%
PRODGENPTXL	INT		113	0	0
PRODGENPTXL%		113	100.00%	0.00%	0.00%
DISTREVREQ	INT		16,080,062	13,444,017	38,097,664
DISTREVREQ%		67,621,742	23.78%	19.88%	56.34%
PRODREVREQ	INT		2,768	0	0
PRODREVREQ%		2,768	100.00%	0.00%	0.00%

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Step III. Allocation						
Allocation Allocator	Total	GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
MDS Direct	EXT	0	0	0	1	0
MDS Direct%	1	0.00%	0.00%	0.00%	100.00%	0.00%
DesignDay	EXT	138,400	79,500	200	3,100	5,200
DesignDay%	226,400	61.13%	35.11%	0.09%	1.37%	2.30%
DesignDayxMDS	EXT	138,400	79,500			5,200
DesignDayxMDS%	223,100	62.03%	35.63%	0.00%	0.00%	2.33%
Peak&Average	EXT	0.437	0.265	0.001	0.085	0.212
Peak&Average%	1	43.75%	26.47%	0.07%	8.49%	21.23%
THRUPUT_Firm	EXT	8,000,000	4,880,375	13,844	4,738,574	4,754,401
THRUPUT_Firm%	22,387,194	35.73%	21.80%	0.06%	21.17%	21.24%
Winter5	EXT	4,955,429	2,649,128	6,692	334,187	3,557,857
Winter5%	11,503,292	43.08%	23.03%	0.06%	2.91%	30.93%
Winter5xTransport	EXT	4,955,429	2,649,128	6,692	-	16,412
Winter5xTransport%	7,627,661	64.97%	34.73%	0.09%	0.00%	0.22%
Meter_Invest	EXT	5,927,077	2,464,589	1,215	15,407	44,917
Meter_Invest%	8,453,204	70.12%	29.16%	0.01%	0.18%	0.53%
Service_Invest	EXT	65,890,827	7,513,364	903	-	193,712
Service_Invest%	73,598,806	89.53%	10.21%	0.00%	0.00%	0.26%
CUST-902	EXT	1,052,237	199,311	18	4,903	68,399
CUST-902%	1,324,869	79.42%	15.04%	0.00%	0.37%	5.16%
Cust_Avg	EXT	117,976	13,662	2	7	70
Cust_Avg%	131,717	89.57%	10.37%	0.00%	0.01%	0.05%
Cust_Avg X MDS	EXT	117,976	13,662			70
Cust_Avg X MDS%	131,708	89.57%	10.37%	0.00%	0.00%	0.05%
SmCust_Avg	EXT	117,976	13,662	-	-	-
SmCust_Avg%	131,638	89.62%	10.38%	0.00%	0.00%	0.00%
CUST-903	EXT	2,742,927	307,375	189	1,275	12,120
CUST-903%	3,063,886	89.52%	10.03%	0.01%	0.04%	0.40%
CUST-908	EXT	1	-	-	-	-
CUST-908%	1	100.00%	0.00%	0.00%	0.00%	0.00%
CUST-910	EXT	203,670	52,766	3	12,917	77,542
CUST-910%	346,897.4	58.71%	15.21%	0.00%	3.72%	22.35%
RevenueFirm	EXT	59,355,423	25,882,956	76,268	587,082	991,646
RevenueFirm%	86,893,375.4	68.31%	29.79%	0.09%	0.68%	1.14%
THRUPUT	EXT	8,000,000	5,407,307	13,844	4,738,574	12,185,879
THRUPUT%	30,345,604	26.36%	17.82%	0.05%	15.62%	40.16%
Revenues	EXT	59,355,423	26,803,811	76,268	587,082	5,443,368
Revenues%	92,265,951	64.33%	29.05%	0.08%	0.64%	5.90%

COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Step III. Allocation						
Allocation Allocator	Total	GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
NonGas_Revenue	EXT	34,567,886	14,664,003	20,014	587,082	5,308,873
NonGas_Revenue%	55,147,858	62.68%	26.59%	0.04%	1.06%	9.63%
House Reg	EXT	5,927,077	2,464,589	-	-	-
House Reg%	8,391,665	70.63%	29.37%	0.00%	0.00%	0.00%
Ind M&R Equip	EXT	-	1,171,319	83,479	37,596	1,090,030
Ind M&R Equip%	2,382,423	0.00%	49.17%	3.50%	1.58%	45.75%
Write-offs	EXT	549,091	57,889	166	1,255	11,859
Write-offs%	620,260	88.53%	9.33%	0.03%	0.20%	1.91%
487 Direct	EXT	306,432	77,472	-	-	-
487 Direct%	383,904	79.82%	20.18%	0.00%	0.00%	0.00%
BILLCUST	EXT	1,415,714	163,947	24	84	840
BILLCUST%	1,580,609	89.57%	10.37%	0.00%	0.01%	0.05%
GasCost	EXT	24,787,537.26	12,139,807.32	56,253.70	-	134,494.48
GasCost%	37,118,093	66.78%	32.71%	0.15%	0.00%	0.36%
DISTL/P-C	INT	7,922,234	1,582,467	814	7,640	60,848
DISTL/P-C%	9,574,003	82.75%	16.53%	0.01%	0.08%	0.64%
MAINSPT-C	INT	-	-	-	-	-
MAINSPT-C%	0	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMAIN-SERVICE-C	INT	95,237,148	10,859,650	1,305	-	279,988
DISTMAIN-SERVICE-C%	106,378,091	89.53%	10.21%	0.00%	0.00%	0.26%
DISTMETER-REG-C	INT	23,712,330	9,860,027	3,771	47,820	139,415
DISTMETER-REG-C%	33,763,362	70.23%	29.20%	0.01%	0.14%	0.41%
THRUPUTxMDS	INT	8,000,000	5,407,307	-	-	12,185,879
THRUPUTxMDS%	25,593,186	31.26%	21.13%	0.00%	0.00%	47.61%
CUST-902&903	INT	3,795,164	506,686	207	6,179	80,519
CUST-902&903%	4,388,755	86.47%	11.55%	0.00%	0.14%	1.83%
DISTPTXL-COM	INT	29,254,063	19,773,211	-	-	44,560,806
DISTPTXL-COM%	93,588,079	31.26%	21.13%	0.00%	0.00%	47.61%
CUST-908&910	INT	173,812	60,415	3	14,790	88,784
CUST-908&910%	337,804	51.45%	17.86%	0.00%	4.38%	26.28%
DISTPTXL-DEM	INT	62,186,428	35,721,250	237	3,670	2,336,484
DISTPTXL-DEM%	100,248,069	62.03%	35.63%	0.00%	0.00%	2.33%
DISTL/P-D	INT	1,773,944	1,185,566	11,872	5,357	221,665
DISTL/P-D%	3,198,404	55.46%	37.07%	0.37%	0.17%	6.93%
MAINSPT-D	INT	55,866,881	32,091,164	-	-	2,099,045
MAINSPT-D%	90,057,090	62.03%	35.63%	0.00%	0.00%	2.33%
MAINSPT-E	INT	28,150,335	19,027,186	-	-	42,879,569
MAINSPT-E%	90,057,090	31.26%	21.13%	0.00%	0.00%	47.61%

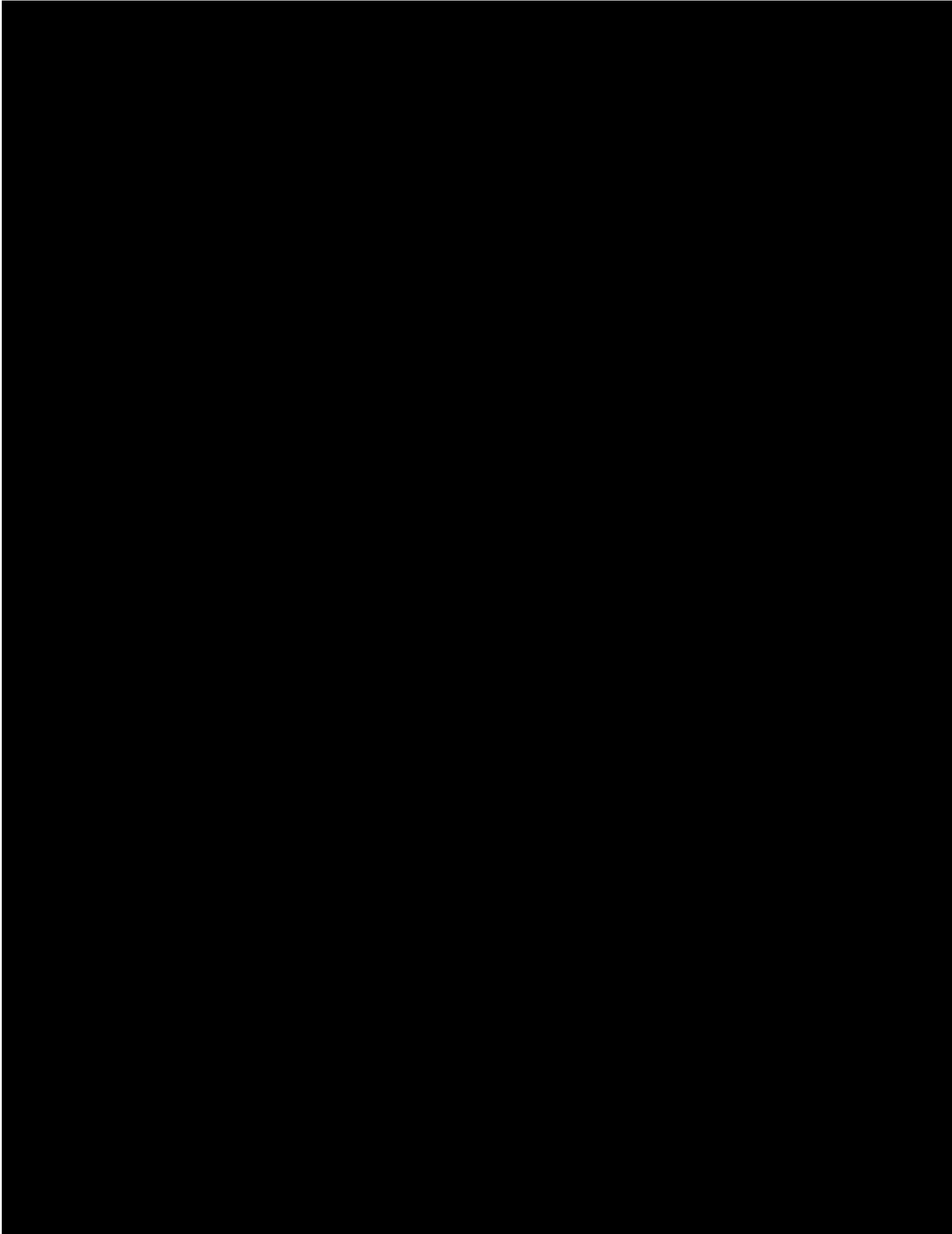
COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Step III. Allocation						
Allocation Allocator	Total	GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
DISTMAIN-SERVICE-D	INT	55,866,881	32,091,164	-	-	2,099,045
DISTMAIN-SERVICE-D%	90,057,090	62.03%	35.63%	0.00%	0.00%	2.33%
DISTMETER-REG-D	INT	-	-	-	-	-
DISTMETER-REG-D%	0	0.00%	0.00%	0.00%	0.00%	0.00%
DISTMETER-REG-E	INT	-	-	-	-	-
DISTMETER-REG-E%	0	0.00%	0.00%	0.00%	0.00%	0.00%
DISTL/P-E	INT	594,503	401,832	13	4,484	905,567
DISTL/P-E%	1,906,399	31.18%	21.08%	0.00%	0.24%	47.50%
DISTMAIN-SERVICE-E	INT	28,150,335	19,027,186	-	-	42,879,569
DISTMAIN-SERVICE-E%	90,057,090	31.26%	21.13%	0.00%	0.00%	47.61%
DISTGENPTXL-D	INT	917,850	527,233	3	54	34,486
DISTGENPTXL-D%	1,479,627	62.03%	35.63%	0.00%	0.00%	2.33%
DISTGENPTXL-E	INT	431,780	291,846	0	0	657,702
DISTGENPTXL-E%	1,381,328	31.26%	21.13%	0.00%	0.00%	47.61%
DISTGENPTXL-C	INT	1,877,886	349,611	1,684	1,477	27,564
DISTGENPTXL-C%	2,258,223	83.16%	15.48%	0.07%	0.07%	1.22%
DISTLABOR-Dist-D	INT	748,820	508,067	5,554	2,501	100,655
DISTLABOR-Dist-D%	1,365,598	54.83%	37.20%	0.41%	0.18%	7.37%
DISTLABOR-D	INT	879,334	596,620	6,522	2,937	118,199
DISTLABOR-D%	1,603,612	54.83%	37.20%	0.41%	0.18%	7.37%
DISTLABOR-E	INT	281,808	190,478	7	2,463	429,260
DISTLABOR-E%	904,016	31.17%	21.07%	0.00%	0.27%	47.48%
DISTLABOR-Dist-C	INT	2,733,279	606,800	184	1,974	10,971
DISTLABOR-Dist-C%	3,353,207	81.51%	18.10%	0.01%	0.06%	0.33%
DISTLABOR-C	INT	4,157,441	833,094	273	4,044	30,569
DISTLABOR-C%	5,025,420	82.73%	16.58%	0.01%	0.08%	0.61%
DISTLABOR-Dist-E	INT	239,981	162,206	6	2,098	365,548
DISTLABOR-Dist-E%	769,839	31.17%	21.07%	0.00%	0.27%	47.48%
Income_BeforeTax	INT	1,721,974	5,084,625	(10,793)	228,485	1,281,184
Income_BeforeTax%	8,305,476	20.73%	61.22%	-0.13%	2.75%	15.43%
DISTPT-D	INT	62,939,280	36,153,705	240	3,714	2,364,771
DISTPT-D%	101,461,710	62.03%	35.63%	0.00%	0.00%	2.33%
DISTPT-E	INT	29,608,223	20,012,592	0	0	45,100,276
DISTPT-E%	94,721,091	31.26%	21.13%	0.00%	0.00%	47.61%
DISTPT-C	INT	128,771,382	23,973,733	115,478	101,300	1,890,126
DISTPT-C%	154,852,019	83.16%	15.48%	0.07%	0.07%	1.22%
PRODPT-D	INT	4,763	2,736	0	0	179
PRODPT-D%	7,678	62.03%	35.63%	0.00%	0.00%	2.33%



COLUMBIA GAS OF KENTUCKY, INC.  
Forecasted Period: Twelve Months Ended December 31, 2014 - Peak & Average Method

Step III. Allocation						
Allocation Allocator	Total	GS-RES.	GS-OTHER	IUS	DS-ML/SC	DS/IS
DISTO&M-D	INT	1,718,445	1,109,988	8,757	3,946	178,913
DISTO&M-D%	3,020,050	56.90%	36.75%	0.29%	0.13%	5.92%
DISTO&M-E	INT	1,264,578	854,745	33	11,363	1,926,250
DISTO&M-E%	4,056,970	31.17%	21.07%	0.00%	0.28%	47.48%
DISTO&M-C	INT	4,916,665	1,057,626	379	3,347	20,238
DISTO&M-C%	5,998,254	81.97%	17.63%	0.01%	0.06%	0.34%
DISTREVREQ-D	INT	9,584,537	5,814,933	22,085	10,498	648,008
DISTREVREQ-D%	16,080,062	59.61%	36.16%	0.14%	0.07%	4.03%
DISTREVREQ-E	INT	4,105,134	2,774,715	906	310,179	6,253,083
DISTREVREQ-E%	13,444,017	30.54%	20.64%	0.01%	2.31%	46.51%
DISTREVREQ-C	INT	31,535,247	5,994,454	15,182	48,585	504,195
DISTREVREQ-C%	38,097,664	82.77%	15.73%	0.04%	0.13%	1.32%



**Columbia Gas of Kentucky, Inc.  
Cost of Service Study Workpapers  
Index**

Workpapers  
Page 1 of 22  
Witness: R.A. Feingold

<b>Page</b>	<b>Description</b>
1	Index
2	Customers
3	Throughput
4	Revenue
5	Design Day
6	Winter5
7	Gas Cost Expense
8	Write-offs / Uncollectibles
10	Service Investment
11	Meter Investment
12	Aging Report (30-60-90)
13	Industrial M&R Station Equipment
14	Account No. 902 - Meter Reading
15	Account No. 903 - Customer Records and Collection
16	Account No. 910 - Customer Service and Information
17	Account No. 487 - Forfeited Discounts
18	Distribution Mains - Zero Intercept Method

**Columbia Gas of Kentucky, Inc.**  
**Average Number of Customers**  
**For the Twelve Months Ended December 31, 2014**

Workpapers  
Page 2 of 22  
Witness: R.A. Feingold

**Customers:**

<u>Rate Schedules</u>	<u>Total</u>	<u>GS-Res</u>	<u>GS-Oth</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>
GSR	1,099,534	1,099,534	0	0	0	0
G1C (Com.)	48	0	48	0	0	0
G1R	199	199	0	0	0	0
IN3 (Res & Com)	120	108	12	0	0	0
IN4	12	12	0	0	0	0
IN5	46	46	0	0	0	0
LG2 (Res & Com)	24	12	12	0	0	0
LG3	12	12	0	0	0	0
LG4	12	12	0	0	0	0
GSO (Com)	113,287	0	113,287	0	0	0
GSO (Ind)	465	0	465	0	0	0
IS Com	0	0	0	0	0	0
IS Ind	12	0	0	0	0	12
IUS (Wholesale)	24	0	0	24	0	0
<b>Total Sales</b>	<b><u>1,213,795</u></b>	<b><u>1,099,935</u></b>	<b><u>113,824</u></b>	<b><u>24</u></b>	<b><u>0</u></b>	<b><u>12</u></b>
GTR	315,779	315,779				
GTO (Com)	49,578	0	49,578	0	0	0
GTO (Ind)	144	0	144	0	0	0
DS (Com)	348	0	0	0	0	348
DS (Ind)	444	0	0	0	0	444
GDS (Com)	192	0	192	0	0	0
GDS (Ind)	209	0	209	0	0	0
DS3 (Ind) -ML	36	0	0	0	36	0
FX1 (Com)	12	0	0	0	0	12
FX2 (Ind)	12	0	0	0	0	12
FX5 (Ind)	36	0	0	0	36	0
FX7 (Ind)	12	0	0	0	12	0
SAS (Ind)	0	0	0	0	0	0
SC3 (Ind)	12	0	0	0	0	12
<b>Total Transportation</b>	<b><u>366,814</u></b>	<b><u>315,779</u></b>	<b><u>50,123</u></b>	<b><u>0</u></b>	<b><u>84</u></b>	<b><u>828</u></b>
<b>Total Bills</b>	<b><u>1,580,609</u></b>	<b><u>1,415,714</u></b>	<b><u>163,947</u></b>	<b><u>24</u></b>	<b><u>84</u></b>	<b><u>840</u></b>
Avg Customers	<u>131,717</u>	<u>117,976</u>	<u>13,662</u>	<u>2</u>	<u>7</u>	<u>70</u>

**Columbia Gas of Kentucky, Inc,  
Throughput  
For the Twelve Months Ended December 31, 2014**

Workpapers  
Page 3 of 22  
Witness: R.A. Feingold

<u>Volume</u> Rate Schedules	<u>Total</u> Mcf	<u>GS-RES.</u> Mcf	<u>GS-OTHER</u> Mcf	<u>IUS</u> Mcf	<u>DS-ML/SC</u> Mcf	<u>DS/IS</u> Mcf
GSR	6,098,391.7	6,098,392	0	0	0	0
G1C (Com.)	2,707.3	0	2,707	0	0	0
G1R	1,804.5	1,805	0	0	0	0
IN3 (Res & Com)	1,003.6	945	58	0	0	0
IN4	117.4	117	0	0	0	0
IN5	376.1	376	0	0	0	0
LG2 (Res & Com)	1,292.0	561	732	0	0	0
LG3	519.8	520	0	0	0	0
LG4	284.8	285	0	0	0	0
GSO (Com)	2,828,574.6	0	2,828,575	0	0	0
GSO (Ind)	156,316.5	0	156,317	0	0	0
IS COM	0.0	0	0	0	0	0
IS IND	33,099.0	0	0	0	0	33,099
IUS (Wholesale)	<u>13,844.0</u>	<u>0</u>	<u>0</u>	<u>13,844</u>	<u>0</u>	<u>0</u>
<b>Total Sales</b>	<b>9,138,331.3</b>	<b>6,103,000</b>	<b>2,988,388</b>	<b>13,844</b>	<b>0</b>	<b>33,099</b>
GTR	1,897,000.0	1,897,000	0	0	0	0
GTO (Com)	1,843,986.8	0	1,843,987	0	0	0
GTO (Ind)	48,000.1	0	48,000	0	0	0
DS (Com)	1,775,557.2	0	0	0	0	1,775,557
DS (Ind)	5,622,821.4	0	0	0	0	5,622,821
GDS (Com)	314,667.5	0	314,668	0	0	0
GDS (Ind)	212,264.2	0	212,264	0	0	0
DS3 (Ind)	767,283.0	0	0	0	767,283	0
FX1 (Com)	378,925.0	0	0	0	0	378,925
FX2 (Ind)	366,000.0	0	0	0	0	366,000
FX5 (Ind)	3,491,291.0	0	0	0	3,491,291	0
FX7 (Ind)	480,000.0	0	0	0	480,000	0
SAS (Ind)	0.0	0	0	0	0	0
SC3 (Ind)	<u>4,009,476.0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,009,476</u>
<b>Total Transportation</b>	<b><u>21,207,272.2</u></b>	<b><u>1,897,000.0</u></b>	<b><u>2,418,918.6</u></b>	<b><u>0.0</u></b>	<b><u>4,738,574.0</u></b>	<b><u>12,152,779.6</u></b>
<b>Total Throughput</b>	<b><u>30,345,603.5</u></b>	<b><u>8,000,000.2</u></b>	<b><u>5,407,306.7</u></b>	<b><u>13,844.0</u></b>	<b><u>4,738,574.0</u></b>	<b><u>12,185,878.6</u></b>

	<u>Total</u>	<u>GS-Res</u>	<u>GS-Oth</u>	<u>IUS</u>	<u>IS</u>	<u>GT-Res</u>	<u>GT-Oth</u>	<u>DS-ML/FX</u>	<u>DS</u>
Throughput	30,345,604	6,103,000	2,988,388	13,844	33,099	1,897,000	2,418,919	4,738,574	12,152,780
Sales	9,138,331	6,103,000	2,988,388	13,844	33,099				
Interruptible	7,958,409				33,099		526,932		7,398,379
Throughput-Firm		6,103,000	2,988,388	13,844	0	1,897,000	1,891,987	4,738,574	4,754,401

**Columbia Gas of Kentucky, Inc.**  
**Revenue at Current Rates**  
**For the Twelve Months Ended December 31, 2014**

<u>Revenue</u>									
Rate Schedules	<u>Total</u>	<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>			
GSR	\$51,486,479	\$51,486,479	\$0	\$0	\$0	\$0			
G1C (Com.)	\$18,403	\$0	\$18,403	\$0	\$0	\$0			
G1R	\$15,108	\$15,108	\$0	\$0	\$0	\$0			
IN3 (Res & Com)	\$401	\$378	\$23	\$0	\$0	\$0			
IN4	\$65	\$65	\$0	\$0	\$0	\$0			
IN5	\$226	\$226	\$0	\$0	\$0	\$0			
LG2 (Res & Com)	\$452	\$196	\$256	\$0	\$0	\$0			
LG3	\$188	\$188	\$0	\$0	\$0	\$0			
LG4	\$114	\$114	\$0	\$0	\$0	\$0			
GSO (Com)	\$20,060,681	\$0	\$20,060,681	\$0	\$0	\$0			
GSO (Ind)	\$917,967	\$0	\$917,967	\$0	\$0	\$0			
IS COM	\$0	\$0	\$0	\$0	\$0	\$0			
IS IND	\$163,246	\$0	\$0	\$0	\$0	\$163,246			
IUS (Wholesale)	\$76,268	\$0	\$0	\$76,268	\$0	\$0			
<b>Total Sales</b>	<b>\$72,739,598</b>	<b>\$51,502,754</b>	<b>\$20,997,330</b>	<b>\$76,268</b>	<b>\$0</b>	<b>\$163,246</b>			
GTR	\$7,852,669	\$7,852,669	\$0	\$0	\$0	\$0			
GTO (Com)	\$4,798,113	\$0	\$4,798,113	\$0	\$0	\$0			
GTO (Ind)	\$87,513	\$0	\$87,513	\$0	\$0	\$0			
DS (Com)	\$1,275,851	\$0	\$0	\$0	\$0	\$1,275,851			
DS (Ind)	\$3,012,624	\$0	\$0	\$0	\$0	\$3,012,624			
GDS (Com)	\$543,591	\$0	\$543,591	\$0	\$0	\$0			
GDS (Ind)	\$377,264	\$0	\$377,264	\$0	\$0	\$0			
DS3 (Ind)	\$75,045	\$0	\$0	\$0	\$75,045	\$0			
FX1 (Com)	\$55,037	\$0	\$0	\$0	\$0	\$55,037			
FX2 (Ind)	\$53,421	\$0	\$0	\$0	\$0	\$53,421			
FX5 (Ind)	\$308,765	\$0	\$0	\$0	\$308,765	\$0			
FX7 (Ind)	\$203,271	\$0	\$0	\$0	\$203,271	\$0			
SAS (Ind)	\$0	\$0	\$0	\$0	\$0	\$0			
SC3 (Ind)	\$883,188	\$0	\$0	\$0	\$0	\$883,188			
<b>Total Transportation</b>	<b>\$19,526,353</b>	<b>\$7,852,669</b>	<b>\$5,806,480</b>	<b>\$0</b>	<b>\$587,082</b>	<b>\$5,280,122</b>			
<b>Total Revenue</b>	<b>\$92,265,951</b>	<b>\$59,355,423</b>	<b>\$26,803,811</b>	<b>\$76,268</b>	<b>\$587,082</b>	<b>\$5,443,368</b>			

	<u>Total</u>	<u>GS-Res</u>	<u>GS-Oth</u>	<u>IUS</u>	<u>IS</u>	<u>GT-Res</u>	<u>GT-Oth</u>	<u>DS-ML/FX</u>	<u>DS</u>
Revenue	\$92,265,951	\$51,502,754	\$20,997,330	\$76,268	\$163,246	\$7,852,669	\$5,806,480	\$587,082	\$5,280,122
Sales Revenue	\$72,739,598	\$51,502,754	\$20,997,330	\$76,268	\$163,246				
Interruptible	\$5,372,576				\$163,246		\$920,854		\$4,288,475
Revenue Firm	\$86,893,375	\$51,502,754	\$20,997,330	\$76,268	\$0	\$7,852,669	\$4,885,626	\$587,082	\$991,646

**COLUMBIA GAS OF KENTUCKY, INC.  
DESIGN DAY**

**Design Day**

Rate Schedule	<u>Total</u>	<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>			
	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf			
GSR / GTR	138,400	138,400							
GSO - Comm	43,900		43,900						
GSO - Ind.	600		600						
IUS	200			200					
IS - Com.	0								
IS - Ind.	200					200			
SS - Com.	3,400					3,400			
SS - Ind.	1,800					1,800			
GTO - Comm	34,400		34,400						
GTO - Ind	600		600						
GDS - Comm	1,700		1,700						
GDS - Ind	1,000		1,000						
DS-ML	3,100				3,100				
DS - Comm.	19,000					19,000			
DS- Ind.	77,200				0	77,200			
<b>Total</b>	<b>325,500</b>	<b>138,400</b>	<b>82,200</b>	<b>200</b>	<b>3,100</b>	<b>101,600</b>			
<b>%</b>	<b><u>100.000%</u></b>	<b><u>42.520%</u></b>	<b><u>25.253%</u></b>	<b><u>0.061%</u></b>	<b><u>0.952%</u></b>	<b><u>31.214%</u></b>			
	<u>TOTAL</u>	<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>IUS</u>	<u>IS</u>	<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>
Design Day	325,500	98,700	44,500	200	5,400	39,700	37,700	3,100	96,200
Less: Interruptible	99,100				200		2,700		96,200
Allocator	226,400	98,700	44,500	200	5,200	39,700	35,000	3,100	0

**Columbia Gas of Kentucky, Inc.**  
**Winter-Five Throughput**  
**For the Twelve Months Ended December 31, 2014**

Workpapers  
Page 6 of 22  
Witness: R.A. Feingold

<u>Volume</u> Rate Schedules	<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>WINTER-FIVE</u> <u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>
	Mcf	Mcf	Mcf	Mcf	Mcf
GSR	3,777,563				
G1C (Com.)		1,929			
G1R	1,103				
IN3 (Res)	529				
IN3 (Com)		44			
IN4	46				
IN5	180				
LG2 (Res)	389				
LG2 (Com)		471			
LG3	162				
LG4	173				
GSO (Com)		1,682,631			
GSO (Ind)		(29,752)			
IS COM					
IS IND					16,412
IUS (Wholesale)			6,692		
<b>Total Sales</b>	<b>3,780,143</b>	<b>1,655,323</b>	<b>6,692</b>	<b>0</b>	<b>16,412</b>
GTR	1,175,286				
GTO (Com)		849,715			
GTO (Ind)		0			
DS (Com)					524,220
DS (Ind)					1,045,456
GDS (Com)		101,737			
GDS (Ind)		42,353			
DS3 (Ind)				13,623	
FX1 (Com)					143,039
FX2 (Com)					45,429
FX5 (Ind)				320,564	
FX7 (Ind)				0	
SAS (Ind)					
SC3 (Ind)					1,783,301
<b>Total Transportation</b>	<b><u>1,175,286</u></b>	<b><u>993,805</u></b>	<b><u>0</u></b>	<b><u>334,187</u></b>	<b><u>3,541,445</u></b>
<b>Total Throughput</b>	<b><u>4,955,429</u></b>	<b><u>2,649,128</u></b>	<b><u>6,692</u></b>	<b><u>334,187</u></b>	<b><u>3,557,857</u></b>



**Columbia Gas of Kentucky, Inc.**  
**Gas Cost Expense**  
**For the Twelve Months Ended December 31, 2014**

<u>Revenue</u>						
Rate Schedules	<u>Total</u>	<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>
GSR	\$24,780,205	\$24,780,205	\$0	\$0	\$0	\$0
G1C (Com.)	\$11,001	\$0	\$11,001	\$0	\$0	\$0
G1R	\$7,332	\$7,332	\$0	\$0	\$0	\$0
IN3 (Res & Com)	\$0	\$0	\$0	\$0	\$0	\$0
IN4	\$0	\$0	\$0	\$0	\$0	\$0
IN5	\$0	\$0	\$0	\$0	\$0	\$0
LG2 (Res & Com)	\$0	\$0	\$0	\$0	\$0	\$0
LG3	\$0	\$0	\$0	\$0	\$0	\$0
LG4	\$0	\$0	\$0	\$0	\$0	\$0
GSO (Com)	\$11,493,630	\$0	\$11,493,630	\$0	\$0	\$0
GSO (Ind)	\$635,176	\$0	\$635,176	\$0	\$0	\$0
IS COM	\$0	\$0	\$0	\$0	\$0	\$0
IS IND	\$134,494	\$0	\$0	\$0	\$0	\$134,494
IUS (Wholesale)	<u>\$56,254</u>	<u>\$0</u>	<u>\$0</u>	<u>\$56,254</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sales</b>	<b>\$37,118,093</b>	<b>\$24,787,537</b>	<b>\$12,139,807</b>	<b>\$56,254</b>	<b>\$0</b>	<b>\$134,494</b>
GTR	\$0	\$0	\$0	\$0	\$0	\$0
GTO (Com)	\$0	\$0	\$0	\$0	\$0	\$0
GTO (Ind)	\$0	\$0	\$0	\$0	\$0	\$0
DS (Com)	\$0	\$0	\$0	\$0	\$0	\$0
DS (Ind)	\$0	\$0	\$0	\$0	\$0	\$0
GDS (Com)	\$0	\$0	\$0	\$0	\$0	\$0
GDS (Ind)	\$0	\$0	\$0	\$0	\$0	\$0
DS3 (Ind)	\$0	\$0	\$0	\$0	\$0	\$0
FX1 (Com)	\$0	\$0	\$0	\$0	\$0	\$0
FX2 (Ind)	\$0	\$0	\$0	\$0	\$0	\$0
FX5 (Ind)	\$0	\$0	\$0	\$0	\$0	\$0
FX7 (Ind)	\$0	\$0	\$0	\$0	\$0	\$0
SAS (Ind)	\$0	\$0	\$0	\$0	\$0	\$0
SC3 (Ind)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Transportation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenue</b>	<b><u>\$37,118,093</u></b>	<b><u>\$24,787,537</u></b>	<b><u>\$12,139,807</u></b>	<b><u>\$56,254</u></b>	<b><u>\$0</u></b>	<b><u>\$134,494</u></b>

**COLUMBIA GAS OF KENTUCKY, INC.  
WRITE-OFFS / UNCOLLECTIBLE ACCOUNTS  
FOR THE 12 MONTHS ENDING FEBRUARY 28, 2013**

Workpapers  
Page 8 of 22  
Witness: R.A. Feingold

Ln. No.		<u>Gross Write-Offs</u>			
		<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Total</u>
For the 12 Months Ending February 28, 2013					
1	<b>Gross Write-Offs</b>				
2	Jan-13	\$13,396	\$425	\$0	\$13,821
3	Feb-13	\$16,070	\$2,047	\$0	\$18,117
4	Mar-12	\$35,690	\$7,716	\$0	\$43,406
5	Apr-12	\$63,362	\$4,357	\$0	\$67,719
6	May-12	\$94,686	\$7,543	\$0	\$102,229
7	Jun-12	\$108,020	\$9,759	\$0	\$117,779
8	Jul-12	\$74,096	\$5,972	\$0	\$80,068
9	Aug-12	\$54,911	\$12,503	\$0	\$67,414
10	Sep-12	\$38,201	\$13,530	\$0	\$51,731
11	Oct-12	\$20,443	\$2,522	\$0	\$22,965
12	Nov-12	\$15,812	\$4,397	\$0	\$20,209
13	Dec-12	<u>\$14,404</u>	<u>\$397</u>	<u>\$0</u>	<u>\$14,801</u>
14	Total	\$549,091	\$71,168	\$0	\$620,259

**COLUMBIA GAS OF KENTUCKY, INC.**  
**WRITE-OFFS / UNCOLLECTIBLE ACCOUNTS**  
**FOR THE 12 MONTHS ENDING FEBRUARY 28, 2013**

Workpapers  
Page 9 of 22  
Witness: R.A. Feingold

<u>Description</u>	<u>TOTAL COMPANY</u>	<u>GS-Res</u>	<u>GS-Oth</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>IS/DS</u>
15 GSR	\$52,073,754	\$52,073,754	\$0	\$0	\$0	\$0
16 G1C (Com.)	\$18,566	\$0	\$18,566	\$0	\$0	\$0
17 G1R	\$15,217	\$15,217	\$0	\$0	\$0	\$0
18 IN3 (Res & Com)	\$401	\$378	\$23	\$0	\$0	\$0
19 IN4	\$65	\$65	\$0	\$0	\$0	\$0
20 IN5	\$226	\$226	\$0	\$0	\$0	\$0
21 LG2 (Res & Com)	\$452	\$196	\$256	\$0	\$0	\$0
22 LG3	\$188	\$188	\$0	\$0	\$0	\$0
23 LG4	\$114	\$114	\$0	\$0	\$0	\$0
24 GSO (Com)	\$20,333,073	\$0	\$20,333,073	\$0	\$0	\$0
25 GSO (Ind)	\$932,998	\$0	\$932,998	\$0	\$0	\$0
26 IS COM	\$0	\$0	\$0	\$0	\$0	\$0
27 IS IND	\$166,433	\$0	\$0	\$0	\$0	\$166,433
28 IUS (Wholesale)	<u>\$77,602</u>	<u>\$0</u>	<u>\$0</u>	<u>\$77,602</u>	<u>\$0</u>	<u>\$0</u>
29 <b>Total Sales</b>	<b>\$73,619,089</b>	<b>\$52,090,137</b>	<b>\$21,284,917</b>	<b>\$77,602</b>	<b>\$0</b>	<b>\$166,433</b>
30 GTR	\$7,852,669	\$7,852,669	\$0	\$0	\$0	\$0
31 GTO (Com)	\$4,798,113	\$0	\$4,798,113	\$0	\$0	\$0
32 GTO (Ind)	\$87,513	\$0	\$87,513	\$0	\$0	\$0
33 DS (Com)	\$1,275,851	\$0	\$0	\$0	\$0	\$1,275,851
34 DS (Ind)	\$3,115,686	\$0	\$0	\$0	\$0	\$3,115,686
35 GDS (Com)	\$543,591	\$0	\$543,591	\$0	\$0	\$0
36 GDS (Ind)	\$377,264	\$0	\$377,264	\$0	\$0	\$0
37 DS3 (Ind)	\$75,045	\$0	\$0	\$0	\$75,045	\$0
38 FX1 (Com)	\$55,037	\$0	\$0	\$0	\$0	\$55,037
39 FX2 (Ind)	\$53,421	\$0	\$0	\$0	\$0	\$53,421
40 FX5 (Ind)	\$308,765	\$0	\$0	\$0	\$308,765	\$0
41 FX7 (Ind)	\$203,271	\$0	\$0	\$0	\$203,271	\$0
42 SAS (Ind)	\$0	\$0	\$0	\$0	\$0	\$0
43 SC3 (Ind)	<u>\$883,188</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$883,188</u>
44 <b>Total Transportation</b>	<b>\$19,629,415</b>	<b>\$7,852,669</b>	<b>\$5,806,480</b>	<b>\$0</b>	<b>\$587,082</b>	<b>\$5,383,184</b>
45 <b>Total Revenue</b>	<b><u>\$93,248,504</u></b>	<b><u>\$59,942,806</u></b>	<b><u>\$27,091,397</u></b>	<b><u>\$77,602</u></b>	<b><u>\$587,082</u></b>	<b><u>\$5,549,617</u></b>
46 <b>Revenue - Residential</b>	\$59,942,806	\$59,942,806				
47 <b>Revenue - Commercial &amp; Industrial</b>	\$33,305,697		\$27,091,397	\$77,602	\$587,082	\$5,549,617
47 % Residential	100.000%	100.000%				
48 % Commercial & Industrial	100.000%		81.341%	0.233%	1.763%	16.663%
49 <b>Gross Charge-Offs</b>	\$620,260	\$549,091	\$57,889	\$166	\$1,255	\$11,859
50 <b>Allocation Factor</b>	100.000%	88.526%	9.333%	0.027%	0.202%	1.912%

**COLUMBIA GAS OF KENTUCKY, INC.**  
**ACCOUNT 380 - SERVICES**

Workpapers  
Page 10 of 22  
Witness: R.A. Feingold

	<u>Total</u>	<u>GS-RES.</u>	<u>GS-OTHER</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>
Avg. Customers	131,999	118,023	13,894	2	7	73
Under 3"	161,551	145,601	15,862	2	-	86
Average Unit Cost		\$452	\$452	\$452	\$452	\$452
Cost	\$72,955,738	\$65,752,786	\$7,163,211	\$903	\$0	\$38,837
3" & Over	382	82	208	-	-	92
Avg. Unit Cost		\$1,683	\$1,683	\$1,683	\$1,683	\$1,683
Cost	\$643,069	\$138,041	\$350,153	\$0	\$0	\$154,875
<b>Total Allocation</b>	<b>\$73,598,806</b>	<b>\$65,890,827</b>	<b>\$7,513,364</b>	<b>\$903</b>	<b>\$0</b>	<b>\$193,712</b>

89.53%      10.21%      0.00%      0.00%      0.26%

**Columbia Gas of Kentucky, Inc.  
Meter Counts by Size and Kind  
As of February 28, 2013**

	Meter Count					Unit Cost				Amount				
	0-500	501-1000	1001-1500	>1500	Total	0-500	501-1000	1001-1500	>1500	0-500	501-1000	1001-1500	>1500	Total
<b>DS</b>	-	-	2	96	98	\$48.28	\$471.95	\$772.36	\$442.57	\$0	\$0	\$1,545	\$42,487	\$44,032
<b>DS-ML/FX</b>	-	1	1	32	34	\$48.28	\$471.95	\$772.36	\$442.57	\$0	\$472	\$772	\$14,162	\$15,407
<b>GSO</b>	7,318	1,624	265	720	9,927	\$48.28	\$471.95	\$772.36	\$442.57	\$353,348	\$766,444	\$204,675	\$318,653	\$1,643,119
<b>GSR</b>	94,432	199	7	7	94,645	\$48.28	\$471.95	\$772.36	\$442.57	\$4,559,624	\$93,918	\$5,406	\$3,098	\$4,662,046
<b>GST</b>	-	-	-	1	1	\$48.28	\$471.95	\$772.36	\$442.57	\$0	\$0	\$0	\$443	\$443
<b>GTO</b>	2,709	830	159	398	4,096	\$48.28	\$471.95	\$772.36	\$442.57	\$130,803	\$391,717	\$122,805	\$176,144	\$821,469
<b>GTR</b>	25,735	44	1	2	25,782	\$48.28	\$471.95	\$772.36	\$442.57	\$1,242,608	\$20,766	\$772	\$885	\$1,265,031
<b>IS</b>	-	-	-	2	2	\$48.28	\$471.95	\$772.36	\$442.57	\$0	\$0	\$0	\$885	\$885
<b>IUS</b>	-	-	1	1	2	\$48.28	\$471.95	\$772.36	\$442.57	\$0	\$0	\$772	\$443	\$1,215
<b>Total</b>	<b>130,194</b>	<b>2,698</b>	<b>436</b>	<b>1,259</b>	<b>134,587</b>					<b>\$6,286,382</b>	<b>\$1,273,316</b>	<b>\$336,748</b>	<b>\$557,200</b>	<b>\$8,453,646</b>

Detail Rate Classes

	<u>Total</u>	<u>GS-Res</u>	<u>GS-Oth</u>	<u>IUS</u>	<u>DS-ML/SC</u>	<u>DS/IS</u>	<u>GSR</u>	<u>GSO</u>	<u>IUS</u>	<u>IS</u>	<u>GTR</u>	<u>GTO</u>	<u>DS-ML</u>	<u>DS</u>
Meter Count	134,586	120,427	14,023	2	34	100	94,645	9,927	2	2	25,782	4,096	34	98
Meter Investment	\$8,453,204	\$5,927,077	\$2,464,589	\$1,215	\$15,407	\$44,917	\$4,662,046	\$1,643,119	\$1,215	\$885	\$1,265,031	\$821,469	\$15,407	\$44,032

**COLUMBIA GAS OF KENTUCKY, INC.**  
**AGING REPORT**  
**AS OF FEBRUARY 28, 2013**

Workpapers  
Page 12 of 22  
Witness: R.A. Feingold

		<b>TOTAL A/R</b>		<b>30-59</b>	<b>60-89</b>	<b>90-119</b>	<b>120-149</b>	<b>150 DAYS</b>	<b>Collection</b>	<b>Collection End</b>	
		<b>BALANCE</b>	<b>CURRENT</b>	<b>DAYS</b>	<b>DAYS</b>	<b>DAYS</b>	<b>DAYS</b>	<b>OR GREATER</b>	<b>Activity</b>	<b>Collection Dollars</b>	<b>Activity</b>
RESIDENTIAL		\$3,115,307.36	\$2,333,193.16	\$649,032.14	\$97,886.97	\$19,280.87	\$6,523.78	\$9,390.44	\$966,305.57	\$782,114.20	\$15,914.22
COMMERCIAL		\$2,036,460.35	\$1,904,509.55	\$110,199.73	\$13,819.40	\$2,626.11	\$622.82	\$4,682.74	\$166,939.10	\$131,950.80	\$5,305.56
PUBLIC AUTHORITY		\$293,474.00	\$291,532.14	\$1,941.86	\$0.00	\$0.00	\$0.00	\$0.00	\$1,941.86	\$1,941.86	\$0.00
INDUSTRIAL		\$57,675.85	\$57,621.03	\$54.82	\$0.00	\$0.00	\$0.00	\$0.00	\$54.82	\$54.82	\$0.00
OTHER		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Allocator</b>	<b>Total</b>	<b>GS-Res</b>	<b>GS-Oth</b>	<b>IUS</b>	<b>IS</b>	<b>GT-Res</b>	<b>GT-Oth</b>	<b>DS-ML/FX</b>	<b>DS</b>	
<b>Collection Activity</b>											
Res	Write-Offs	\$966,305.57	\$838,464.21				\$127,841.36				
Others	Write-Offs	\$168,935.78		\$107,645.12	\$394.04	\$844.22		\$29,767.56	\$2,979.03	\$27,305.81	
<b>Total</b>		<b>\$1,135,241.35</b>	<b>\$838,464.21</b>	<b>\$107,645.12</b>	<b>\$394.04</b>	<b>\$844.22</b>	<b>\$127,841.36</b>	<b>\$29,767.56</b>	<b>\$2,979.03</b>	<b>\$27,305.81</b>	
<b>Collection Dollars</b>											
Res	Write-Offs	\$782,114.20	\$678,641.19				\$103,473.01				
Others	Write-Offs	\$133,947.48		\$85,350.74	\$312.43	\$669.37		\$23,602.40	\$2,362.04	\$21,650.50	
<b>Total</b>		<b>\$916,061.68</b>	<b>\$678,641.19</b>	<b>\$85,350.74</b>	<b>\$312.43</b>	<b>\$669.37</b>	<b>\$103,473.01</b>	<b>\$23,602.40</b>	<b>\$2,362.04</b>	<b>\$21,650.50</b>	
<b>Collection End Activity</b>											
Res	Write-Offs	\$15,914.22	\$13,808.78				\$2,105.44				
Others	Write-Offs	\$5,305.56		\$3,380.68	\$12.38	\$26.51		\$934.87	\$93.56	\$857.56	
<b>Total</b>		<b>\$21,219.78</b>	<b>\$13,808.78</b>	<b>\$3,380.68</b>	<b>\$12.38</b>	<b>\$26.51</b>	<b>\$2,105.44</b>	<b>\$934.87</b>	<b>\$93.56</b>	<b>\$857.56</b>	

**COLUMBIA GAS OF KENTUCKY, INC.**  
**ACCOUNT 385 - INDUSTRIAL MEASURING & REGULATING STATION EQUIPMENT**  
**AS OF JANUARY 31, 2013**

Workpapers  
Page 13 of 22  
Witness: R.A. Feingold

	Tariff	Choice	GTS									
	<u>Rate</u>	<u>Rate</u>	<u>Rate</u>	<u>GS-Res</u>	<u>GS-Oth</u>	<u>IS/DS</u>	<u>DS-ML/SC</u>	<u>IUS</u>	<u>Total</u>	<u>COS-Class</u>		
1	GSO			\$0.00	\$868,695.78	\$0.00	\$0.00	\$0.00	\$868,695.78	GSO		
2				\$0.00	\$217,207.86	\$0.00	\$0.00	\$0.00	\$217,207.86	GSO		
3			GDS	\$0.00	\$85,414.86	\$0.00	\$0.00	\$0.00	\$85,414.86	GTO		
4				\$0.00	\$0.00	\$3,878.56	\$0.00	\$0.00	\$3,878.56	IS		
5	IS			\$0.00	\$0.00	\$861,418.50	\$0.00	\$0.00	\$861,418.50	DS		
6			DS	\$0.00	\$0.00	\$0.00	\$16,271.49	\$0.00	\$16,271.49	DS-ML/FX		
7			DS3	\$0.00	\$0.00	\$24,838.19	\$0.00	\$0.00	\$24,838.19	DS		
8			FX1	\$0.00	\$0.00	\$81,292.31	\$0.00	\$0.00	\$81,292.31	DS		
9			FX2	\$0.00	\$0.00	\$0.00	\$17,534.89	\$0.00	\$17,534.89	DS-ML/FX		
10			FX5	\$0.00	\$0.00	\$0.00	\$3,789.37	\$0.00	\$3,789.37	DS-ML/FX		
11			FX7	\$0.00	\$0.00	\$22,864.76	\$0.00	\$0.00	\$22,864.76	DS		
12			SAS	\$0.00	\$0.00	\$95,737.24	\$0.00	\$0.00	\$95,737.24	DS		
13			SC3	\$0.00	\$0.00	\$0.00	\$0.00	\$83,479.13	\$83,479.13	IUS		
14			IUS	\$0.00	\$0.00	\$0.00	\$0.00	\$83,479.13	\$83,479.13	IUS		
15				\$0.00	\$1,171,318.50	\$1,090,029.56	\$37,595.75	\$83,479.13	\$2,382,422.94			
16			Total	\$0.00	\$1,171,318.50	\$1,090,029.56	\$37,595.75	\$83,479.13	\$2,382,422.94			
17			Allocation Factor	0.000%	49.165%	45.753%	1.578%	3.504%	100.000%			
18				\$0	\$1,171,319	\$1,090,030	\$37,596	\$83,479				
				<u>Total</u>	<u>GSR</u>	<u>GSO</u>	<u>IUS</u>	<u>IS</u>	<u>GTR</u>	<u>GTO</u>	<u>DS-ML/FX</u>	<u>DS</u>
	Amount			\$2,382,423	\$0	\$1,085,904	\$83,479	\$3,879	\$0	\$85,415	\$37,596	\$1,086,151
	Customers			164	0	38	2	96	0	28	0	0

**COLUMBIA GAS OF KENTUCKY, INC.**  
**Account No. 902 - Meter Reading**  
**For the 12 Months Ending February 28, 2013**

Workpapers  
Page 14 of 22  
Witness: R.A. Feingold

902 Summary

	<u>Sales</u>					<u>Trans/Delivery</u>			
	<u>GS-Res</u>	<u>GS-Oth</u>	<u>IUS</u>	<u>IS</u>		<u>GT-Res</u>	<u>GT-Oth</u>	<u>DS-ML/FX</u>	<u>DS</u>
chart reading	\$150,349	\$0	\$43,650	\$0	\$0	\$0	\$33,950	\$4,850	\$67,900
remaining	\$1,174,520	\$817,533	\$84,520	\$18	\$9	\$234,704	\$37,192	\$54	\$491
Total 902	\$1,324,869	\$817,533	\$128,170	\$18	\$9	\$234,704	\$71,142	\$4,903	\$68,390

chart reading weighting factors

Cust_Avg	131,717	91,661	9,485	2	1	26,315	4,177	7	69
Chart Read Customers	31	-	9	-	-	-	7	1	14
non-chart customers	131,686	91,661	9,476	2	1	26,315	4,170	6	55



**COLUMBIA GAS OF KENTUCKY, INC.**  
**Account No. 903 - Customer Records and Collection**  
**For the 12 Months Ending February 28, 2013**

Workpapers  
Page 15 of 22  
Witness: R.A. Feingold

903 Summary

		<u>Sales</u>					<u>Trans/Delivery</u>			
		<u>GS-Res</u>	<u>GS-Oth</u>	<u>IUS</u>	<u>IS</u>	<u>GT-Res</u>	<u>GT-Oth</u>	<u>DS-ML/FX</u>	<u>DS</u>	
903 allocator	\$3,063,886	\$2,176,559	\$218,106	\$189	\$343	\$566,369	\$89,269	\$1,275	\$11,777	
Billing	\$2,451,511 allocated on Customers	\$1,705,990	\$176,540	\$37	\$19	\$489,771	\$77,740	\$130	\$1,284	
Collections	\$533,781 allocated on Writeoffs (acct904)	\$410,018	\$39,026	\$143	\$306	\$62,516	\$10,792	\$1,080	\$9,900	
CAP	\$39,693 allocated on residential cust.	\$30,839				\$8,854				
Supervision	\$38,902 allocated on 903 labor	\$29,711	\$2,540	\$9	\$18	\$5,229	\$736	\$65	\$594	
	\$3,063,886									
	-									
Customer allocator	131,717	91,661	9,485	2	1	26,315	4,177	7	69	
Writeoff allocator	620,260	476,447	45,349	166	356	72,644	12,540	1,255	11,503	
Billing Labor	\$26,759	\$18,621	\$1,927	\$0	\$0	\$5,346	\$849	\$1	\$14	
Collections Labor	\$298,028	\$228,928	\$21,789	\$80	\$171	\$34,905	\$6,026	\$603	\$5,527	
CAP Labor	\$38,401	\$29,836				\$8,565				
<b>903 Labor</b>	<b>\$363,188</b>	<b>\$277,385</b>	<b>\$23,716</b>	<b>\$80</b>	<b>\$171</b>	<b>\$48,816</b>	<b>\$6,874</b>	<b>\$604</b>	<b>\$5,541</b>	

**COLUMBIA GAS OF KENTUCKY, INC.**  
**Account No. 910 - Customer Service and Information**

910 Summary

	<u>Sales</u>					<u>Trans/Delivery</u>				
	<u>GS-Res</u>	<u>GS-Oth</u>	<u>IUS</u>	<u>IS</u>	<u>GT-Res</u>	<u>GT-Oth</u>	<u>DS-ML/FX</u>	<u>DS</u>		
GTS	\$84,129				\$0	\$27,450	\$0	\$56,679		
Choice Customers	\$42,279	\$0	\$0	\$0	\$0	\$36,527	\$5,752	\$0	\$0	-
Large Customer Relationships	\$118,008	\$0	\$9,219	\$0	\$1,844	\$0	\$18,439	\$12,907	\$75,599	
New Business	\$186,610	\$129,861	\$13,438	\$3	\$1	\$37,282	\$5,918	\$10	\$98	-
<b>Total 910</b>	<b>\$346,897</b>	<b>\$129,861</b>	<b>\$22,658</b>	<b>\$3</b>	<b>\$1,845</b>	<b>\$73,809</b>	<b>\$30,108</b>	<b>\$12,917</b>	<b>\$75,697</b>	<b>-</b>

weighting factors

Cust_Avg	131,717	91,661	9,485	2	1	26,315	4,177	7	69	-
choice customers (GRO, GTO)	30,458					26,315	4,144			-
GTS customers (GDS and GS only)	102						33		69	-
Large Customer Relationships	64	-	5	-	1	-	10	7	41	-

**Columbia Gas of Kentucky, Inc.**  
**Account No. 487 - Forfeited Discounts**  
**For the 12 Months Ending February 28, 2013**

Workpapers  
Page 17 of 22  
Witness: R.A. Feingold

		Sales				Trans/Delivery			
		GS-Res	GS-Oth	IUS	IS	GT-Res	GT-Oth	DS-ML/FX	DS
487 Allocator		\$252,202	\$50,088	\$0	\$0	\$54,231	\$27,384	\$0	\$0

**Billing System**

DIS	Direct	\$383,904	\$252,202	\$50,088		\$54,231	\$27,384		
GMB	Sales and Choice customers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
GTS	Transportation customers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Cust GSO & IS (sales)	9,480		9,479		1			
	Cust GDS, DS, FX, SC3	1,313		401				84	828

**COLUMBIA GAS OF KENTUCKY, INC.**  
**Distribution Mains - Zero Intercept Study**

	Units	Total	Steel	Plastic
1 Total Footage	(Ft)	13,672,126	7,025,698	6,646,428
2 Total Cost	(2012 \$)	545,102,470	407,472,735	137,629,669
3 Percent of Mains by Book Value			41%	59%
4 Zero Intercept Cost	(\$/Ft)	22.6999	32.8070	15.5931
5 Minimum System Cost	(\$)	310,356,013		
6 Customer Component	(%)	56.94%		
7 Demand Component	(%)	43.06%		
8 <u>Model Statistics</u>				
R-squared			0.92	0.92
Adjusted R-squared			0.91	0.91
T-Statistic of Intercept			7.46	4.20
Confidence Level of Intercept	(%)		100.00%	99.4%

Notes:

- 1 Cast Iron mains were excluded from the zero intercept study since they represent 0.2% of total dollars
- 2 All installations less than 250 Ft length were excluded from zero intercept study.
- 3 All installations older than 1912 were excluded from zero intercept study.

**COLUMBIA GAS OF KENTUCKY, INC.**

**Zero Intercept Study**

Material	2	Steel			Fitted
Size	Size^2.5	Footage	Amount	Unit Cost	Values
0.75	0.49	869	13,541	15.58	32.90
1.00	1.00	3,215	76,406	23.77	32.99
1.25	1.75	6,425	119,027	18.53	33.13
1.50	2.76	4,896	195,258	39.88	33.31
2.00	5.66	1,066,465	23,261,090	21.81	33.84
2.50	9.88	14,941	408,939	27.37	34.61
3.00	15.59	1,025,168	32,517,475	31.72	35.65
4.00	32.00	2,080,084	85,363,553	41.04	38.63
4.50	42.96	1,394	71,358	51.19	40.63
5.19	61.29	1,624	83,852	51.63	43.97
6.00	88.18	1,180,218	68,543,841	58.08	48.86
6.25	97.66	11,880	426,781	35.92	50.59
6.63	112.97	35,245	1,968,295	55.85	53.38
8.00	181.02	568,159	48,173,418	84.79	65.77
8.25	195.49	4,131	232,408	56.26	68.40
10.00	316.23	154,049	18,578,483	120.60	90.39
12.00	498.83	769,216	108,383,533	140.90	123.64
14.00	733.36	9,157	1,683,220	183.82	166.34
16.00	1,024.00	85,104	15,960,687	187.54	219.27
Not Used					
3.50		207	18,118	87.53	
5.00		64	4,545	71.01	
8.63		74	4,793	64.77	
24.00		3,113	1,384,115	444.62	

**COLUMBIA GAS OF KENTUCKY, INC.**

**Zero Intercept Study**

**Steel**

Material 2

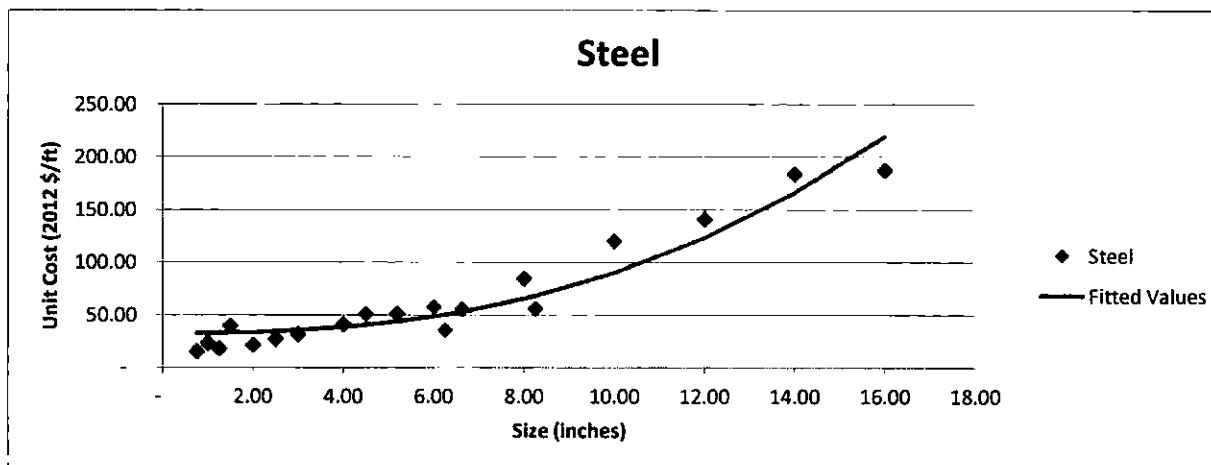
SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.96
R Square	0.92
Adjusted R Square	0.91
Standard Error	16.03
Observations	19.00

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	47,324	47,324	184.21	1.49708E-10
Residual	17	4,367	257		
Total	18	51,691			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>
Intercept	32.81	4.40	7.46	0.00009%
Size^2.5	0.18	0.01	13.57	0.00000%



**COLUMBIA GAS OF KENTUCKY, INC.**

**Zero Intercept Study**

Material	3	Plastic			Fitted
Size	Size^2.5	Footage	Amount	Unit Cost	Values
1.00	1.00	1,440	11,481	7.97	15.82
1.25	1.75	2,273	21,269	9.36	16.00
2.00	5.66	3,666,334	44,740,987	12.20	16.90
3.00	15.59	814,339	17,614,849	21.63	19.18
4.00	32.00	1,654,107	48,155,185	29.11	22.96
6.00	88.18	337,926	17,152,944	50.76	35.89
8.00	181.02	168,743	9,840,814	58.32	57.26
10.00	316.23	1,086	90,173	83.03	88.38
			Not Used		
2.63	11.16	180	1,967	10.93	

**COLUMBIA GAS OF KENTUCKY, INC.**

**Zero Intercept Study  
Plastic**

Material 3

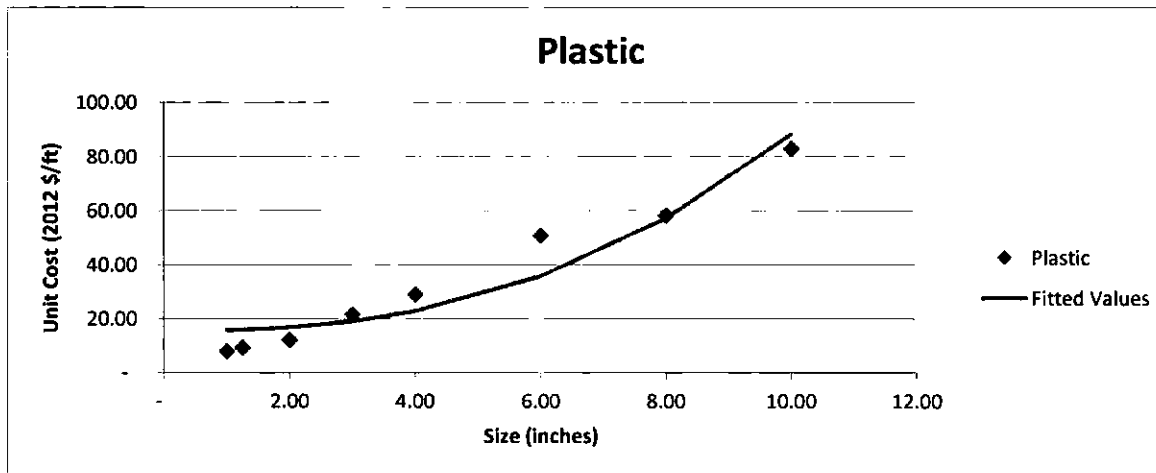
SUMMARY OUTPUT

<i>Regression Statistics</i>	
Multiple R	0.96
R Square	0.92
Adjusted R Square	0.91
Standard Error	8.39
Observations	8.00

ANOVA

	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>Significance F</i>
Regression	1	4,791	4,791	68.05	0.00017155
Residual	6	422	70		
Total	7	5,213			

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>
Intercept	15.59	3.72	4.20	0.57062%
Size^2.5	0.23	0.03	8.25	0.01716%







**Columbia Gas of Kentucky, Inc.**  
**CASE NO. 2013-00167**  
**Forecasted Test Period Filing Requirements**  
**Filing Requirement 12-w**

**Description of Filing Requirement:**

Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as specifically directed by the commission. Local exchange carriers with more than 50,000 access lines shall file:

1. A jurisdictional separations study consistent with 47 C.F.R. Part 36;  
and
2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
  - a. Based on current and reliable data from a single time period;  
and
  - b. Using generally recognized fully allocated, embedded, or incremental cost principles.

**Response:**

Not applicable to a gas utility.

**Responsible Witness:**

None