

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 8

FILING REQUIREMENTS
And SCHEDULES

Columbia Gas of Kentucky, Inc.
Case 2013-00167
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Volume 8

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A	13-a	8	Jurisdictional financial summary for both base and forecasted periods detailing how utility derived amount of requested revenue increase	S. Mark Katko
B	13-b	8	Jurisdictional rate base summary for both base and forecasted periods with supporting schedules which include detailed analyses of each component of the rate base	Chad E. Notestone and Panpilas W. Fischer
C	13-c	8	Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and by individual account base	S. Mark Katko
D	13-d	8	Summary of jurisdictional adjustment to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors	S. Mark Katko and Chad E. Notestone
E	13-e	8	Jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes	Panpilas W. Fischer
F	13-f	8	Summary schedules for both base and forecasted periods of organization membership dues, initiation fees, country club expenditures, charitable contributions, marketing, sales, and advertising, professional services, civic and political activities, employee parties and outings, employee gifts, and rate case expenses	S. Mark Katko

G	13-g	8	Analysis of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes straight time and overtime hours and executive compensation by title	S. Mark Katko
H	13-h	8	Computation of gross revenue conversion factor for forecasted period	S. Mark Katko
I	13-i	8	Comparative income statements, revenue statistics and sales statistics for 5 most recent calendar years, base period and forecasted period	S. Mark Katko
J	13-j	8	Cost of capital summary for both base and forecasted periods with supporting schedules providing details one ach component of the capital structure	Paul R. Moul
K	13-k	8	earnings measures for the 10 most recent calendar years, base period and forecasted period	S. Mark Katko
L	13-l	8	Narrative description and explanation of all proposed tariff changes	Judy M. Cooper
M	13-m	8	Revenue summary for both base and forecasted periods with supporting schedules which provide detailed billing analyses for all customer classes	Chad E. Notestone
N	13-n	8	Typical bill comparison under present and proposed rates for all customer classes	Chad E. Notestone

Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13

Description of Filing Requirement:

Each application seeking a general adjustment in rates supported by a forecasted test period shall include the following data:

Response:

Please refer to the following pages for the detailed requirements.

Responsible Witness:

None

Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-a

Description of Filing Requirement:

A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase;

Response:

Please refer to Schedule A.

Responsible Witness:

S. Mark Katko

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

A OVERALL FINANCIAL SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
OVERALL FINANCIAL SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE A
PAGE 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT
1	RATE BASE	B-1	190,128,103	203,298,499
2	ADJUSTED OPERATING INCOME	C-1	12,381,114	7,398,960
3	EARNED RATE OF RETURN (2 / 1)		6.51%	3.64%
4	REQUIRED RATE OF RETURN	J	8.64%	8.59%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	16,427,068	17,463,341
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	4,045,954	10,064,381
7	GROSS REVENUE CONVERSION FACTOR	H	1.64894	1.64894
8	REVENUE DEFICIENCY (6 x 7)		6,671,514	16,595,510
9	REVENUE INCREASE REQUESTED	C-1		16,595,510
10	ADJUSTED OPERATING REVENUES	C-1		93,147,657
11	REVENUE REQUIREMENTS (9 + 10)			<u>109,743,167</u>

Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-b

Description of Filing Requirement:

A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base;

Response:

Please refer to Schedule B.

Responsible Witness:

Chad E. Notestone and Panpilas W. Fischer

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013

FORECASTED TEST PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

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COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
JURISDICTIONAL RATE BASE SUMMARY
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-1
SHEET 1 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD \$
1	PLANT IN SERVICE	B-2	334,678,582
2	PROPERTY HELD FOR FUTURE USE	B-2.6	0
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	0
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	<u>(133,094,453)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		201,584,129
6	CASH WORKING CAPITAL ALLOWANCE	B-5.2	4,258,877
7	OTHER WORKING CAPITAL ALLOWANCES	B-5.1	38,494,025
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS	B-6	(54,208,928)
9	OTHER ITEMS		<u>0</u>
10	RATE BASE (5 THROUGH 9)		<u>190,128,103</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
JURISDICTIONAL RATE BASE SUMMARY
AS OF DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-1
SHEET 2 OF 2

WITNESS: C. E. NOTESTONE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	END OF FORECASTED TEST PERIOD \$	13 MONTH AVERAGE FORECASTED PERIOD \$
1	PLANT IN SERVICE	B-2	370,336,762	356,161,789
2	PROPERTY HELD FOR FUTURE USE	B-2.6	0	0
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	0	0
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	<u>(143,360,949)</u>	<u>(138,958,740)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		226,975,813	217,203,049
6	CASH WORKING CAPITAL ALLOWANCE	B-5.2	4,081,898	4,081,898
7	OTHER WORKING CAPITAL ALLOWANCES (13 MO. AVG)	B-5.1	39,444,246	39,444,246
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS	B-6	(58,437,068)	(57,430,695)
9	OTHER ITEMS		<u>0</u>	<u>0</u>
10	RATE BASE (5 THROUGH 9)		<u>212,064,890</u>	<u>203,298,499</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2
SHEET 1 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	MAJOR PROPERTY GROUPIN	BASE PERIOD TOTAL	JURISDICTIONAL	BASE PERIOD TOTAL	ADJUSTMENTS	END OF PERIOD ADJUSTED JURISDICTION
		COMPANY \$	PERCENT	COMPANY \$	\$	\$
1	INTANGIBLES	3,353,245	100.00%	3,353,245	0	3,353,245
2	PRODUCTION	7,678	100.00%	7,678	0	7,678
3	STORAGE AND PROCESSING	0	100.00%	0	0	0
4	TRANSMISSION	0	100.00%	0	0	0
5	DISTRIBUTION	326,403,158	100.00%	326,403,158	0	326,403,158
6	GENERAL	4,914,501	100.00%	4,914,501	0	4,914,501
7	COMMON	0	100.00%	0	0	0
8	OTHER	0	100.00%	0	0	0
9	TOTAL	<u>334,678,582</u>		<u>334,678,582</u>	<u>0</u>	<u>334,678,582</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2
SHEET 2 OF 2

WITNESS: C. E. NOTESTONE

LINE NO.	MAJOR PROPERTY GROUPING	FORECASTED PERIOD	JURISDICTIONAL PERCENT	FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	13 MONTH AVERAGE
		TOTAL COMPANY		JURISDICTIONAL TOTAL		ADJUSTED JURISDICTIONAL	
		\$		\$	\$	\$	\$
1	INTANGIBLES	4,924,850	100.00%	4,924,850	0	4,924,850	4,186,892
2	PRODUCTION	7,678	100.00%	7,678	0	7,678	7,678
3	STORAGE AND PROCESSING	0	100.00%	0	0	0	0
4	TRANSMISSION	0	100.00%	0	0	0	0
5	DISTRIBUTION	360,175,736	100.00%	360,175,736	0	360,175,736	346,847,928
6	GENERAL	5,228,498	100.00%	5,228,498	0	5,228,498	5,119,291
7	COMMON	0	100.00%	0	0	0	0
8	OTHER	0	100.00%	0	0	0	0
9	TOTAL	<u>370,336,762</u>		<u>370,336,762</u>	<u>0</u>	<u>370,336,762</u>	<u>356,161,789</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2013

DATA: X BASE PERIOD ___ FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WPB-2.1

SCHEDULE B-2.1
SHEET 1 OF 2
WITNESS: C. E. NOTESTONE

LN	ACCT.	ACCOUNT /	BASE PERIOD	JURIS.	JURISDICTIONAL	ADJUSTED	
NO	NO.	SUBACCOUNT TITLES	TOTAL COMPANY	PERCENT	TOTAL	ADJUSTMENTS	JURISDICTION
			\$		\$	\$	\$
1		<u>INTANGIBLE PLANT</u>					
2	301.00	ORGANIZATION	521	<u>100%</u>	521	0	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	74,348		74,348	0	74,348
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0		0	0	0
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	3,278,376		3,278,376	0	3,278,376
7		TOTAL INTANGIBLE PLANT	3,353,245		3,353,245	0	3,353,245
8		<u>PRODUCTION PLANT - LPG</u>					
9	304.10	LAND	7,678		7,678	0	7,678
10		TOTAL PRODUCTION PLANT - LPG	7,678		7,678	0	7,678
11		<u>DISTRIBUTION PLANT</u>					
12	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206		206	0	206
13	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	878,534		878,534	0	878,534
14	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	617,460		617,460	0	617,460
15	374.50	RIGHTS OF WAY	2,679,306		2,679,306	0	2,679,306
16	375.20	STRUC & IMPROV-CITY GATE M & R	110,204		110,204	0	110,204
17	375.30	STRUC & IMPROV-GENERAL M & R	10,848		10,848	0	10,848
18	375.40	STRUC & IMPROV-REGULATING	1,039,739		1,039,739	0	1,039,739
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	88,210		88,210	0	88,210
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	7,334,814		7,334,814	0	7,334,814
21	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	145,860		145,860	0	145,860
22	375.80	STRUC & IMPROV-COMMUNICATIONS	33,261		33,261	0	33,261
23	376.00	MAINS	171,168,445		171,168,445	0	171,168,445
24	378.10	M & R STATION EQUIP-GENERAL	247,895		247,895	0	247,895
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	5,472,649		5,472,649	0	5,472,649
26	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443		45,443	0	45,443
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	257,909		257,909	0	257,909
28	380.00	SERVICES	101,006,236		101,006,236	0	101,006,236
29	381.00	METERS	12,355,635		12,355,635	0	12,355,635
30	381.10	METERS - AMI	742,977		742,977	0	742,977
31	382.00	METER INSTALLATIONS	8,329,876		8,329,876	0	8,329,876
32	383.00	HOUSE REGULATORS	5,067,005		5,067,005	0	5,067,005
33	384.00	HOUSE REGULATOR INSTALLATIONS	2,282,264		2,282,264	0	2,282,264
34	385.00	INDUSTRIAL M & R STATION EQUIPMENT	2,815,597		2,815,597	0	2,815,597
35	387.20	OTHER EQUIP-ODORIZATION	0		0	0	0
36	387.41	OTHER EQUIP-TELEPHONE	711,152		711,152	0	711,152
37	387.42	OTHER EQUIPMENT-RADIO	773,834		773,834	0	773,834
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	167,421		167,421	0	167,421
39	387.45	OTHER EQUIP-TELEMETERING	1,906,733		1,906,733	0	1,906,733
40	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644		113,644	0	113,644
41		TOTAL DISTRIBUTION PLANT	326,403,158		326,403,158	0	326,403,158
42		<u>GENERAL PLANT</u>					
43	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,131,058		1,131,058	0	1,131,058
44	391.11	OFFICE FURN & EQUIP-DATA HANDLING	23,575		23,575	0	23,575
45	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	617,268		617,268	0	617,268
46	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	104,114		104,114	0	104,114
47	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462		24,462	0	24,462
48	393.00	STORES EQUIPMENT	0		0	0	0
49	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	25,820		25,820	0	25,820
50	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	335,308		335,308	0	335,308
51	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	0		0	0	0
52	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0		0	0	0
53	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	2,244,474		2,244,474	0	2,244,474
54	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	9,782		9,782	0	9,782
55	396.00	LABORATORY	258,255		258,255	0	258,255
56	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	140,386		140,386	0	140,386
57		TOTAL GENERAL PLANT	4,914,501		4,914,501	0	4,914,501
58		TOTAL PLANT IN SERVICE	334,678,582		334,678,582	0	334,678,582

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2014

DATA: ___ BASE PERIOD __X__ FORECASTED PERIOD
TYPE OF FILING: __X__ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WPB-2.1

SCHEDULE B-2.1
SHEET 2 OF 2
WITNESS: C. E. NOTESTONE

LIN NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	FORECASTED			ADJUSTED JURIS.	13 MONTH AVERAGE
			PERIOD TOTAL COMPANY	JURIS. PERCENT	JURIS. TOTAL		
			\$		\$	\$	\$
1		<u>INTANGIBLE PLANT</u>					
2	301.00	ORGANIZATION	521	100%	521	0	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	74,348		74,348	0	74,348
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0		0	0	0
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	4,849,981		4,849,981	0	4,849,981
7		TOTAL INTANGIBLE PLANT	4,924,850		4,924,850	0	4,924,850
8		<u>PRODUCTION PLANT - LPG</u>					
9	304.10	LAND	7,678		7,678	0	7,678
10		TOTAL PRODUCTION PLANT - LPG	7,678		7,678	0	7,678
11		<u>DISTRIBUTION PLANT</u>					
12	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206		206	0	206
13	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	878,534		878,534	0	878,534
14	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	617,460		617,460	0	617,460
15	374.50	RIGHTS OF WAY	2,715,230		2,715,230	0	2,715,230
16	375.20	STRUC & IMPROV-CITY GATE M & R	318,056		318,056	0	318,056
17	375.30	STRUC & IMPROV-GENERAL M & R	10,848		10,848	0	10,848
18	375.40	STRUC & IMPROV-REGULATING	1,039,739		1,039,739	0	1,039,739
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	88,210		88,210	0	88,210
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	7,482,293		7,482,293	0	7,482,293
21	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	145,860		145,860	0	145,860
22	375.80	STRUC & IMPROV-COMMUNICATIONS	33,261		33,261	0	33,261
23	376.00	MAINS	185,853,782		185,853,782	0	185,853,782
24	378.10	M & R STATION EQUIP-GENERAL	247,895		247,895	0	247,895
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	6,103,782		6,103,782	0	6,103,782
26	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443		45,443	0	45,443
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	257,909		257,909	0	257,909
28	380.00	SERVICES	109,423,330		109,423,330	0	109,423,330
29	381.00	METERS	12,726,004		12,726,004	0	12,726,004
30	381.10	METERS - AMI	8,631,733		8,631,733	0	8,631,733
31	382.00	METER INSTALLATIONS	8,519,658		8,519,658	0	8,519,658
32	383.00	HOUSE REGULATORS	5,361,631		5,361,631	0	5,361,631
33	384.00	HOUSE REGULATOR INSTALLATIONS	2,282,264		2,282,264	0	2,282,264
34	385.00	INDUSTRIAL M & R STATION EQUIPMENT	2,950,197		2,950,197	0	2,950,197
35	387.20	OTHER EQUIP-ODORIZATION	0		0	0	0
36	387.41	OTHER EQUIP-TELEPHONE	711,152		711,152	0	711,152
37	387.42	OTHER EQUIPMENT-RADIO	773,834		773,834	0	773,834
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	167,421		167,421	0	167,421
39	387.45	OTHER EQUIP-TELEMETERING	2,676,359		2,676,359	0	2,676,359
40	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644		113,644	0	113,644
41		TOTAL DISTRIBUTION PLANT	360,175,736		360,175,736	0	360,175,736
42		<u>GENERAL PLANT</u>					
43	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,131,058		1,131,058	0	1,131,058
44	391.11	OFFICE FURN & EQUIP-DATA HANDLING	23,575		23,575	0	23,575
45	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	617,268		617,268	0	617,268
46	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	104,114		104,114	0	104,114
47	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462		24,462	0	24,462
48	393.00	STORES EQUIPMENT	0		0	0	0
49	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	25,820		25,820	0	25,820
50	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	335,308		335,308	0	335,308
51	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	0		0	0	0
52	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0		0	0	0
53	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	2,478,079		2,478,079	0	2,478,079
54	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	9,782		9,782	0	9,782
55	396.00	LABORATORY	258,255		258,255	0	258,255
56	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	220,778		220,778	0	220,778
57		TOTAL GENERAL PLANT	5,228,498		5,228,498	0	5,228,498
58		TOTAL PLANT IN SERVICE	370,336,762		370,336,762	0	370,336,762

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-2.2
SHEET 1 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
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THERE ARE NO PROPOSED ADJUSTMENTS TO PLANT IN SERVICE IN THIS FILING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-2.2
SHEET 2 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
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THERE ARE NO PROPOSED ADJUSTMENTS TO PLANT IN SERVICE IN THIS FILING.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2012 TO AUGUST 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1, 2.2

SCHEDULE B-2.3
SHEET 1 OF 4
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>					
2		<u>INTANGIBLE PLANT</u>					
3	301.00	Organization	521	0	0	0	521
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	0	74,348
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	2,930,058	594,577	(246,260)	0	3,278,376
8		Total Intangible Plant	3,004,927	594,577	(246,260)	0	3,353,245
9		<u>PRODUCTION PLANT - LPG</u>					
10	304.10	Land	7,678	0	0	0	7,678
11		Total Production Plant - Lpg	7,678	0	0	0	7,678
12		<u>Distribution Plant</u>					
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	206
14	374.20	Land-Other Distribution Systems	878,634	0	(100)	0	878,534
15	374.40	Land Rights-Other Distr Systems	616,273	1,188	0	0	617,460
16	374.50	Rights Of Way	2,666,571	13,706	(972)	0	2,679,305
17	375.20	Struc & Improv-City Gate M & R	5,249	113,718	(8,763)	0	110,204
18	375.30	Struc & Improv-General M & R	10,848	0	0	0	10,848
19	375.40	Struc & Improv-Regulating	932,968	28,021	(9,990)	88,740	1,039,739
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	0	88,210
21	375.70	Struc & Improv-Other Distr. Systems	7,163,205	185,782	(14,173)	0	7,334,814
22	375.71	Struc & Improv-Other Distr Sys-Ilp	63,643	82,217	0	0	145,860
23	375.80	Struc & Improv-Communications	33,261	0	0	0	33,261
24	376.00	Mains	158,099,189	14,205,439	(1,136,183)	0	171,168,445
25	378.10	M & R Station Equip-General	251,342	0	0	(3,447)	247,895
26	378.20	M & R Sta Equip-General-Regulating	4,920,957	692,984	(55,998)	(85,293)	5,472,649
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	0	257,909
29	380.00	Services	94,361,413	7,509,932	(865,108)	0	101,006,236

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2012 TO AUGUST 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1, 2.2

SCHEDULE B-2.3
SHEET 2 OF 4
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
1	381.00	Meters	12,027,997	412,714	(85,076)	0	12,355,635
2	381.10	Meters - AMI	651,427	96,420	(4,869)	0	742,977
3	382.00	Meter Installations	8,146,983	202,073	(19,181)	0	8,329,876
4	383.00	House Regulators	4,668,901	409,772	(11,668)	0	5,067,005
5	384.00	House Regulator Installations	2,282,264	0	0	0	2,282,264
6	385.00	Industrial M & R Station Equipment	2,720,876	113,408	(18,686)	0	2,815,597
7	387.20	Other Equip-Odorization	17,896	0	(17,896)	0	0
8	387.41	Other Equip-Telephone	711,152	0	0	0	711,152
9	387.42	Other Equipment-Radio	872,759	0	(98,925)	0	773,834
10	387.44	Other Equip-Other Communication	169,974	0	(2,553)	0	167,421
11	387.45	Other Equip-Telemetry	1,491,441	528,961	(113,669)	0	1,906,733
12	387.46	Other Equip-Cust Info Service	127,355	0	(13,711)	0	113,644
13		Total Distribution Plant	<u>304,284,345</u>	<u>24,596,333</u>	<u>(2,477,520)</u>	0	<u>326,403,158</u>
14		<u>GENERAL PLANT</u>					
15	391.10	Office Furn & Equip-Unspecified	1,139,684	0	(8,626)	0	1,131,058
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	0	23,575
17	391.12	Office Furn & Equip-Info Systems	617,029	239	0	0	617,268
18	392.20	Trans Equip-Trailers Over \$1,000	162,144	0	(58,030)	0	104,114
19	392.21	Trans Equip-Trailers \$1,000 Or Less	27,861	0	(3,399)	0	24,462
20	393.00	Stores Equipment	0	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	0	25,820
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,082,418	167,528	(5,473)	0	2,244,474
26	395.00	Laboratory	9,782	0	0	0	9,782
27	396.00	Power Operated Equip-General Tools	646,776	0	(388,522)	0	258,255
28	398.00	Miscellaneous Equipment	122,966	19,041	(1,621)	0	140,386
29		Total General Plant	<u>5,193,363</u>	<u>186,808</u>	<u>(465,670)</u>	0	<u>4,914,501</u>
30		TOTAL GAS PLANT IN SERVICE	<u>312,490,314</u>	<u>25,377,718</u>	<u>(3,189,450)</u>	0	<u>334,678,582</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
JANUARY 2014 TO DECEMBER 2014

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1, 2.2

SCHEDULE B-2.3
SHEET 3 OF 4
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD				FORECAST PERIOD	
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE	13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>						
2		<u>INTANGIBLE PLANT</u>						
3	301.00	Organization	521	0	0	0	521	521
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	0	74,348	74,348
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	3,489,150	1,490,671	(129,840)	0	4,849,981	4,112,024
8		Total Intangible Plant	3,564,019	1,490,671	(129,840)	0	4,924,850	4,186,892
9		<u>PRODUCTION PLANT - LPG</u>						
10	304.10	Land	7,678	0	0	0	7,678	7,678
11		Total Production Plant - Lpg	7,678	0	0	0	7,678	7,678
12		<u>Distribution Plant</u>						
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	206	206
14	374.20	Land-Other Distribution Systems	878,534	0	0	0	878,534	878,534
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	0	617,460	617,460
16	374.50	Rights Of Way	2,691,101	27,049	(2,920)	0	2,715,230	2,702,204
17	375.20	Struc & Improv-City Gate M & R	163,007	173,011	(17,962)	0	318,056	238,397
18	375.30	Struc & Improv-General M & R	10,848	0	0	0	10,848	10,848
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	0	1,039,739	1,039,739
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	0	88,210	88,210
21	375.70	Struc & Improv-Other Distr. Systems	7,375,932	119,021	(12,660)	0	7,482,293	7,420,536
22	375.71	Struc & Improv-Other Distr Sys-Ilp	145,860	0	0	0	145,860	145,860
23	375.80	Struc & Improv-Communications	33,261	0	0	0	33,261	33,261
24	376.00	Mains	175,213,285	11,853,311	(1,212,814)	0	185,853,782	180,114,179
25	378.10	M & R Station Equip-General	247,895	0	0	0	247,895	247,895
26	378.20	M & R Sta Equip-General-Regulating	5,619,802	540,784	(56,804)	0	6,103,782	5,857,468
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443	45,443
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	0	257,909	257,909
29	380.00	Services	103,487,478	6,630,604	(694,752)	0	109,423,330	106,378,091

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
JANUARY 2014 TO DECEMBER 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1, 2.2

SCHEDULE B-2.3
SHEET 4 OF 4
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD				FORECAST PERIOD	
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE	13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
1	381.00	Meters	12,430,835	329,902	(34,733)	0	12,726,004	12,575,998
2	381.10	Meters - AMI	1,032,196	7,599,537	0	0	8,631,733	5,216,541
3	382.00	Meter Installations	8,376,834	159,163	(16,339)	0	8,519,658	8,444,842
4	383.00	House Regulators	5,138,524	248,859	(25,752)	0	5,361,631	5,243,718
5	384.00	House Regulator Installations	2,282,264	0	0	0	2,282,264	2,282,264
6	385.00	Industrial M & R Station Equipment	2,853,144	108,306	(11,253)	0	2,950,197	2,899,386
7	387.20	Other Equip-Odorization	0	0	0	0	0	0
8	387.41	Other Equip-Telephone	711,152	0	0	0	711,152	711,152
9	387.42	Other Equipment-Radio	773,834	0	0	0	773,834	773,834
10	387.44	Other Equip-Other Communication	167,421	0	0	0	167,421	167,421
11	387.45	Other Equip-Telemetry	2,101,708	643,682	(69,031)	0	2,676,359	2,342,887
12	387.46	Other Equip-Cust Info Service	113,644	0	0	0	113,644	113,644
13		Total Distribution Plant	333,897,527	28,433,229	(2,155,020)	0	360,175,736	346,847,928
14		<u>GENERAL PLANT</u>						
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	0	1,131,058	1,131,058
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	0	23,575	23,575
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	0	617,268	617,268
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	0	104,114	104,114
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	0	24,462	24,462
20	393.00	Stores Equipment	0	0	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	0	25,820	25,820
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	0	335,308	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0	0
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0	0
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,337,960	156,890	(16,771)	0	2,478,079	2,396,829
26	395.00	Laboratory	9,782	0	0	0	9,782	9,782
27	396.00	Power Operated Equip-General Tools	258,255	0	0	0	258,255	258,255
28	398.00	Miscellaneous Equipment	172,521	54,099	(5,842)	0	220,778	192,820
29		Total General Plant	5,040,122	210,989	(22,613)	0	5,228,498	5,119,291
30		TOTAL GAS PLANT IN SERVICE	<u>342,509,346</u>	<u>30,134,889</u>	<u>(2,307,473)</u>	<u>0</u>	<u>370,336,762</u>	<u>356,161,789</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PROPERTY MERGED OR ACQUIRED
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2.4
SHEET 1 OF 2

WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PROPERTY MERGED OR ACQUIRED
AS OF DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2.4

SHEET 2 OF 2

WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
LEASED PROPERTY
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2.5
SHEET 1 OF 2

WITNESS: C. E. NOTESTONE

LINE NO.	IDENTIFICATION OR REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLAIN METHOD OF CAPITALIZATION
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COLUMBIA GAS OF KENTUCKY, INC. DOES NOT HAVE ANY CAPITAL LEASES.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
LEASED PROPERTY
AS OF DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2.5

SHEET 2 OF 2

WITNESS: C. E. NOTESTONE

IDENTIFICATION						DOLLAR	
LINE	OR REFERENCE	DESCRIPTION OF TYPE	NAME OF	FREQUENCY	AMOUNT OF	VALUE OF	EXPLAIN METHOD OF
NO.	NUMBER	AND USE OF PROPERTY	LESSEE	OF PAYMENT	LEASE PAYMENT	PROPERTY	CAPITALIZATION
						INVOLVED	

COLUMBIA GAS OF KENTUCKY, INC. DOES NOT HAVE ANY CAPITAL LEASES.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2.6
SHEET 1 OF 2
WITNESS: C. E. NOTESTONE

DESCRIPTION			NET		REVENUE REALIZED		EXPENSES INCURRED			
LINE AND LOCATION NO. OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	ORIGINAL COST	AMOUNT	ACCT. NO.	DESCRIPTION	AMOUNT	ACCT. NO.	DESCRIPTION

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6
SHEET 2 OF 2
WITNESS: C. E. NOTESTONE

DESCRIPTION				NET			<u>REVENUE REALIZED</u>			<u>EXPENSES INCURRED</u>
LINE AND LOCATION NO. OF PROPERTY	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	ORIGINAL COST	AMOUNT	ACCT. NO.	DESCRIPTION	AMOUNT	ACCT. NO.	DESCRIPTION

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PROPERTY EXCLUDED FROM RATE BASE
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-2.7
SHEET 1 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DRPRECIATION	NET ORIGINAL COST	AMOUNT	PERIOD ACCT. NO.	REVENUE AND EXPENSE DESCRIPTION	REASONS FOR EXCLUSION
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NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PROPERTY EXCLUDED FROM RATE BASE
AS OF DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2.7
SHEET 2 OF 2

WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DRPRECIATION	NET ORIGINAL COST	AMOUNT	PERIOD REVENUE AND EXPENSE		REASONS FOR EXCLUSION
								ACCT. NO.	DESCRIPTION	

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WPB-3.1

SCHEDULE B-3
SHEET 1 OF 4
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLES	BASE PERIOD		RESERVE BALANCES			ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		<u>INTANGIBLE PLANT</u>			<u>100%</u>			
2	301.00	ORGANIZATION	521	0		0	0	0
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	74,348	39,604		39,604	0	39,604
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0	0		0	0	0
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	3,278,376	1,408,331		1,408,331	0	1,408,331
7		TOTAL INTANGIBLE PLANT	3,353,245	1,447,935		1,447,935	0	1,447,935
8		<u>PRODUCTION PLANT - LPG</u>						
9	304.10	LAND	7,678	0		0	0	0
10		TOTAL PRODUCTION PLANT - LPG	7,678	0		0	0	0
11		<u>DISTRIBUTION PLANT</u>						
12	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206	0		0	0	0
13	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	878,534	(19)		(19)	0	(19)
14	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	617,460	146,521		146,521	0	146,521
15	374.50	RIGHTS OF WAY	2,679,306	824,270		824,270	0	824,270
16	375.20	STRUC & IMPROV-CITY GATE M & R	110,204	(3,420)		(3,420)	0	(3,420)
17	375.30	STRUC & IMPROV-GENERAL M & R	10,848	11,233		11,233	0	11,233
18	375.40	STRUC & IMPROV-REGULATING	1,039,739	358,567		358,567	0	358,567
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	88,210	48,426		48,426	0	48,426
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	7,334,814	2,771,924		2,771,924	0	2,771,924
21	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	145,860	42,275		42,275	0	42,275
22	375.80	STRUC & IMPROV-COMMUNICATIONS	33,261	33,261		33,261	0	33,261
23	376.00	MAINS	171,168,445	52,340,455		52,340,455	0	52,340,455
24	378.10	M & R STATION EQUIP-GENERAL	247,895	263,285		263,285	0	263,285
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	5,472,649	2,465,585		2,465,585	0	2,465,585
26	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	32,318		32,318	0	32,318
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	257,909	270,760		270,760	0	270,760
28	380.00	SERVICES	101,006,236	55,484,744		55,484,744	0	55,484,744

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2013

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WPB-3.1

SCHEDULE B-3
SHEET 2 OF 4
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLES	BASE PERIOD		RESERVE BALANCES			ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	381.00	METERS	12,355,635	4,384,807		4,384,807	0	4,384,807
2	381.10	METERS - AMI	742,977	23,247		23,247	0	23,247
3	382.00	METER INSTALLATIONS	8,329,876	4,027,781		4,027,781	0	4,027,781
4	383.00	HOUSE REGULATORS	5,067,005	1,274,751		1,274,751	0	1,274,751
5	384.00	HOUSE REGULATOR INSTALLATIONS	2,282,264	1,712,791		1,712,791	0	1,712,791
6	385.00	INDUSTRIAL M & R STATION EQUIPMENT	2,815,597	951,357		951,357	0	951,357
7	387.20	OTHER EQUIP-ODORIZATION	0	(59,912)		(59,912)	0	(59,912)
8	387.41	OTHER EQUIP-TELEPHONE	711,152	321,517		321,517	0	321,517
9	387.42	OTHER EQUIPMENT-RADIO	773,834	493,570		493,570	0	493,570
10	387.44	OTHER EQUIP-OTHER COMMUNICATION	167,421	73,444		73,444	0	73,444
11	387.45	OTHER EQUIP-TELEMETERING	1,906,733	452,996		452,996	0	452,996
12	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	103,367		103,367	0	103,367
13		TOTAL DISTRIBUTION PLANT	326,403,158	128,849,902		128,849,902	0	128,849,902
14		<u>GENERAL PLANT</u>						
15	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,131,058	766,197		766,197	0	766,197
16	391.11	OFFICE FURN & EQUIP-DATA HANDLING	23,575	(11,319)		(11,319)	0	(11,319)
17	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	617,268	281,163		281,163	0	281,163
18	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	104,114	21,380		21,380	0	21,380
19	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	1,900		1,900	0	1,900
20	393.00	STORES EQUIPMENT	0	0		0	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	25,820	12,946		12,946	0	12,946
22	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	335,308	335,308		335,308	0	335,308
23	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANL	0	37,937		37,937	0	37,937
24	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	185		185	0	185
25	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	2,244,474	1,122,544		1,122,544	0	1,122,544
26	395.00	LABORATORY	9,782	6,505		6,505	0	6,505
27	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	258,255	185,106		185,106	0	185,106
28	398.00	MISCELLANEOUS EQUIPMENT	140,386	36,763		36,763	0	36,763
29		TOTAL GENERAL PLANT	4,914,501	2,796,616		2,796,616	0	2,796,616
30		TOTAL PLANT IN SERVICE	334,678,582	133,094,453		133,094,453	0	133,094,453

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF DECEMBER 31, 2014

DATA: ___ BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WPB-3.1

SCHEDULE B-3
SHEET 3 OF 4
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLES	13 MONTH AVERAGE FORECASTED PERIOD TOTAL INVESTMENT (D)	TOTAL COMPANY (E)	RESERVE BALANCES			ADJUSTED JURISDICTION (I)	13 MONTH AVERAGE (J)
					JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	ADJUSTMENTS (H)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1		<u>INTANGIBLE PLANT</u>			<u>100%</u>				
2	301.00	ORGANIZATION	521	0		0	0	0	0
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	74,348	42,908		42,908	0	42,908	41,669
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0	0		0	0	0	0
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0		0	0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	4,112,024	1,981,253		1,981,253	0	1,981,253	1,757,917
7		TOTAL INTANGIBLE PLANT	4,186,892	2,024,161		2,024,161	0	2,024,161	1,799,586
8		<u>PRODUCTION PLANT - LPG</u>							
9	304.10	LAND	7,678	0		0	0	0	0
10		TOTAL PRODUCTION PLANT - LPG	7,678	0		0	0	0	0
11		<u>DISTRIBUTION PLANT</u>							
12	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206	0		0	0	0	0
13	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	878,534	(19)		(19)	0	(19)	(19)
14	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	617,460	160,721		160,721	0	160,721	155,195
15	374.50	RIGHTS OF WAY	2,702,204	865,877		865,877	0	865,877	850,099
16	375.20	STRUC & IMPROV-CITY GATE M & R	238,397	(21,019)		(21,019)	0	(21,019)	(14,739)
17	375.30	STRUC & IMPROV-GENERAL M & R	10,848	11,629		11,629	0	11,629	11,467
18	375.40	STRUC & IMPROV-REGULATING	1,039,739	396,547		396,547	0	396,547	380,953
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	88,210	51,654		51,654	0	51,654	50,328
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	7,420,536	2,954,075		2,954,075	0	2,954,075	2,886,145
21	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	145,860	76,830		76,830	0	76,830	63,872
22	375.80	STRUC & IMPROV-COMMUNICATIONS	33,261	33,261		33,261	0	33,261	33,261
23	376.00	MAINS	180,114,179	55,207,304		55,207,304	0	55,207,304	54,042,558
24	378.10	M & R STATION EQUIP-GENERAL	247,895	271,945		271,945	0	271,945	268,585
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	5,857,468	2,593,165		2,593,165	0	2,593,165	2,542,966
26	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	33,910		33,910	0	33,910	33,292
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	257,909	270,760		270,760	0	270,760	270,760
28	380.00	SERVICES	106,378,091	59,858,742		59,858,742	0	59,858,742	57,925,307

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF DECEMBER 31, 2014

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED ___ REVISED
WORKPAPER REFERENCE NO(S): WPB-3.1

SCHEDULE B-3
SHEET 4 OF 4
WITNESS: C. E. NOTESTONE

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	13 MONTH AVERAGE FORECASTED PERIOD TOTAL INVESTMENT (D)	<----- RESERVE BALANCES ----->					
				TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)	13 MONTH AVERAGE (J)
1	381.00	METERS	12,575,998	4,916,191		4,916,191	0	4,916,191	4,699,526
2	381.10	METERS - AMI	5,216,541	412,834		412,834	0	412,834	161,591
3	382.00	METER INSTALLATIONS	8,444,842	4,322,430		4,322,430	0	4,322,430	4,206,022
4	383.00	HOUSE REGULATORS	5,243,718	1,424,137		1,424,137	0	1,424,137	1,357,729
5	384.00	HOUSE REGULATOR INSTALLATIONS	2,282,264	1,751,051		1,751,051	0	1,751,051	1,736,105
6	385.00	INDUSTRIAL M & R STATION EQUIPMENT	2,899,386	1,088,837		1,088,837	0	1,088,837	1,027,993
7	387.20	OTHER EQUIP-ODORIZATION	0	(59,912)		(59,912)	0	(59,912)	(59,912)
8	387.41	OTHER EQUIP-TELEPHONE	711,152	352,877		352,877	0	352,877	339,971
9	387.42	OTHER EQUIPMENT-RADIO	773,834	527,698		527,698	0	527,698	513,652
10	387.44	OTHER EQUIP-OTHER COMMUNICATION	167,421	80,820		80,820	0	80,820	77,784
11	387.45	OTHER EQUIP-TELEMETERING	2,342,887	468,766		468,766	0	468,766	461,812
12	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	108,383		108,383	0	108,383	106,319
13		TOTAL DISTRIBUTION PLANT	346,847,928	138,159,495		138,159,495	0	138,159,495	134,128,624
14		<u>GENERAL PLANT</u>							
15	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	1,131,058	841,605		841,605	0	841,605	813,327
16	391.11	OFFICE FURN & EQUIP-DATA HANDLING	23,575	(9,223)		(9,223)	0	(9,223)	(10,009)
17	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	617,268	445,771		445,771	0	445,771	384,043
18	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	104,114	31,212		31,212	0	31,212	27,396
19	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	4,204		4,204	0	4,204	3,310
20	393.00	STORES EQUIPMENT	0	0		0	0	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	25,820	14,322		14,322	0	14,322	13,806
22	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	335,308	335,308		335,308	0	335,308	335,308
23	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANU	0	37,937		37,937	0	37,937	37,937
24	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	185		185	0	185	185
25	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	2,396,829	1,224,028		1,224,028	0	1,224,028	1,184,744
26	395.00	LABORATORY	9,782	7,161		7,161	0	7,161	6,915
27	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	258,255	200,550		200,550	0	200,550	192,828
28	398.00	MISCELLANEOUS EQUIPMENT	192,820	44,232		44,232	0	44,232	40,739
29		TOTAL GENERAL PLANT	5,119,291	3,177,293		3,177,293	0	3,177,293	3,030,530
30		TOTAL PLANT IN SERVICE	356,161,789	143,360,949		143,360,949	0	143,360,949	138,958,740

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ADJUSTMENTS TO ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-3.1
SHEET 1 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLES	BASE PERIOD TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENT	WORKPAPER REFERENCE	DESCRIPTION AND PURPOSE OF ADJUSTMENT
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)

---- NONE ----

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ADJUSTMENTS TO ACCUMULATED DEPRECIATION & AMORTIZATION
FORECAST PERIOD 12/31/2013 TO 12/31/2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-3.1
SHEET 2 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLES	FORECAST PERIOD		JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENT	WORKPAPER REFERENCE	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			TOTAL COMPANY ADJUSTMENT					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	

---- NONE ----

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS IN SERVICE
AS OF FEBRUARY 28, 2013

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s). WPB-4

SCHEDULE B-4
SHEET 1 OF 1
WITNESS: C. E. NOTESTONE

LINE NO. (A)	GPA (B)	DESCRIPTION (C)	ACCUMULATED COSTS				TOTAL COST (H=F*G)
			TOTAL CWIP AMOUNT (D)	CONSTRUCTION AMOUNT (E)	CWIP AMOUNT IN SERVICE (F=D-E)	JURISDICTIONAL (G)	
			\$	\$	\$	%	\$
1	303.00	MISC INTANGIBLE PLANT	21,987	21,987	0	100.00	0
2	303.30	MISC INTANGIBLE PLANT	866,334	866,334	0		0
3		SUBTOTAL	888,321	888,321	0		0
4	374.40	LAND RIGHTS - OTHER DIST	14,959	14,959	0		0
5	375.40	REGULATING STRUCTURES	71,104	70,381	723		723
6	375.70	OTHER STRUCTURES	29,033	29,033	0		0
7	376.00	MAINS	656,896	601,089	55,807		55,807
8	378.20	M&R EQUIP-GENERAL-REG	469,943	469,943	0		0
9	380.00	SERVICES	132,005	138,162	(6,157)		(6,157)
10	381.00	METERS	9,869	9,869	0		0
11	382.00	METER INSTALLATIONS	142,763	142,763	0		0
12	383.00	HOUSE REGULATORS	15,674	15,674	0		0
13	385.00	IND M&R EQUIPMENT	182,949	182,949	0		0
14	387.45	OTHER EQ-TELEMETERING	163,179	163,179	0		0
15		SUBTOTAL	1,888,375	1,838,002	50,373		50,373
16	391.10	OFF FUR & EQ UNSPECIF	14,725	14,725	0		0
17	398.00	MISC. EQUIPMENT	31,289	31,289	0		0
18		SUBTOTAL	46,014	46,014	0		0
19	TOTAL		2,822,709	2,772,337	50,373		50,373

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ALLOWANCE FOR WORKING CAPITAL
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-5
SHEET 1 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY \$	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT \$
1	CASH WORKING CAPITAL	1 / 8 O & M METHOD	B-5.2	4,258,877	100.00%	4,258,877
2	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	0		0
3	MATERIAL & SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	74,783		74,783
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	37,985,806		37,985,806
5	PREPAYMENTS	13 MONTH AVERAGE BALANCE	B-5.1	<u>433,436</u>		<u>433,436</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>42,752,902</u></u>		<u><u>42,752,902</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ALLOWANCE FOR WORKING CAPITAL
AS OF DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-5
SHEET 2 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY \$	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT \$
1	CASH WORKING CAPITAL	1 / 8 O & M METHOD	B-5.2	4,081,898	100.00%	4,081,898
2	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	0		0
3	MATERIAL & SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	74,783		74,783
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	38,936,027		38,936,027
5	PREPAYMENTS	13 MONTH AVERAGE BALANCE	B-5.1	<u>433,436</u>		<u>433,436</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>43,526,144</u></u>		<u><u>43,526,144</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
WORKING CAPITAL COMPONENTS
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S). WPB-5.1, WPB-5.3

SCHEDULE B-5.1
SHEET 1 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
1	FUEL STOCK	0	100.00%	0
2	MATERIAL & SUPPLIES	74,783	100.00%	74,783
3	GAS STORED UNDERGROUND	37,985,806	100.00%	37,985,806
4	PREPAYMENTS	<u>433,436</u>	100.00%	<u>433,436</u>
5	TOTAL OTHER WORKING CAPITAL	<u>38,494,025</u>		<u>38,494,025</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
WORKING CAPITAL COMPONENTS
AS OF DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S). WPB-5.1, WPB-5.3

SCHEDULE B-5.1
SHEET 2 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY \$	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT \$
1	FUEL STOCK	0	100.00%	0
2	MATERIAL & SUPPLIES	74,783	100.00%	74,783
3	GAS STORED UNDERGROUND	38,936,027	100.00%	38,936,027
4	PREPAYMENTS	<u>433,436</u>	100.00%	<u>433,436</u>
5	TOTAL OTHER WORKING CAPITAL	<u>39,444,246</u>		<u>39,444,246</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
CASH WORKING CAPITAL COMPONENTS - 1 / 8 O&M EXPENSES
FOR THE 12 MONTHS ENDED AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S). SCH.C-2, C-2.2a

SCHEDULE B-5.2
SHEET 1 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	1 / 8 METHOD PERCENT (2)	JURISDICTIONAL AMOUNT (3)
1	CASH WORKING CAPITAL			
2	PURCHASED GAS EXPENSE	424,684	12.50%	53,085
3	LIQUEFIED PETROLEUM GAS EXPENSE	1,693	12.50%	212
4	DISTRIBUTION EXPENSE	10,892,404	12.50%	1,361,551
5	CUSTOMER ACCOUNTING & COLLECTING	5,277,281	12.50%	659,660
6	CUSTOMER SERVICE & INFORMATION	1,474,013	12.50%	184,252
7	SALES EXPENSE	99,550	12.50%	12,444
8	A & G EXPENSE	<u>15,901,387</u>	12.50%	<u>1,987,673</u>
9	TOTAL O & M EXPENSES	34,071,012		<u>4,258,877</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
CASH WORKING CAPITAL COMPONENTS - 1 / 8 O&M EXPENSES
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S). SCH.C-2, C-2.2b

SCHEDULE B-5.2
SHEET 2 OF 2
WITNESS: C. E. NOTESTONE

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	1 / 8 METHOD PERCENT (2)	JURISDICTIONAL AMOUNT (3)
1	CASH WORKING CAPITAL			
2	PURCHASED GAS EXPENSE	448,996	12.50%	56,125
3	LIQUEFIED PETROLEUM GAS EXPENSE	1,888	12.50%	236
4	DISTRIBUTION EXPENSE	11,083,902	12.50%	1,385,488
5	CUSTOMER ACCOUNTING & COLLECTING	5,491,298	12.50%	686,412
6	CUSTOMER SERVICE & INFORMATION	439,889	12.50%	54,986
7	SALES EXPENSE	21,477	12.50%	2,685
8	A & G EXPENSE	<u>15,167,737</u>	12.50%	<u>1,895,967</u>
9	TOTAL O & M EXPENSES	32,655,187		<u>4,081,898</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S). WPB-6

SCHEDULE B-6
SHEET 1 OF 2
WITNESS: P. W. FISCHER

LINE NO.	SUB ACCT	WORKPAPER REFERENCE	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
1		<u>ACCOUNT 190 - DEFERRED INCOME TAXES</u>			
2	2851	CONTRIBUTIONS IN AID & CUST. ADVANCES - FED	1,098,393	100.00%	1,098,393
3	4851	CONTRIBUTIONS IN AID & CUST. ADVACNES - ST	205,616		205,616
4	1938 & 1947	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	2,505,323		2,505,323
5	3938 & 3947	LIFO INVENTORY & CAPITALIZED INVENTORY -STATE	456,897		456,897
6	2969	NET OPERATING LOSS - FED	1,573,218		1,573,218
7		TOTAL ACCOUNT 190	<u>5,839,447</u>		<u>5,839,447</u>
8		<u>ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION</u>			
9	2205	EXCESS ACCELERATED DEPRECIATION - ST	(47,612,929)		(47,612,929)
10	4205	EXCESS ACCELERATED DEPRECIATION - FED	(9,523,158)		(9,523,158)
11	2211	LOSS ON RETIREMENT OF ACRS PROPERTY - FED	(4,488,916)		(4,488,916)
12	4211	LOSS ON RETIREMENT OF ACRS PROPERTY - ST	(1,061,475)		(1,061,475)
13	2231	PROPERTY REMOVAL COSTS - FED	(391,533)		(391,533)
14	4231	PROPERTY REMOVAL COSTS - ST	(93,502)		(93,502)
15	2232	CONTRIBUTIONS IN AID OF CONSTRUCTION - FED	1,383,511		1,383,511
16	4232	CONTRIBUTIONS IN AID OF CONSTRUCTION - ST	321,754		321,754
17	2234	BUILDER INCENTIVES - FED	18,005		18,005
18	4234	BUILDER INCENTIVES - STATE	8,226		8,226
19	4227	NON-CONFORMING STATE DEPRECIATION	2,417,557		2,417,557
20	2951	RRA '93 1% OFFSET	(116,738)		(116,738)
21	2953	RRA '93 RATE BASE INCREMENT	(881,476)		(881,476)
22		TOTAL ACCOUNT 282	<u>(60,020,674)</u>		<u>(60,020,674)</u>
23		<u>ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER</u>			
24	2951	LEGAL LIABILITY - LEASE ON G.O. BLDG. - FED	(23,430)		(23,430)
25	4951	LEGAL LIABILITY - LEASE ON G.O. BLDG. - ST	(4,271)		(4,271)
26		TOTAL ACCOUNT 283	<u>(27,701)</u>		<u>(27,701)</u>
27		TOTAL ACCUMULATED DEFERRED TAXES	<u>(54,208,928)</u>		<u>(54,208,928)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2014

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S). WPB-6

SCHEDULE B-6
SHEET 2 OF 2
WITNESS: P. W. FISCHER

LINE NO.	SUB ACCT	WORKPAPER REFERENCE	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT	13 MONTH AVERAGE BALANCE
1	15560	ACCOUNT 252 - CUSTOMER ADVANCES FOR CONSTRUCTION	0	100.00%	0	0
2		<u>ACCOUNT 190 - DEFERRED INCOME TAXES</u>				
3	2851	CONTRIBUTIONS IN AID & CUST. ADVANCES - FED	1,241,035		1,241,035	1,187,546
4	4851	CONTRIBUTIONS IN AID & CUST. ADVANCES - ST	232,396		232,396	222,354
5	1938 & 1947	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	2,501,501		2,501,501	2,503,193
6	3938 & 3947	LIFO INVENTORY & CAPITALIZED INVENTORY -STATE	456,205		456,205	456,511
7	2969	NET OPERATING LOSS - FED	498,790		498,790	1,222,674
8		TOTAL ACCOUNT 190	<u>4,929,927</u>		<u>4,929,927</u>	<u>5,592,278</u>
9		<u>ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION</u>				
10	2205	EXCESS ACCELERATED DEPRECIATION - ST	(51,145,965)		(51,145,965)	(50,363,160)
11	4205	EXCESS ACCELERATED DEPRECIATION - FED	(10,105,261)		(10,105,261)	(9,976,995)
12	2211	LOSS ON RETIREMENT OF ACRS PROPERTY - FED	(4,741,670)		(4,741,670)	(4,646,892)
13	4211	LOSS ON RETIREMENT OF ACRS PROPERTY - STATE	(1,108,923)		(1,108,923)	(1,091,131)
14	2231	PROPERTY REMOVAL COSTS - FED	(404,531)		(404,531)	(399,657)
15	4231	PROPERTY REMOVAL COSTS - ST	(95,940)		(95,940)	(95,026)
16	2232	CONTRIBUTIONS IN AID OF CONSTRUCTION - FED	1,400,141		1,400,141	1,393,905
17	4232	CONTRIBUTIONS IN AID OF CONSTRUCTION - ST	324,874		324,874	323,704
18	2234	BUILDER INCENTIVES - FED	12,761		12,761	14,705
19	4234	BUILDER INCENTIVES - STATE	7,270		7,270	7,624
20	4227	NON-CONFORMING STATE DEPRECIATION	2,345,634		2,345,634	2,444,457
21	2951	RRA '93 1% OFFSET	(117,682)		(117,682)	(117,328)
22	2953	RRA '93 RATE BASE INCREMENT	(992,718)		(992,718)	(958,960)
23		REG. 1.167 NORMALIZATION ADJUSTMENT	1,255,014		1,255,014	451,155
24		TOTAL ACCOUNT 282	<u>(63,366,995)</u>		<u>(63,366,995)</u>	<u>(63,013,599)</u>
25		<u>ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER</u>				
26	2951	LEGAL LIABILITY - LEASE ON G.O. BLDG. - ST	0		0	(7,930)
27	4951	LEGAL LIABILITY - LEASE ON G.O. BLDG. - FED	0		0	(1,444)
28		TOTAL ACCOUNT 283	<u>0</u>		<u>0</u>	<u>(9,374)</u>
29		TOTAL ACCUMULATED DEFERRED TAXES	<u>(58,437,068)</u>		<u>(58,437,068)</u>	<u>(57,430,695)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
JURISDICTIONAL PERCENTAGE
FOR THE FORCASTED PERIOD DECEMBER 31, 2014
FOR THE BASE PERIOD AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-7
SHEET 1 OF 1

WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	JURISDICTIONAL PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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ALL DATA 100.00% JURISDICTIONAL.

Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-c

Description of Filing Requirement:

A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account;

Response:

Please refer to Schedule C.

Responsible Witness:

S. Mark Katko

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

BASE PERIOD : BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

C-1	OPERATING INCOME SUMMARY
C-2	ADJUSTED OPERATING INCOME STATEMENT
C-2.1	OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
C-2.2	COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
OPERATING INCOME SUMMARY

FOR THE BASE PERIOD 12 MONTHS ENDED AUGUST 31, 2013 AND THE FORECAST PERIOD 12 MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE C-1
SHEET 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES \$	FORECASTED ADJUSTMENTS AT CURRENT RATES \$	FORECASTED RETURN AT CURRENT RATES \$	PROPOSED INCREASE \$	FORECASTED RETURN AT PROPOSED RATES \$
1	OPERATING REVENUES	107,999,604	(14,851,948)	93,147,657	16,595,510	109,743,167
2	OPERATING EXPENSES					
3	GAS SUPPLY EXPENSES	47,578,296	(10,015,769)	37,562,527	0	37,562,527
4	OTHER OPERATING EXPENSES	33,646,328	(1,440,137)	32,206,191	123,531	32,329,722
5	DEPRECIATION EXPENSE	6,962,687	4,585,667	11,548,354	0	11,548,354
6	TAXES OTHER THAN INCOME	<u>3,045,278</u>	<u>479,832</u>	<u>3,525,110</u>	<u>0</u>	<u>3,525,110</u>
7	OPERATING INCOME BEFORE INCOME TAXES	16,767,015	(8,461,540)	8,305,475	16,471,979	24,777,454
8	FEDERAL INCOME TAXES	3,729,569	(2,968,768)	760,801	5,419,281	6,180,082
9	STATE INCOME TAXES	<u>656,331</u>	<u>(510,618)</u>	<u>145,714</u>	<u>988,319</u>	<u>1,134,033</u>
10	TOTAL INCOME TAXES	4,385,900	(3,479,386)	906,515	6,407,600	7,314,115
11	OPERATING INCOME	<u>12,381,114</u>	<u>(4,982,154)</u>	<u>7,398,960</u>	<u>10,064,381</u>	<u>17,463,341</u>
12	RATE BASE	<u>190,128,103</u>	<u>13,170,396</u>	<u>203,298,499</u>		<u>203,298,499</u>
13	RATE OF RETURN	<u>6.51%</u>		<u>3.64%</u>		<u>8.59%</u>

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

ADJUSTED OPERATING INCOME STATEMENT

FOR THE BASE PERIOD 12 MONTHS ENDED AUGUST 31, 2013 AND THE FORECAST PERIOD 12 MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIODTYPE OF FILING: ORIGINAL UPDATED

WORKPAPER REFERENCE NO(S).

SCHEDULE C-2

SHEET 1 OF 1

WITNESS: S. M. KATKO

LINE NO.	MAJOR GROUP CLASSIFICATION	BASE REVENUE & EXPENSES	SCHEDULE D 2.1 - 2.3 ADJUSTMENTS	FORECASTED REVENUE & EXPENSES	SCHEDULE D 2.4 ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES
		\$	\$	\$	\$	\$
1	OPERATING REVENUE	107,999,604	(14,523,259)	93,476,346	(328,689)	93,147,657
2	OPERATING EXPENSES					
3	GAS SUPPLY EXPENSES	47,578,296	(10,011,207)	37,567,089	(4,562)	37,562,527
4	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE	1,693	195	1,888	0	1,888
5	DISTR. O&M EXPENSE	10,892,404	217,335	11,109,740	(25,838)	11,083,902
6	CUSTOMER ACCTING. & COLL. EXP.	5,277,281	509,237	5,786,518	(295,220)	5,491,298
7	CUSTOMER SERV. & INFORM. EXP.	1,474,013	(683,396)	790,617	(350,728)	439,889
8	SALES EXPENSE	99,550	(18,845)	80,705	(59,228)	21,477
9	ADMIN. & GENERAL EXPENSE	15,901,387	(787,128)	15,114,259	53,478	15,167,737
10	DEPRECIATION EXPENSE	6,962,687	4,585,667	11,548,354	0	11,548,354
11	TAXES					
12	PROPERTY	2,471,080	492,920	2,964,000	2,084	2,966,084
13	PAYROLL	568,604	(56,604)	512,000	47,026	559,026
14	OTHER	5,594	(5,594)	0	0	0
15	FEDERAL INCOME	3,729,569	(3,066,022)	663,547	97,254	760,801
16	STATE INCOME	656,331	(528,876)	127,456	18,258	145,714
17	TOTAL OPERATING EXPENSES	95,618,490	(9,352,317)	86,266,173	(517,476)	85,748,696
18	NET OPERATING INCOME	12,381,114	(5,170,941)	7,210,173	188,787	7,398,960

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE C-2.1A
SHEET 1 of 2
WITNESS: S. M. KATKO

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED		UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			TOTAL UTILITY	ALLOCATION PERCENTAGE		
			(1) \$	(2) %	(3) \$	(4)
1		<u>OPERATING REVENUE</u>				
2		<u>SALES OF GAS</u>				
3	480	RESIDENTIAL	54,037,561	100%	54,037,561	100%
4	481.1	COMMERCIAL	20,798,375	100%	20,798,375	
5	481.2	INDUSTRIAL	1,481,965	100%	1,481,965	
6	481.9	OTHER	0	100%	0	
7		TOTAL SALES OF GAS	<u>76,317,901</u>		<u>76,317,901</u>	
8		<u>OTHER OPERATING INCOME</u>				
9	483	SALES FOR RESALE	66,733	100%	66,733	
10	487	FORFEITED DISCOUNTS	390,785	100%	390,785	
11	488	MISC. SERVICE REVENUES	141,547	100%	141,547	
12	489	TRANSPORTATION OF GAS OF OTHERS	20,317,233	100%	20,317,233	
13	493 - 495	OTHER GAS REVENUES (MISC./OFF SYSTEM SALES)	10,765,405	100%	10,765,405	
		TOTAL OTHER OPERATING INCOME	<u>31,681,703</u>		<u>31,681,703</u>	
14		TOTAL OPERATING REVENUE	<u>107,999,604</u>		<u>107,999,604</u>	
15		<u>OPERATING EXPENSES</u>				
16		<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
17	717	LIQUEFIED PETROLEUM GAS EXPENSE	1,693	100%	1,693	
18	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	100%	0	
19	728	LIQUEFIED PETROLEUM GAS	0	100%	0	
20	741	STRUCTURES & IMPROVEMENTS	0	100%	0	
21	742	PRODUCTION EQUIPMENT	0	100%	0	
22		TOTAL LIQUEFIED PETROLEUM GAS PROD. EXPENSE	<u>1,693</u>		<u>1,693</u>	
23		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
24		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
25	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCH	39,865,730	100%	39,865,730	100%
26	804	NATURAL GAS CITY GATE PURCHASES	782,046	100%	782,046	
27	805	OTHER GAS PURCHASES	(12,973,500)	100%	(12,973,500)	
28	806	EXCHANGE GAS	(5,735,102)	100%	(5,735,102)	
29	807	PURCHASED GAS EXPENSE	436,993	100%	436,993	
30	808	GAS WITHDRAWN FROM STORAGE	25,242,347	100%	25,242,347	
31	812	GAS USED FOR OTHER UTILITY OPERATIONS	(40,217)	100%	(40,217)	
32	813	EXCHANGE FEES	0	100%	0	
33		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	<u>47,578,296</u>		<u>47,578,296</u>	
34		<u>DISTRIBUTION EXPENSES - OPERATION</u>				
35	870	SUPERVISION AND ENGINEERING	803,198	100%	803,198	
36	871	DISTRIBUTION LOAD DISPATCHING	26,815	100%	26,815	
37	874	MAINS AND SERVICES EXPENSES	2,838,794	100%	2,838,794	
38	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	219,990	100%	219,990	
39	876	MEASURING AND REGULATION STA. EXPENSE - IND.	76,224	100%	76,224	
40	878	METERS AND HOUSE REGULATOR EXPENSE	1,515,039	100%	1,515,039	
41	879	CUSTOMER INSTALLATIONS EXPENSE	1,498,775	100%	1,498,775	
42	880	OTHER EXPENSE	1,056,366	100%	1,056,366	
43	881	TELECOMMUNICATION EXPENSE - ENGINEERING	85,739	100%	85,739	
44		TOTAL DISTRIBUTION EXPENSES - OPERATION	<u>8,120,939</u>		<u>8,120,939</u>	
45		<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
46	885	SUPERVISION AND ENGINEERING	13,692	100%	13,692	
47	886	STRUCTURES AND IMPROVEMENTS	246,692	100%	246,692	
48	887	MAINS	1,417,177	100%	1,417,177	
49	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	217,359	100%	217,359	
50	890	MEASURING AND REGULATION STA. EXPENSE - IND.	75,932	100%	75,932	
51	892	SERVICES	238,431	100%	238,431	
52	893	METERS AND HOUSE REGULATORS	197,572	100%	197,572	
53	894	OTHER EQUIPMENT	364,610	100%	364,610	
54		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	<u>2,771,465</u>		<u>2,771,465</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE C-2.1A
SHEET 2 of 2
WITNESS: S. M. KATKO

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED		UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			TOTAL UTILITY	ALLOCATION PERCENTAGE		
			(1)	(2)	(3)	(4)
		<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>				
1	901	SUPERVISION	7,018	100%	7,018	100%
2	902	METER READING EXPENSES	1,428,382	100%	1,428,382	
3	903	CUSTOMER RECORDS & COLLECTIONS - UTIL. SERV	3,108,696	100%	3,108,696	
4	904	UNCOLLECTIBLE ACCOUNTS	731,066	100%	731,066	
5	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	1,800	100%	1,800	
6	921	OFFICE SUPPLIES AND EXPENSES	319	100%	319	
7	935	MAINTENANCE OF GENERAL PLANT	0	100%	0	
8		TOTAL CUSTOMER ACCOUNTS EXPENSE	<u>5,277,281</u>		<u>5,277,281</u>	
9		<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>				
10	907	SUPERVISION	55,199	100%	55,199	
11	908	CUSTOMER ASSISTANCE EXPENSES	998,732	100%	998,732	
12	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	54,271	100%	54,271	
13	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	362,474	100%	362,474	
14	921	OFFICE SUPPLIES AND EXPENSES	3,337	100%	3,337	
15	935	MAINTENANCE OF GENERAL PLANT	0	100%	0	
16		TOTAL CUST. ACCOUNTS EXPENSES - OPERATION	<u>1,474,013</u>		<u>1,474,013</u>	
17		<u>SALES EXPENSES</u>				
18	911	SUPERVISION	0	100%	0	
19	912	DEMONSTRATING AND SELLING EXPENSES	46,117	100%	46,117	
20	913	ADVERTISING EXPENSE	53,433	100%	53,433	
21	916	MISCELLANEOUS SALES EXPENSE	0	100%	0	
22		TOTAL SALES EXPENSES	<u>99,550</u>		<u>99,550</u>	
23		<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>				
24	920	ADMINISTRATIVE AND GENERAL SALARIES	1,191,445	100%	1,191,445	
25	921	OFFICE SUPPLIES AND EXPENSES	519,125	100%	519,125	
26	923	OUTSIDE SERVICES EMPLOYED	9,747,073	100%	9,747,073	
27	924	PROPERTY INSURANCE PREMIUMS	90,165	100%	90,165	
28	925	INJURIES AND DAMAGES	857,102	100%	857,102	
29	926	EMPLOYEE PENSIONS AND BENEFITS	3,197,725	100%	3,197,725	
30	927	UTILITY AND FUEL	0	100%	0	
31	928	REGULATORY COMMISSION EXPENSE	264,462	100%	264,462	
32	929	DUPLICATE CHARGES	0	100%	0	
33	930	GENERAL MISCELLANEOUS GENERAL	22,882	100%	22,882	
34	931	RENTS	10,927	100%	10,927	
35		TOTAL ADMIN. AND GENERAL EXP. - OPERATION	<u>15,900,904</u>		<u>15,900,904</u>	
36		<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>				
37	935	MAINTENANCE OF GENERAL PLANT	483	100%	483	100%
38		TOTAL ADMIN. AND GEN. EXP. - MAINTENANCE	<u>483</u>	100%	<u>483</u>	
39		TOTAL OPERATION AND MAINT. EXP. ACCOUNTS	<u>81,224,624</u>	100%	<u>81,224,624</u>	
40	403-404	DEPRECIATION AND AMORTIZATION	6,962,687	100%	6,962,687	
41	408	TAXES OTHER THAN INCOME TAXES	3,045,278	100%	3,045,278	
42	409 - 411	FEDERAL INCOME TAXES	3,729,569	100%	3,729,569	
43	409 - 411	STATE INCOME TAXES	656,331	100%	656,331	
44		TOTAL OPERATING EXPENSES	<u>95,618,490</u>	100%	<u>95,618,490</u>	
45		NET OPERATING INCOME	<u>12,381,114</u>	100%	<u>12,381,114</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: _____ BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE C-2.1B
SHEET 1 of 2
WITNESS: S. M. KATKO

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED		UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			TOTAL UTILITY	ALLOCATION PERCENTAGE		
			(1)	(2)	(3)	(4)
			\$	%	\$	
1		<u>OPERATING REVENUE</u>				
2		<u>SALES OF GAS</u>				
3	480	RESIDENTIAL	51,722,295	100%	51,722,295	100%
4	481.1	COMMERCIAL	20,181,192	100%	20,181,192	
5	481.2	INDUSTRIAL	1,088,031	100%	1,088,031	
6	481.9	OTHER	0	100%	0	
7		TOTAL SALES OF GAS	<u>72,991,519</u>		<u>72,991,519</u>	
8		<u>OTHER OPERATING INCOME</u>				
9	483	SALES FOR RESALE	76,767		76,767	
10	487	FORFEITED DISCOUNTS	356,864	100%	356,864	
11	488	MISC. SERVICE REVENUES	139,623	100%	139,623	
12	489	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS	19,526,353	100%	19,526,353	
13	493 - 495	OTHER GAS REVENUES (MISC./OFF SYSTEM SALES)	385,220	100%	385,220	
14		TOTAL OTHER OPERATING INCOME	<u>20,484,827</u>		<u>20,484,827</u>	
15		TOTAL OPERATING REVENUE	<u>93,476,346</u>		<u>93,476,346</u>	
16		<u>OPERATING EXPENSES</u>				
17		<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
18	717	LIQUEFIED PETROLEUM GAS EXPENSE	1,888	100%	1,888	
19	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	100%	0	
20	728	LIQUEFIED PETROLEUM GAS	0	100%	0	
21	741	STRUCTURES & IMPROVEMENTS	0	100%	0	
22	742	PRODUCTION EQUIPMENT	0	100%	0	
23		TOTAL LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE	<u>1,888</u>		<u>1,888</u>	
24		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
25		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
26	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	37,489,274	100%	37,489,274	100%
27	804	NATURAL GAS CITY GATE PURCHASES	742,362	100%	742,362	
28	805	OTHER GAS PURCHASES	1,484,724	100%	1,484,724	
29	806	EXCHANGE GAS	(5,196,533)	100%	(5,196,533)	
30	807	PURCHASED GAS EXPENSE	448,996	100%	448,996	
31	808	GAS WITHDRAWN FROM STORAGE	2,598,267	100%	2,598,267	
32	812	GAS USED FOR OTHER UTILITY OPERATIONS	0	100%	0	
33	813	EXCHANGE FEES	0	100%	0	
34		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	<u>37,567,089</u>		<u>37,567,089</u>	
35		<u>DISTRIBUTION EXPENSES - OPERATION</u>				
36	870	SUPERVISION AND ENGINEERING	745,820	100%	745,820	
37	871	DISTRIBUTION LOAD DISPATCHING	14,970	100%	14,970	
38	874	MAINS AND SERVICES EXPENSES	2,722,937	100%	2,722,937	
39	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	281,860	100%	281,860	
40	876	MEASURING AND REGULATION STA. EXPENSE - IND.	90,691	100%	90,691	
41	878	METERS AND HOUSE REGULATOR EXPENSE	1,556,297	100%	1,556,297	
42	879	CUSTOMER INSTALLATIONS EXPENSE	1,490,455	100%	1,490,455	
43	880	OTHER EXPENSE	1,089,971	100%	1,089,971	
44	881	TELECOMMUNICATION EXPENSE - ENGINEERING	84,056	100%	84,056	
45		TOTAL DISTRIBUTION EXPENSES - OPERATION	<u>8,077,057</u>		<u>8,077,057</u>	
46		<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
47	885	SUPERVISION AND ENGINEERING	14,147	100%	14,147	
48	886	STRUCTURES AND IMPROVEMENTS	198,504	100%	198,504	
49	887	MAINS	1,539,664	100%	1,539,664	
50	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	286,701	100%	286,701	
51	890	MEASURING AND REGULATION STA. EXPENSE - IND.	106,883	100%	106,883	
52	892	SERVICES	299,800	100%	299,800	
53	893	METERS AND HOUSE REGULATORS	237,044	100%	237,044	
54	894	OTHER EQUIPMENT	349,940	100%	349,940	
55		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	<u>3,032,683</u>		<u>3,032,683</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
#NAME?

DATA: _____ BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE C-2.1B
SHEET 2 of 2
WITNESS: S. M. KATKO

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED	ALLOCATION	UNADJUSTED	JURISDICTIONAL
			TOTAL UTILITY	PERCENTAGE	JURISDICTION	METHOD/ DESCRIPTION
			(1)	(2)	(3)	(4)
<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>						
1	901	SUPERVISION	7,176	100%	7,176	100%
2	902	METER READING EXPENSES	1,379,366	100%	1,379,366	
3	903	CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	3,280,699	100%	3,280,699	
4	904	UNCOLLECTIBLE ACCOUNTS	1,116,983	100%	1,116,983	
5	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	1,973	100%	1,973	
6	921	OFFICE SUPPLIES AND EXPENSES	321	100%	321	
7	935	MAINTENANCE OF GENERAL PLANT	0	100%	0	
8		TOTAL CUSTOMER ACCOUNTS EXPENSE	<u>5,786,518</u>		<u>5,786,518</u>	
<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>						
9		SUPERVISION	45,701	100%	45,701	
10	907	CUSTOMER ASSISTANCE EXPENSES	286,703	100%	286,703	
11	908	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	54,658	100%	54,658	
12	909	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	401,266	100%	401,266	
13	910	OFFICE SUPPLIES AND EXPENSES	2,289	100%	2,289	
14	921	MAINTENANCE OF GENERAL PLANT	0	100%	0	
15	935	TOTAL CUSTOMER ACCOUNTS EXPENSES - OPERATION	<u>790,617</u>		<u>790,617</u>	
16						
<u>SALES EXPENSES</u>						
17		SUPERVISION	0	100%	0	
18	911	DEMONSTRATING AND SELLING EXPENSES	37,341	100%	37,341	
19	912	ADVERTISING EXPENSE	43,364	100%	43,364	
20	913	MISCELLANEOUS SALES EXPENSE	0	100%	0	
21	916	TOTAL SALES EXPENSES	<u>80,705</u>		<u>80,705</u>	
22						
<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>						
23		ADMINISTRATIVE AND GENERAL SALARIES	1,139,428	100%	1,139,428	
24	920	OFFICE SUPPLIES AND EXPENSES	537,265	100%	537,265	
25	921	OUTSIDE SERVICES EMPLOYED	9,964,789	100%	9,964,789	
26	923	PROPERTY INSURANCE PREMIUMS	95,653	100%	95,653	
27	924	INJURIES AND DAMAGES	870,589	100%	870,589	
28	925	EMPLOYEE PENSIONS AND BENEFITS	2,188,889	100%	2,188,889	
29	926	UTILITY AND FUEL	0	100%	0	
30	927	REGULATORY COMMISSION EXPENSE	287,213	100%	287,213	
31	928	DUPLICATE CHARGES	0	100%	0	
32	929	GENERAL MISCELLANEOUS GENERAL	18,813	100%	18,813	
33	930	RENTS	11,102	100%	11,102	
34	931	TOTAL ADMINISTRATIVE AND GENERAL EXP. - OPERATION	<u>15,113,741</u>		<u>15,113,741</u>	
35						
<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>						
36		MAINTENANCE OF GENERAL PLANT	518	100%	518	100%
37	935	TOTAL ADMINISTRATIVE AND GEN. EXP. - MAINTENANCE	<u>518</u>	100%	<u>518</u>	
38						
39		TOTAL OPERATION AND MAINTENANCE EXPENSE ACCOUNTS	<u>70,450,816</u>	100%	<u>70,450,816</u>	
40	403-404	DEPRECIATION AND AMORTIZATION	11,548,354	100%	11,548,354	
41	408	TAXES OTHER THAN INCOME TAXES	3,476,000	100%	3,476,000	
42	409 - 411	FEDERAL INCOME TAXES	663,547	100%	663,547	
43	409 - 411	STATE INCOME TAXES	127,456	100%	127,456	
44		TOTAL OPERATING EXPENSES	<u>86,266,173</u>	100%	<u>86,266,173</u>	
45		NET OPERATING INCOME	<u>7,210,173</u>	100%	<u>7,210,173</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE C-2.2A

SHEET 1 of 2

WITNESS: S. M. KATKO

Line No.	Acct No.	Account Description	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Forecasted MAR	Forecasted APR	Forecasted MAY	Forecasted JUN	Forecasted JUL	Forecasted AUG 13	TOTAL
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	403 - 404	DEPRECIATION AND AMORTIZATION EXPENSE	568,572	568,452	571,973	576,826	574,571	576,237	578,820	580,586	582,191	586,642	594,859	602,959	6,962,687
2	406	AMORTIZATION-GAS PLANT ACQUISITION ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	204,405	204,406	175,806	117,723	221,417	221,323	221,000	221,000	221,000	221,000	221,000	221,000	2,471,080
4	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	37,343	37,340	76,941	49,288	47,476	50,216	32,000	32,000	34,000	62,000	73,000	37,000	568,604
5	408	TAXES OTHER THAN INCOME TAXES - OTHER	977	4,107	127	323	16	44	0	0	0	0	0	0	5,594
6	480	RESIDENTIAL REVENUE	(1,874,545)	(2,254,491)	(4,108,823)	(6,881,371)	(9,390,748)	(9,335,070)	(7,088,259)	(4,823,609)	(2,768,446)	(2,015,417)	(1,759,197)	(1,737,585)	(54,037,561)
7	481.1	COMMERCIAL REVENUE	(788,700)	(819,714)	(1,564,837)	(2,588,885)	(3,846,875)	(3,801,790)	(2,736,607)	(1,775,327)	(966,008)	(737,353)	(633,857)	(538,421)	(20,798,375)
8	481.2	INDUSTRIAL REVENUE	(98,724)	(84,547)	(120,376)	(180,750)	(170,322)	(160,480)	(77,240)	(83,609)	(164,049)	(120,225)	(113,236)	(108,407)	(1,481,965)
9	483	PUBLIC UTILITIES	(3,749)	(2,709)	(5,789)	(4,477)	(6,524)	(21,772)	(5,302)	(3,989)	(2,793)	(2,779)	(2,877)	(3,974)	(86,733)
10	487	FORFEITED DISCOUNTS	(16,624)	(17,054)	(18,682)	(30,818)	(46,245)	(67,131)	(59,026)	(53,534)	(30,638)	(21,107)	(14,372)	(15,554)	(390,785)
11	488	MISCELLANEOUS SERVICE REVENUE	(10,588)	(16,355)	(18,468)	(9,658)	(10,108)	(13,088)	(11,344)	(14,263)	(9,171)	(10,400)	(10,454)	(7,630)	(141,547)
12	489	TRANSPORTATION REVENUE	(1,195,728)	(1,462,443)	(1,950,087)	(2,176,926)	(2,613,479)	(2,450,751)	(2,196,751)	(1,886,931)	(1,294,536)	(1,133,768)	(1,066,086)	(1,089,747)	(20,317,233)
13	493	RENTAL FROM GAS PROPERTY	(1,401)	(1,401)	(1,401)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(16,821)
14	495	OTHER GAS REVENUE	(164,789)	(1,681,168)	(2,411,855)	(2,884,230)	(2,680,247)	(774,598)	(46,134)	(30,157)	(25,572)	(15,548)	(20,557)	(13,729)	(10,748,584)
15	717	LIQUEFIED PETROLEUM GAS EXPENSES	56	79	112	186	142	174	158	157	157	158	157	157	1,693
16	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	0	0	0	0	0	0	0	0	0	0	0	0
17	728	LIQUEFIED PETROLEUM GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	741	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	742	PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
20	801 - 803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	3,387,103	3,132,411	4,175,871	5,061,859	5,113,883	5,930,258	5,699,790	3,511,498	1,623,823	931,708	688,801	608,724	39,865,730
21	804	NATURAL GAS CITY GATE PURCHASES	21,299	48,501	103,254	(14,602)	91,962	272,912	112,867	69,535	32,155	18,450	13,640	12,054	782,046
22	805	OTHER GAS PURCHASES	382,554	(2,504,835)	(3,912,415)	(2,933,978)	(3,661,015)	(861,211)	225,734	139,069	64,310	36,899	27,279	24,108	(12,973,500)
23	806	EXCHANGE GAS	842,463	2,482,122	1,239,182	(1,508,530)	(3,148,130)	(3,831,310)	(790,070)	(486,742)	(225,084)	(129,148)	(95,477)	(84,378)	(5,735,102)
24	807	PURCHASED GAS EXPENSE - BROKERAGE FEE	1,882	1,870	2,658	2,163	1,944	1,792	0	0	0	0	0	0	12,309
25	807	PURCHASED GAS EXPENSE	31,714	31,871	41,804	33,815	32,964	32,475	38,523	36,240	35,886	37,014	36,199	36,179	424,684
26	808	GAS WITHDRAWN FROM STORAGE	(3,823,741)	(991,390)	2,771,922	6,523,244	12,100,872	7,755,990	395,035	243,371	112,542	64,574	47,739	42,189	25,242,347
27	812	TOTAL GAS USED IN OPERATIONS	(2,516)	(2,133)	(3,243)	(4,986)	(13,361)	(13,978)	0	0	0	0	0	0	(40,217)
28	813	EXCHANGE FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	870	SUPERVISION AND ENGINEERING	51,184	125,745	11,435	87,253	95,846	66,568	63,029	60,063	60,523	60,338	60,724	60,490	803,198
30	871	DISTRIBUTION LOAD DISPATCHING	1,810	2,731	1,869	2,381	9,439	1,513	1,230	1,206	1,187	1,165	1,210	1,274	26,815
31	874	MAINS AND SERVICES EXPENSES	201,148	190,506	314,758	324,315	201,335	267,717	223,485	218,372	218,589	208,129	235,242	235,198	2,838,794
32	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	18,754	20,917	(106)	11,537	15,126	16,999	22,982	22,792	22,263	21,783	23,270	23,673	219,990
33	876	MEASURING AND REGULATION STA. EXPENSE - IND.	7,299	7,600	4,007	5,513	3,902	4,138	7,323	7,328	7,101	6,931	7,456	7,626	76,224
34	878	METERS AND HOUSE REGULATOR EXPENSE	100,068	127,345	155,616	103,664	140,865	133,356	127,112	125,532	119,831	121,098	128,823	131,729	1,515,039
35	879	CUSTOMER INSTALLATIONS EXPENSE	111,541	137,726	146,753	130,360	128,558	121,515	120,758	120,193	117,164	114,313	123,604	126,291	1,498,775
36	880	OTHER EXPENSE	72,423	74,691	93,982	88,248	92,865	94,924	90,086	88,989	87,454	85,340	92,193	95,170	1,056,366
37	881	TELECOMMUNICATION EXPENSE - ENGINEERING	5,832	5,427	11,071	8,223	5,577	7,934	6,941	6,956	6,904	7,031	6,943	6,899	85,739
38	885	SUPERVISION AND ENGINEERING	951	1,082	964	1,112	1,262	1,516	1,134	1,144	1,096	1,070	1,184	1,176	13,692
39	886	STRUCTURES AND IMPROVEMENTS	8,360	15,842	12,594	82,425	11,148	17,350	16,173	15,909	16,176	15,071	18,070	17,574	246,692
40	887	MAINS	98,900	89,279	112,799	215,523	93,264	66,851	123,079	121,053	120,341	115,964	129,974	130,149	1,417,177
41	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	26,453	30,480	(4,097)	8,519	6,461	10,262	23,274	23,104	22,403	22,235	23,974	24,291	217,359
42	890	MEASURING AND REGULATION STA. EXPENSE - IND.	6,026	7,247	(4,250)	5,078	4,461	5,521	8,754	8,624	8,472	8,351	8,779	8,869	75,932

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE C-2.2A
SHEET 2 of 2

WITNESS: S. M. KATKO

Line No.	Acct No.	Account Description	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Forecasted MAR	Forecasted APR	Forecasted MAY	Forecasted JUN	Forecasted JUL	Forecasted AUG 13	TOTAL
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	892	SERVICES	17,245	23,210	51,156	(53,517)	30,208	24,478	24,305	23,925	23,550	22,766	25,326	25,778	238,431
2	893	METERS AND HOUSE REGULATORS	20,045	12,046	6,811	23,232	7,947	10,504	19,720	18,967	18,199	19,701	20,396	20,004	197,572
3	894	OTHER EQUIPMENT	37,922	22,010	31,871	51,189	27,805	23,002	28,909	28,190	27,660	27,821	28,869	29,362	364,610
4	901	SUPERVISION	434	585	583	646	732	607	561	583	549	536	606	595	7,018
5	902	METER READING EXPENSES CUSTOMER RECORDS & COLLECTIONS - UTILITY	126,360	125,001	124,903	121,664	124,003	121,770	111,535	110,569	113,201	101,927	125,075	122,374	1,428,382
6	903	SERVICES	232,826	235,710	280,853	228,080	241,500	287,147	272,622	263,570	256,380	265,499	273,607	270,903	3,108,696
7	904	UNCOLLECTIBLE ACCOUNTS	10,888	25,286	(7,403)	115,532	133,338	117,738	116,361	67,985	51,603	32,210	31,561	36,088	731,066
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	195	75	194	125	125	88	155	155	220	155	157	157	1,800
9	907	SUPERVISION	740	11,206	951	1,056	12,262	5,991	3,463	3,595	5,118	3,399	3,685	3,733	55,199
10	908	CUSTOMER ASSISTANCE EXPENSES	145,709	129,267	148,759	277,803	51,777	174,463	19,645	(2,228)	7,217	17,796	15,326	13,199	998,732
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	(2,133)	0	0	29,619	0	0	4,689	4,411	4,368	4,506	4,407	4,404	54,271
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	22,902	27,570	30,315	19,542	28,610	36,886	34,428	32,387	32,071	33,080	32,351	32,333	362,474
13	911	SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
14	912	DEMONSTRATING AND SELLING EXPENSES	2,647	7,959	4,756	3,824	3,075	5,556	3,204	3,014	2,984	3,078	3,011	3,009	46,117
15	913	ADVERTISING EXPENSE	2,867	1,750	15,658	6,889	0	5,017	3,721	3,500	3,466	3,575	3,496	3,494	53,433
16	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	34,464	38,164	32,655	48,864	49,539	45,171	48,943	42,376	43,490	43,175	45,706	46,578	519,125
17	920	ADMINISTRATIVE AND GENERAL SALARIES	81,829	85,446	213,231	83,584	89,771	92,870	89,115	92,571	87,154	85,156	96,280	94,437	1,191,445
18	921	OFFICE SUPPLIES CUSTOMER ACCOUNTS	9	9	12	19	53	56	29	25	26	26	27	28	319
19	921	OFFICE SUPPLIES CUSTOMER SERVICE	121	121	176	262	732	773	209	181	185	184	195	198	3,337
20	923	OUTSIDE SERVICES EMPLOYED	824,807	760,174	986,478	807,631	710,283	810,144	853,027	797,295	790,271	812,613	797,474	796,877	9,747,073
21	924	PROPERTY INSURANCE PREMIUMS	7,071	7,343	7,343	7,062	7,041	7,343	7,827	7,827	7,827	7,827	7,827	7,827	90,165
22	925	INJURIES AND DAMAGES	53,053	63,566	75,817	104,409	66,596	63,810	71,439	71,438	72,557	71,453	71,481	71,481	857,102
23	926	EMPLOYEE PENSIONS AND BENEFITS	200,129	169,485	402,952	198,162	140,785	145,364	1,259,004	135,462	136,480	135,823	137,126	136,953	3,197,725
24	927	FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	928	REGULATORY COMMISSION EXPENSE	24,700	24,703	17,288	17,288	17,288	17,288	22,205	22,194	33,886	22,349	22,630	22,644	264,462
26	929	DUPLICATE CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0
27	930	MISCELLANEOUS GENERAL	(467)	9,589	(2,381)	(2,381)	(2,381)	8,327	(429)	5,558	(3,364)	(2,506)	4,836	8,481	22,882
28	931	RENTS	720	1,132	869	873	919	924	916	919	911	926	912	906	10,927
29	935	MAINTENANCE OF GENERAL PLANT - ADMINISTRATIVE & GENERAL	225	0	0	0	0	0	42	41	43	38	48	46	483
30	935	MAINTENANCE OF GENERAL PLANT - CUSTOMER SERVICE & INFORMATION	0	0	0	0	0	0	0	0	0	0	0	0	0
31	935	MAINTENANCE OF GENERAL PLANT - CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
32		Operating (Income) Loss	53,120	(709,056)	(1,675,085)	(3,689,578)	(4,851,070)	(3,669,681)	(1,877,202)	(1,570,473)	(256,080)	273,230	599,019	605,842	(16,767,015)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FORECAST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2B
SHEET 1 of 2
WITNESS: S. M. KATKO

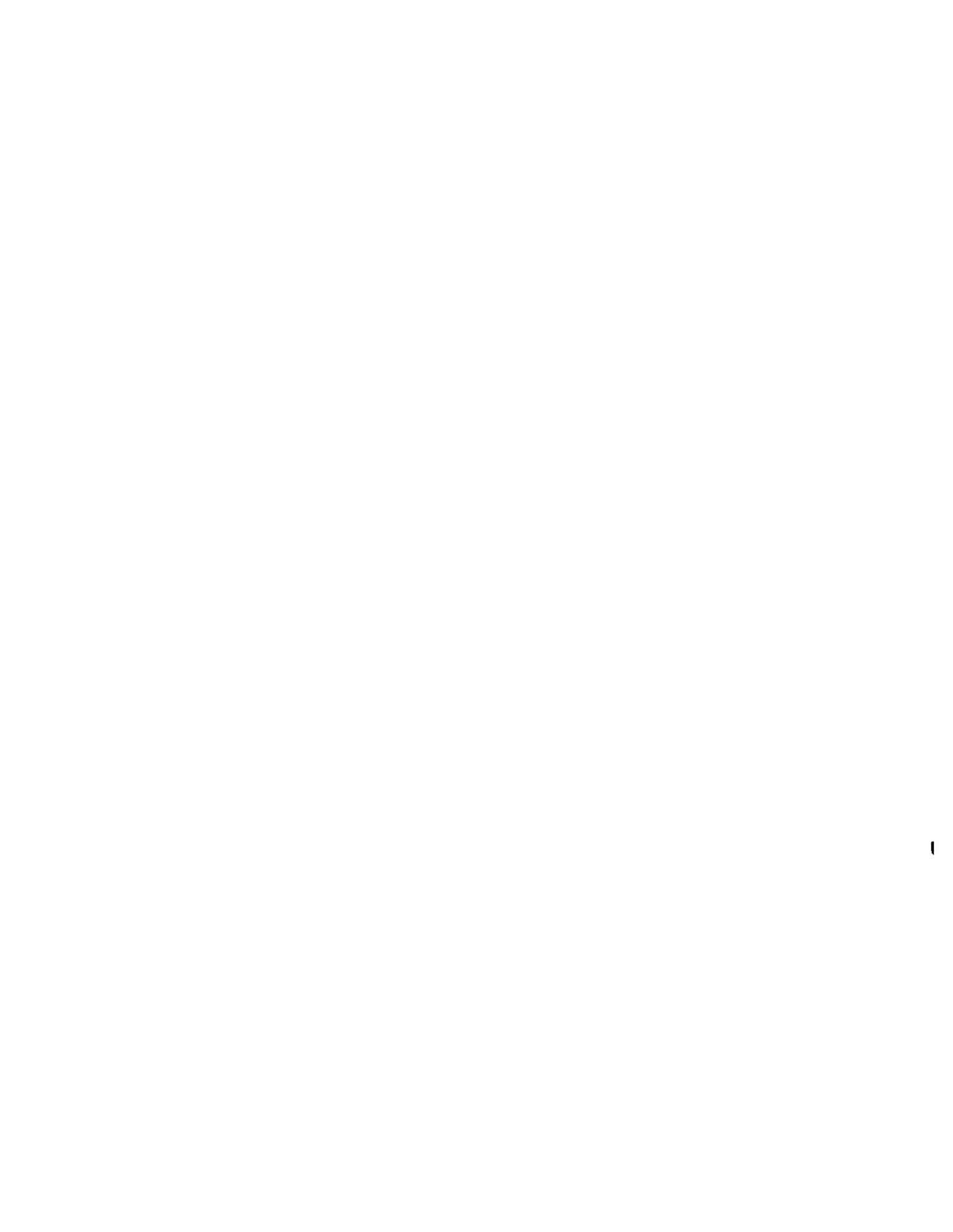
Line No.	Acct No.	Account Description	Forecasted JAN 14	Forecasted FEB	Forecasted MAR	Forecasted APR	Forecasted MAY	Forecasted JUN	Forecasted JUL	Forecasted AUG	Forecasted SEP	Forecasted OCT	Forecasted NOV	Forecasted DEC 14	TOTAL
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	403 - 404	DEPRECIATION AND AMORTIZATION EXPENSE	910,208	913,492	925,887	940,369	947,423	954,507	969,430	984,106	990,710	997,348	1,003,911	1,010,963	11,548,354
2	406	AMORTIZATION-GAS PLANT ACQUISITION ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	2,964,000
4	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	48,000	48,000	34,000	37,000	35,000	42,000	62,000	35,000	37,000	34,000	42,000	58,000	512,000
5	408	TAXES OTHER THAN INCOME TAXES - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
6	480	RESIDENTIAL REVENUE	(9,237,706)	(8,824,109)	(6,997,077)	(4,768,900)	(2,738,078)	(1,997,277)	(1,741,161)	(1,725,682)	(1,742,051)	(2,057,859)	(3,463,960)	(6,428,433)	(51,722,295)
7	481.1	COMMERCIAL REVENUE	(4,030,851)	(3,789,332)	(2,734,540)	(1,779,202)	(963,999)	(735,374)	(631,936)	(542,437)	(612,281)	(649,222)	(1,135,628)	(2,576,389)	(20,181,192)
8	481.2	INDUSTRIAL REVENUE	(95,542)	(83,314)	(77,240)	(83,609)	(164,049)	(120,225)	(98,574)	(82,739)	(71,664)	(66,754)	(58,245)	(86,075)	(1,088,031)
9	483	PUBLIC UTILITIES	(22,594)	(11,871)	(5,302)	(3,969)	(2,793)	(2,779)	(2,877)	(3,974)	(2,847)	(6,399)	(4,964)	(6,379)	(76,767)
10	487	FORFEITED DISCOUNTS	(41,992)	(60,218)	(59,026)	(53,534)	(30,638)	(21,107)	(14,372)	(15,554)	(17,702)	(5,000)	(12,816)	(24,905)	(356,864)
11	488	MISCELLANEOUS SERVICE REVENUE	(9,044)	(11,894)	(11,344)	(14,283)	(9,171)	(10,400)	(10,454)	(7,630)	(8,917)	(18,547)	(18,091)	(9,849)	(139,623)
12	489	TRANSPORTATION REVENUE	(2,655,264)	(2,488,680)	(2,154,990)	(1,659,116)	(1,276,250)	(1,109,490)	(1,066,983)	(1,082,617)	(1,119,350)	(1,246,500)	(1,544,255)	(2,122,849)	(19,526,353)
13	493	RENTAL FROM GAS PROPERTY	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,402)	(1,201)	(16,623)
14	495	OTHER GAS REVENUE	(62,345)	(55,342)	(46,134)	(30,157)	(25,572)	(15,548)	(20,557)	(13,729)	(15,418)	(16,272)	(24,405)	(43,119)	(368,597)
15	717	LIQUEFIED PETROLEUM GAS EXPENSES	157	157	158	157	157	158	157	157	158	157	157	158	1,888
16	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	0	0	0	0	0	0	0	0	0	0	0	0
17	728	LIQUEFIED PETROLEUM GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	741	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	742	PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
20	801 - 803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	8,092,805	7,623,590	5,642,355	3,482,787	1,607,415	923,489	670,181	590,353	647,084	884,280	2,153,218	5,171,716	37,489,274
21	804	NATURAL GAS CITY GATE PURCHASES	160,254	150,962	111,730	88,966	31,830	18,287	13,271	11,690	12,814	17,511	42,638	102,410	742,362
22	805	OTHER GAS PURCHASES	320,507	301,924	223,460	137,932	63,660	36,574	26,542	23,380	25,627	35,021	85,276	204,820	1,484,724
23	806	EXCHANGE GAS	(1,121,775)	(1,056,735)	(782,109)	(482,763)	(222,810)	(128,008)	(92,896)	(81,831)	(89,895)	(122,573)	(298,466)	(716,872)	(5,196,533)
24	807	PURCHASED GAS EXPENSE - BROKERAGE FEE	0	0	0	0	0	0	0	0	0	0	0	0	0
25	807	PURCHASED GAS EXPENSE	36,018	37,019	37,462	36,641	36,621	37,787	37,181	37,637	37,959	37,178	38,770	38,723	448,996
26	808	GAS WITHDRAWN FROM STORAGE	560,887	528,368	391,054	241,381	111,405	64,004	46,448	40,916	44,847	61,287	149,233	358,436	2,598,267
27	812	TOTAL GAS USED IN OPERATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
28	813	EXCHANGE FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	870	SUPERVISION AND ENGINEERING	60,132	61,053	62,317	61,234	61,995	61,995	62,493	62,855	63,938	61,660	62,700	63,448	745,820
30	871	DISTRIBUTION LOAD DISPATCHING	1,266	1,270	1,282	1,259	1,185	1,207	1,254	1,317	1,265	1,317	1,136	1,212	14,970
31	874	MAINS AND SERVICES EXPENSES	206,588	209,672	233,827	230,366	227,224	222,511	243,552	242,702	270,169	218,386	198,847	219,063	2,722,937
32	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	23,931	23,497	23,985	23,765	22,604	22,603	24,055	24,426	24,162	24,208	21,662	22,962	281,860
33	876	MEASURING AND REGULATION STA. EXPENSE - IND.	7,821	7,635	7,676	7,680	7,220	7,197	7,737	7,909	7,734	7,870	6,896	7,316	90,691
34	878	METERS AND HOUSE REGULATOR EXPENSE	129,929	129,969	132,299	131,216	120,986	126,618	134,478	135,828	133,697	135,285	117,925	128,067	1,556,297
35	879	CUSTOMER INSTALLATIONS EXPENSE	124,940	123,595	126,359	126,130	119,362	119,453	128,437	130,799	131,031	127,880	112,158	120,313	1,490,455
36	880	OTHER EXPENSE	86,061	89,444	93,071	91,946	88,208	89,477	95,235	96,907	96,900	91,990	81,915	88,817	1,089,971
37	881	TELECOMMUNICATION EXPENSE - ENGINEERING	7,222	6,991	6,950	6,965	6,913	7,010	6,922	6,878	6,876	7,164	6,965	7,200	84,056
38	885	SUPERVISION AND ENGINEERING	1,223	1,173	1,182	1,200	1,131	1,119	1,233	1,219	1,218	1,207	1,081	1,151	14,147
39	886	STRUCTURES AND IMPROVEMENTS	13,354	14,040	16,875	16,928	17,297	16,523	18,712	18,121	22,491	14,673	13,801	15,689	198,504
40	887	MAINS	120,400	122,900	134,025	133,391	130,644	129,621	140,873	132,629	146,526	120,273	108,491	119,890	1,539,664
41	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	23,540	23,600	24,212	24,187	22,793	23,349	25,038	25,058	25,286	24,556	21,575	23,507	286,701
42	890	MEASURING AND REGULATION STA. EXPENSE - IND.	8,978	8,901	8,982	8,949	8,636	8,650	9,105	9,198	9,119	9,128	8,418	8,819	106,883

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FORECAST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE C-2.2B
SHEET 2 of 2
WITNESS: S. M. KATKO

Line No.	Acct No.	Account Description	Forecasted JAN 14	Forecasted FEB	Forecasted MAR	Forecasted APR	Forecasted MAY	Forecasted JUN	Forecasted JUL	Forecasted AUG	Forecasted SEP	Forecasted OCT	Forecasted NOV	Forecasted DEC 14	TOTAL
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	892	SERVICES	23,671	24,013	25,605	25,454	24,331	24,402	26,619	26,720	28,211	25,016	21,707	24,050	299,800
2	893	METERS AND HOUSE REGULATORS	17,108	18,821	19,662	19,509	18,284	21,102	21,820	20,230	21,035	20,136	18,195	21,142	237,044
3	894	OTHER EQUIPMENT	28,392	28,940	29,482	29,192	27,947	28,974	30,069	30,256	30,203	29,962	27,303	29,220	349,940
4	901	SUPERVISION	630	599	591	614	573	561	633	620	623	612	544	576	7,176
5	902	METER READING EXPENSES CUSTOMER RECORDS & COLLECTIONS - UTILITY	95,581	97,664	117,781	118,542	122,090	111,587	128,695	127,229	158,573	101,072	94,867	105,685	1,379,366
6	903	SERVICES	255,047	264,770	271,084	272,019	264,144	277,906	287,354	281,149	289,392	272,906	263,690	281,239	3,280,699
7	904	UNCOLLECTIBLE ACCOUNTS	185,229	170,304	129,334	81,541	60,624	37,234	45,060	48,558	46,208	55,809	104,824	152,258	1,116,983
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	158	158	158	158	223	158	160	160	160	160	160	160	1,973
9	907	SUPERVISION	3,719	3,717	3,596	3,706	5,222	3,518	3,806	3,852	3,678	3,771	3,530	3,586	45,701
10	908	CUSTOMER ASSISTANCE EXPENSES	10,733	12,784	25,218	28,113	31,525	19,159	35,541	31,878	52,774	12,454	9,582	16,943	286,703
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	4,385	4,506	4,560	4,460	4,458	4,600	4,526	4,582	4,621	4,526	4,720	4,714	54,658
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	32,189	33,084	33,480	32,746	32,728	33,771	33,228	33,636	33,923	33,226	34,649	34,606	401,266
13	911	SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
14	912	DEMONSTRATING AND SELLING EXPENSES	2,995	3,079	3,116	3,047	3,046	3,143	3,092	3,130	3,157	3,092	3,224	3,220	37,341
15	913	ADVERTISING EXPENSE	3,479	3,575	3,618	3,539	3,537	3,649	3,591	3,635	3,666	3,591	3,744	3,740	43,364
16	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	42,986	43,914	51,683	43,900	42,433	42,915	44,696	45,294	48,511	44,110	42,698	44,125	537,265
17	920	ADMINISTRATIVE AND GENERAL SALARIES	100,085	95,045	93,884	97,509	90,973	89,012	100,487	98,488	98,966	97,183	86,312	91,484	1,139,428
18	921	OFFICE SUPPLIES CUSTOMER ACCOUNTS	26	26	31	26	25	26	27	27	29	26	26	26	321
19	921	OFFICE SUPPLIES CUSTOMER SERVICE	183	187	220	187	181	183	190	193	207	188	182	188	2,289
20	923	OUTSIDE SERVICES EMPLOYED	808,071	828,779	839,313	822,523	822,439	850,633	834,293	823,817	832,685	812,535	844,882	844,619	9,964,789
21	924	PROPERTY INSURANCE PREMIUMS	7,971	7,971	7,971	7,971	7,971	7,971	7,971	7,971	7,971	7,971	7,971	7,971	95,653
22	925	INJURIES AND DAMAGES	72,434	72,433	72,434	72,433	73,553	72,448	72,475	72,476	72,475	72,478	72,474	72,475	870,589
23	926	EMPLOYEE PENSIONS AND BENEFITS	181,655	181,807	183,009	183,040	183,313	177,450	183,629	183,533	185,414	181,983	181,734	182,322	2,188,889
24	927	FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	928	REGULATORY COMMISSION EXPENSE	22,731	22,725	22,736	22,725	34,418	22,880	23,161	23,175	23,160	23,192	23,149	23,161	287,213
26	929	DUPLICATE CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0
27	930	MISCELLANEOUS GENERAL	3,657	6,597	(211)	4,526	(4,055)	(2,583)	4,758	8,403	(1,490)	4,457	(2,622)	(2,624)	18,813
28	931	RENTS	959	923	916	919	911	926	912	906	905	950	919	956	11,102
29	935	& GENERAL	34	36	44	45	47	42	49	48	62	37	35	39	518
30	935	SERVICE & INFORMATION	0	0	0	0	0	0	0	0	0	0	0	0	0
31	935	ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
32		Operating (Income) Loss	(4,183,187)	(3,782,188)	(2,443,689)	(941,031)	332,888	851,396	1,186,954	1,168,456	1,247,401	780,292	(187,960)	(2,050,507)	(8,001,176)



Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-d

Description of Filing Requirement:

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors;

Response:

Please refer to Schedule D.

Responsible Witness:

S. Mark Katko and Chad E. Notestone

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

BASE PERIOD : BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013

FORECASTED PERIOD: FORECAST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

D-1	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
D-2.1	DETAILED ADJUSTMENTS
D-2.2	DETAILED ADJUSTMENTS
D-2.3	DETAILED ADJUSTMENTS
D-2.4	DETAILED ADJUSTMENTS

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE D-1
SHEET 1 OF 6
WITNESS: S. M. KATKO

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3	D-2.4 ADJ 1	TOTAL ADJUST.
1 SALE OF GAS						
2 480 RESIDENTIAL	54,037,561	(2,315,266)			(219,543)	(2,534,809)
3 481.1 COMMERCIAL	20,798,375	(617,182)			(107,456)	(724,638)
4 481.2 INDUSTRIAL	1,481,965	(393,934)			(1,192)	(395,126)
5 483 PUBLIC UTILITIES	66,733	10,034			(498)	9,536
6 TOTAL SALE OF GAS	<u>76,384,634</u>	<u>(3,316,348)</u>	0	0	0	0
7 OTHER OPERATING INCOME						
8 487 FORFEITED DISCOUNTS	390,785		(33,921)			(33,921)
9 488 MISC. SERVICE REVENUES	141,547		(1,924)			(1,924)
10 489 REVENUE FROM TRANSPORTING GAS TO OTHERS	20,317,233		(790,880)			(790,880)
11 493 RENTAL FROM GAS PROPERTY	16,821		(198)			(198)
12 495 OTHER GAS REVENUE	10,748,584		(10,379,987)			(10,379,987)
13 TOTAL OTHER OPERATING INCOME	<u>31,614,970</u>	0	<u>(11,206,910)</u>	0	0	0
14 TOTAL OPERATING REVENUE	<u>107,999,604</u>	<u>(3,316,348)</u>	<u>(11,206,910)</u>	0	0	0
15 OTHER GAS SUPPLY EXPENSES - OPERATION						
16 801-803 NATURAL GAS FIELD & TRANS.LINE PURCHASES	39,865,730			(2,376,456)		(2,376,456)
17 804 NATURAL GAS CITY GATE PURCHASES	782,046			(39,684)		(39,684)
18 805 OTHER GAS PURCHASES	(12,973,500)			14,458,224		14,458,224
19 806 EXCHANGE GAS	(5,735,102)			538,569		538,569
20 807 BROKERAGE FEE	12,309			(12,309)		(12,309)
21 808 GAS WITHDRAWN FROM STORAGE	25,242,347			(22,644,080)		(22,644,080)
22 812 GAS USED FOR OTHER UTILITY OPERATIONS	(40,217)			40,217		40,217
23 TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	<u>47,153,612</u>	0	0	<u>(10,035,519)</u>	0	0
24 TOTAL PLANT REVENUE	<u>60,845,992</u>	<u>(3,316,348)</u>	<u>(11,206,910)</u>	<u>10,035,519</u>	0	0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
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OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE D-1
SHEET 3 OF 6
WITNESS: S. M. KATKO

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	D-2.2 ADJ 6	D-2.2 ADJ 7	D-2.2 ADJ 8	D-2.2 ADJ 9	D-2.2 ADJ 10	SUB-TOTAL ADJUST.
1 927 FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0
2 928 REGULATORY COMMISSION EXPENSE	264,462	0	0	(18,500)	0	0	0	0	0	0	0	(18,500)
3 929 DUPLICATE CHARGES	0	0	0	0	0	0	0	0	0	0	0	0
4 930 MISCELLANEOUS GENERAL	22,882	0	0	0	0	0	0	(2,267)	0	0	0	(2,267)
5 931 RENTS	10,927	0	0	0	175	0	0	0	0	0	0	175
6 935 MAINTENANCE OF GENERAL PLANT - A&G	483	0	0	35	0	0	0	0	0	0	0	35
7 TOTAL	<u>34,071,012</u>	<u>131,446</u>	<u>(86,295)</u>	<u>(442,269)</u>	<u>(2,557)</u>	<u>49,043</u>	<u>3,826</u>	<u>1,262</u>	<u>11,734</u>	<u>381,275</u>	<u>385,917</u>	<u>433,384</u>

COLUMBIA GAS OF KENTUCKY, INC.
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OPERATING INCOME BY MAJOR ACCOUNTS

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SCHEDULE D-1
SHEET 4 OF 6
WITNESS: S. M. KATKO

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.2 ADJ 11	D-2.2 ADJ 12	D-2.2 ADJ 13	D-2.2 ADJ 14	D-2.2 ADJ 15	SUB-TOTAL			GRAND TOTAL ADJUST.
							ADJ.	OPERATIONS	D-2.4 ADJ 1	
1 717 LIQUEFIED PETROLEUM GAS EXPENSES	1,693	0	0	0	0	0	0	195	0	195
2 723 FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	0	0	0	0	0	0	0	0	0
3 728 LIQUEFIED PETROLEUM GAS	0	0	0	0	0	0	0	0	0	0
4 741 STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0
5 742 PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0
6 807 PURCHASED GAS EXPENSE	424,684	0	0	0	0	0	0	24,312	(4,562)	19,750
7 870 SUPERVISION AND ENGINEERING	803,198	0	11,578	0	0	201	11,779	(57,378)	(6,181)	(63,559)
8 871 DISTRIBUTION LOAD DISPATCHING	26,815	0	0	0	0	(2,115)	(2,115)	(11,845)	0	(11,845)
9 874 MAINS AND SERVICES EXPENSES	2,838,794	0	(126)	0	0	16,659	16,533	(115,857)	(5,411)	(121,268)
10 875 MEASURING AND REGULATION STA. EXPENSE - GEN.	219,990	0	(8)	0	0	3,186	3,179	61,870	(276)	61,594
11 876 MEASURING AND REGULATION STA. EXPENSE - IND.	76,224	0	(1)	0	0	706	705	14,467	(35)	14,432
12 878 METERS AND HOUSE REGULATOR EXPENSE	1,515,039	(3,044)	(181)	0	0	19,494	16,268	41,258	(788)	40,470
13 879 CUSTOMER INSTALLATIONS EXPENSE	1,498,775	4,071	(7)	0	0	3,019	7,083	(8,319)	(387)	(8,706)
14 880 OTHER EXPENSE	1,056,366	0	807	0	0	15,190	15,997	33,605	(10,394)	23,211
15 881 TELECOMMUNICATION EXPENSE - ENGINEERING	85,739	0	0	0	0	0	0	(1,683)	0	(1,683)
16 885 SUPERVISION AND ENGINEERING	13,692	0	(0)	0	0	39	38	455	(20)	435
17 886 STRUCTURES AND IMPROVEMENTS	246,692	0	0	0	0	3	3	(48,188)	0	(48,188)
18 887 MAINS	1,417,177	56,326	(3)	0	0	15,135	71,458	122,486	(644)	121,842
19 889 MEASURING AND REGULATION STA. EXPENSE - GEN.	217,359	0	(2)	0	0	7,595	7,593	69,342	(69)	69,273
20 890 MEASURING AND REGULATION STA. EXPENSE - IND.	75,932	0	617	0	0	1,168	1,785	30,951	(320)	30,631
21 892 SERVICES	238,431	45,498	(468)	0	0	4,129	49,159	61,369	(104)	61,265
22 893 METERS AND HOUSE REGULATORS	197,572	0	491	0	0	1,965	2,455	39,472	(421)	39,051
23 894 OTHER EQUIPMENT	364,610	0	206	0	0	(1,504)	(1,299)	(14,670)	(788)	(15,458)
24 901 SUPERVISION	7,018	0	0	0	0	0	0	158	0	158
25 902 METER READING EXPENSES	1,428,382	0	(379)	0	0	3,484	3,104	(49,016)	0	(49,016)
26 903 CUSTOMER RECORDS & COLLECTIONS - UTILITY SERV	3,108,696	307	26,205	0	0	7,135	33,647	172,003	(17,714)	154,289
27 904 UNCOLLECTIBLE ACCOUNTS	731,066	0	0	0	0	0	0	385,917	(277,506)	108,411
28 905 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	1,800	0	120	0	0	0	120	173	0	173
29 907 SUPERVISION	55,199	0	(9,353)	0	0	0	(9,353)	(9,498)	(8)	(9,506)
30 908 CUSTOMER ASSISTANCE EXPENSES	998,732	0	(405,141)	0	13,633	0	(391,508)	(712,029)	(346,088)	(1,058,117)
31 909 INFORMATIONAL AND INSTR. ADVERT. EXPENSES	54,271	0	0	0	0	0	0	387	(555)	(168)
32 910 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	362,474	0	0	0	0	0	0	38,792	(4,077)	34,715
33 911 SUPERVISION	0	0	0	0	0	0	0	0	0	0
34 912 DEMONSTRATING AND SELLING EXPENSES	46,117	0	0	0	0	0	0	(8,776)	(19,796)	(28,572)
35 913 ADVERTISING EXPENSE	53,433	0	0	0	0	0	0	(10,069)	(39,432)	(49,501)
36 920 ADMINISTRATIVE AND GENERAL SALARIES	1,191,445	0	0	0	0	0	0	(52,017)	(21,346)	(73,363)
37 921 OFFICE SUPPLIES CUSTOMER ACCOUNTS	522,781	0	(369)	0	11,028	0	10,659	17,094	(21,743)	(4,649)
38 923 OUTSIDE SERVICES EMPLOYED	9,747,073	0	(23,211)	0	0	0	(23,211)	217,724	(143,932)	73,792
39 924 PROPERTY INSURANCE PREMIUMS	90,165	0	0	0	0	0	0	5,488	0	5,488
40 925 INJURIES AND DAMAGES	857,102	0	(30,067)	0	0	0	(30,067)	13,487	0	13,487
41 926 EMPLOYEE PENSIONS AND BENEFITS	3,197,725	0	0	(1,005,127)	0	0	(1,005,127)	(1,008,836)	68,717	(940,119)

COLUMBIA GAS OF KENTUCKY, INC.
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Workpaper Reference No(s): _____

SCHEDULE D-1
SHEET 5 OF 6
WITNESS: S. M. KATKO

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.2					SUB-TOTAL ADJUST.	TOTAL OPERATIONS	D-2.4 ADJ 1	GRAND TOTAL ADJUST.
		ADJ 11	ADJ 12	ADJ 13	ADJ 14	ADJ 15				
1 927 FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0	0	0	0
2 928 REGULATORY COMMISSION EXPENSE	264,462	0	41,251	0	0	0	41,251	22,751	171,782	194,533
3 929 DUPLICATE CHARGES	0	0	0	0	0	0	0	0	0	0
4 930 MISCELLANEOUS GENERAL	22,882	0	(1,802)	0	0	0	(1,802)	(4,069)	0	(4,069)
5 931 RENTS	10,927	0	0	0	0	0	0	175	0	175
6 935 MAINTENANCE OF GENERAL PLANT - A&G	483	0	0	0	0	0	0	35	0	35
7 TOTAL	<u>34,071,012</u>	<u>103,157</u>	<u>(389,844)</u>	<u>(1,005,127)</u>	<u>24,661</u>	<u>95,487</u>	<u>(1,171,665)</u>	<u>(738,281)</u>	<u>(682,098)</u>	<u>(1,420,379)</u>

COLUMBIA GAS OF KENTUCKY, INC.
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Workpaper Reference No(s): _____

SCHEDULE D-1
SHEET 6 OF 6
WITNESS: S. M. KATKO

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.3 ADJ 1	D-2.3 ADJ 2	D-2.4 ADJ 1	D-2.4 ADJ 2	D-2.4 ADJ 3	D-2.4 ADJ 4	D-2.4 ADJ 5	D-2.4 ADJ 6	D-2.4 ADJ 7	D-2.4 ADJ 8	D-2.4 ADJ 9	D-2.4 ADJ 10	TOTAL ADJUST.
1 403 - 404 DEPRECIATION AND AMORTIZATION EXPENSE	6,962,687	4,585,667												4,585,667
2 406 AMORT. - GAS PLANT ACQUIS.	0	0												0
3 TOTAL DEPRECIATION AND AMORTIZATION	<u>6,962,687</u>	<u>4,585,667</u>	0	0	0	0	0	0	0	0	0	0	0	<u>4,585,667</u>
4 408 - TAXES OTHER THAN INCOME TAXES - PROPERTY	2,471,080		492,920	2,084										495,004
5 408 - TAXES OTHER THAN INCOME TAXES - PAYROLL	568,604		(56,604)	47,026										(9,578)
6 408 - TAXES OTHER THAN INCOME TAXES - OTHER	5,594		(5,594)											(5,594)
7 TOTAL TAXES OTHER THAN INCOME TAXES	<u>3,045,278</u>		<u>430,722</u>	<u>49,110</u>										<u>479,832</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2014

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Workpaper Reference No(s): _____

SCHEDULE D-2.1
SHEET 1 of 2
WITNESS: C. E. NOTESTONE

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ1</u>		
SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD		FORECASTED \$51,722,295 BASE 54,037,561 ADJUSTMENT <u>(\$2,315,266)</u> -4.3%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD		FORECASTED \$20,181,192 BASE 20,798,375 ADJUSTMENT <u>(\$617,182)</u> -3.0%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD		FORECASTED \$1,088,031 BASE 1,481,965 ADJUSTMENT <u>(\$393,934)</u> -26.6%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD		FORECASTED \$76,767 BASE 66,733 ADJUSTMENT <u>\$10,034</u> 15.0%
<u>ADJ2</u>		
FORFEITED DISCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FORECASTED PERIOD LEVEL. THE FORECASTED PERIOD LEVEL IS BASED ON A HISTORIC SIX YEAR AVERAGE OF FORFEITED DISCOUNTS.		FORECASTED \$356,864 BASE 390,785 ADJUSTMENT <u>(\$33,921)</u> -8.7%
MISC. SERVICE REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FORECASTED PERIOD LEVEL. THE FORECASTED PERIOD LEVEL IS BASED ON A HISTORIC SIX YEAR AVERAGE OF FORFEITED DISCOUNTS.		FORECASTED \$139,623 BASE 141,547 ADJUSTMENT <u>(\$1,924)</u> -1.4%
REVENUE FROM GAS TRANSPORTATION - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD		FORECASTED \$19,526,353 BASE 20,317,233 ADJUSTMENT <u>(\$790,880)</u> -3.9%
RENTAL FROM GAS PROPERTY - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN RENTAL REVENUE FROM BASE YEAR TO FORECASTED PERIOD		FORECASTED \$16,623 BASE 16,821 ADJUSTMENT <u>(\$198)</u> -1.2%
OTHER GAS REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN OTHER GAS REVENUE AND ALSO TO ELIMINATE UNBILLED REVENUE RECORDED DURING THE BASE PERIOD		FORECASTED \$368,597 BASE 10,748,584 ADJUSTMENT <u>(\$10,379,987)</u> -96.6%

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SCHEDULE D-2.1
SHEET 2 of 2
WITNESS: C. E. NOTESTONE

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ3</u>		
NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$37,489,274 BASE 39,878,039 ADJUSTMENT <u>(\$2,388,765)</u> -6.0%
NATURAL GAS CITY GATE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$742,362 BASE 782,046 ADJUSTMENT <u>(\$39,684)</u> -5.1%
OTHER GAS PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$1,484,724 BASE (12,973,500) ADJUSTMENT <u>\$14,458,224</u> -111.4%
EXCHANGE GAS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED (\$5,196,533) BASE (5,735,102) ADJUSTMENT <u>\$538,569</u> -9.4%
GAS WITHDRAWN FROM STORAGE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$2,598,267 BASE 25,242,347 ADJUSTMENT <u>(\$22,644,080)</u> -89.7%
GAS USED FOR OTHER UTILITY OPERATIONS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$0 BASE (40,217) ADJUSTMENT <u>\$40,217</u> -100.0%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2014

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SCHEDULE D-2.2
SHEET 1 of 3
WITNESS: S. M. KATKO

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ 1</u>		
NET LABOR - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF EMPLOYEE HEADCOUNT, PAYROLL, CHARGES TO BALANCE SHEET, AND CHARGES TO AND FROM AFFILIATES TO ARRIVE AT NET LABOR INCLUDED IN O&M EXPENSE. THE ADJUSTMENT REFLECTS AN INCREASE IN AVERAGE HEADCOUNT OF 6 BETWEEN PERIODS DUE TO THE RESOURCE REQUIREMENTS OF PIPELINE SAFETY RELATED TO THE DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM AND FIELD OPERATIONS AND A WAGE GUIDELINE INCREASE OF 3%. THE ADJUSTMENT ALSO REFLECTS A DECREASE OF \$124,402 RELATED TO THE CORPORATE INCENTIVE PLAN AND LONG TERM INCENTIVE PLAN. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$7,554,398 7,422,952 <u>\$131,446</u> 1.8%
<u>ADJ 2</u>		
MATERIALS AND SUPPLIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF MATERIALS AND SUPPLIES REQUIRED FOR OPERATING PROJECTS AND ADMINISTRATION AND POSTAGE. THE ADJUSTMENT REFLECTS A DECREASE IN FIELD OPERATIONS RELATED TO HAND TOOLS; THE BASE PERIOD INCLUDED AN INCREASED LEVEL FOR NEW HIRES, AND DECREASES IN OTHER DEPARTMENTS. THESE DECREASES ARE PARTIALLY OFFSET BY AN ANTICIPATED INCREASE IN POSTAGE RATES. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$1,443,929 1,530,224 <u>(\$86,295)</u> -5.6%
<u>ADJ 3</u>		
OUTSIDE SERVICES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF FEES PAID TO AUDITORS, FINANCIAL INSTITUTIONS, COLLECTION AGENCIES, BENEFITS ADMINISTRATORS, CONSULTANTS, OUTSIDE CONTRACTORS, TEMPORARY EMPLOYMENT SERVICES, OUTSIDE COUNSEL, CONSERVATION CONSULTANTS, AND OTHERS FOR SERVICES RENDERED. THE ADJUSTMENT REFLECTS OUTSIDE METER READING SAVINGS RESULTING FROM THE INSTALLATION OF AUTOMATED METER READING DEVICES OVER THE FORECASTED TEST PERIOD AND DECREASED CONTRACTED OPERATIONS AND DEMAND SIDE MANAGEMENT SERVICES. THESE DECREASES ARE PARTIALLY OFFSET BY INCREASED RIGHT-OF-WAY AND REGULATOR STATION CLEARING SERVICES RELATED TO THE DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$5,138,508 5,580,777 <u>(\$442,269)</u> -7.9%
<u>ADJ 4</u>		
RENTS AND LEASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF RENTS AND LEASES RELATED TO BUILDINGS, COMMUNICATIONS EQUIPMENT, OFFICE EQUIPMENT AND FURNITURE, DEDICATED TELEPHONE LINES AND OTHER MISCELLANEOUS RENTS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$302,361 304,918 <u>(\$2,557)</u> -0.8%
<u>ADJ 5</u>		
CORPORATE INSURANCE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CORPORATE INSURANCE DEPARTMENT'S ESTIMATE OF PREMIUMS FOR PROPERTY, LIABILITY, EXECUTIVE AND DIRECTORS, AND WORKERS' COMPENSATION INSURANCE. THE ADJUSTMENT REFLECTS A PROJECTED INCREASE IN EXCESS LIABILITY PREMIUMS DUE TO MARKET CONDITIONS AND PROPERTY PREMIUMS DUE TO RISING PROPERTY VALUES AND HIGHER GLOBAL INSURANCE MARKET RATES DUE TO LARGE GLOBAL CATASTROPHIC LOSSES AND WEAK INVESTMENT PERFORMANCE IN RECENT YEARS.	FORECASTED BASE ADJUSTMENT	\$841,791 792,748 <u>\$49,043</u> 6.2%

COLUMBIA GAS OF KENTUCKY, INC.

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DETAILED ADJUSTMENTS

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SCHEDULE D-2.2
 SHEET 2 of 3
 WITNESS: S. M. KATKO

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ 6</u> EMPLOYEE EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF EXPENSES INCURRED BY EMPLOYEES FOR BUSINESS TRAVEL, MEALS AND MEETINGS; MEMBERSHIP DUES; RELOCATION EXPENSES; AND UNIFORMS, SAFETY SHOES AND GLASSES. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$353,166 349,340 <u>\$3,826</u> 1.1%
<u>ADJ 7</u> COMPANY MEMBERSHIPS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF MEMBERSHIPS TO INDUSTRY AND CIVIC ORGANIZATIONS IN THE COMPANY NAME. ORGANIZATIONS INCLUDE THE AMERICAN GAS ASSOCIATION, KENTUCKY GAS ASSOCIATION, SOUTHERN GAS ASSOCIATION, COMMON GROUND ALLIANCE, ASHLAND ALLIANCE, COMMERCE LEXINGTON, FINANCIAL RESEARCH INSTITUTE, KENTUCKY ASSOCIATION OF MANUFACTURERS, ROTARY CLUB OF LEXINGTON, KENTUCKY CHAMBER OF COMMERCE, AND VARIOUS LOCAL CHAMBERS OF COMMERCE. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$87,275 86,013 <u>\$1,262</u> 1.5%
<u>ADJ 8</u> UTILITIES/FUEL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF UTILITIES USED IN COMPANY OPERATIONS INCLUDING GAS, ELECTRICITY, WATER AND SEWER, AND TELEPHONE.	FORECASTED BASE ADJUSTMENT	\$436,183 424,449 <u>\$11,734</u> 2.8%
<u>ADJ 9</u> MANAGEMENT FEE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NISOURCE CORPORATE SERVICES COMPANY ESTIMATE OF SERVICES RENDERED TO COLUMBIA GAS OF KENTUCKY, INC. SERVICES INCLUDE FINANCE, INFORMATION TECHNOLOGY, HUMAN RESOURCES, LEGAL AND OTHER CORPORATE FUNCTIONS AND GAS DISTRIBUTION RELATED FUNCTIONS INCLUDING COMMERCIAL OPERATIONS, COMMUNICATIONS, CUSTOMER OPERATIONS, DISTRIBUTION OPERATIONS, REGULATORY STRATEGY AND SUPPORT, SALES AND MARKETING, AND SUPPLY OPTIMIZATION. THE ADJUSTMENT REFLECTS INCREASED LABOR, LEGAL, AND INDIRECT EXPENSES PARTIALLY OFFSET BY DECREASED INCENTIVE PLANS AND EMPLOYEE BENEFITS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$12,733,636 12,352,361 <u>\$381,275</u> 3.1%
<u>ADJ 10</u> UNCOLLECTIBLE ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN APPROPRIATE AMOUNT OF EXPENSE AND CORRESPONDING RESERVE ACCRUAL FOR ACCOUNTS RECEIVABLE - UTILITY SERVICE ESTIMATED TO BE UNCOLLECTIBLE. THE FORECASTED PERIOD REFLECTS THE CURRENT CALENDAR YEAR 2014 ESTIMATE OF EXPENSE RELATED TO ANTICIPATED CHARGE OFFS FOR ALL CUSTOMER CLASSES AND ENERGY ASSISTANCE PROGRAM PARTICIPANTS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$1,116,981 731,064 <u>\$385,917</u> 52.8%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE D-2.2
SHEET 3 of 3
WITNESS: S. M. KATKO

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ 11</u>		
MISCELLANEOUS REVENUE ADJUSTMENTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF AMOUNTS TO BE RECEIVED FOR INSTALLATION WORK ON CUSTOMER PREMISES AND AMOUNTS TO BE RECOVERED RELATED TO DAMAGES TO COMPANY FACILITIES. THE PROJECTED DECREASE IN AMOUNTS RECEIVED IS DUE TO THE COMPANY'S DAMAGE PREVENTION EFFORTS.	FORECASTED	(\$98,656)
	BASE	<u>(201,813)</u>
	ADJUSTMENT	<u>\$103,157</u>
		-51.1%
<u>ADJ 12</u>		
MISCELLANEOUS AND OTHER EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF EXPENSES FOR PUBLIC SERVICE COMMISSION FEES, INJURIES AND DAMAGES RESERVE ACCRUAL, REGULATORY AMORTIZATIONS, REVENUE TRACKERS, DEFERRED CREDITS, AND OTHER ITEMS NOT INCLUDED IN OTHER COST ELEMENTS. THE ADJUSTMENT REFLECTS A DECREASE IN REVENUE TRACKERS OF \$898,540 DUE TO NO AMOUNT BUDGETED IN THE FORECASTED TEST PERIOD. THIS DECREASE IS PARTIALLY OFFSET BY AN INCREASE OF \$537,926 IN DEFERRED CREDITS REFLECTING A DECREASE IN DEFERRED DEMAND SIDE MANAGEMENT EXPENSES (THERE IS AN OFFSETTING VARIANCE IN OUTSIDE SERVICES AND OTHER CATEGORIES). THE ADJUSTMENT ALSO REFLECTS A MINOR DECREASE OF \$29,230 IN INJURIES AND DAMAGES, REGULATORY AMORTIZATIONS, AND OTHER ITEMS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED	(\$226,547)
	BASE	<u>163,297</u>
	ADJUSTMENT	<u>(\$389,844)</u>
		-238.7%
<u>ADJ 13</u>		
EMPLOYEE BENEFITS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE APPROPRIATE LEVEL OF PENSION, INSURED PLANS (MEDICAL, DENTAL, GROUP LIFE, LONG-TERM DISABILITY, EMPLOYEE ASSISTANCE PLAN, POST-EMPLOYEMENT) AND THRIFT PLAN AND RELATED BENEFITS TRANSFERS ASSOCIATED WITH CAPITALIZED BENEFITS COSTS AND BILLINGS TO AND FROM AFFILIATES. THE ADJUSTMENT REFLECTS A DECREASE IN PENSION PRIMARILY RELATED TO PENSION SETTLEMENT AND A DECREASE IN THE ASC 712 (FORMERLY FAS 112) ANNUAL LIABILITY ADJUSTMENT AND TRANSITION OBLIGATION AMORTIZATION. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED	\$2,123,403
	BASE	<u>3,128,530</u>
	ADJUSTMENT	<u>(\$1,005,127)</u>
		-32.1%
<u>ADJ 14</u>		
ADVERTISING - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF ENERGY EFFICIENCY AND CONSERVATION, PUBLIC AWARENESS, COMMUNITY SUPPORT AND OTHER ADVERTISING. THE ADJUSTMENT REFLECTS INCREASED PUBLIC AWARENESS RELATED TO THE DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM PARTIALLY OFFSET BY DECREASED ENERGY EFFICIENCY AND CONSERVATION. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED	\$267,695
	BASE	<u>243,034</u>
	ADJUSTMENT	<u>\$24,661</u>
		10.2%
<u>ADJ 15</u>		
CLEARING ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF AMOUNTS TO BE CLEARED FROM CLEARING ACCOUNTS FOR FLEET USAGE. THIS INCLUDES COSTS OF MAINTAINING FLEET OF AUTOS, TRUCK, AND GENERAL TOOLS AND HOURS OF USAGE. THE ADJUSTMENT REFLECTS INCREASED FUEL AND LEASE COSTS.	FORECASTED	\$1,258,606
	BASE	<u>1,163,119</u>
	ADJUSTMENT	<u>\$95,487</u>
		8.2%

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Data: Base Period Forecasted Period

Type of Filing: Original Updated

Workpaper Reference No(s): _____

SCHEDULE D-2.3

SHEET 1 of 1

WITNESS: S. M. KATKO

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ1</u>		
DEPRECIATION AND AMORTIZATION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE INCREASED LEVEL OF DEPRECIABLE PLANT INVESTMENT AND THE DEPRECIATION RATE PER THE DEPRECIATION STUDY FILED IN THIS PROCEEDING.	FORECASTED	\$11,548,354
	BASE	<u>6,962,687</u>
	ADJUSTMENT	<u>\$4,585,667</u>
		65.9%
<u>ADJ2</u>		
TAXES OTHER THAN INCOME TAXES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN INCREASED LEVEL OF PROPERTY INCLUDING STORAGE GAS AND A DECREASED LEVEL OF PAYROLL TAXES. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED	\$3,476,000
	BASE	<u>3,045,278</u>
	ADJUSTMENT	<u>\$430,722</u>
		14.1%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Data: _____ Base Period Forecasted Period
Type of Filing: Original _____ Updated
Workpaper Reference No(s): WPD-2.4

SCHEDULE D-2.4
SHEET 1 of 2
WITNESS: S. M. KATKO

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ1</u> UNCOLLECTIBLE GAS COST REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE UNCOLLECTIBLE GAS COST REVENUE BY APPLYING THE MOST RECENT EXPERIENCED CHARGE-OFF RATE	WPD-2.4A	FORECASTED <u>(\$328,689)</u> BASE <u>0</u> ADJUSTMENT <u>(\$328,689)</u>
<u>ADJ2</u> REGULATORY COMMISSION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCLUDE RATE CASE EXPENSE OF \$225,000 TO RECOVER THE PROJECTED RATE CASE EXPENSE OF \$675,000 OVER A THREE YEAR PERIOD.	WPD-2.4B	FORECASTED <u>\$225,000</u> BASE <u>0</u> ADJUSTMENT <u>\$225,000</u>
<u>ADJ3</u> REGULATORY COMMISSION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE ANNUAL PSC ASSESSMENT BASED ON FORECASTED TEST PERIOD OPERATING REVENUES AND THE LATEST KNOWN ASSESSMENT FACTOR.	WPD-2.4C	FORECASTED <u>(\$53,218)</u> BASE <u>0</u> ADJUSTMENT <u>(\$53,218)</u>
<u>ADJ4</u> UNCOLLECTIBLE ACCOUNTS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE UNCOLLECTIBLE ACCOUNTS EXPENSE BASED ON FORECASTED TEST PERIOD OPERATING REVENUES AND THE CURRENT NET CHARGE-OFF PERCENTAGE.	WPD-2.4D	FORECASTED <u>(\$301,133)</u> BASE <u>0</u> ADJUSTMENT <u>(\$301,133)</u>
<u>ADJ5</u> LARGE VOLUME UNCOLLECTIBLE ACCOUNTS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE LARGE VOLUME UNCOLLECTIBLE ACCOUNTS EXPENSE BASED ON A FIVE YEAR AVERAGE OF ACTUAL EXPENSE.	WPD-2.4E	FORECASTED <u>(\$14,107)</u> BASE <u>0</u> ADJUSTMENT <u>(\$14,107)</u>
<u>ADJ6</u> ASC 712 (FAS 112) POST-EMPLOYMENT BENEFITS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCLUDE A LEVEL OF EXPENSE IN THE FORECASTED TEST PERIOD BASED ON A FIVE YEAR AVERAGE OF ACTUAL EXPENSE.	WPD-2.4F	FORECASTED <u>\$9,770</u> BASE <u>0</u> ADJUSTMENT <u>\$9,770</u>
<u>ADJ7</u> ASC 715 (FAS 106) POST-RETIREMENT BENEFITS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOVER AMOUNTS BILLED FROM NISOURCE CORPORATE SERVICES IN JUNE 2011 REPRESENTING THE DIFFERENCE BETWEEN AMOUNTS EXPENSED AND CLAIMS PAID. COLUMBIA WAS BILLED \$324,620, OF WHICH \$29,887 WAS CAPITALIZED, AND IS REQUESTING TO RECOVER THE REMAINING \$294,732 OVER A FIVE YEAR PERIOD.	WPD-2.4G	FORECASTED <u>\$58,947</u> BASE <u>0</u> ADJUSTMENT <u>\$58,947</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Data: _____ Base Period Forecasted Period
Type of Filing: Original _____ Updated
Workpaper Reference No(s): WPD-2.4

SCHEDULE D-2.4
SHEET 2 of 2
WITNESS: S. M. KATKO

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ8</u> TRACKER EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO MATCH TRACKER EXPENSE WITH THE TRACKER REVENUE INCLUDED IN FORECASTED TEST PERIOD OPERATING REVENUES.	WPD-2.4H	FORECASTED <u>(\$307,699)</u> BASE <u>0</u> ADJUSTMENT <u>(\$307,699)</u>
<u>ADJ9</u> NON-RECOVERABLE LOBBYING EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF LOBBYING RELATED EXPENSES INCLUDING LABOR AND EMPLOYEE EXPENSES.		FORECASTED <u>(\$52,473)</u> BASE <u>0</u> ADJUSTMENT <u>(\$52,473)</u>
<u>ADJ10</u> NON-RECOVERABLE NON-LABOR EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF CERTAIN MISCELLANEOUS EXPENSES. INCLUDED IN THIS ADJUSTMENT ARE EMPLOYEE EXPENSES, MATERIALS AND SUPPLIES, CORPORATE DUES AND MEMBERSHIPS AND ADVERTISING EXPENSES.		FORECASTED <u>(\$35,802)</u> BASE <u>0</u> ADJUSTMENT <u>(\$35,802)</u>
<u>ADJ11</u> NON-RECOVERABLE MANAGEMENT FEE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF CERTAIN EXPENSES BILLED TO THE COMPANY IN THE MANAGEMENT FEE INCLUDING BUSINESS PROMOTION, LOBBYING, CHARITABLE CONTRIBUTIONS, DEFERRED COMPENSATION, AND OTHER ACTIVITIES.		FORECASTED <u>(\$211,383)</u> BASE <u>0</u> ADJUSTMENT <u>(\$211,383)</u>
<u>ADJ12</u> PROPERTY TAX EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCREASE PROPERTY TAX EXPENSE BASED ON NET PLANT ADDITIONS AND GAS STORAGE BALANCE AS INCLUDED IN THIS RATE PROCEEDING.	WPD-2.4I	FORECASTED <u>\$2,084</u> BASE <u>0</u> <u>\$2,084</u>
<u>ADJ13</u> PAYROLL TAX EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCREASE PAYROLL TAX EXPENSE BASED ON NET LABOR EXPENSE INCLUDED IN THE FORECASTED TEST PERIOD.	WPD-2.4J	FORECASTED <u>\$47,026</u> BASE <u>0</u> ADJUSTMENT <u>\$47,026</u>

**Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-e**

Description of Filing Requirement:

A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes;

Response:

Please refer to Schedule E.

Responsible Witness:

Panpilas W. Fischer

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

BASE PERIOD FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

E-1

COMPUTATION OF FEDERAL AND STATE INCOME TAX

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COMPUTATION OF FEDERAL AND STATE INCOME TAX
FOR THE BASE PERIOD TME AUGUST 31, 2013 AND FORECAST PERIOD TME DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

SCHEDULE E-1
SHEET 1 OF 2

WITNESS: P. FISCHER

Line No.	Description		At Current Rates			At Proposed Rates	
			Base Period TME 8/31/13	Proforma Adjustments	Forecast Period TME 12/31/14	Proforma Adjustments	Forecast Period TME 12/31/14
			(1) \$	(2) \$	(3) \$	(4) \$	(5) \$
1	Operating Income Before Income Taxes		16,767,015	(8,765,839)	8,001,176	304,299	8,305,475
2	Interest Charges		5,228,523	280,866	5,509,389	0	5,509,389
3	Book Net Income before Income Tax & Credit	LN 1 - 2	11,538,492	(9,046,705)	2,491,787	304,299	2,796,086
4	Statutory Adjustments to Taxable Income	PG 2	(11,701,633)	11,749,074	47,441	0	47,441
5	State Taxable Income	LN 3+4	(163,141)	2,702,369	2,539,228	304,299	2,843,527
6	State Income Tax	LN 5 X Rate	(9,788)	162,142	152,354	18,258	170,612
7	Other Adjustments		86,583	(86,583)	0	0	0
8	Total State Income Tax	LN 6+7	76,795	75,559	152,354	18,258	170,612
9	Federal Taxable Income	LN 5 - 8	(239,935)	2,626,810	2,386,874	286,041	2,672,915
10	Federal Net Operating Loss Carryforward		0		0		0
11	Federal Income Tax	LN 9 x Rate	(81,578)	893,115	811,537	97,254	908,791
12	Prior Adjustment to Federal Income Tax		(132,167)	132,167	0	0	0
13	Other Adjustments to Federal Income Tax		62,579	(62,579)	0	0	0
14	Current Federal Income Tax	LN 10+11+12	(151,166)	962,703	811,537	97,254	908,791
15	Current State Income Tax		241,023	(88,670)	152,354	18,258	170,612
16	Total Current Income Tax	LN 13+14	89,857	874,033	963,891		
17	Amortization of Excess ADIT-Federal		(69,679)	0	(69,679)	0	(69,679)
18	Provision for Deferred Federal Income Tax		4,028,726	(4,028,726)	0	0	0
19	Deferred Federal Income Tax	LN 16+17	3,959,046	(4,028,725)	(69,679)	0	(69,679)
20	Amortization of Excess ADIT-State		(24,898)	(0)	(24,898)	0	(24,898)
21	Provision for Deferred State Income Tax		440,206	(440,206)	0	0	0
22	Deferred State Income Tax	LN 19+20	415,308	(440,206)	(24,898)	0	(24,898)
23	Total Provision for Deferred Income Taxes	LN 18+21	4,374,354	(4,468,931)	(94,577)	0	(94,577)
24	Total Federal Income Taxes	LN 13+18	3,807,880	(3,066,022)	741,858	97,254	839,112
25	Amortization of Investment Tax Credit		(78,311)	0	(78,311)	0	(78,311)
26	Net Federal Income Taxes	LN 23+24	3,729,569	(3,066,022)	663,547	97,254	760,801
27	Net State Income Taxes	LN 14+21	656,331	(528,876)	127,456	18,258	145,714
28	Total Income Tax Expense	LN 25+26	4,385,900	(3,594,898)	791,003	115,512	906,515

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COMPUTATION OF FEDERAL AND STATE INCOME TAX
FOR THE BASE PERIOD TME AUGUST 31, 2013 AND FORECAST PERIOD TME DECEMBER 31, 2014

SCHEDULE E-1
SHEET 2 OF 2

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s): _____

WITNESS: P. FISCHER

Line No.	Description	At Current Rates			At Proposed Rates	
		Base Period	Proforma	Forecast Period	Proforma	Forecast Period
		TME 8/31/13	Adjustments	TME 12/31/14	Adjustments	TME 12/31/14
		(1)	(2)	(3)		
		\$	\$	\$		
1	Other Reconciling Items-Flow Through					
2	Political Action Expense/Penalties	48,653	(48,653)	0	0	0
3	Non-Taxable Income/Non-Deductible Expenses	6,840	(1,880)	4,960	0	4,960
4	AFUDC Equity	(51,494)	51,494	0	0	0
5	Excess of Book Over Tax Depreciation	60,816	(18,335)	42,481	0	42,481
6	Total Other Recon. Items-Flow Thru	64,814	(17,373)	47,441	0	47,441
7	Other Reconciling Items-Deferred					
8	Excess of Tax Accelerated of Tax S/L	946,930	(946,930)	0	0	0
9	Loss on Retirement - ACRS property	(545,634)	545,634	0	0	0
10	Property Removal Costs	(30,661)	30,661	0	0	0
11	Bonus Depreciation	(7,436,890)	0	0	0	0
12	Repairs	(5,529,104)	0	0	0	0
13	263A Mixed Service Costs	(1,188,667)	0	0	0	0
14	Legal Liability-Leased Hdqtrs. Bldg.	56,969	(56,969)	0	0	0
15	Contributions in Aid of Construction	(11,929)	11,929	0	0	0
16	Offsystem Sales	(8,443)	8,443	0	0	0
17	Capitalized Interest - Avoided Cost	37,692	(37,692)	0	0	0
18	Deferred Gas Purchases	(2,313,577)	2,313,577	0	0	0
19	Deferred Gas Purchases - Unbilled	0	0	0	0	0
20	Section 461(h) - Supplier Refunds	136,048	(136,048)	0	0	0
21	LIFO Tax Adjustment	31,717	(31,717)	0	0	0
22	OPEB	56,459	(56,459)	0	0	0
23	Customer Advances	2,070,176	(2,070,176)	0	0	0
24	Customer Assistance Plan	(37,900)	37,900	0	0	0
25	Retirement Income Plan	1,194,978	(1,194,978)	0	0	0
26	MF Global Hedging	1,413,700	0	0	0	0
27	Other	(608,311)	608,311	0	0	0
28	Total Other Recon. Items-Deferred	(11,766,447)	(974,514)	0	0	0
29	Total Other Reconciling Items	(11,701,633)	(991,888)	47,441	0	47,441
30	State Bonus Disallowance	4,974,361	(4,974,361)	0	0	0
31	Total Other Reconciling Items-State	(6,727,272)	(4,428,727)	0	0	0

Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-f

Description of Filing Requirement:

Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses;

Response:

Please refer to Schedule F.

Responsible Witness:

S. Mark Katko

SCHEDULE F

JURISDICTIONAL OTHER EXPENSES FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

BASE PERIOD FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
F-1	CORPORATE DUES AND MEMBERSHIPS
F-2	CHARITABLE CONTRIBUTIONS
F-3	INITIATION FEES/COUNTRY CLUB EXPENSES
F-4	EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-5	CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSES
F-6	ADVERTISING
F-7	PROFESSIONAL SERVICE EXPENSES
F-8	PROJECTED RATE CASE EXPENSES
F-9	CIVIC, POLITICAL AND RELATED ACTIVITIES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
CORPORATE DUES AND MEMBERSHIPS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S).

SCHEDULE F-1
PAGE 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	FERC ACCT	SOCIAL ORGANIZATION / SERVICE CLUB	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION	TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION
1	Various	American Gas Association	\$ 48,533	100%	\$ 48,533	\$ 49,795	100%	\$ 49,795
2	Various	Kentucky Gas Association	10,300		10,300	10,300		10,300
3	Various	Southern Gas Association	1,399		1,399	1,399		1,399
4	Various	AGA Sponsorship - Annual NARUC Convention Event	833		833	833		833
5	Various	Common Ground Alliance	172		172	172		172
6	Various	Ashland Alliance	3,500		3,500	3,500		3,500
7	Various	Georgetown Scott County Chamber of Commerce	500		500	500		500
8	Various	Paris Bourbon County Chamber of Commerce	495		495	495		495
9	Various	Mt. Sterling Montgomery County Chamber of Commerce	600		600	600		600
10	Various	Winchester Clark County Chamber of Commerce	500		500	500		500
11	Various	Kentucky Association of Manufacturers	915		915	915		915
12	Various	Cynthiana Harrison County Chamber of Commerce	350		350	350		350
13	Various	Kentucky Chamber of Commerce	5,000		5,000	5,000		5,000
14	Various	Commerce Lexington	3,301		3,301	3,301		3,301
15	Various	Frankfort Area Chamber of Commerce	365		365	365		365
16	Various	Rotary Club of Lexington	500		500	500		500
17	Various	University of Missouri	7,500		7,500	7,500		7,500
18	Various	Woodford County Chamber of Commerce	1,250		1,250	1,250		1,250
19		TOTAL	<u>\$ 86,013</u>		<u>\$ 86,013</u>	<u>\$ 87,275</u>		<u>\$ 87,275</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
CHARITABLE CONTRIBUTIONS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S).

SCHEDULE F-2
PAGE 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	ACCOUNT NO.	CHARITABLE ORGANIZATION *	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION	TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION
1	426	African American Forum Inc.	\$ 2,050	100%	\$ 2,050	100%	\$ -	
2	426	Alpha Beta Lambda Chapter/Ed Foundation	1,000		1,000		-	
3	426	American Diabetes Association	500		500		-	
4	426	American Red Cross	197		197		-	
5	426	Black Church Coalition	5,000		5,000		-	
6	426	Bluegrass Area Chapter of the American Red Cross	10,000		10,000		-	
7	426	Bluegrass Conservancy	1,000		1,000		-	
8	426	Bluegrass Lodge No. 4	500		500		-	
9	426	Bluegrass Tomorrow	3,500		3,500		-	
10	426	Children's Advocacy	10,300		10,300		-	
11	426	Commonwealth Fund for KET, Inc.	3,700		3,700		-	
12	426	Community Action Council	10,000		10,000		-	
13	426	Community Action Council	600		600		-	
14	426	Danceblue University of Kentucky	5,000		5,000		-	
15	426	Feed My Starving Children	1,000		1,000		-	
16	426	MLK Holiday Committee	1,000		1,000		-	
17	426	Pantry Food Bank	1,500		1,500		-	
18	426	Paramount Arts Center	500		500		-	
19	426	Plantory	250		250		-	
20	426	Salvation Army	11,500		11,500		-	
21	426	Shepherd's House Inc.	500		500		-	
22	426	Tim's Trot for Tots	520		520		-	
23	426	United Way of Bluegrass	12,500		12,500		-	
24	426	United Way of Eastern Kentucky	250		250		-	
25	426	United Way of Franklin County	1,000		1,000		-	
26	426	United Way of Mason County	500		500		-	
27	426	United Way of Northeast Kentucky	1,450		1,450		-	
28	426	University of Kentucky	2,250		2,250		-	
29	426	Urban League of Lexington-Fayette County	3,000		3,000		-	
30	426	Winter Care Energy Fund	9,512		9,512		-	
31	426	Wounded Warrior Project	110		110		-	
32	426	YMCA Black Achievers	500		500		-	
33	426	Budget (not separately identified by organization)	64,500		64,500	\$ 129,000	\$ 129,000	
34		TOTAL	<u>\$ 165,689</u>		<u>\$ 165,689</u>	<u>\$ 129,000</u>	<u>\$ 129,000</u>	

35

Note: These items are not included in O&M expense and, therefore, are not part of the Revenue Requirement.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
INITIATION FEES & COUNTRY CLUB EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S).

SCHEDULE F-3
PAGE 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	ACCOUNT NO.	PAYEE ORGANIZATION	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION	TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION
				100%			100%	
1		TOTAL	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>		<u>\$0</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S).

SCHEDULE F-4
PAGE 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	TYPE (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	EMPLOYEE RECOGNITION AND AWARDS	\$ 4,407	\$ 2,860
2	EMPLOYEE ACTIVITIES	<u>2,869</u>	<u>5,293</u>
3	TOTAL	<u>\$ 7,276</u>	<u>\$ 8,153</u>

4 Note: All amounts are 100% jurisdictional.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S).

SCHEDULE F-5
PAGE 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	ACCOUNT NO.	DESCRIPTION OF EXPENSES	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION	TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION
1		CUSTOMER SERVICE & INFORMATIONAL		<u>100%</u>			<u>100%</u>	
2	907	SUPERVISION	\$ 55,199		\$ 55,199	\$ 45,701		\$ 45,701
3	908	CUSTOMER ASSISTANCE	998,732		998,732	286,703		286,703
4	909	INFORMATIONAL ADVERTISING	54,271		54,271	54,658		54,658
5	910	MISCELLANEOUS CUST. SERV. & INFO.	362,474		362,474	401,266		401,266
6		SALES EXPENSE						
7	911	SUPERVISION	-		-	-		-
8	912	DEMONSTRATING AND SELLING	46,117		46,117	37,341		37,341
9	913	ADVERTISING	53,433		53,433	43,364		43,364
10	916	MISCELLANEOUS SALES EXPENSE	-		-	-		-
11	930.1	GENERAL ADVERTISING EXPENSE	-		-	-		-
		TOTAL	<u>\$ 1,570,226</u>		<u>\$ 1,570,226</u>	<u>\$ 869,033</u>		<u>\$ 869,033</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ADVERTISING

BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S).

SCHEDULE F-6
PAGE 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	TYPE (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	ENERGY EFFICIENCY AND CONSERVATION	\$ 149,256	\$ 92,696
2	PUBLIC AWARENESS/PIPELINE SAFETY	75,000	150,000
3	COMMUNITY SUPPORT AND OTHER	<u>18,778</u>	<u>25,000</u>
4	TOTAL	<u>\$ 243,034</u>	<u>\$ 267,696</u>

5 Note: All amounts are 100% jurisdictional.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PROFESSIONAL SERVICE EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S).

SCHEDULE F-7
PAGE 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	TYPE (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	AUDITING SERVICES	\$ 181,262	\$ 180,900
2	CONSULTING SERVICES	<u>251,761</u>	<u>248,299</u>
3	TOTAL	<u>\$ 433,023</u>	<u>\$ 429,199</u>

4 Note: All amounts are 100% jurisdictional.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PROJECTED RATE CASE EXPENSE
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S).

SCHEDULE F-8
PAGE 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	AMOUNT
1	CONSULTING	
2	Class Cost of Service/Rate Design Study	\$ 225,000
3	Cost of Capital Study	50,000
4	Depreciation Study	<u>50,000</u>
5	Sub-total	325,000
6	LEGAL FEES	300,000
7	EMPLOYEE AND MISCELLANEOUS EXPENSES	
8	(travel, lodging, meals, printing, advertising, etc.)	<u>50,000</u>
9	TOTAL PROJECTED RATE CASE EXPENSES	\$ 675,000
10	THREE (3) YEAR AMORTIZATION OF RATE CASE EXPENSES	\$ 225,000
11	Note: All amounts are 100% jurisdictional.	

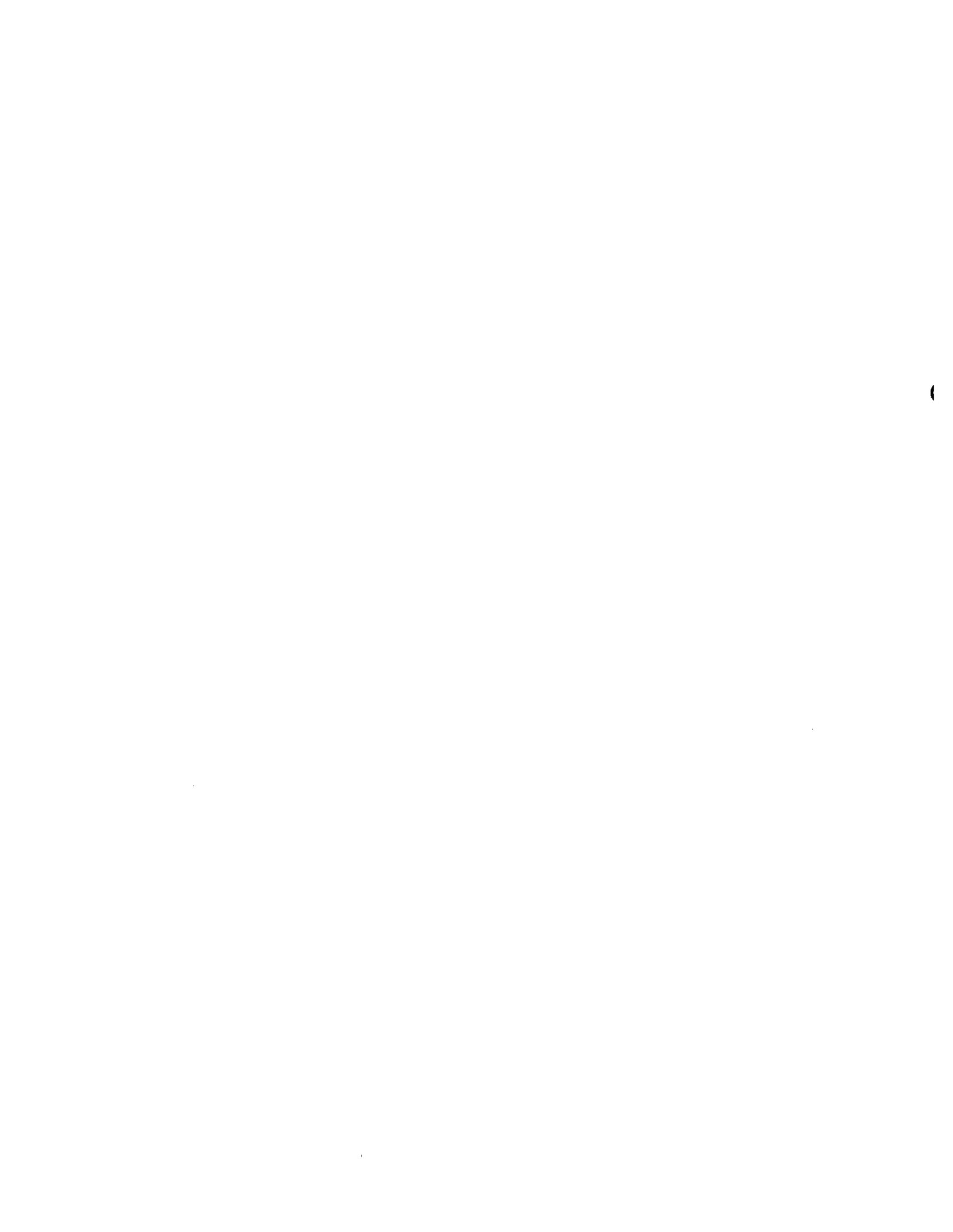
COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
CIVIC, POLITICAL AND RELATED ACTIVITIES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S).

SCHEDULE F-9
PAGE 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	ITEM (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	DONATIONS	\$ -	\$ -
2	CIVIC DUTIES	-	-
3	POLITICAL ACTIVITIES	37,358	52,473
4	OTHER	-	-
5	TOTAL	<u>\$ 37,358</u>	<u>\$ 52,473</u>

6 Note: All amounts are 100% jurisdictional.



**Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-g**

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title;

Response:

Please refer to Schedule G.

Responsible Witness:

S. Mark Katko

SCHEDULE G

JURISDICTIONAL PAYROLL COST ANALYSIS FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

BASE PERIOD FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

G-1 PAYROLL COSTS
G-2 PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION
G-3 EXECUTIVE COMPENSATION

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PAYROLL COSTS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S).

SCHEDULE G-1
PAGE 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
1	<u>PAYROLL COSTS</u>			
2	LABOR	\$ 9,353,402	\$ 596,964	\$ 9,950,366
3	<u>EMPLOYEE BENEFITS</u>			
4	PENSION	\$ 1,577,404	\$ (763,540)	\$ 813,864
5	EMPLOYEE INSURANCE PLANS	1,288,239	(274,265)	1,013,974
6	THRIFT PLAN CONTRIBUTIONS	262,887	32,673	295,560
7	TOTAL EMPLOYEE BENEFITS	\$ 3,128,530	\$ (1,005,132)	\$ 2,123,398
8	<u>PAYROLL TAXES</u>			
9	F.I.C.A.	\$ 556,657	\$ (55,409)	\$ 501,248
10	FEDERAL UNEMPLOYMENT	3,980	(396)	3,584
11	STATE UNEMPLOYMENT	7,960	(792)	7,168
12	TOTAL PAYROLL TAXES	\$ 568,597	\$ (56,597)	\$ 512,000
13	TOTAL PAYROLL COSTS	<u>\$ 13,050,529</u>	<u>\$ (464,765)</u>	<u>\$ 12,585,764</u>

14 Note: All amounts are 100% jurisdictional.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S): WPG-2

SCHEDULE G-2
PAGE 1 OF 1
WITNESS: S. M. KATKO

MOST RECENT 5 CALENDAR YEARS

LINE NO.	DESCRIPTION	2008	% Change	2009	% Change	2010	% Change	2011	% Change	2012	% Change	Base Period	% Change	Forecasted Period
1	<u>TOTAL COMPANY</u>													
2	<u>Employee Hours</u>													
3	Straight-Time Hours	269,138	0.39%	270,194	-5.26%	255,986	-5.65%	241,527	2.80%	248,301		N/A		N/A
4	Overtime Hours	<u>32,442</u>	-30.80%	<u>22,451</u>	6.04%	<u>23,806</u>	-0.19%	<u>23,761</u>	7.64%	<u>25,576</u>		N/A		N/A
5	Total Employee Hours	301,580	-2.96%	292,645	-4.39%	279,792	-5.18%	265,287	3.24%	273,877		N/A		N/A
6	Ratio of Overtime Hours to Straight-Time Hours	<u>12.05%</u>		<u>8.31%</u>		<u>9.30%</u>		<u>9.84%</u>		<u>10.30%</u>		<u>N/A</u>		<u>N/A</u>
7	<u>Labor Dollars</u>													
8	Straight-Time Hours	\$ 7,300,614	3.82%	\$ 7,579,178	-1.00%	\$ 7,503,490	-1.59%	\$ 7,384,397	5.36%	\$ 7,780,335	5.69%	\$ 8,223,196	7.32%	\$ 8,825,027
9	Overtime Hours	<u>1,112,635</u>	-31.05%	<u>767,156</u>	16.24%	<u>891,775</u>	0.07%	<u>892,409</u>	16.53%	<u>1,039,934</u>	8.68%	<u>1,130,206</u>	-0.43%	<u>1,125,339</u>
10	Total Labor Dollars	\$ 8,413,249	-0.80%	\$ 8,346,334	0.59%	\$ 8,395,264	-1.41%	\$ 8,276,806	6.57%	\$ 8,820,269	6.04%	\$ 9,353,402	6.38%	\$ 9,950,366
11	Ratio of Overtime Dollars to Straight-Time Dollars	<u>15.24%</u>		<u>10.12%</u>		<u>11.88%</u>		<u>12.09%</u>		<u>13.37%</u>		<u>13.74%</u>		<u>12.75%</u>
12	<u>O&M Labor Dollars</u>	\$ 6,880,292	-0.42%	\$ 6,851,544	4.75%	\$ 7,177,299	-5.55%	\$ 6,778,705	8.31%	\$ 7,342,223	1.10%	\$ 7,422,952	1.77%	\$ 7,554,394
13	Ratio of O&M Labor Dollars to Total Labor Dollars	<u>81.78%</u>		<u>82.09%</u>		<u>85.49%</u>		<u>81.90%</u>		<u>83.24%</u>		<u>79.36%</u>		<u>75.92%</u>
14	<u>Employee Benefits</u>													
15	Total Employee Benefits	\$ 1,415,720	176.47%	\$ 3,914,004	-15.39%	\$ 3,311,749	-25.04%	\$ 2,482,591	25.98%	\$ 3,127,605	31.54%	\$ 4,114,096	-26.17%	\$ 3,037,377
16	Employee Benefits Expensed	979,134	210.11%	3,036,362	-12.95%	2,643,279	-31.25%	1,817,335	36.52%	2,481,112	26.09%	3,128,530	-32.13%	2,123,398
17	Ratio of Employee Benefits Expensed to Total Employee Benefits	<u>69.16%</u>		<u>77.58%</u>		<u>79.82%</u>		<u>73.20%</u>		<u>79.33%</u>		<u>76.04%</u>		<u>69.91%</u>
18														
19	<u>Payroll Taxes</u>													
20	Total Payroll Taxes	\$ 654,390	3.99%	\$ 680,493	-2.07%	\$ 666,436	1.88%	\$ 678,947	8.14%	\$ 734,207	1.46%	\$ 744,960	-9.48%	\$ 674,304
21	Payroll Taxes Expensed	503,101	3.54%	520,920	-1.07%	515,372	-4.13%	494,062	13.00%	558,280	1.85%	568,598	-9.95%	512,000
22	Ratio of Payroll Taxes Expensed to Total Payroll Taxes	<u>76.88%</u>		<u>76.55%</u>		<u>77.33%</u>		<u>72.77%</u>		<u>76.04%</u>		<u>76.33%</u>		<u>75.93%</u>
23														
24	<u>Employee Levels</u>													
25	Average Employee Levels	129	0.52%	129	-5.09%	123	-4.14%	118	0.28%	118	5.65%	125	5.08%	131
26	Year-End Employee Levels	131	-3.05%	127	-3.94%	122	0.00%	122	-4.10%	117	10.26%	129	1.55%	131

27 Note: Employee hours are not available for budgeted months

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED REVISED
WORKPAPER REFERENCE NO(S).

SCHEDULE G-3
PAGE 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
1	<u>Gross Payroll</u>			
2	Salary	\$ 269,799	\$ 10,852	\$ 280,651
3	Other Allowances and Compensation	112,694	(7,124)	105,570
4	Total Salary and Compensation	\$ 382,493	\$ 3,728	\$ 386,221
5	<u>Employee Benefits</u>			
6	Pensions	\$ 18,306	\$ (7,009)	\$ 11,297
7	Other Benefits	21,722	(847)	20,875
8	Total Employee Benefits	\$ 40,028	\$ (7,856)	\$ 32,172
9	<u>Payroll Taxes</u>			
10	F.I.C.A.	\$ 29,542	\$ 271	\$ 29,813
11	Federal Unemployment	211	2	213
12	State Unemployment	422	4	426
13	Total Payroll Taxes	\$ 30,175	\$ 277	\$ 30,452
14	Total Compensation	\$ 452,696	\$ (3,851)	\$ 448,845

15 This schedule reflects amounts allocated to Columbia Gas of Kentucky, Inc. for the following positions:
16 Chief Executive Officer
17 President
18 Chief Operating Officer
19 Chief Regulatory Officer
20 Senior Vice President, Chief Financial Officer and Chief Commercial Officer

21 Note: All amounts are 100% jurisdictional.

**Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-h**

Description of Filing Requirement:

A computation of the gross revenue conversion factor for the forecasted period;

Response:

Please refer to Schedule H.

Responsible Witness:

S. Mark Katko

SCHEDULE H

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

H-1

GROSS REVENUE CONVERSION FACTOR

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Updated
Workpaper Reference No(s).

SCHEDULE H-1
SHEET 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	BASE PERIOD PERCENTAGE OF INCREMENTAL GROSS REVENUE	FORECAST PERIOD PERCENTAGE OF INCREMENTAL GROSS REVENUE
1	OPERATING REVENUE	100.000000%	100.000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE	0.568963%	0.568963%
3	LESS: PSC FEES	<u>0.175400%</u>	<u>0.175400%</u>
4	NET REVENUES	99.255637%	99.255637%
5	STATE INCOME TAX	6.00% <u>5.955338%</u>	<u>5.955338%</u>
6	INCOME BEFORE FEDERAL INCOME TAX	93.300299%	93.300299%
7	FEDERAL INCOME TAX	35.00% <u>32.655105%</u>	<u>32.655105%</u>
8	OPERATING INCOME PERCENTAGE	60.645194%	60.645194%
9	GROSS REVENUE CONVERSION FACTOR		
10	(100 % DIVIDED BY INCOME AFTER INCOME TAX)	<u>1.648935</u>	<u>1.648935</u>

Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-i

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period;

Response:

Please refer to Schedule I.

Responsible Witness:

S. Mark Katko

SCHEDULE I

STATISTICAL DATA

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013

FORECASTED PERIOD : FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

I-1	COMPARATIVE INCOME STATEMENT
I-2	REVENUE STATISTICS - TOTAL COMPANY
I-3	SALES STATISTICS - TOTAL COMPANY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COMPARATIVE INCOME STATEMENTS
BASE PERIOD TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE I-1
SHEET 1 OF 1
WITNESS: S. M. KATKO

LINE NO. DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					PROJECTED CALENDAR YEARS			
	2008	2009	2010	2011	2012	BASE 8/31/2013	FORECAST 12/31/2014	2015	2016
	\$	\$	\$	\$	\$	\$	\$	\$	\$
						[1]	[1]		
1 OPERATING REVENUES									
2 GAS SERVICE	179,223,012	130,449,138	100,409,457	97,332,278	77,362,488	76,384,634	72,739,596	97,282,000	99,361,000
3 TRANSPORTATION	17,624,937	19,093,556	18,631,996	19,652,794	19,408,997	20,317,233	19,526,353	19,553,000	19,456,000
4 OTHER REVENUE	11,580,932	6,784,045	17,747,681	28,329,061	4,313,965	11,297,737	881,707	2,905,000	2,924,000
5 TOTAL OPERATING REVENUES	<u>208,428,881</u>	<u>156,326,739</u>	<u>136,789,134</u>	<u>145,314,133</u>	<u>101,085,450</u>	<u>107,999,604</u>	<u>93,147,657</u>	<u>119,740,000</u>	<u>121,741,000</u>
6 OPERATING EXPENSES									
7 GAS PURCHASED	154,706,406	102,682,327	79,216,933	85,849,591	43,027,998	47,578,296	37,562,527	61,130,000	63,467,000
8 OPERATION	25,668,049	28,484,512	29,152,699	28,840,095	29,817,379	30,874,380	29,172,990	29,144,737	29,233,507
9 MAINTENANCE	2,603,910	2,927,216	2,692,874	2,493,935	2,949,746	2,771,948	3,033,201	3,030,263	3,039,493
10 DEPRECIATION & DEPLETION	5,600,958	5,793,138	5,943,474	6,182,943	6,676,553	6,962,687	11,548,354	8,202,000	8,648,000
11 TAXES - OTHER THAN INCOME	2,569,465	2,559,094	2,573,476	2,770,426	2,913,004	3,045,278	3,525,110	3,851,000	4,131,000
12 TOTAL OPERATING EXPENSES	<u>191,148,788</u>	<u>142,446,287</u>	<u>119,579,456</u>	<u>126,136,990</u>	<u>85,384,680</u>	<u>91,232,589</u>	<u>84,842,182</u>	<u>105,358,000</u>	<u>108,519,000</u>
13 OPERATING INCOME (LOSS)	17,280,093	13,880,452	17,209,678	19,177,143	15,700,770	16,767,015	8,305,475	14,382,000	13,222,000
14 OTHER INCOME (DEDUCTIONS)									
15 INCOME FROM INVESTMENT IN SUBSIDIARY	46,313	45,588	17,694	49,728	42,384	9,097	0	0	0
16 INTEREST INCOME AND OTHER, NET	3,411,843	3,527,476	4,009,411	2,992,077	2,500,183	2,497,442	2,581,000	2,631,000	2,697,000
17 INTEREST EXPENSE	(3,732,335)	(4,237,521)	(4,208,844)	(4,810,858)	(4,759,887)	(4,913,561)	(5,069,000)	(5,553,000)	(6,015,000)
18 TOTAL OTHER INCOME	<u>(274,179)</u>	<u>(664,457)</u>	<u>(181,739)</u>	<u>(1,769,053)</u>	<u>(2,217,320)</u>	<u>(2,407,022)</u>	<u>(2,488,000)</u>	<u>(2,922,000)</u>	<u>(3,318,000)</u>
19 INCOME BEFORE INCOME TAXES	17,005,914	13,215,995	17,027,939	17,408,090	13,483,450	14,359,993	5,817,475	11,460,000	9,904,000
20 INCOME TAXES	6,542,064	5,003,745	6,337,780	6,553,831	4,967,729	4,385,900	906,515	4,381,000	3,791,000
21 NET INCOME	<u>10,463,850</u>	<u>8,212,250</u>	<u>10,690,159</u>	<u>10,854,259</u>	<u>8,515,721</u>	<u>9,974,092</u>	<u>4,910,960</u>	<u>7,079,000</u>	<u>6,113,000</u>

[1] Unbilled Revenue is not included in the Base and Forecasted Period.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
TOTAL COMPANY REVENUE STATISTICS
BASE PERIOD TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE I-2
SHEET 1 OF 1

WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					PROJECTED CALENDAR YEARS			
		2008	2009	2010	2011	2012	BASE 8/31/2013	FORECAST 12/31/2014	2015	2016
						[1]	[1]			
1	SALES REVENUE BY CUSTOMER CLASS									
2	RESIDENTIAL	\$110,662,530	\$89,591,577	\$64,483,915	\$69,481,707	\$54,689,609	\$54,037,561	\$51,722,295	\$68,264,000	\$69,814,000
3	COMMERCIAL	61,045,451	47,920,184	30,869,312	30,642,988	21,673,684	20,798,375	20,181,192	27,424,000	28,272,000
4	INDUSTRIAL	2,550,768	1,482,106	1,034,134	1,386,480	1,316,437	1,481,965	1,088,031	1,164,000	1,211,000
5	PUBLIC UTILITIES	243,259	205,268	106,089	128,094	72,753	66,733	76,767	12,000	12,000
6	OTHER	0	0	0	0	0	0	0	0	0
7	UNBILLED	4,721,004	(8,749,997)	3,916,007	(4,306,991)	(389,995)	0	0	418,000	52,000
8		\$179,223,012	\$130,449,138	\$100,409,457	\$97,332,278	\$77,362,488	\$76,384,634	\$73,068,285	\$97,282,000	\$99,361,000
9	TRANSPORTATION REVENUE BY CUSTOMER CLASS									
10	RESIDENTIAL	\$6,949,537	\$8,013,789	\$8,245,532	\$8,720,443	\$8,221,984	\$8,008,338	\$7,852,669	\$7,917,000	\$7,848,000
11	COMMERCIAL	5,297,128	5,561,154	5,114,027	6,077,571	6,213,229	6,665,555	6,672,592	6,553,000	6,524,000
12	INDUSTRIAL	5,309,263	5,079,602	5,237,425	5,099,769	4,918,771	5,184,138	5,104,154	5,094,000	5,094,000
13	UNBILLED	69,009	439,012	35,012	(244,989)	55,012	0	0	(11,000)	(10,000)
14		\$17,624,937	\$19,093,556	\$18,631,996	\$19,652,794	\$19,408,997	\$19,858,032	\$19,629,415	\$19,553,000	\$19,456,000
15	TOTAL REVENUE	\$196,847,949	\$149,542,694	\$119,041,453	\$116,985,072	\$96,771,485	\$96,242,666	\$92,697,701	\$116,835,000	\$118,817,000
16	NUMBER OF SALES CUSTOMERS BY CLASS									
17	RESIDENTIAL	96,478	92,439	93,351	93,061	94,308	90,630	92,239	91,905	91,551
18	COMMERCIAL	10,984	10,567	9,824	9,845	9,846	9,434	9,542	9,500	9,459
19	INDUSTRIAL	107	103	100	100	103	103	105	99	99
20	PUBLIC UTILITIES	2	2	2	2	2	2	2	2	2
21	OTHER	0	0	0	0	0	0	0	0	0
22		107,571	103,111	103,277	103,008	104,259	100,169	101,888	101,506	101,111
23	NUMBER OF TRANSPORTATION CUSTOMERS BY CLASSE									
24	RESIDENTIAL	27,246	29,614	28,429	27,620	26,138	26,019	26,481	26,385	26,284
25	COMMERCIAL	3,420	3,602	4,298	4,211	4,168	4,152	4,199	4,183	4,165
26	INDUSTRIAL	73	76	76	75	74	76	74	76	76
27		30,739	33,292	32,803	31,906	30,380	30,247	30,754	30,644	30,525
28	TOTAL CUSTOMERS	138,310	136,403	136,080	134,914	134,639	130,416	132,642	132,150	131,636
29	AVERAGE SALES REVENUE PER CLASS									
30	RESIDENTIAL	1,147	969	691	747	580	596	561	743	763
31	COMMERCIAL	5,558	4,535	3,142	3,113	2,201	2,205	2,115	2,887	2,989
32	INDUSTRIAL	23,839	14,389	10,341	13,865	12,781	14,388	10,362	11,758	12,232
33	PUBLIC UTILITIES	121,630	102,634	53,045	64,047	36,377	33,367	38,383	6,000	6,000
34	OTHER	0	0	0	0	0	0	0	0	0
35	AVERAGE TRANSPORTATION REVENUE PER CLASS									
36	RESIDENTIAL	255	271	290	316	315	308	297	300	299
37	COMMERCIAL	1,549	1,544	1,190	1,443	1,491	1,605	1,589	1,567	1,566
38	INDUSTRIAL	72,730	66,837	68,913	67,997	66,470	68,212	68,975	67,026	67,026

[1] Unbilled Revenue is not included in the Base and Forecasted Period.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
SALES STATISTICS
BASE PERIOD TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE I-3
SHEET 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS [1]					PROJECTED CALENDAR YEARS			
		2008	2009	2010	2011	2012	BASE 8/31/2013	FORECAST 12/31/2014	2015	2016
		Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf
1	SALES BY CUSTOMER CLASS									
2	RESIDENTIAL	7,358,542	6,628,854	6,829,464	6,381,485	5,551,602	6,258,813	6,103,000	6,122,000	6,040,000
3	COMMERCIAL	4,234,871	3,909,320	3,801,178	3,282,674	2,697,137	2,909,266	2,832,072	2,803,000	2,776,000
4	INDUSTRIAL	185,806	133,521	141,741	170,492	217,022	262,200	189,416	140,000	140,000
5	PUBLIC UTILITIES	18,817	17,798	16,083	16,489	10,923	12,232	13,844	0	0
6	OTHER	0	0	0	0	0	0	0	0	0
7	TOTAL	11,798,036	10,689,493	10,788,466	9,851,140	8,476,684	9,442,511	9,138,331	9,065,000	8,956,000
8	NUMBER OF SALES CUSTOMERS BY CLASS									
9	RESIDENTIAL	96,478	92,439	93,351	93,061	94,308	90,630	92,239	91,905	91,551
10	COMMERCIAL	10,984	10,567	9,824	9,845	9,846	9,434	9,542	9,500	9,459
11	INDUSTRIAL	107	103	100	100	103	103	105	99	99
12	PUBLIC UTILITIES	2	2	2	2	2	2	2	2	2
13	OTHER	0	0	0	0	0	0	0	0	0
14	TOTAL	107,571	103,111	103,277	103,008	104,259	100,169	101,888	101,506	101,111
15	AVERAGE SALES PER CLASS									
16	RESIDENTIAL	76	72	73	69	59	69	66	67	66
17	COMMERCIAL	386	370	387	333	274	308	297	295	293
18	INDUSTRIAL	1,737	1,296	1,417	1,705	2,107	2,546	1,804	1,414	1,414
19	OTHER	9,409	8,899	8,042	8,245	5,462	6,116	6,922	0	0

[1] Most recent five calendar years include unbilled volumes.

Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-j

Description of Filing Requirement:

A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure;

Response:

Please refer to Schedule J.

Responsible Witness:

Paul R. Moul

SCHEDULE J

COST OF CAPITAL

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013

FORECASTED PERIOD : FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

J-1	COST OF CAPITAL SUMMARY
J-1.1/J-1.2	AVG. FORECASTED PERIOD CAPITAL STRUCTURE
J-2	EMBEDDED COST OF SHORT-TERM DEBT
J-3	EMBEDDED COST OF LONG-TERM DEBT
J-4	EMBEDDED COST OF PREFERRED STOCK

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COST OF CAPITAL SUMMARY
AS OF DECEMBER 31, 2014

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE J-1
SHEET 1 OF 2
WITNESS: P. R. MOUL

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D)	COST RATE (E)	WEIGHTED COST (F=D*E)	13 MONTH AVERAGE COST (J-1.1/J-1.2)
1	SHORT-TERM DEBT	J-2	552,462	0.27%	1.94%	0.01%	0.01%
2	LONG-TERM DEBT	J-3	96,335,000	47.34%	5.68%	2.69%	2.70%
3	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%	0.00%
4	COMMON EQUITY		<u>106,606,924</u>	<u>52.39%</u>	11.25%	<u>5.89%</u>	<u>5.88%</u>
5	TOTAL CAPITAL		203,494,386	100.00%		8.59%	8.59%

NOTE (1) SEE ATTACHMENT PRM-5 PAGE 1 OF 1 FROM PAUL MOUL'S TESTIMONY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COST OF CAPITAL SUMMARY
AS OF AUGUST 31, 2013

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE J-1
SHEET 2 OF 2
WITNESS: P. R. MOUL

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D)	COST RATE (E)	WEIGHTED COST (F=D*E)
1	SHORT-TERM DEBT	J-2	0	0.00%	0.00%	0.00%
2	LONG-TERM DEBT	J-3	87,335,000	47.68%	5.77%	2.75%
3	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
4	COMMON EQUITY		<u>95,853,924</u>	<u>52.33%</u>	11.25%	<u>5.89%</u>
5	TOTAL CAPITAL		183,188,924	100.00%		8.64%

NOTE (1) SEE ATTACHMENT PRM-5 PAGE 1 OF 1 FROM PAUL MOUL'S TESTIMONY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
13 MONTH AVERAGE CAPITAL STRUCTURE
FORECASTED PERIOD DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE J-1.1 / J-1.2
SHEET 1 OF 1
WITNESS: P. R. MOUL

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D)	COST RATE (E)	WEIGHTED COST (F=D*E)
1	SHORT-TERM DEBT	J-2	552,462	0.28%	1.94%	0.01%
2	LONG-TERM DEBT	J-3	94,642,692	47.49%	5.68%	2.70%
3	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
4	COMMON EQUITY		<u>104,081,539</u>	<u>52.23%</u>	11.25%	<u>5.88%</u>
5	TOTAL CAPITAL		199,276,693	100.00%		8.59%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ANNUALIZED SHORT-TERM DEBT
FORECASTED PERIOD THIRTEEN MONTH AVERAGE DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE J-2
SHEET 1 OF 1
WITNESS: P. R. MOUL

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	EFFECTIVE ANNUAL COST (D=BxC)
1	December 2013	\$ 1,110,000		
2	January 2014	0		
3	February 2014	0		
4	March 2014	0		
5	April 2014	0		
6	May 2014	0		
7	June 2014	0		
8	July 2014	0		
9	August 2014	0		
10	September 2014	0		
11	October 2014	2,947,000		
12	November 2014	1,370,000		
13	December 2014	<u>1,755,000</u>		
14	Total	<u>\$ 7,182,000</u>		
15	13 Month Average	<u>\$ 552,462</u>	<u>1.94%</u>	<u>\$ 10,718</u>
16	Weighted Cost of Short-term Debt		<u>1.94%</u>	

NOTE: Columbia Gas of Kentucky participates in the NiSource Money Pool. The cost of short-term debt is the projected 1 month LIBOR Rate for December 31, 2014 obtained from Bloomberg's forward curve matrix on April 10, 2013 of .470%, plus the NiSource Revolver Spread of 1.475%.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ANNUALIZED LONG-TERM DEBT
FORECASTED PERIOD THIRTEEN MONTH AVERAGE DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE J-3
SHEET 1 OF 1
WITNESS: P. R. MOUL

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B) \$	INTEREST RATE (C)	EFFECTIVE ANNUAL COST (D) \$	COMPOSITE INTEREST RATE (E=D/B)
1	INSTALLMENT PROMISSORY NOTES	10,750,000	5.410%	581,575	
2	INSTALLMENT PROMISSORY NOTES	4,210,000	5.450%	229,445	
3	INSTALLMENT PROMISSORY NOTES	12,375,000	5.920%	732,600	
4	INSTALLMENT PROMISSORY NOTES	16,000,000	6.015%	962,400	
5	INSTALLMENT PROMISSORY NOTES	10,000,000	6.020%	602,000	
6	INSTALLMENT PROMISSORY NOTES	20,000,000	5.770%	1,154,000	
7	INSTALLMENT PROMISSORY NOTES	21,000,000	5.240%	1,100,400	
8	INSTALLMENT PROMISSORY NOTES	<u>307,692</u>	5.280%	<u>16,246</u>	
9	TOTAL LONG-TERM DEBT	<u>94,642,692</u>		<u>5,378,666</u>	<u>5.68%</u>

NOTE: (1) SEE ATTACHMENT PRM-6 PAGE 2 OF 2 FROM PAUL MOUL'S TESTIMONY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
EMBEDDED COST OF PREFERRED STOCK

DATA: _____ BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE J-4
SHEET 1 OF 1
WITNESS: P. R. MOUL

LINE NO.	DIVIDEND RATE, TYPE, PAR VALUE	DATE ISSUED (A)	AMOUNT OUTSTANDING (B)	PREMIUM OR DISCOUNT (C)	ISSUE EXPENSE (D)	GAIN OR LOSS ON REACQUIRED STOCK (E)	NET PROCEEDS (F=B+C-D+E)	COST RATE AT ISSUE (G)	ANNUALIZED DIVIDENDS (H=GXB)
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COLUMBIA GAS OF KENTUCKY, INC. HAS NO PREFERRED STOCK OUTSTANDING AT THIS TIME.

Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-k

Description of Filing Requirement:

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period;

Response:

Please refer to Schedule K.

Responsible Witness:

S. Mark Katko

SCHEDULE K

COMPARATIVE FINANCIAL DATA AND EARNINGS MEASURE FOR THE
TEN MOST RECENT CALENDAR YEARS, BASE PERIOD AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

K

COMPARATIVE FINANCIAL DATA

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COMPARATIVE FINANCIAL DATA
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE K
SHEET 1 OF 4
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED									
				2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
1	<u>PLANT DATA: (\$000)</u>												
2	PLANT IN SERVICE BY FUNCTIONAL CLASS												
3	INTANGIBLE PLANT	4,187	3,353	2,925	2,358	2,019	1,425	1,311	1,369	1,074	1,415	1,400	2,469
4	DISTRIBUTION PLANT	346,848	326,403	310,090	295,142	282,966	275,508	265,760	255,069	248,058	238,359	233,015	228,598
5	GENERAL PLANT	5,119	4,915	5,302	5,086	4,471	4,398	4,613	4,196	4,608	4,926	5,208	5,195
6	PRODUCTION PLANT - LIQUEFIED GAS	8	8	8	8	8	8	8	8	8	8	8	8
8	CAPITALIZED LEASES NET	0	0	0	0	0	0	0	0	20	59	94	125
9	GAS PLANT HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	0
10	GAS PLANT ACQUISITION ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0
11	GROSS PLANT	<u>356,162</u>	<u>334,679</u>	<u>318,325</u>	<u>302,594</u>	<u>289,464</u>	<u>281,339</u>	<u>271,692</u>	<u>260,642</u>	<u>253,768</u>	<u>244,767</u>	<u>239,725</u>	<u>236,395</u>
12	LESS: ACCUMULATED DEPRECIATION	<u>138,959</u>	<u>133,094</u>	<u>131,057</u>	<u>128,017</u>	<u>124,484</u>	<u>120,164</u>	<u>118,596</u>	<u>115,468</u>	<u>112,846</u>	<u>110,076</u>	<u>107,069</u>	<u>107,743</u>
13	NET PLANT IN SERVICE	<u>217,203</u>	<u>201,584</u>	<u>187,268</u>	<u>174,577</u>	<u>164,980</u>	<u>161,175</u>	<u>153,096</u>	<u>145,174</u>	<u>140,922</u>	<u>134,691</u>	<u>132,656</u>	<u>128,652</u>
14	CONSTRUCTION WORK IN PROGRESS												
15	INTANGIBLE PLANT	0	0	734	794	681	768	962	501	1,193	39	160	172
16	DISTRIBUTION PLANT	0	0	2,083	1,788	2,182	1,732	1,946	1,606	714	4,679	889	1,838
17	GENERAL PLANT	0	0	44	49	468	0	5	102	16	14	0	167
18	PRODUCTION PLANT - LIQUEFIED GAS	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL CWIP	<u>0</u>	<u>0</u>	<u>2,861</u>	<u>2,631</u>	<u>3,331</u>	<u>2,500</u>	<u>2,913</u>	<u>2,209</u>	<u>1,923</u>	<u>4,732</u>	<u>1,049</u>	<u>2,177</u>
20	TOTAL	<u>217,203</u>	<u>201,584</u>	<u>190,129</u>	<u>177,208</u>	<u>168,311</u>	<u>163,675</u>	<u>156,009</u>	<u>147,383</u>	<u>142,845</u>	<u>139,423</u>	<u>133,705</u>	<u>130,829</u>
21	% OF CONSTRUCTION FINANCED INTERNALLY	<u>76.33%</u>	<u>84.46%</u>	<u>80.08%</u>	<u>93.25%</u>	<u>87.74%</u>	<u>34.17%</u>	<u>36.95%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>1.95%</u>	<u>100.00%</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COMPARATIVE FINANCIAL DATA
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2014

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE K
SHEET 2 OF 4
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED										
				2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	
1	<u>CAPITAL STRUCTURE:</u>													
2	(BASED ON YEAR-END ACCOUNTS)													
3	SHORT-TERM DEBT (\$000)	552	0	0	0	0	0	15,599	0	0	32,172	0	4,013	
4	LONG-TERM DEBT (\$000)	94,643	87,335	82,055	82,055	82,055	72,055	72,055	58,055	58,055	36,250	42,055	42,055	
5	PREFERRED STOCK (\$000)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
6	COMMON EQUITY (\$000)	104,082	95,854	91,857	90,342	89,397	88,639	95,419	101,871	87,792	81,533	77,548	77,755	
7	TOTAL	<u>199,277</u>	<u>183,189</u>	<u>173,912</u>	<u>172,397</u>	<u>171,452</u>	<u>160,694</u>	<u>183,073</u>	<u>159,926</u>	<u>145,847</u>	<u>149,955</u>	<u>119,603</u>	<u>123,823</u>	
8	<u>CONDENSED INCOME STATEMENT DATA: (\$000)</u>													
9	OPERATING REVENUES	93,148	108,000	101,085	145,314	136,789	156,327	208,429	160,751	164,473	169,896	152,546	145,942	
10	OPERATING EXPENSES (EXCLUDING FEDERAL AND STATE TAXES)	84,842	91,233	85,385	126,137	119,579	142,446	191,149	143,469	152,076	156,329	137,368	125,757	
11	STATE INCOME TAX (CURRENT)	146	656	624	957	950	830	1,094	629	585	813	694	43	
12	FEDERAL INCOME TAX (CURRENT)	839	3,808	4,424	5,679	5,473	4,261	5,535	6,161	4,348	3,838	4,483	6,590	
13	FEDERAL AND STATE INCOME TAX NET	985	4,464	5,048	6,636	6,423	5,091	6,629	6,790	4,933	4,651	5,177	6,633	
14	INVESTMENT TAX CREDITS	(78)	(78)	(80)	(82)	(85)	(87)	(87)	(87)	(88)	(89)	(89)	(95)	
15	OPERATING INCOME	7,399	12,381	10,732	12,623	10,872	8,877	10,738	10,579	7,552	9,005	10,090	13,647	
16	AFUDC	90	49	42	18	34	22	31	46	259	(25)	67	18	
17	OTHER INCOME NET	2,581	2,507	2,501	3,042	4,027	3,573	3,458	4,379	3,583	2,624	1,562	1,875	
18	INCOME AVAILABLE FOR FIXED CHARGES	10,070	14,937	13,275	15,683	14,933	12,472	14,227	15,004	11,394	11,604	11,719	15,540	
19	INTEREST CHARGES	5,159	4,963	4,760	4,829	4,243	4,259	3,763	3,437	2,940	3,685	3,461	3,154	
20	NET INCOME	4,911	9,974	8,515	10,854	10,690	8,213	10,464	11,567	8,454	7,919	8,258	12,386	
21	CUMULATIVE CHANGE IN ACCTG PRIN	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
22	EARNINGS AVAILABLE FOR COMMON EQUITY	<u>4,911</u>	<u>9,974</u>	<u>8,515</u>	<u>10,854</u>	<u>10,690</u>	<u>8,213</u>	<u>10,464</u>	<u>11,567</u>	<u>8,454</u>	<u>7,919</u>	<u>8,258</u>	<u>12,386</u>	
23	AFUDC - % OF NET INCOME	1.83%	0.49%	0.49%	0.17%	0.32%	0.27%	0.30%	0.40%	3.06%	-0.32%	0.81%	0.15%	
24	AFUDC - % OF EARNINGS AVAILABLE FOR COMMON EQUITY	1.83%	0.49%	0.49%	0.17%	0.32%	0.27%	0.30%	0.40%	3.06%	-0.32%	0.81%	0.15%	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COMPARATIVE FINANCIAL DATA
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2013
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SCHEDULE K
SHEET 3 OF 4
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED									
				2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
1	<u>COSTS OF CAPITAL</u>												
2	EMBEDDED COST OF SHORT-TERM DEBT (%)	1.94%	1.79%	1.28%	1.62%	0.79%	0.70%	1.93%	5.35%	5.75%	4.77%	2.83%	1.85%
3	EMBEDDED COST OF LONG-TERM DEBT (%)	5.68%	5.77%	5.68%	5.68%	5.68%	5.63%	5.63%	5.66%	5.66%	7.81%	7.74%	7.74%
4	EMBEDDED COST OF PREFERRED STOCK (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	<u>FIXED CHARGE COVERAGE:</u>												
6	PRE-TAX INTEREST COVERAGE	2.15	3.92	3.86	4.62	5.05	4.12	3.99	6.39	5.96	4.36	4.93	7.03
7	PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	2.11	3.88	3.82	4.60	5.01	4.10	3.95	6.30	5.44	4.39	4.84	6.99
8	AFTER TAX INTEREST COVERAGE	1.97	3.03	2.80	3.26	3.54	2.94	2.77	4.41	4.15	3.13	3.43	4.95
9	AFTER TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.93	3.00	2.78	3.24	3.51	2.92	2.75	4.35	3.79	3.16	3.37	4.92
10	INDENTURE PROVISION COVERAGE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	AFTER TAX FIXED CHARGE COVERAGE	0.97	2.03	1.80	2.26	2.54	1.94	1.88	3.41	3.15	2.13	2.43	3.95
12	<u>STOCK AND BOND RATINGS:</u>												
13	MOODY'S BOND RATING	N/A	All Columbia Gas of Kentucky, Inc's. stock is held by Columbia Energy Group.										
14	S&P BOND RATING	N/A	The stock is not publicly traded.										
15	MOODY'S PREFERRED STOCK RATING	N/A											
16	S&P PREFERRED STOCK RATING	N/A											
17	<u>COMMON STOCK RELATED DATA:</u>												
18	SHARES OUTSTANDING YEAR END (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
19	SHARES OUTSTANDING - WEIGHTED AVERAGE (MONTHLY) (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
20	EARNINGS PER SHARE - WEIGHTED AVG. (\$)	5.16	10.47	8.94	11.40	11.23	8.62	10.99	12.15	8.88	8.32	8.67	13.01
21	DIVIDENDS PAID PER SHARE (\$)	0.00	5.25	7.35	10.50	10.50	15.75	17.85	0.00	0.00	4.20	9.45	6.80
22	DIVIDENDS DECLARED PER SHARE (\$)	0.00	5.25	7.35	10.50	10.50	15.75	17.85	0.00	0.00	4.20	9.45	6.80
23	DIVIDEND PAYOUT RATIO (DECLARED BASIS) (%)	0%	59%	82%	92%	94%	183%	162%	0%	0%	51%	109%	52%
24	MARKET PRICE - HIGH (LOW)												
25	1ST QUARTER - HIGH (\$)	N/A	All Columbia Gas of Kentucky, Inc's. stock is held by Columbia Energy Group.										
26	1ST QUARTER - LOW (\$)	N/A	The stock is not publicly traded.										
27	2ND QUARTER - HIGH (\$)	N/A											
28	2ND QUARTER - LOW (\$)	N/A											
29	3RD QUARTER - HIGH (\$)	N/A											
30	3RD QUARTER - LOW (\$)	N/A											
31	4TH QUARTER - HIGH (\$)	N/A											
32	4TH QUARTER - LOW (\$)	N/A											
33	BOOK VALUE PER SHARE (YEAR-END) (\$)	109.30	100.66	96.46	94.87	93.88	93.08	100.20	106.98	92.19	85.62	81.44	81.65

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
COMPARATIVE FINANCIAL DATA
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SCHEDULE K
SHEET 4 OF 4
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED									
				2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
1	<u>RATE OF RETURN MEASURES:</u>												
2	RETURN ON COMMON EQUITY (AVERAGE)	4.9%	10.6%	9.3%	12.1%	12.0%	8.9%	10.6%	12.2%	10.0%	10.0%	10.6%	31.9%
3	RETURN ON TOTAL CAPITAL (AVERAGE)	2.6%	5.6%	6.2%	7.3%	6.5%	5.2%	6.3%	6.9%	5.1%	6.7%	8.3%	22.0%
4	RETURN ON NET PLANT IN SERVICE (AVERAGE)	3.5%	6.4%	5.9%	7.4%	6.7%	5.6%	7.2%	7.4%	5.5%	6.7%	7.7%	21.2%
5	<u>OTHER FINANCIAL AND OPERATING DATA:</u>												
6	MIX OF SALES: (MMcf)												
7	RESIDENTIAL	6,103	6,259	5,552	6,381	6,829	6,629	7,359	6,930	6,274	6,961	6,580	7,073
8	COMMERCIAL	2,832	2,909	2,697	3,283	3,801	3,909	4,235	3,990	3,823	3,485	3,136	3,461
9	INDUSTRIAL	189	262	217	170	142	134	186	179	217	294	175	392
10	PUBLIC AUTHORITIES	<u>14</u>	<u>12</u>	<u>11</u>	<u>16</u>	<u>16</u>	<u>18</u>	<u>19</u>	<u>19</u>	<u>20</u>	<u>20</u>	<u>19</u>	<u>21</u>
11	TOTAL MIX OF SALES	9,138	9,443	8,477	9,851	10,788	10,689	11,798	11,118	10,334	10,760	9,910	10,947
12	MIX OF FUEL: (MMcf)												
13	COLUMBIA GAS TRANSMISSION CORP.	0	0	0	0	0	0	0	0	0	0	0	0
14	OTHER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	TOTAL MIX OF FUEL	0	0	0	0	0	0	0	0	0	0	0	0
16	COMPOSITE DEPRECIATION RATE	3.23%	2.16%	2.03%	2.00%	2.01%	2.02%	2.02%	2.06%	2.08%	2.09%	2.07%	2.36%

Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-I

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes;

Response:

Please refer to the testimony of Judy M. Cooper for a narrative description of all proposed tariff changes. Proposed tariff sheets in both a clean and marked format are attached.

Responsible Witness:

Judy M. Cooper

SCHEDULE L

RATES AND TARIFFS

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.

CASE NO : CASE NO. 2013-00167

BASE PERIOD : TWELVE MONTHS ENDED AUGUST 31, 2013

FORECASTED TEST PERIOD : TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

L	NARRATIVE RATIONALE FOR TARIFF CHANGES
L.1	NEW OR REVISED PROPOSED TARIFFS
L.2	REVISED CURRENT TARIFFS - REDLINED

COLUMBIA GAS OF KENTUCKY
CASE NO. 2013-00167
NARRATIVE RATIONALE FOR TARIFF CHANGES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

Data: _____ Historic Period Forecasted Period
Type of Filing: Original _____ Updated
Workpaper Reference No(s). _____

SCHEDULE L
SHEET 1 OF 1
WITNESS: J. M. COOPER

SEE TESTIMONY OF J. M. COOPER

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DATE OF ISSUE May 29, 2013

DATE EFFECTIVE June 30, 2013

ISSUED BY
TITLE

Richard A. Miller
President

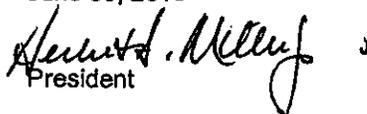
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DATE OF ISSUE May 29, 2013

DATE EFFECTIVE June 30, 2013

ISSUED BY
TITLE


President

CURRENTLY EFFECTIVE BILLING RATES

<u>SALES SERVICE</u>	<u>Base Rate</u>	<u>Gas Cost Adjustment^{1/}</u>		<u>Total</u>
	<u>Charge</u>	<u>Demand</u>	<u>Commodity</u>	<u>Billing</u>
	\$	\$	\$	\$
<u>RATE SCHEDULE GSR</u>				
Customer Charge per billing period	18.50			18.50
Delivery Charge per Mcf	2.4322	1.6692	2.4185	6.5199
<u>RATE SCHEDULE GSO</u>				
<u>Commercial or Industrial</u>				
Customer Charge per billing period	37.50			37.50
Delivery Charge per Mcf -				
First 50 Mcf or less per billing period	2.4322	1.6692	2.4185	6.5199
Next 350 Mcf per billing period	2.3851	1.6692	2.4185	6.4728
Next 600 Mcf per billing period	2.2990	1.6692	2.4185	6.3867
Over 1,000 Mcf per billing period	2.1495	1.6692	2.4185	6.2372
<u>RATE SCHEDULE IS</u>				
Customer Charge per billing period	583.39			583.39
Delivery Charge per Mcf				
First 30,000 Mcf per billing period	0.6177		2.4185 ^{2/}	3.0362
Over 30,000 Mcf per billing period	0.3272		2.4185 ^{2/}	2.7457
Firm Service Demand Charge				
Demand Charge times Daily Firm				
Volume (Mcf) in Customer Service Agreement		6.6495		6.6495
<u>RATE SCHEDULE IUS</u>				
Customer Charge per billing period	477.00			477.00
Delivery Charge per Mcf				
For All Volumes Delivered	1.0604	1.6692	2.4185	5.1481

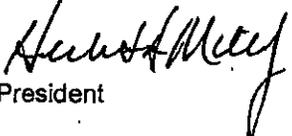
1/ The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff. The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule SVGTS shall be \$5.8574 per Mcf only for those months of the prior twelve months during which they were served under Rate Schedule SVGTS.

2/ IS Customers may be subject to the Demand Gas Cost, under the conditions set forth on Sheets 14 and 15 of this tariff.

DATE OF ISSUE May 29, 2013

DATE EFFECTIVE June 30, 2013

ISSUED BY
 TITLE


 President

CURRENTLY EFFECTIVE BILLING RATES
 (Continued)

<u>TRANSPORTATION SERVICE</u>	<u>Base Rate Charge</u> \$	<u>Gas Cost Adjustment^{1/}</u> <u>Demand</u> \$	<u>Commodity</u> \$	<u>Total Billing Rate</u> \$	
<u>RATE SCHEDULE SS</u>					
Standby Service Demand Charge per Mcf					
Demand Charge times Daily Firm Volume (Mcf) in Customer Service Agreement		6.6495		6.6495	
Standby Service Commodity Charge per Mcf			2.4185	2.4185	R
<u>RATE SCHEDULE DS</u>					
Administrative Charge per account per billing period				55.90	
Customer Charge per billing period ^{2/}				583.39	
Customer Charge per billing period (GDS only)				37.50	
Customer Charge per billing period (IUDS only)				477.00	
<u>Delivery Charge per Mcf^{2/}</u>					
First 30,000 Mcf per billing period	0.6177			0.6177	T, I
Over 30,000 Mcf per billing period	0.3232			0.3232	T, I
- Grandfathered Delivery Service					
First 50 Mcf or less per billing period	2.4322			2.4322	
Next 350 Mcf per billing period	2.3851			2.3851	
Next 600 Mcf per billing period	2.2990			2.2990	
All Over 1,000 Mcf per billing period	2.1495			2.1495	
- Intrastate Utility Delivery Service					
All Volumes per billing period				1.0604	
Banking and Balancing Service					
Rate per Mcf		0.0207		0.0207	
<u>RATE SCHEDULE MLDS</u>					
Administrative Charge per account each billing period				55.90	
Customer Charge per billing period				200.00	
Delivery Charge per Mcf				0.0858	
Banking and Balancing Service					
Rate per Mcf		0.0207		0.0207	
^{1/} The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff.					
^{2/} Applicable to all Rate Schedule DS customers except those served under Grandfathered Delivery Service or Intrastate Utility Delivery Service.					

DATE OF ISSUE May 29, 2013

DATE EFFECTIVE June 30, 2013

ISSUED BY
 TITLE

Richard A. McElroy
 President

CURRENTLY EFFECTIVE BILLING RATES

(Continued)

<u>RATE SCHEDULE SVGTS</u>	<u>Base Rate Charge</u>	T
	\$	
<u>General Service Residential (SVGTS GSR)</u>		T
Customer Charge per billing period	18.50	
Delivery Charge per Mcf	2.4322	
<u>General Service Other - Commercial or Industrial (SVGTS GSO)</u>		T
Customer Charge per billing period	37.50	
Delivery Charge per Mcf -		
First 50 Mcf or less per billing period	2.4322	
Next 350 Mcf per billing period	2.3851	
Next 600 Mcf per billing period	2.2990	
Over 1,000 Mcf per billing period	2.1495	
<u>Intrastate Utility Service</u>		
Customer Charge per billing period	477.00	
Delivery Charge per Mcf	\$ 1.0604	
		T
	<u>Billing Rate</u>	
<u>Actual Gas Cost Adjustment</u> ^{1/}		
For all volumes per billing period per Mcf	(\$1.8829)	
<u>RATE SCHEDULE SVAS</u>		
Balancing Charge – per Mcf	\$1.5095	

1/ The Gas Cost Adjustment is applicable to a customer who is receiving service under Rate Schedule SVGTS and received service under Rate Schedule GS, IS, or IUS for only those months of the prior twelve months during which they were served under Rate Schedule GS, IS or IUS.

DATE OF ISSUE May 29, 2013

DATE EFFECTIVE June 30, 2013

ISSUED BY
 TITLE

Herbert A. Mettief
 President

**GENERAL STATEMENT OF TERRITORY SERVED
BY COLUMBIA GAS OF KENTUCKY, INC.**

APPLICABLE TO ALL RATE SCHEDULES

The service area of Company includes the following Kentucky communities:

Ashland	Greenup	Raceland
Bellefonte	Hindman	Ravenna
Catlettsburg	Inez	Russell
Cynthiana	Irvine	South Williamson
Flatwoods	Lexington	Versailles
Foster	Louisa	Warfield
Frankfort	Maysville	Washington
Fullerton	Midway	Winchester
Georgetown	Mt. Sterling	Worthington
Germantown	Paris	

and rural communities and areas served by Company in the Kentucky counties of:

Bath	Greenup	Mason	D
Bourbon	Harrison	Montgomery	D
Boyd	Jessamine	Nicholas	D
Bracken	Johnson	Owsley	D
Carter	Knott	Pike	D
Clark	Lawrence	Robertson	D
Clay	Lee	Scott	
Estill	Letcher	Woodford	
Fayette	Lewis		
Floyd	Madison		
Franklin	Martin		

DATE OF ISSUE May 29, 2013
DATE EFFECTIVE June 30, 2013

ISSUED BY *Harold M. Kelley*
TITLE President

GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)
SALES SERVICE RATE SCHEDULES

APPLICABILITY

Entire service territory of Company. See Sheet 8 for a list of communities.

AVAILABILITY OF SERVICE

Available to residential, commercial and industrial sales service customers for all purposes. T

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions. T

BASE RATES

Residential

Customer Charge per billing period @ \$18.50
Delivery Charge per Mcf @ \$2.4322 per Mcf

Commercial or Industrial

Customer Charge per billing period @ \$37.50
Delivery Charge per Mcf -
First 50 or less Mcf per billing period @ \$2.4322 per Mcf
Next 350 Mcf per billing period @ \$2.3851 per Mcf
Next 600 Mcf per billing period @ \$2.2990 per Mcf
Over 1,000 Mcf per billing period @ \$2.1495 per Mcf

MINIMUM CHARGE

The minimum charge per billing period shall be the applicable Customer Charge. If the meter reading or calculated consumption for the billing period is greater than zero then the minimum charge shall be increased by the Delivery Charge for a minimum of one Mcf per billing period.

GAS COST ADJUSTMENT

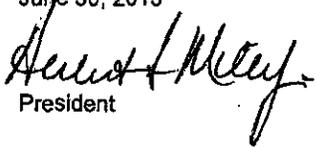
Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51 of this tariff which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the minimum charge, shall be subject to a Gas Cost Adjustment, as shown on Sheet 5 of this tariff.

DATE OF ISSUE May 29, 2013

DATE EFFECTIVE June 30, 2013

ISSUED BY
TITLE


President

**GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)
SALES SERVICE RATE SCHEDULES
(Continued)**

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

- Weather Normalization Adjustment – Sheet 51a
- Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)
- Rider for Natural Gas Research & Development – Sheet No. 51c
- Energy Efficiency Conservation Rider – Sheets 51d – 51h (Applies to Residential and Commercial Customers only) T
- AMRP Rider– Sheet No. 58 T
- RNA Rider – Sheet 51i N

LOCAL FRANCHISE FEE OR TAX

The above rates and minimum charge are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT CHARGE

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Refer to the General Terms, Conditions, Rules and Regulations, Section 25.

OTHER PROVISIONS

Where a Customer has installed a gas light(s) for continuous street or outdoor lighting in lighting devices approved by Company and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be two thousand (2,000) cubic feet per month when the Btu/hour input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hour input or fraction thereof, the assumed consumption shall be increased by one thousand (1,000) cubic feet per month. Such assumed consumption shall be billed under the rates contained herein or, if in combination with metered usage under this rate schedule, shall be added to the Customer's metered usage and the total billed under the rates contained herein.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

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DATE EFFECTIVE June 30, 2013

ISSUED BY
TITLE

Herbert A. Stealy
President

**INTERRUPTIBLE SERVICE (IS)
SALES SERVICE RATE SCHEDULE
(Continued)**

CHARACTER OF SERVICE (continued)

provision that the Customer may not concurrently contract with the Company for Delivery Service under Rate DS. The full sales agreement is subject to a minimum contract period of one (1) year as set forth in the General Terms, Conditions, Rules and Regulations, Section 34.

BASE RATES

Customer Charge
\$583.39 per billing period

Delivery Charge per Mcf -
First 30,000 Mcf per billing period @ \$ 0.6177 per Mcf
Over 30,000 Mcf per billing period @ \$ 0.3272 per Mcf

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MINIMUM CHARGE

The minimum charge each billing period for gas delivered or the right of the Customer to receive same shall be the sum of the Customer Charge of \$583.39, plus the Customer Demand Charge as contracted for under Firm Service. (Daily Firm Volume as specified in the Customer's service agreement multiplied by the demand rate (See Sheet No. 5).

In the event of monthly, seasonal or annual curtailment due to gas supply shortage, the demand charge shall be waived when the volume made available is less than 110% of the Daily Firm Volume multiplied by thirty (30). In no event will the minimum charge be less than the Customer charge.

If the delivery of firm volumes of gas by Company is reduced, due to peak day interruption in the delivery of gas by Company or complete or partial suspension of operations by Customer resulting from force majeure, the Minimum Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service and complete or partial suspension of Customer's operation bears to the total number of days in the billing period. Provided, however, that in cases of Customer's force majeure, the Minimum Charge shall not be reduced to less than the Customer Charge.

GAS COST ADJUSTMENT

Except as otherwise provided herein, gas sold under this rate schedule and rates as prescribed herein are subject to the Gas Cost Adjustment, including the Commodity and Demand components, as stated on currently effective Sheet Nos. 48 through 51 herein, which are hereby incorporated into this rate schedule.

For a Customer who enters into a full sales agreement under this rate schedule after September 1, 1995, the Gas Cost Adjustment shall consist of the Expected Commodity Cost of Gas, as defined in paragraph 1 (a) of Sheet No. 48 herein, and shall not be adjusted to reflect the supplier Refund Adjustment (RA), the Actual Cost Adjustment (ACA), or the Balancing Adjustment (BA) for a period of one year from the effective date of the Customer's agreement. At the end of that one-year period, any gas purchased by the Customer under that agreement shall be subject to the Commodity Cost of Gas, including all appropriate adjustments, as defined in Sheet Nos. 48 and 49.

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ISSUED BY
TITLE

Herbert M. Kelley
President

INTRASTATE UTILITY SALES SERVICE (IUS)
RATE SCHEDULE

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY OF SERVICE

Available for service to intrastate utilities purchasing gas for resale for consumption solely within the Commonwealth of Kentucky when:

- (1) Company's existing facilities have sufficient capacity and gas supply to provide the quantities of gas requested by said Customer, and
- (2) Customer has executed a Sales Agreement with Company specifying, among other things, a Maximum Daily Volume.

CHARACTER OF SERVICE

Gas delivered by Company to Customer under this rate schedule shall be firm and shall not be subject to curtailment or interruption, except as provided in Section 32 of the General Terms, Conditions, Rules and Regulations.

BASE RATE

Customer Charge per billing period	\$477.00	
Delivery Charge per Mcf – For all gas delivered each billing period	\$1.0604 per Mcf.	

MINIMUM CHARGE

The minimum charge shall be the Customer Charge.

GAS COST ADJUSTMENT

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51, which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the Customer Charge, shall be subject to a Gas Cost Adjustment as shown on Sheet No. 5 of this tariff.

ADJUSTMENTS AND RIDERS

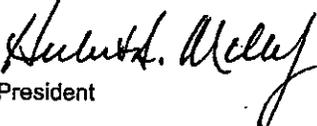
Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Rider for Natural Gas Research & Development – Sheet No. 51c
Rider AMRP – Sheet No. 58

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DATE EFFECTIVE June 30, 2013

ISSUED BY
TITLE


President

**SMALL VOLUME GAS TRANSPORTATION SERVICE
(SVGTS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Columbia Gas of Kentucky through March 31, 2017. See Sheet No. 8 for a list of communities. T

AVAILABILITY

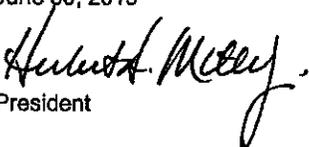
Available to any customer that meets the following requirements:

- (1) Customer must be part of a Marketer's Aggregation Pool as the term is defined herein, and
 - (a) The Aggregation Pool consists of either: (1) a minimum of 100 customers; or (2) a customer or group of customers with a minimum annual throughput of 10,000 Mcf. The Aggregation Pool must be served by a single Marketer approved by Columbia; and the Marketer must have executed a Small Volume Aggregation Service agreement with Columbia; and,
 - (b) The Marketer must have acquired, or agreed to acquire, an adequate supply of natural gas of quality acceptable to Columbia, including allowances for (1) retention required by applicable upstream transporters; and (2) lost and unaccounted-for gas to be retained by Columbia. The Marketer must also have made, or have caused to be made, arrangements by which gas supply can be transported directly to specified receipt points on Columbia's distribution system; and,
- (2) Customer has normal annual requirements of less than 25,000 Mcf at any delivery point, and
- (3) Customer is currently a customer under the GS, IN6 or IUS Rate Schedule or in the case of a new customer would be considered a GS customer.

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DATE EFFECTIVE June 30, 2013

ISSUED BY
TITLE


President

**SMALL VOLUME GAS TRANSPORTATION SERVICE
 (SVGTS)
 RATE SCHEDULE (Continued)**

CHARACTER OF SERVICE

Service provided under this schedule shall be considered firm service.

DELIVERY CHARGE

The Delivery Charge shall be the Base Rate Charges for the applicable Rate Schedule as set forth below:

General Service Residential (SVGTS GSR)

Customer Charge per billing period	\$18.50	T
Delivery Charge	\$2.4322 per Mcf	I

General Service Other – Commercial or Industrial (SVGTS GSO)

Customer Charge per billing period	\$37.50	I
First 50 Mcf or less per billing period	\$2.4322 per Mcf	I
Next 350 Mcf per billing period	\$2.3851 per Mcf	I
Next 600 Mcf per billing period	\$2.2990 per Mcf	I
Over 1,000 Mcf per billing period	\$2.1495 per Mcf	I

Intrastate Utility Service

Customer Charge per billing period	\$477.00	I
Delivery Charge per Mcf	\$1.0604	I

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

- Weather Normalization Adjustment – Sheet 51a
- Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)
- Rider for Natural Gas Research & Development – Sheet No. 51c
- Energy Efficiency Conservation Rider – Sheets 51d – 51h (Applies to Residential and Commercial Customers only)
- Rider AMRP – Sheet No. 58
- RNA Rider – Sheet No. 51i

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 DATE EFFECTIVE June 30, 2013
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**SMALL VOLUME GAS TRANSPORTATION SERVICE
(SVGTS)
RATE SCHEDULE (Continued)**

APPLICABILITY

Entire service territory of Columbia Gas of Kentucky through March 31, 2017. See Sheet No. 8 for a list of communities.

AVAILABILITY

Available to Marketers certified to deliver natural gas, on a firm basis, to the Company's city gates on behalf of customers receiving transportation service under Columbia's Small Volume Transportation Service Rate Schedule provided Marketer has an Aggregation Pool consisting of either: (a) a minimum of 100 customers; or (b) a customer or a group of customers with a minimum annual throughput of 10,000 Mcf. Service hereunder allows Marketers to deliver to Company, on an aggregated basis, those natural gas supplies that are needed to satisfy the requirements of customers participating in Columbia's small volume transportation service program.

MARKETER CERTIFICATION

Marketers will be certified by Columbia to offer supply of natural gas to customers choosing service under Rate Schedule SVGTS provided they meet the following requirements:

1. Satisfactory determination of adequate managerial, financial and technical abilities to provide the service Marketer intends to offer;
2. Satisfactory completion of a determination of credit worthiness by Columbia;
3. Execution of a contract with Columbia for Small Volume Aggregation Service;
4. Marketer agrees to accept assignment of upstream pipeline firm transportation services capacity (FTS) in an amount equal to the Marketer's Daily Delivery Requirement as defined herein;
5. Marketer agrees to abide by the Code of Conduct as set forth herein; Columbia agrees to abide by the Standards of Conduct as set forth herein;
6. Marketer agrees to flow gas in accordance with the Marketer's Daily Delivery Requirement provided by Columbia.

AGGREGATION POOL

Marketers will be required to establish at least one Aggregation Pool for aggregation purposes.

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DATE EFFECTIVE June 30, 2013

ISSUED BY
TITLE


President

**SMALL VOLUME GAS TRANSPORTATION SERVICE
(SVGTS)
RATE SCHEDULE (Continued)**

SCHEDULING DELIVERIES

Marketers must schedule all daily deliveries using the Company's nomination web site.

ANNUAL IMBALANCE RECONCILIATION

Once each year Columbia will reconcile each Marketer's imbalance that has accumulated since the prior reconciliation by determining the difference between: (1) the Marketer's deliveries to Columbia during the reconciliation period, adjusted for Btu value and Company Use and Unaccounted For gas; and, (2) the actual consumption of the Marketer's Aggregation Pool, inclusive of all adjustments applicable to the reconciliation period.

If the reconciliation shows that the Marketer delivered more than what was consumed during the period, then Columbia will pay the Marketer for the excess deliveries. If the reconciliation shows that the Marketer delivered less than what was consumed during the period, then the Marketer will pay Columbia for the under deliveries. Columbia will perform the reconciliation, including associated payment or billing, in the month following the end of the reconciliation period.

The price to be paid for gas to resolve any such imbalance will be the average price during the reconciliation period reported in PLATTS *Inside FERC's Gas Market Report* in the monthly report titled "Prices of Spot Gas Delivered to Pipelines," under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges.

The first reconciliation period shall be the eight-month period ending March 31, 2005. The second reconciliation period shall be the sixteen-month period ending July 31, 2006. Thereafter, the reconciliation period shall end on July 31 of each year, except that, should the effective date of this tariff not continue past March 31, 2017, the final reconciliation period will be an eight-month period ending on March 31, 2017.

DATE OF ISSUE May 29, 2013

DATE EFFECTIVE June 30, 2013

ISSUED BY
TITLE


President

**DELIVERY SERVICE (DS)
 TRANSPORTATION SERVICE RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer has executed a Delivery Service Agreement with Company, and
- (2) Customer has normal annual requirements of not less than 25,000 Mcf at any delivery point, and
- (3) Company will not be required to deliver on any day more than the lesser of (i) a quantity of gas equivalent to Customer's Maximum Daily Volume specified in its Delivery Service Agreement; (ii) the quantity of gas scheduled and confirmed to be delivered into the Company's distribution facilities on behalf of the Customer on that day plus applicable Standby Sales; or (iii) the Customer's Authorized Daily Volume, and
- (4) On an annual basis, a Customers Maximum Daily Volume and Annual Transportation Volume will be automatically adjusted to the Customers actual Maximum Daily Volume and actual Annual Transportation Volume based on the Customers highest daily and annual volumetric consumption experienced during the preceding 12-month periods ending with March billings. Upon a Customers request, the Company shall have the discretion to further adjust a Customers Maximum Daily Volume and Annual Transportation Volume for good cause shown.

Customers Grandfathered ("GDS") This rate schedule is also available to customers with normal annual requirements of less than 25,000 Mcf but not less than 6,000 Mcf, at any delivery point taking service under a contract with Company for delivery service executed prior to April 1, 1999.

Intrastate Utility ("IUDS") This rate schedule is also available to intrastate utilities for transportation and consumption solely within the Commonwealth of Kentucky.

BASE RATE

Administrative Charge per account per billing period	\$55.90	
Customer Charge per billing period	\$583.39	
Customer Charge per billing period (GDS only)	\$37.50	
Customer Charge per billing period (IUDS only)	\$477.00	
Delivery Charge per Mcf -		
First 30,000 Mcf	\$0.6177 per Mcf for all gas delivered each billing month.	
Over 30,000 Mcf	\$0.3272 per Mcf for all gas delivered each billing month.	
Grandfathered Delivery Service		
First 50 Mcf per billing period	\$2.4322	
Next 350 Mcf per billing period	\$2.3851	
Next 600 Mcf per billing period	\$2.2990	
All Over 1,000 Mcf per billing period	\$2.1495	
Intrastate Utility Delivery Service		
All volumes per billing period	\$1.0604	
Banking and Balancing Service		
Rate per Mcf	See Sheet No. 6	T

DATE OF ISSUE May 29, 2013

DATE EFFECTIVE June 30, 2013

ISSUED BY
 TITLE

Harold A. Meloy
 President

**ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY**

APPLICABILITY

Applicable to residential and commercial customers under the GS and SVGTS rate schedules.

PURPOSE

The Energy Efficiency/Conservation Program is a demand-side management (DSM) program established to promote conservation and the efficient use of natural gas by Company's residential and commercial customers.

The Energy Efficiency/Conservation Program Recovery Component (EECPCR) shall be updated annually and applied to applicable customer's bills becoming effective with meter readings beginning with Company's February Unit 1 bills.

DETERMINATION OF EECPCR

The Company shall file an annual report with the Commission which shall contain updated EECPCR rates at least thirty (30) days prior to the effective date of the new rates. The annual amount computed under the Energy Efficiency/Conservation Program Cost Recovery Component shall be collected based on the EECPCR amount divided by the expected number of customers for the upcoming program year. The EECPCR is calculated using the following formula:

$$\text{EECPCR} = \text{EECPCR} + \text{EECPLS} + \text{EECPI} + \text{EECPBA}$$

Whereby:

EECPCR = ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY

The EECPCR shall include all expected costs of DSM measures which have been approved by the Commission for each twelve month period for Energy Efficiency/Conservation programs of the Company "approved programs". Such program costs shall include the cost of planning, developing, implementing, monitoring, and evaluating EECPCR programs. In addition, all costs incurred including, but not limited to, costs for consultants, employees and administrative expenses, will be recovered through the EECPCR.

EECPLS = EECPCR REVENUE FROM LOST SALES*

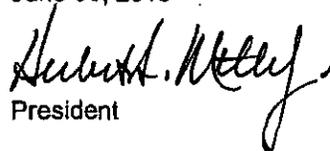
Revenues from lost sales due to EECPCR programs implemented on and after the effective date of this tariff will be recovered as follows:

*Except that in months subject to the Revenue Normalization Adjustment Rider the EECPLS shall be fixed at zero. T

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DATE EFFECTIVE June 30, 2013

ISSUED BY
TITLE


President

COLUMBIA GAS OF KENTUCKY, INC.

**RNA RIDER
REVENUE NORMALIZATION ADJUSTMENT RIDER**

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available to residential customers only served under Rate Schedules GS and SVGTS for all purposes.

PURPOSE

The Revenue Normalization Adjustment Rider is a tariff mechanism designed to adjust for fluctuations in the Company's actual gas volumes and non-gas base rate revenues and calculate an adjustment factor that is applied to the Delivery Charge set forth on Rate Schedules GS Residential ("GSR") and SVGTS Residential ("SVGTS GSR").

RATE

The rate is a formulaic rate that is calculated quarterly to determine the RNA Billing Factor ("RNABF") per Mcf.

The RNABF shall be effective with Unit 1 billing for each quarterly billing period and combined with the base rate delivery charge as applied to the customer bill.

RNABF (effective January 2014) \$0.0000 per Mcf

CALCULATION OF THE RNA BILLING FACTOR

At least thirty (30) days prior to the effective date of new rates, Columbia shall file a quarterly rate adjustment computed as follows:

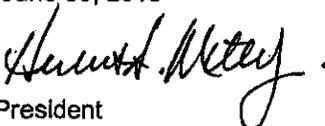
1. The Authorized Quarterly Non-Gas Revenue ("AQNR") is the final base rate revenue amount approved by the Commission for Rate Schedules GSR and SVGTS GSR in the most recent base rate case for the applicable quarter.
2. The Weather Adjusted Quarterly Booked Revenue ("WAQBR") amount for Rate Schedules GSR and SVGTS GSR is the non-gas base rate revenue recorded for the applicable billing months and includes amounts recorded under the WNA Clause for the same customers.
3. The quarterly RNA amount will be equal to the AQNR less the WAQBR.
4. The RNABF will be equal to the quarterly RNA amount, plus or minus any reconciliation amount, divided by the normalized expected gas volumes for the applicable rate schedules during the quarter in which the RNABF will be in effect.

A reconciliation amount of the RNA billing will be computed on a quarterly basis by comparing actual collections under the RNA mechanism with the RNA amount established for that quarter. The reconciliation amount will be included in the RNABF for the next effective billing quarter.

DATE OF ISSUE May 29, 2013

DATE EFFECTIVE June 30, 2013

ISSUED BY
TITLE


President

**AMRP RIDER
 ACCELERATED MAIN REPLACEMENT PROGRAM RIDER**

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APPLICABILITY

Applicable to all customers receiving service under the Company's Rate Schedules GS, IS, IUS, SVGTS, DS and SAS.

CALCULATION OF ACCELERATED MAIN REPLACEMENT RIDER REVENUE REQUIREMENT

The AMRP Rider Revenue Requirement includes the following:

- a. AMRP-related Plant In-Service not included in base gas rates minus the associated AMRP-related accumulated depreciation and accumulated deferred income taxes;
- b. Retirement and removal of plant related to AMRP construction;
- c. The rate of return on the net rate base is the overall rate of return on capital authorized in the Company's latest base gas rate case, grossed up for federal and state income taxes;
- d. Depreciation expense on the AMRP-related Plant In-Service less retirement and removals;
- e. Property taxes related to the AMRP; and
- f. Reduction for savings in Account No. 887 - Maintenance of Mains.

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ACCELERATED MAIN REPLACEMENT PROGRAM FACTORS

All customers receiving service under Rate Schedules GSR, GSO, IS, IUS, SVGTS, DS, GDS and SAS shall be assessed a monthly charge in addition to the Customer Charge component of their applicable rate schedule that will enable the Company to complete the accelerated main replacement program.

Rider AMRP will be updated annually in order to reflect the expected impact on the Company's revenue requirements of forecasted net plant additions and subsequently adjusted to true up the actual costs with the projected costs. A filing to update the projected costs for the upcoming calendar year will be submitted annually by October 15 to become effective with meter readings on and after the first billing cycle of January. The allocation of the program costs shall be based on the revenue distribution approved by the Commission. Company will submit a balancing adjustment annually by March 31 to true-up the actual costs, as offset by operations and maintenance expense reductions, during the most recent twelve months ended December with the projected program costs for the same period. The balancing adjustment true-up to the rider will become effective with meter readings on and after the first billing cycle of June.

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The charges for the respective gas service schedules for the revenue month beginning January 2014 billing period are:

Rate GSR, Rate SVGTS - Residential Service	\$ 0.00	
Rate GSO, Rate GDS, Rate SVGTS - Commercial or Industrial Service	\$ 0.00	R
Rate IUS, Rate IUDS	\$ 0.00	R
Rate IS, Rate DS ^{1/} , Rate SAS	\$ 0.00	R

1/ - Excluding customers subject to Flex Provisions of Rate Schedule DS

DATE OF ISSUE May 29, 2013

DATE EFFECTIVE June 30, 2013

ISSUED BY
 TITLE

Samuel M. Melby
 President

Explanation of Customer Bill on Sheet Numbers 81 and 82 of this tariff.

33. CUSTOMER BILL FORMAT AND CONTENT

Columbia Gas of Kentucky
A Missouri Company

How to Contact Us
1-800-432-8346
For DirectLink service 24 hours/day
For billing questions:
Call 8 a.m. - 8 p.m., Mon. - Fri. before due date
For quickest response:
Call 711 a.m. - 3 p.m., Tues. - Fri.
1-800-432-8346
For gas leaks or odor of gas 24 hours/day
Press Option 2 after the greeting
711
For hearing-impaired relay:
ColumbiaGasKY.com
Click on DirectLink a Service for account information, meter billing and payment services, financial assistance and other helpful facts.

Billing Options
E-Bill Go paperless! Sign up for one of our e-bill options and view your bill online.
Customer CHOICE Purchase your natural gas from an unregulated supplier and have more control over the gas cost portion of your bill, which amounts to nearly two-thirds of your bill. Columbia Gas will still deliver the gas and provide safe, reliable service.

Gas Meter Information
Actual Billing A meter reader has read the meter. You're required to provide us access to read the meter at least once a year or risk shut-off. Please contact us to make arrangements if access is required.
Estimated Reading During the months we don't read the meter, we accurately estimate your reading based on the history of usage at the service address and normal temperatures for the billing period. We verify the reading the next time we read the meter to make sure you pay only for the energy you've used.
Gas Usage We measure your gas usage in Mcf equal to 1,000 cubic feet.
How to Read the Meter When a pointer is between two numbers on a dial-type meter, read the smaller number except when the pointer is between 9 and 0. Record the reading on the dial face to the right.



Legal Notices
Rate Schedule Information about rate schedules is available upon request.
Bankruptcy Notices Mail to Columbia Gas of Kentucky, Revenue Recovery, 200 Civic Center Dr., Columbus, OH 43215.
Other Correspondence (except payments) Mail to Columbia Gas of Kentucky, P.O. Box 2318, Columbus, OH 43218-2318

Gas Bill
Residential Service Page 1 of 2

Billing & Payment Summary

Account Number: 10813099 001 000 0
Statement Date: 01/28/2013
4108

Billing & Payment Notes
Actual Account Status
Begin Balance \$115.00
Payment Recd. \$115.00
Diff. Usage Chg. \$115.00
Ending Balance \$115.00
See back of bill for Details of Charges for Gas Service.

Budget Payment Plan
Previous Amount Due on 01/10/2013 \$59.00
Payments Received by 01/10/2013 - \$59.00
Budget Balance on 01/28/2013 = \$0.00
Budget Amount This Period + \$59.00

Amount Due = \$59.00
An Automatic Bill Payment of \$59.00 will be made on 02/11/2013 by your Financial Institution.

Service Summary
Service Location

Meter Number MS20401
Meter readings (at ending date) 44.52
Estimated Reading on 1/28 43.54
Actual Reading on 1/28 44.52
Gas Used (Mcf) 1.0

Gas Use History

Month	Estimated	Customer	Actual
Jan '13	1.1	0.8	1.0
Feb '13	0.8	0.8	0.8
Mar '13	0.8	0.8	0.8
Apr '13	0.8	0.8	0.8
May '13	0.8	0.8	0.8
Jun '13	0.8	0.8	0.8
Jul '13	0.8	0.8	0.8
Aug '13	0.8	0.8	0.8
Sep '13	0.8	0.8	0.8
Oct '13	0.8	0.8	0.8
Nov '13	0.8	0.8	0.8
Dec '13	0.8	0.8	0.8
Jan '14	0.8	0.8	0.8

Daily Comparisons

Month	Avg Daily Temp	Avg Daily Usage
Jan '13	32.5°	0.3
Dec '12	35.5°	0.3
Jan '12	37.5°	0.3

Your Average Monthly Usage is 4.1 Mcf
Your Total Annual Usage is 49.6 Mcf

Payment Coupon

Automatic Bill Payment on 2/11/2013 \$59.00

Account Number: 10813099 001 000 0

If your account information on the back, incorrect? Check this box and detail the correction on the reverse side.
 Check this box and complete the form on the back to make a late-payment charge to the WinterCare Fuel Fund.

Turn Me Over To:
For more details about your account

COLUMBIA GAS
P.O. BOX 742523
CINCINNATI OH 45274-2523

0000431001 AT 0.384 3
*****AUTO**3-DIGIT 405

108130990010000000000590012623

DATE OF ISSUE May 29, 2013
DATE EFFECTIVE June 30, 2013
ISSUED BY *Andrew Mcelf*
TITLE President

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
 (Continued)

T



Gas Bill
 Residential Service

Account Number: 10613099 001 000 0
 Statement Date: 01/29/2013
 4108
 17
 Page 2 of 2

Safety Tips

Odor of Gas We add a distinctive odor to your natural gas to alert you to a leak in or around your home. If you smell an odor of gas:

1. Leave the building immediately. Leave the door open on your way out, and don't use light switches or matches.
2. Call our 24-hour emergency number from a nearby phone and wait for our service crew to arrive to explain the situation.

Call Before You Dig If you're planning a home construction or landscaping project, call Kentucky 811 at 811 at least 72 hours before you start to dig. A representative will mark the approximate location of underground utility lines on your property.

Employee Identification All of our employees and approved meter readers and contractors carry photo identification. If someone claims to represent the gas company, ask to see identification. Call the police if you see suspicious activity.

Detail of Charges for Gas Service

10	Customer Charge	\$12.35
11	Gas Delivery Charge	\$17.40
12	Gas Supply Cost 9.8 Mcf at \$4.23660 per Mcf	\$41.52
	Research & Development Factor	\$0.12
	Lex-Fay, Urban Govt. Franchise Fee	\$2.33
	School Tax	\$2.22
	Energy Assistance Program Surcharge	\$0.54
	Accelerated Main Replacement Program Rider	\$1.06
	Energy Efficiency and Conservation Rider	\$0.76
	Total Charges for Service This Period	\$78.30

Service Charges Notes

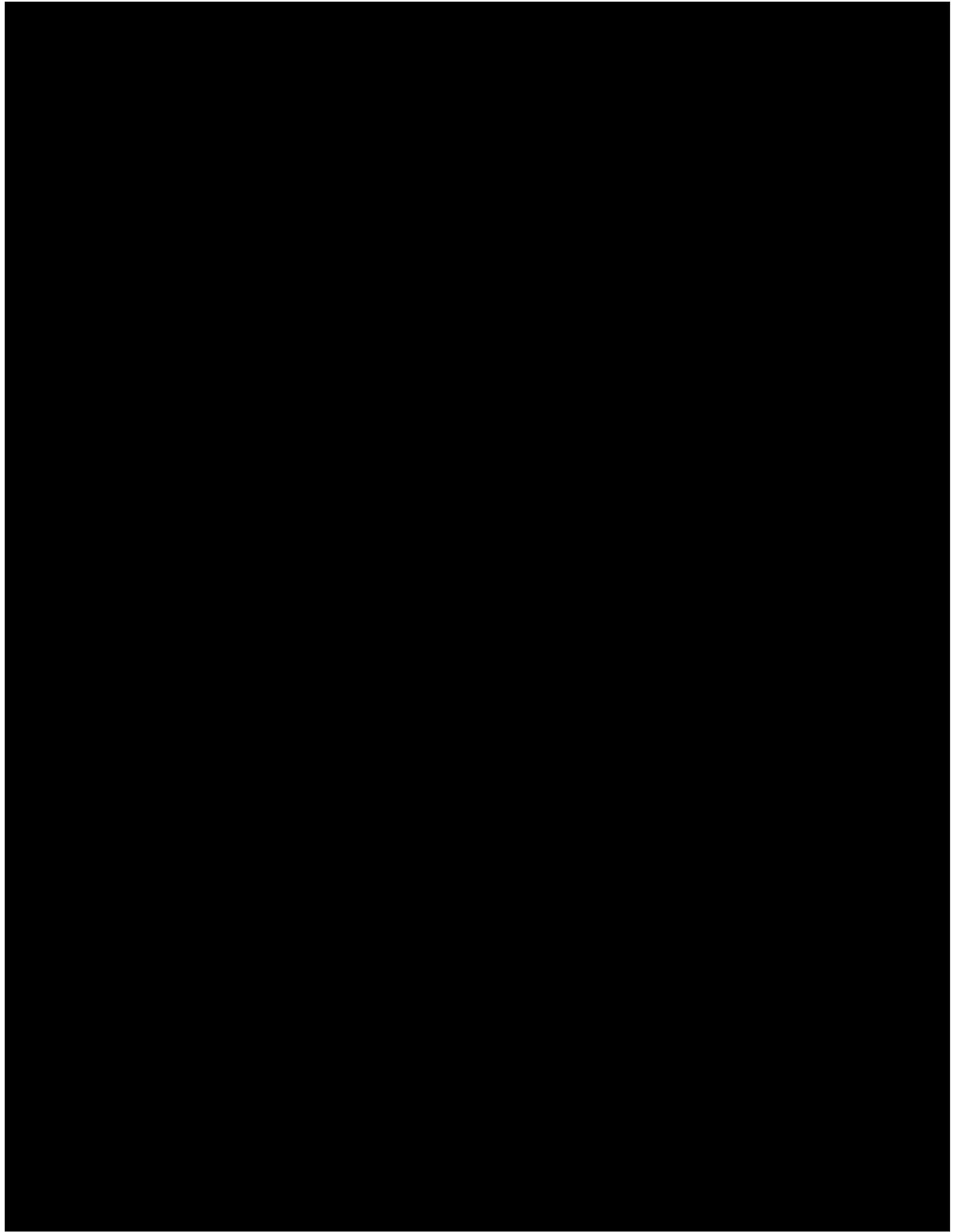
The Customer Charge covers a portion of the fixed costs required to ensure that natural gas service is available to your home. This amount is the same with each bill.

Gas Delivery Charges are the costs of delivering the gas to retail customers. The charges for these services are regulated and those services must be purchased from the local distribution company.

Gas Supply Cost includes the cost of natural gas, interstate pipeline charges, storage costs, and related charges and is passed through to customers at cost without markup.

Gas supply service may be purchased from a participating competitive gas supplier in the Customer CHOICE program.

DATE OF ISSUE: May 29, 2013
 DATE EFFECTIVE: June 30, 2013
 ISSUED BY: *Heather A. Miller*
 TITLE: President



COLUMBIA GAS OF KENTUCKY, INC.

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DATE OF ISSUE: ~~May 29, 2013~~ November 6, 2009

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Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

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(Continued)

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Issued by: Herbert A. Miller, Jr.

President

~~Issued by authority of an Order of the Public Service Commission in Case No. 2007-00008 dated August 29, 2007~~

COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF
 PSC KY NO. 5
 NINETY FIFTH ~~FOURTH~~ REVISED SHEET NO. 5
 CANCELLING PSC KY NO. 5
 NINETY THIRD ~~FOURTH~~ REVISED SHEET NO. 5

CURRENTLY EFFECTIVE BILLING RATES

<u>SALES SERVICE</u>	<u>Base Rate</u>	<u>Gas Cost Adjustment^{1/}</u>		<u>Total</u>
	<u>Charge</u>	<u>Demand</u>	<u>Commodity</u>	<u>Billing</u>
	\$	\$	\$	\$
<u>RATE SCHEDULE GSR</u>				
Customer Charge per billing period	18.5012-35			18.5012-35
Delivery Charge per Mcf	2.43221-8715	1.66922-41852-45456	5.1995-9952	
<u>RATE SCHEDULE GSO</u>				
<u>Commercial or Industrial</u>				
Customer Charge per billing period	37.5025-13			37.5025-13
Delivery Charge per Mcf -				
First 50 Mcf or less per billing period	2.43221-8715	1.66922-41852-45456	6.51995-9952	
Next 350 Mcf per billing period	2.38514-8153	1.66922-41852-45456	6.47285-9300	
Next 600 Mcf per billing period	2.29904-7296		1.6692 2.45452-4185	
6.38677-15.8533				
Over 1,000 Mcf per billing period	42.14956-5802	1.66922-45452-4185		6.237235-7039
<u>RATE SCHEDULE IS</u>				
Customer Charge per billing period	583.39			583.39
Delivery Charge per Mcf				
First 30,000 Mcf per billing period	0.61775467	2.41852-4545 ^{2/}	3.03623-0012	
Over 30,000 Mcf per billing period	0.32722905	2.4545-2.4185 ^{2/}	2.74572-7450	
Firm Service Demand Charge				
Demand Charge times Daily Firm				
Volume (Mcf) in Customer Service Agreement		6.6495		6.6495
<u>RATE SCHEDULE IUS</u>				
Customer Charge per billing period	477.00331-50			477.00331-50
Delivery Charge per Mcf				
For All Volumes Delivered	1.060400-7750	1.66922-41852-45456	5.147781	
4.8987				

1/ The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff. The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule

DATE OF ISSUE May 29, 2013 ~~January 29, 2013~~

DATE EFFECTIVE June 30, 2013 ~~February 28, 2013~~
 (March Unit 1 Billing)

ISSUED BY Herbert A. Miller, Jr.
 TITLE President

Issued pursuant to an Order of the Public Service Commission
 in Case No. 2013-00039 dated February 19, 2013

COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF
PSC KY NO. 5
NINETY ~~FIFTH~~FOURTH REVISED SHEET NO. 5
CANCELLING PSC KY NO. 5
NINETY ~~THIRD~~FOURTH REVISED SHEET NO. 5

SVGTS shall be \$5.8574 per Mcf only for those months of the prior twelve months during which they were served under Rate Schedule SVGTS.

- 2/ IS Customers may be subject to the Demand Gas Cost, under the conditions set forth on Sheets 14 and 15 of this tariff.

DATE OF ISSUE	<u>May 29, 2013</u> January 28, 2013
DATE EFFECTIVE	<u>June 30, 2013</u> February 28, 2013 (March Unit 1 Billing)
ISSUED BY	Herbert A. Miller, Jr.
TITLE	President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2013-00039 dated February 19, 2013

COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF
PSC KY NO. 5
~~NINETEETH-NINETY FIRST REVISED SHEET NO. 6~~
CANCELLING PSC KY NO. 5
~~EIGHTY-NINTH-NINETEETH REVISED SHEET NO. 6~~

Delivery Charge per Mcf		0.0858
Banking and Balancing Service Rate per Mcf	0.0207	0.0207

- 1/ The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff.
- 2/ Applicable to all Rate Schedule DS customers except those served under Grandfathered Delivery Service or Intrastate Utility Delivery Service.

DATE OF ISSUE May 29, 2013 ~~January 29, 2013~~

DATE EFFECTIVE June 30, 2013 ~~February 28, 2013~~
~~(March Unit 1 Billing)~~

ISSUED BY Herbert A. Miller, Jr.

TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2013-00030 dated February 19, 2013

COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF
PSC KY NO. 5
EIGHTY ~~THIRD~~SECOND REVISED SHEET NO. 7
CANCELLING PSC KY NO. 5
EIGHTY ~~SECOND~~FIRST REVISED SHEET NO. 7

CURRENTLY EFFECTIVE BILLING RATES

(Continued)

<u>RATE SCHEDULE SVGTS</u>	<u>Billing Base Rate Charge</u>	I
	\$	
<u>General Service Residential (SVGTS GSR)</u>		I
Customer Charge per billing period	<u>42.3518.50</u>	I
Delivery Charge per Mcf	<u>2.43224.8715</u>	I
<u>General Service Other - Commercial or Industrial (SVGTS GSO)</u>		T
Customer Charge per billing period	<u>37.5025.13</u>	I
Delivery Charge per Mcf -		
First 50 Mcf or less per billing period	<u>2.43224.8715</u>	I
Next 350 Mcf per billing period	<u>2.38514.8463</u>	I
Next 600 Mcf per billing period	<u>2.299044.7296</u>	I
Over 1,000 Mcf per billing period	<u>2.149564.5802</u>	I
<u>Intrastate Utility Service</u>		
Customer Charge per billing period	<u>477.00334.50</u>	I
Delivery Charge per Mcf	<u>\$ 1.06040.7750</u>	I
	<u>Billing Rate</u>	I
<u>Actual Gas Cost Adjustment ^{1/}</u>		
For all volumes per billing period per Mcf	(\$1.8829)	
<u>RATE SCHEDULE SVAS</u>		
Balancing Charge - per Mcf	\$1.5095	

DATE OF ISSUE ~~May~~ January 29, 2013
DATE EFFECTIVE ~~June 30, 2013~~ February 28, 2013
~~(March Unit 1 Billing)~~
ISSUED BY Herbert A. Miller
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2013-00039 dated February 19, 2013

COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF
PSC KY NO. 5
EIGHTY ~~THIRD~~SECOND REVISED SHEET NO. 7
CANCELLING PSC KY NO. 5
EIGHTY ~~SECOND~~FIRST REVISED SHEET NO. 7

1/ The Gas Cost Adjustment is applicable to a customer who is receiving service under Rate Schedule SVGTS and received service under Rate Schedule GS, IS, or IUS for only those months of the prior twelve months during which they were served under Rate Schedule GS, IS or IUS.

DATE OF ISSUE	May January 29, 2013
DATE EFFECTIVE	June 30, 2013 February 28, 2013 (March Unit 1 Billing)
ISSUED BY	Herbert A. Miller
TITLE	President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2013-00039 dated February 19, 2013

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL STATEMENT OF TERRITORY SERVED
BY COLUMBIA GAS OF KENTUCKY, INC.**

APPLICABLE TO ALL RATE SCHEDULES

The service area of Company includes the following Kentucky communities:

Ashland	Greenup	Raceland
Bellefonte	Hindman	Ravenna
Catlettsburg	Inez	Russell
Cynthiana	Irvine	South Williamson
Flatwoods	Lexington	Versailles
Foster	Louisa	Warfield
Frankfort	Maysville	Washington
Fullerton	Midway	Winchester
Georgetown	Mt. Sterling	Worthington
Germantown	Paris	

and rural communities and areas served by Company in the Kentucky counties of:

Bath	Harrison	Menifee
Bourbon	Jessamine	Montgomery
Boyd	Johnson	Morgan
Bracken	Knott	Nicholas
Carter	Lawrence	Owsley
Clark	Lee	Pendleton
Clay	Letcher	Perry
	Lewis	Pike
Estill	Lewis	Pike
Fayette	Madison	Robertson
Floyd	Mageffin	_____ Scott
Franklin	Martin	Woodford
Greenup	Mason	

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DATE OF ISSUE: May 29, 2013 ~~June 1, 1993~~ DATE OF EFFECTIVE: June 30, 2013 ~~September 1, 1993~~

Issued by: Herbert A. Miller, Jr. A. P. Bowman

Vice President—Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)

SALES SERVICE RATE SCHEDULES

APPLICABILITY

Entire service territory of Company. See Sheet 8 for a list of communities.

AVAILABILITY OF SERVICE

Available to residential, commercial and industrial sales service customers for all purposes.

See Sheet Nos. 53 through 56 for Temporary Volumetric Limitations and Curtailment provisions.

BASE RATES

Residential (GSR)

Customer Charge per billing period	@ \$18.5012.35
Delivery Charge per Mcf	@ \$2.43224.8715 per Mcf

Commercial or Industrial GSO

Customer Charge per billing period	@ \$37.5025.13
Delivery Charge per Mcf -	
First 50 or less Mcf per billing period	@ \$ 2.43224.8715 per Mcf
Next 350 Mcf per billing period	@ \$ 2.38514.8453 per Mcf
Next 600 Mcf per billing period	@ \$ 2.29904.7296 per Mcf
Over 1,000 Mcf per billing period	@ \$ 2.14954.5802 per Mcf

MINIMUM CHARGE

The minimum charge per billing period shall be the applicable Customer Charge. If the meter reading or calculated consumption for the billing period is greater than zero then the minimum charge shall be increased by the Delivery Charge for a minimum of one Mcf per billing period.

GAS COST ADJUSTMENT

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51 of this tariff which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the minimum charge, shall be subject to a Gas Cost Adjustment, as shown on Sheet 5 of this tariff.

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DATE EFFECTIVE: ~~June 30, 2013~~ October 27, 2009

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Issued by: Herbert A Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL SERVICE (GS) AND GENERAL PROPANE SERVICE (GPS)
RATE SCHEDULES
(Continued)**

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Weather Normalization Adjustment – Sheet 51a
Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)
Rider for Natural Gas Research & Development – Sheet No. 51c
Energy Efficiency Conservation Rider Clause – Sheets 51d – ~~51g~~ 51h (Applies to Residential
and Commercial Customers only)
Rider-AMRP Rider – Sheet No. 58
RNA Rider – Sheet 51i

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LOCAL FRANCHISE FEE OR TAX

The above rates and minimum charge are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

**LATE PAYMENT PENALTY
CHARGE**

Refer to the General Terms, Conditions, Rules and Regulations, Section 25.

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OTHER PROVISIONS

Where a Customer has installed a gas light(s) for continuous street or outdoor lighting in lighting devices approved by Company and the gas used by such light(s) is unmetered, the gas consumed by such light(s) shall be assumed to be two thousand (2,000) cubic feet per month when the Btu/hour input rating for such light(s) is 2,700 or less. For each additional 1,350 Btu/hour input or fraction thereof, the assumed consumption shall be increased by one thousand (1,000) cubic feet per month. Such assumed consumption shall be billed under the rates contained herein or, if in combination with metered usage under this rate schedule, shall be added to the Customer's metered usage and the total billed under the rates contained herein.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this rate schedule is subject to Company's Rules and Regulations and to all applicable rate schedules.

DATE OF ISSUE: ~~May 29, 2013~~ November 6, 2009

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Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

INTERRUPTIBLE SERVICE (IS)

RATE SCHEDULE

(Continued)

CHARACTER OF SERVICE (continued)

provision that the Customer may not concurrently contract with the Company for Delivery Service under Rate DS. The full sales agreement is subject to a minimum contract period of one (1) year as set forth in the General Terms, Conditions, Rules and Regulations, Section 34.

BASE RATES

Customer Charge
\$583.39 per billing period

Delivery Charge per Mcf -
First 30,000 Mcf per billing period @ \$ 0.61775467 per Mcf
Over 30,000 Mcf over billing period @ \$ 0.32722905 per Mcf

MINIMUM CHARGE

The minimum charge each billing period for gas delivered or the right of the Customer to receive same shall be the sum of the Customer Charge of \$583.39, plus the Customer Demand Charge as contracted for under Firm Service. (Daily Firm Volume as specified in the Customer's service agreement multiplied by the demand rate (See Sheet No. 5).

In the event of monthly, seasonal or annual curtailment due to gas supply shortage, the demand charge shall be waived when the volume made available is less than 110% of the Daily Firm Volume multiplied by thirty (30). In no event will the minimum charge be less than the Customer charge.

If the delivery of firm volumes of gas by Company is reduced, due to peak day interruption in the delivery of gas by Company or complete or partial suspension of operations by Customer resulting from force majeure, the Minimum Charge shall be reduced in direct proportion to the ratio which the number of days of curtailed service and complete or partial suspension of Customer's operation bears to the total number of days in the billing period. Provided, however, that in cases of Customer's force majeure, the Minimum Charge shall not be reduced to less than the Customer Charge.

GAS COST ADJUSTMENT

Except as otherwise provided herein, gas sold under this rate schedule and rates as prescribed herein are subject to the Gas Cost Adjustment, including the Commodity and Demand components, as stated on currently effective Sheet Nos. 48 through 51 herein, which are hereby incorporated into this rate schedule.

For a Customer who enters into a full sales agreement under this rate schedule after September 1, 1995, the Gas Cost Adjustment shall consist of the Expected Commodity Cost of Gas, as defined in paragraph 1 (a) of Sheet No. 48 herein, and shall not be adjusted to reflect the supplier Refund Adjustment (RA), the Actual Cost Adjustment (ACA), or the Balancing Adjustment (BA) for a period of one year from the effective date of the Customer's agreement. At the end of that one-year period, any gas purchased by the Customer under that agreement shall be subject to the Commodity Cost of Gas, including all appropriate adjustments, as defined in Sheet Nos. 48 and 49.

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Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**INTRASTATE UTILITY SALES SERVICE (IUS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY OF SERVICE

Available for service to intrastate utilities purchasing gas for resale for consumption solely within the Commonwealth of Kentucky when:

- (1) Company's existing facilities have sufficient capacity and gas supply to provide the quantities of gas requested by said Customer, and
- (2) Customer has executed a Sales Agreement with Company specifying; among other things, a Maximum Daily Volume.

CHARACTER OF SERVICE

Gas delivered by Company to Customer under this rate schedule shall be firm and shall not be subject to curtailment or interruption, except as provided in Section 32 of the General Terms, Conditions, Rules and Regulations.

BASE RATE

Customer Charge per billing period \$477.00334.50
Delivery Charge per Mcf –
For all gas delivered each billing period \$1.06040-7750 per Mcf.

MINIMUM CHARGE

The minimum charge shall be the Customer Charge.

GAS COST ADJUSTMENT

Gas sold under this rate schedule and rates as prescribed herein are subject to a Gas Cost Adjustment as stated on currently effective Sheet Nos. 48 through 51, which are hereby incorporated into this rate schedule.

The charges set forth herein, exclusive of those pertaining to the Customer Charge, shall be subject to a Gas Cost Adjustment as shown on Sheet No. 5 of this tariff.

ADJUSTMENTS AND RIDERS

Customers served under this Rate Schedule are subject to the currently effective Adjustments and Riders as prescribed on the Tariff Sheets set forth below and incorporated into this Rate Schedule:

Rider for Natural Gas Research & Development – Sheet No. 51c
Rider AMRP – Sheet No. 58

DATE OF ISSUE: ~~May 29, 2013~~ November 6, 2009

DATE EFFECTIVE: ~~October 27, 2009~~ June 30, 2013

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Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**SMALL VOLUME GAS TRANSPORTATION SERVICE
(SVGTS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Columbia Gas of Kentucky through March 31, ~~2014~~2017. See Sheet I No. 8 for a list of communities.

AVAILABILITY

Available to any customer that meets the following requirements:

- (1) Customer must be part of a Marketer's Aggregation Pool as the term is defined herein, and
 - (a) The Aggregation Pool consists of either: (1) a minimum of 100 customers; or (2) a customer or group of customers with a minimum annual throughput of 10,000 Mcf. The Aggregation Pool must be served by a single Marketer approved by Columbia; and the Marketer must have executed a Small Volume Aggregation Service agreement with Columbia; and,
 - (b) The Marketer must have acquired, or agreed to acquire, an adequate supply of natural gas of quality acceptable to Columbia, including allowances for (1) retention required by applicable upstream transporters; and (2) lost and unaccounted-for gas to be retained by Columbia. The Marketer must also have made, or have caused to be made, arrangements by which gas supply can be transported directly to specified receipt points on Columbia's distribution system; and,
- (2) Customer has normal annual requirements of less than 25,000 Mcf at any delivery point, and
- (3) Customer is currently a customer under the GS, IN6 or IUS Rate Schedule or in the case of a new customer would be considered a GS customer.

DATE OF ISSUE: ~~May 29, 2013~~February 23, 2014

DATE EFFECTIVE: ~~June 30, 2013~~February 3, 2014

ISSUED BY: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2010-00233 dated February 3, 2014

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE**

APPLICABILITY

Entire service territory of Columbia Gas of Kentucky through March 31, 2014~~7~~. See Sheet No. 8 for a list of communities.

AVAILABILITY

Available to Marketers certified to deliver natural gas, on a firm basis, to the Company's city gates on behalf of customers receiving transportation service under Columbia's Small Volume Transportation Service Rate Schedule provided Marketer has an Aggregation Pool consisting of either: (a) a minimum of 100 customers; or (b) a customer or a group of customers with a minimum annual throughput of 10,000 Mcf. Service hereunder allows Marketers to deliver to Company, on an aggregated basis, those natural gas supplies that are needed to satisfy the requirements of customers participating in Columbia's small volume transportation service program.

MARKETER CERTIFICATION

Marketers will be certified by Columbia to offer supply of natural gas to customers choosing service under Rate Schedule SVGTS provided they meet the following requirements:

1. Satisfactory determination of adequate managerial, financial and technical abilities to provide the service Marketer intends to offer;
2. Satisfactory completion of a determination of credit worthiness by Columbia;
3. Execution of a contract with Columbia for Small Volume Aggregation Service;
4. Marketer agrees to accept assignment of upstream pipeline firm transportation services capacity (FTS) in an amount equal to the Marketer's Daily Delivery Requirement as defined herein;
5. Marketer agrees to abide by the Code of Conduct as set forth herein; Columbia agrees to abide by the Standards of Conduct as set forth herein;
6. Marketer agrees to flow gas in accordance with the Marketer's Daily Delivery Requirement provided by Columbia.

AGGREGATION POOL

Marketers will be required to establish at least one Aggregation Pool for aggregation purposes.

DATE OF ISSUE: ~~February 23, 2011~~ May 29, 2013

DATE EFFECTIVE: ~~February 3, 2011~~ June 30, 2013

ISSUED BY: Herbert A. Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2010-00233 dated February 3, 2011

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**SMALL VOLUME AGGREGATION SERVICE
(SVAS)
RATE SCHEDULE (Continued)**

SCHEDULING DELIVERIES

Marketers must schedule all daily deliveries using the Company's nomination web site.

ANNUAL IMBALANCE RECONCILIATION

Once each year Columbia will reconcile each Marketer's imbalance that has accumulated since the prior reconciliation by determining the difference between: (1) the Marketer's deliveries to Columbia during the reconciliation period, adjusted for Btu value and Company Use and Unaccounted For gas; and, (2) the actual consumption of the Marketer's Aggregation Pool, inclusive of all adjustments applicable to the reconciliation period.

If the reconciliation shows that the Marketer delivered more than what was consumed during the period, then Columbia will pay the Marketer for the excess deliveries. If the reconciliation shows that the Marketer delivered less than what was consumed during the period, then the Marketer will pay Columbia for the under deliveries. Columbia will perform the reconciliation, including associated payment or billing, in the month following the end of the reconciliation period.

The price to be paid for gas to resolve any such imbalance will be the average price during the reconciliation period reported in PLATTS *Inside FERC's Gas Market Report* in the monthly report titled "Prices of Spot Gas Delivered to Pipelines," under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage, and commodity charges.

The first reconciliation period shall be the eight-month period ending March 31, 2005. The second reconciliation period shall be the sixteen-month period ending July 31, 2006. Thereafter, the reconciliation period shall end on July 31 of each year, except that, should the effective date of this tariff not continue past March 31, 2014~~7~~, the final reconciliation period will be an eight-month period ending on March 31, 2014~~7~~.

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DATE OF ISSUE: ~~May 29, 2013~~February 23, 2011

DATE EFFECTIVE: ~~June 30, 2013~~February 3, 2011

ISSUED BY: Herbert A Miller, Jr.

President

Issued by authority of an Order of the Public Service Commission in Case No. 2010-00233 dated February 3, 2011

COLUMBIA GAS OF KENTUCKY, INC.

**DELIVERY SERVICE (DS)
TRANSPORTATION SERVICE RATE SCHEDULE**

APPLICABILITY

Entire service territory of Company. See Sheet No. 8 for a list of communities.

AVAILABILITY

This rate schedule is available to any Customer throughout the territory served by Company provided:

- (1) Customer has executed a Delivery Service Agreement with Company, and
- (2) Customer has normal annual requirements of not less than 25,000 Mcf at any delivery point, and
- (3) Company will not be required to deliver on any day more than the lesser of (i) a quantity of gas equivalent to Customer's Maximum Daily Volume specified in its Delivery Service Agreement; (ii) the quantity of gas scheduled and confirmed to be delivered into the Company's distribution facilities on behalf of the Customer on that day plus applicable Standby Sales; or (iii) the Customer's Authorized Daily Volume, and
- (4) On an annual basis, a Customers Maximum Daily Volume and Annual Transportation Volume will be automatically adjusted to the Customers actual Maximum Daily Volume and actual Annual Transportation Volume based on the Customers highest daily and annual volumetric consumption experienced during the preceding 12-month periods ending with March billings. Upon a Customers request, the Company shall have the discretion to further adjust a Customers Maximum Daily Volume and Annual Transportation Volume for good cause shown.

Customers Grandfathered ("GDS") This rate schedule is also available to customers with normal annual requirements of less than 25,000 Mcf but not less than 6,000 Mcf, at any delivery point taking service under a contract with Company for delivery service executed prior to April 1, 1999.

Intrastate Utility ("IUDS") This rate schedule is also available to intrastate utilities for transportation and consumption solely within the Commonwealth of Kentucky.

BASE RATE

Administrative Charge per account per billing period	\$55.90
Customer Charge per billing period	\$583.39
Customer Charge per billing period (GDS only)	\$37.50 25.43
Customer Charge per billing period (IUDS only)	<u>\$477.00</u> 331.50
Delivery Charge per Mcf -	
First 30,000 Mcf	\$0.5467 per Mcf for all gas delivered each billing month.
Over 30,000 Mcf	\$0.2905 per Mcf for all gas delivered each billing month.
Grandfathered Delivery Service	
First 50 Mcf per billing period	\$2.43 221.8715
Next 350 Mcf per billing period	\$2.38 514.8453
Next 600 Mcf per billing period	\$2.29 904.7296
All Over 1,000 Mcf per billing period	\$2.14 954.5802
Intrastate Utility Delivery Service	
All volumes per billing period	<u>\$1.06</u> 040.7750
Banking and Balancing Service	
Rate per Mcf	<u>See Sheet No. 6</u> \$0.0208

DATE OF ISSUE: ~~November 6, 2009~~ May 29, 2013

DATE EFFECTIVE: ~~June 30, 2013~~ October 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. ~~2009-00141~~ dated ~~October 26, 2009~~

issued by: Herbert A. Miller, Jr.

President

**ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY**

APPLICABILITY

Applicable to residential and commercial customers under the GS and SVGTS rate schedules.

PURPOSE

The Energy Efficiency/Conservation Program is a demand-side management (DSM) program established to promote conservation and the efficient use of natural gas by Company's residential and commercial customers.

The Energy Efficiency/Conservation Program Recovery Component (EECPRC) shall be updated annually and applied to applicable customer's bills becoming effective with meter readings beginning with Company's February Unit 1 bills.

DETERMINATION OF EECPRC

The Company shall file an annual report with the Commission which shall contain updated EECPRC rates at least thirty (30) days prior to the effective date of the new rates. The annual amount computed under the Energy Efficiency/Conservation Program Cost Recovery Component shall be collected based on the EECPRC amount divided by the expected number of customers for the upcoming program year. The EECPRC is calculated using the following formula:

$$\text{EECPRC} = \text{EECPCR} + \text{EECPLS} + \text{EECPI} + \text{EECPBA}$$

Whereby:

EECPCR = ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY

The EECPCR shall include all expected costs of DSM measures which have been approved by the Commission for each twelve month period for Energy Efficiency/Conservation programs of the Company "approved programs". Such program costs shall include the cost of planning, developing, implementing, monitoring, and evaluating EECR programs. In addition, all costs incurred including, but not limited to, costs for consultants, employees and administrative expenses, will be recovered through the EECPCR.

EECPLS = EECR REVENUE FROM LOST SALES*

Revenues from lost sales due to EECR programs implemented on and after the effective date of this tariff will be recovered as follows:

- Except that in months subject to the Revenue Normalization Adjustment Rider the EECPLS shall be fixed at zero.

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DATE OF ISSUE: ~~May 29, 2013~~ November 6, 2009

DATE EFFECTIVE: ~~June 30, 2013~~ October 27, 2009

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Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

RNA RIDER
REVENUE NORMALIZATION ADJUSTMENT RIDER

APPLICABLE

In all territory served.

AVAILABILITY OF SERVICE

Available to residential customers only served under Rate Schedules GS and SVGTS for all purposes.

PURPOSE

The Revenue Normalization Adjustment Rider is a tariff mechanism designed to adjust for fluctuations in the Company's actual gas volumes and non-gas base rate revenues and calculate an adjustment factor that is applied to the Delivery Charge set forth on Rate Schedules GS Residential ("GSR") and SVGTS Residential ("SVGTS GSR").

RATE

The rate is a formulaic rate that is calculated quarterly to determine the RNA Billing Factor ("RNABF") per Mcf.

The RNABF shall be effective with Unit 1 billing for each quarterly billing period and combined with the base rate delivery charge as applied to the customer bill.

 RNABF (effective January 2014) \$0.0000 per Mcf

CALCULATION OF THE RNA BILLING FACTOR

At least thirty (30) days prior to the effective date of new rates, Columbia shall file a quarterly rate adjustment computed as follows:

1. The Authorized Quarterly Non-Gas Revenue ("AQNR") is the final base rate revenue amount approved by the Commission for Rate Schedules GSR and SVGTS GSR in the most recent base rate case for the applicable quarter.
2. The Weather Adjusted Quarterly Booked Revenue ("WAQBR") amount for Rate Schedules GSR and SVGTS GSR is the non-gas base rate revenue recorded for the applicable billing months and includes amounts recorded under the WNA Clause for the same customers.
3. The quarterly RNA amount will be equal to the AQNR less the WAQBR.
4. The RNABF will be equal to the quarterly RNA amount, plus or minus any reconciliation amount, divided by the normalized expected gas volumes for the applicable rate schedules during the quarter in which the RNABF will be in effect.

A reconciliation amount of the RNA billing will be computed on a quarterly basis by comparing actual collections under the RNA mechanism with the RNA amount established for that quarter. The reconciliation amount will be included in the RNABF for the next effective billing quarter.

DATE OF ISSUE May 29, 2013

DATE EFFECTIVE June 30, 2013

ISSUED BY
TITLE President

COLUMBIA GAS OF KENTUCKY, INC.

**RIDER-AMRP RIDER
ACCELERATED MAIN REPLACEMENT PROGRAM RIDER**

APPLICABILITY

Applicable to all customers receiving service under the Company's Rate Schedules GS, IS, IUS, SVGTS, DS and SAS.

CALCULATION OF ACCELERATED MAIN REPLACEMENT RIDER REVENUE REQUIREMENT

The AMRP Rider Revenue Requirement includes the following:

- a. AMRP-related Plant In-Service not included in base gas rates minus the associated AMRP-related accumulated depreciation and accumulated deferred income taxes;
- b. Retirement and removal of plant related to AMRP construction;
- c. The rate of return on the net rate base is the overall rate of return on capital authorized in the Company's latest base gas rate case, grossed up for federal and state income taxes;
- d. Depreciation expense on the AMRP = related Plant In-Service less retirement and removals; and;
- e. Property taxes related to the AMRP; and
- f. Reduction for savings in Account No. 887 -- Maintenance of Mains.

ACCELERATED MAIN REPLACEMENT PROGRAM FACTORS

All customers receiving service under Rate Schedules GSR, GSO, IS, IUS, SVGTS, DS, GDS and SAS shall be assessed a monthly charge in addition to the Customer Charge component of their applicable rate schedule that will enable the Company to complete the accelerated main replacement program.

Rider AMRP will be updated annually, in order to reflect the expected impact on the Company's revenue requirements of forecasted net plant additions and subsequently adjusted to true up the actual costs with the projected costs. A filing to update the projected costs for the upcoming calendar year will be submitted annually by October 15 to as offset by operations and maintenance expense reductions during the most recent twelve months ended December. Such adjustment to the Rider will become effective with meter readings on and after the first billing cycle of January, one, and will reflect The allocation of the program costs shall be required revenue increase based on the revenue distribution approved by the Commission. Company will submit a balancing adjustment annually by March 31 to true-up the actual costs, as offset by operations and maintenance expense reductions, during the most recent twelve months ended December with the projected program costs for the same period. The balancing adjustment true-up to the rider will become effective with meter readings on and after the first billing cycle of June.

The charges for the respective gas service schedules for the revenue month beginning January 2014 June 2011 per billing period are:

Rate GSR, Rate SVGTS - Residential Service	\$
<u>0.004-06</u>	
Rate GSO, Rate GDS, Rate SVGTS - Commercial or Industrial Service	\$
<u>0.003-98</u>	

DATE OF ISSUE: May 29, 2013~~30, 2012~~

DATE EFFECTIVE: June 30, 2013~~May 30, 2012~~
(Unit 1 June 2012 Billing Cycle)

Issued by: Herbert A. Miller, Jr.

President

Issued pursuant to an Order of the Public Service Commission in Case No. 2012-00073 dated May 18, 2012

COLUMBIA GAS OF KENTUCKY, INC.

Rate IUS, Rate IUDS 44.38	\$ 0.00	R
Rate IS, Rate DS ^{1/} , Rate SAS 0.00 237.59	\$	R

^{1/} - Excluding customers subject to Flex Provisions of Rate Schedule DS

DATE OF ISSUE: May ~~29, 2013~~^{30, 2012}

DATE EFFECTIVE: June 30, 2013~~May 30, 2012~~
(Unit 1 June 2012 Billing Cycle)

Issued by: Herbert A. Miller, Jr.

President

Issued pursuant to an Order of the Public Service Commission in Case No. 2012-00073 dated May 18, 2012

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

Explanation of Customer Bill on Sheet Numbers 81 and 82 of this tariff.

33. CUSTOMER BILL FORMAT AND CONTENT



16 How to Contact Us
1-800-432-8945
For service calls outside 24 hours
For billing questions, call 11 A.M. - 5 P.M. Mon. - Fri. before the due date.
For gas leaks or other safety concerns, call 11 A.M. - 5 P.M. Tues. - Fri.
1-800-432-8945
For gas leaks or other safety concerns, please option 3 before the priority.
711
For hearing-impaired only
www.columbiagas.com
Click on "Contact Us" to contact for service information, meter billing and payment services, financial assistance, and other useful tools.

Billing Options

Extended Payment Plans Special payment arrangements and energy assistance are available, if eligible.

Payment Options

Online Pay Now by electronic check at our Web site.

Check/Pass E-Bill Number and pay bill online through CheckFree. Save time with Web site. CheckFree Authorizes your bank to pay your bill automatically each month. Great option. (ACH Example: 641-1-800-232-8945 or link from our Web site to pay by credit/debit card, or e-check. A convenience fee will apply.

Authorized Payment Company Call to visit us online to find a payment center near you. Agency charge a fee for each transaction.

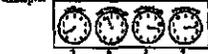
Mail Orders coupon below with payment to Columbia Gas of Kentucky P.O. Box 2200 Louisville, KY 40208-2200

4 Gas Meter Information

Actual Reading A meter reader takes the meter. You're required to provide access to read the meter straight once a year by the due date. Please contact us in this area when access is required.

Estimated Reading During the months we don't read the meter, we accurately estimate your reading based on the history of usage at the service address and seasonal temperature for the billing period. We verify the reading the next time we read the meter to make sure you pay only for the energy you've used.

Gas Usage We measure your gas usage in Mcf (equal to 1,000 cubic feet). Now to Read the Meter/When a pointer is between two numbers on a dial-type meter, read the smaller number except when the pointer is between 9 and 0. Read the reading on the dial from left to right.



6 Gas Bill
4 Residential Service

Account Number
Statement Date
Page 1 of 2

3 Billing & Payment Summary

Customer Name	Bill To & Payment Method
Previous Account Due on 03/23/2009	\$182.74
Payments Received by 03/17/2009	\$111.00
Balance on 04/07/2009	\$72.74
Charges for Gas Service This Period	\$81.49

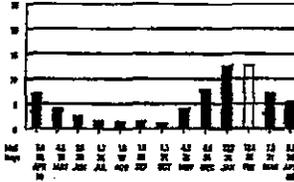
13 Amount Due by 04/21/2009 is \$154.23
Due date does not apply to unpaid balance billing.

Service Summary

Service Location
2
Meter Number
14
15

Meter Reading (20 Billing Days)	Actual Reading on 4/7	Actual Reading on 3/1	Gas Used (Mcf)
7417	7382	7353	34

See the History Interval Customer Actual



Daily Comparison

Month	Any Day	Any Day	Any Day
Apr '09	1.5	1.5	1.5
Apr '08	1.5	1.5	1.5
Apr '07	1.5	1.5	1.5

Your Average Monthly Usage is 34 Mcf
Your Year Annual Usage is 408 Mcf

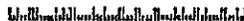
1 Payment Coupon

Amount Due by 4/21/2009 \$154.23

Payment Enclosed \$

Makes check payable to

COLUMBIA GAS
P.O. BOX 2200
LOUISVILLE, KY 40208-2200



3177354500300060000003542342623

DATE OF ISSUE: November 6, 2009 May 29, 2013

Issued by authority of an Order of the Public Service Commission in Case No. 2009-00141 dated October 26, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)



Gas Bill
Residential Service

17
Page 2 of 2

ACCOUNT NUMBER
Statement Date
04/07/2009
4419

Legal Notices

Rate Schedule Information about rate schedules is available upon request.

Bankruptcy Notices Mail to Columbia Gas of Kentucky, Revenue Recovery, 200 Civic Center Dr., Columbus, OH 43215.

Other Correspondence (except payments) Mail to Columbia Gas of Kentucky, P.O. Box 2318, Columbus, OH 43215-2318

Safety Tips

Dear of Gas We add a distinctive odor to your natural gas to alert you to a leak in or around your home. If you smell an odor of gas:

1. Leave the building immediately. Leave the door open on your way out, and don't use light switches or matches.
2. Call our 24-hour emergency number from a nearby phone and wait for our service crew to arrive to explain the situation.

Call Before You Dig If you're planning a home construction or landscaping project, call Kentucky 811 at 811 at least 72 hours before you start to dig. A representative will mark the approximate location of underground utility lines on your property.

Employee Identification All of our employees and approved meter readers and contractors carry photo identification. If someone claims to represent the gas company, ask to see identification. Call the police if you see suspicious activity.

Detail of Charges for Gas Service

10	Customer Charge	\$9.30
	Gas Delivery Charge	\$11.42
11	Gas Supply Cost 5.5 Mcf at \$10.12240 per Mcf	\$55.67
12	Research & Development Factor	\$0.07
	Let-Fay, Urban Govt. Franchise Fee	\$2.43
	School Tax	\$2.31

AMRP Rider

Energy Efficiency/ Conservation Rider

Energy Assistance Program Surcharge \$0.29

Total Charges for Service This Period \$81.49

Service Charges Notes

The Customer Charge covers a portion of the fixed costs required to ensure that natural gas service is available to your home. This amount is the same with each bill.

Gas Delivery Charges are the costs of owning the gas to retail customer. The charges for these services are regulated and must be purchased from the local distribution company.

Gas Supply Cost includes the cost of natural gas, interstate pipeline charges, and storage costs, and is passed through to customers at cost without markup.

Gas supply service may be purchased from a participating competitive gas retailer in the Customer CHOICE program.

5

DATE OF ISSUE: November 6, 2009 May 29, 2013

Issued by authority of an Order of the Public Service Commission in Case No. 2009-00441 dated October 26, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

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COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

33a. CUSTOMER BILL FORMAT FOR EAP CUSTOMERS



Gas Bill
Residential Service

Account Number

Statement Date
03/25/2009
446

Page 1 of 2

How to Contact Us

1-800-432-6246
For 24-hour self-service 24 hours/day
For billing questions:
Call 7 a.m. - 5 p.m., Mon. - Fri. before five days
For customer assistance:
Call 7 a.m. - 7 p.m., Tues. - Fri.
1-800-432-6246
For gas leaks or other gas 24-hour/anyday
Please call 911 after the gas is shut off.
TTY:
For hearing-impaired entry
www.columbiagas.com
Click on the "About Us" link for account information,
billing history and payment services, financial assistance,
and other useful tools.

Billing Options

Single Payments Please reduce the impact of higher, variable natural gas prices by spreading the cost of winter heating more evenly throughout the year. Know how much to expect to pay each month.

Payment Options

Check/Free E-Receipts and service calls through ChoicePay. Email at our Web site.

Gas Meter Information

Actual Reading A meter reader has read the meter. You're charged in pounds as shown to read the meter at least once a year or at stop-off. Please contact us in state arrangements if you wish to request.

Estimated Reading During the months we don't read the meter, we automatically estimate your reading based on the history of usage at the service address and normal temperatures for the billing period. We verify the reading by reading the meter to make sure you pay only for the energy you've used.

See Steps We measure your gas usage in MBtu equal to 100 cubic feet. How to Read the Meter When a pointer is between two numbers on a dial-type meter, read the smaller number unless the pointer is between 9 and 0. Round the reading on the dial from left to right.



Legal Notices

Rate Schedule Information about rate schedules is available upon request.
Marketing Notices Mail to Columbia Gas of Kentucky, Attention: Retirees, 300 Civic Center Dr., Columbia, KY 42018.
Other Correspondence (customer payments) Mail to Columbia Gas of Kentucky, P.O. Box 2280, Lexington, KY 40521-2278



P.O. Box 1461
Lexington, KY 40501-0141

Billing & Payment Summary

Customer Name	
Customer CHOICE Program	
Previous Amount Due on 03/16/2009	\$45.38
Payments Received by 03/16/2009	-\$45.38
Energy Assistance Pgm Credit	-\$135.00
Balance on 03/25/2009	\$135.00
Charges for Gas Service This Period	\$113.82
No Payment Due	\$21.18CR
No Automatic Bill Payment will be made by your Financial Institution.	

Billing & Payment Notes

Payment language interpreter services are available if you or someone you know prefers to speak with us in a native language. Whether talking with us by phone or in person during a service visit, we will connect you immediately with an interpreter who will work with you and our representative to answer your questions or schedule service. The service is also available 24 hours a day, seven days a week to report emergencies.
See list of All Air Conditioners for Gas Service.

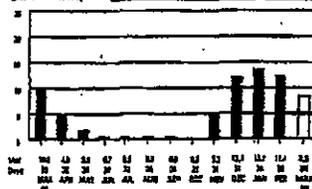
Service Summary

Service Location	
Meter Number	Meter Readings (28 Billing Days)
	Estimated Reading on: 3/20 21.67
	Actual Reading on: 3/23 21.5
	Gas Used (MBtu) 0.17

Service Summary Notes

Your meter serial number and key date is shown in Attachment #0427/2009

Gas Use History



Delivery Comparisons

Month	Jan	Feb	Mar
Avg Daily Usage	0.2	0.2	0.2
Max Daily Usage	0.2	0.2	0.2
Min Daily Usage	0.2	0.2	0.2
Your Average Monthly Usage to 3/1/09	0.2		
Your Total Annual Usage to 2/28/09	0.2		

Payment Coupon

No Payment Due \$21.18CR
No Automatic Bill Payment will be made by your Financial Institution.

For More Details go to our website.

Account Number

- In your country information on the back (attached) Check that our site listed the corporation on the reverse side.
- I want to help neighbors in need by making a contribution to the HomeCare fund. Check the box and complete the form on the reverse side.



COLUMBIA GAS
P O BOX 2280
LEXINGTON KY 40521-2280

1054136200100040000000000002621

DATE OF ISSUE: November 6, 2009 May 29, 2013

DATE EFFECTIVE: October 27, 2009 June 30, 2013

Issued by authority of an Order of the Public Service Commission in Case No. 2009-00141 dated October 26, 2009

ISSUED BY: Herbert A. Miller, Jr.

President

Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-m

Description of Filing Requirement:

A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes;

Response:

Please refer to Schedule M.

Responsible Witness:

Chad E. Notestone

SCHEDULE M

REVENUE SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

Case No. 2013-00167

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

M	BASE AND FORECASTED PERIOD AT PRESENT RATES
M-2.1	PRESENT AND PROPOSED REVENUE AT FORECASTED PERIOD
M-2.2	BILLING ANALYSIS FOR THE FORECASTED PERIOD AT PRESENT RATES
M-2.2B	BILLING ANALYSIS FOR THE BASE PERIOD AT CURRENT RATES
M-2.3	BILLING ANALYSIS FOR THE FORECASTED PERIOD AT PROPOSED RATES

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Revenues At Present and Proposed Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):
6 Mos Actual / 6 Mos Forecasted

Schedule M
Page 1 of 3
Witness: C. E. Notestone

Line No.	Description	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Total
1	Revenue by Customer Class	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)							
2	Residential Sales	\$ 1,874,545	\$ 2,254,491	\$ 4,108,823	\$ 6,881,371	\$ 9,390,748	\$ 9,335,070	\$ 7,088,259	\$ 4,823,609	\$ 2,768,446	\$ 2,015,417	\$ 1,759,197	\$ 1,737,585	\$ 54,037,561
3	Commercial Sales	788,700	819,714	1,564,837	2,588,885	3,846,875	3,801,790	2,736,607	1,775,327	966,008	737,353	633,857	538,421	20,798,375
4	Industrial Sales	98,724	84,547	120,376	180,750	170,322	160,480	77,240	83,609	164,049	120,225	113,236	108,407	1,481,965
5	Public Utilities	<u>3,749</u>	<u>2,709</u>	<u>5,789</u>	<u>4,477</u>	<u>6,524</u>	<u>21,772</u>	<u>5,302</u>	<u>3,989</u>	<u>2,793</u>	<u>2,779</u>	<u>2,877</u>	<u>3,974</u>	<u>66,733</u>
6	Total Sales	\$ 2,765,718	\$ 3,161,461	\$ 5,799,825	\$ 9,655,483	\$ 13,414,469	\$ 13,319,112	\$ 9,907,407	\$ 6,686,535	\$ 3,901,297	\$ 2,875,775	\$ 2,509,167	\$ 2,388,386	\$ 76,384,634
7	Transportation [1]	1,195,728	1,462,443	1,950,087	2,176,926	2,613,479	2,450,751	2,196,751	1,686,931	1,294,536	1,133,768	1,066,086	1,089,747	20,317,233
8	Other Revenue [2]	193,402	1,715,978	2,450,406	2,926,108	2,738,002	856,219	117,906	99,376	66,783	48,457	46,785	38,315	11,297,737
9	Total Operating Revenues	\$ 4,154,848	\$ 6,339,882	\$ 10,200,318	\$ 14,758,517	\$ 18,765,950	\$ 16,626,082	\$ 12,222,064	\$ 8,472,842	\$ 5,262,616	\$ 4,057,999	\$ 3,622,038	\$ 3,516,448	\$ 107,999,604
10	Gas Cost Revenue	809,044	2,166,546	4,377,229	7,125,170	10,486,175	9,254,453	5,643,357	3,476,731	1,607,746	922,483	681,981	602,697	47,153,612
11	Total Revenue (Excluding Gas Cost)	\$ 3,345,804	\$ 4,173,336	\$ 5,823,089	\$ 7,633,347	\$ 8,279,775	\$ 7,371,629	\$ 6,578,707	\$ 4,996,111	\$ 3,654,870	\$ 3,135,516	\$ 2,940,057	\$ 2,913,751	\$ 60,845,992
12	Mcf by Customer Class	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)							
13	Residential Sales	93,653	164,119	495,224	843,547	1,280,250	1,275,020	963,000	590,000	252,000	129,000	88,000	85,000	6,258,813
14	Commercial Sales	94,496	99,872	236,214	369,380	576,427	573,813	411,997	251,020	115,025	77,010	60,002	44,010	2,909,266
15	Industrial Sales	18,237	15,021	23,321	33,118	29,715	27,863	13,358	14,399	28,355	20,674	19,444	18,695	262,200
16	Public Utilities	<u>659</u>	<u>429</u>	<u>1,154</u>	<u>861</u>	<u>1,150</u>	<u>4,460</u>	<u>930</u>	<u>662</u>	<u>418</u>	<u>415</u>	<u>435</u>	<u>659</u>	<u>12,232</u>
17	Total Sales	207,045	279,441	755,913	1,246,906	1,887,542	1,881,156	1,389,285	856,081	395,798	227,099	167,881	148,364	9,442,511
18	Transportation	1,619,015	1,736,368	1,941,630	2,209,242	2,798,208	2,787,695	2,297,642	1,858,181	1,470,440	1,322,567	1,173,325	1,267,163	22,481,474
19	Total Volumes	1,826,060	2,015,809	2,697,543	3,456,148	4,685,750	4,668,851	3,686,927	2,714,261	1,866,238	1,549,665	1,341,205	1,415,528	31,923,985

[1] Transportation revenue includes unbilled revenue for six months of actual.
[2] Other Revenue includes unbilled sales revenue for six months of actual.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Revenues At Present and Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: Base Period X Forecasted Period
Type of Filing: X Original Update Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M
Page 2 of 3
Witness: C. E. Notestone

Current Annualized

Line No.	Description	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
1	Revenue by Customer Class													
2	Residential Sales	\$ 9,237,706	\$ 8,824,109	\$ 6,997,077	\$ 4,768,900	\$ 2,738,078	\$ 1,997,277	\$ 1,741,161	\$ 1,725,682	\$ 1,742,051	\$ 2,057,859	\$ 3,463,960	\$ 6,428,433	\$ 51,722,295
3	Commercial Sales	4,030,851	3,789,332	2,734,540	1,779,202	963,999	735,374	631,936	542,437	612,281	649,222	1,135,628	2,576,389	\$ 20,181,192
4	Industrial Sales	95,542	83,314	77,240	83,609	164,049	120,225	98,574	82,739	71,664	66,754	58,245	86,075	\$ 1,088,031
5	Public Utilities	<u>22,594</u>	<u>11,871</u>	<u>5,302</u>	<u>3,989</u>	<u>2,793</u>	<u>2,779</u>	<u>2,877</u>	<u>3,974</u>	<u>2,847</u>	<u>6,399</u>	<u>4,964</u>	<u>6,379</u>	<u>76,767</u>
6	Total Sales	13,386,694	12,708,627	9,814,159	6,635,700	3,868,920	2,855,655	2,474,547	2,354,832	2,428,844	2,780,235	4,662,797	9,097,276	\$ 73,068,285
7	Transportation	2,655,264	2,488,680	2,154,990	1,659,116	1,276,250	1,109,490	1,066,993	1,082,617	1,119,350	1,246,500	1,544,255	2,122,849	19,526,353
8	Other Revenue	114,783	128,855	117,906	99,375	66,782	48,456	46,785	38,315	43,439	41,221	56,714	79,075	881,707
9	Total Operating Revenues	16,156,741	15,326,162	12,087,054	8,394,191	5,211,953	4,013,601	3,588,326	3,475,764	3,591,633	4,067,956	6,263,766	11,299,199	93,476,345
10	Gas Cost Revenue	8,012,678	7,548,109	5,586,490	3,448,304	1,591,500	914,360	663,546	584,508	640,678	875,525	2,131,899	5,120,511	37,118,107
11	Total Revenue (Excluding Gas Cost)	<u>\$ 8,144,063</u>	<u>\$ 7,778,053</u>	<u>\$ 6,500,564</u>	<u>\$ 4,945,888</u>	<u>\$ 3,620,453</u>	<u>\$ 3,099,240</u>	<u>\$ 2,924,780</u>	<u>\$ 2,891,256</u>	<u>\$ 2,950,956</u>	<u>\$ 3,192,431</u>	<u>\$ 4,131,867</u>	<u>\$ 6,178,688</u>	<u>\$ 56,358,238</u>
12	Mcf by Customer Class													
13	Residential Sales	1,320,000	1,251,000	949,000	582,000	248,000	127,000	86,000	84,000	88,000	140,000	370,000	858,000	6,103,000
14	Commercial Sales	630,994	589,997	411,997	252,019	115,025	77,010	60,002	45,007	56,996	63,023	143,999	386,004	2,832,072
15	Industrial Sales	17,255	14,928	13,358	14,399	28,355	20,674	16,906	14,222	12,294	11,427	10,089	15,511	189,419
16	Public Utilities	<u>4,460</u>	<u>2,271</u>	<u>930</u>	<u>662</u>	<u>418</u>	<u>415</u>	<u>435</u>	<u>659</u>	<u>429</u>	<u>1,154</u>	<u>861</u>	<u>1,150</u>	<u>13,844</u>
17	Total Sales	1,972,709	1,858,195	1,375,285	849,080	391,798	225,099	163,343	143,888	157,719	215,604	524,949	1,260,665	9,138,335
18	Transportation	2,672,814	2,460,941	2,207,546	1,768,711	1,417,961	1,221,702	1,218,682	1,266,427	1,361,604	1,530,247	1,815,749	2,264,889	21,207,272
19	Total Volumes	<u>4,645,523</u>	<u>4,319,136</u>	<u>3,582,831</u>	<u>2,617,791</u>	<u>1,809,759</u>	<u>1,446,801</u>	<u>1,382,025</u>	<u>1,410,315</u>	<u>1,519,323</u>	<u>1,745,852</u>	<u>2,340,698</u>	<u>3,525,555</u>	<u>30,345,607</u>

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Revenues At Present and Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: Base Period X Forecasted Period
Type of Filing: X Original Update Revised
Work Paper Reference No(s):
12 Months Forecasted

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Proposed Annualized

Line No.	Description	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
1	Revenue by Customer Class													
2	Residential Sales	\$ 10,411,221	\$ 9,962,938	\$ 7,978,110	\$ 5,555,412	\$ 3,345,933	\$ 2,538,533	\$ 2,257,843	\$ 2,240,024	\$ 2,255,458	\$ 2,599,012	\$ 4,130,938	\$ 7,355,034	\$ 60,630,455
3	Commercial Sales	4,445,850	4,182,644	3,033,446	1,993,062	1,104,649	855,411	742,413	644,932	720,628	760,964	1,290,998	2,860,410	\$ 22,635,406
4	Industrial Sales	101,485	88,597	83,091	90,398	178,606	130,620	107,118	89,710	77,657	72,284	62,519	91,444	\$ 1,173,529
5	Public Utilities	23,915	12,645	5,742	4,362	3,106	3,090	3,193	4,347	3,163	6,895	5,387	6,874	\$ 82,718
6	Total Sales	14,982,470	14,246,824	11,100,389	7,643,234	4,632,294	3,527,654	3,110,567	2,979,012	3,056,905	3,439,154	5,489,842	10,313,763	\$ 84,522,107
7	Transportation	3,334,111	3,125,638	2,698,903	2,065,554	1,577,819	1,368,567	1,312,721	1,329,201	1,373,970	1,530,394	1,908,659	2,651,325	24,276,863
8	Other Revenue	119,987	134,059	123,110	104,579	71,986	53,660	51,989	43,519	48,643	46,425	61,918	84,279	944,155
9	Total Operating Revenues	18,436,569	17,506,521	13,922,401	9,813,367	6,282,099	4,949,882	4,475,277	4,351,732	4,479,518	5,015,973	7,460,419	13,049,367	109,743,125
10	Gas Cost Revenue	8,012,678	7,548,109	5,586,490	3,448,304	1,591,500	914,360	663,546	584,508	640,678	875,525	2,131,899	5,120,511	37,118,107
11	Total Revenue (Excluding Gas Cost)	\$ 10,423,891	\$ 9,958,412	\$ 8,335,910	\$ 6,365,064	\$ 4,690,599	\$ 4,035,521	\$ 3,811,731	\$ 3,767,225	\$ 3,838,840	\$ 4,140,448	\$ 5,328,520	\$ 7,928,856	\$ 72,625,017
12	Mcf by Customer Class													
13	Residential Sales	1,320,000	1,251,000	949,000	582,000	248,000	127,000	86,000	84,000	88,000	140,000	370,000	858,000	6,103,000
14	Commercial Sales	630,994	589,997	411,997	252,019	115,025	77,010	60,002	45,007	56,996	63,023	143,999	386,004	2,832,072
15	Industrial Sales	17,255	14,928	13,358	14,399	28,355	20,674	16,906	14,222	12,294	11,427	10,089	15,511	189,419
16	Public Utilities	4,460	2,271	930	662	418	415	435	659	429	1,154	861	1,150	13,844
17	Total Sales	1,972,709	1,858,195	1,375,285	849,080	391,798	225,099	163,343	143,888	157,719	215,604	524,949	1,260,665	9,138,335
18	Transportation	2,672,814	2,460,941	2,207,546	1,768,711	1,417,961	1,221,702	1,218,882	1,266,427	1,361,604	1,530,247	1,815,749	2,264,889	21,207,272
19	Total Volumes	4,645,523	4,319,136	3,582,831	2,617,791	1,809,759	1,446,801	1,382,025	1,410,315	1,519,323	1,745,852	2,340,698	3,525,555	30,345,607

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Revenues At Present and Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: Base Period X Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M 2.1
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Line No.	Rate Classification (A)	Customer Bills (B)	Volumes (C)	Revenue At Present Rates (D) (\$)	D-2.4 Ratemaking Adjustment (E) (\$)	Revenue Adjusted (F) (\$)	Revenue At Proposed Rates (G) (\$)	Revenue Change (H=G-F) (\$)	% Of Revenue Change (I=H/D) (%)
1	<u>Sales Service</u>								
2	General Service - Residential	1,121,480	6,098,391.7	\$51,706,021	(\$219,542)	\$51,486,479	\$60,614,180	\$9,127,701	17.65
3	LG&E Commercial	48	2,707.3	18,403	0	\$18,403	18,403	\$0	0.00
4	LG&E Residential	200	1,804.5	15,108	0	\$15,108	15,108	\$0	0.00
5	Inland Gas General Service - Residential	108	945.4	378	0	\$378	378	\$0	0.00
6	Inland Gas General Service - Commercial	12	58.2	23	0	\$23	23	\$0	0.00
7	Inland Gas General Service - Residential	12	117.4	65	0	\$65	65	\$0	0.00
8	Inland Gas General Service - Residential	47	376.1	226	0	\$226	226	\$0	0.00
9	LG&E Residential	12	560.5	196	0	\$196	196	\$0	0.00
10	LG&E Commercial	12	731.5	256	0	\$256	256	\$0	0.00
11	LG&E Residential	12	519.8	188	0	\$188	188	\$0	0.00
12	LG&E Residential	12	284.8	114	0	\$114	114	\$0	0.00
13	General Service - Commercial	114,076	2,828,574.6	20,162,510	(101,829)	\$20,060,681	22,616,723	\$2,556,042	12.68
14	General Service - Industrial	467	156,320.1	923,594	(5,628)	\$917,966	1,010,784	\$92,818	10.05
15	General Service - Trans Fallback - Comm	0	0.0	0	0	\$0	0	\$0	0.00
16	General Service - Trans Fallback - Ind	0	0.0	0	0	\$0	0	\$0	0.00
17	Interruptible Service - Fallback - Commercial	0	0.0	0	0	\$0	0	\$0	0.00
18	Interruptible Service - Fallback - Industrial	0	0.0	0	0	\$0	0	\$0	0.00
19	Interruptible Service - Industrial	12	33,099.0	164,437	(1,192)	\$163,246	162,745	(\$501)	(0.30)
20	Intrastate Utility Service - Wholesale	24	13,844.0	76,767	(498)	\$76,268	82,718	\$6,450	8.40
21	<u>Transportation Service</u>								
22	GTS Choice - Residential	317,826	1,897,000.0	7,852,669	0	\$7,852,669	10,534,052	\$2,681,382	34.15
23	GTS Choice - Commercial	49,717	1,843,986.8	4,798,113	0	\$4,798,113	6,258,690	1,460,577	30.44
24	GTS Choice - Industrial	145	48,000.1	87,513	0	\$87,513	116,027	28,514	32.58
25	GTS Delivery Service - Commercial	348	1,775,557.2	1,275,851	0	\$1,275,851	1,319,235	43,383	3.40
26	GTS Delivery Service - Industrial	444	5,622,821.4	3,012,624	0	\$3,012,624	3,246,014	233,390	7.75
27	GTS Grandfathered Delivery Service - Commercial	194	314,667.5	543,591	0	\$543,591	724,308	180,718	33.25
28	GTS Grandfathered Delivery Service - Industrial	209	212,264.2	377,264	0	\$377,264	499,809	122,545	32.48
29	GTS Main Line Service - Industrial	36	767,283.0	75,045	0	\$75,045	75,045	0	0.00
30	GTS Flex Rate - Commercial	12	378,925.0	55,037	0	\$55,037	55,037	0	0.00
31	GTS Flex Rate - Commercial	12	366,000.0	53,421	0	\$53,421	53,421	0	0.00
32	GTS Flex Rate - Industrial	36	3,491,291.0	308,765	0	\$308,765	308,765	0	0.00
33	GTS Flex Rate - Industrial	12	480,000.0	203,271	0	\$203,271	203,271	0	0.00
34	GTS Special Agency Service	0	0.0	0	0	\$0	0	0	0.00
35	GTS Special Rate - Industrial	12	4,009,476.0	883,188	0	883,188	883,188	0	0.00
36	Total Sales and Transportation	1,605,537	30,345,607.1	\$92,594,639	(\$328,688)	\$92,265,951	\$108,798,970	\$16,533,020	17.86
37	<u>Other Gas Department Revenue</u>								
38	Acct. 487 Forfeited Discounts			\$356,864	\$0	\$356,864	419,317	\$62,453	17.50
39	Acct. 488 Miscellaneous Service Revenue			139,623	0	\$139,623	139,623	0	0.00
40	Acct. 493 Rent From Gas Property			16,623	0	\$16,623	16,623	0	0.00
41	Acct. 495 Non-Traditional Sales			0	0	\$0	0	0	0.00
42	Acct. 495 Other Gas Revenues - Other			368,597	0	368,597	368,597	0	0.00
43	Total Other Gas Department Revenue			\$881,707	\$0	\$881,707	\$944,160	\$62,453	7.08
44	Total Gross Revenue			\$93,476,345	(\$328,688)	\$93,147,657	\$109,743,130	\$16,595,473	17.75

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Base Period Revenues At Average Rates
For the 6 Months Ended February 28, 2013
(Gas Service)

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Schedule M-2.1B
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Base Period (September 2012 - February 2013) Actual

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C) (WP B)	Actual Invoice Volumes (D) (Mcf) Workpapers	Base Period Revenue Less Gas Cost Revenue (E) (\$)	Average Rates (F=E/D) (\$/Mcf) (WP A)	% of Rev To Total Exclusive Of Gas Cost (G) (%)	Average Gas Cost Rates (H) (\$/Mcf) (WP A)	Gas Cost Revenue (I=D*H) (\$)	Base Period Revenue Total (J) (\$) Workpapers	% Of rev To Total (K) (%)
1		<u>Sales Service</u>									
2		<u>Residential</u>									
3	GSR	General Service - Residential	561,034	4,148,637.2	16,576,557.72	3.9957	49.12	4.0553	16,823,932.40	33,400,490.12	47.15
4	G1R	LG&E Residential	97	1,250.3	3,473.70	2.7783	0.01	4.0364	5,046.69	8,520.39	0.01
5	IN3	Inland Gas General Service - Residential	54	658.1	271.58	0.4127	0.00	0.0000	0.00	271.58	0.00
6	IN4	Inland Gas General Service - Residential	6	72.7	40.92	0.5629	0.00	0.0000	0.00	40.92	0.00
7	IN5	Inland Gas General Service - Residential	21	226.0	138.48	0.6127	0.00	0.0000	0.00	138.48	0.00
8	LG2	LG&E Residential	6	440.9	154.32	0.3500	0.00	0.0000	0.00	154.32	0.00
9	LG3	LG&E Residential	6	338.3	121.41	0.3589	0.00	0.0000	0.00	121.41	0.00
10	LG4	LG&E Residential	6	189.2	75.68	0.4000	0.00	0.0000	0.00	75.68	0.00
11		Total Residential Actual Billed	561,230	4,151,812.7	16,580,833.81		49.13		16,828,979.09	33,409,812.90	47.16
		Plus:									
12		Rate Refund Normalization								139,206.41	0.20
13		DSM (Demand Side Management)								425,739.50	0.60
14		Symbolic Attonement								500.00	0.00
15		Research and Development								(52,689.99)	(0.07)
16		Gas Cost Incentive Adjustment								(77,442.12)	(0.11)
17		Rounding								<u>(78.70)</u>	<u>0.00</u>
18		Total Residential Billed per Financial Statement (Page 6)								33,845,048.00	47.77
19		<u>Commercial</u>									
20	G1C	LG&E Commercial	24	1,938.3	2,957.33	1.5257	0.01	4.0780	7,904.39	10,861.72	0.02
21	IN3	Inland Gas General Service - Commercial	6	46.2	19.08	0.4130	0.00	0.0000	0.00	19.08	0.00
22	LG2	LG&E Commercial	6	539.8	188.94	0.3500	0.00	0.0000	0.00	188.94	0.00
23	GSO	General Service - Commercial	58,216	1,947,787.5	5,546,697.00	2.8477	16.44	4.0327	7,854,858.20	13,401,555.20	18.92
24	GST	General Service - Trans Fallback - Comm	[1]	0	0.00	0.0000	0.00	0.0000	0.00	0.00	0.00
25	IST	interruptible Service - Commercial	[1]	0	0.00	0.0000	0.00	0.0000	0.00	0.00	0.00
26		Total Commercial Actual Billed	58,252	1,950,311.8	5,549,862.35		16.45		7,862,762.59	13,412,624.94	18.93

[1] Customers are included under Transportation Rate Schedules

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Base Period Revenues At Average Rates
For the 6 Months Ended February 28, 2013
(Gas Service)

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

Schedule M-2.1B
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Witness: C. E. Notestone

Base Period (September 2012 - February 2013) Actual

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C) (WP B)	Actual Invoice Volumes (D) (Mcf) Workpapers	Base Period Revenue Less Gas Cost Revenue (E) (\$)	Average Rates (F=E/D) (\$/Mcf) (WP A)	% of Rev To Total Exclusive Of Gas Cost (G) (%)	Average Gas Cost Rates (H) (\$/Mcf) (WP A)	Gas Cost Revenue (I=D*H) (\$)	Base Period Revenue Total (J) (\$) Workpapers	% Of rev To Total (K) (%)
1		<u>Commercial (Cont.)</u>									
2		Plus:									
3		Rate Refund Normalization								63,464.33	0.09
4		Research and Development								(24,782.38)	(0.03)
5		Gas Cost Incentive Adjustment								(36,640.21)	(0.05)
6		GMBCommercial Estimated Billed for February 2013								82,078.41	0.12
7		GMBCommercial Actual Billed for August 2012								9,772.87	0.01
8		Revenue Balancing								0.00	0.00
9		Less:									
10		GMB Commercial Actual Billed for February 2013								83,829.49	0.12
11		GMBCommercial Estimated Billed for August 2012								14,380.91	0.02
12		Unreconciled Difference - switching between Commercial and Industrial & Sales and Transportation								<u>2,493.44</u>	<u>0.00</u>
13		Total Commercial Billed per Financial Statement (Page 6)								13,410,801.00	18.93
14		<u>Industrial</u>									
15	GSO	General Service - Industrial	235	111,637.9	206,428.57	1.8491	0.61	3.8715	432,202.01	638,630.58	0.90
16	IS	Interruptible Service - Industrial	6	29,719.0	23,192.12	0.7804	0.07	3.9920	118,636.87	141,828.99	0.20
17	GST	General Service - Trans Fallback - Ind	[1]	0	0.00	0.0000	0.00	0.0000	0.00	0.00	0.00
18	IST	Interruptible Service - Industrial	[1]	0	0.00	0.0000	0.00	0.0000	0.00	0.00	0.00
19		Total Industrial Actual Billed	241	141,356.9	229,620.69		0.68		550,838.88	780,459.57	1.10

[1] Customers are included under Transportation Rate Schedules

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Base Period Revenues At Average Rates
For the 6 Months Ended February 28, 2013
(Gas Service)

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

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Base Period (September 2012 - February 2013) Actual

Line No.	Rate Code (A)	Class/ Description (B)	Customer Bills (C) <i>(WP B)</i>	Actual Invoice Volumes (D) <i>Workpapers</i>	Base Period Revenue Less Gas Cost Revenue (E) (\$)	Average Rates (F=E/D) (\$/Mcf) <i>(WP A)</i>	% of Rev To Total Exclusive Of Gas Cost (G) (%)	Average Gas Cost Rates (H) (\$/Mcf) <i>(WP A)</i>	Gas Cost Revenue (I=D*H) (\$)	Base Period Revenue Total (J) (\$) <i>Workpapers</i>	% Of rev To Total (K) (%)
1		Plus:									
2		Rate Refund Normalization								8,269.31	0.01
3		Research and Development								(1,870.14)	0.00
4		Gas Cost Incentive Adjustment								(2,907.10)	0.00
5		Revenue Balancing								0.00	0.00
6		GMB Industrial Estimated Billed for February 2013								51,134.69	0.07
7		GMB Industrial Actual Billed for August 2012								81,729.30	0.12
		Less:									
8		GMB Industrial Actual Billed for February 2013								96,588.83	0.14
9		GMB Industrial Estimated Billed for August 2012								23,830.31	0.03
10		Unreconciled Difference - switching between Commercial and Industrial & Sales and Transportation								<u>18,803.51</u>	<u>0.03</u>
11		Total Industrial Billed per Financial Statement (Page 6)								815,199.00	1.15
12		<u>Wholesale</u>									
13	IUS	Intrastate Utility Service - Wholesale	12	10,325.0	13,035.37	1.2625	0.04	4.0175	41,481.07	54,516.44	0.08
14		Plus:									
15		Rate Refund Normalization								0.00	0.00
16		GMB Wholesale Estimated Billed for February 2013								0.00	0.00
17		GMB Wholesale Actual Billed for August 2012								3,748.91	0.01
18		Less:									
19		GMB Wholesale Actual Billed for February 2013								13,244.57	0.02
20		GMB Wholesale Estimated Billed for August 2012								0.00	0.00
21		Rounding								<u>(0.78)</u>	<u>0.00</u>
22		Total Wholesale Billed per Financial Statement (Page 6)								45,020.00	0.06
23		Total Unbilled Sales Revenue per Financial Statement (Page 6)							3,241,997.00	4,674,002.00	6.60
24		Total Gas Revenues per Financial Statement (Page 6)								52,790,070.00	74.51

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
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(Gas Service)

Data: X Base Period _ Forecasted Period
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Base Period (September 2012 - February 2013) Actual

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C) (WP B)	Actual Invoice Volumes (D) (Mcf) Workpapers	Base Period Revenue Less Gas Cost Revenue (E) (\$)	Average Rates (F=E/D) (\$/Mcf) (WP A)	% of Rev To Total Exclusive Of Gas Cost (G) (%)	Average Gas Cost Rates (H) (\$/Mcf) (WP A)	Gas Cost Revenue (I=D*H) (\$)	Base Period Revenue Total (J) (\$) Workpapers	% Of rev To Total (K) (%)
1		Other Gas Departement Revenue (Transportation Service)									
2	GTR	GTS Choice - Residential	156,885	1,254,151.0	4,715,211.67	3.7597	13.97	(0.0469)	(58,766.94)	4,656,444.73	6.57
3	GTO	GTS Choice - Commercial	24,747	1,167,332.1	2,916,909.77	2.4988	8.64	(0.1280)	(149,415.25)	2,767,494.52	3.91
4	GTO	GTS Choice - Industrial	72	31,354.0	56,292.99	1.7954	0.17	(0.0028)	(87.02)	56,205.97	0.08
5	DS	GTS Delivery Service - Commercial	171	892,718.0	597,367.55	0.6692	1.77	0.0000	0.00	597,367.55	0.84
6	DS	GTS Delivery Service - Industrial	222	3,290,123.0	1,643,278.14	0.4995	4.87	0.0000	0.00	1,643,278.14	2.32
7	GDS	GTS Grandfathered Delivery Service - Commercial	91	137,130.0	240,812.48	1.7561	0.71	0.0000	0.00	240,812.48	0.34
8	GDS	GTS Grandfathered Delivery Service - Industrial	105	135,351.0	233,102.37	1.7222	0.69	0.0000	0.00	233,102.37	0.33
9	DS3	GTS Main Line Service - Industrial	18	392,949.0	38,321.23	0.0975	0.11	0.0000	0.00	38,321.23	0.05
10	FX1	GTS Flex Rate - Commercial	6	465,939.0	62,078.13	0.1332	0.18	0.0000	0.00	62,078.13	0.09
11	FX2	GTS Flex Rate - Commercial	6	92,191.0	15,359.64	0.1666	0.05	0.0000	0.00	15,359.64	0.02
12	FX5	GTS Flex Rate - Industrial	18	2,504,445.0	219,487.58	0.0876	0.65	0.0000	0.00	219,487.58	0.31
13	FX7	GTS Flex Rate - Industrial	6	214,300.0	94,696.74	0.4419	0.28	0.0000	0.00	94,696.74	0.13
14	SAS	GTS Special Agency Service	6	40,543.0	26,000.59	0.6413	0.08	0.0000	0.00	26,000.59	0.04
15	SC3	GTS Special Rate - Industrial	6	2,457,280.0	514,000.54	0.2092	1.52	0.0000	0.00	514,000.54	0.73
16	Total Transportation Actual Billed		182,359	13,075,806.1	11,372,919	0.8698	33.69		(208,269.21)	11,164,650.21	15.76
17	Plus:										
18	Research and Development (Residential Choice)									(15,929.09)	(0.02)
19	Research and Development (Commercial Choice)									(14,844.75)	(0.02)
20	Research and Development (Industrial Choice)									(397.89)	0.00
21	Gas Cost Incentive Adjustment (Residential Choice)									(763.29)	0.00
22	Gas Cost Incentive Adjustment (Commercial Choice)									(1,874.43)	0.00
23	Gas Cost Incentive Adjustment (Industrial Choice)									(0.49)	0.00
24	DSM (Demand Side Management)									100,597.23	0.14

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Base Period Revenues At Average Rates
For the 6 Months Ended February 28, 2013
(Gas Service)

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
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Witness: C. E. Notestone

Base Period (September 2012 - February 2013) Actual

Line No.	Rate Code (A)	Class/Description (B)	Customer Bills (C) (WP B)	Actual Invoice Volumes (D) (Mcf) Workpapers	Base Period Revenue Less Gas Cost Revenue (E) (\$)	Average Rates (F=E/D) (\$/Mcf) (WP A)	% of Rev To Total Exclusive Of Gas Cost (G) (%)	Average Gas Cost Rates (H) (\$/Mcf) (WP A)	Gas Cost Revenue (I=D*H) (\$)	Base Period Revenue Total (J) (\$) Workpapers	% Of rev To Total (K) (%)
1 Plus:											
2		GAS Billed Choice Actual for August 2012								2,904.07	0.00
3		GAS Billed Choice Estimated for February 2013								20,941.32	0.03
4		GTS Commercial Estimated Billed for February 2013								236,399.14	0.33
5		GTS Industrial Estimated Billed for February 2013								512,449.23	0.72
6		GTS Commercial Actual Billed for August 2012								128,511.53	0.18
7		GTS Industrial Actual Billed for August 2012								394,744.79	0.56
8		GTS Commercial Actual Billed SIAP for August 2012								(138.25)	0.00
9		GTS Commercial Estimated R&D Billed for February 2013								(2,940.60)	0.00
10		GTS Industrial Estimated Billed R&D for February 2013								(9,084.78)	(0.01)
11		GTS Commercial Estimated B&B Billed for February 2013								(4,630.00)	(0.01)
12		GTS Industrial Estimated Billed B&B for February 2013								(14,807.00)	(0.02)
13		GTS Commercial Actual Billed B&B for August 2012								(1,902.91)	0.00
14		GTS Industrial Actual Billed for B&B for August 2012								(9,334.13)	(0.01)
15		GTS Commercial Actual Billed Standby for August 2012								(20,206.92)	(0.03)
16		GTS Industrial Actual Billed for Standby for August 2012								(11,117.48)	(0.02)
17		GTS Commercial Actual Billed 120% Fallback for August 2012								(330.64)	0.00
18		GTS Industrial Actual Billed for 120% Fallback for August 2012								0.00	0.00
19		Accelerated Mains Replacement Rider								96,980.15	0.14
20 Less:											
21		GAS Billed Choice Actual Bill February 2013								13,427.06	0.02
22		GAS Billed Choice Estimated Bill for August 2012								8,906.40	0.01
23		GTS Commercial Actual Billed for February 2013								236,706.77	0.33
24		GTS Industrial Actual Billed for February 2013								548,425.83	0.77
25		GTS Commercial Estimated Billed for August 2012								107,034.94	0.15
26		GTS Industrial Estimated Billed for August 2012								353,006.38	0.50
27		GTS Commercial Actual Billed SIAP for February 2013								(454.85)	0.00
28		GTS Commercial Estimated Billed for R&D August 2012								(1,191.45)	0.00
29		GTS Industrial Estimated Billed for R&D August 2012								(5,427.76)	(0.01)
30		GTS Commercial Actual Billed for B&B February 2013								(4,311.48)	(0.01)
31		GTS Industrial Actual Billed for B&B February 2013								(15,024.35)	(0.02)
32		GTS Commercial Estimated Billed for B&B for August 2012								(1,942.00)	0.00
33		GTS industrial Estimated Billed for B&B for August 2012								12,647.40	0.02
34		Gas Cost Adjustment per Reg Accounting								(18,212.84)	(0.03)
35		GTS Commercial Actual Billed Standby for February 2013								(19,772.06)	(0.03)
36		GTS Industrial Actual Billed for Standby for February 2013								(11,115.96)	(0.02)
37		GTS Commercial Actual Billed 120% Fallback for February 2013								(4,042.34)	(0.01)
38		GTS Industrial Actual Billed for 120% Fallback for February 2013								(4,828.47)	(0.01)
39		Unreconciled Difference - switching between Sales and Transportation and amount only adjustments								(2,635.80)	0.00
40		Unbilled Transportation Revenue per Financial Statement (Page 6)								496,006.00	0.70
41		Total Transportation Billed per Financial Statement (Page 6)								11,849,414.00	16.73

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Base Period Revenues At Average Rates
For the 6 Months Ended February 28, 2013
(Gas Service)

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):

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Base Period (September 2012 - February 2013) Actual

Line No.	Rate Code (A)	Class/ Description (B)	Customer Bills (C) <i>(WP B)</i>	Actual Invoice Volumes (D) (Mcf) <i>Workpapers</i>	Base Period Revenue Less Gas Cost Revenue (E) (\$)	Average Rates (F=E/D) (\$/Mcf) <i>(WP A)</i>	% of Rev To Total Exclusive Of Gas Cost (G) (%)	Average Gas Cost Rates (H) (\$/Mcf) <i>(WP A)</i>	Gas Cost Revenue (I=D*H) (\$)	Base Period Revenue Total (J) (\$)	% Of rev To Total (K) (%)
1		<u>Other Gas Department Revenue (Cont.)</u>									
2		Acct. 487 Forfeited Discounts								196,554.00	0.28
3		Acct. 488 Miscellaneous Service Revenue								78,265.00	0.11
4		Acct. 493 Rent From Gas Property								8,409.00	0.01
5		Acct. 495 Non-Traditional Sales							5,701,218.00	5,701,218.00	8.05
6		Acct. 495 Other Gas Revenues - Other								<u>221,667.00</u>	<u>0.31</u>
7		Total Other Gas Department Revenue per Financial Statement (Page 6)								6,206,113.00	8.76
8		Total Gross Revenue per Financial Statement (Page 6)								70,845,597.00	100.00

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period __X__ Forecasted Period
Type of Filing: X Original __ Update __ Revised
Work Paper Reference No(s):
12 Months Forecasted

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Current Annualized																
Line	FERC	Class/ Description	Current Rates	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
No.	Acct	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
	(A)															
1		<u>Operating Revenue</u>														
2		<u>Sales of Gas</u>														
3	480	Residential Sales Revenue		\$9,237,706	\$8,824,109	\$6,997,077	\$4,769,900	\$2,738,078	\$1,997,277	\$1,741,161	\$1,725,682	\$1,742,051	\$2,057,859	\$3,463,960	\$6,428,433	\$51,722,295
4	481.1	Commercial Sales Revenue		4,030,851	3,789,332	2,734,540	1,779,202	963,999	735,374	631,936	542,437	612,281	649,222	1,135,628	2,576,389	20,181,192
5	481.2	Industrial Sales Revenue		95,542	83,314	77,240	83,609	164,049	120,225	98,574	82,739	71,664	66,754	58,245	86,075	1,088,031
8	483	Public Utilities		22,594	11,871	5,302	3,989	2,793	2,779	2,877	3,974	2,847	6,399	4,964	6,379	76,767
6		Total Sales of Gas		\$13,386,694	\$12,708,627	\$9,814,159	\$6,635,700	\$3,868,920	\$2,855,655	\$2,474,547	\$2,354,832	\$2,428,844	\$2,780,235	\$4,662,797	\$9,097,276	\$73,068,285
7		<u>Other Operating Revenue</u>														
9	489	Transportation Revenue - Residential		\$1,146,711	\$1,106,605	\$924,732	\$702,566	\$498,149	\$422,746	\$397,087	\$393,429	\$395,111	\$428,815	\$569,970	\$866,749	\$7,852,669
10	489	Transportation Revenue - Commercial		980,317	894,255	785,959	541,781	404,874	340,879	330,927	334,599	355,814	410,533	532,770	779,883	6,672,592
11	489	Transportation Revenue - Industrial		528,236	487,820	464,299	414,769	373,227	345,865	338,979	354,589	368,425	407,152	441,515	476,216	5,001,092
12	487	Forfeited Discounts		41,992	60,218	59,026	53,534	30,638	21,107	14,372	15,554	17,702	5,000	12,816	24,905	356,864
13	488	Miscellaneous Service Revenue		9,044	11,894	11,344	14,283	9,171	10,400	10,454	7,630	8,917	18,547	18,091	9,849	139,623
14	493	Rent from Gas Property		1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,201	16,623
15	495	Non-Traditional Sales		0	0	0	0	0	0	0	0	0	0	0	0	0
16	495	Other Gas Revenues - Other		62,345	55,342	46,134	30,157	25,572	15,548	20,557	13,729	15,418	16,272	24,405	43,119	368,597
17		Total Other Operating Revenue		\$2,770,047	\$2,617,535	\$2,272,895	\$1,758,491	\$1,343,032	\$1,157,946	\$1,113,778	\$1,120,932	\$1,162,789	\$1,287,721	\$1,600,970	\$2,201,923	\$20,408,060
18		Total Operating Revenue		\$16,156,741	\$15,326,162	\$12,087,054	\$8,394,191	\$5,211,953	\$4,013,601	\$3,588,326	\$3,475,764	\$3,591,633	\$4,067,956	\$6,263,766	\$11,299,199	\$93,476,345

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period X Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

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Witness: C. E. Notestone

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1		Sales Service														
2	GSR	General Service - Residential														
3		Bills		94,583	94,865	94,973	94,582	93,876	93,255	92,651	92,396	91,801	91,902	92,933	93,663	1,121,480
4		Volumes	[1]	1,319,015.8	1,250,171.9	948,388.9	581,454.2	247,810.5	126,905.6	85,931.8	83,945.6	87,935.1	139,834.1	369,638.8	857,359.4	6,098,391.7
5		Revenue Less Gas Cost	\$	\$3,874,852	\$3,741,340	\$3,141,218	\$2,404,658	\$1,730,308	\$1,481,129	\$1,391,502	\$1,384,184	\$1,384,300	\$1,489,081	\$1,960,729	\$2,942,516	\$26,925,816
6		Gas Cost	\$	\$5,359,689	\$5,079,949	\$3,853,683	\$2,362,681	\$1,006,953	\$515,688	\$349,175	\$341,105	\$357,315	\$568,202	\$1,501,990	\$3,483,794	\$24,780,205
7		Total Revenue	[2]	\$9,234,541	\$8,821,288	\$6,994,901	\$4,767,339	\$2,737,261	\$1,996,798	\$1,740,677	\$1,725,289	\$1,741,616	\$2,057,283	\$3,462,719	\$6,426,310	\$51,706,021
8	G1C	LG&E Commercial														
9		Bills		4	4	4	4	4	4	4	4	4	4	4	4	48
10		Volumes	[1]	722.9	626.5	387.0	196.9	97.1	48.7	31.9	24.8	29.1	25.5	119.3	397.6	2,707.3
11		Revenue Less Gas Cost	\$	\$1,668	\$1,464	\$958	\$556	\$345	\$243	\$207	\$192	\$202	\$194	\$392	\$980	\$7,402
12		Gas Cost	\$	\$2,937	\$2,546	\$1,573	\$800	\$395	\$198	\$130	\$101	\$118	\$104	\$485	\$1,616	\$11,001
13		Total Revenue	[2]	\$4,605	\$4,010	\$2,531	\$1,356	\$740	\$441	\$337	\$293	\$320	\$298	\$877	\$2,596	\$18,403
14	G1R	LG&E Residential														
15		Bills		16	16	17	17	17	17	17	17	17	17	16	16	200
16		Volumes	[1]	394.0	350.2	261.1	171.5	78.3	32.4	34.8	21.7	27.6	43.2	135.5	254.2	1,804.5
17		Revenue Less Gas Cost	\$	\$1,324	\$1,201	\$964	\$712	\$450	\$321	\$327	\$291	\$307	\$351	\$597	\$931	\$7,776
18		Gas Cost	\$	\$1,601	\$1,423	\$1,061	\$697	\$318	\$132	\$141	\$88	\$112	\$176	\$551	\$1,033	\$7,332
19		Total Revenue	[2]	\$2,925	\$2,624	\$2,025	\$1,409	\$768	\$452	\$469	\$379	\$419	\$527	\$1,148	\$1,964	\$15,108
20	IN3	Inland Gas General Service - Residential														
21		Bills		9	9	9	9	9	9	9	9	9	9	9	9	108
22		Volumes	[1]	193.7	179.5	121.5	101.8	42.4	23.4	12.6	12.1	14.9	35.6	71.1	136.8	945.4
23		Revenue Less Gas Cost	\$	\$77	\$72	\$49	\$41	\$17	\$9	\$5	\$5	\$6	\$14	\$28	\$55	\$378
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$77	\$72	\$49	\$41	\$17	\$9	\$5	\$5	\$6	\$14	\$28	\$55	\$378
26	IN3	Inland Gas General Service - Commercial														
27		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
28		Volumes	[1]	16.1	13.2	6.8	4.5	1.4	0.3	0.3	0.2	0.3	1.1	3.9	10.1	58.2
29		Revenue Less Gas Cost	\$	\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$2	\$4	\$23
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$2	\$4	\$23
32	IN4	Inland Gas General Service - Residential														
33		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
34		Volumes	[1]	20.6	17.2	14.2	16.3	7.3	5.2	3.2	1.8	2.8	5.2	8.4	15.2	117.4
35		Revenue Less Gas Cost	\$	\$11	\$9	\$8	\$9	\$4	\$3	\$2	\$1	\$2	\$3	\$5	\$8	\$65
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$11	\$9	\$8	\$9	\$4	\$3	\$2	\$1	\$2	\$3	\$5	\$8	\$65
38	IN5	Inland Gas General Service - Residential														
39		Bills		3	3	4	4	4	4	4	4	4	4	5	4	47
40		Volumes	[1]	63.8	57.0	67.3	46.6	24.5	10.7	6.4	5.9	5.7	14.8	29.2	44.2	376.1
41		Revenue Less Gas Cost	\$	\$38	\$34	\$40	\$28	\$15	\$6	\$4	\$4	\$3	\$9	\$18	\$27	\$226
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$38	\$34	\$40	\$28	\$15	\$6	\$4	\$4	\$3	\$9	\$18	\$27	\$226

[1] Reflects Normalized Volumes.
[2] See Schedule M-2.2, Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.2
Page 3 of 40
Witness: C. E. Notestone

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1		Sales Service														
2	LG2	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes	[1]	144.6	113.6	62.7	62.3	6.9	2.6	2.0	2.0	2.0	22.5	54.7	84.6	560.5
5		Revenue Less Gas Cost	\$	\$51	\$40	\$22	\$22	\$2	\$1	\$1	\$1	\$1	\$8	\$19	\$30	\$196
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$51	\$40	\$22	\$22	\$2	\$1	\$1	\$1	\$1	\$8	\$19	\$30	\$196
8	LG2	LG&E Commercial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes	[1]	187.9	119.6	96.9	75.9	18.7	12.8	11.3	8.0	11.1	14.3	60.4	114.6	731.5
11		Revenue Less Gas Cost	\$	\$66	\$42	\$34	\$27	\$7	\$4	\$4	\$3	\$4	\$5	\$21	\$40	\$256
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$66	\$42	\$34	\$27	\$7	\$4	\$4	\$3	\$4	\$5	\$21	\$40	\$256
14	LG3	LG&E Residential														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes	[1]	108.3	54.9	38.7	115.9	19.3	9.5	9.2	7.5	8.1	39.1	43.3	66.0	519.8
17		Revenue Less Gas Cost	\$	\$38	\$20	\$14	\$41	\$7	\$4	\$4	\$3	\$3	\$14	\$16	\$24	\$188
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$38	\$20	\$14	\$41	\$7	\$4	\$4	\$3	\$3	\$14	\$16	\$24	\$188
20	LG4	LG&E Residential														
21		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Volumes	[1]	59.3	55.7	45.7	31.3	10.8	10.7	0.0	3.3	3.8	5.6	19.0	39.6	284.8
23		Revenue Less Gas Cost	\$	\$24	\$22	\$18	\$13	\$4	\$4	\$0	\$1	\$2	\$2	\$8	\$16	\$114
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$24	\$22	\$18	\$13	\$4	\$4	\$0	\$1	\$2	\$2	\$8	\$16	\$114
26	GSO	General Service - Commercial														
27		Bills		9,665	9,673	9,662	9,601	9,528	9,463	9,396	9,390	9,332	9,360	9,471	9,535	114,076
28		Volumes	[1]	630,066.6	589,237.2	411,506.4	251,741.6	114,908.1	76,948.1	59,958.4	44,973.5	56,955.5	62,982.1	143,815.2	385,481.9	2,828,574.6
29		Revenue Less Gas Cost	\$	\$1,465,961	\$1,390,969	\$1,059,858	\$754,890	\$496,335	\$422,258	\$387,960	\$359,396	\$380,524	\$392,998	\$550,350	\$1,007,382	\$8,668,880
30		Gas Cost	\$	\$2,560,213	\$2,394,306	\$1,672,115	\$1,022,927	\$466,918	\$312,671	\$243,635	\$182,745	\$231,433	\$255,921	\$584,379	\$1,566,367	\$11,493,630
31		Total Revenue	[2]	\$4,026,174	\$3,785,275	\$2,731,973	\$1,777,817	\$963,253	\$734,929	\$631,595	\$542,141	\$611,957	\$648,919	\$1,134,729	\$2,573,749	\$20,162,510
32	GSO	General Service - Industrial														
33		Bills		40	40	38	38	39	37	38	39	39	39	40	40	467
34		Volumes	[1]	10,537.3	9,378.7	10,660.1	12,465.0	27,055.1	19,273.7	15,806.2	12,822.4	10,994.0	10,127.2	7,689.2	9,511.2	156,320.1
35		Revenue Less Gas Cost	\$	\$20,528	\$18,468	\$20,502	\$23,105	\$47,221	\$34,549	\$28,389	\$23,277	\$20,099	\$18,711	\$14,971	\$18,583	\$288,403
36		Gas Cost	\$	\$42,817	\$38,109	\$43,316	\$50,650	\$109,936	\$78,317	\$64,227	\$52,103	\$44,673	\$41,151	\$31,244	\$38,648	\$635,191
37		Total Revenue	[2]	\$63,346	\$56,577	\$63,818	\$73,756	\$157,157	\$112,865	\$92,616	\$75,379	\$64,772	\$59,862	\$46,215	\$57,231	\$923,594
38	GST	General Service - Trans Fallback - Comm														
39		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
40		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.
[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.2
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Witness: C. E. Notestone

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1		Sales Service														
2	GST	General Service - Trans Fallback - Ind														
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	IST	Interruptible Service - Fallback - Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	IST	Interruptible Service - Fallback - Industrial														
15		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
16		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IS	Interruptible Service - Industrial														
21		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Volumes	[1]	6,718.0	5,549.0	2,698.0	1,934.0	1,300.0	1,400.0	1,100.0	1,400.0	1,300.0	1,300.0	2,400.0	6,000.0	33,099.0
23		Revenue Less Gas Cost	\$	\$4,899	\$4,189	\$2,459	\$1,995	\$1,610	\$1,871	\$1,489	\$1,671	\$1,610	\$1,610	\$2,278	\$4,463	\$29,943
24		Gas Cost	\$	\$27,298	\$22,548	\$10,963	\$7,859	\$5,282	\$5,689	\$4,470	\$5,689	\$5,282	\$5,282	\$9,752	\$24,380	\$134,494
25		Total Revenue	[2]	\$32,197	\$26,737	\$13,422	\$9,854	\$6,893	\$7,360	\$5,958	\$7,360	\$6,893	\$6,893	\$12,030	\$28,843	\$164,437
26	IUS	Intrastate Utility Service - Wholesale														
27		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
28		Volumes	[1]	4,460.0	2,271.0	930.0	662.0	418.0	415.0	435.0	659.0	429.0	1,154.0	861.0	1,150.0	13,844.0
29		Revenue Less Gas Cost	\$	\$4,471	\$2,643	\$1,523	\$1,299	\$1,095	\$1,092	\$1,109	\$1,296	\$1,104	\$1,710	\$1,465	\$1,706	\$20,513
30		Gas Cost	\$	\$18,123	\$9,228	\$3,779	\$2,690	\$1,699	\$1,686	\$1,768	\$2,678	\$1,743	\$4,689	\$3,499	\$4,673	\$56,254
31		Total Revenue	[2]	\$22,594	\$11,871	\$5,302	\$3,989	\$2,793	\$2,779	\$2,877	\$3,974	\$2,847	\$6,399	\$4,964	\$6,379	\$76,767

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.2
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Witness: C. E. Notestone

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1		<u>Transportation Service</u>														
2	GTR	GTS Choice - Residential														
3		Bills		26,893	26,930	26,917	26,780	26,523	26,375	26,188	26,057	26,038	26,102	26,399	26,624	317,826
4		Volumes	[1]	410,000.0	389,000.0	295,000.0	181,000.0	77,000.0	39,000.0	27,000.0	26,000.0	27,000.0	44,000.0	115,000.0	267,000.0	1,897,000.0
5		Revenue Less Gas Cost	\$	\$1,146,711	\$1,106,605	\$924,732	\$702,566	\$498,149	\$422,746	\$397,087	\$393,429	\$395,111	\$428,815	\$569,970	\$866,749	\$7,852,669
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$1,146,711	\$1,106,605	\$924,732	\$702,566	\$498,149	\$422,746	\$397,087	\$393,429	\$395,111	\$428,815	\$569,970	\$866,749	\$7,852,669
8	GTO	GTS Choice - Commercial														
9		Bills		4,214	4,211	4,214	4,183	4,155	4,129	4,094	4,085	4,070	4,086	4,119	4,157	49,717
10		Volumes	[1]	338,995.0	306,001.7	245,997.8	150,992.0	89,998.0	66,995.9	60,009.2	58,005.6	68,993.6	84,997.6	132,999.5	240,001.1	1,843,986.8
11		Revenue Less Gas Cost	\$	\$735,093	\$675,946	\$567,926	\$396,450	\$285,786	\$242,918	\$229,131	\$225,252	\$244,610	\$274,327	\$363,342	\$557,331	\$4,798,113
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$735,093	\$675,946	\$567,926	\$396,450	\$285,786	\$242,918	\$229,131	\$225,252	\$244,610	\$274,327	\$363,342	\$557,331	\$4,798,113
14	GTO	GTS Choice - Industrial														
15		Bills		12	12	12	13	12	12	12	12	12	12	12	12	145
16		Volumes	[1]	3,999.9	3,999.9	4,000.1	3,999.9	4,000.1	4,000.1	4,000.0	4,000.0	4,000.0	3,999.9	4,000.0	4,000.2	48,000.1
17		Revenue Less Gas Cost	\$	\$7,397	\$7,400	\$7,394	\$7,314	\$7,251	\$7,231	\$7,149	\$7,133	\$7,154	\$7,279	\$7,398	\$7,413	\$87,513
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$7,397	\$7,400	\$7,394	\$7,314	\$7,251	\$7,231	\$7,149	\$7,133	\$7,154	\$7,279	\$7,398	\$7,413	\$87,513
20	DS	GTS Delivery Service - Commercial														
21		Bills		29	29	29	29	29	29	29	29	29	29	29	29	348
22		Volumes	[1]	246,196.6	216,833.8	188,671.6	135,645.9	104,302.9	81,806.4	86,057.2	96,181.2	97,263.7	128,689.3	168,371.6	225,537.0	1,775,557.2
23		Revenue Less Gas Cost	\$	\$160,025	\$143,973	\$128,576	\$99,587	\$82,452	\$70,153	\$72,477	\$78,012	\$78,604	\$95,784	\$117,478	\$148,731	\$1,275,851
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$160,025	\$143,973	\$128,576	\$99,587	\$82,452	\$70,153	\$72,477	\$78,012	\$78,604	\$95,784	\$117,478	\$148,731	\$1,275,851
26	DS	GTS Delivery Service - Industrial														
27		Bills		37	37	37	37	37	37	37	37	37	37	37	37	444
28		Volumes	[1]	688,600.8	610,842.1	534,743.5	448,511.5	395,319.8	342,830.9	317,285.4	351,451.4	361,569.6	466,101.5	528,566.7	576,978.2	5,622,821.4
29		Revenue Less Gas Cost	\$	\$333,450	\$304,983	\$279,559	\$246,760	\$221,967	\$199,453	\$187,626	\$203,861	\$210,096	\$253,519	\$274,862	\$296,488	\$3,012,624
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$333,450	\$304,983	\$279,559	\$246,760	\$221,967	\$199,453	\$187,626	\$203,861	\$210,096	\$253,519	\$274,862	\$296,488	\$3,012,624
32	GDS	GTS Grandfathered Delivery Service - Commercial														
33		Bills		17	16	17	16	16	16	16	16	16	16	16	16	194
34		Volumes	[1]	46,409.3	40,871.0	35,963.2	24,077.5	18,859.5	13,519.8	15,215.4	16,390.5	15,836.1	20,310.6	26,728.4	40,486.2	314,667.5
35		Revenue Less Gas Cost	\$	\$77,511	\$68,660	\$60,963	\$41,980	\$33,497	\$24,868	\$27,530	\$29,559	\$28,723	\$36,033	\$46,198	\$68,070	\$543,591
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$77,511	\$68,660	\$60,963	\$41,980	\$33,497	\$24,868	\$27,530	\$29,559	\$28,723	\$36,033	\$46,198	\$68,070	\$543,591
38	GDS	GTS Grandfathered Delivery Service - Industrial														
39		Bills		18	18	18	18	18	17	17	17	17	17	17	17	209
40		Volumes	[1]	26,401.0	21,771.2	24,853.6	17,711.5	14,129.2	14,700.0	12,665.4	12,327.7	13,898.5	13,682.5	18,274.2	21,849.4	212,264.2
41		Revenue Less Gas Cost	\$	\$45,843	\$38,549	\$43,423	\$31,468	\$25,495	\$26,136	\$22,986	\$22,397	\$25,104	\$24,875	\$32,593	\$38,395	\$377,264
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$45,843	\$38,549	\$43,423	\$31,468	\$25,495	\$26,136	\$22,986	\$22,397	\$25,104	\$24,875	\$32,593	\$38,395	\$377,264

[1] Reflects Normalized Volumes.
[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
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For the 12 Months Ended December 31, 2014
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Type of Filing: X Original _ Update _ Revised
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12 Months Forecasted

Schedule M-2.2
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Witness: C. E. Notestone

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1		Transportation Service														
2 DS3		GTS Main Line Service - Industrial														
3		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Volumes	[1]	64,169.0	57,391.0	67,334.0	60,027.0	64,435.0	60,839.0	61,599.0	62,335.0	61,372.0	69,028.0	69,788.0	68,966.0	767,283.0
5		Revenue Less Gas Cost	\$	\$6,273	\$5,692	\$6,545	\$5,918	\$6,296	\$5,988	\$6,053	\$6,116	\$6,033	\$6,690	\$6,756	\$6,685	\$75,045
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$6,273	\$5,692	\$6,545	\$5,918	\$6,296	\$5,988	\$6,053	\$6,116	\$6,033	\$6,690	\$6,756	\$6,685	\$75,045
8 FX1		GTS Flex Rate - Commercial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes	[1]	56,394.0	40,295.0	62,836.0	25,000.0	20,000.0	18,400.0	9,200.0	9,100.0	25,900.0	30,000.0	40,900.0	40,900.0	378,925.0
11		Revenue Less Gas Cost	\$	\$7,689	\$5,676	\$8,494	\$3,764	\$3,139	\$2,939	\$1,789	\$1,777	\$3,877	\$4,389	\$5,752	\$5,752	\$55,037
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$7,689	\$5,676	\$8,494	\$3,764	\$3,139	\$2,939	\$1,789	\$1,777	\$3,877	\$4,389	\$5,752	\$5,752	\$55,037
14 FX2		GTS Flex Rate - Commercial														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes	[1]	31,000.0	44,000.0	20,000.0	35,000.0	22,000.0	20,000.0	20,000.0	24,000.0	28,000.0	38,000.0	42,000.0	42,000.0	366,000.0
17		Revenue Less Gas Cost	\$	\$4,514	\$6,139	\$3,139	\$5,014	\$3,389	\$3,139	\$3,139	\$3,639	\$4,139	\$5,389	\$5,889	\$5,889	\$53,421
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$4,514	\$6,139	\$3,139	\$5,014	\$3,389	\$3,139	\$3,139	\$3,639	\$4,139	\$5,389	\$5,889	\$5,889	\$53,421
20 FX5		GTS Flex Rate - Industrial														
21		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
22		Volumes	[1]	301,768.0	312,385.0	319,547.0	310,391.0	268,000.0	230,000.0	220,000.0	230,000.0	280,200.0	311,000.0	330,000.0	378,000.0	3,491,291.0
23		Revenue Less Gas Cost	\$	\$26,659	\$27,570	\$28,185	\$27,399	\$23,762	\$20,502	\$19,644	\$20,502	\$24,809	\$27,452	\$29,082	\$33,200	\$308,765
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$26,659	\$27,570	\$28,185	\$27,399	\$23,762	\$20,502	\$19,644	\$20,502	\$24,809	\$27,452	\$29,082	\$33,200	\$308,765
26 FX7		GTS Flex Rate - Industrial														
27		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
28		Volumes	[1]	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	480,000.0
29		Revenue Less Gas Cost	\$	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$203,271
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$203,271
32 SAS		GTS Special Agency Service														
33		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
34		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.
[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

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Witness: C. E. Notestone

Current Annualized

Line No.	FERC Acct (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1		Transportation Service														
2	SC3	GTS Special Rate - Industrial														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes	[1]	418,880.0	377,550.0	368,599.0	336,355.0	299,916.0	289,610.0	345,650.0	336,636.0	337,570.0	280,438.0	299,101.0	319,171.0	4,009,476.0
5		Revenue Less Gas Cost	\$	\$87,160	\$80,547	\$79,115	\$73,956	\$68,126	\$66,477	\$75,443	\$74,001	\$74,150	\$65,009	\$67,995	\$71,207	\$883,188
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$87,160	\$80,547	\$79,115	\$73,956	\$68,126	\$66,477	\$75,443	\$74,001	\$74,150	\$65,009	\$67,995	\$71,207	\$883,188
8		Total Sales and Transportation		\$16,041,958	\$15,197,306	\$11,969,148	\$8,294,816	\$5,145,170	\$3,965,145	\$3,541,540	\$3,437,449	\$3,548,195	\$4,026,735	\$6,207,052	\$11,220,124	\$92,594,639
9		Other Gas Department Revenue														
10		Acct. 487 Forfeited Discounts		\$41,992	\$60,218	\$59,026	\$53,534	\$30,638	\$21,107	\$14,372	\$15,554	\$17,702	\$5,000	\$12,816	\$24,905	\$356,864
11		Acct. 488 Miscellaneous Service Revenue		\$9,044	\$11,894	\$11,344	\$14,283	\$9,171	\$10,400	\$10,454	\$7,630	\$8,917	\$18,547	\$18,091	\$9,849	\$139,623
12		Acct. 493 Rent From Gas Property		\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,201	\$16,623
13		Acct. 495 Non-Traditional Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Acct. 495 Other Gas Revenues - Other		\$62,345	\$55,342	\$46,134	\$30,157	\$25,572	\$15,548	\$20,557	\$13,729	\$15,418	\$16,272	\$24,405	\$43,119	\$368,597
15		Total Other Gas Department Revenue		\$114,783	\$128,855	\$117,906	\$99,375	\$66,782	\$48,456	\$48,785	\$38,315	\$43,439	\$41,221	\$56,714	\$79,075	\$881,707
16		Total Gross Revenue		\$16,156,741	\$15,326,162	\$12,087,054	\$8,394,191	\$5,211,953	\$4,013,601	\$3,588,326	\$3,475,764	\$3,591,633	\$4,067,956	\$6,263,766	\$11,299,199	\$93,476,345

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.2
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Witness: C. E. Notestone

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	GSR	General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		94,583	94,865	94,973	94,582	93,876	93,255	92,651	92,396	91,801	91,902	92,933	93,663	1,121,480
4		Customer Charge	\$ 12.35	\$1,168,100	\$1,171,583	\$1,172,917	\$1,168,088	\$1,159,369	\$1,151,699	\$1,144,240	\$1,141,091	\$1,133,742	\$1,134,990	\$1,147,723	\$1,156,738	\$13,850,278
5		Accelerated Main Replacement Program	\$ 1.06	\$100,258	\$100,557	\$100,671	\$100,257	\$99,509	\$98,850	\$98,210	\$97,940	\$97,309	\$97,416	\$98,509	\$99,283	\$1,188,769
6		Volumes (Mcf) [1]		1,319,015.8	1,250,171.9	948,388.9	581,454.2	247,810.5	126,905.6	85,931.8	83,945.6	87,935.1	139,834.1	369,638.8	857,359.4	6,098,391.7
7		Commodity Charge	\$/Mcf 1.8715	\$2,468,538	\$2,339,897	\$1,774,910	\$1,088,192	\$463,777	\$237,504	\$160,821	\$157,104	\$164,571	\$261,700	\$691,779	\$1,604,548	\$11,413,140
8		Revenue Less Gas Cost		\$3,736,896	\$3,611,836	\$3,048,498	\$2,356,536	\$1,722,655	\$1,488,053	\$1,403,271	\$1,396,135	\$1,395,622	\$1,494,105	\$1,938,011	\$2,860,569	\$26,452,187
9		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$5,359,689	\$5,079,949	\$3,853,683	\$2,362,681	\$1,006,953	\$515,668	\$349,175	\$341,105	\$357,315	\$568,202	\$1,501,990	\$3,483,794	\$24,780,205
10		Revenue Excluding Riders		\$9,096,585	\$8,691,785	\$6,902,181	\$4,719,217	\$2,729,608	\$2,003,722	\$1,752,447	\$1,737,239	\$1,752,937	\$2,062,307	\$3,440,001	\$6,344,363	\$51,232,392
11		Riders:														
12		Energy Efficiency Conservation Program	\$ -0.24	(\$22,700)	(\$22,768)	(\$22,794)	(\$22,700)	(\$22,530)	(\$22,381)	(\$22,236)	(\$22,175)	(\$22,032)	(\$22,056)	(\$22,304)	(\$22,479)	(\$269,155)
13		Gas Cost Uncollectible Charge	\$/Mcf 0.0603	79,537	75,385	57,188	35,062	14,943	7,652	5,182	5,062	5,302	8,432	22,289	51,699	367,733
14		EAP Recovery	\$/Mcf 0.0615	81,119	76,886	58,326	35,759	15,240	7,805	5,285	5,163	5,408	8,600	22,733	52,728	375,051
15		Total Riders		\$137,956	\$129,503	\$92,720	\$48,121	\$7,653	(\$6,924)	(\$11,770)	(\$11,950)	(\$11,322)	(\$5,025)	\$22,718	\$81,947	\$473,829
16		Total Revenue		\$9,234,541	\$8,821,288	\$6,994,901	\$4,767,339	\$2,737,261	\$1,996,798	\$1,740,677	\$1,725,289	\$1,741,616	\$2,057,283	\$3,462,719	\$6,426,310	\$51,706,021

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	G1C	LG&E Commercial														
2		COMMERCIAL														
3		Customer Bills		4	4	4	4	4	4	4	4	4	4	4	4	48
4		Customer Charge	\$ 35.00	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$1,680
5		Volumes (Mcf) [1]		722.9	626.5	387.0	196.9	97.1	48.7	31.9	24.8	29.1	25.5	119.3	397.6	2,707.3
6		Commodity Charge	\$/Mcf 2.1136	\$1,528	\$1,324	\$818	\$416	\$205	\$103	\$67	\$52	\$62	\$54	\$252	\$840	\$5,722
7		Revenue Less Gas Cost		\$1,688	\$1,464	\$958	\$556	\$345	\$243	\$207	\$192	\$202	\$194	\$392	\$980	\$7,402
8		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$2,937	\$2,546	\$1,573	\$800	\$395	\$198	\$130	\$101	\$118	\$104	\$485	\$1,616	\$11,001
9		Total Revenue		\$4,605	\$4,010	\$2,531	\$1,356	\$740	\$441	\$337	\$293	\$320	\$298	\$877	\$2,596	\$18,403

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	G1R	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		16	16	17	17	17	17	17	17	17	17	16	16	200
4		Customer Charge	\$ 13.50	\$216	\$216	\$230	\$230	\$230	\$230	\$230	\$230	\$230	\$230	\$216	\$216	\$2,700
5		Volumes (Mcf) [1]		394.0	350.2	261.1	171.5	78.3	32.4	34.8	21.7	27.6	43.2	135.5	254.2	1,804.5
6		Commodity Charge	\$/Mcf 2.8128	\$1,108	\$985	\$734	\$482	\$220	\$91	\$98	\$61	\$78	\$122	\$381	\$715	\$5,076
7		Revenue Less Gas Cost		\$1,324	\$1,201	\$964	\$712	\$450	\$321	\$327	\$291	\$307	\$351	\$597	\$931	\$7,776
8		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$1,601	\$1,423	\$1,061	\$697	\$318	\$132	\$141	\$88	\$112	\$176	\$551	\$1,033	\$7,332
9		Total Revenue		\$2,925	\$2,624	\$2,025	\$1,409	\$768	\$452	\$469	\$379	\$419	\$527	\$1,148	\$1,964	\$15,108

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	IN3	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		9	9	9	9	9	9	9	9	9	9	9	9	108
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		193.7	179.5	121.5	101.8	42.4	23.4	12.6	12.1	14.9	35.6	71.1	136.8	945.4
6		Commodity Charge	\$/Mcf 0.4000	\$77	\$72	\$49	\$41	\$17	\$9	\$5	\$5	\$6	\$14	\$28	\$55	\$378
7		Revenue Less Gas Cost		\$77	\$72	\$49	\$41	\$17	\$9	\$5	\$5	\$6	\$14	\$28	\$55	\$378
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$77	\$72	\$49	\$41	\$17	\$9	\$5	\$5	\$6	\$14	\$28	\$55	\$378

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
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(Gas Service)

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	IN3	Inland Gas General Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		16.1	13.2	6.8	4.5	1.4	0.3	0.3	0.2	0.3	1.1	3.9	10.1	58.2
6		Commodity Charge	\$/Mcf 0.4000	\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$2	\$4	\$23
7		Revenue Less Gas Cost		\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$2	\$4	\$23
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$2	\$4	\$23

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	IN4	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		20.6	17.2	14.2	16.3	7.3	5.2	3.2	1.8	2.8	5.2	8.4	15.2	117.4
6		Commodity Charge	\$/Mcf 0.5500	\$11	\$9	\$8	\$9	\$4	\$3	\$2	\$1	\$2	\$3	\$5	\$8	\$65
7		Revenue Less Gas Cost		\$11	\$9	\$8	\$9	\$4	\$3	\$2	\$1	\$2	\$3	\$5	\$8	\$65
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$11	\$9	\$8	\$9	\$4	\$3	\$2	\$1	\$2	\$3	\$5	\$8	\$65

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
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For the 12 Months Ended December 31, 2014
(Gas Service)

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Witness: C. E. Notestone

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	IN5	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		3	3	4	4	4	4	4	4	4	4	5	4	47
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		63.8	57.0	67.3	46.6	24.5	10.7	6.4	5.9	5.7	14.8	29.2	44.2	376.1
6		Commodity Charge	\$/Mcf 0.6000	\$38	\$34	\$40	\$28	\$15	\$6	\$4	\$4	\$3	\$9	\$18	\$27	\$226
7		Revenue Less Gas Cost		\$38	\$34	\$40	\$28	\$15	\$6	\$4	\$4	\$3	\$9	\$18	\$27	\$226
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$38	\$34	\$40	\$28	\$15	\$6	\$4	\$4	\$3	\$9	\$18	\$27	\$226

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	LG2	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		144.6	113.6	62.7	62.3	6.9	2.6	2.0	2.0	2.0	22.5	54.7	84.6	560.5
6		Commodity Charge	\$/Mcf 0.3500	\$51	\$40	\$22	\$22	\$2	\$1	\$1	\$1	\$1	\$8	\$19	\$30	\$196
7		Revenue Less Gas Cost		\$51	\$40	\$22	\$22	\$2	\$1	\$1	\$1	\$1	\$8	\$19	\$30	\$196
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$51	\$40	\$22	\$22	\$2	\$1	\$1	\$1	\$1	\$8	\$19	\$30	\$196

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	LG2	LG&E Commercial														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		187.9	119.6	96.9	75.9	18.7	12.8	11.3	8.0	11.1	14.3	60.4	114.6	731.5
6		Commodity Charge	\$/Mcf 0.3500	\$66	\$42	\$34	\$27	\$7	\$4	\$4	\$3	\$4	\$5	\$21	\$40	\$256
7		Revenue Less Gas Cost		\$66	\$42	\$34	\$27	\$7	\$4	\$4	\$3	\$4	\$5	\$21	\$40	\$256
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$66	\$42	\$34	\$27	\$7	\$4	\$4	\$3	\$4	\$5	\$21	\$40	\$256

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):
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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	LG3	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]														
6		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	24.0
7		Over 2 Mcf		<u>106.3</u>	<u>52.9</u>	<u>36.7</u>	<u>113.9</u>	<u>17.3</u>	<u>7.5</u>	<u>7.2</u>	<u>5.5</u>	<u>6.1</u>	<u>37.1</u>	<u>41.3</u>	<u>64.0</u>	<u>495.8</u>
8		Commodity Charge		106.3	54.9	36.7	115.9	19.3	9.5	9.2	7.5	8.1	39.1	43.3	66.0	519.8
9		First 2 Mcf	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$/Mcf 0.3500	<u>37</u>	<u>19</u>	<u>13</u>	<u>40</u>	<u>6</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>13</u>	<u>14</u>	<u>22</u>	<u>174</u>
				\$37	\$19	\$13	\$40	\$6	\$3	\$3	\$2	\$2	\$13	\$14	\$22	\$174
11		Revenue Less Gas Cost		\$38	\$20	\$14	\$41	\$7	\$4	\$4	\$3	\$3	\$14	\$16	\$24	\$188
12		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue		\$38	\$20	\$14	\$41	\$7	\$4	\$4	\$3	\$3	\$14	\$16	\$24	\$188

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	LG4	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		59.3	55.7	45.7	31.3	10.8	10.7	-	3.3	3.8	5.6	19.0	39.6	284.8
6		Commodity Charge	\$/Mcf 0.4000	\$24	\$22	\$18	\$13	\$4	\$4	\$0	\$1	\$2	\$2	\$8	\$16	\$114
7		Revenue Less Gas Cost		\$24	\$22	\$18	\$13	\$4	\$4	\$0	\$1	\$2	\$2	\$8	\$16	\$114
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$24	\$22	\$18	\$13	\$4	\$4	\$0	\$1	\$2	\$2	\$8	\$16	\$114

[1] Reflects Normalized Volumes.

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

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	GSO	General Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		9,665	9,673	9,662	9,601	9,528	9,483	9,396	9,390	9,332	9,360	9,471	9,535	114,076
4		Customer Charge	\$ 25.13	\$242,881	\$243,082	\$242,806	\$241,273	\$239,439	\$237,805	\$236,121	\$235,971	\$234,513	\$235,217	\$238,006	\$239,615	\$2,866,730
5		Accelerated Main Replacement Program	\$ 3.98	\$38,467	\$38,499	\$38,455	\$38,212	\$37,921	\$37,663	\$37,396	\$37,372	\$37,141	\$37,253	\$37,695	\$37,949	\$454,022
6		Volumes (Mcf) [1]														
7		First 50 Mcf		259,920.9	256,271.1	197,210.8	115,983.3	68,669.4	47,256.0	39,553.3	32,262.4	38,519.8	44,728.2	94,184.8	189,620.8	1,384,180.8
8		Next 350 Mcf		273,298.2	249,878.3	172,769.4	107,731.0	42,269.2	27,574.4	18,138.9	11,397.5	17,027.3	16,913.6	45,615.7	160,219.7	1,142,633.2
9		Next 600 Mcf		73,769.8	62,871.8	38,513.6	22,153.5	3,529.3	2,061.1	1,970.1	1,313.6	1,408.4	1,340.3	3,747.7	30,325.6	241,004.8
10		Over 1,000 Mcf		23,077.7	20,416.0	5,012.6	5,873.8	440.2	56.6	296.1	0.0	0.0	0.0	267.0	5,315.8	60,755.8
				630,066.6	589,237.2	411,506.4	251,741.6	114,908.1	76,948.1	59,958.4	44,973.5	56,955.5	62,982.1	143,815.2	385,481.9	2,828,574.6
11		Commodity Charge														
12		First 50 Mcf	\$/Mcf 1.8715	\$488,442	\$479,611	\$369,080	\$217,063	\$128,515	\$88,440	\$74,024	\$60,379	\$72,090	\$83,709	\$176,267	\$354,875	\$2,590,494
13		Next 350 Mcf	\$/Mcf 1.8153	496,118	453,241	313,628	195,564	76,731	50,056	32,928	20,690	30,910	30,703	82,806	290,847	2,074,222
14		Next 600 Mcf	\$/Mcf 1.7296	127,592	108,743	63,154	38,317	6,104	3,565	3,407	2,272	2,436	2,318	6,482	52,451	416,842
15		Over 1,000 Mcf	\$/Mcf 1.5802	38,467	32,261	7,921	9,282	696	89	468	-	-	-	422	8,400	98,008
				\$1,146,620	\$1,073,857	\$753,783	\$460,225	\$212,046	\$142,150	\$110,827	\$83,341	\$105,435	\$116,730	\$265,977	\$706,573	\$5,177,565
16		Revenue Less Gas Cost		\$1,427,968	\$1,355,438	\$1,035,044	\$739,710	\$489,406	\$417,618	\$384,344	\$356,684	\$377,090	\$389,200	\$541,678	\$984,137	\$8,498,317
17		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$2,560,213	\$2,394,306	\$1,672,115	\$1,022,927	\$466,918	\$312,671	\$243,635	\$182,745	\$231,433	\$255,921	\$584,379	\$1,566,367	\$11,493,630
18		Revenue Excluding Riders		\$3,988,181	\$3,749,744	\$2,707,159	\$1,762,637	\$956,324	\$730,289	\$627,979	\$539,429	\$608,523	\$645,121	\$1,126,056	\$2,550,504	\$19,991,947
19		Riders:														
20		Gas Cost Uncollectible Charge	\$/Mcf 0.0603	\$37,993	\$35,531	\$24,814	\$15,180	\$6,929	\$4,640	\$3,615	\$2,712	\$3,434	\$3,798	\$8,672	\$23,245	\$170,563
21		Total Revenue		\$4,026,174	\$3,785,275	\$2,731,973	\$1,777,817	\$963,253	\$734,929	\$631,595	\$542,141	\$611,957	\$648,919	\$1,134,729	\$2,573,749	\$20,162,510

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

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Current Annualized

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1	GSO	General Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		40	40	38	38	39	37	38	39	39	39	40	40	467
4		Customer Charge	\$ 25.13	\$1,005	\$1,005	\$955	\$955	\$980	\$930	\$955	\$980	\$980	\$980	\$1,005	\$1,005	\$11,736
5		Accelerated Main Replacement Program	\$ 3.98	\$159	\$159	\$151	\$151	\$155	\$147	\$151	\$155	\$155	\$155	\$159	\$159	\$1,859
6		Volumes (Mcf) [1]														
7		First 50 Mcf		1,476.4	1,492.5	1,403.5	1,062.7	931.9	884.3	769.7	769.0	796.0	844.8	1,177.5	1,498.7	13,107.0
8		Next 350 Mcf		5,027.0	4,829.7	4,849.9	3,819.6	3,792.7	4,195.3	3,187.0	2,698.5	2,545.2	2,629.6	2,919.8	4,295.9	44,590.2
9		Next 600 Mcf		3,116.4	2,639.0	2,401.0	2,295.3	3,606.2	4,077.4	2,536.7	1,659.9	652.8	652.8	1,091.9	2,472.2	27,201.6
10		Over 1,000 Mcf		917.5	617.5	2,005.7	5,287.4	18,724.3	10,116.7	9,312.8	7,695.0	7,000.0	6,000.0	2,500.0	1,244.4	71,421.3
				10,537.3	9,378.7	10,660.1	12,465.0	27,055.1	18,273.7	15,806.2	12,822.4	10,994.0	10,127.2	7,689.2	9,511.2	156,320.1
11		Commodity Charge														
12		First 50 Mcf	\$/Mcf 1.8715	\$2,763	\$2,793	\$2,627	\$1,989	\$1,744	\$1,655	\$1,440	\$1,439	\$1,490	\$1,581	\$2,204	\$2,805	\$24,530
13		Next 350 Mcf	\$/Mcf 1.8153	9,126	8,404	8,804	6,934	6,885	7,616	5,785	4,899	4,620	4,774	5,300	7,798	80,945
14		Next 600 Mcf	\$/Mcf 1.7296	5,390	4,564	4,153	3,970	6,237	7,052	4,387	2,871	1,129	1,129	1,889	4,276	47,048
15		Over 1,000 Mcf	\$/Mcf 1.5802	1,450	976	3,169	6,355	29,598	15,986	14,716	12,160	11,061	9,481	3,951	1,966	112,860
				\$18,729	\$16,738	\$18,753	\$21,248	\$44,454	\$32,309	\$26,329	\$21,368	\$18,300	\$16,965	\$13,343	\$16,845	\$265,382
16		Revenue Less Gas Cost		\$19,893	\$17,902	\$19,859	\$22,354	\$45,590	\$33,386	\$27,436	\$22,504	\$19,436	\$18,100	\$14,507	\$18,010	\$278,977
17		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$42,817	\$38,109	\$43,316	\$50,650	\$109,936	\$78,317	\$64,227	\$52,103	\$44,673	\$41,151	\$31,244	\$38,648	\$635,191
18		Revenue Excluding Riders		\$62,710	\$56,011	\$63,175	\$73,004	\$155,525	\$111,703	\$91,663	\$74,606	\$64,109	\$59,251	\$45,752	\$56,658	\$914,168
19		Riders:														
20		Gas Cost Uncollectible Charge	\$/Mcf 0.0603	\$635	\$566	\$643	\$752	\$1,631	\$1,162	\$953	\$773	\$663	\$611	\$464	\$574	\$9,426
21		Total Revenue		\$63,346	\$56,577	\$63,818	\$73,756	\$157,157	\$112,865	\$92,616	\$75,379	\$64,772	\$59,862	\$46,215	\$57,231	\$923,594

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
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For the 12 Months Ended December 31, 2014
(Gas Service)

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	IS	Interruptible Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Accelerated Main Replacement Program	\$ 237.59	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$2,851
6		Volumes (Mcf) [1]														
7		First 30,000 Mcf		6,718.0	5,549.0	2,698.0	1,934.0	1,300.0	1,400.0	1,100.0	1,400.0	1,300.0	1,300.0	2,400.0	6,000.0	33,099.0
8		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge		6,718.0	5,549.0	2,698.0	1,934.0	1,300.0	1,400.0	1,100.0	1,400.0	1,300.0	1,300.0	2,400.0	6,000.0	33,099.0
10		First 30,000 Mcf	\$/Mcf 0.5467	\$3,673	\$3,034	\$1,475	\$1,057	\$711	\$765	\$601	\$765	\$711	\$711	\$1,312	\$3,280	\$18,095
11		Over 30,000 Mcf	\$/Mcf 0.2905	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$3,673	\$3,034	\$1,475	\$1,057	\$711	\$765	\$601	\$765	\$711	\$711	\$1,312	\$3,280	\$18,095
12		Revenue Less Gas Cost		\$4,494	\$3,855	\$2,296	\$1,878	\$1,532	\$1,586	\$1,422	\$1,586	\$1,532	\$1,532	\$2,133	\$4,101	\$27,947
13		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$27,298	\$22,548	\$10,963	\$7,859	\$5,282	\$5,689	\$4,470	\$5,689	\$5,282	\$5,282	\$9,752	\$24,380	\$134,494
14		Revenue Excluding Riders		\$31,792	\$26,402	\$13,259	\$9,737	\$6,814	\$7,275	\$5,892	\$7,275	\$6,814	\$6,814	\$11,885	\$28,482	\$162,441
15		Riders:														
16		Gas Cost Uncollectible Charge	\$/Mcf 0.0603	\$405	\$335	\$163	\$117	\$78	\$84	\$66	\$84	\$78	\$78	\$145	\$362	\$1,996
17		Total Revenue		\$32,197	\$26,737	\$13,422	\$9,854	\$6,893	\$7,360	\$5,958	\$7,360	\$6,893	\$6,893	\$12,030	\$28,843	\$164,437

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

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Witness: C. E. Notestone

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	IUS	Intrastate Utility Service - Wholesale														
2		WHOLESALE														
3		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
4		Customer Charge	\$ 331.50	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$7,956
5		Accelerated Main Replacement Program	\$ 41.38	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$993
6		Volumes (Mcf) [1]		4,460.0	2,271.0	930.0	662.0	418.0	415.0	435.0	659.0	429.0	1,154.0	861.0	1,150.0	13,844.0
7		Commodity Charge	\$/Mcf 0.7750	\$3,457	\$1,760	\$721	\$513	\$324	\$322	\$337	\$511	\$332	\$894	\$667	\$891	\$10,729
8																
9		Revenue Less Gas Cost		\$4,202	\$2,506	\$1,467	\$1,259	\$1,070	\$1,067	\$1,083	\$1,256	\$1,078	\$1,640	\$1,413	\$1,637	\$19,878
10		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$18,123	\$9,228	\$3,779	\$2,690	\$1,699	\$1,686	\$1,768	\$2,678	\$1,743	\$4,689	\$3,499	\$4,673	\$56,254
11		Revenue Excluding Riders		\$22,325	\$11,734	\$5,245	\$3,949	\$2,768	\$2,754	\$2,850	\$3,934	\$2,821	\$6,329	\$4,912	\$6,310	\$75,932
12		Riders:														
13		Gas Cost Uncollectible Charge	\$/Mcf 0.0803	\$269	\$137	\$56	\$40	\$25	\$25	\$26	\$40	\$26	\$70	\$52	\$69	\$835
14		Total Revenue		\$22,594	\$11,871	\$5,302	\$3,989	\$2,793	\$2,779	\$2,877	\$3,974	\$2,847	\$6,399	\$4,964	\$6,379	\$76,767

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	GTR	GTS Choice - Residential														
2		RESIDENTIAL														
3		Customer Bills		26,893	26,930	26,917	26,780	26,523	26,375	26,188	26,057	26,038	26,102	26,399	26,624	317,826
4		Customer Charge	\$ 12.35	\$332,129	\$332,586	\$332,425	\$330,733	\$327,559	\$325,731	\$323,422	\$321,804	\$321,569	\$322,360	\$326,028	\$328,806	\$3,925,151
5		Accelerated Main Replacement Program	\$ 1.06	\$28,507	\$28,546	\$28,532	\$28,387	\$28,114	\$27,958	\$27,759	\$27,620	\$27,600	\$27,668	\$27,983	\$28,221	\$336,896
6		Volumes (Mcf) [1]		410,000.0	389,000.0	295,000.0	181,000.0	77,000.0	39,000.0	27,000.0	26,000.0	27,000.0	44,000.0	115,000.0	267,000.0	1,897,000.0
7		Commodity Charge	\$/Mcf 1.8715	\$767,315	\$728,014	\$552,093	\$338,742	\$144,106	\$72,989	\$50,531	\$48,659	\$50,531	\$82,346	\$215,223	\$499,691	\$3,560,236
8		Revenue Less Gas Cost		\$1,127,950	\$1,089,145	\$913,049	\$697,861	\$499,779	\$426,677	\$401,712	\$398,083	\$399,700	\$432,374	\$569,233	\$856,718	\$7,812,282
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Revenue Excluding Riders		\$1,127,950	\$1,089,145	\$913,049	\$697,861	\$499,779	\$426,677	\$401,712	\$398,083	\$399,700	\$432,374	\$569,233	\$856,718	\$7,812,282
11		Riders:														
12		Energy Efficiency Conservation Program	\$ -0.24	(\$6,454)	(\$6,463)	(\$6,460)	(\$6,427)	(\$6,366)	(\$6,330)	(\$6,285)	(\$6,254)	(\$6,249)	(\$6,264)	(\$6,336)	(\$6,390)	(\$76,278)
13		EAP Recovery	\$/Mcf 0.0615	25,215	23,924	18,143	11,132	4,736	2,399	1,681	1,599	1,661	2,706	7,073	16,421	116,666
14		Total Riders		\$18,761	\$17,460	\$11,682	\$4,704	(\$1,630)	(\$3,932)	(\$4,625)	(\$4,655)	(\$4,588)	(\$3,558)	\$737	\$10,031	\$40,387
15		Total Revenue		\$1,146,711	\$1,106,605	\$924,732	\$702,566	\$498,149	\$422,746	\$397,087	\$393,429	\$395,111	\$428,815	\$569,970	\$866,749	\$7,852,669

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	GTO	GTS Choice - Commercial														
2		COMMERCIAL														
3		Customer Bills		4,214	4,211	4,214	4,183	4,155	4,129	4,094	4,085	4,070	4,086	4,119	4,157	49,717
4		Customer Charge	\$ 25.13	\$105,898	\$105,822	\$105,898	\$105,119	\$104,415	\$103,782	\$102,882	\$102,656	\$102,279	\$102,681	\$103,510	\$104,465	\$1,249,388
5		Accelerated Main Replacement Program	\$ 3.98	\$16,772	\$16,760	\$16,772	\$16,648	\$16,537	\$16,433	\$16,294	\$16,258	\$16,199	\$16,262	\$16,394	\$16,545	\$197,874
6		Volumes (Mcf) [1]														
7		First 50 Mcf		121,053.1	116,677.9	99,958.5	64,340.7	44,893.5	32,565.6	30,064.6	29,298.9	32,596.0	40,833.7	67,432.9	99,308.8	779,024.2
8		Next 350 Mcf		152,900.4	133,640.5	103,445.8	65,146.8	36,820.8	28,060.7	24,176.3	23,420.6	28,589.7	34,084.6	50,661.3	104,667.9	785,615.4
9		Next 600 Mcf		37,040.9	29,538.8	20,699.9	13,568.5	5,926.7	5,172.1	4,595.8	4,259.8	5,971.1	7,779.0	11,501.5	23,660.9	169,715.0
10		Over 1,000 Mcf		<u>28,000.6</u>	<u>26,144.5</u>	<u>21,893.4</u>	<u>7,936.0</u>	<u>2,357.0</u>	<u>1,197.5</u>	<u>1,172.5</u>	<u>1,026.3</u>	<u>1,836.8</u>	<u>2,300.3</u>	<u>3,403.8</u>	<u>12,363.5</u>	<u>109,632.2</u>
				338,995.0	306,001.7	245,997.6	150,992.0	89,998.0	66,995.9	60,009.2	58,005.6	68,993.6	84,997.6	132,999.5	240,001.1	1,843,986.8
11		Commodity Charge														
12		First 50 Mcf	\$/Mcf 1.8715	\$226,551	\$218,363	\$187,072	\$120,414	\$84,018	\$60,947	\$56,266	\$54,833	\$61,003	\$76,420	\$126,201	\$185,856	\$1,457,944
13		Next 350 Mcf	\$/Mcf 1.8153	277,560	242,598	187,785	118,261	66,841	50,939	43,887	42,515	51,899	61,874	91,965	190,004	1,426,128
14		Next 600 Mcf	\$/Mcf 1.7298	64,066	51,090	35,803	23,468	10,251	8,946	7,949	7,368	10,328	13,455	19,893	40,924	293,539
15		Over 1,000 Mcf	\$/Mcf 1.5802	<u>44,247</u>	<u>41,314</u>	<u>34,596</u>	<u>12,540</u>	<u>3,725</u>	<u>1,892</u>	<u>1,853</u>	<u>1,622</u>	<u>2,903</u>	<u>3,635</u>	<u>5,379</u>	<u>19,537</u>	<u>173,241</u>
				\$612,423	\$553,364	\$445,256	\$274,683	\$164,834	\$122,723	\$109,955	\$106,338	\$126,132	\$155,384	\$243,438	\$436,321	\$3,350,851
16		Revenue Less Gas Cost		\$735,093	\$675,946	\$567,926	\$396,450	\$285,786	\$242,918	\$229,131	\$225,252	\$244,610	\$274,327	\$363,342	\$557,331	\$4,798,113
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$735,093	\$675,946	\$567,926	\$396,450	\$285,786	\$242,918	\$229,131	\$225,252	\$244,610	\$274,327	\$363,342	\$557,331	\$4,798,113

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
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Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	GTO	GTS Choice - Industrial														
2		INDUSTRIAL														
3		Customer Bills		12	12	12	13	12	12	12	12	12	12	12	12	145
4		Customer Charge	\$ 25.13	\$302	\$302	\$302	\$327	\$302	\$302	\$302	\$302	\$302	\$302	\$302	\$302	\$3,644
5		Accelerated Main Replacement Program	\$ 3.98	\$48	\$48	\$48	\$52	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$577
6		Volumes (Mcf) [1]														
7		First 50 Mcf		399.0	419.0	447.5	443.0	350.0	325.9	272.1	297.7	277.6	338.3	353.3	386.0	4,309.4
8		Next 350 Mcf		1,518.9	1,568.4	1,518.8	1,566.4	1,523.4	1,245.4	1,103.5	1,140.2	1,132.7	1,678.1	1,556.9	1,564.9	17,120.6
9		Next 600 Mcf		1,693.5	1,600.2	1,581.3	786.9	807.3	1,160.8	936.1	725.2	916.8	774.5	1,732.5	1,753.7	14,468.8
10		Over 1,000 Mcf		387.5	412.3	452.5	1,203.6	1,319.4	1,268.0	1,688.3	1,836.9	1,672.9	1,209.0	355.3	295.6	12,101.3
				3,999.9	3,999.9	4,000.1	3,999.9	4,000.1	4,000.1	4,000.0	4,000.0	4,000.0	3,999.9	4,000.0	4,000.2	48,000.1
11		Commodity Charge														
12		First 50 Mcf	\$/Mcf 1.8715	\$747	\$784	\$838	\$829	\$655	\$610	\$509	\$557	\$520	\$633	\$661	\$722	\$8,065
13		Next 350 Mcf	\$/Mcf 1.8153	2,759	2,847	2,757	2,843	2,765	2,261	2,003	2,070	2,056	3,046	2,830	2,841	31,079
14		Next 600 Mcf	\$/Mcf 1.7296	2,929	2,768	2,735	1,361	1,396	2,008	1,619	1,254	1,586	1,340	2,997	3,033	25,025
15		Over 1,000 Mcf	\$/Mcf 1.5802	612	652	715	1,902	2,085	2,004	2,668	2,903	2,644	1,910	561	467	19,122
				\$7,047	\$7,051	\$7,045	\$6,936	\$6,902	\$6,882	\$6,799	\$6,784	\$6,805	\$6,929	\$7,049	\$7,063	\$83,292
16		Revenue Less Gas Cost		\$7,397	\$7,400	\$7,394	\$7,314	\$7,251	\$7,231	\$7,149	\$7,133	\$7,154	\$7,279	\$7,398	\$7,413	\$87,513
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$7,397	\$7,400	\$7,394	\$7,314	\$7,251	\$7,231	\$7,149	\$7,133	\$7,154	\$7,279	\$7,398	\$7,413	\$87,513

[1] Reflects Normalized Volumes.

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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	DS	GTS Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		29	29	29	29	29	29	29	29	29	29	29	29	348
4		Customer Charge	\$ 583.39	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$203,020
5		Administrative Charge	\$ 55.90	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$19,453
6		Accelerated Main Replacement Program	\$ 237.59	\$6,890	\$6,890	\$6,890	\$6,890	\$6,890	\$6,890	\$6,890	\$6,890	\$6,890	\$6,890	\$6,890	\$6,890	\$82,681
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		246,196.6	216,833.8	188,671.6	135,645.9	104,302.9	81,806.4	86,057.2	96,181.2	97,263.7	128,689.3	168,371.6	225,537.0	1,775,557.2
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
				246,196.6	216,833.8	188,671.6	135,645.9	104,302.9	81,806.4	86,057.2	96,181.2	97,263.7	128,689.3	168,371.6	225,537.0	1,775,557.2
10		Commodity Charge														
11		First 30,000 Mcf	\$/Mcf 0.5467	\$134,596	\$118,543	\$103,147	\$74,158	\$57,022	\$44,724	\$47,047	\$52,582	\$53,174	\$70,354	\$92,049	\$123,301	\$970,697
12		Over 30,000 Mcf	\$/Mcf 0.2905	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$134,596	\$118,543	\$103,147	\$74,158	\$57,022	\$44,724	\$47,047	\$52,582	\$53,174	\$70,354	\$92,049	\$123,301	\$970,697
13		Revenue Less Gas Cost		\$160,025	\$143,973	\$128,576	\$99,587	\$82,452	\$70,153	\$72,477	\$78,012	\$78,604	\$95,784	\$117,478	\$148,731	\$1,275,851
14		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$160,025	\$143,973	\$128,576	\$99,587	\$82,452	\$70,153	\$72,477	\$78,012	\$78,604	\$95,784	\$117,478	\$148,731	\$1,275,851

[1] Reflects Normalized Volumes.

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1	DS	GTS Delivery Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		37	37	37	37	37	37	37	37	37	37	37	37	444
4		Customer Charge	\$ 583.39	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$259,025
5		Administrative Charge	\$ 55.90	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$24,820
6		Accelerated Main Replacement Program	\$ 237.59	\$8,791	\$8,791	\$8,791	\$8,791	\$8,791	\$8,791	\$8,791	\$8,791	\$8,791	\$8,791	\$8,791	\$8,791	\$105,490
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		394,092.8	371,150.1	358,201.5	327,958.5	291,500.8	263,139.9	245,939.4	270,569.4	283,432.6	334,394.5	346,851.7	376,390.2	3,863,621.4
9		Over 30,000 Mcf		294,508.0	239,682.0	176,542.0	120,553.0	103,819.0	79,691.0	71,346.0	80,882.0	78,137.0	131,707.0	181,735.0	200,588.0	1,759,200.0
				688,600.8	610,842.1	534,743.5	448,511.5	395,319.8	342,830.9	317,285.4	351,451.4	361,569.6	466,101.5	528,586.7	576,978.2	5,622,821.4
10		Commodity Charge														
11		First 30,000 Mcf	\$/Mcf 0.5467	\$215,451	\$202,908	\$195,829	\$179,295	\$159,363	\$143,859	\$134,455	\$147,920	\$154,953	\$182,813	\$189,624	\$205,773	\$2,112,242
12		Over 30,000 Mcf	\$/Mcf 0.2905	85,555	69,631	51,285	35,021	30,159	23,150	20,726	23,496	22,699	38,261	52,794	58,271	511,048
				\$301,005	\$272,538	\$247,114	\$214,316	\$189,523	\$167,009	\$155,181	\$171,417	\$177,651	\$221,074	\$242,418	\$264,043	\$2,623,289
13		Revenue Less Gas Cost		\$333,450	\$304,983	\$279,559	\$246,760	\$221,967	\$199,453	\$187,626	\$203,861	\$210,096	\$253,519	\$274,862	\$296,488	\$3,012,624
14		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$333,450	\$304,983	\$279,559	\$246,760	\$221,967	\$199,453	\$187,626	\$203,861	\$210,096	\$253,519	\$274,862	\$296,488	\$3,012,624

[1] Reflects Normalized Volumes.

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Witness: C. E. Notestone

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		17	16	17	16	16	16	16	16	16	16	16	16	194
4		Customer Charge	\$ 25.13	\$427	\$402	\$427	\$402	\$402	\$402	\$402	\$402	\$402	\$402	\$402	\$402	\$4,875
5		Administrative Charge	\$ 55.90	\$950	\$894	\$950	\$894	\$894	\$894	\$894	\$894	\$894	\$894	\$894	\$894	\$10,845
6		Accelerated Main Replacement Program	\$ 3.98	\$68	\$64	\$68	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$64	\$772
7		Volumes (Mcf) [1]														
8		First 50 Mcf		750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	9,000.0
9		Next 350 Mcf		5,250.0	5,250.0	5,250.0	5,081.1	4,860.1	4,618.3	4,491.7	5,042.1	5,076.4	5,054.8	5,101.8	5,250.0	60,324.1
10		Next 600 Mcf		8,545.7	8,450.0	8,273.9	7,759.4	6,518.4	5,623.1	5,702.1	5,986.8	6,204.8	7,836.2	7,926.2	8,570.5	87,397.1
11		Over 1,000 Mcf		<u>31,863.6</u>	<u>26,421.0</u>	<u>21,689.3</u>	<u>10,487.0</u>	<u>6,731.0</u>	<u>2,530.4</u>	<u>4,271.6</u>	<u>4,611.6</u>	<u>3,804.9</u>	<u>6,669.8</u>	<u>12,950.4</u>	<u>25,915.7</u>	<u>157,946.3</u>
				46,409.3	40,871.0	35,963.2	24,077.5	18,859.5	13,519.8	15,215.4	16,390.5	15,836.1	20,310.6	26,728.4	40,486.2	314,667.5
12		Commodity Charge														
13		First 50 Mcf	\$/Mcf 1.8715	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$16,844
14		Next 350 Mcf	\$/Mcf 1.8153	9,530	9,530	9,530	9,224	8,823	8,380	8,154	9,153	9,215	9,176	9,261	9,530	109,506
15		Next 600 Mcf	\$/Mcf 1.7298	14,781	14,615	14,311	13,421	11,274	9,726	9,862	10,355	10,732	13,563	13,709	14,824	151,162
16		Over 1,000 Mcf	\$/Mcf 1.5602	<u>50,351</u>	<u>41,750</u>	<u>34,273</u>	<u>16,572</u>	<u>10,636</u>	<u>3,999</u>	<u>6,750</u>	<u>7,287</u>	<u>6,013</u>	<u>10,540</u>	<u>20,464</u>	<u>40,952</u>	<u>249,587</u>
				\$76,065	\$67,300	\$59,518	\$40,620	\$32,137	\$23,508	\$26,170	\$28,199	\$27,363	\$34,672	\$44,838	\$66,709	\$527,099
17		Revenue Less Gas Cost		\$77,511	\$68,860	\$60,963	\$41,980	\$33,497	\$24,868	\$27,530	\$29,559	\$28,723	\$36,033	\$46,198	\$68,070	\$543,591
18		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue		\$77,511	\$68,860	\$60,963	\$41,980	\$33,497	\$24,868	\$27,530	\$29,559	\$28,723	\$36,033	\$46,198	\$68,070	\$543,591

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period __X__ Forecasted Period
Type of Filing: X Original __ Update __ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.2
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Witness: C. E. Notestore

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		18	18	18	18	18	17	17	17	17	17	17	17	209
4		Customer Charge	\$ 25.13	\$452	\$452	\$452	\$452	\$452	\$427	\$427	\$427	\$427	\$427	\$427	\$427	\$5,252
5		Administrative Charge	\$ 55.90	\$1,006	\$1,006	\$1,006	\$1,006	\$1,006	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$11,683
6		Accelerated Main Replacement Program	\$ 3.98	\$72	\$72	\$72	\$72	\$72	\$68	\$68	\$68	\$68	\$68	\$68	\$68	\$832
7		Volumes (Mcf) [1]														
8		First 50 Mcf		800.0	850.0	850.0	830.0	605.6	600.0	544.7	587.3	646.6	752.0	800.0	800.0	8,666.2
9		Next 350 Mcf		5,498.8	5,406.4	5,313.1	4,216.2	3,644.8	3,146.7	3,186.9	3,115.4	3,507.8	3,930.4	4,908.4	5,195.7	51,070.6
10		Next 600 Mcf		7,151.1	7,345.8	7,511.5	4,800.2	4,049.0	3,661.4	4,142.8	3,802.8	4,571.5	4,452.1	5,917.0	6,488.0	63,893.2
11		Over 1,000 Mcf		12,951.1	8,169.0	11,179.0	7,865.1	5,829.8	7,291.9	4,791.0	4,822.2	5,172.6	4,548.0	6,648.8	9,365.7	88,634.2
				26,401.0	21,771.2	24,863.6	17,711.5	14,129.2	14,700.0	12,665.4	12,327.7	13,898.5	13,682.5	18,274.2	21,849.4	212,264.2
12		Commodity Charge														
13		First 50 Mcf	\$/Mcf 1.8715	\$1,497	\$1,591	\$1,591	\$1,553	\$1,133	\$1,123	\$1,019	\$1,099	\$1,210	\$1,407	\$1,497	\$1,497	\$16,219
14		Next 350 Mcf	\$/Mcf 1.8153	9,982	9,814	9,645	7,654	6,616	5,712	5,785	5,655	6,368	7,135	8,910	9,432	92,708
15		Next 600 Mcf	\$/Mcf 1.7296	12,369	12,705	12,992	8,302	7,003	6,333	7,165	6,577	7,907	7,700	10,234	11,222	110,510
16		Over 1,000 Mcf	\$/Mcf 1.5802	20,465	12,909	17,665	12,428	9,212	11,523	7,571	7,620	8,174	7,187	10,506	14,800	140,060
				\$44,313	\$37,019	\$41,893	\$29,938	\$23,965	\$24,691	\$21,541	\$20,952	\$23,658	\$23,429	\$31,148	\$36,950	\$359,497
17		Revenue Less Gas Cost		\$45,843	\$38,549	\$43,423	\$31,468	\$25,495	\$26,136	\$22,986	\$22,397	\$25,104	\$24,875	\$32,593	\$38,395	\$377,264
18		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue		\$45,843	\$38,549	\$43,423	\$31,468	\$25,495	\$26,136	\$22,986	\$22,397	\$25,104	\$24,875	\$32,593	\$38,395	\$377,264

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

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Witness: C. E. Notestone

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	DS3	GTS Main Line Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$ 200.00	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
5		Administrative Charge	\$ 55.90	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$2,012
6		Volumes (Mcf)[1]		64,169.0	57,391.0	67,334.0	60,027.0	64,435.0	60,839.0	61,599.0	62,335.0	61,372.0	69,028.0	69,788.0	68,966.0	767,283.0
7		Commodity Charge	\$/Mcf 0.0858	\$5,506	\$4,924	\$5,777	\$5,150	\$5,529	\$5,220	\$5,285	\$5,348	\$5,266	\$5,923	\$5,988	\$5,917	\$65,833
8		Revenue Less Gas Cost		\$6,273	\$5,692	\$6,545	\$5,918	\$6,296	\$5,988	\$6,053	\$6,116	\$6,033	\$6,690	\$6,756	\$6,685	\$75,045
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$6,273	\$5,692	\$6,545	\$5,918	\$6,296	\$5,988	\$6,053	\$6,116	\$6,033	\$6,690	\$6,756	\$6,685	\$75,045

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):
12 Months Forecasted

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Witness: C. E. Notestone

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Current Annualized												Total (P)
				Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	
1	FX1	GTS Flex Rate - Commercial														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
6		Volumes (Mcf) [1]		56,394.0	40,295.0	62,836.0	25,000.0	20,000.0	18,400.0	9,200.0	9,100.0	25,900.0	30,000.0	40,900.0	40,900.0	378,925.0
7		Commodity Charge	\$/Mcf 0.1250	\$7,049	\$5,037	\$7,855	\$3,125	\$2,500	\$2,300	\$1,150	\$1,138	\$3,238	\$3,750	\$5,113	\$5,113	\$47,366
8		Revenue Less Gas Cost		\$7,669	\$5,676	\$8,494	\$3,764	\$3,139	\$2,939	\$1,789	\$1,777	\$3,877	\$4,389	\$5,752	\$5,752	\$55,037
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$7,669	\$5,676	\$8,494	\$3,764	\$3,139	\$2,939	\$1,789	\$1,777	\$3,877	\$4,389	\$5,752	\$5,752	\$55,037

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
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Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	FX2	GTS Flex Rate - Commercial														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
6		Volumes (Mcf) [1]		31,000.0	44,000.0	20,000.0	35,000.0	22,000.0	20,000.0	20,000.0	24,000.0	28,000.0	38,000.0	42,000.0	42,000.0	366,000.0
7		Commodity Charge	\$/Mcf 0.1250	\$3,875	\$5,500	\$2,500	\$4,375	\$2,750	\$2,500	\$2,500	\$3,000	\$3,500	\$4,750	\$5,250	\$5,250	\$45,750
8		Revenue Less Gas Cost		\$4,514	\$6,139	\$3,139	\$5,014	\$3,389	\$3,139	\$3,139	\$3,639	\$4,139	\$5,389	\$5,889	\$5,889	\$53,421
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$4,514	\$6,139	\$3,139	\$5,014	\$3,389	\$3,139	\$3,139	\$3,639	\$4,139	\$5,389	\$5,889	\$5,889	\$53,421

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.2
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Witness: C. E. Notestone

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	FX5	GTS Flex Rate - Industrial														
2		INDUSTRIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$ 200.00	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
5		Administrative Charge	\$ 55.90	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$2,012
6		Volumes (Mcf) [1]		301,768.0	312,385.0	319,547.0	310,391.0	268,000.0	230,000.0	220,000.0	230,000.0	280,200.0	311,000.0	330,000.0	378,000.0	3,491,291.0
7		Commodity Charge	\$/Mcf 0.0858	\$25,892	\$26,803	\$27,417	\$26,632	\$22,994	\$19,734	\$18,876	\$19,734	\$24,041	\$26,684	\$28,314	\$32,432	\$299,553
8		Revenue Less Gas Cost		\$26,659	\$27,570	\$28,185	\$27,399	\$23,762	\$20,502	\$19,644	\$20,502	\$24,809	\$27,452	\$29,082	\$33,200	\$308,765
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$26,659	\$27,570	\$28,185	\$27,399	\$23,762	\$20,502	\$19,644	\$20,502	\$24,809	\$27,452	\$29,082	\$33,200	\$308,765

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
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Schedule M-2.2
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Witness: C. E. Notestone

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	FX7	GTS Flex Rate - Industrial														
2		INDUSTRIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
6		Volumes (Mcf) [1]														
7		First 25,000 Mcf		25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	300,000.0
8		Over 25,000 Mcf		15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	180,000.0
9		Commodity Charge		40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	480,000.0
10		First 25,000 Mcf	\$/Mcf 0.4900	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$147,000
11		Over 25,000 Mcf	\$/Mcf 0.2700	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	48,600
				\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$195,600
12		Revenue Less Gas Cost		\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$203,271
13		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Revenue		\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$203,271

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.2
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Witness: C. E. Notestone

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Jan-14 (D)	Feb-14 (E)	Mar-14 (F)	Apr-14 (G)	May-14 (H)	Jun-14 (I)	Jul-14 (J)	Aug-14 (K)	Sep-14 (L)	Oct-14 (M)	Nov-14 (N)	Dec-14 (O)	Total (P)
1	SAS	GTS Special Agency Service														
2		COMMERCIAL														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$ 583.39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Administrative Charge	\$ 55.90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Program	\$ 237.59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Commodity Charge														
11		First 30,000 Mcf	\$/Mcf 0.5467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Over 30,000 Mcf	\$/Mcf 0.2905	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$0												

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 M 12 Months Forecasted

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Current Annualized

Line No.	Rate Code	Class/Description	Most Current Rates	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
1	SC3	GTS Special Rate - Industrial														
2		INDUSTRIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
8		Volumes (Mcf) [1]														
7		First 150,000 Mcf		150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	1,800,000.0
8		Over 150,000 Mcf		268,880.0	227,550.0	218,599.0	188,355.0	149,916.0	139,610.0	195,650.0	188,636.0	187,570.0	130,438.0	149,101.0	169,171.0	2,209,476.0
				418,880.0	377,550.0	368,599.0	336,355.0	299,916.0	289,610.0	345,650.0	336,636.0	337,570.0	280,438.0	299,101.0	319,171.0	4,009,476.0
9		Commodity Charge														
10		First 150,000 Mcf	\$/Mcf 0.2900	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$522,000
11		Over 150,000 Mcf	\$/Mcf 0.1600	43,021	36,408	34,976	29,817	23,987	22,338	31,304	29,862	30,011	20,870	23,856	27,067	353,516
				\$86,521	\$79,908	\$78,476	\$73,317	\$67,487	\$65,838	\$74,804	\$73,362	\$73,511	\$64,370	\$67,356	\$70,567	\$875,516
12		Revenue Less Gas Cost		\$87,160	\$80,547	\$79,115	\$73,956	\$68,126	\$66,477	\$75,443	\$74,001	\$74,150	\$65,009	\$67,995	\$71,207	\$883,188
13		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Revenue		\$87,160	\$80,547	\$79,115	\$73,956	\$68,126	\$66,477	\$75,443	\$74,001	\$74,150	\$65,009	\$67,995	\$71,207	\$883,188

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period _ Forecasted Period
Type of Filing: Original _ Update _ Revised
Work Paper Reference No(s):
6 Mos Actual / 6 Mos Forecasted

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Line No.	FERC Acct (A)	Class/Description (B)	Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1		<u>Operating Revenue</u>														
2		<u>Sales of Gas</u>														
3	480	Residential Sales Revenue	\$1,831,717	\$2,224,155	\$4,052,104	\$6,554,044	\$9,252,673	\$9,130,737	\$7,088,259	\$4,823,609	\$2,768,446	\$2,015,417	\$1,759,197	\$1,737,585	\$53,237,941	
4	481.1	Commercial Sales Revenue	730,581	883,565	1,560,186	2,486,120	3,792,447	3,797,136	2,736,607	1,775,327	966,008	737,353	633,857	538,421	20,637,609	
5	481.2	Industrial Sales Revenue	75,141	102,919	124,056	145,125	172,108	156,765	77,240	83,609	164,049	120,225	113,236	108,407	1,442,880	
8	483	Public Utilities	2,599	5,732	4,466	6,509	23,097	12,127	5,302	3,989	2,793	2,779	2,877	3,974	76,244	
6		Total Sales of Gas	\$2,640,038	\$3,216,370	\$5,740,812	\$9,191,798	\$13,240,326	\$13,096,764	\$9,907,407	\$6,686,535	\$3,901,297	\$2,875,775	\$2,509,167	\$2,388,386	\$75,394,674	
7		<u>Other Operating Revenue</u>														
9	489	Transportation Revenue - Residential	\$429,108	\$474,720	\$680,392	\$871,499	\$1,108,628	\$1,062,032	\$936,241	\$710,169	\$501,860	\$426,417	\$398,786	\$395,114	\$7,994,966	
10	489	Transportation Revenue - Commercial	322,409	380,351	550,660	699,979	933,244	918,458	770,071	546,985	407,731	343,191	333,145	337,566	6,543,789	
11	489	Transportation Revenue - Industrial	374,913	433,611	474,860	478,819	578,632	545,961	490,440	429,777	384,946	364,160	334,155	357,066	5,247,339	
12	487	Forfeited Discounts	16,624	17,054	18,682	30,818	46,245	67,131	59,026	53,534	30,638	21,107	14,372	15,554	390,785	
13	488	Miscellaneous Service Revenue	10,588	16,355	18,468	9,658	10,108	13,088	11,344	14,283	9,171	10,400	10,454	7,630	141,547	
14	493	Rent from Gas Property	1,401	1,401	1,401	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	16,821	
15	495	Non-Traditional Sales	1	388,195	172,831	528,955	2,701,209	1,910,027	0	0	0	0	0	0	5,701,216	
16	495	Other Gas Revenues - Other	196,789	1,465,974	2,531,025	2,461,276	(50,961)	(1,212,428)	46,134	30,157	25,572	15,648	20,557	13,729	5,543,372	
17		Total Other Operating Revenue	\$1,351,833	\$3,177,862	\$4,448,318	\$5,082,408	\$5,328,506	\$3,305,671	\$2,314,657	\$1,786,307	\$1,361,319	\$1,182,225	\$1,112,871	\$1,128,062	\$31,579,837	
18		Total Operating Revenue	\$3,991,871	\$6,394,032	\$10,189,130	\$14,274,204	\$18,568,832	\$16,402,435	\$12,222,064	\$8,472,842	\$5,262,616	\$4,057,999	\$3,622,038	\$3,516,448	\$106,974,511	

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1		<u>Sales Service</u>														
2	GSR	General Service - Residential														
3		Bills		93,092	93,607	94,776	95,733	96,285	96,749	95,460	95,059	94,343	93,713	93,101	92,840	1,134,758
4		Volumes	[1]	93,583.5	163,924.0	494,740.7	842,917.2	1,279,295.6	1,274,176.2	982,379.8	589,446.7	251,807.4	128,904.1	87,930.2	84,945.0	6,254,050.4
5		Revenue Less Gas Cost	\$	\$1,504,016	\$1,650,292	\$2,320,485	\$3,029,559	\$3,903,504	\$3,803,169	\$3,175,520	\$2,426,871	\$1,744,425	\$1,491,145	\$1,401,411	\$1,392,024	\$27,842,421
6		Gas Cost	\$	\$327,280	\$573,275	\$1,730,207	\$3,522,467	\$5,346,048	\$5,324,655	\$3,910,534	\$2,395,158	\$1,023,194	\$523,789	\$357,296	\$345,166	\$25,379,068
7		Total Revenue	[2]	\$1,831,296	\$2,223,567	\$4,050,692	\$6,552,025	\$9,249,553	\$9,127,824	\$7,086,054	\$4,822,029	\$2,767,619	\$2,014,934	\$1,758,707	\$1,737,189	\$53,221,489
8	G1C	LG&E Commercial														
9		Bills		4	4	4	4	4	4	4	4	4	4	4	4	48
10		Volumes	[1]	43.3	45.9	197.7	374.1	862.6	614.7	387.0	196.0	97.1	48.7	31.9	24.2	2,723.2
11		Revenue Less Gas Cost	\$	\$222	\$227	\$513	\$846	\$1,540	\$1,439	\$958	\$554	\$345	\$243	\$207	\$191	\$7,285
12		Gas Cost	\$	\$151	\$161	\$691	\$1,563	\$2,769	\$2,569	\$1,573	\$796	\$395	\$198	\$130	\$98	\$11,094
13		Total Revenue	[2]	\$373	\$387	\$1,204	\$2,409	\$4,309	\$4,008	\$2,531	\$1,351	\$740	\$441	\$337	\$289	\$18,379
14	G1R	LG&E Residential														
15		Bills		17	17	16	16	16	16	17	17	17	17	17	17	200
16		Volumes	[1]	29.4	50.6	181.4	249.9	382.1	356.9	265.0	173.9	79.5	32.9	35.6	22.0	1,859.2
17		Revenue Less Gas Cost	\$	\$300	\$351	\$653	\$818	\$1,291	\$1,220	\$975	\$719	\$453	\$322	\$330	\$291	\$7,724
18		Gas Cost	\$	\$103	\$177	\$634	\$1,044	\$1,597	\$1,491	\$1,077	\$707	\$323	\$134	\$145	\$89	\$7,521
19		Total Revenue	[2]	\$403	\$528	\$1,288	\$1,863	\$2,888	\$2,711	\$2,052	\$1,425	\$776	\$456	\$474	\$381	\$15,245
20	IN3	Inland Gas General Service - Residential														
21		Bills		9	9	9	9	9	9	9	9	9	9	9	9	108
22		Volumes	[1]	15.9	41.7	95.2	134.5	187.9	182.9	123.2	103.2	43.1	23.8	12.9	12.2	976.5
23		Revenue Less Gas Cost	\$	\$8	\$17	\$38	\$54	\$75	\$73	\$49	\$41	\$17	\$10	\$5	\$5	\$391
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$6	\$17	\$38	\$54	\$75	\$73	\$49	\$41	\$17	\$10	\$5	\$5	\$391
26	IN3	Inland Gas General Service - Commercial														
27		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
28		Volumes	[1]	0.5	2.0	6.4	9.5	14.8	13.0	6.8	4.5	1.4	0.3	0.3	0.2	59.7
29		Revenue Less Gas Cost	\$	\$0	\$1	\$3	\$4	\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$24
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$0	\$1	\$3	\$4	\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$24
32	IN4	Inland Gas General Service - Residential														
33		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
34		Volumes	[1]	3.0	6.1	11.2	14.9	20.0	17.5	14.4	16.5	7.4	5.2	3.3	1.8	121.3
35		Revenue Less Gas Cost	\$	\$2	\$3	\$6	\$8	\$11	\$10	\$8	\$9	\$4	\$3	\$2	\$1	\$67
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$2	\$3	\$6	\$8	\$11	\$10	\$8	\$9	\$4	\$3	\$2	\$1	\$67
38	IN5	Inland Gas General Service - Residential														
39		Bills		4	4	5	3	3	3	4	4	4	4	4	4	46
40		Volumes	[1]	6.1	17.3	39.1	43.5	61.9	58.1	68.3	47.2	24.9	10.8	6.5	6.0	389.7
41		Revenue Less Gas Cost	\$	\$4	\$10	\$23	\$26	\$37	\$35	\$41	\$28	\$15	\$6	\$4	\$4	\$234
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$4	\$10	\$23	\$26	\$37	\$35	\$41	\$28	\$15	\$6	\$4	\$4	\$234

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.
[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1		Sales Service														
2	LG2	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes	[1]	2.1	26.4	73.2	83.2	140.2	115.8	63.6	63.1	7.0	2.7	2.1	2.0	581.4
5		Revenue Less Gas Cost	\$	\$1	\$9	\$26	\$29	\$49	\$41	\$22	\$22	\$2	\$1	\$1	\$1	\$204
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$1	\$9	\$26	\$29	\$49	\$41	\$22	\$22	\$2	\$1	\$1	\$1	\$204
8	LG2	LG&E Commercial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes	[1]	16.5	25.8	100.1	107.8	172.2	117.4	96.9	75.6	18.7	12.8	11.3	7.8	762.9
11		Revenue Less Gas Cost	\$	\$6	\$9	\$35	\$38	\$60	\$41	\$34	\$26	\$7	\$4	\$4	\$3	\$267
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$6	\$9	\$35	\$38	\$60	\$41	\$34	\$26	\$7	\$4	\$4	\$3	\$267
14	LG3	LG&E Residential														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes	[1]	8.6	45.8	58.0	64.9	105.0	56.0	39.3	117.5	19.7	9.7	9.4	7.6	541.5
17		Revenue Less Gas Cost	\$	\$4	\$17	\$21	\$23	\$37	\$20	\$14	\$42	\$7	\$4	\$4	\$3	\$196
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$4	\$17	\$21	\$23	\$37	\$20	\$14	\$42	\$7	\$4	\$4	\$3	\$196
20	LG4	LG&E Residential														
21		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Volumes	[1]	4.0	6.6	25.4	38.9	57.5	56.8	48.3	31.8	11.0	10.8	0.0	3.4	282.5
23		Revenue Less Gas Cost	\$	\$2	\$3	\$10	\$16	\$23	\$23	\$19	\$13	\$4	\$4	\$0	\$1	\$117
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$2	\$3	\$10	\$16	\$23	\$23	\$19	\$13	\$4	\$4	\$0	\$1	\$117
26	GSO	General Service - Commercial														
27		Bills		9,496	9,559	9,744	9,842	9,968	9,988	9,733	9,671	9,597	9,531	9,462	9,456	116,047
28		Volumes	[1]	84,193.0	112,246.2	236,793.1	361,889.0	577,246.7	577,972.1	411,506.4	250,743.5	114,908.1	76,948.1	59,958.4	43,978.2	2,908,362.8
29		Revenue Less Gas Cost	\$	\$435,762	\$490,620	\$730,832	\$971,455	\$1,375,815	\$1,377,794	\$1,061,925	\$755,077	\$498,344	\$424,237	\$389,881	\$359,427	\$8,871,170
30		Gas Cost	\$	\$294,440	\$392,547	\$828,113	\$1,512,214	\$2,412,256	\$2,415,288	\$1,672,115	\$1,018,871	\$466,918	\$312,671	\$243,635	\$178,701	\$11,747,769
31		Total Revenue	[2]	\$730,202	\$883,168	\$1,558,944	\$2,483,670	\$3,788,072	\$3,793,081	\$2,734,040	\$1,773,948	\$965,261	\$736,908	\$633,516	\$538,128	\$20,618,939
32	GSO	General Service - Industrial														
33		Bills		38	38	40	40	40	40	38	38	39	37	38	38	464
34		Volumes	[1]	12,892.9	17,520.2	19,934.6	18,644.3	22,190.8	20,455.2	10,660.1	12,465.0	27,055.1	19,273.7	18,344.0	17,294.9	216,730.8
35		Revenue Less Gas Cost	\$	\$23,456	\$31,172	\$35,594	\$34,142	\$40,546	\$37,550	\$20,502	\$23,105	\$47,221	\$34,549	\$32,738	\$30,771	\$391,347
36		Gas Cost	\$	\$45,089	\$61,272	\$69,715	\$77,913	\$92,733	\$85,460	\$43,316	\$50,650	\$109,936	\$78,317	\$74,539	\$70,276	\$859,236
37		Total Revenue	[2]	\$68,545	\$92,444	\$105,310	\$112,055	\$133,279	\$123,030	\$63,818	\$73,756	\$157,157	\$112,865	\$107,277	\$101,047	\$1,250,583
38	GST	General Service - Trans Fallback - Comm														
39		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
40		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

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Schedule M-2.2B
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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1		Sales Service														
2	GST	General Service - Trans Fallback - Ind														
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	IST	Interruptible Service - Fallback - Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	IST	Interruptible Service - Fallback - Industrial														
15		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
16		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IS	Interruptible Service - Industrial														
21		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Volumes	[1]	1,411.0	2,359.0	4,380.0	6,742.0	7,946.0	6,861.0	2,698.0	1,934.0	1,300.0	1,400.0	1,100.0	1,400.0	39,551.0
23		Revenue Less Gas Cost	\$	\$1,661	\$2,228	\$3,429	\$4,896	\$5,624	\$4,980	\$2,459	\$1,995	\$1,610	\$1,671	\$1,489	\$1,671	\$33,709
24		Gas Cost	\$	\$4,935	\$8,250	\$15,318	\$28,174	\$33,206	\$28,755	\$10,963	\$7,859	\$5,282	\$5,689	\$4,470	\$5,689	\$158,588
25		Total Revenue	[2]	\$6,596	\$10,475	\$18,747	\$33,070	\$38,829	\$33,735	\$13,422	\$9,854	\$6,893	\$7,360	\$5,958	\$7,360	\$192,297
26	IUS	Intrastate Utility Service - Wholesale														
27		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
28		Volumes	[1]	429.0	1,154.0	861.0	1,150.0	4,460.0	2,271.0	930.0	662.0	418.0	415.0	435.0	659.0	13,844.0
29		Revenue Less Gas Cost	\$	\$1,099	\$1,696	\$1,455	\$1,703	\$4,460	\$2,637	\$1,523	\$1,299	\$1,095	\$1,092	\$1,109	\$1,296	\$20,464
30		Gas Cost	\$	\$1,500	\$4,036	\$3,011	\$4,806	\$18,638	\$9,490	\$3,779	\$2,690	\$1,699	\$1,686	\$1,768	\$2,678	\$55,780
31		Total Revenue	[2]	\$2,599	\$5,732	\$4,466	\$6,509	\$23,097	\$12,127	\$5,302	\$3,989	\$2,793	\$2,779	\$2,877	\$3,974	\$76,244

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: X Base Period _ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1		Transportation Service														
2	GTR	GTS Choice - Residential														
3		Bills		26,562	26,375	26,476	26,281	26,111	25,955	27,057	26,917	26,658	26,507	26,317	26,185	317,401
4		Volumes	[1]	27,359.3	52,403.3	158,386.6	258,988.9	383,288.3	373,724.6	300,000.0	184,000.0	78,000.0	40,000.0	27,000.0	26,000.0	1,909,151.0
5		Revenue Less Gas Cost	\$	\$429,108	\$474,720	\$680,392	\$871,499	\$1,108,828	\$1,062,032	\$936,241	\$710,169	\$501,860	\$426,417	\$398,786	\$395,114	\$7,994,966
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$429,108	\$474,720	\$680,392	\$871,499	\$1,108,828	\$1,062,032	\$936,241	\$710,169	\$501,860	\$426,417	\$398,786	\$395,114	\$7,994,966
8	GTO	GTS Choice - Commercial														
9		Bills		4,178	4,168	4,147	4,125	4,106	4,086	4,246	4,214	4,185	4,158	4,122	4,113	49,848
10		Volumes	[1]	53,950.7	71,851.8	147,730.9	220,892.3	336,240.9	335,728.2	245,997.6	151,991.5	89,998.0	66,995.9	60,009.2	58,005.6	1,839,392.6
11		Revenue Less Gas Cost	\$	\$220,684	\$253,110	\$390,683	\$522,622	\$727,276	\$725,068	\$568,857	\$399,137	\$286,660	\$243,762	\$229,946	\$226,067	\$4,793,872
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$220,684	\$253,110	\$390,683	\$522,622	\$727,276	\$725,068	\$568,857	\$399,137	\$286,660	\$243,762	\$229,946	\$226,067	\$4,793,872
14	GTO	GTS Choice - Industrial														
15		Bills		12	12	12	12	12	12	12	13	12	12	12	13	146
16		Volumes	[1]	2,237.1	2,824.4	4,813.6	5,851.9	8,228.9	7,398.1	4,000.1	3,989.9	4,000.1	4,000.1	4,000.0	4,000.0	55,354.2
17		Revenue Less Gas Cost	\$	\$4,256	\$5,312	\$8,729	\$10,425	\$14,264	\$12,937	\$7,394	\$7,314	\$7,251	\$7,231	\$7,149	\$7,162	\$99,425
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$4,256	\$5,312	\$8,729	\$10,425	\$14,264	\$12,937	\$7,394	\$7,314	\$7,251	\$7,231	\$7,149	\$7,162	\$99,425
20	DS	GTS Delivery Service - Commercial														
21		Bills		29	29	29	28	28	28	29	29	29	29	29	29	345
22		Volumes	[1]	84,564.0	116,511.0	151,654.0	161,936.0	199,186.0	177,144.0	167,444.7	135,645.9	104,348.1	81,650.9	85,980.7	96,902.8	1,582,968.1
23		Revenue Less Gas Cost	\$	\$71,661	\$89,126	\$108,339	\$113,083	\$133,448	\$121,397	\$127,908	\$99,587	\$82,477	\$70,068	\$72,435	\$78,406	\$1,167,932
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$71,661	\$89,126	\$108,339	\$113,083	\$133,448	\$121,397	\$127,908	\$99,587	\$82,477	\$70,068	\$72,435	\$78,406	\$1,167,932
26	DS	GTS Delivery Service - Industrial														
27		Bills		37	37	37	37	37	37	37	36	37	37	37	37	443
28		Volumes	[1]	365,989.0	503,402.0	547,611.0	525,256.0	714,496.0	635,901.0	551,440.6	442,889.4	396,759.1	344,768.7	318,769.9	353,040.4	5,700,323.1
29		Revenue Less Gas Cost	\$	\$213,569	\$267,070	\$282,899	\$274,081	\$342,270	\$312,447	\$288,687	\$242,810	\$222,754	\$200,513	\$188,437	\$204,730	\$3,040,266
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$213,569	\$267,070	\$282,899	\$274,081	\$342,270	\$312,447	\$288,687	\$242,810	\$222,754	\$200,513	\$188,437	\$204,730	\$3,040,266
32	GDS	GTS Grandfathered Delivery Service - Commercial														
33		Bills		15	15	15	16	16	15	16	16	16	17	16	16	189
34		Volumes	[1]	11,724.0	15,029.0	20,458.0	26,700.0	31,858.0	31,140.0	35,608.9	24,077.5	18,872.4	13,478.8	15,194.6	16,585.0	260,707.2
35		Revenue Less Gas Cost	\$	\$21,913	\$27,372	\$36,111	\$46,169	\$54,391	\$53,145	\$60,317	\$41,980	\$33,517	\$24,888	\$27,496	\$29,837	\$457,136
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$21,913	\$27,372	\$36,111	\$46,169	\$54,391	\$53,145	\$60,317	\$41,980	\$33,517	\$24,888	\$27,496	\$29,837	\$457,136
38	GDS	GTS Grandfathered Delivery Service - Industrial														
39		Bills		17	17	17	18	18	18	18	18	18	18	18	18	213
40		Volumes	[1]	12,855.0	16,244.0	23,888.0	25,504.0	32,311.0	30,043.0	29,380.6	20,770.5	16,086.0	15,622.3	13,821.1	13,478.5	250,004.0
41		Revenue Less Gas Cost	\$	\$23,576	\$29,162	\$41,897	\$44,577	\$55,403	\$51,936	\$50,882	\$36,682	\$28,914	\$27,870	\$25,051	\$24,477	\$440,427
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$23,576	\$29,162	\$41,897	\$44,577	\$55,403	\$51,936	\$50,882	\$36,682	\$28,914	\$27,870	\$25,051	\$24,477	\$440,427

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[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1		Transportation Service														
2	DS3	GTS Main Line Service - Industrial														
3		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Volumes	[1]	61,723.0	63,876.0	48,254.0	67,732.0	91,494.0	59,870.0	67,334.0	60,027.0	64,435.0	60,839.0	61,599.0	62,335.0	789,518.0
5		Revenue Less Gas Cost	\$	\$6,064	\$6,248	\$4,908	\$6,579	\$8,618	\$5,905	\$6,545	\$5,918	\$6,296	\$5,988	\$6,053	\$6,116	\$75,237
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$6,064	\$6,248	\$4,908	\$6,579	\$8,618	\$5,905	\$6,545	\$5,918	\$6,296	\$5,988	\$6,053	\$6,116	\$75,237
8	FX1	GTS Flex Rate - Commercial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes	[1]	41,148.0	55,916.0	80,837.0	97,301.0	91,874.0	98,863.0	62,836.0	25,000.0	20,000.0	18,400.0	9,200.0	9,100.0	610,475.0
11		Revenue Less Gas Cost	\$	\$5,783	\$7,629	\$10,744	\$12,802	\$12,124	\$12,997	\$8,494	\$3,764	\$3,139	\$2,939	\$1,789	\$1,777	\$83,981
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$5,783	\$7,629	\$10,744	\$12,802	\$12,124	\$12,997	\$8,494	\$3,764	\$3,139	\$2,939	\$1,789	\$1,777	\$83,981
14	FX2	GTS Flex Rate - Commercial														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes	[1]	27.0	250.0	1,113.0	2,155.0	33,983.0	135,933.0	16,000.0	31,000.0	18,000.0	16,000.0	16,000.0	20,000.0	290,461.0
17		Revenue Less Gas Cost	\$	\$643	\$671	\$778	\$909	\$4,887	\$17,631	\$2,639	\$4,514	\$2,889	\$2,639	\$2,639	\$3,139	\$43,979
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$643	\$671	\$778	\$909	\$4,887	\$17,631	\$2,639	\$4,514	\$2,889	\$2,639	\$2,639	\$3,139	\$43,979
20	FX5	GTS Flex Rate - Industrial														
21		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
22		Volumes	[1]	347,186.0	375,104.0	402,007.0	389,461.0	509,698.0	480,989.0	319,547.0	310,391.0	268,000.0	230,000.0	220,000.0	230,000.0	4,082,383.0
23		Revenue Less Gas Cost	\$	\$30,556	\$32,952	\$35,260	\$34,183	\$44,500	\$42,037	\$28,185	\$27,399	\$23,762	\$20,502	\$19,644	\$20,502	\$359,481
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$30,556	\$32,952	\$35,260	\$34,183	\$44,500	\$42,037	\$28,185	\$27,399	\$23,762	\$20,502	\$19,644	\$20,502	\$359,481
26	FX7	GTS Flex Rate - Industrial														
27		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
28		Volumes	[1]	33,984.0	39,448.0	32,755.0	37,647.0	44,077.0	26,389.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	454,300.0
29		Revenue Less Gas Cost	\$	\$15,315	\$16,790	\$14,983	\$16,304	\$18,040	\$13,264	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$196,332
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$15,315	\$16,790	\$14,983	\$16,304	\$18,040	\$13,264	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$196,332
32	SAS	GTS Special Agency Service														
33		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
34		Volumes	[1]	2,728.0	4,094.0	7,148.0	8,096.0	9,381.0	9,097.0	6,623.0	3,000.0	1,941.0	1,200.0	1,100.0	1,100.0	55,507.0
35		Revenue Less Gas Cost	\$	\$2,369	\$3,115	\$4,784	\$5,303	\$6,005	\$5,850	\$4,498	\$2,517	\$1,938	\$1,533	\$1,478	\$1,478	\$40,868
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$2,369	\$3,115	\$4,784	\$5,303	\$6,005	\$5,850	\$4,498	\$2,517	\$1,938	\$1,533	\$1,478	\$1,478	\$40,868

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1		Transportation Service														
2	SC3	GTS Special Rate - Industrial														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes	[1]	379,972.0	345,424.0	407,916.0	447,630.0	440,689.0	435,406.0	431,429.0	425,388.0	350,000.0	389,610.0	300,650.0	336,636.0	4,690,750.0
5		Revenue Less Gas Cost	\$	\$80,935	\$75,407	\$85,406	\$91,780	\$90,650	\$89,804	\$89,168	\$88,201	\$76,139	\$82,477	\$68,243	\$74,001	\$992,191
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$80,935	\$75,407	\$85,406	\$91,760	\$90,650	\$89,804	\$89,168	\$88,201	\$76,139	\$82,477	\$68,243	\$74,001	\$992,191
8		Total Sales and Transportation		\$3,766,468	\$4,505,053	\$7,446,723	\$11,242,095	\$15,860,829	\$15,623,215	\$12,104,158	\$8,373,466	\$5,195,833	\$4,009,542	\$3,575,253	\$3,478,133	\$95,180,768
9		Other Gas Department Revenue														
10		Acct. 487 Forfeited Discounts		\$16,624	\$17,054	\$18,682	\$30,818	\$46,245	\$67,131	\$59,026	\$53,534	\$30,638	\$21,107	\$14,372	\$15,554	\$390,785
11		Acct. 488 Miscellaneous Service Revenue		10,588	16,355	18,468	9,658	10,108	13,088	11,344	14,283	9,171	10,400	10,454	7,630	141,547
12		Acct. 493 Rent From Gas Property		1,401	1,401	1,401	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	16,821
13		Acct. 495 Non-Traditional Sales		1	388,195	172,831	528,955	2,701,209	1,910,027	0	0	0	0	0	0	5,701,218
14		Acct. 495 Other Gas Revenues - Other		196,789	1,465,974	2,531,025	2,461,276	(50,981)	(1,212,428)	46,134	30,157	25,572	15,548	20,557	13,729	5,543,372
15		Total Other Gas Department Revenue		\$225,403	\$1,888,979	\$2,742,407	\$3,032,109	\$2,708,003	\$779,220	\$117,906	\$99,376	\$66,783	\$48,457	\$46,785	\$38,315	\$11,793,743
16		Total Gross Revenue		\$3,991,871	\$6,394,032	\$10,189,130	\$14,274,204	\$18,568,832	\$16,402,435	\$12,222,064	\$8,472,842	\$5,262,616	\$4,057,999	\$3,622,038	\$3,516,448	\$106,974,511

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Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	GSR	General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		93,092	93,807	94,776	95,733	96,285	96,749	95,460	95,059	94,343	93,713	93,101	92,840	1,134,758
4		Customer Charge	\$ 12.35	\$1,149,686	\$1,156,046	\$1,170,484	\$1,182,303	\$1,189,120	\$1,194,850	\$1,178,931	\$1,173,979	\$1,165,136	\$1,157,356	\$1,149,797	\$1,146,574	\$14,014,261
5		Accelerated Main Replacement Program	\$ 1.06	\$98,678	\$99,223	\$100,463	\$101,477	\$102,062	\$102,554	\$101,188	\$100,763	\$100,004	\$99,336	\$98,687	\$98,410	\$1,202,843
6		Volumes (Mcf) [1]		93,583.5	163,924.0	494,740.7	842,917.2	1,279,295.6	1,274,176.2	962,379.8	589,446.7	251,807.4	128,904.1	87,930.2	84,945.0	6,254,050.4
7		Commodity Charge	\$/Mcf 1.8715	\$175,142	\$306,784	\$925,907	\$1,577,520	\$2,394,202	\$2,384,621	\$1,801,094	\$1,103,150	\$471,258	\$241,244	\$164,561	\$158,975	\$11,704,455
8		Revenue Less Gas Cost		\$1,423,505	\$1,562,054	\$2,196,853	\$2,861,299	\$3,685,384	\$3,662,025	\$3,081,212	\$2,377,891	\$1,736,397	\$1,497,935	\$1,413,046	\$1,403,959	\$26,921,560
9		Gas Cost Revenue [2]	\$/Mcf	\$327,280	\$573,275	\$1,730,207	\$3,522,467	\$5,346,046	\$5,324,655	\$3,910,534	\$2,395,158	\$1,023,194	\$523,789	\$357,296	\$345,166	\$25,379,068
10		Revenue Excluding Riders		\$1,750,785	\$2,135,329	\$3,927,061	\$6,383,766	\$9,031,432	\$9,006,680	\$6,991,746	\$4,773,048	\$2,759,591	\$2,021,724	\$1,770,341	\$1,749,124	\$52,300,629
11		Riders:														
12		Energy Efficiency Conservation Program	\$	\$70,750	\$71,141	\$72,030	\$72,757	\$73,177	(\$23,220)	(\$22,910)	(\$22,814)	(\$22,642)	(\$22,491)	(\$22,344)	(\$22,282)	\$201,151
13		Gas Cost Uncollectible Charge	\$/Mcf	4,558	7,983	24,094	48,638	73,815	73,520	58,032	35,544	15,184	7,773	5,302	5,122	359,563
14		EAP Recovery	\$/Mcf	5,203	9,114	27,508	46,866	71,129	70,844	59,186	36,251	15,486	7,928	5,408	5,224	360,147
15		Total Riders		\$80,511	\$88,239	\$123,631	\$168,260	\$218,121	\$121,144	\$84,307	\$48,980	\$8,028	(\$6,791)	(\$11,634)	(\$11,935)	\$920,861
16		Total Revenue		\$1,831,296	\$2,223,567	\$4,050,692	\$6,552,025	\$9,249,553	\$9,127,824	\$7,086,054	\$4,822,029	\$2,767,619	\$2,014,934	\$1,758,707	\$1,737,189	\$53,221,489

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	G1C	LG&E Commercial														
2		COMMERCIAL														
3		Customer Bills		4	4	4	4	4	4	4	4	4	4	4	4	48
4		Customer Charge	\$ 35.00	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$1,680
5		Volumes (Mcf) [1]		43.3	45.9	197.7	374.1	662.6	614.7	387.0	196.0	97.1	48.7	31.9	24.2	2,723.2
6		Commodity Charge	\$/Mcf	\$82	\$87	\$373	\$706	\$1,400	\$1,299	\$818	\$414	\$205	\$103	\$67	\$51	\$5,605
7		Revenue Less Gas Cost		\$222	\$227	\$513	\$846	\$1,540	\$1,439	\$958	\$554	\$345	\$243	\$207	\$191	\$7,285
8		Gas Cost Revenue [2]	\$/Mcf	\$151	\$161	\$691	\$1,563	\$2,769	\$2,569	\$1,573	\$796	\$395	\$198	\$130	\$98	\$11,094
9		Total Revenue		\$373	\$387	\$1,204	\$2,409	\$4,309	\$4,008	\$2,531	\$1,351	\$740	\$441	\$337	\$289	\$18,379

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.
[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	G1R	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		17	17	16	16	16	16	17	17	17	17	17	17	200
4		Customer Charge	\$ 13.50	\$230	\$230	\$216	\$216	\$216	\$216	\$230	\$230	\$230	\$230	\$230	\$230	\$2,700
5		Volumes (Mcf) [1]		29.4	50.6	181.4	249.9	382.1	356.9	265.0	173.9	79.5	32.9	35.6	22.0	1,859.2
6		Commodity Charge	\$/Mcf	\$71	\$122	\$437	\$602	\$1,075	\$1,004	\$745	\$489	\$224	\$93	\$100	\$62	\$5,024
7		Revenue Less Gas Cost		\$300	\$351	\$653	\$818	\$1,291	\$1,220	\$975	\$719	\$453	\$322	\$330	\$291	\$7,724
8		Gas Cost Revenue [2]	\$/Mcf	\$103	\$177	\$634	\$1,044	\$1,597	\$1,491	\$1,077	\$707	\$323	\$134	\$145	\$89	\$7,521
9		Total Revenue		\$403	\$528	\$1,288	\$1,863	\$2,888	\$2,711	\$2,052	\$1,425	\$776	\$456	\$474	\$381	\$15,245

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.
[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
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For the 12 Months Ended August 31, 2013
(Gas Service)

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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	IN3	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		9	9	9	9	9	9	9	9	9	9	9	9	108
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		15.9	41.7	95.2	134.5	187.9	182.9	123.2	103.2	43.1	23.8	12.9	12.2	976.5
6		Commodity Charge	\$/Mcf 0.4000	\$6	\$17	\$38	\$54	\$75	\$73	\$49	\$41	\$17	\$10	\$5	\$5	\$391
7		Revenue Less Gas Cost		\$6	\$17	\$38	\$54	\$75	\$73	\$49	\$41	\$17	\$10	\$5	\$5	\$391
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$6	\$17	\$38	\$54	\$75	\$73	\$49	\$41	\$17	\$10	\$5	\$5	\$391

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Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
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For the 12 Months Ended August 31, 2013
(Gas Service)

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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	IN3	Inland Gas General Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		0.5	2.0	6.4	9.5	14.8	13.0	6.8	4.5	1.4	0.3	0.3	0.2	59.7
6		Commodity Charge	\$/Mcf 0.4000	\$0	\$1	\$3	\$4	\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$24
7		Revenue Less Gas Cost		\$0	\$1	\$3	\$4	\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$24
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$0	\$1	\$3	\$4	\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$24

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
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For the 12 Months Ended August 31, 2013
(Gas Service)

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	IN4	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		3.0	6.1	11.2	14.9	20.0	17.5	14.4	16.5	7.4	5.2	3.3	1.8	121.3
6		Commodity Charge	\$/Mcf 0.5500	\$2	\$3	\$6	\$8	\$11	\$10	\$8	\$9	\$4	\$3	\$2	\$1	\$67
7		Revenue Less Gas Cost		\$2	\$3	\$6	\$8	\$11	\$10	\$8	\$9	\$4	\$3	\$2	\$1	\$67
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$2	\$3	\$6	\$8	\$11	\$10	\$8	\$9	\$4	\$3	\$2	\$1	\$67

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	INS	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		4	4	5	3	3	3	4	4	4	4	4	4	46
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		6.1	17.3	39.1	43.5	61.9	58.1	68.3	47.2	24.9	10.8	6.5	6.0	389.7
6		Commodity Charge	\$/Mcf 0.6000	\$4	\$10	\$23	\$26	\$37	\$35	\$41	\$28	\$15	\$6	\$4	\$4	\$234
7		Revenue Less Gas Cost		\$4	\$10	\$23	\$26	\$37	\$35	\$41	\$28	\$15	\$6	\$4	\$4	\$234
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$4	\$10	\$23	\$26	\$37	\$35	\$41	\$28	\$15	\$6	\$4	\$4	\$234

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	LG2	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		2.1	26.4	73.2	83.2	140.2	115.8	63.6	63.1	7.0	2.7	2.1	2.0	581.4
6		Commodity Charge	\$/Mcf 0.3500	\$1	\$9	\$26	\$29	\$49	\$41	\$22	\$22	\$2	\$1	\$1	\$1	\$204
7		Revenue Less Gas Cost		\$1	\$9	\$26	\$29	\$49	\$41	\$22	\$22	\$2	\$1	\$1	\$1	\$204
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$1	\$9	\$26	\$29	\$49	\$41	\$22	\$22	\$2	\$1	\$1	\$1	\$204

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Line No.	Rate Code	Class/Description	Most Current Rates	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	LG2	LG&E Commercial														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		16.5	25.8	100.1	107.8	172.2	117.4	96.9	75.6	18.7	12.8	11.3	7.8	762.9
6		Commodity Charge	\$/Mcf 0.3500	\$6	\$9	\$35	\$38	\$60	\$41	\$34	\$26	\$7	\$4	\$4	\$3	\$267
7		Revenue Less Gas Cost		\$6	\$9	\$35	\$38	\$60	\$41	\$34	\$26	\$7	\$4	\$4	\$3	\$267
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$6	\$9	\$35	\$38	\$60	\$41	\$34	\$26	\$7	\$4	\$4	\$3	\$267

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

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For the 12 Months Ended August 31, 2013
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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	LG3	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]														
6		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	24.0
7		Over 2 Mcf		6.6	43.8	56.0	62.9	103.0	54.0	37.3	115.5	17.7	7.7	7.4	5.6	517.5
8		Commodity Charge		8.6	45.8	58.0	64.9	105.0	56.0	39.3	117.5	19.7	9.7	9.4	7.6	541.5
9		First 2 Mcf	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$/Mcf 0.3500	2.31	15.33	19.50	22.02	36.05	18.90	13.06	40.43	6.20	2.70	2.59	1.96	181.15
				\$2	\$15	\$20	\$22	\$38	\$19	\$13	\$40	\$6	\$3	\$3	\$2	\$181
11		Revenue Less Gas Cost		\$4	\$17	\$21	\$23	\$37	\$20	\$14	\$42	\$7	\$4	\$4	\$3	\$196
12		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue		\$4	\$17	\$21	\$23	\$37	\$20	\$14	\$42	\$7	\$4	\$4	\$3	\$196

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

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Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	LG4	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		4.0	6.6	25.4	38.9	57.5	56.8	46.3	31.8	11.0	10.8	0.0	3.4	292.5
6		Commodity Charge	\$/Mcf 0.4000	\$2	\$3	\$10	\$16	\$23	\$23	\$19	\$13	\$4	\$4	\$0	\$1	\$117
7		Revenue Less Gas Cost		\$2	\$3	\$10	\$16	\$23	\$23	\$19	\$13	\$4	\$4	\$0	\$1	\$117
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$2	\$3	\$10	\$16	\$23	\$23	\$19	\$13	\$4	\$4	\$0	\$1	\$117

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	GSO	General Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		9,496	9,559	9,744	9,842	9,968	9,988	9,733	9,671	9,597	9,531	9,462	9,456	116,047
4		Customer Charge	\$ 25.13	\$238,634	\$240,218	\$244,867	\$247,329	\$250,496	\$250,998	\$244,590	\$243,032	\$241,173	\$239,514	\$237,780	\$237,629	\$2,916,261
5		Accelerated Main Replacement Program	\$ 3.98	\$37,794	\$38,045	\$38,781	\$39,171	\$39,673	\$39,752	\$38,737	\$38,491	\$38,196	\$37,933	\$37,659	\$37,635	\$461,867
6		Volumes (Mcf) [1]														
7		First 50 Mcf		48,578.9	64,023.2	128,768.6	183,341.9	249,397.7	253,851.2	197,210.8	115,738.7	68,669.4	47,256.0	39,553.3	31,757.8	1,428,147.5
8		Next 350 Mcf		31,738.1	42,924.8	93,707.6	148,549.6	247,421.8	243,976.8	172,769.4	107,233.6	42,269.2	27,574.4	18,138.9	10,971.4	1,187,275.8
9		Next 600 Mcf		3,876.0	5,210.4	12,921.1	26,224.6	62,625.3	60,754.6	36,513.6	21,984.6	3,529.3	2,061.1	1,970.1	1,249.0	238,919.7
10		Over 1,000 Mcf		0.0	87.8	1,395.6	3,752.9	17,801.9	19,389.5	5,012.6	5,786.6	440.2	56.6	296.1	0.0	54,019.8
				84,193.0	112,246.2	236,793.1	361,869.0	577,246.7	577,972.1	411,506.4	250,743.5	114,908.1	76,948.1	59,958.4	43,978.2	2,908,362.8
11		Commodity Charge														
12		First 50 Mcf	\$/Mcf 1.8715	\$90,915	\$119,819	\$240,990	\$343,124	\$466,748	\$475,083	\$369,080	\$216,605	\$128,515	\$88,440	\$74,024	\$59,435	\$2,672,778
13		Next 350 Mcf	\$/Mcf 1.8153	57,614	77,921	170,108	269,662	449,145	442,891	313,628	194,661	76,731	50,056	32,928	19,916	2,155,262
14		Next 600 Mcf	\$/Mcf 1.7296	6,704	9,012	22,348	45,358	108,317	105,081	63,154	38,025	6,104	3,565	3,407	2,160	413,236
15		Over 1,000 Mcf	\$/Mcf 1.5802	0	139	2,205	5,930	28,131	30,639	7,921	9,144	696	89	488	0	85,362
				\$155,234	\$206,891	\$435,652	\$664,075	\$1,052,340	\$1,053,694	\$753,783	\$458,435	\$212,046	\$142,150	\$110,827	\$81,511	\$5,326,637
16		Revenue Less Gas Cost		\$431,662	\$485,154	\$719,300	\$950,575	\$1,342,508	\$1,344,445	\$1,037,111	\$739,957	\$491,415	\$419,597	\$386,266	\$356,776	\$8,704,766
17		Gas Cost Revenue [2]	\$/Mcf	\$294,440	\$392,547	\$628,113	\$1,512,214	\$2,412,256	\$2,415,288	\$1,672,115	\$1,018,871	\$466,918	\$312,671	\$243,635	\$178,701	\$11,747,769
18		Revenue Excluding Riders		\$726,102	\$877,701	\$1,547,413	\$2,462,790	\$3,754,765	\$3,759,732	\$2,709,226	\$1,758,829	\$958,332	\$732,268	\$629,901	\$535,477	\$20,452,534
19		Riders:														
20		Gas Cost Uncollectible Charge	\$/Mcf	\$4,100	\$5,466	\$11,532	\$20,880	\$33,307	\$33,349	\$24,814	\$15,120	\$6,929	\$4,640	\$3,615	\$2,652	\$166,404
21		Total Revenue		\$730,202	\$883,168	\$1,558,944	\$2,483,670	\$3,788,072	\$3,793,081	\$2,734,040	\$1,773,948	\$965,261	\$736,908	\$633,516	\$538,128	\$20,618,939

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	GSO	General Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		38	38	40	40	40	40	38	38	39	37	38	38	464
4		Customer Charge	\$ 25.13	\$955	\$955	\$1,005	\$1,005	\$1,005	\$1,005	\$955	\$955	\$980	\$930	\$955	\$955	\$11,660
5		Accelerated Main Replacement Program	\$ 3.98	\$151	\$151	\$159	\$159	\$159	\$159	\$151	\$151	\$155	\$147	\$151	\$151	\$1,847
6		Volumes (Mcf) [1]														
7		First 50 Mcf		829.0	913.4	1,329.3	1,641.8	1,622.6	1,675.3	1,403.5	1,062.7	931.9	884.3	819.7	818.9	13,932.4
8		Next 350 Mcf		3,550.6	3,749.0	4,991.2	5,652.7	7,258.9	7,075.7	4,849.9	3,819.6	3,792.7	4,195.3	3,537.0	3,048.5	55,521.1
9		Next 600 Mcf		1,822.3	2,542.8	2,663.1	4,235.3	5,731.6	4,886.6	2,401.0	2,295.3	3,606.2	4,077.4	3,136.7	2,259.9	39,658.2
10		Over 1,000 Mcf		<u>6,691.0</u>	<u>10,315.0</u>	<u>10,651.0</u>	<u>7,114.5</u>	<u>7,577.7</u>	<u>6,817.6</u>	<u>2,095.7</u>	<u>5,287.4</u>	<u>18,724.3</u>	<u>10,116.7</u>	<u>10,850.6</u>	<u>11,167.6</u>	<u>107,619.1</u>
				12,892.9	17,520.2	19,934.6	18,644.3	22,190.8	20,455.2	10,660.1	12,465.0	27,055.1	19,273.7	18,344.0	17,294.9	216,730.8
11		Commodity Charge														
12		First 50 Mcf	\$/Mcf 1.8715	\$1,551	\$1,709	\$2,488	\$3,073	\$3,037	\$3,135	\$2,627	\$1,989	\$1,744	\$1,655	\$1,534	\$1,533	\$26,074
13		Next 350 Mcf	\$/Mcf 1.8153	6,445	6,806	9,061	10,261	13,177	12,845	8,804	6,934	6,885	7,816	6,421	5,534	100,787
14		Next 600 Mcf	\$/Mcf 1.7296	3,152	4,398	4,606	7,325	9,913	8,452	4,153	3,970	6,237	7,052	5,425	3,909	68,593
15		Over 1,000 Mcf	\$/Mcf 1.5802	<u>10,573</u>	<u>16,300</u>	<u>17,305</u>	<u>11,242</u>	<u>11,974</u>	<u>10,773</u>	<u>3,169</u>	<u>8,355</u>	<u>29,589</u>	<u>15,986</u>	<u>17,146</u>	<u>17,647</u>	<u>170,060</u>
				\$21,722	\$29,213	\$33,459	\$31,902	\$38,101	\$35,205	\$18,753	\$21,248	\$44,454	\$32,309	\$30,526	\$28,622	\$365,514
16		Revenue Less Gas Cost		\$22,828	\$30,319	\$34,624	\$33,066	\$39,266	\$36,369	\$19,859	\$22,354	\$45,590	\$33,386	\$31,632	\$29,728	\$379,022
17		Gas Cost Revenue [2]	\$/Mcf	\$45,089	\$61,272	\$69,715	\$77,913	\$92,733	\$85,480	\$43,316	\$50,650	\$109,936	\$78,317	\$74,539	\$70,276	\$859,236
18		Revenue Excluding Riders		\$67,917	\$91,591	\$104,339	\$110,979	\$131,999	\$121,850	\$63,175	\$73,004	\$155,525	\$111,703	\$106,171	\$100,005	\$1,238,258
19		Riders:														
20		Gas Cost Uncollectible Charge	\$/Mcf	\$628	\$853	\$971	\$1,076	\$1,280	\$1,180	\$643	\$752	\$1,631	\$1,162	\$1,106	\$1,043	\$12,325
21		Total Revenue		\$68,545	\$92,444	\$105,310	\$112,055	\$133,279	\$123,030	\$63,818	\$73,756	\$157,157	\$112,865	\$107,277	\$101,047	\$1,250,583

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period _ Forecasted Period
Type of Filing: Original _ Update _ Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1 IS		Interruptible Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Accelerated Main Replacement Program	\$ 237.59	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$2,851
6		Volumes (Mcf) [1]														
7		First 30,000 Mcf		1,411.0	2,359.0	4,380.0	6,742.0	7,946.0	6,881.0	2,698.0	1,934.0	1,300.0	1,400.0	1,100.0	1,400.0	39,551.0
8		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
				1,411.0	2,359.0	4,380.0	6,742.0	7,946.0	6,881.0	2,698.0	1,934.0	1,300.0	1,400.0	1,100.0	1,400.0	39,551.0
9		Commodity Charge														
10		First 30,000 Mcf	\$/Mcf 0.5467	\$771	\$1,290	\$2,395	\$3,686	\$4,344	\$3,762	\$1,475	\$1,057	\$711	\$765	\$601	\$765	\$21,623
11		Over 30,000 Mcf	\$/Mcf 0.2905	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$771	\$1,290	\$2,395	\$3,686	\$4,344	\$3,762	\$1,475	\$1,057	\$711	\$765	\$601	\$765	\$21,623
12		Revenue Less Gas Cost		\$1,592	\$2,111	\$3,216	\$4,507	\$5,165	\$4,583	\$2,296	\$1,878	\$1,532	\$1,586	\$1,422	\$1,586	\$31,474
13		Gas Cost Revenue [2]	\$/Mcf	\$4,935	\$8,250	\$15,318	\$28,174	\$33,206	\$28,755	\$10,963	\$7,859	\$5,282	\$5,689	\$4,470	\$5,689	\$158,588
14		Revenue Excluding Riders		\$6,527	\$10,361	\$18,533	\$32,681	\$38,371	\$33,338	\$13,259	\$9,737	\$6,814	\$7,275	\$5,892	\$7,275	\$190,063
15		Riders:														
16		Gas Cost Uncollectible Charge	\$/Mcf	\$69	\$115	\$213	\$389	\$458	\$397	\$163	\$117	\$78	\$84	\$66	\$84	\$2,234
17		Total Revenue		\$6,596	\$10,475	\$18,747	\$33,070	\$38,829	\$33,735	\$13,422	\$9,854	\$6,893	\$7,360	\$5,958	\$7,360	\$192,297

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[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	IUS	Intrastate Utility Service - Wholesale														
2		WHOLESALE														
3		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
4		Customer Charge	\$ 331.50	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$663	\$7,956
5		Accelerated Main Replacement Program	\$ 41.38	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$993
6		Volumes (Mcf) [1]		429.0	1,154.0	861.0	1,150.0	4,460.0	2,271.0	930.0	662.0	418.0	415.0	435.0	659.0	13,844.0
7		Commodity Charge	\$/Mcf 0.7750	\$332	\$894	\$667	\$891	\$3,457	\$1,760	\$721	\$513	\$324	\$322	\$337	\$511	\$10,729
8																
9		Revenue Less Gas Cost		\$1,078	\$1,640	\$1,413	\$1,637	\$4,202	\$2,506	\$1,467	\$1,259	\$1,070	\$1,067	\$1,083	\$1,256	\$19,678
10		Gas Cost Revenue [2]	\$/Mcf	\$1,500	\$4,036	\$3,011	\$4,806	\$18,638	\$9,490	\$3,779	\$2,690	\$1,699	\$1,686	\$1,768	\$2,678	\$55,780
11		Revenue Excluding Riders		\$2,579	\$5,676	\$4,424	\$6,443	\$22,840	\$11,996	\$5,245	\$3,949	\$2,768	\$2,754	\$2,850	\$3,934	\$75,458
12		Riders:														
13		Gas Cost Uncollectible Charge	\$/Mcf	\$21	\$56	\$42	\$66	\$257	\$131	\$56	\$40	\$25	\$25	\$26	\$40	\$786
14		Total Revenue		\$2,599	\$5,732	\$4,466	\$6,509	\$23,097	\$12,127	\$5,302	\$3,989	\$2,793	\$2,779	\$2,877	\$3,974	\$76,244

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	GTR	GTS Choice - Residential														
2		RESIDENTIAL														
3		Customer Bills		26,562	26,375	26,476	26,281	26,111	25,955	27,057	26,917	26,858	26,507	26,317	26,185	317,401
4		Customer Charge	\$ 12.35	\$328,041	\$325,731	\$326,979	\$324,570	\$322,471	\$320,544	\$334,154	\$332,425	\$329,226	\$327,361	\$325,015	\$323,385	\$3,919,902
5		Accelerated Main Replacement Program	\$ 1.06	\$28,156	\$27,958	\$28,065	\$27,858	\$27,678	\$27,512	\$28,680	\$28,532	\$28,257	\$28,097	\$27,896	\$27,756	\$336,445
6		Volumes (Mcf) [1]		27,359.3	52,403.3	158,386.6	258,988.9	383,288.3	373,724.6	300,000.0	184,000.0	78,000.0	40,000.0	27,000.0	26,000.0	1,909,151.0
7		Commodity Charge	\$/Mcf 1.8715	\$51,203	\$98,073	\$296,421	\$484,698	\$717,324	\$699,426	\$561,450	\$344,356	\$145,977	\$74,860	\$50,531	\$48,659	\$3,572,976
8		Revenue Less Gas Cost		\$407,399	\$451,762	\$651,464	\$837,126	\$1,067,473	\$1,047,482	\$924,284	\$705,313	\$503,461	\$430,319	\$403,441	\$399,800	\$7,829,324
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Revenue Excluding Riders		\$407,399	\$451,762	\$651,464	\$837,126	\$1,067,473	\$1,047,482	\$924,284	\$705,313	\$503,461	\$430,319	\$403,441	\$399,800	\$7,829,324
11		Riders:														
12		Energy Efficiency Conservation Program	\$	\$20,187	\$20,045	\$20,122	\$19,974	\$19,844	(\$6,229)	(\$6,494)	(\$6,460)	(\$6,398)	(\$6,362)	(\$6,316)	(\$6,284)	\$55,629
13		EAP Recovery	\$/Mcf	1,521	2,914	8,806	14,400	21,311	20,779	18,450	11,316	4,797	2,460	1,661	1,599	110,013
14		Total Riders		\$21,708	\$22,959	\$28,928	\$34,373	\$41,155	\$14,550	\$11,956	\$4,856	(\$1,601)	(\$3,902)	(\$4,656)	(\$4,685)	\$165,642
15		Total Revenue		\$429,108	\$474,720	\$680,392	\$871,499	\$1,108,628	\$1,062,032	\$936,241	\$710,169	\$501,860	\$426,417	\$398,786	\$395,114	\$7,994,966

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
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Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	GTO	GTS Choice - Commercial														
2		COMMERCIAL														
3		Customer Bills		4,178	4,168	4,147	4,125	4,106	4,086	4,246	4,214	4,185	4,158	4,122	4,113	49,848
4		Customer Charge	\$ 25.13	\$104,993	\$104,742	\$104,214	\$103,661	\$103,184	\$102,681	\$106,702	\$105,898	\$105,169	\$104,491	\$103,586	\$103,360	\$1,252,680
5		Accelerated Main Replacement Program	\$ 3.98	\$16,628	\$16,589	\$16,505	\$16,418	\$16,342	\$16,262	\$16,899	\$16,772	\$16,656	\$16,549	\$16,406	\$16,370	\$198,395
6		Volumes (Mcf) [1]														
7		First 50 Mcf		28,938.2	37,474.1	71,366.9	95,844.1	120,817.9	121,312.7	99,958.5	64,545.7	44,893.5	32,565.6	30,064.6	29,298.9	777,080.7
8		Next 350 Mcf		20,147.7	27,341.5	58,467.7	95,276.7	152,001.1	149,340.2	103,445.8	65,665.0	36,820.8	28,060.7	24,176.3	23,420.6	784,184.1
9		Next 600 Mcf		4,302.3	5,989.5	13,280.2	21,219.1	36,764.1	34,531.6	20,699.9	13,724.9	5,926.7	5,172.1	4,595.8	4,259.8	170,466.0
10		Over 1,000 Mcf		582.5	1,046.7	4,616.1	8,552.4	26,657.8	30,543.7	21,893.4	8,055.9	2,357.0	1,197.5	1,172.5	1,026.3	107,681.8
				53,950.7	71,851.8	147,730.9	220,892.3	336,240.9	335,728.2	245,997.6	151,991.5	89,998.0	66,995.9	60,009.2	58,005.6	1,839,392.6
11		Commodity Charge														
12		First 50 Mcf	\$/Mcf 1.8715	\$54,158	\$70,133	\$133,563	\$179,372	\$226,111	\$227,037	\$187,072	\$120,797	\$84,018	\$60,947	\$56,266	\$54,833	\$1,454,307
13		Next 350 Mcf	\$/Mcf 1.8153	36,574	49,633	106,136	172,956	275,928	271,097	187,785	119,202	66,841	50,939	43,887	42,515	1,423,493
14		Next 600 Mcf	\$/Mcf 1.7286	7,441	10,359	22,989	36,701	63,587	59,726	35,803	23,739	10,251	8,946	7,949	7,368	294,838
15		Over 1,000 Mcf	\$/Mcf 1.5802	889	1,654	7,294	13,515	42,125	48,265	34,596	12,730	3,725	1,892	1,853	1,622	170,159
				\$99,062	\$131,779	\$269,963	\$402,543	\$607,750	\$606,125	\$445,256	\$276,467	\$164,834	\$122,723	\$109,955	\$106,338	\$3,342,796
16		Revenue Less Gas Cost		\$220,684	\$253,110	\$390,683	\$522,622	\$727,276	\$725,068	\$568,857	\$399,137	\$286,660	\$243,762	\$229,946	\$226,067	\$4,793,872
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$220,684	\$253,110	\$390,683	\$522,622	\$727,276	\$725,068	\$568,857	\$399,137	\$286,660	\$243,762	\$229,946	\$226,067	\$4,793,872

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	GTO	GTS Choice - Industrial														
2		INDUSTRIAL														
3		Customer Bills		12	12	12	12	12	12	12	13	12	12	12	13	146
4		Customer Charge	\$ 25.13	\$302	\$302	\$302	\$302	\$302	\$302	\$302	\$327	\$302	\$302	\$302	\$327	\$3,669
5		Accelerated Main Replacement Program	\$ 3.98	\$48	\$48	\$48	\$48	\$48	\$48	\$48	\$52	\$48	\$48	\$48	\$52	\$581
6		Volumes (Mcf) [1]														
7		First 50 Mcf		243.4	327.1	384.2	425.7	455.5	437.2	447.5	443.0	350.0	325.9	272.1	297.7	4,389.3
8		Next 350 Mcf		898.8	1,337.5	1,692.9	1,821.9	2,076.3	1,981.9	1,518.8	1,566.4	1,523.4	1,245.4	1,103.5	1,140.2	17,907.0
9		Next 600 Mcf		600.0	600.0	1,800.0	1,850.7	1,947.3	2,037.3	1,581.3	788.9	807.3	1,160.8	936.1	725.2	14,832.9
10		Over 1,000 Mcf		494.9	559.8	956.5	1,753.6	3,749.8	2,941.7	452.5	1,203.6	1,319.4	1,268.0	1,688.3	1,836.9	18,225.0
				2,237.1	2,824.4	4,813.6	5,851.9	8,228.9	7,398.1	4,000.1	3,999.9	4,000.1	4,000.1	4,000.0	4,000.0	55,354.2
11		Commodity Charge														
12		First 50 Mcf	\$/Mcf 1.8715	\$456	\$612	\$682	\$797	\$852	\$818	\$838	\$829	\$655	\$610	\$509	\$557	\$8,215
13		Next 350 Mcf	\$/Mcf 1.8153	1,632	2,428	3,073	3,307	3,769	3,598	2,757	2,843	2,765	2,281	2,003	2,070	32,507
14		Next 600 Mcf	\$/Mcf 1.7296	1,038	1,038	3,113	3,201	3,368	3,524	2,735	1,361	1,396	2,008	1,619	1,254	25,655
15		Over 1,000 Mcf	\$/Mcf 1.5802	782	885	1,511	2,771	5,925	4,648	715	1,902	2,085	2,004	2,868	2,903	28,799
				\$3,907	\$4,962	\$8,379	\$10,076	\$13,915	\$12,588	\$7,045	\$6,936	\$6,902	\$6,882	\$6,799	\$6,784	\$95,175
16		Revenue Less Gas Cost		\$4,256	\$5,312	\$8,729	\$10,425	\$14,264	\$12,937	\$7,394	\$7,314	\$7,251	\$7,231	\$7,149	\$7,162	\$99,425
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$4,256	\$5,312	\$8,729	\$10,425	\$14,264	\$12,937	\$7,394	\$7,314	\$7,251	\$7,231	\$7,149	\$7,162	\$99,425

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Total
				(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	DS	GTS Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		29	29	29	28	28	28	29	29	29	29	29	29	345
4		Customer Charge	\$ 583.39	\$16,918	\$16,918	\$16,918	\$16,335	\$16,335	\$16,335	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$201,270
5		Administrative Charge	\$ 55.90	\$1,621	\$1,621	\$1,621	\$1,565	\$1,565	\$1,565	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$19,286
6		Accelerated Main Replacement Program	\$ 237.59	\$6,890	\$6,890	\$6,890	\$6,653	\$6,653	\$6,653	\$6,890	\$6,890	\$6,890	\$6,890	\$6,890	\$6,890	\$81,969
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		84,564.0	116,511.0	151,654.0	161,936.0	199,186.0	177,144.0	187,444.7	135,645.9	104,348.1	81,650.9	85,980.7	96,902.8	1,582,968.1
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
				84,564.0	116,511.0	151,654.0	161,936.0	199,186.0	177,144.0	187,444.7	135,645.9	104,348.1	81,650.9	85,980.7	96,902.8	1,582,968.1
10		Commodity Charge														
11		First 30,000 Mcf	\$/Mcf 0.5467	\$46,231	\$63,697	\$82,909	\$88,530	\$108,895	\$96,845	\$102,476	\$74,158	\$57,047	\$44,639	\$47,006	\$52,977	\$865,409
12		Over 30,000 Mcf	\$/Mcf 0.2905	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$46,231	\$63,697	\$82,909	\$88,530	\$108,895	\$96,845	\$102,476	\$74,158	\$57,047	\$44,639	\$47,006	\$52,977	\$865,409
13		Revenue Less Gas Cost		\$71,661	\$89,126	\$108,339	\$113,083	\$133,448	\$121,397	\$127,906	\$99,587	\$82,477	\$70,068	\$72,435	\$78,406	\$1,167,932
14		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$71,661	\$89,126	\$108,339	\$113,083	\$133,448	\$121,397	\$127,906	\$99,587	\$82,477	\$70,068	\$72,435	\$78,406	\$1,167,932

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Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)	
1	DS	GTS Delivery Service - Industrial															
2		INDUSTRIAL															
3		Customer Bills		37	37	37	37	37	37	37	36	37	37	37	37	443	
4		Customer Charge	\$	583.39	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,002	\$21,585	\$21,585	\$21,585	\$21,585	\$258,442	
5		Administrative Charge	\$	55.90	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,012	\$2,068	\$2,068	\$2,068	\$2,068	\$24,764	
6		Accelerated Main Replacement Program	\$	237.59	\$8,791	\$8,791	\$8,791	\$8,791	\$8,791	\$8,791	\$8,553	\$8,791	\$8,791	\$8,791	\$8,791	\$105,252	
7		Volumes (Mcf) [1]															
8		First 30,000 Mcf		291,977.0	344,991.0	356,647.0	347,580.0	399,158.0	371,869.0	374,898.6	322,336.4	292,940.1	265,077.7	247,423.9	272,158.4	3,887,057.1	
9		Over 30,000 Mcf		74,012.0	158,411.0	190,964.0	177,676.0	315,338.0	284,032.0	176,542.0	120,553.0	103,819.0	79,691.0	71,346.0	80,882.0	1,813,266.0	
				365,989.0	503,402.0	547,611.0	525,256.0	714,496.0	635,901.0	551,440.6	442,889.4	396,759.1	344,768.7	318,769.9	353,040.4	5,700,323.1	
10		Commodity Charge															
11		First 30,000 Mcf	\$/Mcf	0.5467	\$159,624	\$188,607	\$194,979	\$190,022	\$218,220	\$203,301	\$204,957	\$176,221	\$160,150	\$144,918	\$135,267	\$148,789	\$2,125,054
12		Over 30,000 Mcf	\$/Mcf	0.2905	21,500	48,018	55,475	51,615	91,606	76,701	51,285	35,021	30,158	23,150	20,728	23,496	528,754
				\$181,124	\$234,625	\$250,454	\$241,637	\$309,825	\$280,002	\$256,243	\$211,242	\$190,310	\$168,068	\$155,993	\$172,285	\$2,651,808	
13		Revenue Less Gas Cost		\$213,569	\$267,070	\$282,899	\$274,081	\$342,270	\$312,447	\$288,687	\$242,810	\$222,754	\$200,513	\$188,437	\$204,730	\$3,040,266	
14		Gas Cost Revenue	\$/Mcf	0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15		Total Revenue		\$213,569	\$267,070	\$282,899	\$274,081	\$342,270	\$312,447	\$288,687	\$242,810	\$222,754	\$200,513	\$188,437	\$204,730	\$3,040,266	

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Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		15	15	15	16	16	15	16	16	16	17	16	16	189
4		Customer Charge	\$ 25.13	\$377	\$377	\$377	\$402	\$402	\$377	\$402	\$402	\$402	\$427	\$402	\$402	\$4,750
5		Administrative Charge	\$ 55.90	\$839	\$839	\$839	\$894	\$894	\$839	\$894	\$894	\$894	\$950	\$894	\$894	\$10,565
6		Accelerated Main Replacement Program	\$ 3.98	\$60	\$60	\$60	\$64	\$64	\$60	\$64	\$64	\$64	\$68	\$64	\$64	\$752
7		Volumes (Mcf) [1]														
8		First 50 Mcf		750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	9,000.0
9		Next 350 Mcf		4,865.0	4,813.0	5,016.0	5,250.0	5,250.0	5,250.0	5,250.0	5,081.1	4,860.3	4,614.9	4,491.2	5,044.9	59,786.4
10		Next 600 Mcf		5,014.0	6,678.0	7,432.0	7,796.0	8,275.0	8,097.0	8,263.9	7,759.4	6,519.5	5,615.3	5,698.3	6,000.5	83,148.9
11		Over 1,000 Mcf		<u>1,095.0</u>	<u>2,789.0</u>	<u>7,260.0</u>	<u>12,904.0</u>	<u>17,583.0</u>	<u>17,043.0</u>	<u>21,345.0</u>	<u>10,487.0</u>	<u>6,742.6</u>	<u>2,499.6</u>	<u>4,255.1</u>	<u>4,789.6</u>	<u>108,771.9</u>
				11,724.0	15,029.0	20,458.0	26,700.0	31,858.0	31,140.0	35,608.9	24,077.5	18,872.4	13,479.8	15,194.6	16,565.0	260,707.2
12		Commodity Charge														
13		First 50 Mcf	\$/Mcf 1.8715	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$1,404	\$16,844
14		Next 350 Mcf	\$/Mcf 1.8153	8,831	8,737	9,106	9,530	9,530	9,530	9,530	9,224	8,823	8,377	8,153	9,158	108,530
15		Next 600 Mcf	\$/Mcf 1.7296	8,672	11,550	12,854	13,484	14,312	14,005	14,293	13,421	11,276	9,712	9,856	10,378	143,814
16		Over 1,000 Mcf	\$/Mcf 1.5802	<u>1,739</u>	<u>4,406</u>	<u>11,472</u>	<u>20,391</u>	<u>27,785</u>	<u>26,931</u>	<u>33,729</u>	<u>16,572</u>	<u>10,655</u>	<u>3,950</u>	<u>6,724</u>	<u>7,537</u>	<u>171,881</u>
				\$20,638	\$26,097	\$34,836	\$44,809	\$53,031	\$51,870	\$58,957	\$40,620	\$32,157	\$23,443	\$26,136	\$28,477	\$441,070
17		Revenue Less Gas Cost		\$21,913	\$27,372	\$36,111	\$46,169	\$54,391	\$53,145	\$60,317	\$41,980	\$33,517	\$24,888	\$27,496	\$29,837	\$457,136
18		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue		<u>\$21,913</u>	<u>\$27,372</u>	<u>\$36,111</u>	<u>\$46,169</u>	<u>\$54,391</u>	<u>\$53,145</u>	<u>\$60,317</u>	<u>\$41,980</u>	<u>\$33,517</u>	<u>\$24,888</u>	<u>\$27,496</u>	<u>\$29,837</u>	<u>\$457,136</u>

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

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Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)	
1	GDS	GTS Grandfathered Delivery Service - Industrial															
2		INDUSTRIAL															
3		Customer Bills		17	17	17	18	18	18	18	18	18	18	18	18	213	
4		Customer Charge	\$	25.13	\$427	\$427	\$452	\$452	\$452	\$452	\$452	\$452	\$452	\$452	\$452	\$5,353	
5		Administrative Charge	\$	55.90	\$950	\$950	\$1,006	\$1,006	\$1,006	\$1,006	\$1,006	\$1,006	\$1,006	\$1,006	\$1,006	\$11,907	
6		Accelerated Main Replacement Program	\$	3.98	\$68	\$68	\$72	\$72	\$72	\$72	\$72	\$72	\$72	\$72	\$72	\$848	
7		Volumes (Mcf) [1]															
8		First 50 Mcf		797.0	814.0	850.0	850.0	800.0	850.0	850.0	850.0	755.8	700.0	636.7	678.9	9,432.4	
9		Next 350 Mcf		3,823.0	4,449.0	5,547.0	5,605.0	5,600.0	5,617.0	5,827.2	5,000.7	4,400.2	3,547.2	3,559.3	3,484.3	56,459.9	
10		Next 600 Mcf		4,594.0	5,120.0	7,713.0	7,898.0	8,469.0	9,130.0	8,749.7	6,068.0	4,752.8	4,123.6	4,404.2	4,224.5	75,246.8	
11		Over 1,000 Mcf		<u>3,641.0</u>	<u>5,861.0</u>	<u>9,778.0</u>	<u>11,151.0</u>	<u>17,442.0</u>	<u>14,446.0</u>	<u>13,953.7</u>	<u>8,851.8</u>	<u>6,177.2</u>	<u>7,251.5</u>	<u>5,220.9</u>	<u>5,090.8</u>	<u>108,864.9</u>	
				12,855.0	16,244.0	23,888.0	25,504.0	32,311.0	30,043.0	29,380.6	20,770.5	16,086.0	15,622.3	13,821.1	13,478.5	250,004.0	
12		Commodity Charge															
13		First 50 Mcf	\$/Mcf	1.8715	\$1,492	\$1,523	\$1,591	\$1,591	\$1,497	\$1,591	\$1,591	\$1,591	\$1,414	\$1,310	\$1,192	\$1,271	\$17,653
14		Next 350 Mcf	\$/Mcf	1.8153	6,940	8,076	10,069	10,175	10,166	10,197	10,578	9,078	7,988	6,439	6,461	6,325	102,492
15		Next 600 Mcf	\$/Mcf	1.7296	7,946	8,858	13,340	13,660	14,648	15,791	15,133	10,495	8,220	7,132	7,618	7,307	130,147
16		Over 1,000 Mcf	\$/Mcf	1.5802	<u>5,754</u>	<u>9,262</u>	<u>15,451</u>	<u>17,621</u>	<u>27,562</u>	<u>22,828</u>	<u>22,050</u>	<u>13,988</u>	<u>9,761</u>	<u>11,459</u>	<u>8,250</u>	<u>8,044</u>	172,028
				\$22,131	\$27,717	\$40,452	\$43,047	\$53,873	\$50,406	\$49,352	\$35,151	\$27,384	\$26,340	\$23,520	\$22,947	\$422,320	
17		Revenue Less Gas Cost		\$23,576	\$29,162	\$41,897	\$44,577	\$55,403	\$51,936	\$50,882	\$36,682	\$28,914	\$27,870	\$25,051	\$24,477	\$440,427	
18		Gas Cost Revenue	\$/Mcf	0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
19		Total Revenue		\$23,576	\$29,162	\$41,897	\$44,577	\$55,403	\$51,936	\$50,882	\$36,682	\$28,914	\$27,870	\$25,051	\$24,477	\$440,427	

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	DS3	GTS Main Line Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$ 200.00	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
5		Administrative Charge	\$ 55.90	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$2,012
6		Volumes (Mcf)[1]		61,723.0	63,876.0	48,254.0	67,732.0	91,494.0	59,870.0	67,334.0	60,027.0	64,435.0	60,839.0	61,599.0	62,335.0	769,518.0
7		Commodity Charge	\$/Mcf 0.0858	\$5,296	\$5,481	\$4,140	\$5,811	\$7,850	\$5,137	\$5,777	\$5,150	\$5,529	\$5,220	\$5,285	\$5,348	\$86,025
8		Revenue Less Gas Cost		\$6,064	\$6,248	\$4,908	\$6,579	\$8,618	\$5,905	\$6,545	\$5,918	\$6,296	\$5,988	\$6,053	\$6,116	\$75,237
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$6,064	\$6,248	\$4,908	\$6,579	\$8,618	\$5,905	\$6,545	\$5,918	\$6,296	\$5,988	\$6,053	\$6,116	\$75,237

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Total
				(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	FX1	GTS Flex Rate - Commercial														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
6		Volumes (Mcf) [1]		41,148.0	55,916.0	80,837.0	97,301.0	91,874.0	98,863.0	62,836.0	25,000.0	20,000.0	18,400.0	9,200.0	9,100.0	610,475.0
7		Commodity Charge	\$/Mcf 0.1250	\$5,144	\$6,990	\$10,105	\$12,163	\$11,484	\$12,358	\$7,855	\$3,125	\$2,500	\$2,300	\$1,150	\$1,138	\$76,309
8		Revenue Less Gas Cost		\$5,783	\$7,629	\$10,744	\$12,802	\$12,124	\$12,997	\$8,494	\$3,764	\$3,139	\$2,939	\$1,789	\$1,777	\$83,981
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$5,783	\$7,629	\$10,744	\$12,802	\$12,124	\$12,997	\$8,494	\$3,764	\$3,139	\$2,939	\$1,789	\$1,777	\$83,981

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	FX2	GTS Flex Rate - Commercial														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
6		Volumes (Mcf) [1]		27.0	250.0	1,113.0	2,155.0	33,983.0	135,933.0	16,000.0	31,000.0	18,000.0	16,000.0	16,000.0	20,000.0	290,461.0
7		Commodity Charge	\$/Mcf 0.1250	\$3	\$31	\$139	\$269	\$4,248	\$16,992	\$2,000	\$3,875	\$2,250	\$2,000	\$2,000	\$2,500	\$36,308
8		Revenue Less Gas Cost		\$643	\$671	\$778	\$909	\$4,887	\$17,631	\$2,639	\$4,514	\$2,889	\$2,639	\$2,639	\$3,139	\$43,979
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$643	\$671	\$778	\$909	\$4,887	\$17,631	\$2,639	\$4,514	\$2,889	\$2,639	\$2,639	\$3,139	\$43,979

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	FX5	GTS Flex Rate - Industrial														
2		INDUSTRIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$ 200.00	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
5		Administrative Charge	\$ 55.90	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$2,012
6		Volumes (Mcf) [1]		347,186.0	375,104.0	402,007.0	389,461.0	509,698.0	480,989.0	319,547.0	310,391.0	268,000.0	230,000.0	220,000.0	230,000.0	4,082,383.0
7		Commodity Charge	\$/Mcf 0.0858	\$29,789	\$32,184	\$34,492	\$33,416	\$43,732	\$41,269	\$27,417	\$26,632	\$22,994	\$19,734	\$18,876	\$19,734	\$350,268
8		Revenue Less Gas Cost		\$30,556	\$32,952	\$35,260	\$34,183	\$44,500	\$42,037	\$28,185	\$27,399	\$23,762	\$20,502	\$19,644	\$20,502	\$359,481
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$30,556	\$32,952	\$35,260	\$34,183	\$44,500	\$42,037	\$28,185	\$27,399	\$23,762	\$20,502	\$19,644	\$20,502	\$359,481

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period _ Forecasted Period
Type of Filing: Original _ Update _ Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	FX7	GTS Flex Rate - Industrial														
2		INDUSTRIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
6		Volumes (Mcf) [1]														
7		First 25,000 Mcf		25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	300,000.0
8		Over 25,000 Mcf		8,984.0	14,448.0	7,755.0	12,647.0	19,077.0	1,389.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	154,300.0
9		Commodity Charge		33,984.0	39,448.0	32,755.0	37,647.0	44,077.0	26,389.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	454,300.0
10		First 25,000 Mcf	\$/Mcf 0.4900	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$147,000
11		Over 25,000 Mcf	\$/Mcf 0.2700	2,426	3,901	2,094	3,415	5,151	375	4,050	4,050	4,050	4,050	4,050	4,050	41,661
				\$14,876	\$16,151	\$14,344	\$15,665	\$17,401	\$12,625	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$188,661
12		Revenue Less Gas Cost		\$15,315	\$16,790	\$14,983	\$16,304	\$18,040	\$13,264	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$196,332
13		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Revenue		\$15,315	\$16,790	\$14,983	\$16,304	\$18,040	\$13,264	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$196,332

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

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Witness: C. E. Notestone

Line No.	Rate Code	Class/Description	Most Current Rates	Sep-12	Oct-12	Nov-12	Dec-12	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
1	SAS	GTS Special Agency Service														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
6		Accelerated Main Replacement Program	\$ 237.59	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$238	\$2,851
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		2,729.0	4,094.0	7,146.0	8,096.0	9,381.0	9,097.0	6,623.0	3,000.0	1,941.0	1,200.0	1,100.0	1,100.0	55,507.0
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
				2,729.0	4,094.0	7,146.0	8,096.0	9,381.0	9,097.0	6,623.0	3,000.0	1,941.0	1,200.0	1,100.0	1,100.0	55,507.0
10		Commodity Charge														
11		First 30,000 Mcf	\$/Mcf 0.5467	\$1,492	\$2,238	\$3,907	\$4,426	\$5,129	\$4,973	\$3,621	\$1,640	\$1,061	\$656	\$601	\$601	\$30,346
12		Over 30,000 Mcf	\$/Mcf 0.2905	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$1,492	\$2,238	\$3,907	\$4,426	\$5,129	\$4,973	\$3,621	\$1,640	\$1,061	\$656	\$601	\$601	\$30,346
13		Revenue Less Gas Cost		\$2,369	\$3,115	\$4,784	\$5,303	\$6,005	\$5,850	\$4,498	\$2,517	\$1,938	\$1,533	\$1,478	\$1,478	\$40,868
14		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$2,369	\$3,115	\$4,784	\$5,303	\$6,005	\$5,850	\$4,498	\$2,517	\$1,938	\$1,533	\$1,478	\$1,478	\$40,868

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Most Current Rates
For the 12 Months Ended August 31, 2013
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
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Witness: C. E. Notestone

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Sep-12 (D)	Oct-12 (E)	Nov-12 (F)	Dec-12 (G)	Jan-13 (H)	Feb-13 (I)	Mar-13 (J)	Apr-13 (K)	May-13 (L)	Jun-13 (M)	Jul-13 (N)	Aug-13 (O)	Total (P)
1	SC3	GTS Special Rate - Industrial														
2		INDUSTRIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
6		Volumes (Mcf) [1]														
7		First 150,000 Mcf		150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	1,800,000.0
8		Over 150,000 Mcf		<u>229,972.0</u>	<u>195,424.0</u>	<u>257,916.0</u>	<u>297,630.0</u>	<u>290,689.0</u>	<u>285,406.0</u>	<u>281,429.0</u>	<u>275,388.0</u>	<u>200,000.0</u>	<u>239,610.0</u>	<u>150,650.0</u>	<u>186,636.0</u>	<u>2,890,750.0</u>
				379,972.0	345,424.0	407,916.0	447,630.0	440,689.0	435,406.0	431,429.0	425,388.0	350,000.0	389,610.0	300,650.0	336,636.0	4,690,750.0
9		Commodity Charge														
10		First 150,000 Mcf	\$/Mcf 0.2900	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$522,000
11		Over 150,000 Mcf	\$/Mcf 0.1600	<u>36,796</u>	<u>31,268</u>	<u>41,267</u>	<u>47,621</u>	<u>46,510</u>	<u>45,665</u>	<u>45,029</u>	<u>44,062</u>	<u>32,000</u>	<u>38,338</u>	<u>24,104</u>	<u>29,862</u>	<u>462,520</u>
				\$80,296	\$74,768	\$84,767	\$91,121	\$90,010	\$89,165	\$88,529	\$87,562	\$75,500	\$81,638	\$67,604	\$73,362	\$984,520
12		Revenue Less Gas Cost		\$80,935	\$75,407	\$85,406	\$91,760	\$90,650	\$89,804	\$89,168	\$88,201	\$76,139	\$82,477	\$68,243	\$74,001	\$992,191
13		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Revenue		<u>\$80,935</u>	<u>\$75,407</u>	<u>\$85,406</u>	<u>\$91,760</u>	<u>\$90,650</u>	<u>\$89,804</u>	<u>\$89,168</u>	<u>\$88,201</u>	<u>\$76,139</u>	<u>\$82,477</u>	<u>\$68,243</u>	<u>\$74,001</u>	<u>\$992,191</u>

[1] Reflects actual physical flow volumes for September 2012 through February 2013 and forecasted volumes for March through August 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.3
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Witness: C. E. Notestone

Proposed Annualized

Line	FERC No.	Acct (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1			<u>Operating Revenue</u>														
2			<u>Sales of Gas</u>														
3	480		Residential Sales Revenue	\$10,411,221	\$9,962,938	\$7,978,110	\$5,555,412	\$3,345,933	\$2,538,533	\$2,257,843	\$2,240,024	\$2,255,458	\$2,599,012	\$4,130,938	\$7,355,034	\$60,630,455	
4	481.1		Commercial Sales Revenue	4,445,850	4,182,644	3,033,446	1,993,062	1,104,649	855,411	742,413	644,932	720,628	760,964	1,290,998	2,860,410	22,635,406	
5	481.2		Industrial Sales Revenue	101,485	88,597	83,091	90,398	178,606	130,620	107,118	89,710	77,657	72,284	62,519	91,444	1,173,529	
8	483		Public Utilities	<u>23,915</u>	<u>12,645</u>	<u>5,742</u>	<u>4,362</u>	<u>3,106</u>	<u>3,090</u>	<u>3,193</u>	<u>4,347</u>	<u>3,163</u>	<u>6,895</u>	<u>5,387</u>	<u>6,874</u>	<u>82,718</u>	
6			Total Sales of Gas	\$14,982,470	\$14,246,824	\$11,100,389	\$7,643,234	\$4,632,294	\$3,527,654	\$3,110,567	\$2,979,012	\$3,056,905	\$3,439,154	\$5,489,842	\$10,313,763	\$84,522,107	
7			<u>Other Operating Revenue</u>														
9	489		Transportation Revenue - Residential	\$1,513,483	\$1,461,791	\$1,227,146	\$940,363	\$676,325	\$578,862	\$545,523	\$540,637	\$542,784	\$586,345	\$768,821	\$1,151,972	\$10,534,052	
10	489		Transportation Revenue - Commercial	1,244,842	1,134,754	967,667	678,892	501,984	420,140	407,204	411,054	438,134	506,808	662,900	982,890	8,357,270	
11	489		Transportation Revenue - Industrial	575,786	529,093	504,090	448,300	399,509	369,565	359,994	377,510	393,053	437,240	476,938	516,463	5,385,541	
12	487		Forfeited Discounts	47,196	65,422	64,230	58,738	35,842	26,311	19,576	20,758	22,906	10,204	18,020	30,109	419,312	
13	488		Miscellaneous Service Revenue	9,044	11,894	11,344	14,283	9,171	10,400	10,454	7,630	8,917	18,547	18,091	9,849	139,623	
14	493		Rent from Gas Property	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,201	16,623	
15	495		Non-Traditional Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	495		Other Gas Revenues - Other	<u>62,345</u>	<u>55,342</u>	<u>46,134</u>	<u>30,157</u>	<u>25,572</u>	<u>15,548</u>	<u>20,557</u>	<u>13,729</u>	<u>15,418</u>	<u>16,272</u>	<u>24,405</u>	<u>43,119</u>	<u>368,597</u>	
17			Total Other Operating Revenue	\$3,454,098	\$3,259,697	\$2,822,012	\$2,170,133	\$1,649,805	\$1,422,227	\$1,364,710	\$1,372,720	\$1,422,613	\$1,576,819	\$1,970,578	\$2,735,604	\$25,221,017	
18			Total Operating Revenue	\$18,436,569	\$17,506,521	\$13,922,401	\$9,813,367	\$6,282,099	\$4,949,882	\$4,475,277	\$4,351,732	\$4,479,518	\$5,015,973	\$7,460,419	\$13,049,367	\$109,743,125	

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: ___ Base Period X Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1		Sales Service														
2	GSR	General Service - Residential														
3		Bills		94,583	94,865	94,973	94,582	93,876	93,255	92,651	92,396	91,801	91,902	92,933	93,663	1,121,480
4		Volumes	[1]	1,319,015.8	1,250,171.9	948,388.9	581,454.2	247,810.5	128,905.6	85,931.8	83,945.6	87,935.1	139,834.1	369,638.8	857,359.4	6,098,391.7
5		Revenue Less Gas Cost	\$	\$5,048,367	\$4,880,168	\$4,122,250	\$3,191,169	\$2,338,163	\$2,022,385	\$1,908,184	\$1,898,526	\$1,897,707	\$2,030,233	\$2,627,707	\$3,869,117	\$35,833,975
6		Gas Cost	\$	\$5,359,689	\$5,079,949	\$3,853,683	\$2,362,681	\$1,006,953	\$515,668	\$349,175	\$341,105	\$357,315	\$568,202	\$1,501,990	\$3,483,794	\$24,780,205
7		Total Revenue	[2]	\$10,408,056	\$9,960,116	\$7,975,934	\$5,553,850	\$3,345,116	\$2,538,053	\$2,257,359	\$2,239,631	\$2,255,022	\$2,598,435	\$4,129,697	\$7,352,912	\$60,614,180
8	G1C	LG&E Commercial														
9		Bills		4	4	4	4	4	4	4	4	4	4	4	4	48
10		Volumes	[1]	722.9	626.5	387.0	196.9	97.1	48.7	31.9	24.8	29.1	25.5	119.3	397.6	2,707.3
11		Revenue Less Gas Cost	\$	\$1,668	\$1,464	\$958	\$556	\$346	\$243	\$207	\$192	\$202	\$194	\$392	\$980	\$7,402
12		Gas Cost	\$	\$2,937	\$2,546	\$1,573	\$600	\$395	\$198	\$130	\$101	\$118	\$104	\$485	\$1,616	\$11,001
13		Total Revenue	[2]	\$4,605	\$4,010	\$2,531	\$1,356	\$740	\$441	\$337	\$293	\$320	\$298	\$877	\$2,596	\$18,403
14	G1R	LG&E Residential														
15		Bills		16	16	17	17	17	17	17	17	17	17	16	16	200
16		Volumes	[1]	394.0	350.2	281.1	171.5	78.3	32.4	34.8	21.7	27.6	43.2	135.5	254.2	1,804.5
17		Revenue Less Gas Cost	\$	\$1,324	\$1,201	\$964	\$712	\$450	\$321	\$327	\$291	\$307	\$351	\$597	\$931	\$7,776
18		Gas Cost	\$	\$1,601	\$1,423	\$1,061	\$697	\$318	\$132	\$141	\$98	\$112	\$176	\$551	\$1,033	\$7,332
19		Total Revenue	[2]	\$2,925	\$2,624	\$2,025	\$1,409	\$768	\$452	\$469	\$379	\$419	\$527	\$1,148	\$1,964	\$15,108
20	IN3	Inland Gas General Service - Residential														
21		Bills		9	9	9	9	9	9	9	9	9	9	9	9	108
22		Volumes	[1]	193.7	179.5	121.5	101.8	42.4	23.4	12.6	12.1	14.9	35.6	71.1	136.8	945.4
23		Revenue Less Gas Cost	\$	\$77	\$72	\$49	\$41	\$17	\$9	\$5	\$5	\$6	\$14	\$28	\$55	\$378
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$77	\$72	\$49	\$41	\$17	\$9	\$5	\$5	\$6	\$14	\$28	\$55	\$378
26	IN3	Inland Gas General Service - Commercial														
27		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
28		Volumes	[1]	16.1	13.2	6.8	4.5	1.4	0.3	0.3	0.2	0.3	1.1	3.9	10.1	58.2
29		Revenue Less Gas Cost	\$	\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$2	\$4	\$23
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$2	\$4	\$23
32	IN4	Inland Gas General Service - Residential														
33		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
34		Volumes	[1]	20.6	17.2	14.2	16.3	7.3	5.2	3.2	1.8	2.8	5.2	8.4	15.2	117.4
35		Revenue Less Gas Cost	\$	\$11	\$9	\$6	\$9	\$4	\$3	\$2	\$1	\$2	\$3	\$5	\$8	\$65
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$11	\$9	\$6	\$9	\$4	\$3	\$2	\$1	\$2	\$3	\$5	\$8	\$65
38	IN5	Inland Gas General Service - Residential														
39		Bills		3	3	4	4	4	4	4	4	4	4	5	4	47
40		Volumes	[1]	63.8	57.0	67.3	46.6	24.5	10.7	6.4	5.9	5.7	14.8	29.2	44.2	376.1
41		Revenue Less Gas Cost	\$	\$38	\$34	\$40	\$28	\$15	\$6	\$4	\$4	\$3	\$9	\$18	\$27	\$226
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$38	\$34	\$40	\$28	\$15	\$6	\$4	\$4	\$3	\$9	\$18	\$27	\$226

[1] Reflects Normalized Volumes.
[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

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Type of Filing: X Original __ Update __ Revised
Work Paper Reference No(s):
12 Months Forecasted

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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1		Sales Service														
2	LG2	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes	[1]	144.6	113.6	62.7	62.3	6.9	2.6	2.0	2.0	2.0	22.5	54.7	84.6	560.5
5		Revenue Less Gas Cost	\$	\$51	\$40	\$22	\$22	\$2	\$1	\$1	\$1	\$1	\$8	\$19	\$30	\$196
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$51	\$40	\$22	\$22	\$2	\$1	\$1	\$1	\$1	\$8	\$19	\$30	\$196
8	LG2	LG&E Commercial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes	[1]	187.9	119.6	96.9	75.9	18.7	12.8	11.3	8.0	11.1	14.3	60.4	114.6	731.5
11		Revenue Less Gas Cost	\$	\$66	\$42	\$34	\$27	\$7	\$4	\$4	\$3	\$4	\$5	\$21	\$40	\$256
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$66	\$42	\$34	\$27	\$7	\$4	\$4	\$3	\$4	\$5	\$21	\$40	\$256
2	LG3	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes	[1]	108.3	54.9	38.7	115.9	19.3	9.5	9.2	7.5	8.1	39.1	43.3	66.0	519.8
5		Revenue Less Gas Cost	\$	\$38	\$20	\$14	\$41	\$7	\$4	\$4	\$3	\$3	\$14	\$16	\$24	\$188
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$38	\$20	\$14	\$41	\$7	\$4	\$4	\$3	\$3	\$14	\$16	\$24	\$188
8	LG4	LG&E Residential														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes	[1]	59.3	55.7	45.7	31.3	10.8	10.7	0.0	3.3	3.8	5.6	19.0	39.6	284.8
11		Revenue Less Gas Cost	\$	\$24	\$22	\$18	\$13	\$4	\$4	\$0	\$1	\$2	\$2	\$8	\$16	\$114
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$24	\$22	\$18	\$13	\$4	\$4	\$0	\$1	\$2	\$2	\$8	\$16	\$114
14	GSO	General Service - Commercial														
15		Bills		9,665	9,673	9,662	9,601	9,528	9,463	9,396	9,390	9,332	9,360	9,471	9,535	114,076
16		Volumes	[1]	630,066.6	589,237.2	411,506.4	251,741.6	114,908.1	76,948.1	59,958.4	44,973.5	56,955.5	62,982.1	143,815.2	365,481.9	2,828,574.6
17		Revenue Less Gas Cost	\$	\$1,880,960	\$1,784,280	\$1,358,764	\$968,750	\$636,985	\$542,295	\$498,437	\$461,890	\$488,871	\$504,740	\$705,719	\$1,291,403	\$11,123,093
18		Gas Cost	\$	\$2,560,213	\$2,394,306	\$1,672,115	\$1,022,927	\$466,918	\$312,671	\$243,635	\$182,745	\$231,433	\$255,921	\$584,379	\$1,566,367	\$11,493,630
19		Total Revenue	[2]	\$4,441,172	\$4,178,587	\$3,030,879	\$1,991,677	\$1,103,902	\$854,986	\$742,072	\$644,635	\$720,304	\$760,661	\$1,290,098	\$2,857,770	\$22,616,723
20	GSO	General Service - Industrial														
21		Bills		40	40	38	38	39	37	38	39	39	39	40	40	467
22		Volumes	[1]	10,537.3	9,378.7	10,660.1	12,465.0	27,055.1	19,273.7	15,806.2	12,822.4	10,994.0	10,127.2	7,689.2	9,511.2	156,320.1
23		Revenue Less Gas Cost	\$	\$26,473	\$23,794	\$26,496	\$30,064	\$61,970	\$45,132	\$37,132	\$30,437	\$26,283	\$24,433	\$19,399	\$23,981	\$375,593
24		Gas Cost	\$	\$42,817	\$38,109	\$43,316	\$50,650	\$109,936	\$78,317	\$64,227	\$52,103	\$44,673	\$41,151	\$31,244	\$38,648	\$635,191
25		Total Revenue	[2]	\$69,291	\$61,904	\$69,812	\$80,715	\$171,906	\$123,449	\$101,359	\$82,539	\$70,956	\$65,583	\$50,643	\$62,628	\$1,010,784
26	GST	General Service - Trans Fallback - Comm														
27		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
28		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.
[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1		Sales Service														
2	GST	General Service - Trans Fallback - Ind														
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	IST	Interruptible Service - Fallback - Commercial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	IST	Interruptible Service - Fallback - Industrial														
15		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
16		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IS	Interruptible Service - Industrial														
21		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Volumes	[1]	6,718.0	5,549.0	2,698.0	1,934.0	1,300.0	1,400.0	1,100.0	1,400.0	1,300.0	1,300.0	2,400.0	6,000.0	33,099.0
23		Revenue Less Gas Cost	\$	\$4,896	\$4,146	\$2,316	\$1,825	\$1,418	\$1,482	\$1,290	\$1,482	\$1,418	\$1,418	\$2,124	\$4,435	\$28,250
24		Gas Cost	\$	\$27,298	\$22,548	\$10,963	\$7,859	\$5,282	\$5,689	\$4,470	\$5,689	\$5,282	\$5,282	\$9,752	\$24,380	\$134,494
25		Total Revenue	[2]	\$32,194	\$26,694	\$13,279	\$9,684	\$6,700	\$7,171	\$5,759	\$7,171	\$6,700	\$6,700	\$11,876	\$28,816	\$162,745
26	IUS	Intrastate Utility Service - Wholesale														
27		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
28		Volumes	[1]	4,460.0	2,271.0	930.0	662.0	418.0	415.0	435.0	659.0	429.0	1,154.0	881.0	1,150.0	13,844.0
29		Revenue Less Gas Cost	\$	\$5,792	\$3,417	\$1,963	\$1,672	\$1,407	\$1,404	\$1,426	\$1,669	\$1,419	\$2,206	\$1,888	\$2,201	\$26,465
30		Gas Cost	\$	\$18,123	\$9,228	\$3,779	\$2,690	\$1,899	\$1,686	\$1,768	\$2,678	\$1,743	\$4,689	\$3,499	\$4,673	\$56,254
31		Total Revenue	[2]	\$23,915	\$12,645	\$5,742	\$4,362	\$3,106	\$3,090	\$3,193	\$4,347	\$3,163	\$6,895	\$5,387	\$6,874	\$82,718

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 40 for detail.

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Witness: C. E. Notestone

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1		Transportation Service														
2	GTR	GTS Choice - Residential														
3		Bills		26,893	26,930	26,917	26,780	26,523	26,375	26,188	26,057	26,038	26,102	26,399	26,624	317,826
4		Volumes	[1]	410,000.0	389,000.0	295,000.0	181,000.0	77,000.0	39,000.0	27,000.0	26,000.0	27,000.0	44,000.0	115,000.0	267,000.0	1,897,000.0
5		Revenue Less Gas Cost	\$	\$1,513,483	\$1,461,791	\$1,227,146	\$940,363	\$676,325	\$578,862	\$545,523	\$540,637	\$542,784	\$586,345	\$768,821	\$1,151,972	\$10,534,052
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$1,513,483	\$1,461,791	\$1,227,146	\$940,363	\$676,325	\$578,862	\$545,523	\$540,637	\$542,784	\$586,345	\$768,821	\$1,151,972	\$10,534,052
8	GTO	GTS Choice - Commercial														
9		Bills		4,214	4,211	4,214	4,183	4,155	4,129	4,094	4,085	4,070	4,086	4,119	4,157	49,717
10		Volumes	[1]	338,995.0	306,001.7	245,997.8	150,992.0	89,998.0	66,995.9	60,009.2	58,005.6	68,997.6	84,997.6	132,999.5	240,001.1	1,843,986.8
11		Revenue Less Gas Cost	\$	\$962,469	\$884,543	\$742,516	\$516,983	\$371,514	\$315,435	\$297,396	\$292,307	\$317,769	\$358,663	\$473,061	\$728,036	\$6,258,690
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$962,469	\$884,543	\$742,516	\$516,983	\$371,514	\$315,435	\$297,396	\$292,307	\$317,769	\$358,663	\$473,061	\$728,036	\$6,258,690
14	GTO	GTS Choice - Industrial														
15		Bills		12	12	12	13	12	12	12	12	12	12	12	12	145
16		Volumes	[1]	3,999.9	3,999.9	4,000.1	3,999.9	4,000.1	4,000.1	4,000.0	4,000.0	4,000.0	3,999.9	4,000.0	4,000.2	48,000.1
17		Revenue Less Gas Cost	\$	\$9,772	\$9,775	\$9,769	\$9,697	\$9,827	\$9,607	\$9,525	\$9,509	\$9,530	\$9,654	\$9,774	\$9,788	\$116,027
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$9,772	\$9,775	\$9,769	\$9,697	\$9,827	\$9,607	\$9,525	\$9,509	\$9,530	\$9,654	\$9,774	\$9,788	\$116,027
20	DS	GTS Delivery Service - Commercial														
21		Bills		29	29	29	29	29	29	29	29	29	29	29	29	348
22		Volumes	[1]	246,196.6	216,833.8	188,671.6	135,645.9	104,302.9	81,806.4	86,057.2	96,181.2	97,263.7	128,689.3	168,371.6	225,537.0	1,775,557.2
23		Revenue Less Gas Cost	\$	\$170,615	\$152,478	\$135,082	\$102,328	\$82,967	\$69,071	\$71,697	\$77,951	\$78,619	\$98,031	\$122,543	\$157,854	\$1,319,235
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$170,615	\$152,478	\$135,082	\$102,328	\$82,967	\$69,071	\$71,697	\$77,951	\$78,619	\$98,031	\$122,543	\$157,854	\$1,319,235
26	DS	GTS Delivery Service - Industrial														
27		Bills		37	37	37	37	37	37	37	37	37	37	37	37	444
28		Volumes	[1]	688,600.8	610,842.1	534,743.5	448,511.5	395,319.8	342,830.9	317,285.4	351,451.4	361,569.6	466,101.5	528,586.7	576,978.2	5,622,821.4
29		Revenue Less Gas Cost	\$	\$363,448	\$331,340	\$302,679	\$265,679	\$237,683	\$212,270	\$198,915	\$217,249	\$224,296	\$273,304	\$297,368	\$321,782	\$3,246,014
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$363,448	\$331,340	\$302,679	\$265,679	\$237,683	\$212,270	\$198,915	\$217,249	\$224,296	\$273,304	\$297,368	\$321,782	\$3,246,014
32	GDS	GTS Grandfathered Delivery Service - Commercial														
33		Bills		17	16	17	16	16	16	16	16	16	16	16	16	194
34		Volumes	[1]	46,409.3	40,871.0	35,963.2	24,077.5	18,859.5	13,519.8	15,215.4	16,390.5	15,836.1	20,310.6	26,728.4	40,486.2	314,667.5
35		Revenue Less Gas Cost	\$	\$104,069	\$92,057	\$81,575	\$55,817	\$44,364	\$32,695	\$36,322	\$39,020	\$37,869	\$47,726	\$61,545	\$91,248	\$724,308
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$104,069	\$92,057	\$81,575	\$55,817	\$44,364	\$32,695	\$36,322	\$39,020	\$37,869	\$47,726	\$61,545	\$91,248	\$724,308
38	GDS	GTS Grandfathered Delivery Service - Industrial														
39		Bills		18	18	18	18	18	17	17	17	17	17	17	17	209
40		Volumes	[1]	26,401.0	21,771.2	24,853.6	17,711.5	14,129.2	14,700.0	12,865.4	12,327.7	13,898.5	13,682.5	18,274.2	21,849.4	212,264.2
41		Revenue Less Gas Cost	\$	\$61,020	\$51,090	\$57,718	\$41,697	\$33,687	\$34,643	\$30,336	\$29,554	\$33,155	\$32,802	\$43,135	\$50,973	\$499,809
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$61,020	\$51,090	\$57,718	\$41,697	\$33,687	\$34,643	\$30,336	\$29,554	\$33,155	\$32,802	\$43,135	\$50,973	\$499,809

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.3
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Witness: C. E. Notestone

Proposed Annualized

Line No.	Rate Code	Class/Description	Proposed Rate	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
	(A)	(B)	(C)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(O)	(P)
1		Transportation Service														
2 DS3		GTS Main Line Service - Industrial														
3		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Volumes		64,169.0	57,391.0	67,334.0	60,027.0	64,435.0	60,839.0	61,599.0	62,335.0	61,372.0	69,028.0	69,788.0	68,966.0	767,283.0
5		Revenue Less Gas Cost	[1]	\$ 6,273	\$ 5,692	\$ 6,545	\$ 5,918	\$ 6,296	\$ 5,988	\$ 6,053	\$ 6,116	\$ 6,033	\$ 6,690	\$ 6,756	\$ 6,685	\$ 75,045
6		Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7		Total Revenue	[2]	\$ 6,273	\$ 5,692	\$ 6,545	\$ 5,918	\$ 6,296	\$ 5,988	\$ 6,053	\$ 6,116	\$ 6,033	\$ 6,690	\$ 6,756	\$ 6,685	\$ 75,045
8 FX1		GTS Flex Rate - Commercial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes	[1]	56,394.0	40,295.0	62,836.0	25,000.0	20,000.0	18,400.0	9,200.0	9,100.0	25,900.0	30,000.0	40,900.0	40,900.0	378,925.0
11		Revenue Less Gas Cost		\$ 7,689	\$ 5,676	\$ 8,494	\$ 3,764	\$ 3,139	\$ 2,939	\$ 1,789	\$ 1,777	\$ 3,877	\$ 4,389	\$ 5,752	\$ 5,752	\$ 55,037
12		Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13		Total Revenue	[2]	\$ 7,689	\$ 5,676	\$ 8,494	\$ 3,764	\$ 3,139	\$ 2,939	\$ 1,789	\$ 1,777	\$ 3,877	\$ 4,389	\$ 5,752	\$ 5,752	\$ 55,037
2 FX2		GTS Flex Rate - Commercial														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes	[1]	31,000.0	44,000.0	20,000.0	35,000.0	22,000.0	20,000.0	20,000.0	24,000.0	28,000.0	38,000.0	42,000.0	42,000.0	366,000.0
5		Revenue Less Gas Cost		\$ 4,514	\$ 6,139	\$ 3,139	\$ 5,014	\$ 3,389	\$ 3,139	\$ 3,139	\$ 3,639	\$ 4,139	\$ 5,389	\$ 5,889	\$ 5,889	\$ 53,421
6		Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
7		Total Revenue	[2]	\$ 4,514	\$ 6,139	\$ 3,139	\$ 5,014	\$ 3,389	\$ 3,139	\$ 3,139	\$ 3,639	\$ 4,139	\$ 5,389	\$ 5,889	\$ 5,889	\$ 53,421
8 FX5		GTS Flex Rate - Industrial														
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
10		Volumes	[1]	301,768.0	312,385.0	319,547.0	310,391.0	268,000.0	230,000.0	220,000.0	230,000.0	280,200.0	311,000.0	330,000.0	378,000.0	3,491,291.0
11		Revenue Less Gas Cost		\$ 26,659	\$ 27,570	\$ 28,185	\$ 27,399	\$ 23,762	\$ 20,502	\$ 19,644	\$ 20,502	\$ 24,809	\$ 27,452	\$ 29,082	\$ 33,200	\$ 308,765
12		Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13		Total Revenue	[2]	\$ 26,659	\$ 27,570	\$ 28,185	\$ 27,399	\$ 23,762	\$ 20,502	\$ 19,644	\$ 20,502	\$ 24,809	\$ 27,452	\$ 29,082	\$ 33,200	\$ 308,765
14 FX7		GTS Flex Rate - Industrial														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes	[1]	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	480,000.0
17		Revenue Less Gas Cost		\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 203,271
18		Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19		Total Revenue	[2]	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 16,939	\$ 203,271
20 SAS		GTS Special Agency Service														
21		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
22		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23		Revenue Less Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
24		Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
25		Total Revenue	[2]	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

[1] Reflects Normalized Volumes.
[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period __X_ Forecasted Period
Type of Filing: X Original __ Update __ Revised
Work Paper Reference No(s):
12 Months Forecasted

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Witness: C. E. Notestone

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1		Transportation Service														
2	SC3	GTS Special Rate - Industrial														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes	[1]	418,880.0	377,550.0	368,599.0	336,355.0	299,916.0	289,610.0	345,650.0	336,636.0	337,570.0	280,438.0	299,101.0	319,171.0	4,009,476.0
5		Revenue Less Gas Cost	\$	\$87,160	\$80,547	\$79,115	\$73,956	\$68,126	\$66,477	\$75,443	\$74,001	\$74,150	\$65,009	\$67,995	\$71,207	\$883,188
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$87,160	\$80,547	\$79,115	\$73,956	\$68,126	\$66,477	\$75,443	\$74,001	\$74,150	\$65,009	\$67,995	\$71,207	\$883,188
8		Total Sales and Transportation		\$18,316,582	\$17,372,462	\$13,799,291	\$9,708,788	\$6,210,113	\$4,896,222	\$4,423,287	\$4,308,213	\$4,430,875	\$4,969,548	\$7,398,501	\$12,965,088	\$108,798,970
9		Other Gas Department Revenue														
10		Acct. 487 Forfeited Discounts		\$47,196	\$65,422	\$64,230	\$58,738	\$35,842	\$26,311	\$19,576	\$20,758	\$22,906	\$10,204	\$18,020	\$30,109	\$419,312
11		Acct. 488 Miscellaneous Service Revenue		\$9,044	\$11,894	\$11,344	\$14,283	\$9,171	\$10,400	\$10,454	\$7,630	\$6,917	\$18,547	\$18,091	\$9,849	\$139,623
12		Acct. 493 Rent from Gas Property		\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,402	\$1,201	\$16,623
13		Acct. 495 Non-Traditional Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Acct. 495 Other Gas Revenues - Other		\$62,345	\$55,342	\$46,134	\$30,157	\$25,572	\$15,548	\$20,557	\$13,729	\$15,418	\$16,272	\$24,405	\$43,119	\$368,597
15		Total Other Gas Department Revenue		\$119,987	\$134,059	\$123,110	\$104,579	\$71,986	\$53,660	\$51,989	\$43,519	\$48,643	\$46,425	\$61,918	\$84,279	\$944,155
16		Total Gross Revenue		\$18,436,569	\$17,506,521	\$13,922,401	\$9,813,367	\$6,282,099	\$4,949,882	\$4,475,277	\$4,351,732	\$4,479,518	\$5,015,973	\$7,460,419	\$13,049,367	\$109,743,125

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 40 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	GSR	General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		94,583	94,865	94,973	94,582	93,876	93,255	92,651	92,396	91,801	91,902	92,933	93,663	1,121,480
4		Customer Charge	\$ 18.50	\$1,749,786	\$1,755,003	\$1,757,001	\$1,749,767	\$1,736,706	\$1,725,218	\$1,714,044	\$1,709,326	\$1,698,319	\$1,700,187	\$1,719,261	\$1,732,766	\$20,747,380
5		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		1,319,015.8	1,250,171.8	948,388.9	581,454.2	247,810.5	126,505.6	85,931.8	83,945.6	87,935.1	139,834.1	369,638.8	857,359.4	6,098,391.7
7		Commodity Charge	\$/Mcf 2.4322	\$3,208,110	\$3,040,668	\$2,308,671	\$1,414,213	\$602,725	\$308,660	\$209,003	\$204,172	\$213,876	\$340,105	\$899,035	\$2,085,270	\$14,832,508
8		Revenue Less Gas Cost		\$4,957,896	\$4,795,671	\$4,063,672	\$3,163,980	\$2,339,431	\$2,033,877	\$1,923,047	\$1,913,498	\$1,912,194	\$2,040,292	\$2,618,296	\$3,818,035	\$35,679,888
9		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$5,359,689	\$5,079,949	\$3,853,683	\$2,362,681	\$1,006,953	\$515,668	\$349,175	\$341,105	\$357,315	\$568,202	\$1,501,990	\$3,483,794	\$24,780,205
10		Revenue Excluding Riders		\$10,317,585	\$9,875,619	\$7,917,355	\$5,526,661	\$3,346,384	\$2,549,546	\$2,272,222	\$2,254,603	\$2,269,510	\$2,608,493	\$4,120,286	\$7,301,829	\$60,360,093
11		Riders:														
12		Energy Efficiency Conservation Program	\$ -0.24	(\$22,700)	(\$22,768)	(\$22,794)	(\$22,700)	(\$22,530)	(\$22,381)	(\$22,236)	(\$22,175)	(\$22,032)	(\$22,056)	(\$22,304)	(\$22,479)	(\$269,155)
13		Gas Cost Uncollectible Charge	\$/Mcf 0.0243	32,052	30,379	23,046	14,129	6,022	3,084	2,088	2,040	2,137	3,398	8,982	20,834	148,191
14		EAP Recovery	\$/Mcf 0.0615	81,119	76,886	58,326	35,759	15,240	7,805	5,285	5,163	5,408	8,600	22,733	52,728	375,051
15		Total Riders		\$90,472	\$84,497	\$58,578	\$27,189	(\$1,268)	(\$11,493)	(\$14,863)	(\$14,973)	(\$14,487)	(\$10,059)	\$9,411	\$51,082	\$254,087
16		Total Revenue		\$10,408,056	\$9,960,116	\$7,975,934	\$5,553,850	\$3,345,116	\$2,538,053	\$2,257,359	\$2,239,631	\$2,255,022	\$2,598,435	\$4,129,697	\$7,352,912	\$60,614,180

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

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Type of Filing: X Original Update Revised
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Witness: C. E. Notestone

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	G1C	LG&E Commercial														
2		COMMERCIAL														
3		Customer Bills		4	4	4	4	4	4	4	4	4	4	4	4	48
4		Customer Charge	\$ 35.00	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$140	\$1,680
5		Volumes (Mcf) [1]		722.9	626.5	387.0	196.9	97.1	48.7	31.9	24.8	29.1	25.5	119.3	397.6	2,707.3
6		Commodity Charge	\$/Mcf 2.1136	\$1,528	\$1,324	\$818	\$416	\$205	\$103	\$67	\$52	\$62	\$54	\$252	\$840	\$5,722
7		Revenue Less Gas Cost		\$1,668	\$1,464	\$958	\$556	\$345	\$243	\$207	\$192	\$202	\$194	\$392	\$980	\$7,402
8		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$2,937	\$2,546	\$1,573	\$800	\$395	\$198	\$130	\$101	\$118	\$104	\$485	\$1,616	\$11,001
9		Total Revenue		\$4,805	\$4,010	\$2,531	\$1,356	\$740	\$441	\$337	\$293	\$320	\$298	\$877	\$2,596	\$18,403

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	G1R	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		16	18	17	17	17	17	17	17	17	17	16	16	200
4		Customer Charge	\$ 13.50	\$216	\$216	\$230	\$230	\$230	\$230	\$230	\$230	\$230	\$230	\$216	\$216	\$2,700
5		Volumes (Mcf) [1]		394.0	350.2	261.1	171.5	78.3	32.4	34.8	21.7	27.6	43.2	135.5	254.2	1,804.5
6		Commodity Charge	\$/Mcf 2.8128	\$1,108	\$985	\$734	\$482	\$220	\$91	\$98	\$61	\$78	\$122	\$381	\$715	\$5,076
7		Revenue Less Gas Cost		\$1,324	\$1,201	\$964	\$712	\$450	\$321	\$327	\$291	\$307	\$351	\$597	\$931	\$7,776
8		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$1,601	\$1,423	\$1,061	\$697	\$318	\$132	\$141	\$88	\$112	\$176	\$551	\$1,033	\$7,332
9		Total Revenue		\$2,925	\$2,624	\$2,025	\$1,409	\$768	\$452	\$469	\$379	\$419	\$527	\$1,148	\$1,964	\$15,108

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

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

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	IN3	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		9	9	9	9	9	9	9	9	9	9	9	9	108
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		193.7	179.5	121.5	101.8	42.4	23.4	12.6	12.1	14.9	35.6	71.1	136.8	945.4
6		Commodity Charge	\$/Mcf 0.4000	\$77	\$72	\$49	\$41	\$17	\$9	\$5	\$5	\$6	\$14	\$28	\$55	\$378
7		Revenue Less Gas Cost		\$77	\$72	\$49	\$41	\$17	\$9	\$5	\$5	\$6	\$14	\$28	\$55	\$378
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$77	\$72	\$49	\$41	\$17	\$9	\$5	\$5	\$6	\$14	\$28	\$55	\$378

[1] Reflects Normalized Volumes.

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

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	IN3	Inland Gas General Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		16.1	13.2	6.8	4.5	1.4	0.3	0.3	0.2	0.3	1.1	3.9	10.1	58.2
6		Commodity Charge	\$/Mcf 0.4000	\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$2	\$4	\$23
7		Revenue Less Gas Cost		\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$2	\$4	\$23
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$6	\$5	\$3	\$2	\$1	\$0	\$0	\$0	\$0	\$0	\$2	\$4	\$23

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	IN4	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		20.6	17.2	14.2	16.3	7.3	5.2	3.2	1.8	2.8	5.2	8.4	15.2	117.4
6		Commodity Charge	\$/Mcf 0.5500	\$11	\$9	\$8	\$9	\$4	\$3	\$2	\$1	\$2	\$3	\$5	\$8	\$65
7		Revenue Less Gas Cost		\$11	\$9	\$8	\$9	\$4	\$3	\$2	\$1	\$2	\$3	\$5	\$8	\$65
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$11	\$9	\$8	\$9	\$4	\$3	\$2	\$1	\$2	\$3	\$5	\$8	\$65

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	IN5	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		3	3	4	4	4	4	4	4	4	4	5	4	47
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		63.8	57.0	67.3	46.6	24.5	10.7	6.4	5.9	5.7	14.8	29.2	44.2	376.1
6		Commodity Charge	\$/Mcf 0.6000	\$38	\$34	\$40	\$28	\$15	\$6	\$4	\$4	\$3	\$9	\$18	\$27	\$226
7		Revenue Less Gas Cost		\$38	\$34	\$40	\$28	\$15	\$6	\$4	\$4	\$3	\$9	\$18	\$27	\$226
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$38	\$34	\$40	\$28	\$15	\$6	\$4	\$4	\$3	\$9	\$18	\$27	\$226

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	LG2	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		144.6	113.6	62.7	62.3	6.9	2.6	2.0	2.0	2.0	22.5	54.7	84.6	560.5
6		Commodity Charge	\$/Mcf 0.3500	\$51	\$40	\$22	\$22	\$2	\$1	\$1	\$1	\$1	\$8	\$19	\$30	\$196
7		Revenue Less Gas Cost		\$51	\$40	\$22	\$22	\$2	\$1	\$1	\$1	\$1	\$8	\$19	\$30	\$196
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$51	\$40	\$22	\$22	\$2	\$1	\$1	\$1	\$1	\$8	\$19	\$30	\$196

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	LG2	LG&E Commercial														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		187.9	119.6	96.9	75.9	18.7	12.8	11.3	8.0	11.1	14.3	60.4	114.6	731.5
6		Commodity Charge	\$/Mcf 0.3500	\$66	\$42	\$34	\$27	\$7	\$4	\$4	\$3	\$4	\$5	\$21	\$40	\$256
7		Revenue Less Gas Cost		\$66	\$42	\$34	\$27	\$7	\$4	\$4	\$3	\$4	\$5	\$21	\$40	\$256
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$66	\$42	\$34	\$27	\$7	\$4	\$4	\$3	\$4	\$5	\$21	\$40	\$256

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
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Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	LG3	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]														
6		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	24.0
7		Over 2 Mcf		<u>106.3</u>	<u>52.9</u>	<u>36.7</u>	<u>113.9</u>	<u>17.3</u>	<u>7.5</u>	<u>7.2</u>	<u>5.5</u>	<u>6.1</u>	<u>37.1</u>	<u>41.3</u>	<u>64.0</u>	<u>495.8</u>
8		Commodity Charge		108.3	54.9	38.7	115.9	19.3	9.5	9.2	7.5	8.1	39.1	43.3	66.0	519.8
9		First 2 Mcf	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$/Mcf 0.3500	<u>37.21</u>	<u>18.52</u>	<u>12.85</u>	<u>39.87</u>	<u>6.08</u>	<u>2.63</u>	<u>2.52</u>	<u>1.93</u>	<u>2.14</u>	<u>12.99</u>	<u>14.46</u>	<u>22.40</u>	<u>173.58</u>
				\$37	\$19	\$13	\$40	\$6	\$3	\$3	\$2	\$2	\$13	\$14	\$22	\$174
11		Revenue Less Gas Cost		\$38	\$20	\$14	\$41	\$7	\$4	\$4	\$3	\$3	\$14	\$16	\$24	\$188
12		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue		\$38	\$20	\$14	\$41	\$7	\$4	\$4	\$3	\$3	\$14	\$16	\$24	\$188

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
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1	LG4	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		59.3	55.7	45.7	31.3	10.8	10.7	-	3.3	3.8	5.6	19.0	39.6	284.8
6		Commodity Charge	\$/Mcf 0.4000	\$24	\$22	\$18	\$13	\$4	\$4	\$0	\$1	\$2	\$2	\$8	\$16	\$114
7		Revenue Less Gas Cost		\$24	\$22	\$18	\$13	\$4	\$4	\$0	\$1	\$2	\$2	\$8	\$16	\$114
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$24	\$22	\$18	\$13	\$4	\$4	\$0	\$1	\$2	\$2	\$8	\$16	\$114

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
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1	GSO	General Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		9,665	9,673	9,662	9,601	9,528	9,463	9,396	9,390	9,332	9,360	9,471	9,535	114,076
4		Customer Charge	\$ 37.50	\$362,438	\$362,738	\$362,325	\$360,038	\$357,300	\$354,863	\$352,350	\$352,125	\$349,950	\$351,000	\$355,163	\$357,563	\$4,277,850
5		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 50 Mcf		259,920.9	256,271.1	197,210.8	115,983.3	68,669.4	47,256.0	39,553.3	32,262.4	38,519.8	44,728.2	94,184.8	189,620.8	1,384,180.8
8		Next 350 Mcf		273,296.2	249,678.3	172,769.4	107,731.0	42,269.2	27,574.4	18,138.9	11,397.5	17,027.3	16,913.6	45,615.7	160,219.7	1,142,633.2
9		Next 600 Mcf		73,769.8	62,871.8	38,513.6	22,153.5	3,529.3	2,061.1	1,970.1	1,313.6	1,408.4	1,340.3	3,747.7	30,325.6	241,004.8
10		Over 1,000 Mcf		<u>23,077.7</u>	<u>20,416.0</u>	<u>5,012.6</u>	<u>5,873.8</u>	<u>440.2</u>	<u>56.6</u>	<u>296.1</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>267.0</u>	<u>5,315.8</u>	<u>60,755.8</u>
				630,066.6	589,237.2	411,506.4	251,741.6	114,908.1	76,948.1	59,958.4	44,973.5	56,955.5	62,982.1	143,815.2	385,481.9	2,828,574.6
11		Commodity Charge														
12		First 50 Mcf	\$/Mcf 2.4322	\$832,180	\$623,303	\$479,856	\$282,095	\$167,018	\$114,936	\$96,202	\$78,469	\$93,688	\$108,788	\$229,076	\$461,196	\$3,366,605
13		Next 350 Mcf	\$/Mcf 2.38506	651,833	595,498	412,066	256,945	100,815	65,767	43,262	27,184	40,611	40,340	108,796	382,134	2,725,251
14		Next 600 Mcf	\$/Mcf 2.29896	169,594	144,540	83,943	50,930	8,114	4,738	4,529	3,020	3,238	3,081	8,616	69,717	554,061
15		Over 1,000 Mcf	\$/Mcf 2.14946	<u>49,605</u>	<u>43,883</u>	<u>10,774</u>	<u>12,626</u>	<u>946</u>	<u>122</u>	<u>636</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>574</u>	<u>11,426</u>	<u>130,592</u>
				\$1,503,211	\$1,407,224	\$986,440	\$802,595	\$276,892	\$185,563	\$144,630	\$108,672	\$137,537	\$152,209	\$347,062	\$924,473	\$6,776,509
16		Revenue Less Gas Cost		\$1,865,849	\$1,769,962	\$1,348,765	\$962,633	\$634,192	\$540,425	\$496,980	\$480,797	\$487,487	\$503,209	\$702,225	\$1,282,036	\$11,054,359
17		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$2,560,213	\$2,394,306	\$1,672,115	\$1,022,927	\$466,918	\$312,671	\$243,635	\$182,745	\$231,433	\$255,921	\$584,379	\$1,566,367	\$11,493,630
18		Revenue Excluding Riders		\$4,425,862	\$4,164,268	\$3,020,880	\$1,985,560	\$1,101,110	\$853,096	\$740,615	\$643,543	\$718,920	\$759,131	\$1,286,603	\$2,848,403	\$22,547,989
19		Riders:														
20		Gas Cost Uncollectible Charge	\$/Mcf 0.0243	\$15,311	\$14,318	\$10,000	\$6,117	\$2,792	\$1,870	\$1,457	\$1,093	\$1,384	\$1,530	\$3,495	\$9,367	\$68,734
21		Total Revenue		\$4,441,172	\$4,178,587	\$3,030,879	\$1,991,677	\$1,103,902	\$854,966	\$742,072	\$644,635	\$720,304	\$760,661	\$1,290,098	\$2,857,770	\$22,616,723

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	GSO	General Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		40	40	38	38	39	37	38	39	39	39	40	40	467
4		Customer Charge	\$ 37.50	\$1,500	\$1,500	\$1,425	\$1,425	\$1,463	\$1,388	\$1,425	\$1,463	\$1,463	\$1,463	\$1,500	\$1,500	\$17,513
5		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 50 Mcf		1,476.4	1,492.5	1,403.5	1,062.7	931.9	884.3	789.7	769.0	796.0	844.8	1,177.5	1,498.7	13,107.0
8		Next 350 Mcf		5,027.0	4,629.7	4,849.9	3,819.8	3,792.7	4,195.3	3,187.0	2,698.5	2,545.2	2,629.8	2,919.8	4,295.9	44,590.2
9		Next 600 Mcf		3,116.4	2,639.0	2,401.0	2,295.3	3,606.2	4,077.4	2,536.7	1,659.9	652.8	652.8	1,091.9	2,472.2	27,201.6
10		Over 1,000 Mcf		917.5	617.5	2,005.7	5,287.4	18,724.3	10,116.7	9,312.8	7,695.0	7,000.0	6,000.0	2,500.0	1,244.4	71,421.3
				10,537.3	9,378.7	10,660.1	12,465.0	27,055.1	19,273.7	15,806.2	12,822.4	10,994.0	10,127.2	7,689.2	9,511.2	156,320.1
11		Commodity Charge														
12		First 50 Mcf	\$/Mcf 2.4322	\$3,591	\$3,630	\$3,414	\$2,585	\$2,287	\$2,151	\$1,872	\$1,870	\$1,936	\$2,055	\$2,864	\$3,645	\$31,879
13		Next 350 Mcf	\$/Mcf 2.3851	11,990	11,042	11,567	9,110	9,046	10,006	7,601	6,436	6,070	6,272	6,964	10,246	106,350
14		Next 600 Mcf	\$/Mcf 2.2990	7,164	6,067	5,520	5,277	8,291	9,374	5,832	3,816	1,501	1,501	2,510	5,683	62,535
15		Over 1,000 Mcf	\$/Mcf 2.1495	1,972	1,327	4,311	11,365	40,247	21,745	20,018	16,540	15,046	12,897	5,374	2,675	153,517
				\$24,717	\$22,066	\$24,812	\$28,337	\$59,850	\$43,276	\$35,323	\$28,663	\$24,553	\$22,724	\$17,712	\$22,249	\$354,282
16		Revenue Less Gas Cost		\$26,217	\$23,566	\$26,237	\$29,762	\$61,313	\$44,664	\$36,748	\$30,125	\$26,016	\$24,187	\$19,212	\$23,749	\$371,795
17		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$42,817	\$38,109	\$43,316	\$50,650	\$109,936	\$78,317	\$64,227	\$52,103	\$44,673	\$41,151	\$31,244	\$38,648	\$635,191
18		Revenue Excluding Riders		\$69,034	\$61,676	\$69,553	\$80,412	\$171,248	\$122,980	\$100,974	\$82,228	\$70,689	\$65,337	\$50,456	\$62,397	\$1,006,986
19		Riders:														
20		Gas Cost Uncollectible Charge	\$/Mcf 0.0243	\$256	\$228	\$259	\$303	\$657	\$468	\$384	\$312	\$267	\$246	\$187	\$231	\$3,799
21		Total Revenue		\$69,291	\$61,904	\$69,812	\$80,715	\$171,906	\$123,449	\$101,359	\$82,539	\$70,956	\$65,583	\$50,643	\$62,628	\$1,010,784

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	IS	Interruptible Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 30,000 Mcf		6,718.0	5,549.0	2,698.0	1,934.0	1,300.0	1,400.0	1,100.0	1,400.0	1,300.0	1,300.0	2,400.0	6,000.0	33,099.0
8		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
				6,718.0	5,549.0	2,698.0	1,934.0	1,300.0	1,400.0	1,100.0	1,400.0	1,300.0	1,300.0	2,400.0	6,000.0	33,099.0
9		Commodity Charge														
10		First 30,000 Mcf	\$/Mcf 0.6177	\$4,150	\$3,428	\$1,667	\$1,195	\$803	\$865	\$679	\$865	\$803	\$803	\$1,482	\$3,706	\$20,445
11		Over 30,000 Mcf	\$/Mcf 0.3272	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$4,150	\$3,428	\$1,667	\$1,195	\$803	\$865	\$679	\$865	\$803	\$803	\$1,482	\$3,706	\$20,445
12		Revenue Less Gas Cost		\$4,733	\$4,011	\$2,250	\$1,778	\$1,386	\$1,448	\$1,263	\$1,448	\$1,386	\$1,386	\$2,066	\$4,290	\$27,446
13		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$27,298	\$22,548	\$10,963	\$7,859	\$5,282	\$5,689	\$4,470	\$5,689	\$5,282	\$5,282	\$9,752	\$24,380	\$134,494
14		Revenue Excluding Riders		\$32,031	\$26,559	\$13,213	\$9,637	\$6,669	\$7,137	\$5,733	\$7,137	\$6,669	\$6,669	\$11,818	\$28,670	\$161,940
15		Riders:														
16		Gas Cost Uncollectible Charge	\$/Mcf 0.0243	\$163	\$135	\$66	\$47	\$32	\$34	\$27	\$34	\$32	\$32	\$58	\$146	\$804
17		Total Revenue		\$32,194	\$26,694	\$13,279	\$9,684	\$6,700	\$7,171	\$5,759	\$7,171	\$6,700	\$6,700	\$11,876	\$28,816	\$162,745

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	IUS	Intrastate Utility Service - Wholesale														
2		WHOLESALE														
3		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
4		Customer Charge	\$ 477.00	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$11,448
5		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		4,460.0	2,271.0	930.0	662.0	418.0	415.0	435.0	659.0	429.0	1,154.0	861.0	1,150.0	13,844.0
7		Commodity Charge	\$/Mcf 1.0604	\$4,729	\$2,408	\$986	\$702	\$443	\$440	\$461	\$699	\$455	\$1,224	\$913	\$1,219	\$14,680
8		Revenue Less Gas Cost		\$5,683	\$3,362	\$1,940	\$1,656	\$1,397	\$1,394	\$1,415	\$1,653	\$1,409	\$2,178	\$1,867	\$2,173	\$26,128
9		Gas Cost Revenue [2]	\$/Mcf 4.0634	\$18,123	\$9,228	\$3,779	\$2,690	\$1,699	\$1,686	\$1,768	\$2,678	\$1,743	\$4,689	\$3,499	\$4,673	\$56,254
11		Revenue Excluding Riders		\$23,806	\$12,590	\$5,719	\$4,346	\$3,096	\$3,080	\$3,183	\$4,331	\$3,152	\$6,867	\$5,366	\$6,846	\$82,382
12		Riders:														
13		Gas Cost Uncollectible Charge	\$/Mcf 0.0243	\$108	\$55	\$23	\$16	\$10	\$10	\$11	\$16	\$10	\$28	\$21	\$28	\$336
14		Total Revenue		\$23,915	\$12,645	\$5,742	\$4,362	\$3,106	\$3,090	\$3,193	\$4,347	\$3,163	\$6,895	\$5,387	\$6,874	\$82,718

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of February 28, 2013.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period __ X Forecasted Period
Type of Filing: X Original _ Update _ Revised
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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	GTR	GTS Choice - Residential														
2		RESIDENTIAL														
3		Customer Bills		26,893	26,930	26,917	26,780	26,523	26,375	26,188	26,057	26,038	26,102	26,399	26,624	317,826
4		Customer Charge	\$ 18.50	\$497,521	\$498,205	\$497,965	\$495,430	\$490,676	\$487,938	\$484,478	\$482,055	\$481,703	\$482,887	\$488,382	\$492,544	\$5,879,781
5		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		410,000.0	389,000.0	295,000.0	181,000.0	77,000.0	39,000.0	27,000.0	26,000.0	27,000.0	44,000.0	115,000.0	267,000.0	1,897,000.0
7		Commodity Charge	\$/Mcf 2.4322	\$997,202	\$946,126	\$717,499	\$440,228	\$187,279	\$94,856	\$65,869	\$63,237	\$65,669	\$107,017	\$279,703	\$649,397	\$4,613,883
8		Revenue Less Gas Cost		\$1,494,723	\$1,444,331	\$1,215,464	\$935,658	\$677,955	\$582,793	\$550,147	\$545,292	\$547,372	\$589,904	\$768,085	\$1,141,941	\$10,493,864
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Revenue Excluding Riders		\$1,494,723	\$1,444,331	\$1,215,464	\$935,658	\$677,955	\$582,793	\$550,147	\$545,292	\$547,372	\$589,904	\$768,085	\$1,141,941	\$10,493,864
11		Riders:														
12		Energy Efficiency Conservation Program	\$ -0.24	(\$6,454)	(\$6,463)	(\$6,460)	(\$6,427)	(\$6,366)	(\$6,330)	(\$6,285)	(\$6,254)	(\$6,249)	(\$6,264)	(\$6,336)	(\$6,390)	(\$76,278)
13		EAP Recovery	\$/Mcf 0.0615	25,215	23,924	18,143	11,132	4,736	2,399	1,661	1,599	1,661	2,706	7,073	16,421	116,666
14		Total Riders		\$18,761	\$17,460	\$11,682	\$4,704	(\$1,630)	(\$3,932)	(\$4,625)	(\$4,655)	(\$4,589)	(\$3,558)	\$737	\$10,031	\$40,387
15		Total Revenue		\$1,513,483	\$1,461,791	\$1,227,146	\$940,363	\$676,325	\$578,862	\$545,523	\$540,637	\$542,784	\$586,345	\$768,821	\$1,151,972	\$10,534,052

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	GTO	GTS Choice - Commercial														
2		COMMERCIAL														
3		Customer Bills		4,214	4,211	4,214	4,183	4,155	4,129	4,094	4,085	4,070	4,086	4,119	4,157	49,717
4		Customer Charge	\$ 37.50	\$158,025	\$157,913	\$158,025	\$156,863	\$155,813	\$154,838	\$153,525	\$153,188	\$152,625	\$153,225	\$154,463	\$155,888	\$1,864,388
5		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 50 Mcf		121,053.1	116,677.9	99,958.5	64,340.7	44,893.5	32,565.6	30,064.6	29,298.9	32,596.0	40,833.7	67,432.9	99,308.8	779,024.2
8		Next 350 Mcf		152,900.4	133,640.5	103,445.8	65,146.8	36,820.8	28,060.7	24,176.3	23,420.6	28,589.7	34,084.6	50,661.3	104,667.9	785,615.4
9		Next 600 Mcf		37,040.9	29,538.8	20,699.9	13,568.5	5,926.7	5,172.1	4,595.8	4,259.8	5,971.1	7,779.0	11,501.5	23,660.9	169,715.0
10		Over 1,000 Mcf		28,000.6	26,144.5	21,893.4	7,936.0	2,357.0	1,197.5	1,172.5	1,026.3	1,836.8	2,300.3	3,403.8	12,363.5	109,632.2
				338,995.0	306,001.7	245,997.6	150,992.0	89,998.0	66,995.9	60,009.2	58,005.6	66,993.6	84,997.6	132,999.5	240,001.1	1,843,986.8
11		Commodity Charge														
12		First 50 Mcf	\$/Mcf 2.4322	\$294,425	\$283,784	\$243,119	\$156,489	\$109,190	\$79,206	\$73,123	\$71,261	\$79,280	\$99,316	\$164,010	\$241,539	\$1,894,743
13		Next 350 Mcf	\$/Mcf 2.38506	364,677	318,741	246,725	155,379	87,820	66,927	57,662	55,860	68,188	81,294	120,830	249,639	1,873,741
14		Next 600 Mcf	\$/Mcf 2.29896	85,156	67,909	47,588	31,193	13,625	11,890	10,566	9,793	13,727	17,884	26,442	54,396	390,168
15		Over 1,000 Mcf	\$/Mcf 2.14946	60,186	56,197	47,059	17,058	5,066	2,574	2,520	2,206	3,948	4,944	7,316	26,575	235,650
				\$804,444	\$726,630	\$584,491	\$360,120	\$215,701	\$160,597	\$143,871	\$139,119	\$165,144	\$203,438	\$318,598	\$572,149	\$4,394,303
16		Revenue Less Gas Cost		\$962,469	\$884,543	\$742,516	\$516,983	\$371,514	\$315,435	\$297,396	\$292,307	\$317,769	\$356,663	\$473,061	\$728,036	\$6,258,890
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$962,469	\$884,543	\$742,516	\$516,983	\$371,514	\$315,435	\$297,396	\$292,307	\$317,769	\$356,663	\$473,061	\$728,036	\$6,258,890

[1] Reflects Normalized Volumes.

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Proposed Annualized

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1	GTO	GTS Choice - Industrial														
2		INDUSTRIAL														
3		Customer Bills		12	12	12	13	12	12	12	12	12	12	12	12	145
4		Customer Charge	\$ 37.50	\$450	\$450	\$450	\$488	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$5,438
5		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 50 Mcf		399.0	419.0	447.5	443.0	350.0	325.9	272.1	297.7	277.6	338.3	353.3	386.0	4,309.4
8		Next 350 Mcf		1,519.9	1,568.4	1,518.8	1,566.4	1,523.4	1,245.4	1,103.5	1,140.2	1,132.7	1,678.1	1,558.9	1,564.9	17,120.6
9		Next 600 Mcf		1,693.5	1,600.2	1,581.3	786.9	807.3	1,160.8	936.1	725.2	916.8	774.5	1,732.5	1,753.7	14,468.8
10		Over 1,000 Mcf		387.5	412.3	452.5	1,203.6	1,319.4	1,268.0	1,688.3	1,836.9	1,672.9	1,209.0	355.3	295.6	12,101.3
				3,999.9	3,999.9	4,000.1	3,999.9	4,000.1	4,000.1	4,000.0	4,000.0	4,000.0	3,999.9	4,000.0	4,000.2	48,000.1
11		Commodity Charge														
12		First 50 Mcf	\$/Mcf 2.4322	\$970	\$1,019	\$1,088	\$1,077	\$851	\$793	\$662	\$724	\$675	\$823	\$859	\$939	\$10,481
13		Next 350 Mcf	\$/Mcf 2.3851	3,625	3,741	3,622	3,736	3,633	2,970	2,632	2,719	2,702	4,002	3,718	3,732	40,834
14		Next 600 Mcf	\$/Mcf 2.2990	3,893	3,679	3,635	1,809	1,856	2,669	2,152	1,667	2,108	1,781	3,983	4,032	33,263
15		Over 1,000 Mcf	\$/Mcf 2.1495	833	886	973	2,587	2,836	2,726	3,629	3,948	3,596	2,599	764	635	26,011
				\$9,322	\$9,325	\$9,319	\$9,210	\$9,177	\$9,157	\$9,075	\$9,059	\$9,080	\$9,204	\$9,324	\$9,338	\$110,590
16		Revenue Less Gas Cost		9,771.72	9,774.84	9,768.82	9,697.06	9,626.62	9,607.17	9,524.72	9,509.08	9,530.27	9,654.43	9,774.02	9,788.28	116,027.03
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$9,772	\$9,775	\$9,769	\$9,697	\$9,627	\$9,607	\$9,525	\$9,509	\$9,530	\$9,654	\$9,774	\$9,788	\$116,027

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

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Witness: C. E. Notestone

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	DS	GTS Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		29	29	29	29	29	29	29	29	29	29	29	29	348
4		Customer Charge	\$ 583.38	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$16,918	\$203,020
5		Administrative Charge	\$ 55.90	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$1,621	\$19,453
6		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		246,196.6	216,833.8	188,671.6	135,645.9	104,302.9	81,806.4	86,057.2	96,181.2	97,263.7	128,689.3	168,371.6	225,537.0	1,775,557.2
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
				246,196.6	216,833.8	188,671.6	135,645.9	104,302.9	81,806.4	86,057.2	96,181.2	97,263.7	128,689.3	168,371.6	225,537.0	1,775,557.2
10		Commodity Charge														
11		First 30,000 Mcf	\$/Mcf 0.6177	\$152,076	\$133,938	\$116,542	\$83,788	\$64,428	\$50,532	\$53,158	\$59,411	\$60,080	\$79,491	\$104,003	\$139,314	\$1,096,762
12		Over 30,000 Mcf	\$/Mcf 0.3272	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$152,076	\$133,938	\$116,542	\$83,788	\$64,428	\$50,532	\$53,158	\$59,411	\$60,080	\$79,491	\$104,003	\$139,314	\$1,096,762
13		Revenue Less Gas Cost		\$170,615	\$152,478	\$135,082	\$102,328	\$82,967	\$69,071	\$71,697	\$77,951	\$78,619	\$98,031	\$122,543	\$157,854	\$1,319,235
14		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$170,615	\$152,478	\$135,082	\$102,328	\$82,967	\$69,071	\$71,697	\$77,951	\$78,619	\$98,031	\$122,543	\$157,854	\$1,319,235

[1] Reflects Normalized Volumes.

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

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	DS	GTS Delivery Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		37	37	37	37	37	37	37	37	37	37	37	37	444
4		Customer Charge	\$ 583.39	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$21,585	\$259,025
5		Administrative Charge	\$ 55.90	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$2,068	\$24,820
6		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		394,092.8	371,150.1	358,201.5	327,958.5	291,500.8	263,139.9	245,939.4	270,569.4	283,432.6	334,394.5	346,851.7	376,390.2	3,883,621.4
9		Over 30,000 Mcf		294,508.0 688,600.8	239,692.0 610,842.1	178,542.0 534,743.5	120,553.0 448,511.5	103,819.0 395,319.8	79,891.0 342,830.9	71,346.0 317,285.4	80,882.0 351,451.4	78,137.0 361,569.6	131,707.0 466,101.5	181,735.0 528,586.7	200,588.0 576,978.2	1,759,200.0 5,622,821.4
10		Commodity Charge														
11		First 30,000 Mcf	\$/Mcf 0.6177	\$243,431	\$229,259	\$221,261	\$202,580	\$180,060	\$162,542	\$151,917	\$167,131	\$175,076	\$206,555	\$214,250	\$232,496	\$2,386,559
12		Over 30,000 Mcf	\$/Mcf 0.3272	96,363 \$339,794	78,427 \$307,687	57,765 \$279,026	39,445 \$242,025	33,970 \$214,030	26,075 \$188,616	23,344 \$175,261	26,465 \$193,595	25,566 \$200,643	43,095 \$249,650	59,454 \$273,714	65,632 \$298,129	575,610 \$2,962,169
13		Revenue Less Gas Cost		\$363,448	\$331,340	\$302,679	\$265,679	\$237,683	\$212,270	\$198,915	\$217,249	\$224,296	\$273,304	\$297,368	\$321,782	\$3,246,014
14		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$363,448	\$331,340	\$302,679	\$265,679	\$237,683	\$212,270	\$198,915	\$217,249	\$224,296	\$273,304	\$297,368	\$321,782	\$3,246,014

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
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For the 12 Months Ended December 31, 2014
(Gas Service)

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Witness: C. E. Notestone

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		17	16	17	16	16	16	16	16	16	16	16	16	194
4		Customer Charge	\$ 37.50	\$638	\$600	\$638	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,275
5		Administrative Charge	\$ 55.90	\$950	\$894	\$950	\$894	\$894	\$894	\$894	\$894	\$894	\$894	\$894	\$894	\$10,845
6		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 50 Mcf		750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	750.0	9,000.0
9		Next 350 Mcf		5,250.0	5,250.0	5,250.0	5,081.1	4,860.1	4,616.3	4,491.7	5,042.1	5,076.4	5,054.6	5,101.8	5,250.0	60,324.1
10		Next 600 Mcf		8,545.7	8,450.0	8,273.9	7,759.4	6,518.4	5,623.1	5,702.1	5,986.8	6,204.8	7,836.2	7,926.2	8,570.5	87,397.1
11		Over 1,000 Mcf		<u>31,863.6</u>	<u>26,421.0</u>	<u>21,689.3</u>	<u>10,487.0</u>	<u>6,731.0</u>	<u>2,530.4</u>	<u>4,271.6</u>	<u>4,611.6</u>	<u>3,894.9</u>	<u>6,669.8</u>	<u>12,950.4</u>	<u>25,915.7</u>	<u>157,946.3</u>
				46,409.3	40,871.0	35,963.2	24,077.5	18,859.5	13,519.8	15,215.4	16,390.5	15,836.1	20,310.6	26,728.4	40,486.2	314,667.5
12		Commodity Charge														
13		First 50 Mcf	\$/Mcf 2.4322	\$1,824	\$1,824	\$1,824	\$1,824	\$1,824	\$1,824	\$1,824	\$1,824	\$1,824	\$1,824	\$1,824	\$1,824	\$21,890
14		Next 350 Mcf	\$/Mcf 2.38506	12,522	12,522	12,522	12,119	11,592	11,010	10,713	12,026	12,108	12,056	12,168	12,522	143,877
15		Next 600 Mcf	\$/Mcf 2.29896	19,846	19,426	19,021	17,839	14,986	12,927	13,109	13,783	14,265	18,015	18,222	19,703	200,923
16		Over 1,000 Mcf	\$/Mcf 2.14946	<u>68,480</u>	<u>56,791</u>	<u>46,620</u>	<u>22,541</u>	<u>14,468</u>	<u>5,439</u>	<u>9,182</u>	<u>9,912</u>	<u>8,178</u>	<u>14,336</u>	<u>27,836</u>	<u>55,705</u>	<u>339,500</u>
				\$102,482	\$90,563	\$79,987	\$54,323	\$42,869	\$31,201	\$34,828	\$37,526	\$36,375	\$46,231	\$60,051	\$89,754	\$706,189
17		Revenue Less Gas Cost		\$104,069	\$92,057	\$81,575	\$55,817	\$44,364	\$32,695	\$36,322	\$39,020	\$37,869	\$47,726	\$61,545	\$91,248	\$724,308
18		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue		\$104,069	\$92,057	\$81,575	\$55,817	\$44,364	\$32,695	\$36,322	\$39,020	\$37,869	\$47,726	\$61,545	\$91,248	\$724,308

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.3
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Witness: C. E. Notestone

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		18	18	18	18	18	17	17	17	17	17	17	17	209
4		Customer Charge	\$ 37.50	\$675	\$675	\$675	\$675	\$675	\$638	\$638	\$638	\$638	\$638	\$638	\$638	\$7,838
5		Administrative Charge	\$ 55.90	\$1,006	\$1,006	\$1,006	\$1,006	\$1,006	\$950	\$950	\$950	\$950	\$950	\$950	\$950	\$11,683
6		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 50 Mcf		800.0	850.0	850.0	830.0	605.6	600.0	544.7	587.3	646.6	752.0	800.0	800.0	8,666.2
9		Next 350 Mcf		5,498.8	5,406.4	5,313.1	4,216.2	3,644.8	3,146.7	3,186.9	3,115.4	3,507.8	3,930.4	4,908.4	5,195.7	51,070.6
10		Next 600 Mcf		7,151.1	7,345.8	7,511.5	4,800.2	4,049.0	3,661.4	4,142.8	3,802.8	4,571.5	4,452.1	5,917.0	6,488.0	63,893.2
11		Over 1,000 Mcf		12,951.1	8,169.0	11,178.0	7,865.1	5,829.8	7,291.9	4,791.0	4,822.2	5,172.6	4,548.0	6,648.8	9,365.7	88,634.2
				26,401.0	21,771.2	24,853.6	17,711.5	14,129.2	14,700.0	12,665.4	12,327.7	13,898.5	13,682.5	18,274.2	21,849.4	212,264.2
12		Commodity Charge														
13		First 50 Mcf	\$/Mcf 2.4322	\$1,946	\$2,067	\$2,067	\$2,019	\$1,473	\$1,459	\$1,325	\$1,428	\$1,573	\$1,829	\$1,946	\$1,946	\$21,078
14		Next 350 Mcf	\$/Mcf 2.3851	13,115	12,895	12,672	10,056	8,693	7,505	7,601	7,430	8,366	9,374	11,707	12,392	121,807
15		Next 600 Mcf	\$/Mcf 2.2990	16,440	16,888	17,269	11,035	9,309	8,417	9,524	8,742	10,510	10,235	13,603	14,916	148,888
16		Over 1,000 Mcf	\$/Mcf 2.1495	27,838	17,559	24,029	16,906	12,531	15,674	10,298	10,365	11,118	9,776	14,291	20,131	190,516
				\$59,338	\$49,409	\$56,037	\$40,016	\$32,005	\$33,055	\$28,748	\$27,966	\$31,567	\$31,214	\$41,547	\$49,385	\$480,288
17		Revenue Less Gas Cost		\$61,020	\$51,090	\$57,718	\$41,697	\$33,687	\$34,643	\$30,336	\$29,554	\$33,155	\$32,802	\$43,135	\$50,973	\$499,809
18		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue		\$61,020	\$51,090	\$57,718	\$41,697	\$33,687	\$34,643	\$30,336	\$29,554	\$33,155	\$32,802	\$43,135	\$50,973	\$499,809

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Witness: C. E. Notestone

Proposed Annualized

Line No.	Rate Code	Class/Description	Proposed Rates	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
(A)	(B)	(C)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(O)	(P)	
1	DS3	GTS Main Line Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$ 200.00	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
5		Administrative Charge	\$ 55.90	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$2,012
6		Volumes (Mcf)[1]		64,169.0	57,391.0	67,334.0	60,027.0	64,435.0	60,839.0	61,599.0	62,335.0	61,372.0	69,028.0	69,788.0	68,966.0	767,283.0
7		Commodity Charge	\$/Mcf 0.0858	\$5,506	\$4,924	\$5,777	\$5,150	\$5,529	\$5,220	\$5,285	\$5,348	\$5,266	\$5,923	\$5,988	\$5,917	\$65,833
8		Revenue Less Gas Cost		\$6,273	\$5,692	\$6,545	\$5,918	\$6,296	\$5,988	\$6,053	\$6,116	\$6,033	\$6,690	\$6,756	\$6,685	\$75,045
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$6,273	\$5,692	\$6,545	\$5,918	\$6,296	\$5,988	\$6,053	\$6,116	\$6,033	\$6,690	\$6,756	\$6,685	\$75,045

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Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	FX1	GTS Flex Rate - Commercial														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
6		Volumes (Mcf) [1]		56,394.0	40,295.0	62,836.0	25,000.0	20,000.0	18,400.0	9,200.0	9,100.0	25,900.0	30,000.0	40,900.0	40,900.0	378,925.0
7		Commodity Charge	\$/Mcf 0.1250	\$7,049	\$5,037	\$7,855	\$3,125	\$2,500	\$2,300	\$1,150	\$1,138	\$3,238	\$3,750	\$5,113	\$5,113	\$47,366
8		Revenue Less Gas Cost		\$7,889	\$5,876	\$8,494	\$3,764	\$3,139	\$2,939	\$1,789	\$1,777	\$3,877	\$4,389	\$5,752	\$5,752	\$55,037
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$7,889	\$5,876	\$8,494	\$3,764	\$3,139	\$2,939	\$1,789	\$1,777	\$3,877	\$4,389	\$5,752	\$5,752	\$55,037

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Proposed Annualized

Line No.	Rate Code	Class/Description	Proposed Rates	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
(A)		(B)	(C)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(O)	(P)
1	FX2	GTS Flex Rate - Commercial														
2		COMMERCIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
6		Volumes (Mcf) [1]		31,000.0	44,000.0	20,000.0	35,000.0	22,000.0	20,000.0	20,000.0	24,000.0	28,000.0	38,000.0	42,000.0	42,000.0	386,000.0
7		Commodity Charge	\$/Mcf 0.1250	\$3,875	\$5,500	\$2,500	\$4,375	\$2,750	\$2,500	\$2,500	\$3,000	\$3,500	\$4,750	\$5,250	\$5,250	\$45,750
8		Revenue Less Gas Cost		\$4,514	\$6,139	\$3,139	\$5,014	\$3,389	\$3,139	\$3,139	\$3,639	\$4,139	\$5,389	\$5,889	\$5,889	\$53,421
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$4,514	\$6,139	\$3,139	\$5,014	\$3,389	\$3,139	\$3,139	\$3,639	\$4,139	\$5,389	\$5,889	\$5,889	\$53,421

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.3
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Witness: C. E. Notestone

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-14 (E)	Feb-14 (F)	Mar-14 (G)	Apr-14 (H)	May-14 (I)	Jun-14 (J)	Jul-14 (K)	Aug-14 (L)	Sep-14 (M)	Oct-14 (N)	Nov-14 (O)	Dec-14 (O)	Total (P)
1	FX5	GTS Flex Rate - Industrial														
2		INDUSTRIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$ 200.00	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
5		Administrative Charge	\$ 55.90	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$2,012
6		Volumes (Mcf) [1]		301,768.0	312,385.0	319,547.0	310,391.0	268,000.0	230,000.0	220,000.0	230,000.0	280,200.0	311,000.0	330,000.0	378,000.0	3,491,291.0
7		Commodity Charge	\$/Mcf 0.0858	\$25,892	\$26,803	\$27,417	\$26,632	\$22,994	\$19,734	\$18,876	\$19,734	\$24,041	\$26,684	\$28,314	\$32,432	\$299,553
8		Revenue Less Gas Cost		\$26,659	\$27,570	\$28,185	\$27,399	\$23,762	\$20,502	\$19,644	\$20,502	\$24,809	\$27,452	\$29,082	\$33,200	\$308,765
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$26,659	\$27,570	\$28,185	\$27,399	\$23,762	\$20,502	\$19,644	\$20,502	\$24,809	\$27,452	\$29,082	\$33,200	\$308,765

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: ___ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.3
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Witness: C. E. Notestone

Proposed Annualized

Line No.	Rate Code	Class/Description	Proposed Rates	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
1	FX7	GTS Flex Rate - Industrial														
2		INDUSTRIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
6		Volumes (Mcf) [1]														
7		First 25,000 Mcf		25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	300,000.0
8		Over 25,000 Mcf		15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	15,000.0	180,000.0
				40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	40,000.0	480,000.0
9		Commodity Charge														
10		First 25,000 Mcf	\$/Mcf 0.4900	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$147,000
11		Over 25,000 Mcf	\$/Mcf 0.2700	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	48,600
				\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$16,300	\$195,600
12		Revenue Less Gas Cost		\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$16,939	\$203,271
13		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Revenue		\$16,939	\$203,271											

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.3
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Witness: C. E. Notestone

Proposed Annualized

Line No.	Rate Code	Class/Description	Proposed Rates	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
(A)	(B)	(C)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(O)	(P)	
1	SAS	GTS Special Agency Service														
2		COMMERCIAL														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$ 583.39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Administrative Charge	\$ 55.90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Program	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Commodity Charge														
11		First 30,000 Mcf	\$/Mcf 0.5467	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Over 30,000 Mcf	\$/Mcf 0.2905	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2013-00167
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2014
(Gas Service)

Data: __ Base Period _X_ Forecasted Period
Type of Filing: X Original _ Update _ Revised
Work Paper Reference No(s):
12 Months Forecasted

Schedule M-2.3
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Witness: C. E. Notestone

Proposed Annualized

Line No.	Rate Code	Class/Description	Proposed Rates	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total
(A)	(B)	(C)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(O)	(P)	
1	SC3	GTS Special Rate - Industrial														
2		INDUSTRIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$ 583.39	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$583	\$7,001
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
6		Volumes (Mcf) [1]														
7		First 150,000 Mcf		150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	1,800,000.0
8		Over 150,000 Mcf		268,880.0	227,550.0	218,599.0	186,355.0	149,916.0	139,610.0	195,650.0	186,636.0	187,570.0	130,438.0	149,101.0	169,171.0	2,209,476.0
				418,880.0	377,550.0	368,599.0	336,355.0	299,916.0	289,610.0	345,650.0	336,636.0	337,570.0	280,438.0	299,101.0	319,171.0	4,009,476.0
9		Commodity Charge														
10		First 150,000 Mcf	\$/Mcf 0.2900	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$522,000
11		Over 150,000 Mcf	\$/Mcf 0.1600	43,021	36,408	34,976	29,817	23,987	22,338	31,304	29,862	30,011	20,870	23,858	27,067	353,516
				\$86,521	\$79,908	\$78,476	\$73,317	\$87,487	\$85,838	\$74,804	\$73,362	\$73,511	\$64,370	\$67,356	\$70,567	\$875,516
12		Revenue Less Gas Cost		\$87,160	\$80,547	\$79,115	\$73,956	\$68,126	\$66,477	\$75,443	\$74,001	\$74,150	\$65,009	\$67,995	\$71,207	\$883,188
13		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Revenue		\$87,160	\$80,547	\$79,115	\$73,956	\$68,126	\$66,477	\$75,443	\$74,001	\$74,150	\$65,009	\$67,995	\$71,207	\$883,188

[1] Reflects Normalized Volumes.

**Columbia Gas of Kentucky, Inc.
CASE NO. 2013-00167
Forecasted Test Period Filing Requirements
Filing Requirement 13-n**

Description of Filing Requirement:

A typical bill comparison under present and proposed rates for all customer classes.

Response:

Please refer to Schedule N.

Responsible Witness:

Chad E. Notestone

SCHEDULE N

TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013-00167

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2013

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2014

SCHEDULE

DESCRIPTION

N

TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES
FOR ALL CUSTOMER CLASSES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

Schedule N
Page 1 of 25
Witness: C. E. Notestone

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (%) (J) (I - H) / H
1	GSR	Not	1.0	\$15.18	\$20.79	\$5.61	37.0%	\$4.06	\$19.24	\$24.85	29.2%
2	General	Applicable	2.0	\$17.18	\$23.32	\$6.14	35.7%	\$8.13	\$25.31	\$31.45	24.3%
3	Service		4.0	\$21.21	\$28.39	\$7.18	33.9%	\$16.25	\$37.46	\$44.64	19.2%
4	Residential		5.5	\$24.21	\$32.19	\$7.98	33.0%	\$22.35	\$46.56	\$54.54	17.1%
5			6.0	\$25.22	\$33.45	\$8.23	32.6%	\$24.38	\$49.60	\$57.83	16.6%
6			8.0	\$29.23	\$38.53	\$9.30	31.8%	\$32.51	\$61.74	\$71.04	15.1%
7			10.0	\$33.26	\$43.59	\$10.33	31.1%	\$40.63	\$73.89	\$84.22	14.0%
8			12.0	\$37.27	\$48.66	\$11.39	30.6%	\$48.76	\$86.03	\$97.42	13.2%
9			16.0	\$45.30	\$58.79	\$13.49	29.8%	\$65.01	\$110.31	\$123.80	12.2%
10			18.0	\$49.32	\$63.85	\$14.53	29.5%	\$73.14	\$122.46	\$136.99	11.9%
11			22.0	\$57.35	\$73.99	\$16.64	29.0%	\$89.39	\$146.74	\$163.38	11.3%
12			25.0	\$63.38	\$81.59	\$18.21	28.7%	\$101.59	\$164.97	\$183.18	11.0%

Average monthly bill = 5.5

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

Schedule N
Page 2 of 25
Witness: C. E. Notestone

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (I - H) / H (%) (J)
1	G1C	Not	11.0	\$58.25	\$58.25	\$0.00	0.0%	\$44.70	\$102.95	\$102.95	0.0%
2	LG&E	Applicable	30.0	\$98.41	\$98.41	\$0.00	0.0%	\$121.90	\$220.31	\$220.31	0.0%
3	Commercial		50.0	\$140.68	\$140.68	\$0.00	0.0%	\$203.17	\$343.85	\$343.85	0.0%
4			56.4	\$154.21	\$154.21	\$0.00	0.0%	\$229.18	\$383.39	\$383.39	0.0%
5			60.0	\$161.82	\$161.82	\$0.00	0.0%	\$243.80	\$405.62	\$405.62	0.0%
6			80.0	\$204.09	\$204.09	\$0.00	0.0%	\$325.07	\$529.16	\$529.16	0.0%
7			90.0	\$225.22	\$225.22	\$0.00	0.0%	\$365.71	\$590.93	\$590.93	0.0%
8			100.0	\$246.36	\$246.36	\$0.00	0.0%	\$406.34	\$652.70	\$652.70	0.0%
9			120.0	\$288.63	\$288.63	\$0.00	0.0%	\$487.61	\$776.24	\$776.24	0.0%
10			140.0	\$330.90	\$330.90	\$0.00	0.0%	\$568.88	\$899.78	\$899.78	0.0%
11			160.0	\$373.18	\$373.18	\$0.00	0.0%	\$650.14	\$1,023.32	\$1,023.32	0.0%
12			180.0	\$415.45	\$415.45	\$0.00	0.0%	\$731.41	\$1,146.86	\$1,146.86	0.0%

Average monthly bill = 56.4

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

Schedule N
Page 3 of 25
Witness: C. E. Notestone

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (C + G) (\$)	Total Proposed Bill (D + G) (\$)	Percent Increase (I - H) / H (%) (J)
1	GIR	Not	1.0	\$16.31	\$16.31	\$0.00	0.0%	\$4.06	\$20.37	\$20.37	0.0%
2	LG&E	Applicable	3.0	\$21.94	\$21.94	\$0.00	0.0%	\$12.19	\$34.13	\$34.13	0.0%
3	Residential		6.0	\$30.38	\$30.38	\$0.00	0.0%	\$24.38	\$54.76	\$54.76	0.0%
4			9.1	\$39.01	\$39.01	\$0.00	0.0%	\$36.86	\$75.87	\$75.87	0.0%
5			10.0	\$41.63	\$41.63	\$0.00	0.0%	\$40.63	\$82.26	\$82.26	0.0%
6			12.0	\$47.25	\$47.25	\$0.00	0.0%	\$48.76	\$96.01	\$96.01	0.0%
7			14.0	\$52.88	\$52.88	\$0.00	0.0%	\$56.89	\$109.77	\$109.77	0.0%
8			16.0	\$58.50	\$58.50	\$0.00	0.0%	\$65.01	\$123.51	\$123.51	0.0%
9			20.0	\$69.76	\$69.76	\$0.00	0.0%	\$81.27	\$151.03	\$151.03	0.0%
10			30.0	\$97.88	\$97.88	\$0.00	0.0%	\$121.90	\$219.78	\$219.78	0.0%
11			40.0	\$126.01	\$126.01	\$0.00	0.0%	\$162.54	\$288.55	\$288.55	0.0%
12			50.0	\$154.14	\$154.14	\$0.00	0.0%	\$203.17	\$357.31	\$357.31	0.0%

Average monthly bill = 9.1

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

Schedule N
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Witness: C. E. Notestone

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (%) (I - H) / H (J)
1	IN3	Not	3.0	\$1.25	\$1.25	\$0.00	0.0%	\$0.00	\$1.25	\$1.25	0.0%
2	Inland	Applicable	5.0	\$2.08	\$2.08	\$0.00	0.0%	\$0.00	\$2.08	\$2.08	0.0%
3	Gas		7.0	\$2.91	\$2.91	\$0.00	0.0%	\$0.00	\$2.91	\$2.91	0.0%
4	General		8.8	\$3.63	\$3.63	\$0.00	0.0%	\$0.00	\$3.63	\$3.63	0.0%
5	Service		10.0	\$4.15	\$4.15	\$0.00	0.0%	\$0.00	\$4.15	\$4.15	0.0%
6	Residential		11.0	\$4.57	\$4.57	\$0.00	0.0%	\$0.00	\$4.57	\$4.57	0.0%
7			16.0	\$6.64	\$6.64	\$0.00	0.0%	\$0.00	\$6.64	\$6.64	0.0%
8			20.0	\$8.30	\$8.30	\$0.00	0.0%	\$0.00	\$8.30	\$8.30	0.0%
9			30.0	\$12.45	\$12.45	\$0.00	0.0%	\$0.00	\$12.45	\$12.45	0.0%
10			40.0	\$16.60	\$16.60	\$0.00	0.0%	\$0.00	\$16.60	\$16.60	0.0%
11			50.0	\$20.75	\$20.75	\$0.00	0.0%	\$0.00	\$20.75	\$20.75	0.0%
12			70.0	\$29.05	\$29.05	\$0.00	0.0%	\$0.00	\$29.05	\$29.05	0.0%

Average monthly bill = 8.8

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (C + G) (\$) (H)	Total Proposed Bill (D + G) (\$) (I)	Percent Increase (I - H) / H (%) (J)
1	IN3	Not	3.0	\$1.25	\$1.25	\$0.00	0.0%	\$0.00	\$1.25	\$1.25	0.0%
2	Inland	Applicable	4.9	\$2.01	\$2.01	\$0.00	0.0%	\$0.00	\$2.01	\$2.01	0.0%
3	Gas		8.0	\$3.32	\$3.32	\$0.00	0.0%	\$0.00	\$3.32	\$3.32	0.0%
4	General		10.0	\$4.15	\$4.15	\$0.00	0.0%	\$0.00	\$4.15	\$4.15	0.0%
5	Service		11.0	\$4.57	\$4.57	\$0.00	0.0%	\$0.00	\$4.57	\$4.57	0.0%
6	Commercial		13.0	\$5.40	\$5.40	\$0.00	0.0%	\$0.00	\$5.40	\$5.40	0.0%
7			16.0	\$6.64	\$6.64	\$0.00	0.0%	\$0.00	\$6.64	\$6.64	0.0%
8			20.0	\$8.30	\$8.30	\$0.00	0.0%	\$0.00	\$8.30	\$8.30	0.0%
9			30.0	\$12.45	\$12.45	\$0.00	0.0%	\$0.00	\$12.45	\$12.45	0.0%
10			40.0	\$16.60	\$16.60	\$0.00	0.0%	\$0.00	\$16.60	\$16.60	0.0%
11			50.0	\$20.75	\$20.75	\$0.00	0.0%	\$0.00	\$20.75	\$20.75	0.0%
12	70.0		\$29.05	\$29.05	\$0.00	0.0%	\$0.00	\$29.05	\$29.05	0.0%	

Average monthly bill = 4.9

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (C + G) (\$)	Total Proposed Bill (D + G) (\$)	Percent Increase (I - H) / H (%) (J)
1	IN4	Not	1.0	\$0.57	\$0.57	\$0.00	0.0%	\$0.00	\$0.57	\$0.57	0.0%
2	Inland	Applicable	3.0	\$1.70	\$1.70	\$0.00	0.0%	\$0.00	\$1.70	\$1.70	0.0%
3	Gas		6.0	\$3.39	\$3.39	\$0.00	0.0%	\$0.00	\$3.39	\$3.39	0.0%
4	General		7.0	\$3.96	\$3.96	\$0.00	0.0%	\$0.00	\$3.96	\$3.96	0.0%
5	Service		9.8	\$5.53	\$5.53	\$0.00	0.0%	\$0.00	\$5.53	\$5.53	0.0%
6	Residential		12.0	\$6.78	\$6.78	\$0.00	0.0%	\$0.00	\$6.78	\$6.78	0.0%
7			14.0	\$7.91	\$7.91	\$0.00	0.0%	\$0.00	\$7.91	\$7.91	0.0%
8			16.0	\$9.04	\$9.04	\$0.00	0.0%	\$0.00	\$9.04	\$9.04	0.0%
9			20.0	\$11.30	\$11.30	\$0.00	0.0%	\$0.00	\$11.30	\$11.30	0.0%
10			30.0	\$16.95	\$16.95	\$0.00	0.0%	\$0.00	\$16.95	\$16.95	0.0%
11			40.0	\$22.60	\$22.60	\$0.00	0.0%	\$0.00	\$22.60	\$22.60	0.0%
12	50.0		\$28.25	\$28.25	\$0.00	0.0%	\$0.00	\$28.25	\$28.25	\$28.25	0.0%

Average monthly bill = 9.8

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (C + G) (\$)	Total Proposed Bill (D + G) (\$)	Percent Increase (I - H) / H (%) (J)
1	IN5	Not	1.0	\$0.62	\$0.62	\$0.00	0.0%	\$0.00	\$0.62	\$0.62	0.0%
2	Inland	Applicable	3.0	\$1.85	\$1.85	\$0.00	0.0%	\$0.00	\$1.85	\$1.85	0.0%
3	Gas		6.0	\$3.69	\$3.69	\$0.00	0.0%	\$0.00	\$3.69	\$3.69	0.0%
4	General		7.0	\$4.31	\$4.31	\$0.00	0.0%	\$0.00	\$4.31	\$4.31	0.0%
5	Service		8.2	\$5.03	\$5.03	\$0.00	0.0%	\$0.00	\$5.03	\$5.03	0.0%
6	Residential		10.0	\$6.15	\$6.15	\$0.00	0.0%	\$0.00	\$6.15	\$6.15	0.0%
7			15.0	\$9.23	\$9.23	\$0.00	0.0%	\$0.00	\$9.23	\$9.23	0.0%
8			16.0	\$9.84	\$9.84	\$0.00	0.0%	\$0.00	\$9.84	\$9.84	0.0%
9			20.0	\$12.30	\$12.30	\$0.00	0.0%	\$0.00	\$12.30	\$12.30	0.0%
10			30.0	\$18.45	\$18.45	\$0.00	0.0%	\$0.00	\$18.45	\$18.45	0.0%
11			40.0	\$24.60	\$24.60	\$0.00	0.0%	\$0.00	\$24.60	\$24.60	0.0%
12			50.0	\$30.75	\$30.75	\$0.00	0.0%	\$0.00	\$30.75	\$30.75	0.0%

Average monthly bill = 8.2

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
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Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (H) (C + G)	Total Proposed Bill (\$) (I) (D + G)	Percent Increase (%) (J) (I - H) / H
1	LG2	Not	3.0	\$1.05	\$1.05	\$0.00	0.0%	\$0.00	\$1.05	\$1.05	0.0%
2	LG&E	Applicable	8.0	\$2.80	\$2.80	\$0.00	0.0%	\$0.00	\$2.80	\$2.80	0.0%
3	Residential		10.0	\$3.50	\$3.50	\$0.00	0.0%	\$0.00	\$3.50	\$3.50	0.0%
4			12.0	\$4.20	\$4.20	\$0.00	0.0%	\$0.00	\$4.20	\$4.20	0.0%
5			16.0	\$5.60	\$5.60	\$0.00	0.0%	\$0.00	\$5.60	\$5.60	0.0%
6			20.0	\$7.00	\$7.00	\$0.00	0.0%	\$0.00	\$7.00	\$7.00	0.0%
7			30.0	\$10.50	\$10.50	\$0.00	0.0%	\$0.00	\$10.50	\$10.50	0.0%
8			40.0	\$14.00	\$14.00	\$0.00	0.0%	\$0.00	\$14.00	\$14.00	0.0%
9			46.7	\$16.35	\$16.35	\$0.00	0.0%	\$0.00	\$16.35	\$16.35	0.0%
10			50.0	\$17.50	\$17.50	\$0.00	0.0%	\$0.00	\$17.50	\$17.50	0.0%
11			70.0	\$24.50	\$24.50	\$0.00	0.0%	\$0.00	\$24.50	\$24.50	0.0%
12			90.0	\$31.50	\$31.50	\$0.00	0.0%	\$0.00	\$31.50	\$31.50	0.0%

Average monthly bill = 46.7

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
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1	LG2	Not	3.0	\$1.05	\$1.05	\$0.00	0.0%	\$0.00	\$1.05	\$1.05	0.0%
2	LG&E	Applicable	8.0	\$2.80	\$2.80	\$0.00	0.0%	\$0.00	\$2.80	\$2.80	0.0%
3	Commercial		10.0	\$3.50	\$3.50	\$0.00	0.0%	\$0.00	\$3.50	\$3.50	0.0%
4			12.0	\$4.20	\$4.20	\$0.00	0.0%	\$0.00	\$4.20	\$4.20	0.0%
5			16.0	\$5.60	\$5.60	\$0.00	0.0%	\$0.00	\$5.60	\$5.60	0.0%
6			20.0	\$7.00	\$7.00	\$0.00	0.0%	\$0.00	\$7.00	\$7.00	0.0%
7			30.0	\$10.50	\$10.50	\$0.00	0.0%	\$0.00	\$10.50	\$10.50	0.0%
8			40.0	\$14.00	\$14.00	\$0.00	0.0%	\$0.00	\$14.00	\$14.00	0.0%
9			50.0	\$17.50	\$17.50	\$0.00	0.0%	\$0.00	\$17.50	\$17.50	0.0%
10			60.0	\$21.00	\$21.00	\$0.00	0.0%	\$0.00	\$21.00	\$21.00	0.0%
11			61.0	\$21.34	\$21.34	\$0.00	0.0%	\$0.00	\$21.34	\$21.34	0.0%
12			90.0	\$31.50	\$31.50	\$0.00	0.0%	\$0.00	\$31.50	\$31.50	0.0%

Average monthly bill = 61.0

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
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1	LG3	Not	3.0	\$1.55	\$1.55	\$0.00	0.0%	\$0.00	\$1.55	\$1.55	0.0%
2	LG&E	Applicable	8.0	\$3.30	\$3.30	\$0.00	0.0%	\$0.00	\$3.30	\$3.30	0.0%
3	Residential		10.0	\$4.00	\$4.00	\$0.00	0.0%	\$0.00	\$4.00	\$4.00	0.0%
4			12.0	\$4.70	\$4.70	\$0.00	0.0%	\$0.00	\$4.70	\$4.70	0.0%
5			16.0	\$6.10	\$6.10	\$0.00	0.0%	\$0.00	\$6.10	\$6.10	0.0%
6			20.0	\$7.50	\$7.50	\$0.00	0.0%	\$0.00	\$7.50	\$7.50	0.0%
7			30.0	\$11.00	\$11.00	\$0.00	0.0%	\$0.00	\$11.00	\$11.00	0.0%
8			35.0	\$12.75	\$12.75	\$0.00	0.0%	\$0.00	\$12.75	\$12.75	0.0%
9			43.3	\$15.66	\$15.66	\$0.00	0.0%	\$0.00	\$15.66	\$15.66	0.0%
10			50.0	\$18.00	\$18.00	\$0.00	0.0%	\$0.00	\$18.00	\$18.00	0.0%
11			60.0	\$21.50	\$21.50	\$0.00	0.0%	\$0.00	\$21.50	\$21.50	0.0%
12			70.0	\$25.00	\$25.00	\$0.00	0.0%	\$0.00	\$25.00	\$25.00	0.0%

Average monthly bill = 43.3

Note: LG&E are not billed Gas Cost.

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1	LG4	Not	1.0	\$0.40	\$0.40	\$0.00	0.0%	\$0.00	\$0.40	\$0.40	0.0%
2	LG&E	Applicable	3.0	\$1.20	\$1.20	\$0.00	0.0%	\$0.00	\$1.20	\$1.20	0.0%
3	Residential		6.0	\$2.40	\$2.40	\$0.00	0.0%	\$0.00	\$2.40	\$2.40	0.0%
4			8.0	\$3.20	\$3.20	\$0.00	0.0%	\$0.00	\$3.20	\$3.20	0.0%
5			10.0	\$4.00	\$4.00	\$0.00	0.0%	\$0.00	\$4.00	\$4.00	0.0%
6			12.0	\$4.80	\$4.80	\$0.00	0.0%	\$0.00	\$4.80	\$4.80	0.0%
7			16.0	\$6.40	\$6.40	\$0.00	0.0%	\$0.00	\$6.40	\$6.40	0.0%
8			20.0	\$8.00	\$8.00	\$0.00	0.0%	\$0.00	\$8.00	\$8.00	0.0%
9			23.7	\$9.49	\$9.49	\$0.00	0.0%	\$0.00	\$9.49	\$9.49	0.0%
10			30.0	\$12.00	\$12.00	\$0.00	0.0%	\$0.00	\$12.00	\$12.00	0.0%
11			40.0	\$16.00	\$16.00	\$0.00	0.0%	\$0.00	\$16.00	\$16.00	0.0%
12		50.0	\$20.00	\$20.00	\$0.00	0.0%	\$0.00	\$20.00	\$20.00	0.0%	

Average monthly bill = 23.7

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
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Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	GSO	Not	10.0	\$48.58	\$62.22	\$13.64	28.1%	\$40.63	\$89.21	\$102.85	15.3%
2	General	Applicable	25.0	\$77.72	\$99.21	\$21.49	27.7%	\$101.46	\$179.18	\$200.67	12.0%
3	Service		30.0	\$87.51	\$111.65	\$24.14	27.6%	\$121.90	\$209.41	\$233.55	11.5%
4	Commercial & Industrial		50.0	\$126.45	\$161.08	\$34.63	27.4%	\$203.17	\$329.62	\$364.25	10.5%
5			70.0	\$160.29	\$209.56	\$49.27	30.7%	\$284.44	\$444.73	\$494.00	11.1%
6			100.0	\$220.99	\$282.29	\$61.30	27.7%	\$406.34	\$627.33	\$688.63	9.8%
7			150.0	\$315.52	\$403.52	\$88.00	27.9%	\$609.51	\$925.03	\$1,013.03	9.5%
8			200.0	\$410.05	\$524.73	\$114.68	28.0%	\$812.68	\$1,222.73	\$1,337.41	9.4%
9			250.0	\$504.58	\$645.95	\$141.37	28.0%	\$1,015.85	\$1,520.43	\$1,661.80	9.3%
10			300.0	\$599.11	\$767.17	\$168.06	28.1%	\$1,219.02	\$1,818.13	\$1,986.19	9.2%
11			336.2	\$667.48	\$854.85	\$187.37	28.1%	\$1,365.99	\$2,033.47	\$2,220.84	9.2%
12			350.0	\$693.64	\$888.39	\$194.75	28.1%	\$1,422.19	\$2,115.83	\$2,310.58	9.2%
13			400.0	\$788.17	\$1,009.60	\$221.43	28.1%	\$1,625.36	\$2,413.53	\$2,634.96	9.2%
14			450.0	\$878.42	\$1,126.52	\$248.10	28.2%	\$1,828.53	\$2,706.95	\$2,955.05	9.2%
15			500.0	\$968.66	\$1,243.43	\$274.77	28.4%	\$2,031.70	\$3,000.36	\$3,275.13	9.2%
16			700.0	\$1,329.64	\$1,711.08	\$381.44	28.7%	\$2,844.38	\$4,174.02	\$4,555.46	9.1%
17			1,000.0	\$1,871.11	\$2,412.56	\$541.45	28.9%	\$4,063.40	\$5,934.51	\$6,475.96	9.1%
18			1,200.0	\$2,202.21	\$2,850.31	\$648.10	29.4%	\$4,876.08	\$7,078.29	\$7,726.39	9.2%

Average monthly bill = 25.0 (Commercial)
Average monthly bill = 336.2 (Industrial)

COLUMBIA GAS OF KENTUCKY, INC.
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1	IS	Not	100.0	\$883.18	\$649.09	-\$234.09	-26.5%	\$406.34	\$1,289.52	\$1,055.43	-18.2%
2	Interruptible	Applicable	300.0	\$1,007.58	\$780.49	-\$227.09	-22.5%	\$1,219.02	\$2,226.60	\$1,999.51	-10.2%
3	Service		500.0	\$1,131.98	\$911.89	-\$220.09	-19.4%	\$2,031.70	\$3,163.68	\$2,943.59	-7.0%
4	Industrial		700.0	\$1,256.38	\$1,043.29	-\$213.09	-17.0%	\$2,844.38	\$4,100.76	\$3,887.67	-5.2%
5			900.0	\$1,380.78	\$1,174.69	-\$206.09	-14.9%	\$3,657.06	\$5,037.84	\$4,831.75	-4.1%
6			1,100.0	\$1,505.18	\$1,306.09	-\$199.09	-13.2%	\$4,469.74	\$5,974.92	\$5,775.83	-3.3%
7			1,500.0	\$1,753.98	\$1,568.89	-\$185.09	-10.6%	\$6,095.10	\$7,849.08	\$7,663.99	-2.4%
8			2,000.0	\$2,064.98	\$1,897.39	-\$167.59	-8.1%	\$8,126.80	\$10,191.78	\$10,024.19	-1.6%
9			2,758.3	\$2,536.61	\$2,395.56	-\$141.05	-5.6%	\$11,207.87	\$13,744.48	\$13,603.43	-1.0%
10			3,000.0	\$2,686.98	\$2,554.39	-\$132.59	-4.9%	\$12,190.20	\$14,877.18	\$14,744.59	-0.9%
11			3,500.0	\$2,997.98	\$2,882.89	-\$115.09	-3.8%	\$14,221.90	\$17,219.88	\$17,104.79	-0.7%
12			4,000.0	\$3,308.98	\$3,211.39	-\$97.59	-2.9%	\$16,253.60	\$19,562.58	\$19,464.99	-0.5%
13			5,000.0	\$3,930.98	\$3,868.39	-\$62.59	-1.6%	\$20,317.00	\$24,247.98	\$24,185.39	-0.3%
14			6,000.0	\$4,552.98	\$4,525.39	-\$27.59	-0.6%	\$24,380.40	\$28,933.38	\$28,905.79	-0.1%
15			7,000.0	\$5,174.98	\$5,182.39	\$7.41	0.1%	\$28,443.80	\$33,618.78	\$33,626.19	0.0%

Average monthly bill = 2,758.3

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

Schedule N
Page 14 of 25
Witness: C. E. Notestone

Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	IUS	Not	250.0	\$585.46	\$751.93	\$166.47	28.4%	\$1,015.85	\$1,601.31	\$1,767.78	10.4%
2	Intrastate	Applicable	500.0	\$798.03	\$1,026.85	\$228.82	28.7%	\$2,031.70	\$2,829.73	\$3,058.55	8.1%
3	Utility		576.8	\$863.35	\$1,111.34	\$247.99	28.7%	\$2,343.89	\$3,207.24	\$3,455.23	7.7%
4	Service		600.0	\$883.06	\$1,136.82	\$253.76	28.7%	\$2,438.04	\$3,321.10	\$3,574.86	7.6%
5	Wholesale		650.0	\$925.58	\$1,191.81	\$266.23	28.8%	\$2,641.21	\$3,566.79	\$3,833.02	7.5%
6			700.0	\$968.09	\$1,246.79	\$278.70	28.8%	\$2,844.38	\$3,812.47	\$4,091.17	7.3%
7			750.0	\$1,010.61	\$1,301.78	\$291.17	28.8%	\$3,047.55	\$4,058.16	\$4,349.33	7.2%
8			800.0	\$1,053.12	\$1,356.76	\$303.64	28.8%	\$3,250.72	\$4,303.84	\$4,607.48	7.1%
9			900.0	\$1,138.15	\$1,466.73	\$328.58	28.9%	\$3,657.06	\$4,795.21	\$5,123.79	6.9%
10			1,000.0	\$1,223.18	\$1,576.70	\$353.52	28.9%	\$4,063.40	\$5,286.58	\$5,640.10	6.7%
11			2,000.0	\$2,073.48	\$2,676.40	\$602.92	29.1%	\$8,126.80	\$10,200.28	\$10,803.20	5.9%
12			3,000.0	\$2,923.78	\$3,776.10	\$852.32	29.2%	\$12,190.20	\$15,113.98	\$15,966.30	5.6%
13			4,000.0	\$3,774.08	\$4,875.80	\$1,101.72	29.2%	\$16,253.60	\$20,027.68	\$21,129.40	5.5%
14			5,000.0	\$4,624.38	\$5,975.50	\$1,351.12	29.2%	\$20,317.00	\$24,941.38	\$26,292.50	5.4%
15			6,000.0	\$5,474.68	\$7,075.20	\$1,600.52	29.2%	\$24,380.40	\$29,855.08	\$31,455.60	5.4%

Average monthly bill = 576.8

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

Schedule N
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Witness: C. E. Notestone

Line No.	Rate Code	Level of Demand	Transp Volume (MCF)	Monthly Customer Charge				Transportation Commodity Charge				Gas Cost*	Total Current Bill (C + G + K)	Total Proposed Bill (D + H + K)	Percent Increase (Decrease) (M - L)/L
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)				
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	GTR	Not	1.0	\$13.17	\$18.26	\$5.09	38.6%	\$1.95	\$2.51	\$0.56	28.7%	\$0.00	\$15.12	\$20.77	37.4%
2	GTS	Applicable	2.0	\$13.17	\$18.26	\$5.09	38.6%	\$3.89	\$5.01	\$1.12	28.8%	\$0.00	\$17.06	\$23.27	36.4%
3	Choice		4.0	\$13.17	\$18.26	\$5.09	38.6%	\$7.80	\$10.04	\$2.24	28.7%	\$0.00	\$20.97	\$28.30	35.0%
4	Residential		5.4	\$13.17	\$18.26	\$5.09	38.6%	\$10.59	\$13.64	\$3.05	28.8%	\$0.00	\$23.76	\$31.90	34.3%
5			6.0	\$13.17	\$18.26	\$5.09	38.6%	\$11.71	\$15.08	\$3.37	28.8%	\$0.00	\$24.88	\$33.34	34.0%
6			8.0	\$13.17	\$18.26	\$5.09	38.6%	\$15.58	\$20.07	\$4.49	28.8%	\$0.00	\$28.75	\$38.33	33.3%
7			10.0	\$13.17	\$18.26	\$5.09	38.6%	\$19.49	\$25.09	\$5.60	28.7%	\$0.00	\$32.66	\$43.35	32.7%
8			12.0	\$13.17	\$18.26	\$5.09	38.6%	\$23.38	\$30.11	\$6.73	28.8%	\$0.00	\$36.55	\$48.37	32.3%
9			16.0	\$13.17	\$18.26	\$5.09	38.6%	\$31.16	\$40.14	\$8.98	28.8%	\$0.00	\$44.33	\$58.40	31.7%
10			18.0	\$13.17	\$18.26	\$5.09	38.6%	\$35.07	\$45.16	\$10.09	28.8%	\$0.00	\$48.24	\$63.42	31.5%
11			22.0	\$13.17	\$18.26	\$5.09	38.6%	\$42.85	\$55.19	\$12.34	28.8%	\$0.00	\$56.02	\$73.45	31.1%
11			25.0	\$13.17	\$18.26	\$5.09	38.6%	\$48.71	\$62.73	\$14.02	28.8%	\$0.00	\$61.88	\$80.99	30.9%

Average monthly bill = 6.0

* Gas supplied by marketers.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: __ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original __ Update __ Revised
Work Paper Reference No(s):

Schedule N
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Witness: C. E. Notestone

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Gas Cost* (K)	Total Current Bill (C + G + K) (L)	Total Proposed Bill (D + H + K) (M)	Percent Increase (Decrease) (N)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)				
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)				
1	GTO	Not	10.0	\$29.11	\$37.50	\$8.39	28.8%	\$18.87	\$24.47	\$5.60	29.7%	\$0.00	\$47.98	\$61.97	29.2%
2	GTS	Applicable	30.0	\$29.11	\$37.50	\$8.39	28.8%	\$56.60	\$73.42	\$16.82	29.7%	\$0.00	\$85.71	\$110.92	29.4%
3	Choice		37.2	\$29.11	\$37.50	\$8.39	28.8%	\$70.16	\$91.01	\$20.85	29.7%	\$0.00	\$99.27	\$128.51	29.5%
4	Commercial and Industrial		50.0	\$29.11	\$37.50	\$8.39	28.8%	\$94.33	\$122.36	\$28.03	29.7%	\$0.00	\$123.44	\$159.86	29.5%
5			70.0	\$29.11	\$37.50	\$8.39	28.8%	\$130.94	\$170.36	\$39.42	30.1%	\$0.00	\$160.05	\$207.86	29.9%
6			100.0	\$29.11	\$37.50	\$8.39	28.8%	\$185.85	\$242.36	\$56.51	30.4%	\$0.00	\$214.96	\$279.86	30.2%
7			150.0	\$29.11	\$37.50	\$8.39	28.8%	\$277.36	\$362.37	\$85.01	30.6%	\$0.00	\$306.47	\$399.87	30.5%
8			200.0	\$29.11	\$37.50	\$8.39	28.8%	\$368.88	\$482.37	\$113.49	30.8%	\$0.00	\$397.99	\$519.87	30.6%
9			250.0	\$29.11	\$37.50	\$8.39	28.8%	\$460.39	\$602.37	\$141.98	30.8%	\$0.00	\$489.50	\$639.87	30.7%
10			300.0	\$29.11	\$37.50	\$8.39	28.8%	\$551.91	\$722.38	\$170.47	30.9%	\$0.00	\$581.02	\$759.88	30.8%
11			333.3	\$29.11	\$37.50	\$8.39	28.8%	\$612.91	\$802.37	\$189.46	30.9%	\$0.00	\$642.02	\$839.87	30.8%
12			350.0	\$29.11	\$37.50	\$8.39	28.8%	\$643.42	\$842.38	\$198.96	30.9%	\$0.00	\$672.53	\$879.88	30.8%
13			400.0	\$29.11	\$37.50	\$8.39	28.8%	\$734.94	\$962.38	\$227.44	30.9%	\$0.00	\$764.05	\$999.88	30.9%
14			450.0	\$29.11	\$37.50	\$8.39	28.8%	\$822.17	\$1,078.08	\$255.91	31.1%	\$0.00	\$851.28	\$1,115.58	31.0%
15			500.0	\$29.11	\$37.50	\$8.39	28.8%	\$909.40	\$1,193.78	\$284.38	31.3%	\$0.00	\$938.51	\$1,231.28	31.2%
16			700.0	\$29.11	\$37.50	\$8.39	28.8%	\$1,258.32	\$1,656.57	\$398.25	31.6%	\$0.00	\$1,287.43	\$1,694.07	31.6%
17			1,000.0	\$29.11	\$37.50	\$8.39	28.8%	\$1,781.70	\$2,350.76	\$569.06	31.9%	\$0.00	\$1,810.81	\$2,388.26	31.9%
18			1,200.0	\$29.11	\$37.50	\$8.39	28.8%	\$2,100.74	\$2,783.65	\$682.91	32.5%	\$0.00	\$2,129.85	\$2,821.15	32.5%

Average monthly bill = 37.2 (Commercial)

Average monthly bill = 333.3 (Industrial)

* Gas supplied by marketers.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

Schedule N
Page 17 of 25
Witness: C. E. Notestone

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (Q)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)			
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)			
1	DS	Not	100.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$56.17	\$63.27	\$7.10	12.6%	\$933.05	\$702.56	-24.7%
2	GTS	Applicable	150.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$84.26	\$94.91	\$10.65	12.6%	\$961.14	\$734.20	-23.6%
3	Interruptible		300.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$168.51	\$189.81	\$21.30	12.6%	\$1,045.39	\$829.10	-20.7%
4	Service		500.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$280.85	\$316.35	\$35.50	12.6%	\$1,157.73	\$955.64	-17.5%
5	Commercial		1,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$561.70	\$632.70	\$71.00	12.6%	\$1,438.58	\$1,271.99	-11.6%
6	and		3,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$1,685.10	\$1,898.10	\$213.00	12.6%	\$2,561.98	\$2,537.39	-1.0%
7	Industrial		5,102.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$2,865.79	\$3,228.04	\$362.25	12.6%	\$3,742.67	\$3,867.33	3.3%
8			5,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$2,808.50	\$3,163.50	\$355.00	12.6%	\$3,685.38	\$3,802.79	3.2%
9			10,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$5,617.00	\$6,327.00	\$710.00	12.6%	\$6,493.88	\$6,966.29	7.3%
10			12,664.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$7,113.37	\$8,012.51	\$899.14	12.6%	\$7,990.25	\$8,651.80	8.3%
11			15,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$8,425.50	\$9,490.50	\$1,065.00	12.6%	\$9,302.38	\$10,129.79	8.9%
12			20,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$11,234.00	\$12,654.00	\$1,420.00	12.6%	\$12,110.88	\$13,293.29	9.8%
13			25,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$14,042.50	\$15,817.50	\$1,775.00	12.6%	\$14,919.38	\$16,456.79	10.3%
14			30,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$16,851.00	\$18,981.00	\$2,130.00	12.6%	\$17,727.88	\$19,620.29	10.7%
15			35,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$18,378.50	\$20,692.00	\$2,313.50	12.6%	\$19,255.38	\$21,331.29	10.8%
16			40,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$19,906.00	\$22,403.00	\$2,497.00	12.5%	\$20,782.88	\$23,042.29	10.9%

Average monthly bill = 5,102.0 (Commercial)
Average monthly bill = 12,664.0 (Industrial)

Note: Customers electing Standby Service pay an additional \$6.6495/Mcf per contracted volumes per month. Standby rate is as of February 28, 2013.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: __ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original __ Update __ Revised
Work Paper Reference No(s):

Schedule N
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Witness: C. E. Notestone

Line No.	Rate Code	Level of Demand	Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (P - O)/O (%)
				Current Monthly Charge (\$)	Proposed Monthly Charge (\$)	Dollar Increase (D - C) (\$)	Percent Increase (E/C) (%)	Current Monthly Charge (\$)	Proposed Monthly Charge (\$)	Dollar Increase (H - G) (\$)	Percent Increase (I/G) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (L - K) (\$)	Percent Increase (M/K) (%)			
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
1	GDS	Not	10.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$18.87	\$24.47	\$5.60	29.7%	\$103.88	\$117.87	13.5%
2	GTS	Applicable	30.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$56.60	\$73.42	\$16.82	29.7%	\$141.61	\$166.82	17.8%
3	General		50.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$94.33	\$122.36	\$28.03	29.7%	\$179.34	\$215.76	20.3%
4	Service		70.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$130.94	\$170.36	\$39.42	30.1%	\$215.95	\$263.76	22.1%
5	Commercial		100.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$185.85	\$242.36	\$56.51	30.4%	\$270.86	\$335.76	24.0%
6	and		150.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$277.36	\$362.37	\$85.01	30.6%	\$362.37	\$455.77	25.8%
7	Industrial		200.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$368.88	\$482.37	\$113.49	30.8%	\$453.89	\$575.77	26.9%
8			250.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$460.39	\$602.37	\$141.98	30.8%	\$545.40	\$695.77	27.6%
9			300.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$551.91	\$722.38	\$170.47	30.9%	\$636.92	\$815.78	28.1%
10			350.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$643.42	\$842.38	\$198.96	30.9%	\$728.43	\$935.78	28.5%
11			400.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$734.94	\$962.38	\$227.44	30.9%	\$819.95	\$1,055.78	28.8%
12			450.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$822.17	\$1,078.08	\$255.91	31.1%	\$907.18	\$1,171.48	29.1%
13			500.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$909.40	\$1,193.78	\$284.38	31.3%	\$994.41	\$1,287.18	29.4%
14			700.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$1,258.32	\$1,656.57	\$398.25	31.6%	\$1,343.33	\$1,749.97	30.3%
15			1,000.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$1,781.70	\$2,350.76	\$569.06	31.9%	\$1,866.71	\$2,444.16	30.9%
16			1,016.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$1,807.22	\$2,385.39	\$578.17	32.0%	\$1,892.23	\$2,478.79	31.0%
17			1,200.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$2,100.74	\$2,783.65	\$682.91	32.5%	\$2,185.75	\$2,877.05	31.6%
18			1,639.0	\$29.11	\$37.50	\$8.39	28.8%	\$55.90	\$55.90	\$0.00	0.0%	\$2,801.04	\$3,733.86	\$932.82	33.3%	\$2,886.05	\$3,827.26	32.6%

Average monthly bill = 1,639.0 (Commercial)
Average monthly bill = 1,016.0 (Industrial)

Note: Customers electing Standby Service pay an additional \$6.6495/Mcf per contracted volumes per month. Standby rate is as of February 28, 2013.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

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Witness: C. E. Notestone

Line No.	Rate Code	Level of Demand (A)	Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (P - O)/O (Q)
				Current Monthly Customer Charge (\$)(C)	Proposed Monthly Customer Charge (\$)(D)	Dollar Increase (Decrease) (\$)(E)	Percent Increase (Decrease) (%) (F)	Current Monthly Administrativ Charge (\$)(G)	Proposed Monthly Administrativ Charge (\$)(H)	Dollar Increase (Decrease) (\$)(I)	Percent Increase (Decrease) (%) (J)	Current Commodity Charge (\$)(K)	Proposed Commodity Charge (\$)(L)	Dollar Increase (Decrease) (\$)(M)	Percent Increase (Decrease) (%) (N)			
1	DS3	Not	50.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$5.04	\$5.04	\$0.00	0.0%	\$260.94	\$260.94	0.0%
2	GTS	Applicable	100.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$10.08	\$10.08	\$0.00	0.0%	\$265.98	\$265.98	0.0%
3	Main		300.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$30.24	\$30.24	\$0.00	0.0%	\$286.14	\$286.14	0.0%
4	Line		500.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$50.40	\$50.40	\$0.00	0.0%	\$306.30	\$306.30	0.0%
5	Service		700.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$70.56	\$70.56	\$0.00	0.0%	\$326.46	\$326.46	0.0%
6	Industrial		1,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$100.80	\$100.80	\$0.00	0.0%	\$356.70	\$356.70	0.0%
7			1,500.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$151.20	\$151.20	\$0.00	0.0%	\$407.10	\$407.10	0.0%
8			3,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$302.40	\$302.40	\$0.00	0.0%	\$558.30	\$558.30	0.0%
9			4,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$403.20	\$403.20	\$0.00	0.0%	\$659.10	\$659.10	0.0%
10			5,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$504.00	\$504.00	\$0.00	0.0%	\$759.90	\$759.90	0.0%
11			6,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$604.80	\$604.80	\$0.00	0.0%	\$860.70	\$860.70	0.0%
12			7,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$705.60	\$705.60	\$0.00	0.0%	\$961.50	\$961.50	0.0%
13			8,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$806.40	\$806.40	\$0.00	0.0%	\$1,062.30	\$1,062.30	0.0%
14			9,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$907.20	\$907.20	\$0.00	0.0%	\$1,163.10	\$1,163.10	0.0%
15			10,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,008.00	\$1,008.00	\$0.00	0.0%	\$1,263.90	\$1,263.90	0.0%
16			11,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,108.80	\$1,108.80	\$0.00	0.0%	\$1,364.70	\$1,364.70	0.0%
17			21,313.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,148.36	\$2,148.36	\$0.00	0.0%	\$2,404.26	\$2,404.26	0.0%

Average monthly bill = 21,313.0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: __ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original __ Update __ Revised
Work Paper Reference No(s):

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Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (P - O)/O (Q)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)			
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)			
1	FX1	Not	100.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$12.50	\$12.50	\$0.00	0.0%	\$651.79	\$651.79	0.0%
2	GTS	Applicable	150.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$18.75	\$18.75	\$0.00	0.0%	\$658.04	\$658.04	0.0%
3	Flex		300.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$37.50	\$37.50	\$0.00	0.0%	\$676.79	\$676.79	0.0%
4	Rate		500.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$62.50	\$62.50	\$0.00	0.0%	\$701.79	\$701.79	0.0%
5	Commercial		1,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$125.00	\$125.00	\$0.00	0.0%	\$764.29	\$764.29	0.0%
6			3,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$375.00	\$375.00	\$0.00	0.0%	\$1,014.29	\$1,014.29	0.0%
7			5,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$625.00	\$625.00	\$0.00	0.0%	\$1,264.29	\$1,264.29	0.0%
8			10,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,250.00	\$1,250.00	\$0.00	0.0%	\$1,889.29	\$1,889.29	0.0%
9			15,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,875.00	\$1,875.00	\$0.00	0.0%	\$2,514.29	\$2,514.29	0.0%
10			20,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,500.00	\$2,500.00	\$0.00	0.0%	\$3,139.29	\$3,139.29	0.0%
11			25,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$3,125.00	\$3,125.00	\$0.00	0.0%	\$3,764.29	\$3,764.29	0.0%
12			30,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$3,750.00	\$3,750.00	\$0.00	0.0%	\$4,389.29	\$4,389.29	0.0%
13			31,577.1	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$3,947.14	\$3,947.14	\$0.00	0.0%	\$4,586.43	\$4,586.43	0.0%
14			35,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$4,375.00	\$4,375.00	\$0.00	0.0%	\$5,014.29	\$5,014.29	0.0%
15			40,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$5,000.00	\$5,000.00	\$0.00	0.0%	\$5,639.29	\$5,639.29	0.0%

Average monthly bill = 31,577.1

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

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Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (P - O)/O (%)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)			
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
1	FX2	Not	100.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$12.50	\$12.50	\$0.00	0.0%	\$651.79	\$651.79	0.0%
2	GTS	Applicable	150.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$18.75	\$18.75	\$0.00	0.0%	\$658.04	\$658.04	0.0%
3	Flex		300.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$37.50	\$37.50	\$0.00	0.0%	\$676.79	\$676.79	0.0%
4	Rate		500.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$62.50	\$62.50	\$0.00	0.0%	\$701.79	\$701.79	0.0%
5	Industrial		1,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$125.00	\$125.00	\$0.00	0.0%	\$764.29	\$764.29	0.0%
6			3,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$375.00	\$375.00	\$0.00	0.0%	\$1,014.29	\$1,014.29	0.0%
7			5,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$625.00	\$625.00	\$0.00	0.0%	\$1,264.29	\$1,264.29	0.0%
8			10,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,250.00	\$1,250.00	\$0.00	0.0%	\$1,889.29	\$1,889.29	0.0%
9			15,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,875.00	\$1,875.00	\$0.00	0.0%	\$2,514.29	\$2,514.29	0.0%
10			20,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,500.00	\$2,500.00	\$0.00	0.0%	\$3,139.29	\$3,139.29	0.0%
11			25,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$3,125.00	\$3,125.00	\$0.00	0.0%	\$3,764.29	\$3,764.29	0.0%
12			30,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$3,750.00	\$3,750.00	\$0.00	0.0%	\$4,389.29	\$4,389.29	0.0%
13			30,500.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$3,812.50	\$3,812.50	\$0.00	0.0%	\$4,451.79	\$4,451.79	0.0%
14			35,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$4,375.00	\$4,375.00	\$0.00	0.0%	\$5,014.29	\$5,014.29	0.0%
15			40,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$5,000.00	\$5,000.00	\$0.00	0.0%	\$5,639.29	\$5,639.29	0.0%

Average monthly bill = 30,500.0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

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Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (P - O)/O (%)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)		
1	FX5	Not	100.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$8.58	\$8.58	\$0.00	0.0%	\$264.48	\$264.48	0.0%
2	GTS	Applicable	200.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$17.16	\$17.16	\$0.00	0.0%	\$273.06	\$273.06	0.0%
3	Flex		500.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$42.90	\$42.90	\$0.00	0.0%	\$298.80	\$298.80	0.0%
4	Rate		1,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$85.80	\$85.80	\$0.00	0.0%	\$341.70	\$341.70	0.0%
5	Industrial		5,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$429.00	\$429.00	\$0.00	0.0%	\$684.90	\$684.90	0.0%
6			10,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$858.00	\$858.00	\$0.00	0.0%	\$1,113.90	\$1,113.90	0.0%
7			15,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,287.00	\$1,287.00	\$0.00	0.0%	\$1,542.90	\$1,542.90	0.0%
8			20,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,716.00	\$1,716.00	\$0.00	0.0%	\$1,971.90	\$1,971.90	0.0%
9			30,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,574.00	\$2,574.00	\$0.00	0.0%	\$2,829.90	\$2,829.90	0.0%
10			50,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$4,290.00	\$4,290.00	\$0.00	0.0%	\$4,545.90	\$4,545.90	0.0%
11			70,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$6,006.00	\$6,006.00	\$0.00	0.0%	\$6,261.90	\$6,261.90	0.0%
12			90,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$7,722.00	\$7,722.00	\$0.00	0.0%	\$7,977.90	\$7,977.90	0.0%
13			96,980.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$8,320.88	\$8,320.88	\$0.00	0.0%	\$8,576.78	\$8,576.78	0.0%
14			110,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$9,438.00	\$9,438.00	\$0.00	0.0%	\$9,693.90	\$9,693.90	0.0%
15			120,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$10,296.00	\$10,296.00	\$0.00	0.0%	\$10,551.90	\$10,551.90	0.0%
16			130,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$11,154.00	\$11,154.00	\$0.00	0.0%	\$11,409.90	\$11,409.90	0.0%
17			150,000.0	\$200.00	\$200.00	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$12,870.00	\$12,870.00	\$0.00	0.0%	\$13,125.90	\$13,125.90	0.0%

Average monthly bill = 96,980.0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

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Witness: C. E. Notestone

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (P - O)/O (%)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)			
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
1	FX7	Not	100.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$49.00	\$49.00	\$0.00	0.0%	\$688.29	\$688.29	0.0%
2	GTS	Applicable	150.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$73.50	\$73.50	\$0.00	0.0%	\$712.79	\$712.79	0.0%
3	Flex		300.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$147.00	\$147.00	\$0.00	0.0%	\$786.29	\$786.29	0.0%
4	Rate		500.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$245.00	\$245.00	\$0.00	0.0%	\$884.29	\$884.29	0.0%
5	Industrial		1,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$490.00	\$490.00	\$0.00	0.0%	\$1,129.29	\$1,129.29	0.0%
6			3,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,470.00	\$1,470.00	\$0.00	0.0%	\$2,109.29	\$2,109.29	0.0%
7			5,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,450.00	\$2,450.00	\$0.00	0.0%	\$3,089.29	\$3,089.29	0.0%
8			10,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$4,900.00	\$4,900.00	\$0.00	0.0%	\$5,539.29	\$5,539.29	0.0%
9			15,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$7,350.00	\$7,350.00	\$0.00	0.0%	\$7,989.29	\$7,989.29	0.0%
10			20,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$9,800.00	\$9,800.00	\$0.00	0.0%	\$10,439.29	\$10,439.29	0.0%
11			25,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$12,250.00	\$12,250.00	\$0.00	0.0%	\$12,889.29	\$12,889.29	0.0%
12			30,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$13,600.00	\$13,600.00	\$0.00	0.0%	\$14,239.29	\$14,239.29	0.0%
13	35,000.0		\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$14,950.00	\$14,950.00	\$0.00	0.0%	\$15,589.29	\$15,589.29	0.0%	
14	40,000.0		\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$16,300.00	\$16,300.00	\$0.00	0.0%	\$16,939.29	\$16,939.29	0.0%	
15	45,000.0		\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$17,650.00	\$17,650.00	\$0.00	0.0%	\$18,289.29	\$18,289.29	0.0%	

Average monthly bill = 40,000.0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s):

Schedule N
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Witness: C. E. Notestone

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (P - O)/O (Q)
				Current Monthly Customer Charge (C)	Proposed Monthly Customer Charge (D)	Dollar Increase (Decrease) (E)	Percent Increase (Decrease) (F)	Current Monthly Administrative Charge (G)	Proposed Monthly Administrative Charge (H)	Dollar Increase (Decrease) (I)	Percent Increase (Decrease) (J)	Current Commodity Charge (K)	Proposed Commodity Charge (L)	Dollar Increase (Decrease) (M)	Percent Increase (Decrease) (N)			
1	SAS	Not	100.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$56.17	\$56.17	\$0.00	0.0%	\$933.05	\$695.46	-25.5%
2	GTS	Applicable	150.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$84.26	\$84.26	\$0.00	0.0%	\$961.14	\$723.55	-24.7%
3	Special		300.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$168.51	\$168.51	\$0.00	0.0%	\$1,045.39	\$807.80	-22.7%
4	Rate		500.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$280.85	\$280.85	\$0.00	0.0%	\$1,157.73	\$920.14	-20.5%
5	Industrial		1,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$561.70	\$561.70	\$0.00	0.0%	\$1,438.58	\$1,200.99	-16.5%
6			3,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$1,685.10	\$1,685.10	\$0.00	0.0%	\$2,561.98	\$2,324.39	-9.3%
7			4,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$2,246.80	\$2,246.80	\$0.00	0.0%	\$3,123.68	\$2,886.09	-7.6%
8			5,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$2,808.50	\$2,808.50	\$0.00	0.0%	\$3,685.38	\$3,447.79	-6.4%
9			10,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$5,617.00	\$5,617.00	\$0.00	0.0%	\$6,493.88	\$6,256.29	-3.7%
10			15,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$8,425.50	\$8,425.50	\$0.00	0.0%	\$9,302.38	\$9,064.79	-2.6%
11			20,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$11,234.00	\$11,234.00	\$0.00	0.0%	\$12,110.88	\$11,873.29	-2.0%
12			25,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$14,042.50	\$14,042.50	\$0.00	0.0%	\$14,919.38	\$14,681.79	-1.6%
13			30,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$16,851.00	\$16,851.00	\$0.00	0.0%	\$17,727.88	\$17,490.29	-1.3%
14			35,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$18,378.50	\$18,378.50	\$0.00	0.0%	\$19,255.38	\$19,017.79	-1.2%
15			40,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$19,906.00	\$19,906.00	\$0.00	0.0%	\$20,782.88	\$20,545.29	-1.1%
16			45,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$21,433.50	\$21,433.50	\$0.00	0.0%	\$22,310.38	\$22,072.79	-1.1%
17			50,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$22,961.00	\$22,961.00	\$0.00	0.0%	\$23,837.88	\$23,600.29	-1.0%
18			55,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$24,488.50	\$24,488.50	\$0.00	0.0%	\$25,365.38	\$25,127.79	-0.9%
19			60,000.0	\$820.98	\$583.39	-\$237.59	-28.9%	\$55.90	\$55.90	\$0.00	0.0%	\$26,016.00	\$26,016.00	\$0.00	0.0%	\$26,892.88	\$26,655.29	-0.9%

Average monthly bill = 0.0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013-00167
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2014

Schedule N
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Witness: C. E. Notestone

Data: __ Base Period _X_ Forecasted Period
Type of Filing: _X_ Original __ Update __ Revised
Work Paper Reference No(s):

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (P - O)/O (Q)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)			
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)			
1	SC3	Not	100.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$29.00	\$29.00	\$0.00	0.0%	\$668.29	\$668.29	0.0%
2	GTS	Applicable	500.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$145.00	\$145.00	\$0.00	0.0%	\$784.29	\$784.29	0.0%
3	Special		1,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$290.00	\$290.00	\$0.00	0.0%	\$929.29	\$929.29	0.0%
4	Rate		3,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$870.00	\$870.00	\$0.00	0.0%	\$1,509.29	\$1,509.29	0.0%
5	Industrial		5,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$1,450.00	\$1,450.00	\$0.00	0.0%	\$2,089.29	\$2,089.29	0.0%
6			10,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$2,900.00	\$2,900.00	\$0.00	0.0%	\$3,539.29	\$3,539.29	0.0%
7			20,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$5,800.00	\$5,800.00	\$0.00	0.0%	\$6,439.29	\$6,439.29	0.0%
8			40,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$11,600.00	\$11,600.00	\$0.00	0.0%	\$12,239.29	\$12,239.29	0.0%
9			60,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$17,400.00	\$17,400.00	\$0.00	0.0%	\$18,039.29	\$18,039.29	0.0%
10			80,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$23,200.00	\$23,200.00	\$0.00	0.0%	\$23,839.29	\$23,839.29	0.0%
11			100,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$29,000.00	\$29,000.00	\$0.00	0.0%	\$29,639.29	\$29,639.29	0.0%
12			125,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$36,250.00	\$36,250.00	\$0.00	0.0%	\$36,889.29	\$36,889.29	0.0%
13			150,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$43,500.00	\$43,500.00	\$0.00	0.0%	\$44,139.29	\$44,139.29	0.0%
14			175,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$47,500.00	\$47,500.00	\$0.00	0.0%	\$48,139.29	\$48,139.29	0.0%
15			200,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$51,500.00	\$51,500.00	\$0.00	0.0%	\$52,139.29	\$52,139.29	0.0%
16			225,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$55,500.00	\$55,500.00	\$0.00	0.0%	\$56,139.29	\$56,139.29	0.0%
17			250,000.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$59,500.00	\$59,500.00	\$0.00	0.0%	\$60,139.29	\$60,139.29	0.0%
18			334,123.0	\$583.39	\$583.39	\$0.00	0.0%	\$55.90	\$55.90	\$0.00	0.0%	\$72,959.68	\$72,959.68	\$0.00	0.0%	\$73,598.97	\$73,598.97	0.0%
Average monthly bill =			334,123.0															