

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 10

WORKPAPERS

Columbia Gas of Kentucky, Inc.
Case 2013-00167
Table of Contents
Volume 10

Tab	Filing Requirement	Volume	Description	Responsible Witness
	Workpapers	10		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PLANT IN SERVICE BY GAS PIANT ACCOUNT
BASE PERIOD 09/30/2012 TO 08/31/2013

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED

WPB-2.1
SHEET 1 OF 4
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	09/30/2012	10/31/2012	11/30/2012	12/31/2012	01/31/2013	02/28/2013	03/31/2013	04/30/2013	05/31/2013	06/30/2013	07/31/2013	08/31/2013
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	521	521	521	521	521	521	521	521	521	521	521	521
2	303.00	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348
3	303.10	0	0	0	0	0	0	0	0	0	0	0	0
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	2,934,480	2,726,882	2,726,909	2,849,992	2,862,074	2,849,688	2,849,688	2,849,688	2,849,688	2,849,688	3,278,376	3,278,376
6	INTANGIBLE	3,009,348	2,801,751	2,801,778	2,924,860	2,936,942	2,924,557	2,924,557	2,924,557	2,924,557	2,924,557	3,353,245	3,353,245
7	304.10	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678
8	PRODUCTION	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678
9													
10	374.10	206	206	206	206	206	206	206	206	206	206	206	206
11	374.20	878,634	878,634	878,634	878,534	878,534	878,534	878,534	878,534	878,534	878,534	878,534	878,534
12	374.40	616,392	616,392	616,392	616,570	616,570	617,460	617,460	617,460	617,460	617,460	617,460	617,460
13	374.50	2,666,571	2,666,571	2,666,571	2,666,571	2,666,571	2,667,295	2,669,135	2,671,299	2,673,463	2,675,519	2,677,683	2,679,306
14	375.20	5,249	5,249	5,249	5,249	5,249	5,249	17,584	32,732	48,638	63,786	79,584	110,204
15	375.30	10,848	10,848	10,848	10,848	10,848	10,848	10,848	10,848	10,848	10,848	10,848	10,848
16	375.40	945,706	945,706	940,270	949,529	950,566	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739
17	375.60	88,210	88,210	88,210	88,210	88,210	88,210	88,210	88,210	88,210	88,210	88,210	88,210
18	375.70	7,163,205	7,163,205	7,163,205	7,163,205	7,163,206	7,163,206	7,172,512	7,181,818	7,191,124	7,274,762	7,325,508	7,334,814
19	375.71	63,643	63,643	63,643	63,643	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860
20	375.80	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261
21	376.00	158,869,901	162,003,269	161,732,719	161,497,966	161,958,140	162,372,745	163,268,547	164,575,170	166,231,604	167,889,336	169,584,289	171,168,445
22	378.10	251,342	251,342	251,342	251,342	251,342	247,895	247,895	247,895	247,895	247,895	247,895	247,895
23	378.20	5,154,886	5,142,773	5,136,464	5,193,335	5,226,742	5,141,449	5,180,617	5,259,928	5,311,431	5,360,337	5,410,650	5,472,649
24	378.30	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443
25	379.10	257,909	257,909	257,909	257,909	257,909	257,909	257,909	257,909	257,909	257,909	257,909	257,909
26	380.00	94,657,434	95,422,150	95,846,349	95,861,712	96,114,442	96,417,908	96,913,356	97,707,760	98,601,817	99,423,271	100,262,253	101,006,236

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PLANT IN SERVICE BY GAS PIANT ACCOUNT
BASE PERIOD 09/30/2012 TO 08/31/2013

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED REVISED

WPB-2.1
SHEET 2 OF 4
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	09/30/2012	10/31/2012	11/30/2012	12/31/2012	01/31/2013	02/28/2013	03/31/2013	04/30/2013	05/31/2013	06/30/2013	07/31/2013	08/31/2013
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	12,013,970	12,018,854	12,146,048	12,169,559	12,188,890	12,200,910	12,224,822	12,254,144	12,285,089	12,315,168	12,345,897	12,355,635
2	381.10	651,427	757,109	757,109	682,384	682,384	682,384	682,709	683,034	740,921	741,895	742,436	742,977
3	382.00	8,150,313	8,160,602	8,184,733	8,234,753	8,243,925	8,247,969	8,259,113	8,272,746	8,286,812	8,299,904	8,313,862	8,329,876
4	383.00	4,689,327	4,714,182	4,741,255	4,884,766	4,938,862	4,942,141	4,959,561	4,980,877	5,002,409	5,022,210	5,043,634	5,067,005
5	384.00	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264
6	385.00	2,722,107	2,714,720	2,757,894	2,763,500	2,758,250	2,758,250	2,765,824	2,775,130	2,784,760	2,797,960	2,807,482	2,815,597
7	387.20	17,896	17,896	17,896	17,896	17,896	0	0	0	0	0	0	0
8	387.41	711,152	711,152	711,152	711,152	711,152	711,152	711,152	711,152	711,152	711,152	711,152	711,152
9	387.42	872,759	872,759	872,759	872,759	872,759	773,834	773,834	773,834	773,834	773,834	773,834	773,834
10	387.44	169,974	169,974	169,974	169,974	169,974	167,421	167,421	167,421	167,421	167,421	167,421	167,421
11	387.45	1,491,441	1,491,441	1,491,441	1,590,416	1,590,416	1,509,640	1,535,933	1,567,635	1,597,822	1,665,015	1,765,100	1,906,733
12	387.46	127,355	127,355	127,355	127,355	127,355	113,644	113,644	113,644	113,644	113,644	113,644	113,644
13	DISTRIBUTION	305,608,826	309,633,121	309,996,595	310,090,312	310,997,226	311,522,827	313,063,394	315,375,954	318,169,571	320,942,844	323,772,059	326,403,158
14	391.10	1,139,338	1,139,338	1,136,231	1,136,231	1,131,166	1,131,166	1,131,166	1,131,166	1,131,058	1,131,058	1,131,058	1,131,058
15	391.11	23,575	23,575	23,575	23,575	23,575	23,575	23,575	23,575	23,575	23,575	23,575	23,575
16	391.12	617,268	617,268	617,268	617,268	617,268	617,268	617,268	617,268	617,268	617,268	617,268	617,268
17	392.20	162,144	162,144	162,144	162,144	162,144	104,114	104,114	104,114	104,114	104,114	104,114	104,114
18	392.21	27,861	27,861	27,861	27,861	27,861	24,462	24,462	24,462	24,462	24,462	24,462	24,462
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	25,820	25,820	25,820	25,820	25,820	25,820	25,820	25,820	25,820	25,820	25,820	25,820
21	394.11	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308
22	394.13	0	0	0	0	0	0	0	0	0	0	0	0
23	394.20	0	0	0	0	0	0	0	0	0	0	0	0
24	394.30	2,102,721	2,109,721	2,110,443	2,193,883	2,198,380	2,198,380	2,204,764	2,211,148	2,225,322	2,231,706	2,238,090	2,244,474
25	395.00	9,782	9,782	9,782	9,782	9,782	9,782	9,782	9,782	9,782	9,782	9,782	9,782
26	396.00	646,776	646,776	646,776	646,776	646,776	258,255	258,255	258,255	258,255	258,255	258,255	258,255
27	398.00	122,966	122,966	122,966	122,966	122,966	122,966	125,130	127,294	133,894	136,058	138,222	140,386
28	GENERAL	5,213,558	5,220,559	5,218,175	5,301,615	5,301,045	4,851,095	4,859,643	4,868,191	4,888,857	4,897,405	4,905,953	4,914,501
29	TOTAL	313,839,411	317,663,109	318,024,226	318,324,466	319,242,892	319,306,157	320,855,272	323,176,380	325,990,663	328,772,484	332,038,935	334,678,582

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PLANT IN SERVICE BY GAS PLANT ACCOUNT
FORECASTED TEST PERIOD 12/31/2013 to 12/31/2014

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED ___ REVISED

WPB-2.1
SHEET 3 OF 4
WITNESS: C. E. NOTESTONE

LINE NO.	ACCT. NO.	12/31/2013	01/31/2014	02/28/2014	03/31/2014	04/30/2014	05/31/2014	06/30/2014	07/31/2014	08/31/2014	09/30/2014	10/31/2014	11/30/2014	12/31/2014	13 MONTH AVERAGE
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	521	521	521	521	521	521	521	521	521	521	521	521	521	521
2	303.00	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348
3	303.10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	3,489,150	3,489,150	3,489,150	3,489,150	3,489,150	3,489,150	3,489,150	4,836,456	4,836,456	4,836,456	4,836,456	4,836,456	4,849,981	4,112,024
6	INTANGIBLE	3,564,019	3,564,019	3,564,019	3,564,019	3,564,019	3,564,019	3,564,019	4,911,325	4,911,325	4,911,325	4,911,325	4,911,325	4,924,850	4,186,892
7	304.10	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678
8	PRODUCTION	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678	7,678
9															
10	374.10	206	206	206	206	206	206	206	206	206	206	206	206	206	206
11	374.20	878,534	878,534	878,534	878,534	878,534	878,534	878,534	878,534	878,534	878,534	878,534	878,534	878,534	878,534
12	374.40	617,460	617,460	617,460	617,460	617,460	617,460	617,460	617,460	617,460	617,460	617,460	617,460	617,460	617,460
13	374.50	2,691,101	2,692,832	2,694,672	2,695,862	2,697,702	2,700,190	2,701,813	2,703,761	2,705,601	2,707,224	2,709,820	2,712,849	2,715,230	2,702,204
14	375.20	163,007	175,883	188,109	198,496	212,129	225,113	238,854	251,946	263,416	274,669	287,869	301,610	318,056	238,397
15	375.30	10,848	10,848	10,848	10,848	10,848	10,848	10,848	10,848	10,848	10,848	10,848	10,848	10,848	10,848
16	375.40	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739	1,039,739
17	375.60	88,210	88,210	88,210	88,210	88,210	88,210	88,210	88,210	88,210	88,210	88,210	88,210	88,210	88,210
18	375.70	7,375,932	7,378,313	7,382,100	7,389,566	7,398,113	7,412,071	7,424,190	7,427,436	7,435,659	7,447,237	7,455,243	7,458,813	7,482,293	7,420,536
19	375.71	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860	145,860
20	375.80	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261
21	376.00	175,213,285	175,974,472	176,775,044	177,365,708	178,285,084	179,092,256	179,855,174	181,052,948	181,826,794	182,545,783	183,429,777	184,214,227	185,853,782	180,114,179
22	378.10	247,895	247,895	247,895	247,895	247,895	247,895	247,895	247,895	247,895	247,895	247,895	247,895	247,895	247,895
23	378.20	5,619,802	5,661,243	5,699,762	5,733,737	5,777,449	5,815,752	5,860,655	5,901,555	5,937,045	5,972,968	6,011,920	6,051,413	6,103,782	5,857,468
24	378.30	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443
25	379.10	257,909	257,909	257,909	257,909	257,909	257,909	257,909	257,909	257,909	257,909	257,909	257,909	257,909	257,909
26	380.00	103,487,478	103,984,657	104,451,757	104,852,962	105,377,083	105,867,337	106,399,681	106,899,457	107,338,208	107,772,631	108,271,433	108,789,170	109,423,330	106,378,091

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PLANT IN SERVICE BY GAS PLANT ACCOUNT
FORECASTED TEST PERIOD 12/31/2013 to 12/31/2014

WPB-2.1
SHEET 4 OF 4
WITNESS: C. E. NOTESTONE

DATA: ___ BASE PERIOD ___X___ FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ UPDATED ___ REVISED

LINE NO.	ACCT. NO.	12/31/2013	01/31/2014	02/28/2014	03/31/2014	04/30/2014	05/31/2014	06/30/2014	07/31/2014	08/31/2014	09/30/2014	10/31/2014	11/30/2014	12/31/2014	13 MONTH AVERAGE
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	12,430,835	12,456,154	12,479,741	12,500,624	12,527,350	12,550,613	12,578,095	12,603,090	12,624,730	12,646,586	12,670,173	12,693,977	12,726,004	12,575,998
2	381.10	1,032,196	1,045,180	1,058,164	4,304,164	4,785,005	5,265,846	5,746,687	6,227,528	6,708,369	7,189,210	7,670,051	8,150,892	8,631,733	5,216,541
3	382.00	8,376,834	8,388,087	8,399,015	8,407,779	8,419,573	8,432,557	8,444,243	8,456,145	8,466,857	8,477,028	8,490,336	8,504,835	8,519,658	8,444,842
4	383.00	5,138,524	5,155,619	5,172,390	5,185,265	5,203,334	5,224,541	5,242,069	5,260,571	5,277,559	5,293,140	5,314,780	5,338,909	5,361,631	5,243,718
5	384.00	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264	2,282,264
6	385.00	2,853,144	2,860,826	2,868,184	2,874,135	2,882,250	2,891,014	2,899,020	2,907,135	2,914,384	2,921,309	2,930,289	2,940,135	2,950,197	2,899,386
7	387.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	387.41	711,152	711,152	711,152	711,152	711,152	711,152	711,152	711,152	711,152	711,152	711,152	711,152	711,152	711,152
9	387.42	773,834	773,834	773,834	773,834	773,834	773,834	773,834	773,834	773,834	773,834	773,834	773,834	773,834	773,834
10	387.44	167,421	167,421	167,421	167,421	167,421	167,421	167,421	167,421	167,421	167,421	167,421	167,421	167,421	167,421
11	387.45	2,101,708	2,114,692	2,135,467	2,176,042	2,221,919	2,297,226	2,362,579	2,380,432	2,424,470	2,487,010	2,530,073	2,549,549	2,676,359	2,342,887
12	387.46	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644
13	DISTRIBUTION	333,897,527	335,301,639	336,718,086	341,098,021	343,200,672	345,188,197	347,166,741	349,485,685	351,336,773	353,148,476	355,185,445	357,120,060	360,175,736	346,847,928
14	391.10	1,131,058	1,131,058	1,131,058	1,131,058	1,131,058	1,131,058	1,131,058	1,131,058	1,131,058	1,131,058	1,131,058	1,131,058	1,131,058	1,131,058
15	391.11	23,575	23,575	23,575	23,575	23,575	23,575	23,575	23,575	23,575	23,575	23,575	23,575	23,575	23,575
16	391.12	617,268	617,268	617,268	617,268	617,268	617,268	617,268	617,268	617,268	617,268	617,268	617,268	617,268	617,268
17	392.20	104,114	104,114	104,114	104,114	104,114	104,114	104,114	104,114	104,114	104,114	104,114	104,114	104,114	104,114
18	392.21	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	25,820	25,820	25,820	25,820	25,820	25,820	25,820	25,820	25,820	25,820	25,820	25,820	25,820	25,820
21	394.11	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308
22	394.13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	394.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	394.30	2,337,960	2,341,206	2,346,291	2,356,137	2,367,390	2,385,784	2,401,690	2,406,018	2,416,730	2,431,986	2,442,373	2,447,134	2,478,079	2,396,829
25	395.00	9,782	9,782	9,782	9,782	9,782	9,782	9,782	9,782	9,782	9,782	9,782	9,782	9,782	9,782
26	396.00	258,255	258,255	258,255	258,255	258,255	258,255	258,255	258,255	258,255	258,255	258,255	258,255	258,255	258,255
27	398.00	172,521	173,603	175,334	178,796	182,691	189,075	194,485	196,000	199,679	204,981	208,551	210,174	220,778	192,820
28	GENERAL	5,040,122	5,044,450	5,051,266	5,064,574	5,079,722	5,104,500	5,125,816	5,131,659	5,146,050	5,166,608	5,180,565	5,186,949	5,228,498	5,119,291
29	TOTAL	342,509,346	343,917,786	345,341,049	349,734,292	351,852,091	353,864,394	355,864,254	359,536,347	361,401,826	363,234,087	365,285,013	367,226,012	370,336,762	356,161,789

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 1 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Month	Gas Plant in Service				Reserve for Depreciation & Amortization				
		Plant Beginning Balance	Additions	Retirements	Plant Ending Balance	Reserve Beginning Balance	Depreciation Accrual	Retirements	Cost of Removal	Reserve Ending Balance
		(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9= 5+6-7+8)
		\$	\$	\$	\$	\$	\$	\$	\$	
1	February 2013				319,306,171					131,146,374
2	March 2013	319,306,171	1,677,534	(128,433)	320,855,272	131,146,374	578,820	128,433	(32,027)	131,564,734
3	April 2013	320,855,272	2,513,702	(192,594)	323,176,380	131,564,734	580,586	192,594	(49,772)	131,902,954
4	May 2013	323,176,380	3,047,777	(233,494)	325,990,663	131,902,954	582,191	233,494	(58,211)	132,193,440
5	June 2013	325,990,663	3,012,611	(230,790)	328,772,484	132,193,440	586,642	230,790	(55,397)	132,493,895
6	July 2013	328,772,484	3,537,383	(270,932)	332,038,935	132,493,895	594,859	270,932	(56,479)	132,761,343
7	August 2013	332,038,935	2,858,319	(218,672)	334,678,582	132,761,343	602,959	218,672	(51,177)	133,094,453
8	September 2013	334,678,582	2,428,875	(186,103)	336,921,354	133,094,453	606,810	186,103	(45,660)	133,469,500
9	October 2013	336,921,354	2,287,781	(175,175)	339,033,960	133,469,500	610,041	175,175	(44,469)	133,859,897
10	November 2013	339,033,960	2,088,693	(159,918)	340,962,735	133,859,897	612,577	159,918	(40,466)	134,272,090
11	December 2013	340,962,735	1,675,152	(128,541)	342,509,346	134,272,090	615,428	128,541	(28,239)	134,730,738
12	January 2014	342,509,346	1,525,295	(116,855)	343,917,786	134,730,738	910,208	116,855	(35,273)	135,488,818
13	February 2014	343,917,786	1,541,094	(117,831)	345,341,049	135,488,818	913,492	117,831	(34,299)	136,250,181
14	March 2014	345,341,049	4,757,553	(364,310)	349,734,292	136,250,181	925,887	364,310	(106,035)	136,705,723
15	April 2014	349,734,292	2,293,516	(175,717)	351,852,091	136,705,723	940,369	175,717	(49,554)	137,420,821
16	May 2014	351,852,091	2,179,150	(166,847)	353,864,394	137,420,821	947,423	166,847	(46,200)	138,155,197
17	June 2014	353,864,394	2,165,838	(165,978)	355,864,254	138,155,197	954,507	165,978	(48,364)	138,895,362
18	July 2014	355,864,254	3,976,458	(304,365)	359,536,347	138,895,362	969,430	304,365	(46,634)	139,513,793
19	August 2014	359,536,347	2,020,204	(154,725)	361,401,826	139,513,793	984,106	154,725	(43,387)	140,299,787
20	September 2014	361,401,826	1,984,063	(151,802)	363,234,087	140,299,787	990,710	151,802	(42,413)	141,096,281
21	October 2014	363,234,087	2,221,127	(170,201)	365,285,013	141,096,281	997,348	170,201	(47,824)	141,875,604
22	November 2014	365,285,013	2,102,001	(161,002)	367,226,012	141,875,604	1,003,911	161,002	(48,148)	142,670,365
23	December 2014	367,226,012	3,368,590	(257,840)	370,336,762	142,670,365	1,010,963	257,840	(62,539)	143,360,949
24	13 Month Average December 31, 2014				356,161,789					138,958,740
25	Forecasted Test Period TME December 31, 2014 Depreciation Expense						11,548,354			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 2 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 02/28/2013 (1)	Additions (2)	Retirements (3)	Balance as of 03/31/2013 (4)=(1+2+3)	Reserve Beginning Balance 02/28/2013 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		ACCOUNT 101/106 GAS PLANT IN SERVICE									
2		INTANGIBLE PLANT									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	38,365	Amort.	207	0	38,571
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	2,849,688	0	0	2,849,688	1,220,413	Amort.	35,550	0	1,255,963
8		Total Intangible Plant	2,924,557	0	0	2,924,557	1,258,778		35,757	0	1,294,534
9		PRODUCTION PLANT - LPG									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		DISTRIBUTION PLANT									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	141,799	1.53%	787	0	142,586
16	374.50	Rights Of Way	2,667,295	1,948	(108)	2,669,135	808,934	1.22%	2,713	108	811,539
17	375.20	Struc & Improv-City Gate M & R	5,249	13,417	(1,082)	17,584	5,609	1.96%	19	1,082	(108)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,125	1.96%	18	0	11,143
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	348,379	1.96%	1,698	0	350,077
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	47,562	1.96%	144	0	47,706
21	375.70	Struc & Improv-Other Distr. Systems	7,163,206	10,063	(757)	7,172,512	2,713,773	2.00%	11,946	757	2,724,962
22	375.71	Struc & Improv-Other Distr Sys-Ilp	145,860	0	0	145,860	29,317	Amort.	2,160	0	31,477
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,159	5.32%	102	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	88,609	1.57%	363	0	88,972
		Bare Steel	17,861,254	0	0	17,861,254	5,706,107	1.57%	23,368	0	5,729,475
		Coated Steel	46,853,350	0	0	46,853,350	14,968,168	1.57%	61,300	0	15,029,468
		Plastic	97,380,789	0	0	97,380,789	31,110,092	1.57%	127,407	0	31,237,499
		All Mains Activity	0	970,013	(74,225)	895,788	0	1.57%	586	74,225	(11,145)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	260,375	2.35%	485	0	260,860
26	378.20	M & R Sta Equip-General-Regulating	5,141,449	42,414	(3,246)	5,180,617	2,432,031	2.35%	10,107	3,246	(108)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	31,784	2.35%	89	0	31,873
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	2.27%	0	0	270,760
29	380.00	Services	96,417,908	536,564	(41,116)	96,913,356	54,778,693	2.59%	208,637	41,116	(20,558)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 3 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			02/28/2013			03/31/2013	02/28/2013		(7)=((1+4)/2*6/12))		(8)	(10)=(5+7-8+9)
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	\$	\$	\$	\$			
DISTRIBUTION PLANT												
1	381.00	Meters	12,200,910	25,860	(1,948)	12,224,822	4,238,717	2.59%	26,359	1,948	0	4,263,128
2	381.10	Meters - AMI	682,384	325	0	682,709	18,827	2.59%	1,473	0	0	20,300
3	382.00	Meter Installations	8,247,969	12,118	(974)	8,259,113	3,936,216	2.39%	16,438	974	0	3,951,680
4	383.00	House Regulators	4,942,141	18,827	(1,407)	4,959,561	1,250,912	1.39%	5,735	1,407	(108)	1,255,132
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,700,239	1.10%	2,092	0	0	1,702,331
6	385.00	Industrial M & R Station Equipment	2,758,250	8,223	(649)	2,765,824	926,998	2.09%	4,811	649	0	931,160
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	4.22%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	313,195	2.34%	1,387	0	0	314,582
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	484,516	2.34%	1,509	0	0	486,025
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	71,488	2.34%	326	0	0	71,814
11	387.45	Other Equip-Telemetry	1,509,640	28,457	(2,164)	1,535,933	466,703	2.34%	2,969	2,164	0	467,508
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	102,035	2.34%	222	0	0	102,257
13		Total Distribution Plant	311,522,841	1,668,229	(127,676)	313,063,394	127,236,193		515,250	127,676	(32,027)	127,591,740
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,166	0	0	1,131,166	738,027	5.00%	4,713	0	0	742,740
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(12,105)	6.67%	131	0	0	(11,974)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	219,435	20.00%	10,288	0	0	229,723
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	18,080	6.34%	550	0	0	18,630
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	1,126	6.34%	129	0	0	1,255
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	12,430	4.00%	86	0	0	12,516
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	328,944	13.77%	3,848	0	0	332,792
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,198,380	6,925	(541)	2,204,764	1,081,997	4.00%	7,339	541	0	1,088,795
26	395.00	Laboratory	9,782	0	0	9,782	6,259	5.00%	41	0	0	6,300
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	185,106	0.00%	0	0	0	185,106
28	398.00	Miscellaneous Equipment	122,966	2,380	(216)	125,130	33,981	6.67%	689	216	0	34,454
29		Total General Plant	4,851,095	9,305	(757)	4,859,643	2,651,403		27,814	757	0	2,678,460
30		TOTAL GAS PLANT IN SERVICE	319,306,171	1,677,534	(128,433)	320,855,272	131,146,374		578,820	128,433	(32,027)	131,564,734

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 4 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 03/31/2013 (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of 04/30/2013 (4)=(1+2+3) \$	Reserve Beginning Balance 03/31/2013 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=((1+4)/2*6/12)) \$	Retirements (8) \$	Cost of Removal (9) \$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	38,571	Amort.	207	0	38,778
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>2,849,688</u>	<u>0</u>	<u>0</u>	<u>2,849,688</u>	<u>1,255,963</u>	Amort.	<u>35,550</u>	<u>0</u>	<u>1,291,513</u>
8		Total Intangible Plant	2,924,557	0	0	2,924,557	1,294,534		35,757	0	1,330,291
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>7,678</u>	<u>0</u>	<u>0</u>	<u>7,678</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	142,586	1.53%	787	0	143,373
16	374.50	Rights Of Way	2,669,135	2,380	(216)	2,671,299	811,539	1.22%	2,715	216	814,038
17	375.20	Struc & Improv-City Gate M & R	17,584	16,446	(1,298)	32,732	4,438	1.96%	41	1,298	(108)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,143	1.96%	18	0	11,161
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	350,077	1.96%	1,698	0	351,775
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	47,706	1.96%	144	0	47,850
21	375.70	Struc & Improv-Other Distr. Systems	7,172,512	10,063	(757)	7,181,818	2,724,962	2.00%	11,962	757	2,736,167
22	375.71	Struc & Improv-Other Distr Sys-Ilp	145,860	0	0	145,860	31,477	Amort.	2,160	0	33,637
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	5.32%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	88,972	1.57%	363	0	89,335
		Bare Steel	17,861,254	0	0	17,861,254	5,729,475	1.57%	23,368	0	5,752,843
		Coated Steel	46,853,350	0	0	46,853,350	15,029,468	1.57%	61,300	0	15,090,768
		Plastic	97,380,789	0	0	97,380,789	31,237,499	1.57%	127,407	0	31,364,906
		All Mains Activity	895,788	1,414,931	(108,308)	2,202,411	(84,784)	1.57%	2,027	108,308	(16,230)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	260,860	2.35%	485	0	261,345
26	378.20	M & R Sta Equip-General-Regulating	5,180,617	85,911	(6,600)	5,259,928	2,438,784	2.35%	10,223	6,600	(325)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	31,873	2.35%	89	0	31,962
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	2.27%	0	0	270,760
29	380.00	Services	96,913,356	860,298	(65,894)	97,707,760	54,925,656	2.59%	210,029	65,894	(32,893)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 5 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			03/31/2013			04/30/2013	03/31/2013		(7)=((1+4)/2*6/12))			04/30/2013
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10)=(5+7-8+9)			
			\$	\$	\$	\$	\$	\$	\$	\$	\$	
DISTRIBUTION PLANT												
1	381.00	Meters	12,224,822	31,811	(2,489)	12,254,144	4,263,128	2.59%	26,417	2,489	0	4,287,056
2	381.10	Meters - AMI	682,709	325	0	683,034	20,300	2.59%	1,474	0	0	21,774
3	382.00	Meter Installations	8,259,113	14,823	(1,190)	8,272,746	3,951,680	2.39%	16,463	1,190	(108)	3,966,845
4	383.00	House Regulators	4,959,561	23,047	(1,731)	4,980,877	1,255,132	1.39%	5,757	1,731	(108)	1,259,050
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,702,331	1.10%	2,092	0	0	1,704,423
6	385.00	Industrial M & R Station Equipment	2,765,824	10,063	(757)	2,775,130	931,160	2.09%	4,825	757	0	935,228
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	4.22%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	314,582	2.34%	1,387	0	0	315,969
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	486,025	2.34%	1,509	0	0	487,534
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	71,814	2.34%	326	0	0	72,140
11	387.45	Other Equip-Telemetry	1,535,933	34,299	(2,597)	1,567,635	467,508	2.34%	3,026	2,597	0	467,937
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	102,257	2.34%	222	0	0	102,479
13		Total Distribution Plant	313,063,394	2,504,397	(191,837)	315,375,954	127,591,740		518,314	191,837	(49,772)	127,868,445
GENERAL PLANT												
14	391.10	Office Furn & Equip-Unspecified	1,131,166	0	0	1,131,166	742,740	5.00%	4,713	0	0	747,453
15	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(11,974)	6.67%	131	0	0	(11,843)
16	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	229,723	20.00%	10,288	0	0	240,011
17	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	18,630	6.34%	550	0	0	19,180
18	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	1,255	6.34%	129	0	0	1,384
19	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
20	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	12,516	4.00%	86	0	0	12,602
21	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	332,792	13.77%	2,516	0	0	335,308
22	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
23	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
24	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,204,764	6,925	(541)	2,211,148	1,088,795	4.00%	7,360	541	0	1,095,614
25	395.00	Laboratory	9,782	0	0	9,782	6,300	5.00%	41	0	0	6,341
26	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	185,106	0.00%	0	0	0	185,106
27	398.00	Miscellaneous Equipment	125,130	2,380	(216)	127,294	34,454	6.67%	702	216	0	34,940
28		Total General Plant	4,859,643	9,305	(757)	4,868,191	2,678,460		26,516	757	0	2,704,219
30		TOTAL GAS PLANT IN SERVICE	320,855,272	2,513,702	(192,594)	323,176,380	131,564,734		580,586	192,594	(49,772)	131,902,954

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 6 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 04/30/2013 (1)	Additions (2)	Retirements (3)	Balance as of 05/31/2013 (4)=(1+2+3)	Reserve Beginning Balance 04/30/2013 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		ACCOUNT 101/106 GAS PLANT IN SERVICE									
2		INTANGIBLE PLANT									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	38,778	Amort.	207	0	38,984
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	2,849,688	0	0	2,849,688	1,291,513	Amort.	35,425	0	1,326,938
8		Total Intangible Plant	2,924,557	0	0	2,924,557	1,330,291		35,631	0	1,365,922
9		PRODUCTION PLANT - LPG									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		DISTRIBUTION PLANT									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	143,373	1.53%	787	0	144,160
16	374.50	Rights Of Way	2,671,299	2,380	(216)	2,673,463	814,038	1.22%	2,717	216	816,539
17	375.20	Struc & Improv-City Gate M & R	32,732	17,204	(1,298)	48,638	3,073	1.96%	66	1,298	(108)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,161	1.96%	18	0	11,179
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	351,775	1.96%	1,698	0	353,473
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	47,850	1.96%	144	0	47,994
21	375.70	Struc & Improv-Other Distr. Systems	7,181,818	10,063	(757)	7,191,124	2,736,167	2.00%	11,977	757	2,747,387
22	375.71	Struc & Improv-Other Distr Sys-Ip	145,860	0	0	145,860	33,637	Amort.	2,160	0	35,796
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	5.32%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	89,335	1.57%	363	0	89,698
		Bare Steel	17,861,254	0	0	17,861,254	5,752,843	1.57%	23,368	0	5,776,211
		Coated Steel	46,853,350	0	0	46,853,350	15,090,768	1.57%	61,300	0	15,152,068
		Plastic	97,380,789	0	0	97,380,789	31,364,906	1.57%	127,407	0	31,492,313
		All Mains Activity	2,202,411	1,793,848	(137,414)	3,858,845	(207,295)	1.57%	3,965	137,414	(20,558)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	261,345	2.35%	485	0	261,830
26	378.20	M & R Sta Equip-General-Regulating	5,259,928	55,723	(4,220)	5,311,431	2,442,082	2.35%	10,351	4,220	(216)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	31,962	2.35%	89	0	32,051
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	2.27%	0	0	270,760
29	380.00	Services	97,707,760	968,174	(74,117)	98,601,817	55,036,898	2.59%	211,851	74,117	(37,113)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 7 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation	Retirements	Cost of Removal	Balance as of
			04/30/2013			05/31/2013	04/30/2013		Accrual			05/31/2013
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+9)			
			\$	\$	\$	\$	\$	\$	\$	\$		
DISTRIBUTION PLANT												
1	381.00	Meters	12,254,144	33,542	(2,597)	12,285,089	4,287,056	2.59%	26,482	2,597	0	4,310,941
2	381.10	Meters - AMI	683,034	62,648	(4,761)	740,921	21,774	2.59%	1,537	4,761	0	18,550
3	382.00	Meter Installations	8,272,746	15,256	(1,190)	8,286,812	3,966,845	2.39%	16,491	1,190	(108)	3,982,038
4	383.00	House Regulators	4,980,877	23,371	(1,839)	5,002,409	1,259,050	1.39%	5,782	1,839	(108)	1,262,885
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,704,423	1.10%	2,092	0	0	1,706,515
6	385.00	Industrial M & R Station Equipment	2,775,130	10,387	(757)	2,784,760	935,228	2.09%	4,842	757	0	939,313
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	4.22%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	315,969	2.34%	1,387	0	0	317,356
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	487,534	2.34%	1,509	0	0	489,043
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	72,140	2.34%	326	0	0	72,466
11	387.45	Other Equip-Telemetry	1,567,635	32,676	(2,489)	1,597,822	467,937	2.34%	3,086	2,489	0	468,534
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>102,479</u>	<u>2.34%</u>	<u>222</u>	<u>0</u>	<u>0</u>	<u>102,701</u>
13		Total Distribution Plant	315,375,954	3,025,272	(231,655)	318,169,571	127,868,445		522,502	231,655	(58,211)	128,101,080
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,166	0	(108)	1,131,058	747,453	5.00%	4,713	108	0	752,058
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(11,843)	6.67%	131	0	0	(11,712)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	240,011	20.00%	10,288	0	0	250,299
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	19,180	6.34%	550	0	0	19,730
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	1,384	6.34%	129	0	0	1,513
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	12,602	4.00%	86	0	0	12,688
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	13.77%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,211,148	15,364	(1,190)	2,225,322	1,095,614	4.00%	7,394	1,190	0	1,101,818
26	395.00	Laboratory	9,782	0	0	9,782	6,341	5.00%	41	0	0	6,382
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	185,106	0.00%	0	0	0	185,106
28	398.00	Miscellaneous Equipment	<u>127,294</u>	<u>7,141</u>	<u>(541)</u>	<u>133,894</u>	<u>34,940</u>	<u>6.67%</u>	<u>726</u>	<u>541</u>	<u>0</u>	<u>35,125</u>
29		Total General Plant	4,868,191	22,505	(1,839)	4,888,857	2,704,219		24,058	1,839	0	2,726,438
30		TOTAL GAS PLANT IN SERVICE	<u>323,176,380</u>	<u>3,047,777</u>	<u>(233,494)</u>	<u>325,990,663</u>	<u>131,902,954</u>		<u>582,191</u>	<u>233,494</u>	<u>(58,211)</u>	<u>132,193,440</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 8 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation	Cost of Removal	Balance as of
			05/31/2013			06/30/2013	05/31/2013		Accrual		06/30/2013
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+9)		
			\$	\$	\$	\$	\$	\$	\$	\$	
1		ACCOUNT 101/106 GAS PLANT IN SERVICE									
2		INTANGIBLE PLANT									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	38,984	Amort.	207	0	39,191
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	2,849,688	0	0	2,849,688	1,326,938	Amort.	35,300	0	1,362,238
8		Total Intangible Plant	2,924,557	0	0	2,924,557	1,365,922		35,506	0	1,401,428
9		PRODUCTION PLANT - LPG									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		DISTRIBUTION PLANT									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	144,160	1.53%	787	0	144,947
16	374.50	Rights Of Way	2,673,463	2,164	(108)	2,675,519	816,539	1.22%	2,719	108	819,150
17	375.20	Struc & Improv-City Gate M & R	48,638	16,446	(1,298)	63,786	1,733	1.96%	92	1,298	(108) 419
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,179	1.96%	18	0	11,197
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	353,473	1.96%	1,698	0	355,171
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	47,994	1.96%	144	0	48,138
21	375.70	Struc & Improv-Other Distr. Systems	7,191,124	90,563	(6,925)	7,274,762	2,747,387	2.00%	12,055	6,925	2,752,517
22	375.71	Struc & Improv-Other Distr Sys-llp	145,860	0	0	145,860	35,796	Amort.	2,160	0	37,956
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	5.32%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	89,698	1.57%	363	0	90,061
		Bare Steel	17,861,254	0	0	17,861,254	5,776,211	1.57%	23,368	0	5,799,579
		Coated Steel	46,853,350	0	0	46,853,350	15,152,068	1.57%	61,300	0	15,213,368
		Plastic	97,380,789	0	0	97,380,789	31,492,313	1.57%	127,407	0	31,619,720
		All Mains Activity	3,858,845	1,795,146	(137,414)	5,516,577	(361,302)	1.57%	6,133	137,414	(20,666) (513,249)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	261,830	2.35%	485	0	262,315
26	378.20	M & R Sta Equip-General-Regulating	5,311,431	53,018	(4,112)	5,360,337	2,447,997	2.35%	10,449	4,112	(216) 2,454,118
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	32,051	2.35%	89	0	32,140
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	2.27%	0	0	270,760
29	380.00	Services	98,601,817	889,620	(68,166)	99,423,271	55,137,519	2.59%	213,702	68,166	(34,083) 55,248,972

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 9 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			05/31/2013			06/30/2013	05/31/2013		(7)=((1+4)/2*6/12))		06/30/2013	(10)=(5+7-8+9)
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10)			
			\$	\$	\$	\$	\$	\$	\$	\$	\$	
DISTRIBUTION PLANT												
1	381.00	Meters	12,285,089	32,568	(2,489)	12,315,168	4,310,941	2.59%	26,548	2,489	0	4,335,000
2	381.10	Meters - AMI	740,921	1,082	(108)	741,895	18,550	2.59%	1,600	108	0	20,042
3	382.00	Meter Installations	8,286,812	14,174	(1,082)	8,299,904	3,982,038	2.39%	16,518	1,082	(108)	3,997,366
4	383.00	House Regulators	5,002,409	21,424	(1,623)	5,022,210	1,262,885	1.39%	5,806	1,623	(108)	1,266,960
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,706,515	1.10%	2,092	0	0	1,708,607
6	385.00	Industrial M & R Station Equipment	2,784,760	14,282	(1,082)	2,797,960	939,313	2.09%	4,862	1,082	(108)	942,985
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	4.22%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	317,356	2.34%	1,387	0	0	318,743
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	489,043	2.34%	1,509	0	0	490,552
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	72,466	2.34%	326	0	0	72,792
11	387.45	Other Equip-Telemetry	1,597,822	72,819	(5,626)	1,665,015	468,534	2.34%	3,181	5,626	0	466,089
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	102,701	2.34%	222	0	0	102,923
13		Total Distribution Plant	318,169,571	3,003,306	(230,033)	320,942,844	128,101,080		527,020	230,033	(55,397)	128,342,670
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	752,058	5.00%	4,713	0	0	756,771
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(11,712)	6.67%	131	0	0	(11,581)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	250,299	20.00%	10,288	0	0	260,587
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	19,730	6.34%	550	0	0	20,280
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	1,513	6.34%	129	0	0	1,642
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	12,688	4.00%	86	0	0	12,774
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	13.77%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,225,322	6,925	(541)	2,231,706	1,101,818	4.00%	7,428	541	0	1,108,705
26	395.00	Laboratory	9,782	0	0	9,782	6,382	5.00%	41	0	0	6,423
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	185,106	0.00%	0	0	0	185,106
28	398.00	Miscellaneous Equipment	133,894	2,380	(216)	136,058	35,125	6.67%	750	216	0	35,659
29		Total General Plant	4,888,857	9,305	(757)	4,897,405	2,726,438		24,116	757	0	2,749,797
30		TOTAL GAS PLANT IN SERVICE	325,990,663	3,012,611	(230,790)	328,772,484	132,193,440		586,642	230,790	(55,397)	132,493,895

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 10 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 06/30/2013 (1)	Additions (2)	Retirements (3)	Balance as of 07/31/2013 (4)=(1+2+3)	Reserve Beginning Balance 06/30/2013 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	39,191	Amort.	207	0	39,397
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>2,849,688</u>	<u>464,178</u>	<u>(35,490)</u>	<u>3,278,376</u>	<u>1,362,238</u>	Amort.	<u>38,961</u>	<u>35,490</u>	<u>1,365,708</u>
8		Total Intangible Plant	2,924,557	464,178	(35,490)	3,353,245	1,401,428		39,167	35,490	1,405,105
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>7,678</u>	<u>0</u>	<u>0</u>	<u>7,678</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	144,947	1.53%	787	0	145,734
16	374.50	Rights Of Way	2,675,519	2,380	(216)	2,677,683	819,150	1.22%	2,721	216	821,655
17	375.20	Struc & Improv-City Gate M & R	63,786	17,096	(1,298)	79,584	419	1.96%	117	1,298	(870)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,197	1.96%	18	0	11,215
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	355,171	1.96%	1,698	0	356,869
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	48,138	1.96%	144	0	48,282
21	375.70	Struc & Improv-Other Distr. Systems	7,274,762	54,966	(4,220)	7,325,508	2,752,517	2.00%	12,167	4,220	2,760,464
22	375.71	Struc & Improv-Other Distr Sys-Ilp	145,860	0	0	145,860	37,956	Amort.	2,160	0	40,116
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	5.32%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	90,061	1.57%	363	0	90,424
		Bare Steel	17,861,254	0	0	17,861,254	5,799,579	1.57%	23,368	0	5,822,947
		Coated Steel	46,853,350	0	0	46,853,350	15,213,368	1.57%	61,300	0	15,274,668
		Plastic	97,380,789	0	0	97,380,789	31,619,720	1.57%	127,407	0	31,747,127
		All Mains Activity	5,516,577	1,835,505	(140,552)	7,211,530	(513,249)	1.57%	8,326	140,552	(666,574)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	262,315	2.35%	485	0	262,800
26	378.20	M & R Sta Equip-General-Regulating	5,360,337	54,533	(4,220)	5,410,650	2,454,118	2.35%	10,547	4,220	2,460,229
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	32,140	2.35%	89	0	32,229
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	2.27%	0	0	270,760
29	380.00	Services	99,423,271	908,555	(69,573)	100,262,253	55,248,972	2.59%	215,494	69,573	(34,840)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 11 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			06/30/2013			07/31/2013	06/30/2013					07/31/2013
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+9)			
DISTRIBUTION PLANT												
1	381.00	Meters	12,315,168	33,326	(2,597)	12,345,897	4,335,000	2.59%	26,613	2,597	0	4,359,016
2	381.10	Meters - AMI	741,895	541	0	742,436	20,042	2.59%	1,602	0	0	21,644
3	382.00	Meter Installations	8,299,904	15,148	(1,190)	8,313,862	3,997,366	2.39%	16,545	1,190	(108)	4,012,613
4	383.00	House Regulators	5,022,210	23,155	(1,731)	5,043,634	1,266,960	1.39%	5,830	1,731	(108)	1,270,951
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,708,607	1.10%	2,092	0	0	1,710,699
6	385.00	Industrial M & R Station Equipment	2,797,960	10,279	(757)	2,807,482	942,985	2.09%	4,881	757	0	947,109
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	4.22%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	318,743	2.34%	1,387	0	0	320,130
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	490,552	2.34%	1,509	0	0	492,061
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	72,792	2.34%	326	0	0	73,118
11	387.45	Other Equip-Telemetry	1,665,015	108,416	(8,331)	1,765,100	466,089	2.34%	3,344	8,331	0	461,102
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	102,923	2.34%	222	0	0	103,145
13		Total Distribution Plant	320,942,844	3,063,900	(234,685)	323,772,059	128,342,670		531,542	234,685	(56,479)	128,583,048
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	756,771	5.00%	4,713	0	0	761,484
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(11,581)	6.67%	131	0	0	(11,450)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	260,587	20.00%	10,288	0	0	270,875
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	20,280	6.34%	550	0	0	20,830
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	1,642	6.34%	129	0	0	1,771
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	12,774	4.00%	86	0	0	12,860
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	13.77%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,231,706	6,925	(541)	2,238,090	1,108,705	4.00%	7,450	541	0	1,115,614
26	395.00	Laboratory	9,782	0	0	9,782	6,423	5.00%	41	0	0	6,464
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	185,106	0.00%	0	0	0	185,106
28	398.00	Miscellaneous Equipment	136,058	2,380	(216)	138,222	35,659	6.67%	762	216	0	36,205
29		Total General Plant	4,897,405	9,305	(757)	4,905,953	2,749,797		24,150	757	0	2,773,190
30		TOTAL GAS PLANT IN SERVICE	328,772,484	3,537,383	(270,932)	332,038,935	132,493,895		594,859	270,932	(56,479)	132,761,343

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 12 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 07/31/2013 (1)	Additions (2)	Retirements (3)	Balance as of 08/31/2013 (4)=(1+2+3)	Reserve Beginning Balance 07/31/2013 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)*2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	39,397	Amort.	207	0	39,604
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>3,278,376</u>	<u>0</u>	<u>0</u>	<u>3,278,376</u>	<u>1,365,708</u>	Amort.	<u>42,623</u>	<u>0</u>	<u>1,408,331</u>
8		Total Intangible Plant	3,353,245	0	0	3,353,245	1,405,105		42,829	0	1,447,935
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>7,678</u>	<u>0</u>	<u>0</u>	<u>7,678</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	145,734	1.53%	787	0	146,521
16	374.50	Rights Of Way	2,677,683	1,731	(108)	2,679,306	821,655	1.22%	2,723	108	824,270
17	375.20	Struc & Improv-City Gate M & R	79,584	33,109	(2,489)	110,204	(870)	1.96%	155	2,489	(3,420)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,215	1.96%	18	0	11,233
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	356,869	1.96%	1,698	0	358,567
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	48,282	1.96%	144	0	48,426
21	375.70	Struc & Improv-Other Distr. Systems	7,325,508	10,063	(757)	7,334,814	2,760,464	2.00%	12,217	757	2,771,924
22	375.71	Struc & Improv-Other Distr Sys-Ip	145,860	0	0	145,860	40,116	Amort.	2,160	0	42,275
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	5.32%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	90,424	1.57%	363	0	90,787
		Bare Steel	17,861,254	0	0	17,861,254	5,822,947	1.57%	23,368	0	5,846,315
		Coated Steel	46,853,350	0	0	46,853,350	15,274,668	1.57%	61,300	0	15,335,968
		Plastic	97,380,789	0	0	97,380,789	31,747,127	1.57%	127,407	0	31,874,534
		All Mains Activity	7,211,530	1,715,511	(131,355)	8,795,686	(666,574)	1.57%	10,471	131,355	(807,150)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	262,800	2.35%	485	0	263,285
26	378.20	M & R Sta Equip-General-Regulating	5,410,650	67,084	(5,085)	5,472,649	2,460,229	2.35%	10,657	5,085	2,465,585
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	32,229	2.35%	89	0	32,318
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	2.27%	0	0	270,760
29	380.00	Services	100,262,253	805,657	(61,674)	101,006,236	55,360,053	2.59%	217,202	61,674	(30,837)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 13 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 07/31/2013 (1)	Additions (2)	Retirements (3)	Balance as of 08/31/2013 (4)=(1+2+3) \$	Reserve Beginning Balance 07/31/2013 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=((1+4)/2*6/12)) \$	Retirements (8) \$	Cost of Removal (9) \$	Balance as of 08/31/2013 (10)=(5+7-8+9) \$
DISTRIBUTION PLANT												
1	381.00	Meters	12,345,897	10,604	(866)	12,355,635	4,359,016	2.59%	26,657	866	0	4,384,807
2	381.10	Meters - AMI	742,436	541	0	742,977	21,644	2.59%	1,603	0	0	23,247
3	382.00	Meter Installations	8,313,862	17,312	(1,298)	8,329,876	4,012,613	2.39%	16,574	1,298	(108)	4,027,781
4	383.00	House Regulators	5,043,634	25,319	(1,948)	5,067,005	1,270,951	1.39%	5,856	1,948	(108)	1,274,751
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,710,699	1.10%	2,092	0	0	1,712,791
6	385.00	Industrial M & R Station Equipment	2,807,482	8,764	(649)	2,815,597	947,109	2.09%	4,897	649	0	951,357
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	4.22%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	320,130	2.34%	1,387	0	0	321,517
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	492,061	2.34%	1,509	0	0	493,570
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	73,118	2.34%	326	0	0	73,444
11	387.45	Other Equip-Telemetry	1,765,100	153,319	(11,686)	1,906,733	461,102	2.34%	3,580	11,686	0	452,996
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	103,145	2.34%	222	0	0	103,367
13		Total Distribution Plant	323,772,059	2,849,014	(217,915)	326,403,158	128,583,048		535,947	217,915	(51,177)	128,849,902
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	761,484	5.00%	4,713	0	0	766,197
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(11,450)	6.67%	131	0	0	(11,319)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	270,875	20.00%	10,288	0	0	281,163
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	20,830	6.34%	550	0	0	21,380
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	1,771	6.34%	129	0	0	1,900
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	12,860	4.00%	86	0	0	12,946
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	13.77%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,238,090	6,925	(541)	2,244,474	1,115,614	4.00%	7,471	541	0	1,122,544
26	395.00	Laboratory	9,782	0	0	9,782	6,464	5.00%	41	0	0	6,505
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	185,106	0.00%	0	0	0	185,106
28	398.00	Miscellaneous Equipment	138,222	2,380	(216)	140,386	36,205	6.67%	774	216	0	36,763
29		Total General Plant	4,905,953	9,305	(757)	4,914,501	2,773,190		24,183	757	0	2,796,616
30		TOTAL GAS PLANT IN SERVICE	332,038,935	2,858,319	(218,672)	334,678,582	132,761,343		602,959	218,672	(51,177)	133,094,453

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 14 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 08/31/2013 (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of 09/30/2013 (4)=(1+2+3) \$	Reserve Beginning Balance 08/31/2013 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=-((1+4)/2*6/12)) \$	Retirements (8) \$	Cost of Removal (9) \$
1		ACCOUNT 101/106 GAS PLANT IN SERVICE									
2		INTANGIBLE PLANT									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	39,604	Amort.	207	0	39,810
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	3,278,376	0	0	3,278,376	1,408,331	Amort.	42,479	0	1,450,810
8		Total Intangible Plant	3,353,245	0	0	3,353,245	1,447,935		42,685	0	1,490,620
9		PRODUCTION PLANT - LPG									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		DISTRIBUTION PLANT									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	146,521	1.53%	787	0	147,308
16	374.50	Rights Of Way	2,679,306	1,623	(108)	2,680,821	824,270	1.22%	2,725	108	826,887
17	375.20	Struc & Improv-City Gate M & R	110,204	15,040	(1,190)	124,054	(3,420)	1.96%	191	1,190	(108)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,233	1.96%	18	0	11,251
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	358,567	1.96%	1,698	0	360,265
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	48,426	1.96%	144	0	48,570
21	375.70	Struc & Improv-Other Distr. Systems	7,334,814	10,063	(757)	7,344,120	2,771,924	2.00%	12,232	757	2,783,399
22	375.71	Struc & Improv-Other Distr Sys-lp	145,860	0	0	145,860	42,275	Amort.	2,160	0	44,435
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	5.32%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	90,787	1.57%	363	0	91,150
		Bare Steel	17,861,254	0	0	17,861,254	5,846,315	1.57%	23,368	0	5,869,683
		Coated Steel	46,853,350	0	0	46,853,350	15,335,968	1.57%	61,300	0	15,397,268
		Plastic	97,380,789	0	0	97,380,789	31,874,534	1.57%	127,407	0	32,001,941
		All Mains Activity	8,795,686	1,354,989	(103,764)	10,046,911	(807,150)	1.57%	12,326	103,764	(15,581)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	263,285	2.35%	485	0	263,770
26	378.20	M & R Sta Equip-General-Regulating	5,472,649	49,772	(3,787)	5,518,634	2,465,585	2.35%	10,762	3,787	(216)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	32,318	2.35%	89	0	32,407
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	2.27%	0	0	270,760
29	380.00	Services	101,006,236	775,578	(59,402)	101,722,412	55,484,744	2.59%	218,778	59,402	(29,647)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 15 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 08/31/2013 (1)	Additions (2)	Retirements (3)	Balance as of 09/30/2013 (4)=(1+2+3)	Reserve Beginning Balance 08/31/2013 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)	Balance as of 09/30/2013 (10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	
DISTRIBUTION PLANT												
1	381.00	Meters	12,355,635	30,621	(2,380)	12,383,876	4,384,807	2.59%	26,698	2,380	0	4,409,125
2	381.10	Meters - AMI	742,977	541	0	743,518	23,247	2.59%	1,604	0	0	24,851
3	382.00	Meter Installations	8,329,876	12,335	(974)	8,341,237	4,027,781	2.39%	16,602	974	0	4,043,409
4	383.00	House Regulators	5,067,005	18,069	(1,407)	5,083,667	1,274,751	1.39%	5,879	1,407	(108)	1,279,115
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,712,791	1.10%	2,092	0	0	1,714,883
6	385.00	Industrial M & R Station Equipment	2,815,597	8,440	(649)	2,823,388	951,357	2.09%	4,911	649	0	955,619
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	4.22%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	321,517	2.34%	1,387	0	0	322,904
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	493,570	2.34%	1,509	0	0	495,079
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	73,444	2.34%	326	0	0	73,770
11	387.45	Other Equip-Telemetry	1,906,733	142,499	(10,928)	2,038,304	452,996	2.34%	3,846	10,928	0	445,914
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	103,367	2.34%	222	0	0	103,589
13		Total Distribution Plant	326,403,158	2,419,570	(185,346)	328,637,382	128,849,902		539,909	185,346	(45,660)	129,158,805
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	766,197	5.00%	4,713	0	0	770,910
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(11,319)	6.67%	131	0	0	(11,188)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	281,163	20.00%	10,288	0	0	291,451
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	21,380	6.34%	550	0	0	21,930
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	1,900	6.34%	129	0	0	2,029
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	12,946	4.00%	86	0	0	13,032
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	13.77%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,244,474	6,925	(541)	2,250,858	1,122,544	4.00%	7,492	541	0	1,129,495
26	395.00	Laboratory	9,782	0	0	9,782	6,505	5.00%	41	0	0	6,546
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	185,106	0.00%	0	0	0	185,106
28	398.00	Miscellaneous Equipment	140,386	2,380	(216)	142,550	36,763	6.67%	786	216	0	37,333
29		Total General Plant	4,914,501	9,305	(757)	4,923,049	2,796,616		24,216	757	0	2,820,075
30		TOTAL GAS PLANT IN SERVICE	334,678,582	2,428,875	(186,103)	336,921,354	133,094,453		606,810	186,103	(45,660)	133,469,500

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 16 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 09/30/2013 (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of 10/31/2013 (4)=(1+2+3) \$	Reserve Beginning Balance 09/30/2013 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=[(1+4)/2*6/12]) \$	Retirements (8) \$	Cost of Removal (9) \$
1		ACCOUNT 101/106 GAS PLANT IN SERVICE									
2		INTANGIBLE PLANT									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	39,810	Amort.	207	0	40,017
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	3,278,376	0	0	3,278,376	1,450,810	Amort.	42,124	0	1,492,934
8		Total Intangible Plant	3,353,245	0	0	3,353,245	1,490,620		42,331	0	1,532,950
9		PRODUCTION PLANT - LPG									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		DISTRIBUTION PLANT									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	147,308	1.53%	787	0	148,095
16	374.50	Rights Of Way	2,680,821	1,948	(108)	2,682,661	826,887	1.22%	2,726	108	829,505
17	375.20	Struc & Improv-City Gate M & R	124,054	13,958	(1,082)	136,930	(4,527)	1.96%	213	1,082	(5,504)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,251	1.96%	18	0	11,269
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	360,265	1.96%	1,698	0	361,963
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	48,570	1.96%	144	0	48,714
21	375.70	Struc & Improv-Other Distr. Systems	7,344,120	10,063	(757)	7,353,426	2,783,399	2.00%	12,248	757	2,794,890
22	375.71	Struc & Improv-Other Distr Sys-llp	145,860	0	0	145,860	44,435	Amort.	2,160	0	46,595
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	5.32%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	91,150	1.57%	363	0	91,513
		Bare Steel	17,861,254	0	0	17,861,254	5,869,683	1.57%	23,368	0	5,893,051
		Coated Steel	46,853,350	0	0	46,853,350	15,397,268	1.57%	61,300	0	15,458,568
		Plastic	97,380,789	0	0	97,380,789	32,001,941	1.57%	127,407	0	32,129,348
		All Mains Activity	10,046,911	1,365,159	(104,521)	11,307,549	(914,169)	1.57%	13,969	104,521	(15,689)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	263,770	2.35%	485	0	264,255
26	378.20	M & R Sta Equip-General-Regulating	5,518,634	44,254	(3,354)	5,559,534	2,472,344	2.35%	10,847	3,354	(216)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	32,407	2.35%	89	0	32,496
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	2.27%	0	0	270,760
29	380.00	Services	101,722,412	741,278	(56,805)	102,406,885	55,614,473	2.59%	220,290	56,805	(28,348)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 17 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation	Retirements	Cost of	Balance as of
			09/30/2013			10/31/2013	09/30/2013		Accrual		Removal	10/31/2013
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+9)			
			\$	\$	\$	\$	\$	\$	\$	\$		
DISTRIBUTION PLANT												
1	381.00	Meters	12,383,876	27,050	(2,056)	12,408,870	4,409,125	2.59%	26,756	2,056	0	4,433,825
2	381.10	Meters - AMI	743,518	541	0	744,059	24,851	2.59%	1,605	0	0	26,456
3	382.00	Meter Installations	8,341,237	12,443	(974)	8,352,706	4,043,409	2.39%	16,624	974	0	4,059,059
4	383.00	House Regulators	5,083,667	19,043	(1,515)	5,101,195	1,279,115	1.39%	5,899	1,515	(108)	1,283,391
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,714,883	1.10%	2,092	0	0	1,716,975
6	385.00	Industrial M & R Station Equipment	2,823,388	8,440	(649)	2,831,179	955,619	2.09%	4,924	649	0	959,894
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	4.22%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	322,904	2.34%	1,387	0	0	324,291
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	495,079	2.34%	1,509	0	0	496,588
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	73,770	2.34%	326	0	0	74,096
11	387.45	Other Equip-Telemetry	2,038,304	34,299	(2,597)	2,070,006	445,914	2.34%	4,006	2,597	0	447,323
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	103,589	2.34%	222	0	0	103,811
13		Total Distribution Plant	328,637,382	2,278,476	(174,418)	330,741,440	129,158,805		543,462	174,418	(44,469)	129,483,380
GENERAL PLANT												
14	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	770,910	5.00%	4,713	0	0	775,623
15	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(11,188)	6.67%	131	0	0	(11,057)
16	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	291,451	20.00%	10,288	0	0	301,739
17	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	21,930	6.34%	550	0	0	22,480
18	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	2,029	6.34%	129	0	0	2,158
19	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
20	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	13,032	4.00%	86	0	0	13,118
21	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	13.77%	0	0	0	335,308
22	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
23	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
24	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,250,858	6,925	(541)	2,257,242	1,129,495	4.00%	7,513	541	0	1,136,467
25	395.00	Laboratory	9,782	0	0	9,782	6,546	5.00%	41	0	0	6,587
26	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	185,106	0.00%	0	0	0	185,106
27	398.00	Miscellaneous Equipment	142,550	2,380	(216)	144,714	37,333	6.67%	798	216	0	37,915
28		Total General Plant	4,923,049	9,305	(757)	4,931,597	2,820,075		24,249	757	0	2,843,567
30		TOTAL GAS PLANT IN SERVICE	336,921,354	2,287,781	(175,175)	339,033,960	133,469,500		610,041	175,175	(44,469)	133,859,897

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 18 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 10/31/2013 (1)	Additions (2)	Retirements (3)	Balance as of 11/30/2013 (4)=(1+2+3)	Reserve Beginning Balance 10/31/2013 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		ACCOUNT 101/106 GAS PLANT IN SERVICE									
2		INTANGIBLE PLANT									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	40,017	Amort.	207	0	40,223
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	3,278,376	0	0	3,278,376	1,492,934	Amort.	41,356	0	1,534,289
8		Total Intangible Plant	3,353,245	0	0	3,353,245	1,532,950		41,562	0	1,574,513
9		PRODUCTION PLANT - LPG									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		DISTRIBUTION PLANT									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	148,095	1.53%	787	0	148,882
16	374.50	Rights Of Way	2,682,661	2,597	(216)	2,685,042	829,505	1.22%	2,729	216	832,018
17	375.20	Struc & Improv-City Gate M & R	136,930	12,768	(974)	148,724	(5,504)	1.96%	233	974	(108)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,269	1.96%	18	0	11,287
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	361,963	1.96%	1,698	0	363,661
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	48,714	1.96%	144	0	48,858
21	375.70	Struc & Improv-Other Distr. Systems	7,353,426	10,063	(757)	7,362,732	2,794,890	2.00%	12,263	757	2,806,396
22	375.71	Struc & Improv-Other Distr Sys-Ilp	145,860	0	0	145,860	46,595	Amort.	2,160	0	48,754
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	5.32%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	91,513	1.57%	363	0	91,876
		Bare Steel	17,861,254	0	0	17,861,254	5,893,051	1.57%	23,368	0	5,916,419
		Coated Steel	46,853,350	0	0	46,853,350	15,458,568	1.57%	61,300	0	15,519,868
		Plastic	97,380,789	0	0	97,380,789	32,129,348	1.57%	127,407	0	32,256,755
		All Mains Activity	11,307,549	1,236,293	(94,675)	12,449,167	(1,020,410)	1.57%	15,541	94,675	(14,174)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	264,255	2.35%	485	0	264,740
26	378.20	M & R Sta Equip-General-Regulating	5,559,534	37,654	(2,921)	5,594,267	2,479,621	2.35%	10,921	2,921	(108)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	32,496	2.35%	89	0	32,585
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	2.27%	0	0	270,760
29	380.00	Services	102,406,885	678,847	(51,936)	103,033,796	55,749,610	2.59%	221,705	51,936	(25,968)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 19 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation	Retirements	Cost of	Balance as of
			10/31/2013			11/30/2013	10/31/2013		Accrual		Removal	11/30/2013
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=[(1+4)/2*6/12]]	(8)	(9)	(10)=[5+7-8+9]			
			\$	\$	\$	\$	\$	\$	\$	\$		
DISTRIBUTION PLANT												
1	381.00	Meters	12,408,870	22,830	(1,731)	12,429,969	4,433,825	2.59%	26,805	1,731	0	4,458,899
2	381.10	Meters - AMI	744,059	1,190	(108)	745,141	26,456	2.59%	1,607	108	0	27,955
3	382.00	Meter Installations	8,352,706	12,876	(974)	8,364,608	4,059,059	2.39%	16,648	974	0	4,074,733
4	383.00	House Regulators	5,101,195	21,207	(1,623)	5,120,779	1,283,391	1.39%	5,920	1,623	(108)	1,287,580
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,716,975	1.10%	2,092	0	0	1,719,067
6	385.00	Industrial M & R Station Equipment	2,831,179	8,764	(649)	2,839,294	959,894	2.09%	4,938	649	0	964,183
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	4.22%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	324,291	2.34%	1,387	0	0	325,678
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	496,588	2.34%	1,509	0	0	498,097
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	74,096	2.34%	326	0	0	74,422
11	387.45	Other Equip-Telemetry	2,070,006	34,299	(2,597)	2,101,708	447,323	2.34%	4,067	2,597	0	448,793
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>103,811</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>104,033</u>
13		Total Distribution Plant	330,741,440	2,079,388	(159,161)	332,661,667	129,483,380		546,732	159,161	(40,466)	129,830,484
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	775,623	5.00%	4,713	0	0	780,336
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(11,057)	6.67%	131	0	0	(10,926)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	301,739	20.00%	10,288	0	0	312,027
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	22,480	6.34%	550	0	0	23,030
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	2,158	6.34%	129	0	0	2,287
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	13,118	4.00%	86	0	0	13,204
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	13.77%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,257,242	6,925	(541)	2,263,626	1,136,467	4.00%	7,535	541	0	1,143,461
26	395.00	Laboratory	9,782	0	0	9,782	6,587	5.00%	41	0	0	6,628
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	185,106	0.00%	0	0	0	185,106
28	398.00	Miscellaneous Equipment	<u>144,714</u>	<u>2,380</u>	<u>(216)</u>	<u>146,878</u>	<u>37,915</u>	6.67%	<u>810</u>	<u>216</u>	<u>0</u>	<u>38,509</u>
29		Total General Plant	4,931,597	9,305	(757)	4,940,145	2,843,567		24,283	757	0	2,867,093
30		TOTAL GAS PLANT IN SERVICE	<u>339,033,960</u>	<u>2,088,693</u>	<u>(159,918)</u>	<u>340,962,735</u>	<u>133,859,897</u>		<u>612,577</u>	<u>159,918</u>	<u>(40,466)</u>	<u>134,272,090</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 20 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 11/30/2013 (1)	Additions (2)	Retirements (3)	Balance as of 12/31/2013 (4)=(1+2+3)	Reserve Beginning Balance 11/30/2013 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	40,223	Amort.	207	0	40,430
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	3,278,376	228,302	(17,528)	3,489,150	1,534,289	Amort.	41,291	17,528	1,558,052
8		Total Intangible Plant	3,353,245	228,302	(17,528)	3,564,019	1,574,513		41,497	17,528	1,598,482
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	148,882	1.53%	787	0	149,669
16	374.50	Rights Of Way	2,685,042	6,600	(541)	2,691,101	832,018	1.22%	2,733	541	834,210
17	375.20	Struc & Improv-City Gate M & R	148,724	15,473	(1,190)	163,007	(6,353)	1.96%	255	1,190	(7,504)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,287	1.96%	18	0	11,305
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	363,661	1.96%	1,698	0	365,359
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	48,858	1.96%	144	0	49,002
21	375.70	Struc & Improv-Other Distr. Systems	7,362,732	14,282	(1,082)	7,375,932	2,806,396	2.00%	12,282	1,082	2,817,596
22	375.71	Struc & Improv-Other Distr Sys-llp	145,860	0	0	145,860	48,754	Amort.	2,160	0	50,914
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	5.32%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	91,876	1.57%	363	0	92,239
		Bare Steel	17,861,254	0	0	17,861,254	5,916,419	1.57%	23,368	0	5,939,787
		Coated Steel	46,853,350	0	0	46,853,350	15,519,868	1.57%	61,300	0	15,581,168
		Plastic	97,380,789	0	0	97,380,789	32,256,755	1.57%	127,407	0	32,384,162
		All Mains Activity	12,449,167	423,819	(32,460)	12,840,526	(1,113,718)	1.57%	16,544	32,460	(4,869)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	264,740	2.35%	485	0	265,225
26	378.20	M & R Sta Equip-General-Regulating	5,594,267	27,699	(2,164)	5,619,802	2,487,513	2.35%	10,980	2,164	2,496,113
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	32,585	2.35%	89	0	32,674
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	2.27%	0	0	270,760
29	380.00	Services	103,033,796	491,336	(37,654)	103,487,478	55,893,411	2.59%	222,871	37,654	56,056,014

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 21 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation	Retirements	Cost of	Balance as of
			11/30/2013			12/31/2013	11/30/2013		Accrual		Removal	12/31/2013
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+9)			
			\$	\$	\$	\$	\$	\$	\$	\$		
DISTRIBUTION PLANT												
1	381.00	Meters	12,429,969	974	(108)	12,430,835	4,458,899	2.59%	26,829	108	0	4,485,620
2	381.10	Meters - AMI	745,141	310,859	(23,804)	1,032,196	27,955	2.59%	1,918	23,804	0	6,069
3	382.00	Meter Installations	8,364,608	13,200	(974)	8,376,834	4,074,733	2.39%	16,672	974	(108)	4,090,323
4	383.00	House Regulators	5,120,779	19,260	(1,515)	5,138,524	1,287,580	1.39%	5,942	1,515	(108)	1,291,899
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,719,067	1.10%	2,092	0	0	1,721,159
6	385.00	Industrial M & R Station Equipment	2,839,294	15,040	(1,190)	2,853,144	964,183	2.09%	4,957	1,190	(108)	967,842
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	4.22%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	325,678	2.34%	1,387	0	0	327,065
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	498,097	2.34%	1,509	0	0	499,606
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	74,422	2.34%	326	0	0	74,748
11	387.45	Other Equip-Telemetry	2,101,708	0	0	2,101,708	448,793	2.34%	4,098	0	0	452,891
12	387.46	Other Equip-Cust info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>104,033</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>104,255</u>
13		Total Distribution Plant	332,661,667	1,338,542	(102,682)	333,897,527	129,830,484		549,436	102,682	(28,239)	130,248,999
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	780,336	5.00%	4,713	0	0	785,049
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(10,926)	6.67%	131	0	0	(10,795)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	312,027	20.00%	10,288	0	0	322,315
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	23,030	6.34%	550	0	0	23,580
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	2,287	6.34%	129	0	0	2,416
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	13,204	4.00%	86	0	0	13,290
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	13.77%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,263,626	80,501	(6,167)	2,337,960	1,143,461	4.00%	7,669	6,167	0	1,144,963
26	395.00	Laboratory	9,782	0	0	9,782	6,628	5.00%	41	0	0	6,669
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	185,106	0.00%	0	0	0	185,106
28	398.00	Miscellaneous Equipment	<u>146,878</u>	<u>27,807</u>	<u>(2,164)</u>	<u>172,521</u>	<u>38,509</u>	6.67%	<u>888</u>	<u>2,164</u>	<u>0</u>	<u>37,233</u>
29		Total General Plant	4,940,145	108,308	(8,331)	5,040,122	2,867,093		24,495	8,331	0	2,883,257
30		TOTAL GAS PLANT IN SERVICE	<u>340,962,735</u>	<u>1,675,152</u>	<u>(128,541)</u>	<u>342,509,346</u>	<u>134,272,090</u>		<u>615,428</u>	<u>128,541</u>	<u>(28,239)</u>	<u>134,730,738</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 22 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 12/31/2013 (1)	Additions (2)	Retirements (3)	Balance as of 01/31/2014 (4)=(1+2+3)	Reserve Beginning Balance 12/31/2013 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	40,430	Amort.	207	0	40,636
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>3,489,150</u>	<u>0</u>	<u>0</u>	<u>3,489,150</u>	<u>1,558,052</u>	Amort.	<u>41,784</u>	<u>0</u>	<u>1,599,836</u>
8		Total Intangible Plant	3,564,019	0	0	3,564,019	1,598,482		41,991	0	1,640,473
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>7,678</u>	<u>0</u>	<u>0</u>	<u>7,678</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	149,669	1.79%	921	0	150,590
16	374.50	Rights Of Way	2,691,101	1,839	(108)	2,692,832	834,210	1.28%	2,871	108	836,973
17	375.20	Struc & Improv-City Gate M & R	163,007	13,958	(1,082)	175,883	(7,504)	3.00%	424	1,082	(108)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,305	3.00%	27	0	11,332
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	365,359	3.00%	2,599	0	367,958
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	49,002	3.00%	221	0	49,223
21	375.70	Struc & Improv-Other Distr. Systems	7,375,932	2,597	(216)	7,378,313	2,817,596	2.01%	12,357	216	2,829,737
22	375.71	Struc & Improv-Other Distr Sys-llp	145,860	0	0	145,860	50,914	Amort.	2,160	0	53,074
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	0.10%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	92,239	1.85%	428	0	92,667
		Bare Steel	17,861,254	0	0	17,861,254	5,939,787	1.92%	28,578	0	5,968,365
		Coated Steel	46,853,350	0	0	46,853,350	15,581,168	2.00%	78,089	0	15,659,257
		Plastic	97,380,789	0	0	97,380,789	32,384,162	2.14%	173,662	0	32,557,824
		All Mains Activity	12,840,526	824,917	(63,730)	13,601,713	(1,134,503)	2.09%	23,027	63,730	(9,522)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	265,225	2.71%	560	0	265,785
26	378.20	M & R Sta Equip-General-Regulating	5,619,802	44,903	(3,462)	5,661,243	2,496,113	2.71%	12,738	3,462	(325)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	32,674	2.71%	103	0	32,777
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	0.40%	0	0	270,760
29	380.00	Services	103,487,478	538,836	(41,657)	103,984,657	56,056,014	4.62%	399,384	41,657	(24,994)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 23 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 12/31/2013 (1)	Additions (2)	Retirements (3)	Balance as of 01/31/2014 (4)=(1+2+3)	Reserve Beginning Balance 12/31/2013 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)	Balance as of 01/31/2014 (10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	12,430,835	27,483	(2,164)	12,456,154	4,485,620	3.70%	38,367	2,164	0	4,521,823
2	381.10	Meters - AMI	1,032,196	12,984	0	1,045,180	6,069	7.75%	6,708	0	0	12,777
3	382.00	Meter Installations	8,376,834	12,227	(974)	8,388,087	4,090,323	2.96%	20,677	974	(108)	4,109,918
4	383.00	House Regulators	5,138,524	18,502	(1,407)	5,155,619	1,291,899	3.04%	13,039	1,407	(108)	1,303,423
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,721,159	1.31%	2,491	0	0	1,723,650
6	385.00	Industrial M & R Station Equipment	2,853,144	8,331	(649)	2,860,826	967,842	4.61%	10,976	649	(108)	978,061
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.63%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	327,065	3.63%	2,151	0	0	329,216
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	499,606	3.63%	2,341	0	0	501,947
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	74,748	3.63%	506	0	0	75,254
11	387.45	Other Equip-Telemetry	2,101,708	14,066	(1,082)	2,114,692	452,891	3.63%	6,377	1,082	0	458,186
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>104,255</u>	3.63%	<u>344</u>	<u>0</u>	<u>0</u>	<u>104,599</u>
13		Total Distribution Plant	333,897,527	1,520,643	(116,531)	335,301,639	130,248,999		842,126	116,531	(35,273)	130,939,321
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	785,049	5.00%	4,713	0	0	789,762
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(10,795)	6.67%	131	0	0	(10,664)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	322,315	20.00%	10,288	0	0	332,603
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	23,580	7.33%	636	0	0	24,216
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	2,416	7.33%	149	0	0	2,565
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	13,290	4.00%	86	0	0	13,376
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	7.85%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,337,960	3,462	(216)	2,341,206	1,144,963	4.00%	7,799	216	0	1,152,546
26	395.00	Laboratory	9,782	0	0	9,782	6,669	5.00%	41	0	0	6,710
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	185,106	5.98%	1,287	0	0	186,393
28	398.00	Miscellaneous Equipment	<u>172,521</u>	<u>1,190</u>	<u>(108)</u>	<u>173,603</u>	<u>37,233</u>	6.67%	<u>962</u>	<u>108</u>	<u>0</u>	<u>38,087</u>
29		Total General Plant	5,040,122	4,652	(324)	5,044,450	2,883,257		26,092	324	0	2,909,025
30		TOTAL GAS PLANT IN SERVICE	<u>342,509,346</u>	<u>1,525,295</u>	<u>(116,855)</u>	<u>343,917,786</u>	<u>134,730,738</u>		<u>910,208</u>	<u>116,855</u>	<u>(35,273)</u>	<u>135,488,818</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 24 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 01/31/2014 (1)	Additions (2)	Retirements (3)	Balance as of 02/28/2014 (4)=(1+2+3)	Reserve Beginning Balance 01/31/2014 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	40,636	Amort.	207	0	40,843
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>3,489,150</u>	<u>0</u>	<u>0</u>	<u>3,489,150</u>	<u>1,599,836</u>	Amort.	<u>41,394</u>	<u>0</u>	<u>1,641,230</u>
8		Total Intangible Plant	3,564,019	0	0	3,564,019	1,640,473		41,601	0	1,682,073
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>7,678</u>	<u>0</u>	<u>0</u>	<u>7,678</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	150,590	1.79%	921	0	151,511
16	374.50	Rights Of Way	2,692,832	1,948	(108)	2,694,672	836,973	1.28%	2,873	108	839,738
17	375.20	Struc & Improv-City Gate M & R	175,883	13,200	(974)	188,109	(8,270)	3.00%	455	974	(108)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,332	3.00%	27	0	11,359
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	367,958	3.00%	2,599	0	370,557
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	49,223	3.00%	221	0	49,444
21	375.70	Struc & Improv-Other Distr. Systems	7,378,313	4,112	(325)	7,382,100	2,829,737	2.01%	12,362	325	2,841,774
22	375.71	Struc & Improv-Other Distr Sys-llp	145,860	0	0	145,860	53,074	Amort.	2,160	0	55,233
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	0.10%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	92,667	1.85%	428	0	93,095
		Bare Steel	17,861,254	0	0	17,861,254	5,968,365	1.92%	28,578	0	5,996,943
		Coated Steel	46,853,350	0	0	46,853,350	15,659,257	2.00%	78,089	0	15,737,346
		Plastic	97,380,789	0	0	97,380,789	32,557,824	2.14%	173,662	0	32,731,486
		All Mains Activity	13,601,713	867,548	(66,976)	14,402,285	(1,184,728)	2.09%	24,387	66,976	(10,063)
25	378.10	M & R Sta Equip-General	247,895	0	0	247,895	265,785	2.71%	560	0	266,345
26	378.20	M & R Sta Equip-General-Regulating	5,661,243	41,765	(3,246)	5,699,762	2,505,064	2.71%	12,828	3,246	(325)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	32,777	2.71%	103	0	32,880
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	0.40%	0	0	270,760
29	380.00	Services	103,984,657	506,160	(39,060)	104,451,757	56,388,747	4.62%	401,240	39,060	(23,479)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 25 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation	Retirements	Cost of	Balance as of
			01/31/2014			02/28/2014	01/31/2014		Accrual		Removal	02/28/2014
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+9)			
			\$	\$	\$	\$	\$	\$	\$	\$		
DISTRIBUTION PLANT												
1	381.00	Meters	12,456,154	25,535	(1,948)	12,479,741	4,521,823	3.70%	38,443	1,948	0	4,558,318
2	381.10	Meters - AMI	1,045,180	12,984	0	1,058,164	12,777	7.75%	6,792	0	0	19,569
3	382.00	Meter Installations	8,388,087	11,794	(866)	8,399,015	4,109,918	2.96%	20,704	866	(108)	4,129,648
4	383.00	House Regulators	5,155,619	18,178	(1,407)	5,172,390	1,303,423	3.04%	13,082	1,407	(108)	1,314,990
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,723,650	1.31%	2,491	0	0	1,726,141
6	385.00	Industrial M & R Station Equipment	2,860,826	8,007	(649)	2,868,184	978,061	4.61%	11,004	649	(108)	988,308
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.63%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	329,216	3.63%	2,151	0	0	331,367
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	501,947	3.63%	2,341	0	0	504,288
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	75,254	3.63%	506	0	0	75,760
11	387.45	Other Equip-Telemetry	2,114,692	22,506	(1,731)	2,135,467	458,186	3.63%	6,428	1,731	0	462,883
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>104,599</u>	3.63%	<u>344</u>	<u>0</u>	<u>0</u>	<u>104,943</u>
13		Total Distribution Plant	335,301,639	1,533,737	(117,290)	336,718,086	130,939,321		845,779	117,290	(34,299)	131,633,510
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	789,762	5.00%	4,713	0	0	794,475
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(10,664)	6.67%	131	0	0	(10,533)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	332,603	20.00%	10,288	0	0	342,891
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	24,216	7.33%	636	0	0	24,852
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	2,565	7.33%	149	0	0	2,714
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	13,376	4.00%	86	0	0	13,462
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	7.85%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,341,206	5,518	(433)	2,346,291	1,152,546	4.00%	7,812	433	0	1,159,925
26	395.00	Laboratory	9,782	0	0	9,782	6,710	5.00%	41	0	0	6,751
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	186,393	5.98%	1,287	0	0	187,680
28	398.00	Miscellaneous Equipment	<u>173,603</u>	<u>1,839</u>	<u>(108)</u>	<u>175,334</u>	<u>38,087</u>	6.67%	<u>970</u>	<u>108</u>	<u>0</u>	<u>38,949</u>
29		Total General Plant	5,044,450	7,357	(541)	5,051,266	2,909,025		26,113	541	0	2,934,597
30		TOTAL GAS PLANT IN SERVICE	<u>343,917,786</u>	<u>1,541,094</u>	<u>(117,831)</u>	<u>345,341,049</u>	<u>135,488,818</u>		<u>913,492</u>	<u>117,831</u>	<u>(34,299)</u>	<u>136,250,181</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 26 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 02/28/2014 (1)	Additions (2)	Retirements (3)	Balance as of 03/31/2014 (4)=(1+2+3)	Reserve Beginning Balance 02/28/2014 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	40,843	Amort.	207	0	41,049
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	3,489,150	0	0	3,489,150	1,641,230	Amort.	39,973	0	1,681,204
8		Total Intangible Plant	3,564,019	0	0	3,564,019	1,682,073		40,180	0	1,722,253
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	151,511	1.79%	921	0	152,432
16	374.50	Rights Of Way	2,694,672	1,623	(433)	2,695,862	839,738	1.28%	2,875	433	842,180
17	375.20	Struc & Improv-City Gate M & R	188,109	13,633	(3,246)	198,496	(8,897)	3.00%	483	3,246	(541)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,359	3.00%	27	0	11,386
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	370,557	3.00%	2,599	0	373,156
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	49,444	3.00%	221	0	49,665
21	375.70	Struc & Improv-Other Distr. Systems	7,382,100	9,846	(2,380)	7,389,566	2,841,774	2.01%	12,371	2,380	2,851,765
22	375.71	Struc & Improv-Other Distr Sys-Ilp	145,860	0	0	145,860	55,233	Amort.	2,160	0	57,393
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	0.10%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	93,095	1.85%	428	0	93,523
		Bare Steel	17,861,254	0	0	17,861,254	5,996,943	1.92%	28,578	0	6,025,521
		Coated Steel	46,853,350	0	0	46,853,350	15,737,346	2.00%	78,089	0	15,815,435
		Plastic	97,380,789	0	0	97,380,789	32,731,486	2.14%	173,662	0	32,905,148
		All Mains Activity	14,402,285	778,283	(187,619)	14,992,949	(1,237,380)	2.09%	25,598	187,619	(28,132)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	266,345	2.71%	560	0	266,905
26	378.20	M & R Sta Equip-General-Regulating	5,699,762	44,795	(10,820)	5,733,737	2,514,321	2.71%	12,910	10,820	(108)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	32,880	2.71%	103	0	32,983
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	0.40%	0	0	270,760
29	380.00	Services	104,451,757	528,665	(127,460)	104,852,962	56,727,448	4.62%	402,912	127,460	(76,497)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 27 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation	Retirements	Cost of	Balance as of
			02/28/2014			03/31/2014	02/28/2014		Accrual		Removal	03/31/2014
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+9)			
DISTRIBUTION PLANT												
1	381.00	Meters	12,479,741	27,483	(6,600)	12,500,624	4,558,318	3.70%	38,511	6,600	0	4,590,229
2	381.10	Meters - AMI	1,058,164	3,246,000	0	4,304,164	19,569	7.75%	17,316	0	0	36,885
3	382.00	Meter Installations	8,399,015	11,469	(2,705)	8,407,779	4,129,648	2.96%	20,728	2,705	(325)	4,147,346
4	383.00	House Regulators	5,172,390	16,987	(4,112)	5,185,265	1,314,990	3.04%	13,120	4,112	(216)	1,323,782
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,726,141	1.31%	2,491	0	0	1,728,632
6	385.00	Industrial M & R Station Equipment	2,868,184	7,790	(1,839)	2,874,135	988,308	4.61%	11,030	1,839	(216)	997,283
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.63%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	331,367	3.63%	2,151	0	0	333,518
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	504,288	3.63%	2,341	0	0	506,629
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	75,760	3.63%	506	0	0	76,266
11	387.45	Other Equip-Telemetry	2,135,467	53,451	(12,876)	2,176,042	462,883	3.63%	6,521	12,876	0	456,528
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>104,943</u>	3.63%	<u>344</u>	<u>0</u>	<u>0</u>	<u>105,287</u>
13		Total Distribution Plant	336,718,086	4,740,025	(360,090)	341,098,021	131,633,510		859,556	360,090	(106,035)	132,026,941
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	794,475	5.00%	4,713	0	0	799,188
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(10,533)	6.67%	131	0	0	(10,402)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	342,891	20.00%	10,288	0	0	353,179
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	24,852	7.33%	636	0	0	25,488
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	2,714	7.33%	149	0	0	2,863
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	13,462	4.00%	86	0	0	13,548
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	7.85%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,346,291	12,984	(3,138)	2,356,137	1,159,925	4.00%	7,837	3,138	0	1,164,624
26	395.00	Laboratory	9,782	0	0	9,782	6,751	5.00%	41	0	0	6,792
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	187,680	5.98%	1,287	0	0	188,967
28	398.00	Miscellaneous Equipment	<u>175,334</u>	<u>4,544</u>	<u>(1,082)</u>	<u>178,796</u>	<u>38,949</u>	6.67%	<u>984</u>	<u>1,082</u>	<u>0</u>	<u>38,851</u>
29		Total General Plant	5,051,266	17,528	(4,220)	5,064,574	2,934,597		26,152	4,220	0	2,956,529
30		TOTAL GAS PLANT IN SERVICE	<u>345,341,049</u>	<u>4,757,553</u>	<u>(364,310)</u>	<u>349,734,292</u>	<u>136,250,181</u>		<u>925,887</u>	<u>364,310</u>	<u>(106,035)</u>	<u>136,705,723</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 28 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 03/31/2014 (1)	Additions (2)	Retirements (3)	Balance as of 04/30/2014 (4)=(1+2+3)	Reserve Beginning Balance 03/31/2014 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	41,049	Amort.	207	0	41,256
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>3,489,150</u>	<u>0</u>	<u>0</u>	<u>3,489,150</u>	<u>1,681,204</u>	Amort.	<u>38,837</u>	<u>0</u>	<u>1,720,040</u>
8		Total Intangible Plant	3,564,019	0	0	3,564,019	1,722,253		39,043	0	1,761,296
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>7,678</u>	<u>0</u>	<u>0</u>	<u>7,678</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	152,432	1.79%	921	0	153,353
16	374.50	Rights Of Way	2,695,862	2,056	(216)	2,697,702	842,180	1.28%	2,877	216	844,841
17	375.20	Struc & Improv-City Gate M & R	198,496	15,040	(1,407)	212,129	(12,201)	3.00%	513	1,407	(216)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,386	3.00%	27	0	11,413
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	373,156	3.00%	2,599	0	375,755
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	49,665	3.00%	221	0	49,886
21	375.70	Struc & Improv-Other Distr. Systems	7,389,566	9,413	(866)	7,398,113	2,851,765	2.01%	12,385	866	2,863,284
22	375.71	Struc & Improv-Other Distr Sys-Ip	145,860	0	0	145,860	57,393	Amort.	2,160	0	59,553
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	0.10%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	93,523	1.85%	428	0	93,951
		Bare Steel	17,861,254	0	0	17,861,254	6,025,521	1.92%	28,578	0	6,054,099
		Coated Steel	46,853,350	0	0	46,853,350	15,815,435	2.00%	78,089	0	15,893,524
		Plastic	97,380,789	0	0	97,380,789	32,905,148	2.14%	173,662	0	33,078,810
		All Mains Activity	14,992,949	1,018,054	(98,678)	15,912,325	(1,427,533)	2.09%	26,913	98,678	(14,823)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	266,905	2.71%	560	0	267,465
26	378.20	M & R Sta Equip-General-Regulating	5,733,737	48,365	(4,653)	5,777,449	2,516,303	2.71%	12,998	4,653	2,524,215
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	32,983	2.71%	103	0	33,086
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	0.40%	0	0	270,760
29	380.00	Services	104,852,962	580,385	(56,264)	105,377,083	56,926,403	4.62%	404,693	56,264	(33,758)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 29 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			03/31/2014			04/30/2014	03/31/2014		(7)=((1+4)/2*6/12))			04/30/2014
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+9)			
			\$	\$	\$	\$	\$	\$	\$	\$	\$	
DISTRIBUTION PLANT												
1	381.00	Meters	12,500,624	29,647	(2,921)	12,527,350	4,590,229	3.70%	38,585	2,921	0	4,625,893
2	381.10	Meters - AMI	4,304,164	480,841	0	4,785,005	36,885	7.75%	29,350	0	0	66,235
3	382.00	Meter Installations	8,407,779	13,092	(1,298)	8,419,573	4,147,346	2.96%	20,754	1,298	(108)	4,166,694
4	383.00	House Regulators	5,185,265	20,017	(1,948)	5,203,334	1,323,782	3.04%	13,159	1,948	(108)	1,334,885
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,728,632	1.31%	2,491	0	0	1,731,123
6	385.00	Industrial M & R Station Equipment	2,874,135	8,981	(866)	2,882,250	997,283	4.61%	11,057	866	(108)	1,007,366
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.63%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	333,518	3.63%	2,151	0	0	335,669
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	506,629	3.63%	2,341	0	0	508,970
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	76,266	3.63%	506	0	0	76,772
11	387.45	Other Equip-Telemetry	2,176,042	50,854	(4,977)	2,221,919	456,528	3.63%	6,652	4,977	0	458,203
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	105,287	3.63%	344	0	0	105,631
13		Total Distribution Plant	341,098,021	2,276,745	(174,094)	343,200,672	132,026,941		875,117	174,094	(49,554)	132,678,410
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	799,188	5.00%	4,713	0	0	803,901
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(10,402)	6.67%	131	0	0	(10,271)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	353,179	20.00%	10,288	0	0	363,467
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	25,488	7.33%	636	0	0	26,124
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	2,863	7.33%	149	0	0	3,012
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	13,548	4.00%	86	0	0	13,634
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	7.85%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,356,137	12,443	(1,190)	2,367,390	1,164,624	4.00%	7,873	1,190	0	1,171,307
26	395.00	Laboratory	9,782	0	0	9,782	6,792	5.00%	41	0	0	6,833
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	188,967	5.98%	1,287	0	0	190,254
28	398.00	Miscellaneous Equipment	178,796	4,328	(433)	182,691	38,851	6.67%	1,005	433	0	39,423
29		Total General Plant	5,064,574	16,771	(1,623)	5,079,722	2,956,529		26,209	1,623	0	2,981,115
30		TOTAL GAS PLANT IN SERVICE	349,734,292	2,293,516	(175,717)	351,852,091	136,705,723		940,369	175,717	(49,554)	137,420,821

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 30 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 04/30/2014 (1)	Additions (2)	Retirements (3)	Balance as of 05/31/2014 (4)=(1+2+3)	Reserve Beginning Balance 04/30/2014 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=[(1+4)/2*6/12] (7)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	41,256	Amort.	207	0	41,462
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>3,489,150</u>	<u>0</u>	<u>0</u>	<u>3,489,150</u>	<u>1,720,040</u>	Amort.	<u>38,731</u>	<u>0</u>	<u>1,758,771</u>
8		Total Intangible Plant	3,564,019	0	0	3,564,019	1,761,296		38,937	0	1,800,233
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>7,678</u>	<u>0</u>	<u>0</u>	<u>7,678</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	153,353	1.79%	921	0	154,274
16	374.50	Rights Of Way	2,697,702	2,813	(325)	2,700,190	844,841	1.28%	2,879	325	847,395
17	375.20	Struc & Improv-City Gate M & R	212,129	14,391	(1,407)	225,113	(13,311)	3.00%	547	1,407	(14,387)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,413	3.00%	27	0	11,440
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	375,755	3.00%	2,599	0	378,354
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	49,886	3.00%	221	0	50,107
21	375.70	Struc & Improv-Other Distr. Systems	7,398,113	15,473	(1,515)	7,412,071	2,863,284	2.01%	12,404	1,515	2,874,173
22	375.71	Struc & Improv-Other Distr Sys-Ilp	145,860	0	0	145,860	59,553	Amort.	2,160	0	61,712
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	0.10%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	93,951	1.85%	428	0	94,379
		Bare Steel	17,861,254	0	0	17,861,254	6,054,099	1.92%	28,578	0	6,082,677
		Coated Steel	46,853,350	0	0	46,853,350	15,893,524	2.00%	78,089	0	15,971,613
		Plastic	97,380,789	0	0	97,380,789	33,078,810	2.14%	173,662	0	33,252,472
		All Mains Activity	15,912,325	895,139	(87,967)	16,719,497	(1,514,121)	2.09%	28,417	87,967	(13,200)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	267,465	2.71%	560	0	268,025
26	378.20	M & R Sta Equip-General-Regulating	5,777,449	42,523	(4,220)	5,815,752	2,524,215	2.71%	13,091	4,220	2,532,653
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	33,086	2.71%	103	0	33,189
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	0.40%	0	0	270,760
29	380.00	Services	105,377,083	543,705	(53,451)	105,867,337	57,241,074	4.62%	406,646	53,451	(32,027)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 31 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant	Additions	Retirements	Balance	Reserve	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance
			Beginning Balance 04/30/2014			as of 05/31/2014	Beginning Balance 04/30/2014					as of 05/31/2014
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+9)			
			\$	\$	\$	\$	\$	\$	\$	\$		
DISTRIBUTION PLANT												
1	381.00	Meters	12,527,350	25,752	(2,489)	12,550,613	4,625,893	3.70%	38,662	2,489	0	4,662,066
2	381.10	Meters - AMI	4,785,005	480,841	0	5,265,846	66,235	7.75%	32,456	0	0	98,691
3	382.00	Meter Installations	8,419,573	14,391	(1,407)	8,432,557	4,166,694	2.96%	20,784	1,407	(108)	4,185,963
4	383.00	House Regulators	5,203,334	23,479	(2,272)	5,224,541	1,334,885	3.04%	13,209	2,272	(108)	1,345,714
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,731,123	1.31%	2,491	0	0	1,733,614
6	385.00	Industrial M & R Station Equipment	2,882,250	9,738	(974)	2,891,014	1,007,366	4.61%	11,089	974	(108)	1,017,373
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.63%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	335,669	3.63%	2,151	0	0	337,820
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	508,970	3.63%	2,341	0	0	511,311
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	76,772	3.63%	506	0	0	77,278
11	387.45	Other Equip-Telemetry	2,221,919	83,530	(8,223)	2,297,226	458,203	3.63%	6,835	8,223	0	456,815
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	105,631	3.63%	344	0	0	105,975
13		Total Distribution Plant	343,200,672	2,151,775	(164,250)	345,188,197	132,678,410		882,200	164,250	(46,200)	133,350,159
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	803,901	5.00%	4,713	0	0	808,614
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(10,271)	6.67%	131	0	0	(10,140)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	363,467	20.00%	10,288	0	0	373,755
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	26,124	7.33%	636	0	0	26,760
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	3,012	7.33%	149	0	0	3,161
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	13,634	4.00%	86	0	0	13,720
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	7.85%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,367,390	20,342	(1,948)	2,385,784	1,171,307	4.00%	7,922	1,948	0	1,177,281
26	395.00	Laboratory	9,782	0	0	9,782	6,833	5.00%	41	0	0	6,874
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	190,254	5.98%	1,287	0	0	191,541
28	398.00	Miscellaneous Equipment	182,691	7,033	(649)	189,075	39,423	6.67%	1,033	649	0	39,807
29		Total General Plant	5,079,722	27,375	(2,597)	5,104,500	2,981,115		26,286	2,597	0	3,004,804
30		TOTAL GAS PLANT IN SERVICE	351,852,091	2,179,150	(166,847)	353,864,394	137,420,821		947,423	166,847	(46,200)	138,155,197

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 32 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 05/31/2014 (1)	Additions (2)	Retirements (3)	Balance as of 06/30/2014 (4)=(1+2+3)	Reserve Beginning Balance 05/31/2014 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	41,462	Amort.	207	0	41,669
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	3,489,150	0	0	3,489,150	1,758,771	Amort.	38,731	0	1,797,502
8		Total Intangible Plant	3,564,019	0	0	3,564,019	1,800,233		38,937	0	1,839,171
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	154,274	1.79%	921	0	155,195
16	374.50	Rights Of Way	2,700,190	1,839	(216)	2,701,813	847,395	1.28%	2,881	216	850,060
17	375.20	Struc & Improv-City Gate M & R	225,113	15,256	(1,515)	238,854	(14,387)	3.00%	580	1,515	(216)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,440	3.00%	27	0	11,467
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	378,354	3.00%	2,599	0	380,953
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	50,107	3.00%	221	0	50,328
21	375.70	Struc & Improv-Other Distr. Systems	7,412,071	13,417	(1,298)	7,424,190	2,874,173	2.01%	12,425	1,298	2,885,300
22	375.71	Struc & Improv-Other Distr Sys-Ilp	145,860	0	0	145,860	61,712	Amort.	2,160	0	63,872
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	0.10%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	94,379	1.85%	428	0	94,807
		Bare Steel	17,861,254	0	0	17,861,254	6,082,677	1.92%	28,578	0	6,111,255
		Coated Steel	46,853,350	0	0	46,853,350	15,971,613	2.00%	78,089	0	16,049,702
		Plastic	97,380,789	0	0	97,380,789	33,252,472	2.14%	173,662	0	33,426,134
		All Mains Activity	16,719,497	846,232	(83,314)	17,482,415	(1,586,871)	2.09%	29,784	83,314	(12,443)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	268,025	2.71%	560	0	268,585
26	378.20	M & R Sta Equip-General-Regulating	5,815,752	49,772	(4,869)	5,860,655	2,532,653	2.71%	13,185	4,869	(541)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	33,189	2.71%	103	0	33,292
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	0.40%	0	0	270,760
29	380.00	Services	105,867,337	590,447	(58,103)	106,399,681	57,562,242	4.62%	408,614	58,103	(34,840)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 33 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 05/31/2014 (1)	Additions (2)	Retirements (3)	Balance as of 06/30/2014 (4)=(1+2+3) \$	Reserve Beginning Balance 05/31/2014 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=((1+4)/2*6/12)) \$	Retirements (8) \$	Cost of Removal (9) \$	Balance as of 06/30/2014 (10)=(5+7-8+9) \$
DISTRIBUTION PLANT												
1	381.00	Meters	12,550,613	30,512	(3,030)	12,578,095	4,662,066	3.70%	38,740	3,030	0	4,697,776
2	381.10	Meters - AMI	5,265,846	480,841	0	5,746,687	98,691	7.75%	35,561	0	0	134,252
3	382.00	Meter Installations	8,432,557	12,984	(1,298)	8,444,243	4,185,963	2.96%	20,815	1,298	(108)	4,205,372
4	383.00	House Regulators	5,224,541	19,476	(1,948)	5,242,069	1,345,714	3.04%	13,258	1,948	(108)	1,356,916
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,733,614	1.31%	2,491	0	0	1,736,105
6	385.00	Industrial M & R Station Equipment	2,891,014	8,872	(866)	2,899,020	1,017,373	4.61%	11,122	866	(108)	1,027,521
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.63%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	337,820	3.63%	2,151	0	0	339,971
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	511,311	3.63%	2,341	0	0	513,652
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	77,278	3.63%	506	0	0	77,784
11	387.45	Other Equip-Telemetry	2,297,226	72,494	(7,141)	2,362,579	456,815	3.63%	7,048	7,141	0	456,722
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>105,975</u>	<u>3.63%</u>	<u>344</u>	<u>0</u>	<u>0</u>	<u>106,319</u>
13		Total Distribution Plant	345,188,197	2,142,142	(163,598)	347,166,741	133,350,159		889,194	163,598	(48,364)	134,027,391
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	808,614	5.00%	4,713	0	0	813,327
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(10,140)	6.67%	131	0	0	(10,009)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	373,755	20.00%	10,288	0	0	384,043
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	26,760	7.33%	636	0	0	27,396
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	3,161	7.33%	149	0	0	3,310
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	13,720	4.00%	86	0	0	13,806
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	7.85%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,385,784	17,637	(1,731)	2,401,690	1,177,281	4.00%	7,979	1,731	0	1,183,529
26	395.00	Laboratory	9,782	0	0	9,782	6,874	5.00%	41	0	0	6,915
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	191,541	5.98%	1,287	0	0	192,828
28	398.00	Miscellaneous Equipment	<u>189,075</u>	<u>6,059</u>	<u>(649)</u>	<u>194,485</u>	<u>39,807</u>	<u>6.67%</u>	<u>1,066</u>	<u>649</u>	<u>0</u>	<u>40,224</u>
29		Total General Plant	5,104,500	23,696	(2,380)	5,125,816	3,004,804		26,376	2,380	0	3,028,800
30		TOTAL GAS PLANT IN SERVICE	<u>353,864,394</u>	<u>2,165,838</u>	<u>(165,978)</u>	<u>355,864,254</u>	<u>138,155,197</u>		<u>954,507</u>	<u>165,978</u>	<u>(48,364)</u>	<u>138,895,362</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 34 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 06/30/2014 (1)	Additions (2)	Retirements (3)	Balance as of 07/31/2014 (4)=(1+2+3)	Reserve Beginning Balance 06/30/2014 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	41,669	Amort.	207	0	41,875
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	3,489,150	1,475,848	(128,542)	4,836,456	1,797,502	Amort.	46,343	128,542	1,715,303
8		Total Intangible Plant	3,564,019	1,475,848	(128,542)	4,911,325	1,839,171		46,549	128,542	1,757,178
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	155,195	1.79%	921	0	156,116
16	374.50	Rights Of Way	2,701,813	2,164	(216)	2,703,761	850,060	1.28%	2,883	216	852,727
17	375.20	Struc & Improv-City Gate M & R	238,854	14,282	(1,190)	251,946	(15,538)	3.00%	614	1,190	(216)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,467	3.00%	27	0	11,494
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	380,953	3.00%	2,599	0	383,552
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	50,328	3.00%	221	0	50,549
21	375.70	Struc & Improv-Other Distr. Systems	7,424,190	3,571	(325)	7,427,436	2,885,300	2.01%	12,438	325	2,897,413
22	375.71	Struc & Improv-Other Distr Sys-Ip	145,860	0	0	145,860	63,872	Amort.	2,160	0	66,032
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	0.10%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	94,807	1.85%	428	0	95,235
		Bare Steel	17,861,254	0	0	17,861,254	6,111,255	1.92%	28,578	0	6,139,833
		Coated Steel	46,853,350	0	0	46,853,350	16,049,702	2.00%	78,089	0	16,127,791
		Plastic	97,380,789	0	0	97,380,789	33,426,134	2.14%	173,662	0	33,599,796
		All Mains Activity	17,482,415	1,312,033	(114,259)	18,680,189	(1,652,844)	2.09%	31,492	114,259	(17,096)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	268,585	2.71%	560	0	269,145
26	378.20	M & R Sta Equip-General-Regulating	5,860,655	44,795	(3,895)	5,901,555	2,540,428	2.71%	13,281	3,895	(433)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	33,292	2.71%	103	0	33,395
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	0.40%	0	0	270,760
29	380.00	Services	106,399,681	547,492	(47,716)	106,899,457	57,877,913	4.62%	410,601	47,716	(28,565)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 35 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 06/30/2014 (1)	Additions (2)	Retirements (3)	Balance as of 07/31/2014 (4)=(1+2+3)	Reserve Beginning Balance 06/30/2014 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)	Balance as of 07/31/2014 (10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	12,578,095	27,375	(2,380)	12,603,090	4,697,776	3.70%	38,821	2,380	0	4,734,217
2	381.10	Meters - AMI	5,746,687	480,841	0	6,227,528	134,252	7.75%	38,667	0	0	172,919
3	382.00	Meter Installations	8,444,243	12,984	(1,082)	8,456,145	4,205,372	2.96%	20,844	1,082	(108)	4,225,026
4	383.00	House Regulators	5,242,069	20,233	(1,731)	5,260,571	1,356,916	3.04%	13,303	1,731	(108)	1,368,380
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,736,105	1.31%	2,491	0	0	1,738,596
6	385.00	Industrial M & R Station Equipment	2,899,020	8,872	(757)	2,907,135	1,027,521	4.61%	11,153	757	(108)	1,037,809
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.63%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	339,971	3.63%	2,151	0	0	342,122
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	513,652	3.63%	2,341	0	0	515,993
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	77,784	3.63%	506	0	0	78,290
11	387.45	Other Equip-Telemetry	2,362,579	19,584	(1,731)	2,380,432	456,722	3.63%	7,174	1,731	0	462,165
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>106,319</u>	3.63%	<u>344</u>	<u>0</u>	<u>0</u>	<u>106,663</u>
13		Total Distribution Plant	347,166,741	2,494,226	(175,282)	349,485,685	134,027,391		896,452	175,282	(46,634)	134,701,927
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	813,327	5.00%	4,713	0	0	818,040
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(10,009)	6.67%	131	0	0	(9,878)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	384,043	20.00%	10,288	0	0	394,331
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	27,396	7.33%	636	0	0	28,032
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	3,310	7.33%	149	0	0	3,459
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	13,806	4.00%	86	0	0	13,892
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	7.85%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,401,690	4,761	(433)	2,406,018	1,183,529	4.00%	8,013	433	0	1,191,109
26	395.00	Laboratory	9,782	0	0	9,782	6,915	5.00%	41	0	0	6,956
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	192,828	5.98%	1,287	0	0	194,115
28	398.00	Miscellaneous Equipment	<u>194,485</u>	<u>1,623</u>	<u>(108)</u>	<u>196,000</u>	<u>40,224</u>	6.67%	<u>1,085</u>	<u>108</u>	<u>0</u>	<u>41,201</u>
29		Total General Plant	5,125,816	6,384	(541)	5,131,659	3,028,800		26,429	541	0	3,054,688
30		TOTAL GAS PLANT IN SERVICE	<u>355,864,254</u>	<u>3,976,458</u>	<u>(304,365)</u>	<u>359,536,347</u>	<u>138,895,362</u>		<u>969,430</u>	<u>304,365</u>	<u>(46,634)</u>	<u>139,513,793</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 36 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 07/31/2014 (1)	Additions (2)	Retirements (3)	Balance as of 08/31/2014 (4)=(1+2+3)	Reserve Beginning Balance 07/31/2014 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	41,875	Amort.	207	0	42,082
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	4,836,456	0	0	4,836,456	1,715,303	Amort.	53,954	0	1,769,256
8		Total Intangible Plant	4,911,325	0	0	4,911,325	1,757,178		54,160	0	1,811,338
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	156,116	1.79%	921	0	157,037
16	374.50	Rights Of Way	2,703,761	2,056	(216)	2,705,601	852,727	1.28%	2,885	216	855,396
17	375.20	Struc & Improv-City Gate M & R	251,946	12,768	(1,298)	263,416	(16,330)	3.00%	644	1,298	(216)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,494	3.00%	27	0	11,521
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	383,552	3.00%	2,599	0	386,151
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	50,549	3.00%	221	0	50,770
21	375.70	Struc & Improv-Other Distr. Systems	7,427,436	9,089	(866)	7,435,659	2,897,413	2.01%	12,448	866	2,908,995
22	375.71	Struc & Improv-Other Distr Sys-Ip	145,860	0	0	145,860	66,032	Amort.	2,160	0	68,191
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	0.10%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	95,235	1.85%	428	0	95,663
		Bare Steel	17,861,254	0	0	17,861,254	6,139,833	1.92%	28,578	0	6,168,411
		Coated Steel	46,853,350	0	0	46,853,350	16,127,791	2.00%	78,089	0	16,205,880
		Plastic	97,380,789	0	0	97,380,789	33,599,796	2.14%	173,662	0	33,773,458
		All Mains Activity	18,680,189	860,298	(86,452)	19,454,035	(1,752,707)	2.09%	33,209	86,452	(12,984)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	269,145	2.71%	560	0	269,705
26	378.20	M & R Sta Equip-General-Regulating	5,901,555	39,493	(4,003)	5,937,045	2,549,381	2.71%	13,368	4,003	(433)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	33,395	2.71%	103	0	33,498
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	0.40%	0	0	270,760
29	380.00	Services	106,899,457	487,766	(49,015)	107,338,208	58,212,233	4.62%	412,408	49,015	(29,430)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 37 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 07/31/2014 (1)	Additions (2)	Retirements (3)	Balance as of 08/31/2014 (4)=(1+2+3)	Reserve Beginning Balance 07/31/2014 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)	Balance as of 08/31/2014 (10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	12,603,090	24,020	(2,380)	12,624,730	4,734,217	3.70%	38,893	2,380	0	4,770,730
2	381.10	Meters - AMI	6,227,528	480,841	0	6,708,369	172,919	7.75%	41,772	0	0	214,691
3	382.00	Meter Installations	8,456,145	11,902	(1,190)	8,466,857	4,225,026	2.96%	20,872	1,190	(108)	4,244,600
4	383.00	House Regulators	5,260,571	18,827	(1,839)	5,277,559	1,368,380	3.04%	13,348	1,839	(108)	1,379,781
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,738,596	1.31%	2,491	0	0	1,741,087
6	385.00	Industrial M & R Station Equipment	2,907,135	8,115	(866)	2,914,384	1,037,809	4.61%	11,182	866	(108)	1,048,017
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.63%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	342,122	3.63%	2,151	0	0	344,273
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	515,993	3.63%	2,341	0	0	518,334
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	78,290	3.63%	506	0	0	78,796
11	387.45	Other Equip-Telemetry	2,380,432	49,015	(4,977)	2,424,470	462,165	3.63%	7,267	4,977	0	464,455
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	106,663	3.63%	344	0	0	107,007
13		Total Distribution Plant	349,485,685	2,004,190	(153,102)	351,336,773	134,701,927		903,477	153,102	(43,387)	135,408,914
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	818,040	5.00%	4,713	0	0	822,753
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(9,878)	6.67%	131	0	0	(9,747)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	394,331	20.00%	10,288	0	0	404,619
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	28,032	7.33%	636	0	0	28,668
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	3,459	7.33%	149	0	0	3,608
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	13,892	4.00%	86	0	0	13,978
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	7.85%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,406,018	11,902	(1,190)	2,416,730	1,191,109	4.00%	8,038	1,190	0	1,197,957
26	395.00	Laboratory	9,782	0	0	9,782	6,956	5.00%	41	0	0	6,997
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	194,115	5.98%	1,287	0	0	195,402
28	398.00	Miscellaneous Equipment	196,000	4,112	(433)	199,679	41,201	6.67%	1,100	433	0	41,868
29		Total General Plant	5,131,659	16,014	(1,623)	5,146,050	3,054,688		26,469	1,623	0	3,079,534
30		TOTAL GAS PLANT IN SERVICE	359,536,347	2,020,204	(154,725)	361,401,826	139,513,793		984,106	154,725	(43,387)	140,299,787

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 38 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 08/31/2014 (1)	Additions (2)	Retirements (3)	Balance as of 09/30/2014 (4)=(1+2+3)	Reserve Beginning Balance 08/31/2014 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	42,082	Amort.	207	0	42,288
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	4,836,456	0	0	4,836,456	1,769,256	Amort.	53,954	0	1,823,210
8		Total Intangible Plant	4,911,325	0	0	4,911,325	1,811,338		54,160	0	1,865,498
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	157,037	1.79%	921	0	157,958
16	374.50	Rights Of Way	2,705,601	1,839	(216)	2,707,224	855,396	1.28%	2,887	216	858,067
17	375.20	Struc & Improv-City Gate M & R	263,416	12,551	(1,298)	274,669	(17,200)	3.00%	673	1,298	(18,041)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,521	3.00%	27	0	11,548
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	386,151	3.00%	2,599	0	388,750
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	50,770	3.00%	221	0	50,991
21	375.70	Struc & Improv-Other Distr. Systems	7,435,659	12,876	(1,298)	7,447,237	2,908,995	2.01%	12,464	1,298	2,920,161
22	375.71	Struc & Improv-Other Distr Sys-llp	145,860	0	0	145,860	68,191	Amort.	2,160	0	70,351
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	0.10%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	95,663	1.85%	428	0	96,091
		Bare Steel	17,861,254	0	0	17,861,254	6,168,411	1.92%	28,578	0	6,196,989
		Coated Steel	46,853,350	0	0	46,853,350	16,205,880	2.00%	78,089	0	16,283,969
		Plastic	97,380,789	0	0	97,380,789	33,773,458	2.14%	173,662	0	33,947,120
		All Mains Activity	19,454,035	799,814	(80,825)	20,173,024	(1,818,934)	2.09%	34,509	80,825	(12,118)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	269,705	2.71%	560	0	270,265
26	378.20	M & R Sta Equip-General-Regulating	5,937,045	39,926	(4,003)	5,972,968	2,558,313	2.71%	13,448	4,003	(433)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	33,498	2.71%	103	0	33,601
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	0.40%	0	0	270,760
29	380.00	Services	107,338,208	483,221	(48,798)	107,772,631	58,546,196	4.62%	414,088	48,798	(29,322)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 39 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			08/31/2014			09/30/2014	08/31/2014					09/30/2014
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		DISTRIBUTION PLANT										
1	381.00	Meters	12,624,730	24,345	(2,489)	12,646,586	4,770,730	3.70%	38,960	2,489	0	4,807,201
2	381.10	Meters - AMI	6,708,369	480,841	0	7,189,210	214,691	7.75%	44,878	0	0	259,569
3	382.00	Meter Installations	8,466,857	11,253	(1,082)	8,477,028	4,244,600	2.96%	20,897	1,082	(108)	4,264,307
4	383.00	House Regulators	5,277,559	17,312	(1,731)	5,293,140	1,379,781	3.04%	13,390	1,731	(108)	1,391,332
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,741,087	1.31%	2,491	0	0	1,743,578
6	385.00	Industrial M & R Station Equipment	2,914,384	7,682	(757)	2,921,309	1,048,017	4.61%	11,209	757	(108)	1,058,361
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.63%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	344,273	3.63%	2,151	0	0	346,424
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	518,334	3.63%	2,341	0	0	520,675
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	78,796	3.63%	506	0	0	79,302
11	387.45	Other Equip-Telemetry	2,424,470	69,573	(7,033)	2,487,010	464,455	3.63%	7,429	7,033	0	464,851
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>107,007</u>	3.63%	<u>344</u>	<u>0</u>	<u>0</u>	<u>107,351</u>
13		Total Distribution Plant	351,336,773	1,961,233	(149,530)	353,148,476	135,408,914		910,013	149,530	(42,413)	136,126,984
14		GENERAL PLANT										
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	822,753	5.00%	4,713	0	0	827,466
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(9,747)	6.67%	131	0	0	(9,616)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	404,619	20.00%	10,288	0	0	414,907
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	28,668	7.33%	636	0	0	29,304
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	3,608	7.33%	149	0	0	3,757
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	13,978	4.00%	86	0	0	14,064
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	7.85%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,416,730	16,987	(1,731)	2,431,986	1,197,957	4.00%	8,081	1,731	0	1,204,307
26	395.00	Laboratory	9,782	0	0	9,782	6,997	5.00%	41	0	0	7,038
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	195,402	5.98%	1,287	0	0	196,689
28	398.00	Miscellaneous Equipment	<u>199,679</u>	<u>5,843</u>	<u>(541)</u>	<u>204,981</u>	<u>41,868</u>	6.67%	<u>1,125</u>	<u>541</u>	<u>0</u>	<u>42,452</u>
29		Total General Plant	5,146,050	22,830	(2,272)	5,166,608	3,079,534		26,537	2,272	0	3,103,799
30		TOTAL GAS PLANT IN SERVICE	<u>361,401,826</u>	<u>1,984,063</u>	<u>(151,802)</u>	<u>363,234,087</u>	<u>140,299,787</u>		<u>990,710</u>	<u>151,802</u>	<u>(42,413)</u>	<u>141,096,281</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 40 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 09/30/2014 (1)	Additions (2)	Retirements (3)	Balance as of 10/31/2014 (4)=(1+2+3)	Reserve Beginning Balance 09/30/2014 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	42,288	Amort.	207	0	42,495
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	4,836,456	0	0	4,836,456	1,823,210	Amort.	53,758	0	1,876,968
8		Total Intangible Plant	4,911,325	0	0	4,911,325	1,865,498		53,964	0	1,919,463
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	157,958	1.79%	921	0	158,879
16	374.50	Rights Of Way	2,707,224	2,921	(325)	2,709,820	858,067	1.28%	2,889	325	860,631
17	375.20	Struc & Improv-City Gate M & R	274,669	14,607	(1,407)	287,869	(18,041)	3.00%	703	1,407	(216)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,548	3.00%	27	0	11,575
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	388,750	3.00%	2,599	0	391,349
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	50,991	3.00%	221	0	51,212
21	375.70	Struc & Improv-Other Distr. Systems	7,447,237	8,872	(866)	7,455,243	2,920,161	2.01%	12,481	866	2,931,776
22	375.71	Struc & Improv-Other Distr Sys-Ilp	145,860	0	0	145,860	70,351	Amort.	2,160	0	72,511
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	0.10%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	96,091	1.85%	428	0	96,519
		Bare Steel	17,861,254	0	0	17,861,254	6,196,989	1.92%	28,578	0	6,225,567
		Coated Steel	46,853,350	0	0	46,853,350	16,283,969	2.00%	78,089	0	16,362,058
		Plastic	97,380,789	0	0	97,380,789	33,947,120	2.14%	173,662	0	34,120,782
		All Mains Activity	20,173,024	979,751	(95,757)	21,057,018	(1,877,368)	2.09%	35,904	95,757	(14,391)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	270,265	2.71%	560	0	270,825
26	378.20	M & R Sta Equip-General-Regulating	5,972,968	43,172	(4,220)	6,011,920	2,567,325	2.71%	13,533	4,220	(433)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	33,601	2.71%	103	0	33,704
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	0.40%	0	0	270,760
29	380.00	Services	107,772,631	552,794	(53,992)	108,271,433	58,882,164	4.62%	415,885	53,992	(32,460)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 41 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			09/30/2014			10/31/2014	09/30/2014					10/31/2014
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		<u>DISTRIBUTION PLANT</u>										
1	381.00	Meters	12,646,586	26,184	(2,597)	12,670,173	4,807,201	3.70%	39,030	2,597	0	4,843,634
2	381.10	Meters - AMI	7,189,210	480,841	0	7,670,051	259,569	7.75%	47,983	0	0	307,552
3	382.00	Meter Installations	8,477,028	14,715	(1,407)	8,490,336	4,264,307	2.96%	20,926	1,407	(108)	4,283,718
4	383.00	House Regulators	5,293,140	24,020	(2,380)	5,314,780	1,391,332	3.04%	13,437	2,380	(108)	1,402,281
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,743,578	1.31%	2,491	0	0	1,746,069
6	385.00	Industrial M & R Station Equipment	2,921,309	9,954	(974)	2,930,289	1,058,361	4.61%	11,240	974	(108)	1,068,519
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.63%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	346,424	3.63%	2,151	0	0	348,575
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	520,675	3.63%	2,341	0	0	523,016
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	79,302	3.63%	506	0	0	79,808
11	387.45	Other Equip-Telemetry	2,487,010	47,716	(4,653)	2,530,073	464,851	3.63%	7,588	4,653	0	467,786
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>107,351</u>	<u>3.63%</u>	<u>344</u>	<u>0</u>	<u>0</u>	<u>107,695</u>
13		Total Distribution Plant	353,148,476	2,205,547	(168,578)	355,185,445	136,126,984		916,780	168,578	(47,824)	136,827,362
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	827,466	5.00%	4,713	0	0	832,179
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(9,616)	6.67%	131	0	0	(9,485)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	414,907	20.00%	10,288	0	0	425,195
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	29,304	7.33%	636	0	0	29,940
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	3,757	7.33%	149	0	0	3,906
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	14,064	4.00%	86	0	0	14,150
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	7.85%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,431,986	11,577	(1,190)	2,442,373	1,204,307	4.00%	8,124	1,190	0	1,211,241
26	395.00	Laboratory	9,782	0	0	9,782	7,038	5.00%	41	0	0	7,079
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	196,689	5.98%	1,287	0	0	197,976
28	398.00	Miscellaneous Equipment	<u>204,981</u>	<u>4,003</u>	<u>(433)</u>	<u>208,551</u>	<u>42,452</u>	<u>6.67%</u>	<u>1,149</u>	<u>433</u>	<u>0</u>	<u>43,168</u>
29		Total General Plant	5,166,608	15,580	(1,623)	5,180,565	3,103,799		26,604	1,623	0	3,128,780
30		TOTAL GAS PLANT IN SERVICE	<u>363,234,087</u>	<u>2,221,127</u>	<u>(170,201)</u>	<u>365,285,013</u>	<u>141,096,281</u>		<u>997,348</u>	<u>170,201</u>	<u>(47,824)</u>	<u>141,875,604</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 42 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 10/31/2014 (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of 11/30/2014 (4)=(1+2+3) \$	Reserve Beginning Balance 10/31/2014 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=(1+4)/2*6/12)) \$	Retirements (8) \$	Cost of Removal (9) \$
1		ACCOUNT 101/106 GAS PLANT IN SERVICE									
2		INTANGIBLE PLANT									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	42,495	Amort.	207	0	42,701
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	4,836,456	0	0	4,836,456	1,876,968	Amort.	53,333	0	1,930,300
8		Total Intangible Plant	4,911,325	0	0	4,911,325	1,919,463		53,539	0	1,973,002
9		PRODUCTION PLANT - LPG									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		DISTRIBUTION PLANT									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	158,879	1.79%	921	0	159,800
16	374.50	Rights Of Way	2,709,820	3,354	(325)	2,712,849	860,631	1.28%	2,892	325	863,198
17	375.20	Struc & Improv-City Gate M & R	287,869	15,256	(1,515)	301,610	(18,961)	3.00%	737	1,515	(216)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,575	3.00%	27	0	11,602
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	391,349	3.00%	2,599	0	393,948
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	51,212	3.00%	221	0	51,433
21	375.70	Struc & Improv-Other Distr. Systems	7,455,243	4,003	(433)	7,458,813	2,931,776	2.01%	12,491	433	2,943,834
22	375.71	Struc & Improv-Other Distr Sys-Iip	145,860	0	0	145,860	72,511	Amort.	2,160	0	74,670
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	0.10%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	96,519	1.85%	428	0	96,947
		Bare Steel	17,861,254	0	0	17,861,254	6,225,567	1.92%	28,578	0	6,254,145
		Coated Steel	46,853,350	0	0	46,853,350	16,362,058	2.00%	78,089	0	16,440,147
		Plastic	97,380,789	0	0	97,380,789	34,120,782	2.14%	173,662	0	34,294,444
		All Mains Activity	21,057,018	870,902	(86,452)	21,841,468	(1,951,612)	2.09%	37,357	86,452	(12,984)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	270,825	2.71%	560	0	271,385
26	378.20	M & R Sta Equip-General-Regulating	6,011,920	43,821	(4,328)	6,051,413	2,576,205	2.71%	13,622	4,328	2,585,066
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	33,704	2.71%	103	0	33,807
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	0.40%	0	0	270,760
29	380.00	Services	108,271,433	574,758	(57,021)	108,789,170	59,211,597	4.62%	417,842	57,021	(34,191)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 43 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			10/31/2014			11/30/2014	10/31/2014					11/30/2014
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
DISTRIBUTION PLANT												
1	381.00	Meters	12,670,173	26,401	(2,597)	12,693,977	4,843,634	3.70%	39,103	2,597	0	4,880,140
2	381.10	Meters - AMI	7,670,051	480,841	0	8,150,892	307,552	7.75%	51,088	0	0	358,640
3	382.00	Meter Installations	8,490,336	16,122	(1,623)	8,504,835	4,283,718	2.96%	20,961	1,623	(108)	4,302,948
4	383.00	House Regulators	5,314,780	26,834	(2,705)	5,338,909	1,402,281	3.04%	13,495	2,705	(108)	1,412,963
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,746,069	1.31%	2,491	0	0	1,748,560
6	385.00	Industrial M & R Station Equipment	2,930,289	10,928	(1,082)	2,940,135	1,068,519	4.61%	11,276	1,082	(108)	1,078,605
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.63%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	348,575	3.63%	2,151	0	0	350,726
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	523,016	3.63%	2,341	0	0	525,357
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	79,808	3.63%	506	0	0	80,314
11	387.45	Other Equip-Telemetry	2,530,073	21,640	(2,164)	2,549,549	467,786	3.63%	7,683	2,164	0	473,305
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>107,695</u>	3.63%	<u>344</u>	<u>0</u>	<u>0</u>	<u>108,039</u>
13		Total Distribution Plant	355,185,445	2,094,860	(160,245)	357,120,060	136,827,362		923,728	160,245	(48,148)	137,542,696
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	832,179	5.00%	4,713	0	0	836,892
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(9,485)	6.67%	131	0	0	(9,354)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	425,195	20.00%	10,288	0	0	435,483
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	29,940	7.33%	636	0	0	30,576
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	3,906	7.33%	149	0	0	4,055
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	14,150	4.00%	86	0	0	14,236
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	7.85%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,442,373	5,302	(541)	2,447,134	1,211,241	4.00%	8,149	541	0	1,218,849
26	395.00	Laboratory	9,782	0	0	9,782	7,079	5.00%	41	0	0	7,120
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	197,976	5.98%	1,287	0	0	199,263
28	398.00	Miscellaneous Equipment	<u>208,551</u>	<u>1,839</u>	<u>(216)</u>	<u>210,174</u>	<u>43,168</u>	6.67%	<u>1,164</u>	<u>216</u>	<u>0</u>	<u>44,116</u>
29		Total General Plant	5,180,565	7,141	(757)	5,186,949	3,128,780		26,644	757	0	3,154,667
30		TOTAL GAS PLANT IN SERVICE	<u>365,285,013</u>	<u>2,102,001</u>	<u>(161,002)</u>	<u>367,226,012</u>	<u>141,875,604</u>		<u>1,003,911</u>	<u>161,002</u>	<u>(48,148)</u>	<u>142,670,365</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 44 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 11/30/2014 (1)	Additions (2)	Retirements (3)	Balance as of 12/31/2014 (4)=(1+2+3)	Reserve Beginning Balance 11/30/2014 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=[(1+4)/2*6/12])	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	42,701	Amort.	207	0	42,908
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	4,836,456	14,823	(1,298)	4,849,981	1,930,300	Amort.	52,250	1,298	1,981,253
8		Total Intangible Plant	4,911,325	14,823	(1,298)	4,924,850	1,973,002		52,457	1,298	2,024,161
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	7,678	0	0	7,678	0	Non-Dep.	0	0	0
11		Total Production Plant	7,678	0	0	7,678	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	878,534	0	0	878,534	(19)	Non-Dep.	0	0	(19)
15	374.40	Land Rights-Other Distr Systems	617,460	0	0	617,460	159,800	1.79%	921	0	160,721
16	374.50	Rights Of Way	2,712,849	2,597	(216)	2,715,230	863,198	1.28%	2,895	216	865,877
17	375.20	Struc & Improv-City Gate M & R	301,610	18,069	(1,623)	318,056	(19,955)	3.00%	775	1,623	(216)
18	375.30	Struc & Improv-General M & R	10,848	0	0	10,848	11,602	3.00%	27	0	11,629
19	375.40	Struc & Improv-Regulating	1,039,739	0	0	1,039,739	393,948	3.00%	2,599	0	396,547
20	375.60	Struc & Improv-Distr. Ind. M & R	88,210	0	0	88,210	51,433	3.00%	221	0	51,654
21	375.70	Struc & Improv-Other Distr. Systems	7,458,813	25,752	(2,272)	7,482,293	2,943,834	2.01%	12,513	2,272	2,954,075
22	375.71	Struc & Improv-Other Distr Sys-Ilp	145,860	0	0	145,860	74,670	Amort.	2,160	0	76,830
23	375.80	Struc & Improv-Communications	33,261	0	0	33,261	33,261	0.10%	0	0	33,261
24	376.00	Mains:									
		Cast Iron	277,365	0	0	277,365	96,947	1.85%	428	0	97,375
		Bare Steel	17,861,254	0	0	17,861,254	6,254,145	1.92%	28,578	0	6,282,723
		Coated Steel	46,853,350	0	0	46,853,350	16,440,147	2.00%	78,089	0	16,518,236
		Plastic	97,380,789	0	0	97,380,789	34,294,444	2.14%	173,662	0	34,468,106
		All Mains Activity	21,841,468	1,800,340	(160,785)	23,481,023	(2,013,691)	2.09%	39,468	160,785	(24,129)
25	378.10	M & R Station Equip-General	247,895	0	0	247,895	271,385	2.71%	560	0	271,945
26	378.20	M & R Sta Equip-General-Regulating	6,051,413	57,454	(5,085)	6,103,782	2,585,066	2.71%	13,725	5,085	(541)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	33,807	2.71%	103	0	33,910
28	379.10	M & R Sta Equip-City Gate Check Sta	257,909	0	0	257,909	270,760	0.40%	0	0	270,760
29	380.00	Services	108,789,170	696,375	(62,215)	109,423,330	59,538,227	4.62%	420,059	62,215	(37,329)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2
SHEET 45 OF 45
WITNESS: C. E. NOTESTONE

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 11/30/2014 (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of 12/31/2014 (4)=(1+2+3) \$	Reserve Beginning Balance 11/30/2014 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=((1+4)/2*6/12)) \$	Retirements (8) \$	Cost of Removal (9) \$	Balance as of 12/31/2014 (10)=(5+7-8+9) \$
DISTRIBUTION PLANT												
1	381.00	Meters	12,693,977	35,165	(3,138)	12,726,004	4,880,140	3.70%	39,189	3,138	0	4,916,191
2	381.10	Meters - AMI	8,150,892	480,841	0	8,631,733	358,640	7.75%	54,194	0	0	412,834
3	382.00	Meter Installations	8,504,835	16,230	(1,407)	8,519,658	4,302,948	2.96%	20,997	1,407	(108)	4,322,430
4	383.00	House Regulators	5,338,909	24,994	(2,272)	5,361,631	1,412,963	3.04%	13,554	2,272	(108)	1,424,137
5	384.00	House Regulator Installations	2,282,264	0	0	2,282,264	1,748,560	1.31%	2,491	0	0	1,751,051
6	385.00	Industrial M & R Station Equipment	2,940,135	11,036	(974)	2,950,197	1,078,605	4.61%	11,314	974	(108)	1,088,837
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.63%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	711,152	0	0	711,152	350,726	3.63%	2,151	0	0	352,877
9	387.42	Other Equipment-Radio	773,834	0	0	773,834	525,357	3.63%	2,341	0	0	527,698
10	387.44	Other Equip-Other Communication	167,421	0	0	167,421	80,314	3.63%	506	0	0	80,820
11	387.45	Other Equip-Telemetry	2,549,549	139,253	(12,443)	2,676,359	473,305	3.63%	7,904	12,443	0	468,766
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>108,039</u>	3.63%	<u>344</u>	<u>0</u>	<u>0</u>	<u>108,383</u>
13		Total Distribution Plant	357,120,060	3,308,106	(252,430)	360,175,736	137,542,696		931,768	252,430	(62,539)	138,159,495
GENERAL PLANT												
14												
15	391.10	Office Furn & Equip-Unspecified	1,131,058	0	0	1,131,058	836,892	5.00%	4,713	0	0	841,605
16	391.11	Office Furn & Equip-Data Handling	23,575	0	0	23,575	(9,354)	6.67%	131	0	0	(9,223)
17	391.12	Office Furn & Equip-Info Systems	617,268	0	0	617,268	435,483	20.00%	10,288	0	0	445,771
18	392.20	Trans Equip-Trailers Over \$1,000	104,114	0	0	104,114	30,576	7.33%	636	0	0	31,212
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,055	7.33%	149	0	0	4,204
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	25,820	0	0	25,820	14,236	4.00%	86	0	0	14,322
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	335,308	0	0	335,308	335,308	7.85%	0	0	0	335,308
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,447,134	33,975	(3,030)	2,478,079	1,218,849	4.00%	8,209	3,030	0	1,224,028
26	395.00	Laboratory	9,782	0	0	9,782	7,120	5.00%	41	0	0	7,161
27	396.00	Power Operated Equip-General Tools	258,255	0	0	258,255	199,263	5.98%	1,287	0	0	200,550
28	398.00	Miscellaneous Equipment	<u>210,174</u>	<u>11,686</u>	<u>(1,082)</u>	<u>220,778</u>	<u>44,116</u>	6.67%	<u>1,198</u>	<u>1,082</u>	<u>0</u>	<u>44,232</u>
29		Total General Plant	5,186,949	45,661	(4,112)	5,228,498	3,154,667		26,738	4,112	0	3,177,293
30		TOTAL GAS PLANT IN SERVICE	<u>367,226,012</u>	<u>3,368,590</u>	<u>(257,840)</u>	<u>370,336,762</u>	<u>142,670,365</u>		<u>1,010,963</u>	<u>257,840</u>	<u>(62,539)</u>	<u>143,360,949</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
AMORTIZATION OF UTILITY PLANT DETAIL
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2a
SHEET 2 OF 4
WITNESS: C. E. NOTESTONE

Line No.	Gas Plant Account (1)	Plant Balance (2)	Initial Life (3)	Remaining Post Life as of 2/29/2013 (4)	Reserve Balance 2/28/2013 (5)	3/31/2013 Monthly Amortization (6)	4/30/2013 Monthly Amortization (7)	5/31/2013 Monthly Amortization (8)	6/30/2013 Monthly Amortization (9)	7/31/2013 Monthly Amortization (10)	8/31/2013 Monthly Amortization (11)	9/30/2013 Monthly Amortization (12)	10/31/2013 Monthly Amortization (13)	11/30/2013 Monthly Amortization (14)	12/31/2013 Monthly Amortization (15)
1	GIS Development - 07/01/13	303.30	48,616	120.0						203	405	405	405	405	405
2	Cust. Engagement Web - 07/01/13	303.30	28,944	60.0						241	482	482	482	482	482
3	Business Analytics - 07/01/13	303.30	51,720	60.0						431	862	862	862	862	862
4	CDC Rugged MDT - 07/01/13	303.30	65,461	60.0						546	1,091	1,091	1,091	1,091	1,091
5	3rd Party Billing - 07/01/13	303.30	1,960	60.0						16	33	33	33	33	33
6	Cust. Engagement Web - 07/01/13	303.30	15,923	60.0						133	265	265	265	265	265
7	CRM Phase 2 - 07/01/13	303.30	64,974	60.0						541	1,083	1,083	1,083	1,083	1,083
8	Data Warehousing - 07/01/13	303.30	97,924	60.0						816	1,632	1,632	1,632	1,632	1,632
9	McJunkin Warehousing - 07/01/13	303.30	7,068	60.0						59	118	118	118	118	118
10	Network Satellite - 07/01/13	303.30	33,041	60.0						275	551	551	551	551	551
11	Right Start - 07/01/13	303.30	16,198	60.0						135	270	270	270	270	270
12	Satellite Enclosure - 07/01/13	303.30	16,970	60.0						141	283	283	283	283	283
13	Service Corp. Capital - 07/01/13	303.30	14,858	60.0						124	248	248	248	248	248
14	Email Marketing Solution/CRM - 12/01/13	303.30	75,253	60.0											627
15	GPI Migration to GasSource - 12/01/13	303.30	6,546	60.0											55
16	Project Planning Analytics - 12/01/13	303.30	49,204	60.0											410
17	EDRM - 12/01/13	303.30	7,758	60.0											65
18	Contact Center Upgrade - 12/01/13	303.30	20,260	60.0											169
19	Safety Telematics - 12/01/13	303.30	28,944	60.0											241
20	WSS Improvements - 12/01/13	303.30	8,683	60.0											72
21	Pipeline Safety - 12/01/13	303.30	31,838	60.0											265
22	Subtotal				1,220,414	35,550	35,550	35,425	35,300	38,961	42,623	42,479	42,124	41,356	41,291
23	Total Intangible Plant				1,258,779	35,757	35,757	35,631	35,506	39,167	42,829	42,685	42,331	41,562	41,497

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
AMORTIZATION OF UTILITY PLANT DETAIL
FROM FEBRUARY 28, 2013 THROUGH DECEMBER 31, 2014

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

WPB-2.2a
SHEET 4 OF 4
WITNESS: C. E. NOTESTONE

Line No.	Description	Gas Plant Account (1)	Plant Balance (2)	Initial Life (3)	Remaining Post Life as of 2/28/2013 (4)	1/31/2014 Monthly Amortization (5)	2/28/2014 Monthly Amortization (6)	3/31/2014 Monthly Amortization (7)	4/30/2014 Monthly Amortization (8)	5/31/2014 Monthly Amortization (9)	6/30/2014 Monthly Amortization (10)	7/31/2014 Monthly Amortization (11)	8/31/2014 Monthly Amortization (12)	9/30/2014 Monthly Amortization (13)	10/31/2014 Monthly Amortization (14)	11/30/2014 Monthly Amortization (15)	12/31/2014 Monthly Amortization (16)
1	GIS Development - 07/01/13	303.30	48,616	120.0		405	405	405	405	405	405	405	405	405	405	405	405
2	Cust. Engagement Web - 07/01/13	303.30	28,944	60.0		482	482	482	482	482	482	482	482	482	482	482	482
3	Business Analytics - 07/01/13	303.30	51,720	60.0		862	862	862	862	862	862	862	862	862	862	862	862
4	CDC Rugged MDT - 07/01/13	303.30	65,461	60.0		1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091	1,091
5	3rd Party Billing - 07/01/13	303.30	1,960	60.0		33	33	33	33	33	33	33	33	33	33	33	33
6	Cust. Engagement Web - 07/01/13	303.30	15,923	60.0		265	265	265	265	265	265	265	265	265	265	265	265
7	CRM Phase 2 - 07/01/13	303.30	64,974	60.0		1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083	1,083
8	Data Warehousing - 07/01/13	303.30	97,924	60.0		1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632	1,632
9	McJunkin Warehousing - 07/01/13	303.30	7,068	60.0		118	118	118	118	118	118	118	118	118	118	118	118
10	Network Satellite - 07/01/13	303.30	33,041	60.0		551	551	551	551	551	551	551	551	551	551	551	551
11	Right Start - 07/01/13	303.30	16,198	60.0		270	270	270	270	270	270	270	270	270	270	270	270
12	Satellite Enclosure - 07/01/13	303.30	16,970	60.0		283	283	283	283	283	283	283	283	283	283	283	283
13	Service Corp. Capital - 07/01/13	303.30	14,858	60.0		248	248	248	248	248	248	248	248	248	248	248	248
14	Email Marketing Solution/CRM - 12/01/13	303.30	75,253	60.0		1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254	1,254
15	GPI Migration to GasSource - 12/01/13	303.30	6,546	60.0		109	109	109	109	109	109	109	109	109	109	109	109
16	Project Planning Analytics - 12/01/13	303.30	49,204	60.0		820	820	820	820	820	820	820	820	820	820	820	820
17	EDRM - 12/01/13	303.30	7,758	60.0		129	129	129	129	129	129	129	129	129	129	129	129
18	Contact Center Upgrade - 12/01/13	303.30	20,260	60.0		338	338	338	338	338	338	338	338	338	338	338	338
19	Safety Telematics - 12/01/13	303.30	28,944	60.0		482	482	482	482	482	482	482	482	482	482	482	482
20	WSS Improvements - 12/01/13	303.30	8,683	60.0		145	145	145	145	145	145	145	145	145	145	145	145
21	Pipeline Safety - 12/01/13	303.30	31,838	60.0		531	531	531	531	531	531	531	531	531	531	531	531
22	GIS Development - 07/01/14	303.30	41,893	120.0								175	349	349	349	349	349
23	Cust. Engagement Web - 07/01/14	303.30	28,944	60.0								241	482	482	482	482	482
24	Business Analytics - 07/01/14	303.30	103,439	60.0								862	1,724	1,724	1,724	1,724	1,724
25	CDC Rugged MDT - 07/01/14	303.30	65,461	60.0								546	1,091	1,091	1,091	1,091	1,091
26	Enhancements/EOL Projects - 07/01/14	303.30	54,993	60.0								458	917	917	917	917	917
27	Eng/Ops Enhancements/EOL - 07/01/14	303.30	49,134	60.0								409	819	819	819	819	819
28	Regulatory Ops Enhancements - 07/01/14	303.30	24,603	60.0								205	410	410	410	410	410
29	Comm. Ops Enhancements - 07/01/14	303.30	24,603	60.0								205	410	410	410	410	410
30	NiFit Transformation - 07/01/14	303.30	452,093	120.0								1,884	3,767	3,767	3,767	3,767	3,767
31	Phase 1 DW Transformation - 07/01/14	303.30	36,802	120.0								153	307	307	307	307	307
32	Phase 1 GL Transformation - 07/01/14	303.30	46,202	120.0								193	385	385	385	385	385
33	NiFit Shared Cost - 07/01/14	303.30	165,370	120.0								689	1,378	1,378	1,378	1,378	1,378
34	NiFit NGD - 07/01/14	303.30	10,809	120.0								45	90	90	90	90	90
35	NiFit CDC - 07/01/14	303.30	371,268	120.0								1,547	3,094	3,094	3,094	3,094	3,094
36	Columbus Data Center - 12/01/14		14,802	60.0													123
37	Subtotal	303.30				41,784	41,394	39,973	38,837	38,731	38,731	46,343	53,954	53,954	53,758	53,333	52,250
38	Total Intangible Plant					41,991	41,601	40,180	39,043	38,937	38,937	46,549	54,160	54,160	53,964	53,539	52,457

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ACCUMULATED DEPRECIATION & AMORTIZATION
BASE PERIOD 09/30/2012 TO 08/31/2013

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

WPB-3.1
SHEET 1 OF 4

LINE NO.	ACCT. NO.	Actual 09/30/2012	Actual 10/31/2012	Actual 11/30/2012	Actual 12/31/2012	Actual 01/31/2013	Actual 02/28/2013	Projected 03/31/2013	Projected 04/30/2013	Projected 05/31/2013	Projected 06/30/2013	Projected 07/31/2013	Projected 08/31/2013
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	0	0	0	0	0	0	0	0	0	0	0	0
2	303.00	37,332	37,538	37,745	37,951	38,158	38,365	38,571	38,778	38,984	39,191	39,397	39,604
3	303.10	0	0	0	0	0	0	0	0	0	0	0	0
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	1,250,214	1,074,677	1,109,939	1,149,329	1,184,863	1,220,413	1,255,963	1,291,513	1,326,938	1,362,238	1,365,708	1,408,331
6	INTANGIBLE	1,287,546	1,112,215	1,147,684	1,187,281	1,223,021	1,258,778	1,294,534	1,330,291	1,365,922	1,401,428	1,405,105	1,447,935
7	304.10	0	0	0	0	0	0	0	0	0	0	0	0
8	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0
9													
10	374.10	0	0	0	0	0	0	0	0	0	0	0	0
11	374.20	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)
12	374.40	138,155	138,941	139,726	140,226	141,012	141,799	142,586	143,373	144,160	144,947	145,734	146,521
13	374.50	795,379	798,090	800,801	803,512	806,223	808,934	811,539	814,038	816,539	819,150	821,655	824,270
14	375.20	5,566	5,575	5,583	5,592	5,601	5,609	4,438	3,073	1,733	419	(870)	(3,420)
15	375.30	11,037	11,054	11,072	11,090	11,108	11,125	11,143	11,161	11,179	11,197	11,215	11,233
16	375.40	303,378	304,922	300,126	297,000	295,590	348,379	350,077	351,775	353,473	355,171	356,869	358,567
17	375.60	46,842	46,986	47,130	47,274	47,418	47,562	47,706	47,850	47,994	48,138	48,282	48,426
18	375.70	2,654,378	2,666,257	2,678,136	2,690,015	2,701,894	2,713,773	2,724,962	2,736,167	2,747,387	2,752,517	2,760,464	2,771,924
19	375.71	23,968	24,618	25,267	25,916	27,263	29,317	31,477	33,637	35,796	37,956	40,116	42,275
20	375.80	32,422	32,569	32,717	32,864	33,011	33,159	33,261	33,261	33,261	33,261	33,261	33,261
21	376.00	51,205,974	51,392,837	51,444,535	51,531,994	51,687,563	51,872,977	52,000,631	52,090,558	52,148,989	52,209,480	52,268,593	52,340,455
22	378.10	263,996	263,996	263,996	263,996	263,996	260,375	260,860	261,345	261,830	262,315	262,800	263,285
23	378.20	2,453,210	2,451,181	2,451,372	2,460,746	2,469,523	2,432,031	2,438,784	2,442,082	2,447,997	2,454,118	2,460,229	2,465,585
24	378.30	31,339	31,428	31,517	31,606	31,695	31,784	31,873	31,962	32,051	32,140	32,229	32,318
25	379.10	270,760	270,760	270,760	270,760	270,760	270,760	270,760	270,760	270,760	270,760	270,760	270,760
26	380.00	54,527,779	54,605,407	54,632,189	54,631,739	54,735,366	54,778,693	54,925,656	55,036,898	55,137,519	55,248,972	55,360,053	55,484,744

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
ACCUMULATED DEPRECIATION & AMORTIZATION
BASE PERIOD 09/30/2012 TO 08/31/2013

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

WPB-3.1
SHEET 2 OF 4

LINE NO.	ACCT. NO.	Actual 09/30/2012 \$	Actual 10/31/2012 \$	Actual 11/30/2012 \$	Actual 12/31/2012 \$	Actual 01/31/2013 \$	Actual 02/28/2013 \$	Projected 03/31/2013 \$	Projected 04/30/2013 \$	Projected 05/31/2013 \$	Projected 06/30/2013 \$	Projected 07/31/2013 \$	Projected 08/31/2013 \$
1	381.00	4,138,667	4,175,637	4,189,513	4,216,643	4,225,095	4,238,717	4,263,128	4,287,056	4,310,941	4,335,000	4,359,016	4,384,807
2	381.10	11,174	12,694	14,328	15,881	17,354	18,827	20,300	21,774	18,550	20,042	21,644	23,247
3	382.00	3,864,995	3,879,433	3,890,956	3,905,797	3,921,378	3,936,216	3,951,680	3,966,845	3,982,038	3,997,366	4,012,613	4,027,781
4	383.00	1,224,059	1,229,221	1,234,360	1,239,809	1,245,391	1,250,912	1,255,132	1,259,050	1,262,885	1,266,960	1,270,951	1,274,751
5	384.00	1,689,779	1,691,871	1,693,963	1,696,055	1,698,147	1,700,239	1,702,331	1,704,423	1,706,515	1,708,607	1,710,699	1,712,791
6	385.00	919,540	916,560	916,945	921,753	924,685	926,998	931,160	935,228	939,313	942,985	947,109	951,357
7	387.20	(42,299)	(42,236)	(42,173)	(42,110)	(42,048)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)
8	387.41	306,262	307,648	309,035	310,422	311,809	313,195	314,582	315,969	317,356	318,743	320,130	321,517
9	387.42	575,029	576,730	578,432	580,134	581,836	484,516	486,025	487,534	489,043	490,552	492,061	493,570
10	387.44	72,386	72,717	73,049	73,380	73,712	71,488	71,814	72,140	72,466	72,792	73,118	73,444
11	387.45	532,534	535,442	538,350	541,355	544,457	466,703	467,508	467,937	468,534	466,089	461,102	452,996
12	387.46	114,517	114,765	115,014	115,262	115,510	102,035	102,257	102,479	102,701	102,923	103,145	103,367
13	DISTRIBUTION	126,170,805	126,515,085	126,646,680	126,818,692	127,145,328	127,236,193	127,591,740	127,868,445	128,101,080	128,342,670	128,583,048	128,849,902
14	391.10	722,540	727,287	728,922	733,656	733,314	738,027	742,740	747,453	752,058	756,771	761,484	766,197
15	391.11	(12,759)	(12,628)	(12,497)	(12,366)	(12,236)	(12,105)	(11,974)	(11,843)	(11,712)	(11,581)	(11,450)	(11,319)
16	391.12	167,996	178,284	188,572	198,860	209,147	219,435	229,723	240,011	250,299	260,587	270,875	281,163
17	392.20	70,102	70,499	70,896	71,294	71,691	18,080	18,630	19,180	19,730	20,280	20,830	21,380
18	392.21	4,188	4,256	4,324	4,393	4,461	1,126	1,255	1,384	1,513	1,642	1,771	1,900
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	11,999	12,085	12,171	12,257	12,343	12,430	12,516	12,602	12,688	12,774	12,860	12,946
21	394.11	309,705	313,553	317,401	321,248	325,096	328,944	332,792	335,308	335,308	335,308	335,308	335,308
22	394.13	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937
23	394.20	185	185	185	185	185	185	185	185	185	185	185	185
24	394.30	1,047,698	1,054,719	1,060,685	1,067,859	1,074,669	1,081,997	1,088,795	1,095,614	1,101,818	1,108,705	1,115,614	1,122,544
25	395.00	6,055	6,096	6,136	6,177	6,218	6,259	6,300	6,341	6,382	6,423	6,464	6,505
26	396.00	577,281	577,281	577,281	577,281	577,281	185,106	185,106	185,106	185,106	185,106	185,106	185,106
27	398.00	30,565	31,248	31,931	32,614	33,298	33,981	34,454	34,940	35,125	35,659	36,205	36,763
28	GENERAL	2,973,493	3,000,803	3,023,945	3,051,395	3,073,406	2,651,403	2,678,460	2,704,219	2,726,438	2,749,797	2,773,190	2,796,616
29	TOTAL	130,431,844	130,628,103	130,818,309	131,057,368	131,441,755	131,146,374	131,564,734	131,902,954	132,193,440	132,493,895	132,761,343	133,094,453

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

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

WPB-3.1
SHEET 3 OF 4

LINE NO.	ACCT. NO.	12/31/2013	01/31/2014	02/28/2014	03/31/2014	04/30/2014	05/31/2014	06/30/2014	07/31/2014	08/31/2014	09/30/2014	10/31/2014	11/30/2014	12/31/2014	13 MONTH AVERAGE
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303.00	40,430	40,636	40,843	41,049	41,256	41,462	41,669	41,875	42,082	42,288	42,495	42,701	42,908	41,669
3	303.10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	1,558,052	1,599,836	1,641,230	1,681,204	1,720,040	1,758,771	1,797,502	1,715,303	1,769,256	1,823,210	1,876,968	1,930,300	1,981,253	1,757,917
6	INTANGIBLE	1,598,482	1,640,473	1,682,073	1,722,253	1,761,296	1,800,233	1,839,171	1,757,178	1,811,338	1,865,498	1,919,463	1,973,002	2,024,161	1,799,586
7	304.10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9															
10	374.10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	374.20	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)
12	374.40	149,669	150,590	151,511	152,432	153,353	154,274	155,195	156,116	157,037	157,958	158,879	159,800	160,721	155,195
13	374.50	834,210	836,973	839,738	842,180	844,841	847,395	850,060	852,727	855,396	858,067	860,631	863,198	865,877	850,099
14	375.20	(7,504)	(8,270)	(8,897)	(12,201)	(13,311)	(14,387)	(15,538)	(16,330)	(17,200)	(18,041)	(18,961)	(19,955)	(21,019)	(14,739)
15	375.30	11,305	11,332	11,359	11,386	11,413	11,440	11,467	11,494	11,521	11,548	11,575	11,602	11,629	11,467
16	375.40	365,359	367,958	370,557	373,156	375,755	378,354	380,953	383,552	386,151	388,750	391,349	393,948	396,547	380,953
17	375.80	49,002	49,223	49,444	49,665	49,886	50,107	50,328	50,549	50,770	50,991	51,212	51,433	51,654	50,328
18	375.70	2,817,596	2,829,737	2,841,774	2,851,765	2,863,284	2,874,173	2,885,300	2,897,413	2,908,995	2,920,161	2,931,776	2,943,834	2,954,075	2,886,145
19	375.71	50,914	53,074	55,233	57,393	59,553	61,712	63,872	66,032	68,191	70,351	72,511	74,670	76,830	63,872
20	375.80	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261	33,261
21	376.00	52,862,854	53,093,386	53,321,491	53,412,095	53,608,264	53,814,271	54,029,055	54,209,949	54,424,479	54,646,802	54,853,315	55,071,993	55,207,304	54,042,558
22	378.10	265,225	265,785	268,345	268,905	267,465	268,025	268,585	269,145	269,705	270,265	270,825	271,385	271,945	268,585
23	378.20	2,496,113	2,505,064	2,514,321	2,516,303	2,524,215	2,532,653	2,540,428	2,549,381	2,558,313	2,567,325	2,576,205	2,585,066	2,593,165	2,542,966
24	378.30	32,674	32,777	32,880	32,983	33,086	33,189	33,292	33,395	33,498	33,601	33,704	33,807	33,910	33,292
25	379.10	270,760	270,760	270,760	270,760	270,760	270,760	270,760	270,760	270,760	270,760	270,760	270,760	270,760	270,760
26	380.00	56,056,014	56,388,747	56,727,448	56,926,403	57,241,074	57,562,242	57,877,913	58,212,233	58,546,196	58,882,164	59,211,597	59,538,227	59,858,742	57,925,307

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

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

WPB-3.1
SHEET 4 OF 4

LINE ACCT.		12/31/2013	01/31/2014	02/28/2014	03/31/2014	04/30/2014	05/31/2014	06/30/2014	07/31/2014	08/31/2014	09/30/2014	10/31/2014	11/30/2014	12/31/2014	13 MONTH AVERAGE
NO.	NO.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	4,485,620	4,521,823	4,558,318	4,590,229	4,625,893	4,662,066	4,697,776	4,734,217	4,770,730	4,807,201	4,843,634	4,880,140	4,916,191	4,699,528
2	381.10	6,069	12,777	19,569	36,885	66,235	98,691	134,252	172,919	214,691	259,569	307,552	358,640	412,834	161,591
3	382.00	4,090,323	4,109,918	4,129,648	4,147,346	4,166,694	4,185,963	4,205,372	4,225,026	4,244,600	4,264,307	4,283,718	4,302,948	4,322,430	4,206,022
4	383.00	1,291,899	1,303,423	1,314,990	1,323,782	1,334,885	1,345,714	1,358,916	1,368,380	1,379,781	1,391,332	1,402,281	1,412,963	1,424,137	1,357,729
5	384.00	1,721,159	1,723,650	1,726,141	1,728,632	1,731,123	1,733,614	1,736,105	1,738,596	1,741,087	1,743,578	1,746,069	1,748,560	1,751,051	1,736,105
6	385.00	967,842	978,061	988,308	997,283	1,007,366	1,017,373	1,027,521	1,037,809	1,048,017	1,058,361	1,068,519	1,078,605	1,088,837	1,027,993
7	387.20	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)
8	387.41	327,065	329,216	331,367	333,518	335,669	337,820	339,971	342,122	344,273	346,424	348,575	350,726	352,877	339,971
9	387.42	499,606	501,947	504,288	506,629	508,970	511,311	513,652	515,993	518,334	520,675	523,016	525,357	527,698	513,652
10	387.44	74,748	75,254	75,760	76,266	76,772	77,278	77,784	78,290	78,796	79,302	79,808	80,314	80,820	77,784
11	387.45	452,891	458,186	462,883	466,528	468,203	469,815	471,427	473,039	474,651	476,263	477,875	479,487	481,099	461,812
12	387.46	104,255	104,599	104,943	105,287	105,631	105,975	106,319	106,663	107,007	107,351	107,695	108,039	108,383	106,319
13	DISTRIBUTION	130,248,999	130,939,321	131,633,510	132,026,941	132,678,410	133,350,159	134,027,391	134,701,927	135,408,914	136,126,984	136,827,362	137,542,696	138,159,495	134,126,624
14	391.10	785,049	789,762	794,475	799,188	803,901	808,614	813,327	818,040	822,753	827,466	832,179	836,892	841,605	813,327
15	391.11	(10,795)	(10,664)	(10,533)	(10,402)	(10,271)	(10,140)	(10,009)	(9,878)	(9,747)	(9,616)	(9,485)	(9,354)	(9,223)	(10,009)
16	391.12	322,315	332,603	342,891	353,179	363,467	373,755	384,043	394,331	404,619	414,907	425,195	435,483	445,771	384,043
17	392.20	23,580	24,216	24,852	25,488	26,124	26,760	27,396	28,032	28,668	29,304	29,940	30,576	31,212	27,396
18	392.21	2,416	2,565	2,714	2,863	3,012	3,161	3,310	3,459	3,608	3,757	3,906	4,055	4,204	3,310
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	13,290	13,376	13,462	13,548	13,634	13,720	13,806	13,892	13,978	14,064	14,150	14,236	14,322	13,806
21	394.11	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308	335,308
22	394.13	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937
23	394.20	185	185	185	185	185	185	185	185	185	185	185	185	185	185
24	394.30	1,144,963	1,152,546	1,159,925	1,164,824	1,171,307	1,177,281	1,183,529	1,191,109	1,197,957	1,204,307	1,211,241	1,218,849	1,224,028	1,184,744
25	395.00	6,669	6,710	6,751	6,792	6,833	6,874	6,915	6,956	6,997	7,038	7,079	7,120	7,161	6,915
26	396.00	185,106	186,393	187,680	188,967	190,254	191,541	192,828	194,115	195,402	196,689	197,976	199,263	200,550	192,828
27	398.00	37,233	38,087	38,949	38,851	39,423	39,807	40,224	41,201	41,868	42,452	43,168	44,116	44,232	40,739
28	GENERAL	2,883,257	2,909,025	2,934,597	2,956,529	2,981,115	3,004,804	3,028,800	3,054,688	3,079,534	3,103,799	3,128,780	3,154,667	3,177,293	3,030,530
29	TOTAL	134,730,738	135,488,818	136,250,181	136,705,723	137,420,821	138,155,197	138,895,362	139,513,793	140,299,787	141,096,281	141,875,604	142,670,365	143,360,949	138,958,740

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

WPB-5.1
SHEET 1 OF 1

Line No.	Month	Account 154		Account 165
		Miscellaneous Deferred Debits Plant Materials & Supplies		Prepayments 1/
		\$		\$
1	February 29, 2012		72,908	303,296
2	March 31, 2012		73,196	234,043
3	April 30, 2012		76,248	257,257
4	May 31, 2012		76,576	348,732
5	June 30, 2012		76,973	98,883
6	July 31, 2012		76,391	706,270
7	August 31, 2012		78,500	666,183
8	September 30, 2012		79,019	587,079
9	October 31, 2012		71,012	692,543
10	November 30, 2012		71,291	500,791
11	December 31, 2012		71,317	426,714
12	January 31, 2013		74,527	359,573
13	February 28, 2013		74,223	453,307
14	13 Month Average		<u>74,783</u>	<u>433,436</u>

1_/ Prepaid PSC Fees have been removed from calculation.

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2013 - 00167

Calculation of Gas Storage Balances

DATA: BASE PERIOD FORECASTED PERIOD

WPB-5.3

TYPE OF FILING: ORIGINAL UPDATED

SHEET 1 OF 1

WORKPAPER REFERENCE NO(S).

WITNESS: C. E. NOTESTONE

		Per Books (LIFO Method)					Annual		WACOG
Line No.	Month	Account 164		Activity	Withdraw	Activity	Ending Balance	Ending Balance	Rate/Mcf
		Firm Stor	Serv	Injection	Activity	Withdraw	Activity	Balance	Balance
		\$	(Mcf)	\$	(Mcf)	\$	(Mcf)	\$	(\$/Mcf)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Dec-11	47,816,449	40,509	0	1,297,066	0	8,850,141	47,816,449	
2	Jan-12	39,636,725	8,729	33,729	2,125,635	8,213,454	6,733,235	39,636,725	3.8640
3	YTD adj		8,729		2,125,635			872,165	(0.4120)
4	Feb-12	32,512,794	(2,370)	(8,181)	2,313,996	7,987,914	4,416,869	32,512,794	3.4520
5	YTD adj		6,359		4,439,631			(106,399)	0.0240
6	Mar-12	29,690,333	26,906	93,525	808,282	2,809,588	3,635,493	29,690,333	3.4760
7	YTD adj		33,265		5,247,913			1,621,756	(0.3110)
8	Apr-12	34,154,458	1,452,449	4,597,001	554,386	1,754,632	4,533,556	34,154,458	3.1650
9	YTD adj		1,485,714		5,802,299			43,166	(0.0100)
10	May-12	36,715,604	276,504	872,370	(521,588)	(1,645,610)	5,331,648	36,715,604	3.1550
11	YTD adj		1,762,218		5,280,711			(144,258)	0.0410
12	Jun-12	39,696,647	1,017,683	3,252,515	39,804	127,214	6,309,527	39,696,647	3.1960
13	YTD adj		2,779,901		5,320,515			(442,067)	0.1740
14	Jul-12	43,164,653	1,160,259	3,910,073	0	0	7,469,786	43,164,653	3.3700
15	YTD adj		3,940,160		5,320,515			(212,575)	0.1540
16	Aug-12	48,593,597	1,600,885	5,641,519	0	0	9,070,671	48,593,597	3.5240
17	YTD adj		5,541,045		5,320,515			10,585	0.0480
18	Sep-12	52,417,339	1,068,425	3,816,414	912	3,258	10,138,184	52,417,339	3.5720
19	YTD adj		6,609,470		5,321,427			60,538	0.0470
20	Oct-12	53,408,731	384,853	1,392,783	127,640	461,929	10,395,397	53,408,731	3.6190
21	YTD adj		6,994,323		5,449,067			(4,636)	(0.0030)
22	Nov-12	50,636,810	8,772	31,720	774,061	2,799,005	9,630,108	50,636,810	3.6160
23	YTD adj		7,003,095		6,223,128			3,120	0.0040
24	Dec-12	45,032,847	(16,322)	(59,086)	1,532,596	5,547,998	8,081,190	45,032,847	3.6200
25	LIFO adj for Net Gas Withdrawn	44,113,649	6,986,773		7,755,724		8,081,190	44,113,649	
26	Jan-13	32,012,777	104,536	434,452	3,016,199	12,535,323	5,169,527	32,012,777	4.1560
27	YTD adj		104,536		3,016,199			512,453	(0.1760)
28	Feb-13	24,256,788	14,005	55,740	2,091,503	8,324,182	3,092,029	24,256,788	3.9800
29	YTD adj		118,541		5,107,702			(344,252)	0.0690
30	Mar-13	16,948,256	10,000	40,490	1,730,000	7,004,770	1,372,029	16,948,256	4.0490
31	YTD adj		128,541		6,837,702			0	0.0000
32	Apr-13	20,924,374	982,000	3,976,118	0	0	2,354,029	20,924,374	4.0490
33	YTD adj		1,110,541		6,837,702			0	0.0000
34	May-13	27,602,511	1,649,330	6,678,137	0	0	4,003,359	27,602,511	4.0490
35	YTD adj		2,759,871		6,837,702			0	0.0000
36	Jun-13	34,284,697	1,650,330	6,682,186	0	0	5,653,689	34,284,697	4.0490
37	YTD adj		4,410,201		6,837,702			0	0.0000
38	Jul-13	40,966,883	1,650,330	6,682,186	0	0	7,304,019	40,966,883	4.0490
39	YTD adj		6,060,531		6,837,702			0	0.0000
40	Aug-13	47,649,069	1,650,330	6,682,186	0	0	8,954,349	47,649,069	4.0490
41	Sep-13	52,982,939	1,317,330	5,333,869	0	0	10,271,679	52,982,939	4.0490
42	Oct-13	54,517,510	386,000	1,562,914	7,000	28,343	10,650,679	54,517,510	4.0490
43	Nov-13	50,533,294	9,000	36,441	993,000	4,020,657	9,666,679	50,533,294	4.0490
44	Dec-13	44,006,306	0	0	1,612,000	6,526,988	8,054,679	44,006,306	4.0490
45	LIFO adj for Net Gas Withdrawn	43,985,985	9,423,191		9,449,702		8,054,679	43,985,985	
46	Jan-14	33,360,273	0	0	2,318,000	10,625,712	5,736,679	33,360,273	4.5840
47	Feb-14	25,255,761	2,000	9,168	1,770,000	8,113,680	3,968,679	25,255,761	4.5840
48	Mar-14	19,562,433	12,000	55,008	1,254,000	5,748,336	2,726,679	19,562,433	4.5840
49	Apr-14	23,339,649	824,000	3,777,216	0	0	3,550,679	23,339,649	4.5840
50	May-14	29,554,636	1,355,800	6,214,987	0	0	4,906,479	29,554,636	4.5840
51	Jun-14	35,769,623	1,355,800	6,214,987	0	0	6,262,279	35,769,623	4.5840
52	Jul-14	41,984,610	1,355,800	6,214,987	0	0	7,618,079	41,984,610	4.5840
53	Aug-14	48,199,598	1,355,800	6,214,987	0	0	8,973,879	48,199,598	4.5840
54	Sep-14	54,153,297	1,298,800	5,953,699	0	0	10,272,679	54,153,297	4.5840
55	Oct-14	55,886,049	379,000	1,737,336	1,000	4,584	10,650,679	55,886,049	4.5840
56	Nov-14	51,457,905	10,000	45,840	976,000	4,473,984	9,684,679	51,457,905	4.5840
57	Dec-14	43,674,273	0	0	1,698,000	7,783,632	7,986,679	43,674,273	4.5840
58	LIFO adj for Net Gas Withdrawn	43,658,531	7,949,000		8,017,000		7,986,679	43,658,531	
59	13 Month Avg August 31, 2013	37,985,806							
60	13 Month Avg December 31, 2014	38,936,027							

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

WPB-6
SHEET 1 OF 4
REFERENCE: F/S, B-6

	Account 283		
	Account 252	Deferred Income Taxes - Other	
	Sub-Acct. 15560	Sub-Acct. 2951	Sub-Acct. 4951
	Customer	Legal Liab. -	Legal Liab. -
	Advances For	Lease On G.O.	Lease On G.O.
	Construction	Bldg. - Federal	Bldg. - State
	\$	\$	\$
December 2013	0	(17,182)	(3,131)
January 2014	0	(15,620)	(2,846)
February 2014	0	(14,058)	(2,561)
March 2014	0	(12,496)	(2,276)
April 2014	0	(10,934)	(1,991)
May 2014	0	(9,372)	(1,706)
June 2014	0	(7,810)	(1,421)
July 2014	0	(6,248)	(1,136)
August 2014	0	(4,686)	(851)
September 2014	0	(3,124)	(566)
October 2014	0	(1,562)	(281)
November 2014	0	0	0
December 2014	0	0	0
	0	(7,930)	(1,444)
13-Month			
Average Balance	0	(7,930)	(1,444)

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

WPB-6
SHEET 2 OF 4
REFERENCE: F/S, B-6

Account 282 - Deferred Income Taxes - Depreciation														
Sub-Acct. 2205	Sub-Acct. 4205	Reg. Sec. 1.167	Sub-Acct. 2211	Sub-Acct. 4211	Sub-Acct. 2231	Sub-Acct. 4231	Sub-Acct. 2232	Sub-Acct. 4232	Sub-Acct. 4231	Sub-Acct. 2232	Sub-Acct. 4227	Sub-Acct. 2951	Sub-Acct. 2953	
Excess Accelerated Depreciation - Federal	Excess Accelerated Depreciation - State	Normalization Adjustment - Federal	Loss On Retirement Of ACRS Property - Federal	Loss On Retirement Of ACRS Property - State	Property Removal Costs - Federal	Property Removal Costs - State	Contributions In Aid & Construction - Federal	Contributions In Aid & Construction - State	Builder Incentives - Federal	Builder Incentives - State	Non Conforming Depreciation - State	RRA '93 1% Offset - Federal	RRA '93 Rate Base Increment - Federal	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
December 2013	(49,580,355)	(9,848,729)	-	(4,552,114)	(1,073,339)	(394,783)	(94,112)	1,387,669	322,534	16,649	7,978	2,543,279	(116,974)	(925,202)
January 2014	(49,710,822)	(9,870,107)	15,853	(4,567,923)	(1,076,307)	(395,596)	(94,265)	1,388,709	322,729	16,325	7,919	2,526,809	(117,033)	(930,833)
February 2014	(49,841,290)	(9,891,484)	48,087	(4,583,732)	(1,079,275)	(396,409)	(94,418)	1,389,749	322,924	16,001	7,860	2,510,338	(117,092)	(936,464)
March 2014	(49,971,757)	(9,912,862)	96,702	(4,599,522)	(1,082,239)	(397,221)	(94,570)	1,390,788	323,119	15,677	7,801	2,493,868	(117,151)	(942,088)
April 2014	(50,102,225)	(9,934,240)	161,170	(4,615,312)	(1,085,203)	(398,033)	(94,722)	1,391,827	323,314	15,353	7,742	2,477,398	(117,210)	(947,712)
May 2014	(50,232,692)	(9,955,617)	242,020	(4,631,102)	(1,088,167)	(398,845)	(94,874)	1,392,866	323,509	15,029	7,683	2,460,927	(117,269)	(953,336)
June 2014	(50,363,160)	(9,976,995)	338,722	(4,646,892)	(1,091,131)	(399,657)	(95,026)	1,393,905	323,704	14,705	7,624	2,444,457	(117,328)	(958,960)
July 2014	(50,493,627)	(9,998,372)	451,805	(4,662,682)	(1,094,095)	(400,469)	(95,178)	1,394,944	323,899	14,381	7,565	2,427,986	(117,387)	(964,584)
August 2014	(50,624,095)	(10,019,750)	581,270	(4,678,472)	(1,097,059)	(401,281)	(95,330)	1,395,983	324,094	14,057	7,506	2,411,516	(117,446)	(970,208)
September 2014	(50,754,562)	(10,041,128)	725,530	(4,694,262)	(1,100,023)	(402,093)	(95,482)	1,397,022	324,289	13,733	7,447	2,395,046	(117,505)	(975,832)
October 2014	(50,885,030)	(10,062,505)	886,172	(4,710,052)	(1,102,987)	(402,905)	(95,634)	1,398,061	324,484	13,409	7,388	2,378,575	(117,564)	(981,456)
November 2014	(51,015,497)	(10,083,883)	1,062,667	(4,725,861)	(1,105,955)	(403,718)	(95,787)	1,399,101	324,679	13,085	7,329	2,362,105	(117,623)	(987,087)
December 2014	(51,145,965)	(10,105,261)	1,255,014	(4,741,670)	(1,108,923)	(404,531)	(95,940)	1,400,141	324,874	12,761	7,270	2,345,634	(117,682)	(992,718)
13-Month Average Balanc	(50,363,160)	(9,976,995)	451,155	(4,646,892)	(1,091,131)	(399,657)	(95,026)	1,393,905	323,704	14,705	7,624	2,444,457	(117,328)	(958,960)

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

WPB-6
SHEET 3 OF 4
REFERENCE: F/S, B-6

	Account 190 - Deferred Income Taxes				
	Sub-Acct. 2851	Sub-Acct. 4851	Sub-Acct. 1938	Sub-Acct. 3938	Sub-Acct. 2969
	Contributions	Contributions	Sub-Acct. 1947	Sub-Acct. 3947	Net Operating
	In Aid &	In Aid &	LIFO Inventory	LIFO Inventory	Loss
	Cust. Advances	Cust. Advances	Evaluation	Evaluation	- Federal
	- Federal	- State	- Federal	- State	- Federal
	\$	\$	\$	\$	\$
December 2013	1,134,058	212,312	2,504,885	456,817	1,946,558
January 2014	1,142,980	213,987	2,504,603	456,766	1,825,814
February 2014	1,151,902	215,662	2,504,321	456,715	1,705,070
March 2014	1,160,813	217,335	2,504,039	456,664	1,584,471
April 2014	1,169,724	219,008	2,503,757	456,613	1,463,872
May 2014	1,178,635	220,681	2,503,475	456,562	1,343,273
June 2014	1,187,546	222,354	2,503,193	456,511	1,222,674
July 2014	1,196,457	224,027	2,502,911	456,460	1,102,075
August 2014	1,205,368	225,700	2,502,629	456,409	981,476
September 2014	1,214,279	227,373	2,502,347	456,358	860,877
October 2014	1,223,190	229,046	2,502,065	456,307	740,278
November 2014	1,232,112	230,721	2,501,783	456,256	619,534
December 2014	1,241,035	232,396	2,501,501	456,205	498,790
13-Month					
Average Balance	1,187,546	222,354	2,503,193	456,511	1,222,674

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

WPB-6
SHEET 4 OF 4

Account 282 - Deferred Income Taxes - Adjustment

	Reg. Sec. 1.167 Normalization Adjustment - Federal \$
December 2013	-
January 2014	15,853
February 2014	48,087
March 2014	96,702
April 2014	161,170
May 2014	242,020
June 2014	338,722
July 2014	451,805
August 2014	581,270
September 2014	725,530
October 2014	886,172
November 2014	1,062,667
December 2014	1,255,014

**13-Month
Average Balance** **451,155**

Calculation of Pro Forma Tax Depreciation

Deferred Taxes at 12-31-13	62,307,498
Projected Deferred Taxes at 12/2014	64,622,009
Increase in Deferred Taxes	2,314,511

	Per Regulatory Books	Per Reg. Sec. 1.167	Difference	Adj for Monthly Spread
Balance Deferred Taxes				
December 2013	62,307,498	62,307,498	-	
January 2014	62,500,374	62,484,522	(15,853)	(15,853)
February 2014	62,693,250	62,645,163	(48,087)	(32,234)
March 2014	62,886,126	62,789,424	(96,702)	(48,615)
April 2014	63,079,002	62,917,832	(161,170)	(64,468)
May 2014	63,271,878	63,029,858	(242,020)	(80,849)
June 2014	63,464,754	63,126,032	(338,722)	(96,702)
July 2014	63,657,630	63,205,825	(451,805)	(113,083)
August 2014	63,850,506	63,269,236	(581,270)	(129,465)
September 2014	64,043,381	63,317,851	(725,530)	(144,261)
October 2014	64,236,257	63,350,085	(886,172)	(160,642)
November 2014	64,429,133	63,366,466	(1,062,667)	(176,495)
December 2014	64,622,009	63,366,995	(1,255,014)	(192,347)
Wtd Avg.	63,464,754	63,013,599	Wtd. Avg. vs Reg Sec 1.167 (451,155) 13 mo. Average	

Columbia Gas of Kentucky, Inc.
Case No. 2013 - 00167
Uncollectible Gas Cost Revenue Adjustment
For the Twelve Months Ended December 31, 2014

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

Workpaper WPD-2.4A
Witness: C. E. Notestone

Line No.	Description	Reference	Adjustment
1	Expected Gas Cost Commodity at Current Rate [1]	Schedule M-2.2F	\$ 4.2771
2	Net Charge-off Rate	See S. M. Katko Testimony	<u>0.568963%</u>
3	Uncollectible Gas Cost Rate	Line 1 * Line 2	\$ 0.0243
4	Tariff Volumes [2]	WPM - A.2	9,130,225.8
5	Uncollectible Gas Cost Tracker Revenue	Line 3 * Line 4	<u>\$ 221,864</u>
6	Less: Test Year Revenue [3]	Schedule M-2.2F	\$ 550,553
7	Uncollectible Gas Cost Revenue Adjustment	Line 5 - Line 6	<u><u>\$ (328,689)</u></u>

[1] Expected Gas Cost Commodity Rate as of February 28, 2013 per PSC Order 2013-00039
[2] Rate Schedules GSR, GSO, IS and IUS
[3] Uncollectible Gas Cost Rate of \$.0603/Mcf per PSC Order 2013-00039

Columbia Gas of Kentucky, Inc.
Case No. 2013 - 00167
Regulatory Amortization Expense
For the Twelve Months Ended December 31, 2014

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

Workpaper WPD-2.4B
Witness: S. M. Katko

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Estimated Rate Case Expense	Schedule F-6	\$ 675,000
2	Years of Amortization		<u>3</u>
3	Annual Rate Case Expense	Line 1 / Line 2	<u>\$ 225,000</u>

Columbia Gas of Kentucky, Inc.
Case No. 2013 - 00167
PSC Assessment Fee Adjustment
For the Twelve Months Ended December 31, 2014

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

Workpaper WPD-2.4C
Witness: S. M. Katko

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Annual Operating Revenues at Current Rate	Schedule C-1	\$ 93,147,657
2	PSC Assessment Factor		<u>0.0017540</u>
3	Annual PSC Assessment Expense	Line 1 * Line 2	\$ 163,381
4	Less: Test Year Expense		<u>\$ 216,599</u>
5	Total PSC Assessment Fee Adjustment		<u>\$ (53,218)</u>

Columbia Gas of Kentucky, Inc.
Case No. 2013 - 00167
Uncollectible Accounts Adjustment
For the Twelve Months Ended December 31, 2014

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

Workpaper WPD-2.4D
Witness: S. M. Katko

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Residential Sales and Transportation at Current Rate [1]	Schedule M-2.2F	\$ 59,207,231
2	Net Charge-off Rate	See S. M. Katko Testimony	<u>0.568963%</u>
3	Uncollectible Accounts Expenses	Line 1 * Line 2	\$ 336,867
4	Less: Test Year Expense		<u>\$ 638,000</u>
5	Total Uncollectible Accounts Expense Adjustment	Line 3 - Line 4	<u>\$ (301,133)</u>

[1] Operating Revenue does not include Uncollectible Gas Cost Revenue

Columbia Gas of Kentucky, Inc.
Case No. 2013 - 00167
ASC 712 Amortization Adjustment
For the Twelve Months Ended December 31, 2014

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

Workpaper WPD-2.4F
Witness: S. M. Katko

<u>Line No.</u>	<u>Description</u>	<u>Adjustment</u>
1	ASC 712 - Post Employment Benefits	
2	2012 Actuals	\$ 228,426
3	2011 Actuals	(205,938)
4	2010 Actuals	184,065
5	2009 Actuals	183,344
6	2008 Actuals	(341,045)
7	Total	\$ 48,852
8	Five Year Average	\$ 9,770
9	Less: Test Year Expense	<u>-</u>
10	Total ASC 712 Adjustment	<u>\$ 9,770</u>

Columbia Gas of Kentucky, Inc.
Case No. 2013 - 00167
ASC 715 Post-Retirement (OPEB) Benefits
For the Twelve Months Ended December 31, 2014

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

Workpaper WPD-2.4G
Witness: S. M. Katko

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	NiSource Corporate Services 2011 Billing for OPEB Expenses	See S. M. Katko Testimony	\$ 294,734
2	Years of Amortization		<u>5</u>
3	Annual OPEB Expense	Line 1 / Line 2	<u>\$ 58,947</u>

Columbia Gas of Kentucky, Inc.
Case No. 2013 - 00167
Tracker Expense Adjustment
For the Twelve Months Ended December 31, 2014

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

Workpaper WPD-2.4H
Witness: S. M. Katko

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Energy Assistance Program	Schedule M-2.2F	\$ 491,717
2	Less: Test Year Expense		<u>\$ 453,983</u>
3	Energy Assistance Program Adjustment	Line 1 - Line 2	\$ 37,734
4	Energy Efficiency Conservation Program	Schedule M-2.2F	\$ (345,433)
5	Less: Test Year Expense		<u>\$ -</u>
6	Energy Efficiency Conservation Program	Line 4 - Line 5	\$ (345,433)
7	Total Tracker Expense Adjustment	Line 3 + Line 6	<u>\$ (307,699)</u>

Columbia Gas of Kentucky, Inc.
Case No. 2013 - 00167
Property Tax Adjustment
For the Twelve Months Ended December 31, 2014

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

Workpaper WPD-2.4I
Witness: S. M. Katko

LINE NO.	DESCRIPTION	TAXABLE AMOUNT \$	EFFECTIVE TAX RATE	TAX AMOUNT \$
1	<u>Property, Plant and Equipment</u>			
2	Actual Assessed Value at December 31, 2011	188,000,000		
3	2012 Net Plant Additions	16,772,661		
4	2013 Net Plant Additions	<u>24,184,880</u>		
5	Estimated Assessed Value at December 31, 2013	228,957,541		
6	Effective Property Tax Rate		1.2140%	
7	2014 Property Tax Expense - Property, Plant and Equipment			2,779,545
8	<u>Gas Storage</u>			
9	Actual Gas Storage Balance at December 31, 2012	44,113,649		
10	West Virginia Gas Storage Balance at December 31, 2012	15,144,342		
11	Percent in West Virginia at December 31, 2012	34.3303%		
12	Projected Gas Storage Balance at December 31, 2013	43,985,985		
13	Percent in West Virginia Based on December 31, 2012	34.3303%		
14	West Virginia Projected Gas Storage Balance at December 31, 2013	15,100,515		
15	Assessment Rate	60.000%		
16	West Virginia Storage Assessed Value	9,060,309		
17	Effective Tax Rate		2.0589%	
18	2014 Property Tax Expense - Storage	186,539		<u>186,539</u>
19	2014 Property Tax Expense - Total			2,966,084
20	2014 Property Tax Expense per Financial Plan			<u>2,964,000</u>
21	Net Adjustment			<u>\$ 2,084</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION/TOTAL COMPANY
FOR THE MOST RECENT FIVE CALENDAR YEARS

WORKPAPER: WPG-2
PAGE 1 OF 4

	January 2008	February 2008	March 2008	April 2008	May 2008	June 2008	July 2008	August 2008	September 2008	October 2008	November 2008	December 2008	Total 2008
TOTAL COMPANY													
WORKHOURS													
STRAIGHT TIME HOURS	23,640	21,192	21,177	22,336	22,520	21,465	23,528	21,336	22,480	23,392	21,784	24,288	269,138
OVERTIME HOURS	2,494	2,754	2,693	2,463	2,248	2,523	2,179	2,930	2,548	3,516	3,561	2,535	32,442
TOTAL WORKHOURS	26,134	23,946	23,869	24,799	24,768	23,987	25,707	24,266	25,028	26,908	25,345	26,823	301,580
LABOR DOLLARS													
STRAIGHT-TIME DOLLARS	625,770	571,288	577,206	601,620	613,638	588,936	634,321	586,761	613,297	633,082	594,656	660,039	7,300,614
OVERTIME DOLLARS	87,627	91,608	93,331	86,221	78,224	86,007	75,208	97,988	89,122	121,509	117,725	88,067	1,112,635
TOTAL LABOR DOLLARS	713,397	662,896	670,537	687,841	691,861	674,943	709,529	684,749	702,419	754,590	712,381	748,106	8,413,249
O&M DOLLARS	577,158	567,043	581,758	578,067	560,215	509,012	531,717	537,056	526,158	595,284	517,060	799,764	6,880,292
EMPLOYEE BENEFITS													
TOTAL EMPLOYEE BENEFITS	146,768	153,965	229,048	175,991	169,292	196,734	175,320	170,314	(153,272)	173,123	142,671	(164,234)	1,415,720
BENEFITS EXPENSED	105,141	115,682	189,621	138,720	127,735	150,399	133,675	121,952	(197,476)	125,402	168,786	(200,503)	979,134
PAYROLL TAXES													
TOTAL PAYROLL TAXES	57,315	95,807	46,963	48,599	47,922	46,531	46,753	65,803	47,575	48,020	52,491	50,611	654,390
PAYROLL TAXES EXPENSED	43,385	83,000	23,108	37,629	35,871	32,529	34,292	50,082	33,881	31,738	40,708	57,078	503,101
EMPLOYEE LEVELS (FULL TIME)													
AVERAGE EMPLOYEE LEVELS	126	126	127	128	128	128	128	127	128	133	134	131	129
TOTAL COMPANY													
WORKHOURS													
STRAIGHT TIME HOURS	23,056	20,960	23,052	22,906	21,866	22,380	23,873	21,680	22,824	22,554	21,547	23,495	270,194
OVERTIME HOURS	3,468	2,273	1,610	1,605	1,843	1,388	1,515	1,550	1,319	2,108	1,536	2,237	22,451
TOTAL WORKHOURS	26,524	23,233	24,662	24,511	23,709	23,768	25,388	23,230	24,143	24,662	23,084	25,733	292,645
LABOR DOLLARS													
STRAIGHT-TIME DOLLARS	651,668	590,945	633,932	636,812	611,671	622,670	665,385	607,622	655,905	626,087	608,866	667,614	7,579,178
OVERTIME DOLLARS	125,449	78,412	53,234	52,550	62,485	42,753	48,415	50,465	42,080	73,024	54,397	83,894	767,156
TOTAL LABOR DOLLARS	777,117	669,357	687,166	689,361	674,156	665,423	713,800	658,087	697,985	699,111	663,263	751,508	8,346,334
O&M DOLLARS	605,287	574,620	590,506	552,007	526,151	461,512	501,065	505,674	592,439	596,870	726,041	619,372	6,851,544
EMPLOYEE BENEFITS													
TOTAL EMPLOYEE BENEFITS	306,774	364,761	320,916	292,444	291,322	311,502	292,729	327,217	302,461	304,129	297,146	502,603	3,914,004
BENEFITS EXPENSED	268,279	264,996	252,109	210,312	220,247	234,682	215,980	239,499	219,736	229,137	237,258	444,127	3,036,362
PAYROLL TAXES													
TOTAL PAYROLL TAXES	83,413	97,563	46,442	47,043	45,324	45,542	64,524	45,428	46,280	44,374	45,686	68,874	680,493
PAYROLL TAXES EXPENSED	70,213	53,066	35,411	33,862	33,881	28,370	51,063	30,473	36,128	32,172	53,507	62,774	520,920
EMPLOYEE LEVELS (FULL TIME)													
AVERAGE EMPLOYEE LEVELS	130	131	131	130	130	130	129	129	129	128	128	127	129

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION/TOTAL COMPANY
FOR THE MOST RECENT FIVE CALENDAR YEARS

WORKPAPER: WPG-2
PAGE 2 OF 4

	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	October 2010	November 2010	December 2010	Total 2010
TOTAL COMPANY													
WORKHOURS													
STRAIGHT TIME HOURS	20,908	19,720	22,697	21,796	20,854	21,849	21,513	21,482	21,828	20,505	20,415	22,421	255,986
OVERTIME HOURS	2,478	1,601	1,500	1,414	1,678	1,394	1,579	1,463	1,891	3,211	2,162	3,437	23,806
TOTAL WORKHOURS	23,386	21,321	24,197	23,209	22,532	23,242	23,092	22,945	23,719	23,716	22,577	25,858	279,792
LABOR DOLLARS													
STRAIGHT-TIME DOLLARS	652,956	574,842	643,856	623,865	604,102	632,903	635,206	626,028	634,866	606,193	598,113	670,562	7,503,490
OVERTIME DOLLARS	92,528	57,563	54,523	49,890	60,008	49,021	57,743	55,320	68,600	125,083	83,296	138,200	891,775
TOTAL LABOR DOLLARS	745,484	632,405	698,379	673,755	664,110	681,924	692,948	681,348	703,466	731,275	681,409	808,762	8,395,264
O&M DOLLARS	649,294	549,117	626,086	558,956	558,980	534,115	533,081	622,566	660,215	599,787	533,986	751,116	7,177,299
EMPLOYEE BENEFITS													
TOTAL EMPLOYEE BENEFITS	265,913	257,900	268,227	258,579	293,440	264,166	258,621	182,740	250,751	255,292	265,596	490,524	3,311,749
BENEFITS EXPENSED	207,192	213,724	209,850	206,974	232,800	202,050	205,588	145,145	189,316	189,620	211,911	429,109	2,643,279
PAYROLL TAXES													
TOTAL PAYROLL TAXES	61,665	93,310	45,162	45,482	45,243	51,427	64,494	44,919	46,533	47,561	48,264	72,376	666,436
PAYROLL TAXES EXPENSED	52,733	41,699	35,395	36,274	33,964	40,136	55,936	36,532	43,204	35,551	38,944	65,004	515,372
EMPLOYEE LEVELS (FULL TIME)													
AVERAGE EMPLOYEE LEVELS	124	124	124	124	123	122	122	122	122	122	122	122	123
TOTAL COMPANY													
WORKHOURS													
STRAIGHT TIME HOURS	20,256	16,105	21,736	19,703	20,392	20,200	19,216	20,658	19,998	20,190	21,504	21,569	241,527
OVERTIME HOURS	1,963	1,650	1,845	2,091	1,899	1,633	1,821	1,807	2,038	2,559	2,203	2,252	23,761
TOTAL WORKHOURS	22,219	17,755	23,581	21,794	22,291	21,833	21,037	22,465	22,036	22,749	23,707	23,821	265,287
LABOR DOLLARS													
STRAIGHT-TIME DOLLARS	617,326	537,434	655,493	594,497	611,524	609,450	592,870	622,491	610,892	617,970	656,110	658,541	7,384,397
OVERTIME DOLLARS	71,285	59,547	67,614	77,887	70,943	61,178	69,338	65,833	77,701	99,729	85,371	85,981	892,409
TOTAL LABOR DOLLARS	688,611	596,981	723,107	672,384	682,467	670,628	662,208	688,324	688,393	717,699	741,481	744,522	8,276,806
O&M DOLLARS	609,247	578,799	617,066	559,384	572,175	492,117	503,722	598,377	517,008	565,763	560,166	604,881	6,778,705
EMPLOYEE BENEFITS													
TOTAL EMPLOYEE BENEFITS	153,599	223,439	215,063	208,937	208,695	225,757	244,208	199,612	241,031	250,709	38,352	273,189	2,482,591
BENEFITS EXPENSED	92,095	178,135	142,203	157,734	158,591	173,914	202,413	143,088	181,597	182,752	(18,906)	223,719	1,817,335
PAYROLL TAXES													
TOTAL PAYROLL TAXES	58,166	108,297	53,328	45,668	44,608	44,687	63,732	45,689	43,549	47,690	49,703	73,830	678,947
PAYROLL TAXES EXPENSED	48,572	44,463	40,372	34,600	34,487	33,681	55,431	33,978	30,319	31,275	38,893	67,991	494,062
EMPLOYEE LEVELS (FULL TIME)													
AVERAGE EMPLOYEE LEVELS	120	118	118	117	117	114	114	114	114	122	122	122	118

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2013 - 00167
PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION/TOTAL COMPANY
FOR THE MOST RECENT FIVE CALENDAR YEARS

WORKPAPER: WPG-2
PAGE 3 OF 4

TOTAL COMPANY	January 2012	February 2012	March 2012	April 2012	May 2012	June 2012	July 2012	August 2012	September 2012	October 2012	November 2012	December 2012	Total 2012
WORKHOURS													
STRAIGHT TIME HOURS	21,454	20,480	21,336	19,778	21,015	19,480	20,424	20,464	19,200	22,918	21,529	20,224	248,301
OVERTIME HOURS	2,013	1,963	2,139	1,655	1,619	1,823	2,057	1,899	2,162	2,575	3,129	2,544	25,576
TOTAL WORKHOURS	23,467	22,443	23,475	21,433	22,634	21,303	22,481	22,362	21,362	25,493	24,657	22,768	273,877
LABOR DOLLARS													
STRAIGHT-TIME DOLLARS	658,769	673,593	659,385	612,446	657,551	621,952	634,668	636,142	608,237	693,323	674,939	649,332	7,780,335
OVERTIME DOLLARS	76,881	75,549	82,385	68,238	65,456	74,451	86,718	78,495	89,901	103,308	129,104	109,447	1,039,934
TOTAL LABOR DOLLARS	735,650	749,141	741,769	680,684	723,008	696,403	721,385	714,638	698,138	796,631	804,043	758,779	8,820,269
O&M DOLLARS													
	628,208	620,084	636,039	604,012	595,019	562,798	565,711	617,690	586,389	657,770	680,599	587,904	7,342,223
EMPLOYEE BENEFITS													
TOTAL EMPLOYEE BENEFITS	243,051	242,132	237,837	258,396	243,559	201,084	256,501	259,896	247,432	236,225	448,842	252,650	3,127,605
BENEFITS EXPENSED	192,529	193,400	190,536	214,041	188,007	156,298	201,634	201,747	193,176	162,532	396,001	191,211	2,481,112
PAYROLL TAXES													
TOTAL PAYROLL TAXES	63,733	88,348	77,026	49,348	50,408	67,465	47,449	49,012	48,391	53,415	77,243	62,369	734,207
PAYROLL TAXES EXPENSED	52,363	51,103	40,186	41,993	39,005	59,207	36,261	37,254	37,342	37,339	76,940	49,287	558,280
EMPLOYEE LEVELS (FULL TIME)													
AVERAGE EMPLOYEE LEVELS	122	122	121	114	114	115	112	111	123	123	122	117	118

Columbia Gas of Kentucky, Inc.
Determination of Test Year Gas Cost Revenue
For the 12 Months Ended August 31, 2013

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

Workpaper WPM-A.1
Sheet 1 of 1

Base Period															
Line No.	Description (A)		Sep-12 (B)	Oct-12 (C)	Nov-12 (D)	Dec-12 (E)	Jan-13 (F)	Feb-13 (G)	Mar-13 (H)	Apr-13 (I)	May-13 (J)	Jun-13 (K)	Jul-13 (L)	Aug-13 (M)	Total (N)
1 Rate Schedule GSR - Residential															
2	Gas Cost Rate [1]	\$/Mcf	3.4972	3.4972	3.4972	4.1789	4.1789	4.1789	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	
3	Volumes	Mcf	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
4	Total Gas Revenue	\$	\$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
5 Rate Schedule GSO - Commercial															
6	Gas Cost Rate [1]	\$/Mcf	3.4972	3.4972	3.4972	4.1789	4.1789	4.1789	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	
7	Volumes	Mcf	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
8	Total Gas Revenue	\$	\$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
9 Rate Schedule GSO - Industrial															
10	Gas Cost Rate [1]	\$/Mcf	3.4972	3.4972	3.4972	4.1789	4.1789	4.1789	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	
11	Volumes	Mcf	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
12	Total Gas Revenue	\$	\$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
13 Rate Schedule IS - Industrial															
14	Gas Cost Rate [1]	\$/Mcf	3.4972	3.4972	3.4972	4.1789	4.1789	4.1789	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	
15	Volumes	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
16	Total Gas Revenue	\$	\$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
17 Rate Schedule IUS - Wholesale															
18	Gas Cost Rate [1]	\$/Mcf	3.4972	3.4972	3.4972	4.1789	4.1789	4.1789	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	
19	Volumes	Mcf	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
20	Total Gas Revenue	\$	\$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
21 Rate Schedule G1R - Residential															
22	Gas Cost Rate [1]	\$/Mcf	3.4972	3.4972	3.4972	4.1789	4.1789	4.1789	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	
23	Volumes	Mcf	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
24	Total Gas Revenue	\$	\$103	\$177	\$634	\$1,044	\$1,597	\$1,491	\$1,077	\$707	\$323	\$134	\$145	\$89	\$7,521
25 Rate Schedule G1C - Commercial															
26	Gas Cost Rate [1]	\$/Mcf	3.4972	3.4972	3.4972	4.1789	4.1789	4.1789	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	
27	Volumes	Mcf	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
28	Total Gas Revenue	\$	\$151	\$161	\$691	\$1,563	\$2,769	\$2,569	\$1,573	\$796	\$395	\$198	\$130	\$98	\$11,094
29	Total Gas Cost Revenue		\$673,498	\$1,039,717	\$2,847,690	\$5,148,181	\$7,907,247	\$7,867,728	\$5,643,357	\$3,476,731	\$1,607,746	\$922,483	\$681,981	\$602,697	\$38,219,056

[1] Gas Cost Rate excludes Gas Cost Uncollectible Rider.

Columbia Gas of Kentucky, Inc.
Determination of Test Year Gas Cost Revenue
For the 12 Months Ended December 31, 2014

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

Workpaper WPM-A.2
 Sheet 1 of 1

Current Annualized														
Line No.	Description (A)	Jan-14 (B)	Feb-14 (C)	Mar-14 (D)	Apr-14 (E)	May-14 (F)	Jun-14 (G)	Jul-14 (H)	Aug-14 (I)	Sep-14 (J)	Oct-14 (K)	Nov-14 (L)	Dec-14 (M)	Total (N)
1 Rate Schedule GSR - Residential														
2	Gas Cost Rate [1] \$/Mcf	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634
3	Volumes Mcf	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
4	Total Gas Revenue \$	\$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
5 Rate Schedule GSO - Commercial														
6	Gas Cost Rate [1] \$/Mcf	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634
7	Volumes Mcf	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
8	Total Gas Revenue \$	\$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
9 Rate Schedule GSO - Industrial														
10	Gas Cost Rate [1] \$/Mcf	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634
11	Volumes Mcf	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
12	Total Gas Revenue \$	\$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
13 Rate Schedule IS - Industrial														
14	Gas Cost Rate [1] \$/Mcf	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634
15	Volumes 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
16	Total Gas Revenue \$	\$27,298	\$22,546	\$10,963	\$7,859	\$5,282	\$5,689	\$4,470	\$5,689	\$5,282	\$5,282	\$9,752	\$24,380	\$134,494
17 Rate Schedule IUS - Wholesale														
18	Gas Cost Rate [1] \$/Mcf	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634
19	Volumes Mcf	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
20	Total Gas Revenue \$	\$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
21 Rate Schedule G1R - Residential														
22	Gas Cost Rate [1] \$/Mcf	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634
23	Volumes Mcf	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
24	Total Gas Revenue \$	\$1,601	\$1,423	\$1,061	\$697	\$318	\$132	\$141	\$88	\$112	\$176	\$551	\$1,033	\$7,332
25 Rate Schedule G1C - Commercial														
26	Gas Cost Rate [1] \$/Mcf	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634	4.0634
27	Volumes Mcf	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
28	Total Gas Revenue \$	\$2,937	\$2,546	\$1,573	\$800	\$395	\$198	\$130	\$101	\$118	\$104	\$485	\$1,616	\$11,001
29	Total 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

[1] Gas Cost Rate as of February 28, 2013, excluding Gas Cost Uncollectible Rider.

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 12 Months Ended August 31, 2013

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

Workpaper WPM-B.1
Sheet 1 of 7

Line No.	Description (A)	Reference (B)	Sep-12 (C)	Oct-12 (D)	Nov-12 (E)	Dec-12 (F)	Jan-13 (G)	Feb-13 (H)	Mar-13 (I)	Apr-13 (J)	May-13 (K)	Jun-13 (L)	Jul-13 (M)	Aug-13 (N)	Total (O)
1	Rate Schedule GSR - Residential														
2	Bills		91,365	92,097	93,195	94,276	94,885	95,216	93,630	93,001	92,221	91,476	90,854	90,596	1,112,812
3	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Finalled Bills		1,727	1,510	1,581	1,457	1,400	1,533	1,830	2,058	2,122	2,237	2,247	2,244	21,946
5	Adjusted 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
6	Rate Schedule G1C - Commercial														
7	Bills		4	4	4	4	4	4	4	4	4	4	4	4	48
8	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Finalled Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Adjusted Bills		4	4	4	4	4	4	4	4	4	4	4	4	48
11	Rate Schedule G1R - Residential														
12	Bills		17	16	16	16	16	16	17	17	17	17	17	17	199
13	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Finalled Bills		0	1	0	0	0	0	0	0	0	0	0	0	1
15	Adjusted Bills		17	17	16	16	16	16	17	17	17	17	17	17	200
16	Rate Schedule IN3 - Residential														
17	Bills		9	9	9	9	9	9	9	9	9	9	9	9	108
18	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Finalled Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
20	Adjusted Bills		9	9	9	9	9	9	9	9	9	9	9	9	108
21	Rate Schedule IN3 - Commercial														
22	Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
23	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Finalled Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
25	Adjusted Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
26	Rate Schedule IN4 - Residential														
27	Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
28	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Finalled Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
30	Adjusted Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
31	Rate Schedule IN5 - Residential														
32	Bills		4	4	4	3	3	3	4	4	4	4	4	4	45
33	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Finalled Bills		0	0	1	0	0	0	0	0	0	0	0	0	1
35	Adjusted Bills		4	4	5	3	3	3	4	4	4	4	4	4	46

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 12 Months Ended August 31, 2013

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

Workpaper WPM-B.1
Sheet 4 of 7

Line No.	Description (A)	Reference (B)	Sep-12 (C)	Oct-12 (D)	Nov-12 (E)	Dec-12 (F)	Jan-13 (G)	Feb-13 (H)	Mar-13 (I)	Apr-13 (J)	May-13 (K)	Jun-13 (L)	Jul-13 (M)	Aug-13 (N)	Total (O)
1 Tariff Sales Summary by Customer Class															
2 Total Residential Sales															
3	Bills		91,399	92,130	93,228	94,308	94,917	95,248	93,664	93,035	92,255	91,510	90,888	90,630	1,113,212
4	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Finalized Bills		1,727	1,511	1,582	1,457	1,400	1,533	1,830	2,058	2,122	2,237	2,247	2,244	21,948
6	Adjusted Bills		93,126	93,641	94,810	95,765	96,317	96,781	95,494	95,093	94,377	93,747	93,135	92,874	1,135,160
7 Total Commercial Sales															
8	Bills		9,447	9,507	9,675	9,800	9,896	9,927	9,674	9,603	9,535	9,471	9,410	9,385	115,330
9	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Finalized Bills		55	58	75	48	78	67	65	74	68	66	58	77	789
11	Adjusted Bills		9,502	9,565	9,750	9,848	9,974	9,994	9,739	9,677	9,603	9,537	9,468	9,462	116,119
12 Total Industrial Sales															
13	Bills		39	39	40	41	41	41	39	39	39	38	39	39	474
14	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	Finalized Bills		0	0	1	0	0	0	0	0	1	0	0	0	2
16	Adjusted Bills		39	39	41	41	41	41	39	39	40	38	39	39	476
17 Total Wholesale Sales															
18	Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
19	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	Finalized Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
21	Adjusted Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
22 Total Tariff Sales															
23	Bills		100,887	101,678	102,945	104,151	104,856	105,218	103,379	102,679	101,831	101,021	100,339	100,056	1,229,040
24	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
25	Finalized Bills		1,782	1,569	1,658	1,505	1,478	1,600	1,895	2,132	2,191	2,303	2,305	2,321	22,739
26	Adjusted Bills		102,669	103,247	104,603	105,656	106,334	106,818	105,274	104,811	104,022	103,324	102,644	102,377	1,251,779

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 12 Months Ended August 31, 2013

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

Workpaper WPM-B.1
Sheet 7 of 7

Line No.	Description (A)	Reference (B)	Sep-12 (C)	Oct-12 (D)	Nov-12 (E)	Dec-12 (F)	Jan-13 (G)	Feb-13 (H)	Mar-13 (I)	Apr-13 (J)	May-13 (K)	Jun-13 (L)	Jul-13 (M)	Aug-13 (N)	Total (O)
1 Transportation Summary by Customer Class															
2 Total Residential Transportation															
3	Bills		26,393	26,233	26,313	26,138	25,979	25,829	26,890	26,709	26,486	26,272	26,093	26,019	315,354
4	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Finalized Bills		169	142	163	143	132	126	167	208	172	235	224	166	2,047
6	Adjusted 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
7 Total Commercial Transportation															
8	Bills		4,215	4,201	4,187	4,167	4,132	4,125	4,281	4,250	4,220	4,191	4,164	4,153	50,286
9	Industrial Adjustment		0	0	0	0	0	0	(2)	(2)	(2)	(1)	(1)	(1)	(9)
10	Finalized Bills		10	14	7	5	21	7	15	14	15	17	7	9	141
11	Adjusted Bills		4,225	4,215	4,194	4,172	4,153	4,132	4,294	4,262	4,233	4,207	4,170	4,161	50,418
12 Total Industrial Transportation															
13	Bills		74	74	74	75	75	75	75	75	75	75	75	76	898
14	Industrial Adjustment		0	0	0	0	0	0	0	(1)	0	0	0	0	(1)
15	Finalized Bills		0	0	0	0	0	0	0	1	0	0	0	0	1
16	Adjusted Bills		74	74	74	75	75	75	75	75	75	75	75	76	898
17 Total Transportation															
18	Bills		30,682	30,508	30,574	30,380	30,186	30,029	31,246	31,034	30,781	30,538	30,332	30,248	366,538
19	Industrial Adjustment		0	0	0	0	0	0	(2)	(3)	(2)	(1)	(1)	(1)	(10)
20	Finalized Bills		179	156	170	148	153	133	182	223	187	252	231	175	2,189
21	Adjusted Bills		30,861	30,664	30,744	30,528	30,339	30,162	31,426	31,254	30,966	30,789	30,562	30,422	368,717
22 Total Company Bills															
23	Bills		131,569	132,186	133,519	134,531	135,042	135,247	134,625	133,713	132,612	131,559	130,671	130,304	1,595,578
24	Industrial Adjustment		0	0	0	0	0	0	(2)	(3)	(2)	(1)	(1)	(1)	(10)
25	Finalized Bills		1,961	1,725	1,828	1,653	1,631	1,733	2,077	2,355	2,378	2,555	2,536	2,496	24,928
26	Adjusted Bills		133,530	133,911	135,347	136,184	136,673	136,980	136,700	136,065	134,988	134,113	133,206	132,799	1,620,496

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 12 Months Ended December 31, 2014

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

Workpaper WPM-B.2
Sheet 1 of 7

Line No.	Description (A)	Reference (B)	Jan-14 (C)	Feb-14 (D)	Mar-14 (E)	Apr-14 (F)	May-14 (G)	Jun-14 (H)	Jul-14 (I)	Aug-14 (J)	Sep-14 (K)	Oct-14 (L)	Nov-14 (M)	Dec-14 (N)	Total (O)
1 Rate Schedule GSR - Residential															
2	Bills		93,183	93,332	93,143	92,524	91,754	91,018	90,404	90,152	90,074	90,392	91,352	92,206	1,099,534
3	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Finaled Bills		1,400	1,533	1,830	2,058	2,122	2,237	2,247	2,244	1,727	1,510	1,581	1,457	21,946
5	Adjusted 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
6 Rate Schedule G1C - Commercial															
7	Bills		4	4	4	4	4	4	4	4	4	4	4	4	48
8	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Finaled Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Adjusted Bills		4	4	4	4	4	4	4	4	4	4	4	4	48
11 Rate Schedule G1R - Residential															
12	Bills		16	16	17	17	17	17	17	17	17	16	16	16	199
13	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Finaled Bills		0	0	0	0	0	0	0	0	0	1	0	0	1
15	Adjusted Bills		16	16	17	17	17	17	17	17	17	17	16	16	200
16 Rate Schedule IN3 - Residential															
17	Bills		9	9	9	9	9	9	9	9	9	9	9	9	108
18	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Finaled Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
20	Adjusted Bills		9	9	9	9	9	9	9	9	9	9	9	9	108
21 Rate Schedule IN3 - Commercial															
22	Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
23	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Finaled Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
25	Adjusted Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
26 Rate Schedule IN4 - Residential															
27	Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
28	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Finaled Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
30	Adjusted Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
31 Rate Schedule IN5 - Residential															
32	Bills		3	3	4	4	4	4	4	4	4	4	4	4	46
33	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Finaled Bills		0	0	0	0	0	0	0	0	0	0	1	0	1
35	Adjusted Bills		3	3	4	4	4	4	4	4	4	4	5	4	47

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 12 Months Ended December 31, 2014

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

Workpaper WPM-B.2
Sheet 4 of 7

Line No.	Description (A)	Reference (B)	Jan-14 (C)	Feb-14 (D)	Mar-14 (E)	Apr-14 (F)	May-14 (G)	Jun-14 (H)	Jul-14 (I)	Aug-14 (J)	Sep-14 (K)	Oct-14 (L)	Nov-14 (M)	Dec-14 (N)	Total (O)
1 Tariff Sales Summary by Customer Class															
2 Total Residential Sales															
3	Bills		93,215	93,364	93,177	92,558	91,788	91,052	90,438	90,186	90,108	90,425	91,385	92,239	1,099,935
4	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Finalled Bills		1,400	1,533	1,830	2,058	2,122	2,237	2,247	2,244	1,727	1,511	1,582	1,457	21,948
6	Adjusted Bills		94,615	94,897	95,007	94,616	93,910	93,289	92,685	92,430	91,835	91,936	92,967	93,696	1,121,883
7 Total Commercial Sales															
8	Bills		9,593	9,612	9,603	9,533	9,466	9,403	9,344	9,319	9,283	9,308	9,402	9,493	113,359
9	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
10	Finalled Bills		78	67	65	74	68	66	58	77	55	58	75	48	789
11	Adjusted Bills		9,671	9,679	9,668	9,607	9,534	9,469	9,402	9,396	9,338	9,366	9,477	9,541	114,148
12 Total Industrial Sales															
13	Bills		41	41	39	39	39	38	39	40	40	40	40	41	477
14	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
15	Finalled Bills		0	0	0	0	1	0	0	0	0	0	1	0	2
16	Adjusted Bills		41	41	39	39	40	38	39	40	40	40	41	41	479
17 Total Wholesale Sales															
18	Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
19	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
20	Finalled Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
21	Adjusted Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
22 Total Tariff Sales															
23	Bills		102,851	103,019	102,821	102,132	101,295	100,495	99,823	99,547	99,433	99,775	100,829	101,775	1,213,795
24	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
25	Finalled Bills		1,478	1,600	1,895	2,132	2,191	2,303	2,305	2,321	1,782	1,569	1,658	1,505	22,739
26	Adjusted Bills		104,329	104,619	104,716	104,264	103,486	102,798	102,128	101,868	101,215	101,344	102,487	103,280	1,236,534

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 12 Months Ended December 31, 2014

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

Workpaper WPM-B.2
Sheet 7 of 7

Line No.	Description (A)	Reference (B)	Jan-14 (C)	Feb-14 (D)	Mar-14 (E)	Apr-14 (F)	May-14 (G)	Jun-14 (H)	Jul-14 (I)	Aug-14 (J)	Sep-14 (K)	Oct-14 (L)	Nov-14 (M)	Dec-14 (N)	Total (O)
1 Transportation Summary by Customer Class															
2 Total Residential Transportation															
3	Bills		26,761	26,804	26,750	26,572	26,351	26,140	25,964	25,891	25,869	25,960	26,236	26,481	315,779
4	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Finaled Bills		132	126	167	208	172	235	224	166	169	142	163	143	2,047
6	Adjusted 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
7 Total Commercial Transportation															
8	Bills		4,242	4,252	4,249	4,219	4,190	4,162	4,136	4,125	4,109	4,121	4,161	4,201	50,167
9	Industrial Adjustment		(1)	(1)	(2)	(3)	(3)	(3)	(2)	(2)	(2)	(2)	(2)	(2)	(25)
10	Finaled Bills		21	7	15	14	15	17	7	9	10	14	7	5	141
11	Adjusted Bills		4,262	4,258	4,262	4,230	4,202	4,176	4,141	4,132	4,117	4,133	4,166	4,204	50,283
12 Total Industrial Transportation															
13	Bills		76	76	75	75	75	75	75	75	75	75	75	76	903
14	Industrial Adjustment		(1)	(1)	0	0	0	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(10)
15	Finaled Bills		0	0	0	1	0	0	0	0	0	0	0	0	1
16	Adjusted Bills		75	75	75	76	75	74	74	74	74	74	74	74	894
17 Total Transportation															
18	Bills		31,079	31,132	31,074	30,866	30,616	30,377	30,175	30,091	30,053	30,156	30,472	30,758	366,849
19	Industrial Adjustment		(2)	(2)	(2)	(3)	(3)	(4)	(3)	(3)	(3)	(3)	(3)	(4)	(35)
20	Finaled Bills		153	133	182	223	187	252	231	175	179	156	170	148	2,189
21	Adjusted Bills		31,230	31,263	31,254	31,086	30,800	30,625	30,403	30,263	30,229	30,309	30,639	30,902	369,003
22 Total Company Bills															
23	Bills		133,930	134,151	133,895	132,998	131,911	130,872	129,998	129,638	129,486	129,931	131,301	132,533	1,580,644
24	Industrial Adjustment		(2)	(2)	(2)	(3)	(3)	(4)	(3)	(3)	(3)	(3)	(3)	(4)	(35)
25	Finaled Bills		1,631	1,733	2,077	2,355	2,378	2,555	2,536	2,496	1,961	1,725	1,828	1,653	24,928
26	Adjusted Bills		135,559	135,882	135,970	135,350	134,286	133,423	132,531	132,131	131,444	131,653	133,126	134,182	1,605,537

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 12 Months Ended August 31, 2013

Workpaper WPM-C.1
 Sheet 1 of 8

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

Line No.	Description (A)	Reference (B)	Sep-12 (C)	Oct-12 (D)	Nov-12 (E)	Dec-12 (F)	Jan-13 (G)	Feb-13 (H)	Mar-13 (I)	Apr-13 (J)	May-13 (K)	Jun-13 (L)	Jul-13 (M)	Aug-13 (N)	Total (O)
1 Rate Schedule GSR - Residential															
2	Volumes		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
3	Industrial Adjustment	(WPM-D)	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
4	Adjusted Volumes		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
5 Rate Schedule G1C - Commercial															
6	Volumes		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
7	Industrial Adjustment	(WPM-D)	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
8	Adjusted Volumes		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
9 Rate Schedule G1R - Residential															
10	Volumes		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
11	Industrial Adjustment	(WPM-D)	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
12	Adjusted Volumes		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
13 Rate Schedule IN3 - Residential															
14	Volumes		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
15	Industrial Adjustment	(WPM-D)	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
16	Adjusted Volumes		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
17 Rate Schedule IN3 - Commercial															
18	Volumes		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
19	Industrial Adjustment	(WPM-D)	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
20	Adjusted Volumes		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
21 Rate Schedule IN4 - Residential															
22	Volumes		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
23	Industrial Adjustment	(WPM-D)	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
24	Adjusted Volumes		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
25 Rate Schedule IN5 - Residential															
26	Volumes		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
27	Industrial Adjustment	(WPM-D)	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
28	Adjusted Volumes		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
29 Rate Schedule LG2 - Residential															
30	Volumes		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
31	Industrial Adjustment	(WPM-D)	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
32	Adjusted Volumes		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
33 Rate Schedule LG2 - Commercial															
34	Volumes		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
35	Industrial Adjustment	(WPM-D)	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
36	Adjusted Volumes		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

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 12 Months Ended August 31, 2013

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

Workpaper WPM-C.1
 Sheet 2 of 8

Line No.	Description (A)	Reference (B)	Sep-12 (C)	Oct-12 (D)	Nov-12 (E)	Dec-12 (F)	Jan-13 (G)	Feb-13 (H)	Mar-13 (I)	Apr-13 (J)	May-13 (K)	Jun-13 (L)	Jul-13 (M)	Aug-13 (N)	Total (O)
1	Rate Schedule LG3 - Residential														
2	Volumes														
3	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
4	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	5.8	517.5
			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
5	Industrial Adjustment	(WPM-D)													
6	First 2 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
7	Over 2 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
			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
8	Adjusted Volumes														
9	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
10	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
11	Adjusted Volumes		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
12	Rate Schedule LG4 - Residential														
13	Volumes		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
14	Industrial Adjustment	(WPM-D)	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
15	Adjusted Volumes		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
16	Rate Schedule GSO - Commercial														
17	Volumes														
18	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
19	Next 350 Mcf		31,738.1	42,924.8	93,707.8	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
20	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
21	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
22	Industrial Adjustment	(WPM-D)													
23	First 50 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
24	Next 350 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
25	Next 600 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
26	Over 1,000 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
			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
27	Adjusted Volumes														
28	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
29	Next 350 Mcf		31,738.1	42,924.8	93,707.8	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
30	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
31	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
32	Adjusted Volumes		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

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 12 Months Ended August 31, 2013

Workpaper WPM-C.1
 Sheet 4 of 8

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

Line No.	Description (A)	Reference (B)	Sep-12 (C)	Oct-12 (D)	Nov-12 (E)	Dec-12 (F)	Jan-13 (G)	Feb-13 (H)	Mar-13 (I)	Apr-13 (J)	May-13 (K)	Jun-13 (L)	Jul-13 (M)	Aug-13 (N)	Total (O)
1	Rate Schedule IS - Industrial														
2	Volumes														
3	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
4	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
5	Industrial Adjustment	(WPM-D)													
6	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
7	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
			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
8	Adjusted Volumes														
9	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
10	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
11	Adjusted Volumes		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	38,151.0
12	Rate Schedule IUS - Wholesale														
13	Volumes														
14	Industrial Adjustment	(WPM-D)													
15	Adjusted Volumes		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
16	Tariff Sales Summary by Customer Class														
17	Total Residential Sales														
18	Volumes														
19	Industrial Adjustment														
20	Adjusted Volumes														
21	Total Commercial Sales														
22	Volumes														
23	Industrial Adjustment														
24	Adjusted Volumes														
25	Total Industrial Sales														
26	Volumes														
27	Industrial Adjustment														
28	Adjusted Volumes														
29	Total Wholesale Sales														
30	Volumes														
31	Industrial Adjustment														
32	Adjusted Volumes														
33	Total Tariff Sales														
34	Volumes														
35	Industrial Adjustment														
36	Adjusted Volumes														

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 12 Months Ended August 31, 2013

Workpaper WPM-C.1
 Sheet 5 of 8

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

Line No.	Description (A)	Reference (B)	Sep-12 (C)	Oct-12 (D)	Nov-12 (E)	Dec-12 (F)	Jan-13 (G)	Feb-13 (H)	Mar-13 (I)	Apr-13 (J)	May-13 (K)	Jun-13 (L)	Jul-13 (M)	Aug-13 (N)	Total (O)	
1	Rate Schedule GTR - Residential															
2	Volumes		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	
3	Industrial Adjustment	(WPM-D)	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	
4	Adjusted Volumes		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	Rate Schedule GTO - Commercial															
6	Volumes															
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	784,164.1	
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		562.5	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	Industrial Adjustment	(WPM-D)														
12	First 50 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	
13	Next 350 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	
14	Next 600 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	
15	Over 1,000 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	
16	Adjusted Volumes															
17	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	
18	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	784,164.1	
19	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	
20	Over 1,000 Mcf		562.5	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	
21	Adjusted Volumes		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	
22	Rate Schedule GTO - Industrial															
23	Volumes															
24	First 50 Mcf		243.4	327.1	364.2	425.7	455.5	437.2	447.5	443.0	350.0	325.9	272.1	297.7	4,389.3	
25	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	
26	Next 600 Mcf		600.0	600.0	1,800.0	1,850.7	1,947.3	2,037.3	1,581.3	786.9	807.3	1,160.8	936.1	725.2	14,832.9	
27	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	
28	Industrial Adjustment	(WPM-D)														
29	First 50 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	
30	Next 350 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	
31	Next 600 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	
32	Over 1,000 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	
33	Adjusted Volumes															
34	First 50 Mcf		243.4	327.1	364.2	425.7	455.5	437.2	447.5	443.0	350.0	325.9	272.1	297.7	4,389.3	
35	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	
36	Next 600 Mcf		600.0	600.0	1,800.0	1,850.7	1,947.3	2,037.3	1,581.3	786.9	807.3	1,160.8	936.1	725.2	14,832.9	
37	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	
38	Adjusted Volumes		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	

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 12 Months Ended August 31, 2013

Workpaper WPM-C.1
 Sheet 6 of 8

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

Line No.	Description (A)	Reference (B)	Sep-12 (C)	Oct-12 (D)	Nov-12 (E)	Dec-12 (F)	Jan-13 (G)	Feb-13 (H)	Mar-13 (I)	Apr-13 (J)	May-13 (K)	Jun-13 (L)	Jul-13 (M)	Aug-13 (N)	Total (O)	
1	Rate Schedule DS - Commercial															
2	Volumes															
3	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	
4	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	
5	Industrial Adjustment	(WPM-D)														
6	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	
7	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	
			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	
8	Adjusted Volumes															
9	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	
10	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	
11	Adjusted Volumes		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	
12	Rate Schedule DS - Industrial															
13	Volumes															
14	First 30,000 Mcf		291,977.0	344,991.0	356,647.0	347,580.0	399,158.0	371,869.0	364,898.6	334,636.4	307,940.1	277,077.7	259,423.9	286,158.4	3,942,357.1	
15	Over 30,000 Mcf		74,012.0	158,411.0	190,964.0	177,676.0	315,338.0	264,032.0	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	541,440.6	455,189.4	411,759.1	356,768.7	330,769.9	367,040.4	5,755,623.1	
16	Industrial Adjustment	(WPM-D)														
17	First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	10,000.0	(12,300.0)	(15,000.0)	(12,000.0)	(12,000.0)	(14,000.0)	(55,300.0)	
18	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	
			0.0	0.0	0.0	0.0	0.0	0.0	10,000.0	(12,300.0)	(15,000.0)	(12,000.0)	(12,000.0)	(14,000.0)	(55,300.0)	
19	Adjusted Volumes															
20	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	
21	Over 30,000 Mcf		74,012.0	158,411.0	190,964.0	177,676.0	315,338.0	264,032.0	176,542.0	120,553.0	103,819.0	79,691.0	71,346.0	80,882.0	1,813,266.0	
22	Adjusted Volumes		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	
23	Rate Schedule GDS - Commercial															
24	Volumes															
25	First 50 Mcf		750.0	750.0	750.0	750.0	750.0	750.0	800.0	800.0	800.0	800.0	800.0	800.0	9,300.0	
26	Next 350 Mcf		4,865.0	4,813.0	5,016.0	5,250.0	5,250.0	5,250.0	5,600.0	5,431.1	5,210.3	4,964.9	4,841.2	5,327.0	61,818.5	
27	Next 600 Mcf		5,014.0	6,678.0	7,432.0	7,796.0	8,275.0	8,097.0	8,863.9	8,359.4	7,119.5	6,215.3	6,298.3	6,000.5	86,148.9	
28	Over 1,000 Mcf		1,095.0	2,788.0	7,260.0	12,904.0	17,583.0	17,043.0	23,832.8	11,763.7	7,581.3	2,769.2	4,780.2	4,769.6	114,169.8	
			11,724.0	15,029.0	20,458.0	26,700.0	31,858.0	31,140.0	39,096.7	26,354.2	20,711.1	14,749.4	16,719.7	16,897.1	271,437.2	
29	Industrial Adjustment	(WPM-D)														
30	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(300.0)	
31	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(282.1)	(2,032.1)	
32	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	0.0	(3,000.0)	
33	Over 1,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	(2,487.8)	(1,276.7)	(838.7)	(269.6)	(525.1)	0.0	(5,397.9)	
			0.0	0.0	0.0	0.0	0.0	0.0	(3,487.8)	(2,276.7)	(1,838.7)	(1,269.6)	(1,525.1)	(332.1)	(10,730.0)	
34	Adjusted Volumes															
35	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	
36	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	
37	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	
38	Over 1,000 Mcf		1,095.0	2,788.0	7,260.0	12,904.0	17,583.0	17,043.0	21,345.0	10,487.0	6,742.6	2,499.6	4,255.1	4,769.6	108,771.9	
39	Adjusted Volumes		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	

Columbia Gas of Kentucky, Inc.
Volumes (Mcf)
For the 12 Months Ended August 31, 2013

Workpaper WPM-C.1
Sheet 8 of 8

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

Line No.	Description (A)	Reference (B)	Sep-12 (C)	Oct-12 (D)	Nov-12 (E)	Dec-12 (F)	Jan-13 (G)	Feb-13 (H)	Mar-13 (I)	Apr-13 (J)	May-13 (K)	Jun-13 (L)	Jul-13 (M)	Aug-13 (N)	Total (O)
1	Rate Schedule SAS - Commercial														
2	Volumes														
3	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
4	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
5	Industrial Adjustment	(WPM-D)													
6	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
7	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
			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
8	Adjusted Volumes														
9	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
10	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
11	Adjusted Volumes		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
12	Rate Schedule SC3 - Industrial														
13	Volumes														
14	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
15	Over 150,000 Mcf		229,972.0	195,424.0	257,916.0	297,630.0	290,689.0	285,406.0	281,429.0	275,388.0	200,000.0	239,610.0	150,650.0	186,636.0	2,890,750.0
			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
16	Industrial Adjustment	(WPM-D)													
17	First 150,000 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
18	Over 150,000 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
			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
19	Adjusted Volumes														
20	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
21	Over 150,000 Mcf		229,972.0	195,424.0	257,916.0	297,630.0	290,689.0	285,406.0	281,429.0	275,388.0	200,000.0	239,610.0	150,650.0	186,636.0	2,890,750.0
22	Adjusted Volumes		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
23	Transportation Summary by Customer Class														
24	Total Residential Transportation														
25	Volumes		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
26	Industrial Adjustment		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
27	Adjusted Volumes		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
28	Total Commercial Transportation														
29	Volumes		194,142.7	263,651.8	408,938.9	517,080.3	702,522.9	787,905.2	557,998.0	372,991.6	254,998.2	198,996.2	189,009.6	202,005.5	4,650,240.9
30	Industrial Adjustment		0.0	0.0	0.0	0.0	0.0	0.0	(3,487.8)	(2,276.7)	(1,838.7)	(1,269.6)	(1,525.1)	(332.1)	(10,730.0)
31	Adjusted Volumes		194,142.7	263,651.8	408,938.9	517,080.3	702,522.9	787,905.2	554,510.2	370,714.9	253,159.5	197,726.6	187,484.5	201,673.4	4,639,510.9
32	Total Industrial Transportation														
33	Volumes		1,203,946.1	1,346,322.4	1,467,244.6	1,499,081.9	1,840,993.9	1,675,996.1	1,434,000.3	1,316,999.8	1,156,000.2	1,099,000.1	973,000.0	1,056,999.9	16,069,585.3
34	Industrial Adjustment		0.0	0.0	0.0	0.0	0.0	0.0	9,131.0	(13,534.0)	(16,720.0)	(14,160.0)	(14,160.0)	(17,510.0)	(66,983.0)
35	Adjusted Volumes		1,203,946.1	1,346,322.4	1,467,244.6	1,499,081.9	1,840,993.9	1,675,996.1	1,443,131.3	1,303,465.8	1,139,280.2	1,084,840.1	958,840.0	1,039,489.9	16,002,632.3
36	Total Transportation														
37	Volumes		1,425,448.1	1,662,377.5	2,034,570.1	2,275,151.1	2,926,805.1	2,837,625.9	2,291,998.3	1,873,991.4	1,486,998.4	1,337,996.3	1,189,009.6	1,285,005.4	22,628,977.2
38	Industrial Adjustment		0.0	0.0	0.0	0.0	0.0	0.0	5,643.2	(15,810.7)	(18,558.7)	(15,429.6)	(15,685.1)	(17,842.1)	(77,683.0)
39	Adjusted Volumes		1,425,448.1	1,662,377.5	2,034,570.1	2,275,151.1	2,926,805.1	2,837,625.9	2,297,641.5	1,858,180.7	1,470,439.7	1,322,566.7	1,173,324.5	1,267,163.3	22,551,294.2
40	Total Company Throughput														
41	Volumes		1,618,086.9	1,959,849.1	2,792,067.2	3,507,594.8	4,819,748.4	4,720,970.5	3,681,283.4	2,727,071.9	1,877,796.8	1,558,095.3	1,349,890.5	1,426,369.7	32,038,824.5
42	Industrial Adjustment		0.0	0.0	0.0	0.0	0.0	0.0	5,643.2	(12,810.7)	(8,430.0)	(8,685.1)	(10,842.1)	(46,683.4)	
43	Adjusted Volumes		1,618,086.9	1,959,849.1	2,792,067.2	3,507,594.8	4,819,748.4	4,720,970.5	3,686,926.6	2,714,261.2	1,866,238.1	1,549,665.3	1,341,205.4	1,415,527.6	31,992,141.1

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 12 Months Ended December 31, 2014

Workpaper WPM-C.2
 Sheet 1 of 8

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

Line No.	Description (A)	Reference (B)	Jan-14 (C)	Feb-14 (D)	Mar-14 (E)	Apr-14 (F)	May-14 (G)	Jun-14 (H)	Jul-14 (I)	Aug-14 (J)	Sep-14 (K)	Oct-14 (L)	Nov-14 (M)	Dec-14 (N)	Total (O)	
1	Rate Schedule GSR - Residential															
2	Volumes		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	
3	Industrial Adjustment	(WPM-D)	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	
4	Adjusted Volumes		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	Rate Schedule G1C - Commercial															
6	Volumes		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	
7	Industrial Adjustment	(WPM-D)	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	
8	Adjusted Volumes		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	
9	Rate Schedule G1R - Residential															
10	Volumes		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	
11	Industrial Adjustment	(WPM-D)	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	
12	Adjusted Volumes		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	
13	Rate Schedule IN3 - Residential															
14	Volumes		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	
15	Industrial Adjustment	(WPM-D)	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	
16	Adjusted Volumes		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	
17	Rate Schedule IN3 - Commercial															
18	Volumes		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	
19	Industrial Adjustment	(WPM-D)	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	
20	Adjusted Volumes		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	
21	Rate Schedule IN4 - Residential															
22	Volumes		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	
23	Industrial Adjustment	(WPM-D)	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	
24	Adjusted Volumes		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	
25	Rate Schedule IN5 - Residential															
26	Volumes		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	
27	Industrial Adjustment	(WPM-D)	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	
28	Adjusted Volumes		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	
29	Rate Schedule LG2 - Residential															
30	Volumes		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	
31	Industrial Adjustment	(WPM-D)	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	
32	Adjusted Volumes		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	
33	Rate Schedule LG2 - Commercial															
34	Volumes		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	
35	Industrial Adjustment	(WPM-D)	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	
36	Adjusted Volumes		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	

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 12 Months Ended December 31, 2014

Workpaper WPM-C.2
 Sheet 2 of 8

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

Line No.	Description (A)	Reference (B)	Jan-14 (C)	Feb-14 (D)	Mar-14 (E)	Apr-14 (F)	May-14 (G)	Jun-14 (H)	Jul-14 (I)	Aug-14 (J)	Sep-14 (K)	Oct-14 (L)	Nov-14 (M)	Dec-14 (N)	Total (O)
1	Rate Schedule LG3 - Residential														
2	Volumes														
3	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
4	Over 2 Mcf		106.3	52.9	36.7	113.9	17.3	7.5	7.2	5.5	6.1	37.1	41.3	64.0	495.8
			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	Industrial Adjustment	(WPM-D)													
6	First 2 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
7	Over 2 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
			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
8	Adjusted Volumes														
9	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
10	Over 2 Mcf		106.3	52.9	36.7	113.9	17.3	7.5	7.2	5.5	6.1	37.1	41.3	64.0	495.8
11	Adjusted Volumes		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
12	Rate Schedule LG4 - Residential														
13	Volumes		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
14	Industrial Adjustment	(WPM-D)	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
15	Adjusted Volumes		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
16	Rate Schedule GSO - Commercial														
17	Volumes														
18	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
19	Next 350 Mcf		273,298.2	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
20	Next 600 Mcf		73,769.8	62,871.8	36,513.6	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
21	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
22	Industrial Adjustment	(WPM-D)													
23	First 50 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
24	Next 350 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
25	Next 600 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
26	Over 1,000 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
			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
27	Adjusted Volumes														
28	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
29	Next 350 Mcf		273,298.2	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
30	Next 600 Mcf		73,769.8	62,871.8	36,513.6	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
31	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
32	Adjusted Volumes		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

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 12 Months Ended December 31, 2014

Workpaper WPM-C.2
 Sheet 4 of 8

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

Line No.	Description (A)	Reference (B)	Jan-14 (C)	Feb-14 (D)	Mar-14 (E)	Apr-14 (F)	May-14 (G)	Jun-14 (H)	Jul-14 (I)	Aug-14 (J)	Sep-14 (K)	Oct-14 (L)	Nov-14 (M)	Dec-14 (N)	Total (O)
1	Rate Schedule IS - Industrial														
2	Volumes														
3	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
4	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
5	Industrial Adjustment	(WPM-D)													
6	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
7	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
			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
8	Adjusted Volumes														
9	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
10	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
11	Adjusted Volumes		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
12	Rate Schedule IUS - Wholesale														
13	Volumes		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
14	Industrial Adjustment	(WPM-D)	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
15	Adjusted Volumes		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
16	Tariff Sales Summary by Customer Class														
17	Total Residential Sales														
18	Volumes		1,320,000.1	1,251,000.0	949,000.1	581,999.9	248,000.0	127,000.1	86,000.0	83,999.9	88,000.0	140,000.1	370,000.0	858,000.0	6,103,000.2
19	Industrial Adjustment		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
20	Adjusted Volumes		1,320,000.1	1,251,000.0	949,000.1	581,999.9	248,000.0	127,000.1	86,000.0	83,999.9	88,000.0	140,000.1	370,000.0	858,000.0	6,103,000.2
21	Total Commercial Sales														
22	Volumes		630,993.5	589,996.5	411,997.1	252,018.9	115,025.3	77,009.9	60,001.9	45,006.5	56,996.0	63,023.0	143,998.8	386,004.2	2,832,071.6
23	Industrial Adjustment		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
24	Adjusted Volumes		630,993.5	589,996.5	411,997.1	252,018.9	115,025.3	77,009.9	60,001.9	45,006.5	56,996.0	63,023.0	143,998.8	386,004.2	2,832,071.6
25	Total Industrial Sales														
26	Volumes		18,573.2	16,529.9	13,358.1	11,399.0	21,355.1	13,674.1	12,444.0	11,695.0	8,414.4	9,999.9	11,418.9	17,156.2	166,017.8
27	Industrial Adjustment		(1,317.9)	(1,602.2)	0.0	3,000.0	7,000.0	6,999.6	4,462.2	2,527.4	3,879.6	1,427.3	(1,329.7)	(1,645.0)	23,401.3
28	Adjusted Volumes		17,255.3	14,927.7	13,358.1	14,399.0	28,355.1	20,673.7	16,906.2	14,222.4	12,294.0	11,427.2	10,089.2	15,511.2	189,419.1
29	Total Wholesale Sales														
30	Volumes		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
31	Industrial Adjustment		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
32	Adjusted Volumes		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
33	Total Tariff Sales														
34	Volumes		1,974,026.8	1,859,797.4	1,375,285.3	846,079.8	384,798.4	218,099.1	158,880.9	141,360.4	153,839.4	214,177.0	526,278.7	1,262,310.4	9,114,933.6
35	Industrial Adjustment		(1,317.9)	(1,602.2)	0.0	3,000.0	7,000.0	6,999.6	4,462.2	2,527.4	3,879.6	1,427.3	(1,329.7)	(1,645.0)	23,401.3
36	Adjusted Volumes		1,972,708.9	1,858,195.2	1,375,285.3	849,079.8	391,798.4	225,098.7	163,343.1	143,887.8	157,719.0	215,604.3	524,949.0	1,260,665.4	9,138,334.9

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 12 Months Ended December 31, 2014

Workpaper WPM-C.2
 Sheet 5 of 8

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

Line No.	Description (A)	Reference (B)	Jan-14 (C)	Feb-14 (D)	Mar-14 (E)	Apr-14 (F)	May-14 (G)	Jun-14 (H)	Jul-14 (I)	Aug-14 (J)	Sep-14 (K)	Oct-14 (L)	Nov-14 (M)	Dec-14 (N)	Total (O)
1	Rate Schedule GTR - Residential														
2	Volumes		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
3	Industrial Adjustment	(WPM-D)	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
4	Adjusted Volumes		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	Rate Schedule GTO - Commercial														
6	Volumes														
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	Industrial Adjustment	(WPM-D)													
12	First 50 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
13	Next 350 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
14	Next 600 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
15	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
16	Adjusted Volumes		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	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
18	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
19	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
20	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>
21	Adjusted Volumes		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
22	Rate Schedule GTO - Industrial														
23	Volumes														
24	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
25	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
26	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
27	Over 1,000 Mcf		<u>387.5</u>	<u>412.3</u>	<u>452.5</u>	<u>1,203.6</u>	<u>1,319.4</u>	<u>1,268.0</u>	<u>1,688.3</u>	<u>1,836.9</u>	<u>1,672.9</u>	<u>1,209.0</u>	<u>355.3</u>	<u>295.6</u>	<u>12,101.3</u>
			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
28	Industrial Adjustment	(WPM-D)													
29	First 50 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
30	Next 350 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
31	Next 600 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
32	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
33	Adjusted Volumes		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
34	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
35	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
36	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
37	Over 1,000 Mcf		<u>387.5</u>	<u>412.3</u>	<u>452.5</u>	<u>1,203.6</u>	<u>1,319.4</u>	<u>1,268.0</u>	<u>1,688.3</u>	<u>1,836.9</u>	<u>1,672.9</u>	<u>1,209.0</u>	<u>355.3</u>	<u>295.6</u>	<u>12,101.3</u>
38	Adjusted Volumes		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

Columbia Gas of Kentucky, Inc.
Volumes (Mcf)
For the 12 Months Ended December 31, 2014

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

Line No.	Description (A)	Reference (B)	Jan-14 (C)	Feb-14 (D)	Mar-14 (E)	Apr-14 (F)	May-14 (G)	Jun-14 (H)	Jul-14 (I)	Aug-14 (J)	Sep-14 (K)	Oct-14 (L)	Nov-14 (M)	Dec-14 (N)	Total (O)
1 Rate Schedule DS - Commercial															
2 Volumes															
3	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
4	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
5 Industrial Adjustment (WPM-D)															
6	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
7	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
			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
8	Adjusted Volumes														
9	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
10	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
11	Adjusted Volumes		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
12 Rate Schedule DS - Industrial															
13 Volumes															
14	First 30,000 Mcf		406,093.2	381,874.8	362,909.5	335,258.5	306,500.8	275,139.9	257,939.4	284,569.4	294,432.6	339,894.5	353,651.7	378,025.6	3,976,289.9
15	Over 30,000 Mcf		294,508.0	239,692.0	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
			700,601.2	621,566.8	539,451.5	455,811.5	410,319.8	354,830.9	329,285.4	365,451.4	372,569.6	471,601.5	535,386.7	578,613.6	5,735,489.9
16 Industrial Adjustment (WPM-D)															
17	First 30,000 Mcf		(12,000.4)	(10,724.7)	(4,708.0)	(7,300.0)	(15,000.0)	(12,000.0)	(12,000.0)	(14,000.0)	(11,000.0)	(5,500.0)	(6,800.0)	(1,635.4)	(112,668.5)
18	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
			(12,000.4)	(10,724.7)	(4,708.0)	(7,300.0)	(15,000.0)	(12,000.0)	(12,000.0)	(14,000.0)	(11,000.0)	(5,500.0)	(6,800.0)	(1,635.4)	(112,668.5)
19	Adjusted Volumes														
20	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
21	Over 30,000 Mcf		294,508.0	239,692.0	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
22	Adjusted Volumes		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
23 Rate Schedule GDS - Commercial															
24 Volumes															
25	First 50 Mcf		750.0	750.0	800.0	800.0	800.0	800.0	800.0	800.0	750.0	750.0	750.0	800.0	9,350.0
26	Next 350 Mcf		5,250.0	5,250.0	5,600.0	5,431.1	5,210.1	4,966.3	4,841.7	5,320.4	5,076.4	5,054.6	5,101.8	5,600.0	62,702.4
27	Next 600 Mcf		8,545.7	8,450.0	8,873.9	8,359.4	7,118.4	6,223.1	6,302.1	5,986.8	6,204.8	7,836.2	7,926.2	9,170.5	90,997.1
28	Over 1,000 Mcf		31,863.6	26,421.0	24,218.4	11,763.7	7,568.4	2,804.1	4,798.9	4,611.6	3,804.9	6,669.8	12,950.4	27,992.4	165,467.2
			46,409.3	40,871.0	39,492.3	26,354.2	20,696.9	14,793.5	16,742.7	16,718.8	15,836.1	20,310.6	26,728.4	43,562.9	328,516.7
29 Industrial Adjustment (WPM-D)															
30	First 50 Mcf		0.0	0.0	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	0.0	0.0	0.0	(50.0)	(350.0)
31	Next 350 Mcf		0.0	0.0	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(278.3)	0.0	0.0	0.0	(350.0)	(2,378.3)
32	Next 600 Mcf		0.0	0.0	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	0.0	0.0	0.0	0.0	(600.0)	(3,600.0)
33	Over 1,000 Mcf		0.0	0.0	(2,529.1)	(1,276.7)	(837.4)	(273.7)	(527.3)	0.0	0.0	0.0	0.0	(2,076.7)	(17,520.9)
			0.0	0.0	(3,529.1)	(2,276.7)	(1,837.4)	(1,273.7)	(1,527.3)	(328.3)	0.0	0.0	0.0	(3,076.7)	(13,849.2)
34	Adjusted Volumes														
35	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
36	Next 350 Mcf		5,250.0	5,250.0	5,250.0	5,081.1	4,880.1	4,616.3	4,491.7	5,042.1	5,076.4	5,054.6	5,101.8	5,250.0	60,324.1
37	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
38	Over 1,000 Mcf		31,863.6	26,421.0	21,689.3	10,487.0	6,731.0	2,530.4	4,271.6	4,611.6	3,804.9	6,669.8	12,950.4	25,915.7	157,946.3
39	Adjusted Volumes		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

Columbia Gas of Kentucky, Inc.
Volumes (Mcf)
For the 12 Months Ended December 31, 2014

Workpaper WPM-C.2
 Sheet 8 of 8

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

Line No.	Description (A)	Reference (B)	Jan-14 (C)	Feb-14 (D)	Mar-14 (E)	Apr-14 (F)	May-14 (G)	Jun-14 (H)	Jul-14 (I)	Aug-14 (J)	Sep-14 (K)	Oct-14 (L)	Nov-14 (M)	Dec-14 (N)	Total (O)	
1	Rate Schedule SAS - Commercial															
2	Volumes															
3	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	
4	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	
5	Industrial Adjustment	(WPM-D)														
6	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	
7	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	
8	Adjusted Volumes															
9	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	
10	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	
11	Adjusted Volumes															
12	Rate Schedule SC3 - Industrial															
13	Volumes															
14	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	
15	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	
16	Industrial Adjustment	(WPM-D)	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	
17	First 150,000 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	
18	Over 150,000 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	
19	Adjusted Volumes															
20	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	
21	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	
22	Adjusted Volumes															
23	Transportation Summary by Customer Class															
24	Total Residential Transportation															
25	Volumes		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	
26	Industrial Adjustment		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	
27	Adjusted Volumes															
28	Total Commercial Transportation															
29	Volumes		718,994.9	648,001.5	556,997.5	372,992.1	256,997.8	201,995.8	192,009.1	204,005.6	235,993.4	301,997.5	410,999.5	592,001.0	4,692,985.7	
30	Industrial Adjustment		0.0	0.0	(3,529.1)	(2,276.7)	(1,837.4)	(1,273.7)	(1,527.3)	(328.3)	0.0	0.0	0.0	(3,076.7)	(13,849.2)	
31	Adjusted Volumes															
32	Total Industrial Transportation															
33	Volumes		1,564,000.1	1,440,999.9	1,368,000.2	1,227,999.9	1,104,000.1	997,000.0	1,015,999.8	1,055,000.1	1,113,000.1	1,192,999.9	1,301,999.9	1,418,000.2	14,799,000.2	
34	Industrial Adjustment		(20,181.4)	(17,060.7)	(8,923.0)	(11,004.0)	(18,200.0)	(15,020.0)	(14,800.0)	(18,250.0)	(14,390.0)	(8,750.0)	(12,250.0)	(9,035.4)	(167,864.5)	
35	Adjusted Volumes															
36	Total Transportation															
37	Volumes		2,692,995.0	2,478,001.4	2,219,997.7	1,781,992.0	1,437,997.9	1,237,995.8	1,235,008.9	1,285,005.7	1,375,993.5	1,538,997.4	1,827,999.4	2,277,001.2	21,388,985.9	
38	Industrial Adjustment		(20,181.4)	(17,060.7)	(12,452.1)	(13,280.7)	(20,037.4)	(16,293.7)	(16,327.3)	(18,578.3)	(14,390.0)	(8,750.0)	(12,250.0)	(12,112.1)	(181,713.7)	
39	Adjusted Volumes															
40	Total Company Throughput															
41	Volumes		4,667,021.8	4,337,798.8	3,595,283.0	2,628,071.8	1,822,796.3	1,456,094.9	1,393,889.8	1,426,366.1	1,529,832.9	1,753,174.4	2,354,278.1	3,539,311.6	30,503,919.5	
42	Industrial Adjustment		(21,499.3)	(18,662.9)	(12,452.1)	(10,280.7)	(13,037.4)	(9,294.1)	(11,865.1)	(16,050.9)	(10,510.4)	(7,322.7)	(13,579.7)	(13,757.1)	(158,312.4)	
43	Adjusted Volumes															

Columbia Gas of Kentucky, Inc.
Adjustment to Test Year Bills and Mcf
For the 12 Months Ended August 31, 2013

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

Workpaper WPM-D.1
Sheet 1 of 3

Line No.	Description (A)	Reference (B)	Sep-12 (C)	Oct-12 (D)	Nov-12 (E)	Dec-12 (F)	Jan-13 (G)	Feb-13 (H)	Mar-13 (I)	Apr-13 (J)	May-13 (K)	Jun-13 (L)	Jul-13 (M)	Aug-13 (N)	Total (O)
1	Large Com/Ind Customers														
2	Rate Schedule GSO - Commercial	(WPE)	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Rate Schedule GSO - Industrial	(WPE)	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Rate Schedule GDS - Commercial	(WPE)	0	0	0	0	0	0	(2)	(2)	(2)	(1)	(1)	(1)	(9)
5	Rate Schedule DS - Industrial	(WPE)	0	0	0	0	0	0	0	(1)	0	0	0	0	(1)
6	Adjusted Bills		0	0	0	0	0	0	(2)	(3)	(2)	(1)	(1)	(1)	(10)
7	Total Adjusted Bills		0	0	0	0	0	0	(2)	(3)	(2)	(1)	(1)	(1)	(10)
8	Large Com/Ind Volumes														
9	Rate Schedule GSO - Commercial														
10	First 50 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
11	Next 350 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
12	Next 600 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
13	Over 1,000 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
14	Adjusted Volumes		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
15	Rate Schedule GSO - Industrial														
16	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.0	50.0	49.6	50.0	50.0	249.6
17	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	350.0	350.0	350.0	350.0	350.0	1,750.0
18	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	600.0	600.0	600.0	600.0	600.0	3,000.0
19	Over 1,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,000.0	6,000.0	6,000.0	6,000.0	6,000.0	26,000.0
20	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,000.0	7,000.0	6,999.6	7,000.0	7,000.0	30,999.6
21	Rate Schedule DS - Industrial														
22	First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	10,000.0	(12,300.0)	(15,000.0)	(12,000.0)	(12,000.0)	(14,000.0)	(55,300.0)
23	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
24	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	10,000.0	(12,300.0)	(15,000.0)	(12,000.0)	(12,000.0)	(14,000.0)	(55,300.0)
25	Rate Schedule GDS - Commercial														
26	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(300.0)
27	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(282.1)	(2,032.1)
28	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	0.0	(3,000.0)
29	Over 1,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	(2,487.8)	(1,276.7)	(838.7)	(269.6)	(525.1)	0.0	(5,397.9)
30	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	(3,487.8)	(2,276.7)	(1,838.7)	(1,269.6)	(1,525.1)	(332.1)	(10,730.0)
31	Rate Schedule GDS - Industrial														
32	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(50.0)	(60.0)	(60.0)	(170.0)
33	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	(300.0)	(320.0)	(690.0)	(700.0)	(700.0)	(2,710.0)
34	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	(600.0)	(600.0)	(1,100.0)	(1,200.0)	(1,200.0)	(5,900.0)
35	Over 1,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	(269.0)	(334.0)	(300.0)	(220.0)	(200.0)	(1,550.0)
36	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0	(869.0)	(1,234.0)	(1,720.0)	(2,160.0)	(2,160.0)	(11,853.0)
37	Total Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	5,643.2	(12,810.7)	(11,558.7)	(8,430.0)	(8,685.1)	(10,842.1)	(46,683.4)

Columbia Gas of Kentucky, Inc.
Adjustment to Bills and Mcf Generated By Industrial Customers
For the 12 Months Ended August 31, 2013

Workpaper WPM-D.1
Sheet 2 of 3

Line No.	Acct No.	Rate Schedule	Mo Service Began/ Terminated	Incremental Bills	Sep-12 (Mcf)	Oct-12 (Mcf)	Nov-12 (Mcf)	Dec-12 (Mcf)	Jan-13 (Mcf)	Feb-13 (Mcf)	Mar-13 (Mcf)	Apr-13 (Mcf)	May-13 (Mcf)	Jun-13 (Mcf)	Jul-13 (Mcf)	Aug-13 (Mcf)	Total (Mcf)
1 Customers who have been added between September 1, 2012 and August 31, 2013																	
2	19183325-001	DS-Ind	12/12														
3	Test Year Volumes				0.0	0.0	0.0	3,201.0	16,661.0	12,744.0	0.0	0.0	0.0	0.0	0.0	0.0	32,606.0
4	Additional Volumes (First 30,000 Mcf)			6	0.0	0.0	0.0	0.0	0.0	0.0	10,000.0	5,000.0	0.0	0.0	0.0	0.0	15,000.0
5	Additional Volumes (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	19062553-002	GSO-Ind	07/12														
7	Test Year Volumes				7,691.0	11,315.0	11,041.0	3,637.0	2,535.0	3,062.0	0.0	0.0	0.0	0.0	0.0	0.0	39,281.0
8	Additional Volumes (First 50 Mcf)			4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	50.0	50.0	50.0	50.0	50.0	250.0
9	Additional Volumes (Next 350 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	0.0	350.0	350.0	350.0	350.0	350.0	1,750.0
10	Additional Volumes (Next 600 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	0.0	600.0	600.0	600.0	600.0	600.0	3,000.0
11	Additional Volumes (Over 1,000 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	0.0	2,000.0	6,000.0	6,000.0	6,000.0	6,000.0	26,000.0
12	F0201332-001	DS-Ind	05/13														
13	Test Year Volumes				0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,000.0	7,000.0	7,000.0	7,000.0	7,000.0	31,000.0
14	Additional Volumes (First 30,000 Mcf)			(2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(3,000.0)	(2,000.0)	(2,000.0)	(2,000.0)	(2,000.0)	(11,000.0)
15	Additional Volumes (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
12 Customers who have become inactive between September 1, 2012 and August 31, 2013																	
13	17437161-001	GSO-Ind	07/12														
14	Test Year Volumes				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
15	Additional Volumes (First 50 Mcf)			(4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.4)	0.0	0.0	(0.4)
16	Additional Volumes (Next 350 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
17	Additional Volumes (Next 600 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
18	Additional Volumes (Over 1,000 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
19	10696889-011	GDS-Com	06/12														
20	Test Year Volumes				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
21	Additional Volumes (First 50 Mcf)			(3)	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
22	Additional Volumes (Next 350 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
23	Additional Volumes (Next 600 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
24	Additional Volumes (Over 1,000 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
25	12986418-011	GDS-Com	01/13														
26	Test Year Volumes				0.0	0.0	0.0	0.0	0.0	0.0	3,487.8	2,276.7	1,838.7	1,269.6	1,525.1	332.1	10,730.0
27	Additional Volumes (First 50 Mcf)			(6)	0.0	0.0	0.0	0.0	0.0	0.0	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(300.0)
28	Additional Volumes (Next 350 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(282.1)	(2,032.1)
29	Additional Volumes (Next 600 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	0.0	(3,000.0)
30	Additional Volumes (Over 1,000 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	(2,487.8)	(1,276.7)	(838.7)	(269.6)	(525.1)	0.0	(5,397.9)

Columbia Gas of Kentucky, Inc.
 Adjustment to Bills and Mcf Generated By Industrial Customers
 For the 12 Months Ended August 31, 2013

Workpaper WPM-D.1
 Sheet 3 of 3

Line No.	Acct No.	Rate Schedule	Mo Service Began/ Terminated	Incremental Bills	Sep-12 (Mcf)	Oct-12 (Mcf)	Nov-12 (Mcf)	Dec-12 (Mcf)	Jan-13 (Mcf)	Feb-13 (Mcf)	Mar-13 (Mcf)	Apr-13 (Mcf)	May-13 (Mcf)	Jun-13 (Mcf)	Jul-13 (Mcf)	Aug-13 (Mcf)	Total (Mcf)
1	13219721-001	DS-Ind	04/13														
2	Test Year Volumes				0.0	0.0	0.0	0.0	0.0	0.0	0.0	14,300.0	13,000.0	10,000.0	10,000.0	12,000.0	59,300.0
3	Additional Volumes (First 30,000 Mcf)			(5)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(14,300.0)	(13,000.0)	(10,000.0)	(10,000.0)	(12,000.0)	(59,300.0)
4	Additional Volumes (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
5 Customers who have significant usage change between September 1, 2012 and August 31, 2013																	
6	12986599-001	GDS-Ind															
7	Test Year Volumes				87.0	410.0	806.0	2,175.0	2,250.0	1,965.0	1,269.0	1,334.0	1,000.0	1,000.0	1,000.0	2,200.0	15,496.0
8	Additional Volumes (First 50 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(10.0)	(10.0)	(20.0)
9	Additional Volumes (Next 350 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	0.0	(300.0)	(320.0)	(340.0)	(350.0)	(350.0)	(1,660.0)
10	Additional Volumes (Next 600 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(3,600.0)
11	Additional Volumes (Over 1,000 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	(269.0)	(334.0)	0.0	0.0	0.0	(1,200.0)	(1,803.0)
12	12986406-007	GDS-Ind															
13	Test Year Volumes				88.0	83.0	527.0	583.0	515.0	1,618.0	1,850.0	1,500.0	1,300.0	1,220.0	1,200.0	1,350.0	11,834.0
14	Additional Volumes (First 50 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(50.0)	(50.0)	(50.0)	(150.0)
15	Additional Volumes (Next 350 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(350.0)	(350.0)	(350.0)	(1,050.0)
16	Additional Volumes (Next 600 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(500.0)	(600.0)	(600.0)	(600.0)	(2,300.0)
17	Additional Volumes (Over 1,000 Mcf)				0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(300.0)	(220.0)	(200.0)	(350.0)	(1,070.0)

Columbia Gas of Kentucky, Inc.
 Adjustment to Test Year Bills and Mcf
 For the 12 Months Ended December 31, 2014

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

Workpaper WPM-D.2
 Sheet 1 of 3

Line No.	Description (A)	Reference (B)	Jan-14 (C)	Feb-14 (D)	Mar-14 (E)	Apr-14 (F)	May-14 (G)	Jun-14 (H)	Jul-14 (I)	Aug-14 (J)	Sep-14 (K)	Oct-14 (L)	Nov-14 (M)	Dec-14 (N)	Total (O)
1	Large Com/Ind Customers														
2	Rate Schedule GSO - Commercial		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Rate Schedule GSO - Industrial		0	0	0	0	0	0	0	0	0	0	0	0	0
4	Rate Schedule GDS - Commercial		0	0	(1)	(2)	(2)	(2)	(1)	(1)	(1)	(2)	(1)	(1)	(13)
5	Rate Schedule GDS - Industrial		0	0	0	0	0	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(7)
6	Rate Schedule DS - Industrial		(1)	(1)	0	0	0	0	0	0	0	0	0	0	(3)
7	Rate Schedule SAS - Commercial		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)
8	Adjusted Bills		(2)	(2)	(2)	(3)	(3)	(4)	(3)	(3)	(3)	(3)	(3)	(4)	(35)
9	Total Adjusted Bills		(2)	(2)	(2)	(3)	(3)	(4)	(3)	(3)	(3)	(3)	(3)	(4)	(35)
10	Large Com/Ind Volumes														
11	Rate Schedule GSO - Commercial														
12	First 50 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
13	Next 350 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
14	Next 600 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
15	Over 1,000 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
16	Adjusted Volumes		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	Rate Schedule GSO - Industrial														
18	First 50 Mcf		(50.0)	(50.0)	0.0	50.0	50.0	49.6	0.0	0.0	0.0	0.0	0.0	0.0	49.6
19	Next 350 Mcf		(350.0)	(350.0)	0.0	350.0	350.0	350.0	0.0	0.0	0.0	0.0	0.0	0.0	350.0
20	Next 600 Mcf		(600.0)	(600.0)	0.0	600.0	600.0	600.0	0.0	0.0	0.0	0.0	0.0	(500.0)	100.0
21	Over 1,000 Mcf		(317.9)	(602.2)	0.0	2,000.0	6,000.0	6,000.0	4,462.2	2,527.4	3,879.6	1,427.3	(1,329.7)	(1,145.0)	22,901.7
22	Adjusted Volumes		(1,317.9)	(1,602.2)	0.0	3,000.0	7,000.0	6,999.6	4,462.2	2,527.4	3,879.6	1,427.3	(1,329.7)	(1,645.0)	23,401.3
23	Rate Schedule GDS - Commercial														
24	First 50 Mcf		0.0	0.0	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	0.0	0.0	0.0	(50.0)	(350.0)
25	Next 350 Mcf		0.0	0.0	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(278.3)	0.0	0.0	0.0	(350.0)	(2,378.3)
26	Next 600 Mcf		0.0	0.0	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	0.0	0.0	0.0	0.0	(600.0)	(3,600.0)
27	Over 1,000 Mcf		0.0	0.0	(2,529.1)	(1,276.7)	(837.4)	(273.7)	(527.3)	0.0	0.0	0.0	0.0	(2,076.7)	(7,520.9)
28	Adjusted Volumes		0.0	0.0	(3,529.1)	(2,276.7)	(1,837.4)	(1,273.7)	(1,527.3)	(328.3)	0.0	0.0	0.0	(3,076.7)	(13,849.2)
29	Rate Schedule GDS - Industrial														
30	First 50 Mcf		0.0	0.0	0.0	(20.0)	(150.0)	(150.0)	(150.0)	(150.0)	(150.0)	(50.0)	(50.0)	(50.0)	(920.0)
31	Next 350 Mcf		(100.0)	(200.0)	(500.0)	(1,050.0)	(1,050.0)	(1,050.0)	(1,050.0)	(1,050.0)	(1,050.0)	(800.0)	(550.0)	(400.0)	(8,850.0)
32	Next 600 Mcf		(1,700.0)	(1,700.0)	(1,800.0)	(1,800.0)	(1,700.0)	(1,600.0)	(1,400.0)	(1,500.0)	(1,700.0)	(1,800.0)	(1,800.0)	(1,800.0)	(20,300.0)
33	Over 1,000 Mcf		(6,381.0)	(4,436.0)	(1,915.0)	(834.0)	(300.0)	(220.0)	(200.0)	(1,550.0)	(490.0)	(600.0)	(3,050.0)	(5,150.0)	(25,126.0)
34	Adjusted Volumes		(8,181.0)	(6,336.0)	(4,215.0)	(3,704.0)	(3,200.0)	(3,020.0)	(2,800.0)	(4,250.0)	(3,390.0)	(3,250.0)	(5,450.0)	(7,400.0)	(55,196.0)
35	Rate Schedule DS - Industrial														
36	First 30,000 Mcf		(12,000.4)	(10,724.7)	(4,708.0)	(7,300.0)	(15,000.0)	(12,000.0)	(12,000.0)	(14,000.0)	(11,000.0)	(5,500.0)	(6,800.0)	(1,635.4)	(112,668.5)
37	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
38	Adjusted Volumes		(12,000.4)	(10,724.7)	(4,708.0)	(7,300.0)	(15,000.0)	(12,000.0)	(12,000.0)	(14,000.0)	(11,000.0)	(5,500.0)	(6,800.0)	(1,635.4)	(112,668.5)
39	Rate Schedule SAS - Commercial														
40	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
41	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
42	Adjusted Volumes		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
43	Total Adjusted Volumes		(21,499.3)	(18,662.9)	(12,452.1)	(10,280.7)	(13,037.4)	(9,294.1)	(11,865.1)	(16,050.9)	(10,510.4)	(7,322.7)	(13,579.7)	(13,757.1)	(158,312.4)

Columbia Gas of Kentucky, Inc.
 Adjustment to Bills and Mcf Generated By Industrial Customers
 For the 12 Months Ended December 31, 2014

Workpaper WPM-D.2
 Sheet 2 of 3

Line No.	Acct No.	Rate Schedule	Mo Service Began/ Terminated	Incremental Bills	Jan-14 (Mcf)	Feb-14 (Mcf)	Mar-14 (Mcf)	Apr-14 (Mcf)	May-14 (Mcf)	Jun-14 (Mcf)	Jul-14 (Mcf)	Aug-14 (Mcf)	Sep-14 (Mcf)	Oct-14 (Mcf)	Nov-14 (Mcf)	Dec-14 (Mcf)	Total (Mcf)
1 Customers who have been added between January 1, 2014 and December 31, 2014																	
2	19183325-001	DS-Ind	12/12														
3	Test Year Volumes				12,044.4	10,719.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3,135.4	25,899.5
4	Additional Volumes (First 30,000 Mcf)			9	6,955.6	5,280.3	11,000.0	5,000.0	0.0	0.0	0.0	0.0	5,000.0	10,000.0	12,000.0	15,864.6	71,100.5
5	Additional Volumes (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	19062553-002	GSO-Ind	07/12														
7	Test Year Volumes				1,317.9	1,602.2	0.0	0.0	0.0	0.0	2,537.8	4,472.6	4,120.4	5,572.7	4,829.7	2,145.0	26,598.3
8	Additional Volumes (First 50 Mcf)			4	(50.0)	(50.0)	0.0	50.0	50.0	50.0	0.0	0.0	0.0	0.0	0.0	0.0	50.0
9	Additional Volumes (Next 350 Mcf)				(350.0)	(350.0)	0.0	350.0	350.0	350.0	0.0	0.0	0.0	0.0	0.0	0.0	350.0
10	Additional Volumes (Next 600 Mcf)				(600.0)	(600.0)	0.0	600.0	600.0	600.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0
11	Additional Volumes (Over 1,000 Mcf)				(317.9)	(602.2)	0.0	2,000.0	6,000.0	6,000.0	4,462.2	2,527.4	3,879.6	1,427.3	(1,329.7)	(1,145.0)	22,901.7
12	F0201332-001	DS-Ind	5/13														
13	Test Year Volumes				0.0	0.0	0.0	3,000.0	7,000.0	7,000.0	7,000.0	7,000.0	8,000.0	7,000.0	3,500.0	500.0	50,000.0
14	Additional Volumes (First 30,000 Mcf)			0	0.0	0.0	0.0	2,000.0	(2,000.0)	(2,000.0)	(2,000.0)	(2,000.0)	(3,000.0)	(2,000.0)	(3,000.0)	(500.0)	(14,500.0)
15	Additional Volumes (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
16 Customers who have become inactive between January 1, 2014 and and December 31, 2014																	
17	17437161-001	GSO-Ind	07/12														
18	Test Year Volumes				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
19	Additional Volumes (First 50 Mcf)			(4)	0.0	0.0	0.0	0.0	0.0	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	(0.4)
20	Additional Volumes (Next 350 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
21	Additional Volumes (Next 600 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
22	Additional Volumes (Over 1,000 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
23	10696889-011	GDS-Com	06/12														
24	Test Year Volumes				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
25	Additional Volumes (First 50 Mcf)			(3)	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
26	Additional Volumes (Next 350 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
27	Additional Volumes (Next 600 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
28	Additional Volumes (Over 1,000 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
29	12986418-011	GDS-Com	01/13														
30	Test Year Volumes				0.0	0.0	3,529.1	2,276.7	1,837.4	1,273.7	1,527.3	328.3	0.0	0.0	0.0	3,076.7	13,849.2
31	Additional Volumes (First 50 Mcf)			(10)	0.0	0.0	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	0.0	0.0	0.0	(50.0)	(350.0)
32	Additional Volumes (Next 350 Mcf)				0.0	0.0	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(278.3)	0.0	0.0	0.0	(350.0)	(2,378.3)
33	Additional Volumes (Next 600 Mcf)				0.0	0.0	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	0.0	0.0	0.0	0.0	(600.0)	(3,600.0)
34	Additional Volumes (Over 1,000 Mcf)				0.0	0.0	(2,529.1)	(1,276.7)	(837.4)	(273.7)	(527.3)	0.0	0.0	0.0	0.0	(2,076.7)	(7,520.9)

Columbia Gas of Kentucky, Inc.
Adjustment to Bills and Mcf Generated By Industrial Customers
For the 12 Months Ended December 31, 2014

Workpaper WPM-D.2
Sheet 3 of 3

Line No.	Acct No.	Rate Schedule	Mo Service Began/ Terminated	Incremental Bills	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	
					(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)	(Mcf)
1	12986524-001	SAS-Com	12/13															
2	Test Year Volumes				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	
3	Additional Volumes (First 30,000 Mcf)			(12)	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	
4	Additional Volumes (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	
5	12986599-001	GDS-Ind	05/14															
6	Test Year Volumes				5,300.0	4,000.0	1,269.0	1,334.0	1,000.0	1,000.0	1,000.0	2,200.0	1,000.0	1,000.0	3,000.0	5,000.0	27,103.0	
7	Additional Volumes (First 50 Mcf)			(7)	0.0	0.0	0.0	0.0	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(400.0)	
8	Additional Volumes (Next 350 Mcf)				0.0	0.0	(100.0)	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(3,250.0)	
9	Additional Volumes (Next 600 Mcf)				(500.0)	(500.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(7,000.0)	
10	Additional Volumes (Over 1,000 Mcf)				(4,300.0)	(3,000.0)	(319.0)	(334.0)	0.0	0.0	0.0	(1,200.0)	0.0	0.0	(2,000.0)	(4,000.0)	(15,153.0)	
11	13219721-001	DS-Ind	04/13															
12	Test Year Volumes				18,956.0	16,005.0	15,708.0	14,300.0	13,000.0	10,000.0	10,000.0	12,000.0	13,000.0	13,500.0	15,800.0	17,000.0	169,269.0	
13	Additional Volumes (First 30,000 Mcf)			(12)	(18,956.0)	(16,005.0)	(15,708.0)	(14,300.0)	(13,000.0)	(10,000.0)	(10,000.0)	(12,000.0)	(13,000.0)	(13,500.0)	(15,800.0)	(17,000.0)	(169,269.0)	
14	Additional Volumes (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	
15	Customers who have significant usage change between January 1, 2014 and December 31, 2014																	
16	12986406-005	GDS-Ind																
17	Test Year Volumes				2,081.0	1,689.0	1,746.0	1,000.0	900.0	800.0	600.0	700.0	900.0	1,100.0	1,300.0	1,300.0	14,116.0	
18	Additional Volumes (First 50 Mcf)				0.0	0.0	0.0	0.0	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	0.0	0.0	0.0	(250.0)	
19	Additional Volumes (Next 350 Mcf)				0.0	(50.0)	(150.0)	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(200.0)	(100.0)	0.0	(2,600.0)	
20	Additional Volumes (Next 600 Mcf)				(600.0)	(600.0)	(600.0)	(600.0)	(500.0)	(400.0)	(200.0)	(300.0)	(500.0)	(600.0)	(600.0)	(600.0)	(6,100.0)	
21	Additional Volumes (Over 1,000 Mcf)				(1,081.0)	(689.0)	(746.0)	0.0	0.0	0.0	0.0	0.0	0.0	(100.0)	(300.0)	(300.0)	(3,216.0)	
22	12986406-007	GDS-Ind																
23	Test Year Volumes				2,000.0	1,747.0	1,850.0	1,500.0	1,300.0	1,220.0	1,200.0	1,350.0	1,490.0	1,500.0	1,700.0	1,800.0	18,657.0	
24	Additional Volumes (First 50 Mcf)				0.0	0.0	0.0	(20.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	0.0	0.0	0.0	(270.0)	
25	Additional Volumes (Next 350 Mcf)				(100.0)	(150.0)	(250.0)	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(350.0)	(250.0)	(100.0)	(50.0)	(3,000.0)	
26	Additional Volumes (Next 600 Mcf)				(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(600.0)	(7,200.0)	
27	Additional Volumes (Over 1,000 Mcf)				(1,000.0)	(747.0)	(850.0)	(500.0)	(300.0)	(220.0)	(200.0)	(350.0)	(490.0)	(500.0)	(750.0)	(850.0)	(6,757.0)	