

July 30, 2019

Ms. Gwen Pinson  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
Frankfort, KY 40601

Columbia Gas<sup>®</sup>  
of Kentucky

A NiSource Company

P.O. Box 14241  
2001 Mercer Road  
Lexington, KY 40512-4241

RECEIVED

JUL 30 2019

PUBLIC SERVICE  
COMMISSION

Re: Columbia Gas of Kentucky, Inc.  
Gas Cost Adjustment Case No. 2019 – 00267

Dear Ms. Pinson:

Pursuant to the Commission's Order dated January 30, 2001 in Administrative Case No. 384, Columbia Gas of Kentucky, Inc. ("Columbia") hereby encloses, for filing with the Commission, an original and six (6) copies of data submitted pursuant to the requirements of the Gas Cost Adjustment Provision contained in Columbia's tariff for its September quarterly Gas Cost Adjustment ("GCA"). An electronic copy of the schedules in Excel is also provided.

Columbia proposes to decrease its current rates to tariff sales customers by (\$0.1327) per Mcf effective with its September 2019 billing cycle on August 29, 2019. The decrease is composed of a decrease of (\$0.6492) per Mcf in the Average Commodity Cost of Gas, a decrease of (\$0.0524) per Mcf in the Average Demand Cost of Gas, an increase of \$0.5639 per Mcf in the Balancing Adjustment, and an increase of \$0.0050 in the Actual Cost Adjustment. Pursuant to Case No. 2016-00060 Columbia has implemented a quarterly Actual Cost Adjustment and Balancing Adjustment effective with the June 2016 billing cycle.

Further, pursuant to the Commission's Order of October 25, 2018 in Case No. 2018-00041, Columbia submits Revised Tariff Sheet No. 7a which sets forth revised Tax Act Adjustment Factors. The tariff reflects the three month period providing a one-time pass back true-up of the FIT liability and excess ADIT subamounts.

Please feel free to contact me at 859-288-0242 or [jmcoop@nisource.com](mailto:jmcoop@nisource.com) if there are any questions.

Sincerely,



Judy M. Cooper

Director, Government and Regulatory Policy

Enclosures

**RECEIVED**

**JUL 30 2019**

**PUBLIC SERVICE  
COMMISSION**

**BEFORE THE  
PUBLIC SERVICE COMMISSION  
OF KENTUCKY**

**COLUMBIA GAS OF KENTUCKY, INC.**

**CASE 2019 – 00267**

**GAS COST ADJUSTMENT AND REVISED RATES OF  
COLUMBIA GAS OF KENTUCKY, INC. PROPOSED TO BECOME  
EFFECTIVE SEPTEMBER 2019 BILLINGS**

Columbia Gas of Kentucky, Inc.

Comparison of Current and Proposed GCAs

Line No.	June 2019 CURRENT	September-19 PROPOSED	DIFFERENCE
1	\$3.0288	\$2.3796	(\$0.6492)
2	<u>\$1.3699</u>	<u>\$1.3175</u>	<u>(\$0.0524)</u>
3	\$4.3987	\$3.6971	(\$0.7016)
4	\$0.0000	\$0.0000	\$0.0000
5	(\$0.4884)	\$0.0755	\$0.5639
6	\$0.0000	\$0.0000	\$0.0000
7	(\$0.1870)	(\$0.1820)	\$0.0050
8	<u>\$0.3393</u>	<u>\$0.3393</u>	<u>\$0.0000</u>
9	\$4.0626	\$3.9299	(\$0.1327)
10	\$0.0000	\$0.0000	\$0.0000
11	\$0.0215	\$0.0215	\$0.0000
12			
13	\$6.5730	\$6.2449	(\$0.3281)

**Columbia Gas of Kentucky, Inc.**  
**Gas Cost Adjustment Clause**  
**Gas Cost Recovery Rate**  
**Sep - Nov 19**

<u>Line No.</u>	<u>Description</u>		<u>Amount</u>	<u>Expires</u>
1	Expected Gas Cost (EGC)	Schedule No. 1	\$3.6971	11-30-19
2	Total Actual Cost Adjustment (ACA)	Schedule No. 2	(\$0.1820)	
		Case No. 2018-00366	\$0.0650	11-30-19
		Case No. 2019-00040	\$0.5283	02-29-20
		Case No. 2019-00139	(\$0.5069)	05-31-20
		Case No. 2019-xxxxx	(\$0.2684)	08-31-20
3	Total Supplier Refund Adjustment (RA)	Schedule No. 4	\$0.0000	
4	Balancing Adjustment (BA)	Schedule No. 3 Case No. 2019-xxxxx	\$0.0755	11-30-19
5	Performance Based Rate Adjustment (PBRA)	Schedule No. 6 Case No. 2019-xxxxx	\$0.3393	05-31-20
6	Gas Cost Adjustment			
7	Sep - Nov 19		<u>\$3.9299</u>	
8	Expected Demand Cost (EDC) per Mcf			
9	(Applicable to Rate Schedule IS/SS and GSO)	Schedule No. 1, Sheet 4	<u>\$6.2449</u>	

DATE FILED: July 30, 2019

BY: J. M. Cooper

**Columbia Gas of Kentucky, Inc.**  
**Expected Gas Cost for Sales Customers**  
 Sep - Nov 19

Schedule No. 1  
 Sheet 1

Line No.	Description	Reference	Volume A/		Rate		Cost (5)
			Mcf (1)	Dth. (2)	Per Mcf (3)	Per Dth (4)	
<b>Storage Supply</b>							
Includes storage activity for sales customers only							
Commodity Charge							
1	Withdrawal			(1,172,449)		\$0.0153	\$17,938
2	Injection			1,830,031		\$0.0153	\$27,999
3	Withdrawals: gas cost includes pipeline fuel and commodity charges			1,172,449		\$2.0854	\$2,445,026
Total							
4	Volume	Line 3		1,172,449			
5	Cost	Line 1 + Line 2 + Line 3					\$2,490,963
6	Summary	Line 4 or Line 5		1,172,449			\$2,490,963
<b>Flowing Supply</b>							
Excludes volumes injected into or withdrawn from storage.							
Net of pipeline retention volumes and cost. Add unit retention cost on line 18							
7	Non-Appalachian	Sch.1, Sht. 5, Ln. 4		724,770			\$1,420,549
8	Appalachian Supplies	Sch.1, Sht. 6, Ln. 4		51,480			\$126,523
9	Less Fuel Retention By Interstate Pipelines	Sch. 1,Sheet 7, Lines 21, 22		(64,220)			(\$145,243)
10	Total	Line 7 + Line 8 + Line 9		712,030			\$1,401,829
<b>Total Supply</b>							
11	At City-Gate	Line 6 + Line 10		1,884,480			\$3,892,792
Lost and Unaccounted For							
12	Factor			-0.4%			
13	Volume	Line 11 * Line 12		(7,538)			
14	At Customer Meter	Line 11 + Line 13	1,704,761	1,876,942			
15	Less: Right-of-Way Contract Volume			348			
16	<b>Sales Volume</b>	Line 14-Line 15	1,704,414				
<b>Unit Costs \$/MCF</b>							
Commodity Cost							
17	Excluding Cost of Pipeline Retention	Line 11 / Line 16				\$2.2839	
18	Annualized Unit Cost of Retention	Sch. 1,Sheet 7, Line 24				<u>\$0.0739</u>	
19	Including Cost of Pipeline Retention	Line 17 + Line 18				\$2.3578	
20	Uncollectible Ratio	CN 2016-00162				<u>0.00923329</u>	
21	Gas Cost Uncollectible Charge	Line 19 * Line 20				<u>\$0.0218</u>	
22	Total Commodity Cost	Line 19 + Line 21				\$2.3796	
23	Demand Cost	Sch.1, Sht. 2, Line 10				<u>\$1.3175</u>	
24	Total Expected Gas Cost (EGC)	Line 22 + Line 23				\$3.6971	

A/ BTU Factor = 1.1010 Dth/MCF

**Columbia Gas of Kentucky, Inc.**  
**GCA Unit Demand Cost**  
**Sep - Nov 19**

**Schedule No. 1**  
**Sheet 2**

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Cost</u>
1	Expected Demand Cost: Annual Sep - Nov 19	Sch. No.1, Sheet 3, Ln. 11	\$18,302,066
2	Less Rate Schedule IS/SS and GSO Customer Demand Charge Recovery	Sch. No.1, Sheet 4, Ln. 10	(\$147,030)
3	Less Storage Service Recovery from Delivery Service Customers		<u>(\$214,463)</u>
4	Net Demand Cost Applicable	Line 1 + Line 2 + Line 3	\$17,940,573
	Projected Annual Demand: Sales + Choice		
	At city-gate		
	In Dth		15,055,065 Dth
	Heat content		1.1010 Dth/MCF
5	In MCF		13,673,992 MCF
	Lost and Unaccounted - For		
6	Factor		0.4%
7	Volume	Line 5 x Line 6	54,696 MCF
8	Right of way Volumes		<u>2,447 MCF</u>
9	At Customer Meter	Line 5 - Line 7 - Line 8	13,616,849 MCF
10	Unit Demand Cost -- To Sheet 1, Line 23	Line 4 / Line 9	\$1.3175 per MCF

**Columbia Gas of Kentucky, Inc.**  
**Annual Demand Cost of Interstate Pipeline Capacity**  
 Sep - Aug 2020

Schedule No. 1  
 Sheet 3

<u>Line No.</u>	<u>Description</u>	<u>Dth</u>	<u>Monthly Rate \$/Dth</u>	<u># Months</u>	<u>Expected Annual Demand Cost</u>
<b>Columbia Gas Transmission Corporation</b>					
Firm Storage Service (FSS)					
1	FSS Max Daily Storage Quantity (MDSQ)	220,880	\$1.5010	12	\$3,978,491
2	FSS Seasonal Contract Quantity (SCQ)	11,264,911	\$0.0288	12	\$3,893,153
Storage Service Transportation (SST)					
3	Summer	95,440	\$4.1850	6	\$2,396,498
4	Winter	190,880	\$4.1850	6	\$4,792,997
5	Firm Transportation Service (FTS)	20,014	\$6.7720	12	\$1,626,418
6	Firm Transportation Service (FTS)	5,124	\$6.7720	12	\$416,397
7	Subtotal -- Sum of Lines 1 through 6				\$17,103,954
<b>Columbia Gulf Transmission Company</b>					
8	FTS - 1 (Mainline)	28,991	\$4.1700	7	\$846,247
<b>Tennessee Gas</b>					
9	Firm Transportation	20,506	\$4.5793	2	\$187,806
		15,506	\$4.5793	10	\$710,066
<b>Central Kentucky Transmission</b>					
10	Firm Transportation	28,000	\$0.4930	7	\$96,628
11	Operational and Commercial Services Charge		\$9,633	7	\$67,431
12	Total -- Sum of Lines 7 through 11 -- To Sheet 2, line 1				\$18,302,066

Columbia Gas of Kentucky, Inc.

Gas Cost Adjustment Clause

Expected Demand Costs Recovered Annually From Rate Schedule IS/SS and GSO Customers

Sep - Aug 2020

Schedule No. 1

Sheet 4

Line No.	Description	Capacity			Units	Annual Cost
		Daily (1)	# Months (2)	Annualized (3) = (1) x (2)		
1	Expected Demand Costs (Per Sheet 3)					\$18,302,066
	City-Gate Capacity:					
	Columbia Gas Transmission					
2	Firm Storage Service - FSS	220,880	12	2,650,560		
3	Firm Transportation Service - FTS	20,014	12	240,168		
4	Central Kentucky Transportation	28,000	12	336,000		
5	Total -- Sum of Lines 2 through 4			3,226,728	Dth	
6	Divided by Average BTU Factor			1.101	Dth/MCF	
7	Total Capacity - Annualized -- Line 5 / Line 6			2,930,725	Mcf	
8	Monthly Unit Expected Demand Cost (EDC) of Daily Capacity Applicable to Rate Schedules IS/SS and GSO -- Line 1 / Line 7			\$6.2449	/Mcf	
9	Firm Volumes of IS/SS and GSO Customers	1,962	12	23,544	Mcf	
10	Expected Demand Charges to be Recovered Annually from Rate Schedule IS/SS and GSO Customers -- Line 8 x Line 9				To Sheet 2, line 2	\$147,030



**Columbia Gas of Kentucky, Inc.**  
**Non-Appalachian Supply: Volume and Cost**  
**Sep - Nov 19**

**Schedule No. 1**  
**Sheet 5**

Cost includes transportation commodity cost and retention by the interstate pipelines, but excludes pipeline demand costs.

The volumes and costs shown are for sales customers only.

Line No.	Month	Total Flowing Supply Including Gas Injected Into Storage			Net Storage Injection	Net Flowing Supply for Current Consumption	
		Volume A/ Dth (1)	Cost (2)	Unit Cost \$/Dth (3) = (2) / (1)		Dth (4)	Volume Dth (5) = (1) + (4)
1	Sep-19	1,459,391	\$2,826,675		(1,241,749)	217,642	
2	Oct-19	1,102,036	\$2,152,515		(588,282)	513,754	
3	Nov-19	(6,626)	\$21,505		0	(6,626)	
4	Total -- Sum of Lines 1 through 3	2,554,801	\$5,000,696	\$1.96	(1,830,031)	724,770	\$1,420,549

A/ Gross, before retention.

**Columbia Gas of Kentucky, Inc.**  
**Appalachian Supply: Volume and Cost**  
Sep - Nov 19

Schedule No. 1  
Sheet 6

<u>Line</u> <u>No.</u>	<u>Month</u>	<u>Dth</u> (2)	<u>Cost</u> (3)
1	Sep-19	15,198	\$35,473
2	Oct-19	16,456	\$39,425
3	Nov-19	19,826	\$51,626
4	Total -- Sum of Lines 1 through 3	51,480	\$126,523

**Columbia Gas of Kentucky, Inc.**  
**Annualized Unit Charge for Gas Retained by Upstream Pipelines**  
**Sep - Nov 19**

Schedule No. 1  
 Sheet 7

Retention costs are incurred proportionally to the volumes purchased, but recovery of the costs is allocated to quarter by volume consumed.

Line No.	Description	Units					Annual
			Sep 19 - Nov 19	Dec 19 - Feb 20	Mar 20 - May 20	Jun 20 - Aug 20	Sep 19 - Aug 20
Gas purchased by CKY for the remaining sales customers							
1	Volume	Dth	2,606,281	938,838	3,563,955	4,449,994	11,559,068
2	Commodity Cost Including Transportation		\$5,127,220	\$4,015,972	\$7,452,185	\$9,547,096	\$26,142,473
3	Unit cost	\$/Dth					\$2.2616
Consumption by the remaining sales customers							
4	At city gate	Dth	1,895,919	6,519,015	2,581,842	586,831	11,583,607
5	Lost and unaccounted for portion		0.40%	0.40%	0.40%	0.40%	
At customer meters							
6	In Dth = (100% - Line 5) x Line 4	Dth	1,888,335	6,492,939	2,571,515	584,484	11,537,273
7	Heat content	Dth/MCF	1.1010	1.1010	1.1010	1.1010	
8	In MCF = Line 6 / Line 7	MCF	1,715,109	5,897,311	2,335,618	530,866	10,478,904
9	Portion of annual -- Line 8 / Annual		16.4%	56.3%	22.3%	5.1%	100.0%
Gas retained by upstream pipelines							
10	Volume	Dth	64,220	110,541	86,062	81,078	341,901
Cost							
11	Quarterly -- Deduct from Sheet 1 -- Line 3 x Line 10		To Sheet 1, line 9 \$145,243	\$250,004	\$194,641	\$183,369	\$773,257
12	Allocated to quarters by consumption		\$126,814	\$435,344	\$172,436	\$39,436	\$774,030
13	Annualized unit charge -- Line 12 / Line 8	\$/MCF	To Sheet 1, line 18 \$0.0739	\$0.0738	\$0.0738	\$0.0743	\$0.0739

**COLUMBIA GAS OF KENTUCKY, INC.**

Schedule No. 1

Sheet 8

**DETERMINATION OF THE BANKING AND  
BALANCING CHARGE  
FOR THE PERIOD BEGINNING SEPTEMBER 2019**

<u>Line No.</u>	<u>Description</u>	<u>Dth</u>	<u>Detail</u>	<u>Amount For Transportation Customers</u>
1	Total Storage Capacity -- From Sheet 3, Line 2	11,264,911		
2	Net Transportation Volume	10,962,504		
3	Contract Tolerance Level @ 5%	548,125		
4	Percent of Annual Storage Applicable to Transportation Customers		4.87%	
6	Seasonal Contract Quantity (SCQ)			
7	Rate		\$0.0288	
8	SCQ Charge - Annualized		<u>\$3,893,153</u>	
9	Amount Applicable To Transportation Customers			<b>\$189,597</b>
10	FSS Injection and Withdrawal Charge			
11	Rate		0.0306	
12	Total Cost		<u>\$344,706</u>	
13	Amount Applicable To Transportation Customers			<b>\$16,787</b>
14	SST Commodity Charge			
15	Rate		0.0188	
16	Projected Annual Storage Withdrawal, Dth		8,824,090	
17	Total Cost		<u>\$165,893</u>	
18	Amount Applicable To Transportation Customers			<b>\$8,079</b>
19	Total Cost Applicable To Transportation Customers			<b><u>\$214,463</u></b>
20	Total Transportation Volume - Mcf			16,990,000
21	Flex and Special Contract Transportation Volume - Mcf			(7,033,139)
22	Net Transportation Volume - Mcf -- Line 20 + Line 21			9,956,861
23	Banking and Balancing Rate - Mcf -- Line 19 / Line 22 - To Line 11 of the GCA Comparison			<b><u>\$0.0215</u></b>

**DETAIL SUPPORTING  
DEMAND/COMMODITY SPLIT**

COLUMBIA GAS OF KENTUCKY  
CASE NO. 2019- Effective September 2019 Billing Cycle

CALCULATION OF DEMAND/COMMODITY SPLIT OF GAS COST ADJUSTMENT FOR TARIFFS

	\$/MCF
<b>Demand Component of Gas Cost Adjustment</b>	
Demand Cost of Gas (Schedule No. 1, Sheet 1, Line 23)	\$1.3175
Demand ACA (Schedule No. 2, Sheet 1, Case No. 2018-00366, Case No. 2019-00040, Case No. 2019-00139 & Case No. XXXXX)	(\$0.1793)
Refund Adjustment (Schedule No. 4, Case No. 201X-)	<u>\$0.0000</u>
Total Demand Rate per Mcf	\$1.1382 <--- to Att. E, line 15

<b>Commodity Component of Gas Cost Adjustment</b>	
Commodity Cost of Gas (Schedule No. 1, Sheet 1, Line 22)	\$2.3796
Commodity ACA (Schedule No. 2, Sheet 1, Case No. 2018-00366, Case No. 2019-00040, Case No. 2019-00139 & Case No. XXXXX)	(\$0.0027)
Balancing Adjustment	\$0.0755
Performance Based Rate Adjustment (Schedule No. 6, Case No. 2019-00139)	<u>\$0.3393</u>
Total Commodity Rate per Mcf	\$2.7917

CHECK:	\$1.1382
	<u>\$2.7917</u>
COST OF GAS TO TARIFF CUSTOMERS (GCA)	\$3.9299

<b>Calculation of Rate Schedule SVGTS - Actual Gas Cost Adjustment</b>	
Commodity ACA (Schedule No. 2, Sheet 1, Case No. 2018-00366, Case No. 2019-00040, Case No. 2019-00139 & Case No. XXXXX)	(\$0.0027)
Balancing Adjustment	\$0.0755
Performance Based Rate Adjustment (Schedule No. 6, Case No. 2019-00139)	<u>\$0.3393</u>
Total Commodity Rate per Mcf	<u><u>\$0.4121</u></u> ←



**ACTUAL COST ADJUSTMENT**

**SCHEDULE NO. 2**



**COLUMBIA GAS OF KENTUCKY, INC.**

**STATEMENT SHOWING COMPUTATION OF  
ACTUAL GAS COST ADJUSTMENT (ACA)  
BASED ON THE THREE MONTHS ENDED MAY 31, 2019**

Line No.	Month	Total Sales Volumes Per Books Mcf (1)	Standby Service Sales Volumes Mcf (2)	Net Applicable Sales Volumes Mcf (3)=(1)-(2)	Average Expected Gas Cost Rate \$/Mcf (4) = (5/3)	Gas Cost Recovery \$ (5)	Standby Service Recovery \$ (6)	Gas Left On Recovery (7)	Total Gas Cost Recovery \$ (8)=(5)+(6)-(7)	Cost of Gas Purchased \$ (9)	(OVER)/ UNDER RECOVERY \$ (10)=(9)-(8)
1	March 2019	1,759,240	0	1,759,240	\$4.1944	\$7,378,998	\$13,017	(\$2,660)	\$7,394,674	\$8,556,488	\$1,161,814
2	April 2019	952,562	0	952,562	\$4.1866	\$3,988,004	\$13,355	(\$1,845)	\$4,003,203	\$1,373,917	(\$2,629,287)
3	May 2019	381,586	0	381,586	\$4.2607	\$1,625,829	\$13,355	(\$844)	\$1,640,027	\$849,231	(\$790,796)
4	TOTAL	3,093,389	-	3,093,389		\$12,992,830	\$39,727	(\$5,348)	\$13,037,904	\$10,779,636	(\$2,258,268)
5	Off-System Sales										(\$560,291)
6	Capacity Release										\$0
7	TOTAL (OVER)/UNDER-RECOVERY										<u>(\$2,818,559.48)</u>
8	Demand Revenues Received										\$4,493,596
9	Demand Cost of Gas										<u>\$2,978,630</u>
10	Demand (Over)/Under Recovery										<u>(\$1,514,965)</u>
11	Expected Sales Volumes for the Twelve Months End August 31, 2019										<u>10,476,812</u>
12	<b>DEMAND ACA TO EXPIRE AUGUST 31, 2020</b>										<b>(\$0.1446)</b>
13	Commodity Revenues Received										\$8,544,309
14	Commodity Cost of Gas										<u>\$7,240,715</u>
15	Commodity (Over)/Under Recovery										(\$1,303,594)
16	Gas Cost Uncollectible ACA										<u>\$6,880</u>
17	Total Commodity (Over)/Under Recovery										<u>(\$1,296,714)</u>
18	Expected Sales Volumes for the Twelve Months End August 31, 2019										<u>10,476,812</u>
19	<b>COMMODITY ACA TO EXPIRE AUGUST 31, 2020</b>										<b>(\$0.1238)</b>
20	<b>TOTAL ACA TO EXPIRE AUGUST 31, 2020</b>										<b><u>(\$0.2684)</u></b>

**STATEMENT SHOWING ACTUAL COST  
RECOVERY FROM CUSTOMERS TAKING STANDBY  
SERVICE UNDER RATE SCHEDULE IS AND GSO  
FOR THE THREE MONTHS ENDED MAY 31, 2019**

<u>LINE NO.</u>	<u>MONTH</u>	SS Commodity <u>Volumes</u> (1) Mcf	Average SS Recovery <u>Rate</u> (2) \$/Mcf	SS Commodity <u>Recovery</u> (3) \$
1	March 2019	0	\$0.0000	\$0
2	April 2019	0	\$0.0000	\$0
3	May 2019	0	\$0.0000	\$0
4	<b>Total SS Commodity Recovery</b>			<u>\$0</u>

<u>LINE NO.</u>	<u>MONTH</u>	SS Demand <u>Volumes</u> (1) Mcf	Average SS Demand <u>Rate</u> (2) \$/Mcf	SS Demand <u>Recovery</u> (3) \$
5	March 2019	1,962	\$6.6344	\$13,017
6	April 2019	1,962	\$6.8068	\$13,355
7	May 2019	1,962	\$6.8068	\$13,355
8	<b>Total SS Demand Recovery</b>			<u>\$39,727</u>
9	<b>TOTAL SS AND GSO RECOVERY</b>			<u><u>\$39,727</u></u>

**Columbia Gas of Kentucky, Inc.**  
**Gas Cost Uncollectible Charge - Actual Cost Adjustment**  
**For the Three Months Ending May 31, 2019**

Schedule No. 2  
Sheet 3 of 3

Line No.	Class	<u>Mar-19</u>	<u>Apr-19</u>	<u>May-19</u>	<u>Total</u>
1	<b>Actual Cost</b>	\$58,510	\$ 19,058	\$ 8,331	\$ 85,899
2	<b>Actual Recovery</b>	<u>\$44,803</u>	<u>\$ 24,192</u>	<u>\$10,023</u>	<u>\$ 79,019</u>
3	<b>(Over)/Under Activity</b>	\$ 13,707	\$ (5,135)	\$ (1,692)	\$ 6,880

**BALANCING ADJUSTMENT**

**SCHEDULE NO. 3**

COLUMBIA GAS OF KENTUCKY, INC.CALCULATION OF BALANCING ADJUSTMENT  
TO BE EFFECTIVE SEPTEMBER 1, 2019

<u>Line No.</u>	<u>Description</u>	<u>Detail</u> \$	<u>Amount</u> \$
1	<b><u>RECONCILIATION OF A PREVIOUS SUPPLIER REFUND ADJUSTMENT</u></b>		
2	Total adjustment to have been distributed to		
3	customers in Case No. 201X-XXXX	\$0	
4	Less: actual amount distributed	\$0	
5	REMAINING AMOUNT		\$0
6	<b><u>RECONCILIATION OF PREVIOUS PERFORMANCE BASED RATE ADJUSTMENT</u></b>		
7	Total adjustment to have been collected from		
8	customers in Case No. 2018-00150	\$3,591,908	
9	Less: actual amount collected	\$3,786,297	
10	REMAINING AMOUNT		(\$194,389)
11	<b><u>RECONCILIATION OF A PREVIOUS BALANCING ADJUSTMENT</u></b>		
12	Total adjustment to have been distributed to		
13	customers in Case No. 2017-00423	(\$116,924)	
14	Less: actual amount distributed	(\$153,370)	
15	REMAINING AMOUNT		\$36,446
16	<b><u>RECONCILIATION OF PREVIOUS ACTUAL COST ADJUSTMENT</u></b>		
17	Total adjustment to have been distributed to		
18	customers in Case No. 2018-00150	(\$5,841,604)	
19	Less: actual amount distributed	(\$6,129,070)	
20	REMAINING AMOUNT		\$287,465
21	<b>TOTAL BALANCING ADJUSTMENT AMOUNT</b>		<b><u>\$129,522</u></b>
22	Divided by: projected sales volumes for the three months		
23	ended November 30, 2019		1,714,835
24	<b>BALANCING ADJUSTMENT (BA) TO</b>		
25	<b>    EXPIRE NOVEMBER 30, 2019</b>		<b><u>\$ 0.0755</u></b>

**Columbia Gas of Kentucky, Inc.**  
**PBR Incentive Adjustment**  
**Supporting Data**

Case No. 2018-00150

Expires May 31, 2019

	<u>Volume</u>	<u>Surcharge Rate</u>	<u>Surcharge Amount</u>	<u>Surcharge Balance</u>
				\$ 3,591,907.90
June 2018	197,966	\$0.3479	\$68,873	\$3,523,035
July 2018	186,505	\$0.3479	\$64,885	\$3,458,150
August 2018	182,351	\$0.3479	\$63,440	\$3,394,711
September 2018	192,791	\$0.3479	\$67,072	\$3,327,639
October 2018	270,719	\$0.3479	\$94,183	\$3,233,455
November 2018	895,361	\$0.3479	\$311,496	\$2,921,959
December 2018	1,812,015	\$0.3479	\$630,400	\$2,291,559
January 2019	1,952,735	\$0.3479	\$679,356	\$1,612,203
February 2019	2,101,939	\$0.3479	\$731,265	\$880,938
March 2019	1,753,780	\$0.3479	\$610,140	\$270,798
April 2019	949,274	\$0.3479	\$330,252	(\$59,454)
May 2019	391,402	\$0.3479	\$136,169	(\$195,623)
June 2019	(3,546)	\$0.3479	<u>(\$1,234)</u>	(\$194,389)
			\$3,786,297	

SUMMARY:

SURCHARGE AMOUNT \$3,591,908

AMOUNT COLLECTED \$3,786,297

TOTAL REMAINING TO BE  
COLLECTED (\$194,389.14)

**Columbia Gas of Kentucky, Inc.**  
**Balancing Adjustment**  
**Supporting Data**

Case No. 2017-00423

Expires: June 30, 2019

	<u>Volume</u>	<u>Surcharge Rate</u>	<u>Surcharge Amount</u>	<u>Surcharge Balance</u>
Beginning Balance				(\$116,924)
March 2019	1,730,266	(\$0.0500)	(\$86,513)	(\$30,411)
April 2019	949,274	(\$0.0500)	(\$47,464)	\$17,053
May 2019	391,402	(\$0.0500)	(\$19,570)	\$36,623
June 2019	(3,546)	(\$0.0500)	\$177	\$36,446

TOTAL SURCHARGE COLLECTED

SUMMARY:SURCHARGE AMOUNT (\$116,924)AMOUNT COLLECTED (\$153,370)REMAINING BALANCE \$36,446

**Columbia Gas of Kentucky, Inc.**  
**Actual Cost Adjustment YR2018 QTR1**  
**Supporting Data**

Case No. 2018-00150

Expires: June 30, 2019

	Tariff		Choice			Refund Balance	
	Volume	Refund Rate	Refund Amount	Volume	Refund Rate		Refund Amount
						(\$5,841,604)	
Jun-18	196,825	(\$0.5649)	(\$111,187)	1,141	(\$0.0262)	(\$30)	(\$5,730,388)
Jul-18	184,307	(\$0.5649)	(\$104,115)	2,198	(\$0.0262)	(\$58)	(\$5,626,215)
Aug-18	181,154	(\$0.5649)	(\$102,334)	1,197	(\$0.0262)	(\$31)	(\$5,523,850)
Sep-18	191,296	(\$0.5649)	(\$108,063)	1,495	(\$0.0262)	(\$39)	(\$5,415,748)
Oct-18	268,087	(\$0.5649)	(\$151,442)	2,632	(\$0.0262)	(\$69)	(\$5,264,237)
Nov-18	887,892	(\$0.5649)	(\$501,570)	7,469	(\$0.0262)	(\$196)	(\$4,762,471)
Dec-18	1,810,584	(\$0.5649)	(\$1,022,799)	11,203	(\$0.0262)	(\$294)	(\$3,739,378)
Jan-19	1,952,114	(\$0.5649)	(\$1,102,749)	11,766	(\$0.0262)	(\$308)	(\$2,636,321)
Feb-19	2,101,939	(\$0.5649)	(\$1,187,385)	11,207	(\$0.0262)	(\$294)	(\$1,448,642)
Mar-19	1,743,130	(\$0.5649)	(\$984,694)	10,649	(\$0.0262)	(\$279)	(\$463,669)
Apr-19	943,823	(\$0.5649)	(\$533,166)	5,451	(\$0.0262)	(\$143)	\$69,640
May-19	389,037	(\$0.5649)	(\$219,767)	2,365	(\$0.0262)	(\$62)	\$289,469
Jun-19	(3,546)	(\$0.5649)	\$2,003		(\$0.0262)	\$0	\$287,465

SUMMARY:

REFUND AMOUNT	(5,841,604)
LESS	
AMOUNT REFUNDED	<u>(6,129,070)</u>

TOTAL REMAINING REFUND 287,465



**PIPELINE COMPANY TARIFF SHEETS**

Columbia Gulf Transmission, LLC  
 FERC Tariff  
 Third Revised Volume No. 1

V.1.  
 Currently Effective Rates  
 FTS-1 Rates  
 Version 13.0.0

Currently Effective Rates  
 Applicable to Rate Schedule FTS-1  
 Rates in Dollars per Dth

Rate Schedule FTS-1	<u>Base Rate</u> (1) 1/	<u>Total Effective Rate</u> (2) 1/	<u>Daily Rate</u> (3) 1/
<b><u>Market Zone</u></b>			
Reservation Charge			
Maximum	4.170	4.170	0.1371
Minimum	0.000	0.000	0.000
Commodity			
Maximum	0.0109	0.0109	0.0109
Minimum	0.0109	0.0109	0.0109
Overrun			
Maximum	0.1480	0.1480	0.1480
Minimum	0.0109	0.0109	0.0109

1/ Excludes the Annual Charge Adjustment (ACA) Surcharge. An ACA Commodity surcharge per Dth shall be assessed where applicable pursuant to Section 154.402 of the Commission's Regulations and in accordance with Section 31 of the GTC of Transporter's FERC Gas Tariff. The ACA unit charge authorized for each fiscal year (commencing October 1) by the Commission and posted on its website (<http://www.ferc.gov>) is incorporated herein by reference.

Issued On: October 24, 2016

Effective On: July 1, 2016

Currently Effective Rates  
 Applicable to Rate Schedule SST  
 Rate Per Dth

	Base Tariff Rate 1/ 2/	TCRA Rates	EPCA Rates	OTRA Rates	CCRM Rates	Total Effective Rate 2/	Daily Rate 2/
Rate Schedule SST							
Reservation Charge 3/4/ Commodity	\$ 5.743	0.290	0.058	0.047	0.474	6.612	0.2173
Maximum	¢ 1.02	0.16	0.44	0.00	0.00	1.62	1.62
Minimum	¢ 1.02	0.16	0.44	0.00	0.00	1.62	1.62
Overrun 4/							
Maximum	¢ 19.90	1.11	0.63	0.15	1.56	23.35	23.35
Minimum	¢ 1.02	0.16	0.44	0.00	0.00	1.62	1.62

- 1/ Excludes Account 858 expenses and Electric Power Costs which are recovered through Columbia's Transportation Costs Rate Adjustment (TCRA) and Electric Power Costs Adjustment (EPCA), respectively.
- 2/ Excludes the Annual Charge Adjustment (ACA) Surcharge. An ACA Commodity surcharge per Dth shall be assessed where applicable pursuant to Section 154.402 of the Commission's Regulations and in accordance with Section 34 of the GTC of Transporter's FERC Gas Tariff. The ACA unit charge authorized for each fiscal year (commencing October 1) by the Commission and posted on its website (<http://www.ferc.gov>) is incorporated herein by reference.
- 3/ Minimum reservation charge is \$0.00.
- 4/ Shippers utilizing the Eastern Market Expansion (EME) facilities for Rate Schedule SST service will pay a total SST reservation charge of \$17.625. If EME customers incur an overrun for SST services that is provided under their EME Project service agreements, they will pay a total overrun rate of 58.97 cents. The applicable EME demand charge and EME overrun charge can be added to the applicable surcharges above to calculate the EME Total Effective Rates.

Issued On: May 1, 2019

Effective On: June 1, 2019

Columbia Gas Transmission, LLC  
 FERC Tariff  
 Fourth Revised Volume No. 1

V.1.  
 Currently Effective Rates  
 FTS Rates  
 Version 57.0.0

Currently Effective Rates  
 Applicable to Rate Schedule FTS  
 Rate Per Dth

	Base Tariff Rate 1/ 2/	TCRA Rates	EPCA Rates	OTRA Rates	CCRM Rates	Total Effective Rate 2/	Daily Rate 2/
Rate Schedule FTS							
Reservation Charge 3/	\$ 5.903	0.290	0.058	0.047	0.474	6.772	0.2226
Commodity							
Maximum	¢ 1.04	0.16	0.44	0.00	0.00	1.64	1.64
Minimum	¢ 1.04	0.16	0.44	0.00	0.00	1.64	1.64
Overrun							
Maximum	¢ 20.45	1.11	0.63	0.15	1.56	23.90	23.90
Minimum	¢ 1.04	0.16	0.44	0.00	0.00	1.64	1.64

1/ Excludes Account 858 expenses and Electric Power Costs which are recovered through Columbia's Transportation Costs Rate Adjustment (TCRA) and Electric Power Costs Adjustment (EPCA), respectively.

2/ Excludes the Annual Charge Adjustment (ACA) Surcharge. An ACA Commodity surcharge per Dth shall be assessed where applicable pursuant to Section 154.402 of the Commission's Regulations and in accordance with Section 34 of the GTC of Transporter's FERC Gas Tariff. The ACA unit charge authorized for each fiscal year (commencing October 1) by the Commission and posted on its website (<http://www.ferc.gov>) is incorporated herein by reference.

3/ Minimum reservation charge is \$0.00.

Issued On: May 1, 2019

Effective On: June 1, 2019

Currently Effective Rates  
 Applicable to Rate Schedule FSS  
 Rate Per Dth

	Base Tariff Rate 1/	Transportation Cost Rate Adjustment Current Surcharge		Electric Power Costs Adjustment Current Surcharge		Annual Charge Adjustment 2/	Total Effective Rate	Daily Rate
Rate Schedule FSS								
Reservation Charge 3/ \$	1.501	-	-	-	-	-	1.501	0.0493
Capacity 3/ ¢	2.88	-	-	-	-	-	2.88	2.88
Injection ¢	1.53	-	-	-	-	-	1.53	1.53
Withdrawal ¢	1.53	-	-	-	-	-	1.53	1.53
Overrun 3/ ¢	10.87	-	-	-	-	-	10.87	10.87

1/ Excludes Account 858 expenses and Electric Power Costs which are recovered through Columbia's Transportation Costs Rate Adjustment (TCRA) and Electric Power Costs Adjustment (EPCA), respectively.

2/ ACA assessed where applicable pursuant to Section 154.402 of the Commission's Regulations.

3/ Shippers utilizing the Eastern Market Expansion (EME) facilities for FSS service will pay a total FSS MDSQ reservation charge of \$4.130 and a total FSS SCQ capacity rate of 6.80 cents. If EME customers incur an overrun for FSS services that is provided under their EME Project service agreements, they will pay a total FSS overrun rate of 23.44 cents. The additional EME demand charges and EME overrun charges can be added to the applicable surcharges above to develop the EME Total Effective Rate.

**RATE CARD**

This information is provided for illustrative purposes and general information only. It may not be current and may contain typographical or other errors. The authoritative source for Tennessee's rates is Tennessee's FERC Gas Tariff.

Annual F&LR and EPCR Adjustment - effective 04/01/2019

**FIRM TRANSPORTATION: FT-A & FT-G 1)**

Receipt From	Delivery To							
	Zone 0	Zone L	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6
<b>Zone 0</b>								
Res	\$5.4269		\$11.3406	\$15.2546	\$15.5246	\$17.0584	\$18.1067	\$22.7176
Usg-Max	0.0032		0.0115	0.0177	0.0219	0.2613	0.2494	0.2968
Usg-Min	0.0032		0.0115	0.0177	0.0219	0.0250	0.0284	0.0346
Overrun	0.1815		0.3838	0.5183	0.5312	0.8221	0.8446	1.0437
<b>Zone L</b>								
Res		\$4.8178						
Usg-Max		0.0012						
Usg-Min		0.0012						
Overrun		0.1596						
<b>Zone 1</b>								
Res	\$8.1697		\$7.8313	\$10.4219	\$14.7637	\$14.5399	\$16.3977	\$20.1633
Usg-Max	0.0042		0.0081	0.0147	0.0179	0.2222	0.2266	0.2587
Usg-Min	0.0042		0.0081	0.0147	0.0179	0.0210	0.0256	0.0300
Overrun	0.2726		0.2651	0.3566	0.5024	0.7002	0.7657	0.9215
<b>Zone 2</b>								
Res	\$15.2547		\$10.3593	\$5.3879	\$5.0367	\$6.4446	\$8.8638	\$11.4421
Usg-Max	0.0167		0.0087	0.0012	0.0028	0.0719	0.1153	0.1278
Usg-Min	0.0167		0.0087	0.0012	0.0028	0.0056	0.0100	0.0143
Overrun	0.5174		0.3488	0.1783	0.1682	0.2838	0.4068	0.504
<b>Zone 3</b>								
Res	\$15.5246		\$8.2056	\$5.4314	\$3.9184	\$6.0190	\$10.8858	\$12.5789
Usg-Max	0.0207		0.0169	0.0026	0.0002	0.0961	0.1330	0.1452
Usg-Min	0.0207		0.0169	0.0026	0.0002	0.0081	0.0118	0.0163
Overrun	0.5301		0.2859	0.1811	0.129	0.294	0.491	0.5587
<b>Zone 4</b>								
Res	\$19.7110		\$18.1718	\$6.9250	\$10.5240	\$5.1514	\$5.5711	\$7.9589
Usg-Max	0.0250		0.0205	0.0087	0.0105	0.0445	0.0629	0.1019
Usg-Min	0.0250		0.0205	0.0087	0.0105	0.0028	0.0046	0.0092
Overrun	0.6717		0.6169	0.2359	0.356	0.2138	0.2461	0.3636
<b>Zone 5</b>								
Res	\$23.5025		\$16.5148	\$7.2643	\$8.7898	\$5.7227	\$5.3680	\$6.9882
Usg-Max	0.0284		0.0256	0.0100	0.0118	0.0626	0.0620	0.0770
Usg-Min	0.0284		0.0256	0.0100	0.0118	0.0046	0.0046	0.0066
Overrun	0.7996		0.5673	0.2482	0.3002	0.2508	0.2385	0.3069
<b>Zone 6</b>								
Res	\$27.1880		\$18.9685	\$13.0548	\$14.3818	\$10.1587	\$5.3443	\$4.6263
Usg-Max	0.0346		0.0300	0.0143	0.0163	0.0963	0.0522	0.0317
Usg-Min	0.0346		0.0300	0.0143	0.0163	0.0086	0.0041	0.0020
Overrun	0.9267		0.6521	0.4428	0.4883	0.4303	0.2278	0.1838

**INTERRUPTIBLE TRANSPORTATION 1)**

Receipt From	Delivery To							
	Zone 0	Zone L	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6
<b>Zone 0</b>								
Usg-Max	\$0.1815		\$0.3838	\$0.5183	\$0.5312	\$0.8221	\$0.8446	\$1.0437
Usg-Min	0.0032		0.0115	0.0177	0.0219	0.0250	0.0284	0.0346
<b>Zone L</b>								
Usg-Max		\$0.1596						
Usg-Min		0.0012						
<b>Zone 1</b>								
Usg-Max	\$0.2726		\$0.2651	\$0.3566	\$0.5024	\$0.7002	\$0.7657	\$0.9215
Usg-Min	0.0042		0.0081	0.0147	0.0179	0.0210	0.0256	0.0300
<b>Zone 2</b>								
Usg-Max	\$0.5174		\$0.3488	\$0.1783	\$0.1682	\$0.2838	\$0.4068	\$0.5040
Usg-Min	0.0167		0.0087	0.0012	0.0028	0.0056	0.0100	0.0143
<b>Zone 3</b>								
Usg-Max	\$0.5301		\$0.2859	\$0.1811	\$0.1290	\$0.2940	\$0.4910	\$0.5587
Usg-Min	0.0207		0.0169	0.0026	0.0002	0.0081	0.0118	0.0163
<b>Zone 4</b>								
Usg-Max	\$0.6717		\$0.6169	\$0.2359	\$0.3560	\$0.2138	\$0.2461	\$0.3636
Usg-Min	0.0250		0.0205	0.0087	0.0105	0.0028	0.0046	0.0092
<b>Zone 5</b>								
Usg-Max	\$0.7996		\$0.5673	\$0.2482	\$0.3002	\$0.2508	\$0.2385	\$0.3069
Usg-Min	0.0284		0.0256	0.0100	0.0118	0.0046	0.0046	0.0066
<b>Zone 6</b>								
Usg-Max	\$0.9267		\$0.6521	\$0.4428	\$0.4883	\$0.4303	\$0.2278	\$0.1838
Usg-Min	0.0346		0.0300	0.0143	0.0163	0.0086	0.0041	0.0020

**FUEL & LOSS RETENTION PERCENTAGE (F&LR) 2)**

Receipt Zone	Delivery Zone							
	0	L	1	2	3	4	5	6
0	0.46%		1.71%	2.68%	3.32%	3.86%	4.36%	5.18%
L		0.17%						
1	0.62%		1.21%	2.17%	2.71%	3.25%	3.95%	4.51%
2	2.61%		1.30%	0.16%	0.41%	0.88%	1.57%	2.18%
3	3.32%		2.64%	0.41%	0.02%	1.27%	1.89%	2.52%
4	3.86%		3.01%	1.29%	1.56%	0.43%	0.73%	1.35%
5	4.56%		3.95%	1.57%	1.89%	0.72%	0.72%	0.95%
6	5.46%		4.72%	2.18%	2.52%	1.26%	0.55%	0.21%

**ELECTRIC POWER COST RATES (EPCR)**

Receipt Zone	Delivery Zone							
	0	L	1	2	3	4	5	6
0	\$0.0033		\$0.0129	\$0.0199	\$0.0248	\$0.0299	\$0.0340	\$0.0408
L		0.0011						
1	0.0045		0.0090	0.0165	0.0202	0.0251	0.0307	0.0353
2	0.0199		0.0097	0.0010	0.0029	0.0065	0.0118	0.0162
3	0.0248		0.0202	0.0029	0.0000	0.0095	0.0140	0.0187
4	0.0299		0.0231	0.0096	0.0117	0.0031	0.0054	0.0101
5	0.0340		0.0307	0.0118	0.0140	0.0053	0.0052	0.0070
6	0.0408		0.0353	0.0162	0.0187	0.0094	0.0040	0.0014

1) Rates are exclusive of surcharges.

	FT-A	IT
ACA Commodity Surcharge	\$0.0013	\$0.0013
PS-GHG Reservation Surcharge	\$0.0168	
PS-GHG Commodity Surcharge	\$0.0006	\$0.0012

2) Losses of -0.04% are included in the Transportation F&LR. Service rendered solely through displacement and for gas scheduled and allocated for receipt at the Dracut, Massachusetts receipt point, Shipper shall render only the quantity of gas associated with Losses of 0.00%.

RATE CARD

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Annual F&LR and EPCR Adjustment - effective 04/01/2019

FIRM TRANSPORTATION: FT-GS 1)

Receipt From	Delivery To							
	Zone 0	Zone L	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6
<b>Zone 0</b>								
Usg-Max	\$0.3004		\$0.6323	\$0.8527	\$0.8714	\$1.1961	\$1.2415	\$1.5416
Usg-Min	0.0032		0.0115	0.0177	0.0219	0.0250	0.0284	0.0346
Overrun	0.3004		0.6323	0.8527	0.8714	1.1961	1.2415	1.5416
<b>Zone L</b>								
Usg-Max		\$0.2651						
Usg-Min		0.0012						
Overrun		0.2651						
<b>Zone 1</b>								
Usg-Max	\$0.4516		\$0.4368	\$0.5850	\$0.8260	\$1.0189	\$1.1251	\$1.3635
Usg-Min	0.0042		0.0081	0.0147	0.0179	0.0210	0.0256	0.0300
Overrun	0.4516		0.4368	0.5850	0.8260	1.0189	1.1251	1.3635
<b>Zone 2</b>								
Usg-Max	\$0.8518		\$0.5759	\$0.2964	\$0.2787	\$0.4250	\$0.8011	\$0.7547
Usg-Min	0.0167		0.0087	0.0012	0.0028	0.0056	0.0100	0.0143
Overrun	0.8518		0.5759	0.2964	0.2787	0.4250	0.8011	0.7547
<b>Zone 3</b>								
Usg-Max	\$0.8703		\$0.4657	\$0.3001	\$0.2149	\$0.4260	\$0.7295	\$0.8344
Usg-Min	0.0207		0.0169	0.0026	0.0002	0.0081	0.0118	0.0163
Overrun	0.8703		0.4657	0.3001	0.2149	0.4260	0.7295	0.8344
<b>Zone 4</b>								
Usg-Max	\$1.1038		\$1.0152	\$0.3878	\$0.5866	\$0.3267	\$0.3681	\$0.5381
Usg-Min	0.0250		0.0205	0.0087	0.0105	0.0028	0.0046	0.0092
Overrun	1.1038		1.0152	0.3878	0.5866	0.3267	0.3681	0.5381
<b>Zone 5</b>								
Usg-Max	\$1.3148		\$0.9293	\$0.4076	\$0.4929	\$0.3762	\$0.3563	\$0.4599
Usg-Min	0.0284		0.0256	0.0100	0.0118	0.0046	0.0046	0.0066
Overrun	1.3148		0.9293	0.4076	0.4929	0.3762	0.3563	0.4599
<b>Zone 6</b>								
Usg-Max	\$1.5227		\$1.0678	\$0.7289	\$0.8035	\$0.6530	\$0.3449	\$0.2852
Usg-Min	0.0346		0.0300	0.0143	0.0163	0.0086	0.0041	0.0020
Overrun	1.5227		1.0678	0.7289	0.8035	0.6530	0.3449	0.2852

EXTENDED DELIVERY SERVICE / EXTENDED RECEIPT SERVICE 1)

Receipt From	Delivery To							
	Zone 0	Zone L	Zone 1	Zone 2	Zone 3	Zone 4	Zone 5	Zone 6
<b>Zone 0</b>								
Daily Res			\$0.3729	\$0.5015	\$0.5104	\$0.5608	\$0.5953	\$0.7469
<b>Zone L</b>								
Daily Res								
<b>Zone 1</b>								
Daily Res	\$0.2686			\$0.3427	\$0.4854	\$0.4780	\$0.5391	\$0.6628
<b>Zone 2</b>								
Daily Res	\$0.5015		\$0.3406	\$0.0000	\$0.1656	\$0.2119	\$0.2915	\$0.3762
<b>Zone 3</b>								
Daily Res	\$0.5104		\$0.2698	\$0.1786		\$0.1979	\$0.3580	\$0.4135
<b>Zone 4</b>								
Daily Res	\$0.6480		\$0.5975	\$0.2276	\$0.3460		\$0.1832	\$0.2616
<b>Zone 5</b>								
Daily Res	\$0.7726		\$0.5430	\$0.2387	\$0.2890	\$0.1882		\$0.2298
<b>Zone 6</b>								
Daily Res	\$0.8939		\$0.6236	\$0.4292	\$0.4728	\$0.3339	\$0.1757	

STORAGE SERVICE 2)

	Deliverability	Capacity	Inj./With.	Overrun	F&LR	EPCR
FS-PA	\$1.9915	\$0.0202	\$0.0073	\$0.2390	1.75%	\$0.0000
FS-MA	1.4630	0.0200	0.0087	0.1756	1.75%	0.0000
IS-PA		0.0998	0.0073		1.75%	0.0000
IS-MA		0.0804	0.0087		1.75%	0.0000

PARK AND LOAN SERVICE

PAL Daily Rate	\$0.3886
PAL Term Rate	\$0.3886

1) Rates are exclusive of surcharges.

	FT-GS
ACA Commodity Surcharge	\$0.0013
PS-GHG Commodity Surcharge	\$0.0015

2) Losses of 0.01% are included in the Storage F&LR.

Currently Effective Rates  
 Applicable to Rate Schedule FTS  
 Rate per Dth

Rate Schedule FTS	Base Tariff Rate 2/	Total Effective Rate 2/	Daily Rate 2/
Reservation Charge 1/	\$ 0.493	0.493	0.0162
Commodity			
Maximum	¢ 0.00	0.00	0.00
Minimum	¢ 0.00	0.00	0.00
Overrun	¢ 1.62	1.62	1.62

1/ Minimum reservation charge is \$0.00.

2/ Excludes the Annual Charge Adjustment (ACA) Surcharge. An ACA Commodity surcharge per Dth shall be assessed where applicable pursuant to Section 154.402 of the Commission's Regulations and in accordance with Section 31 of the GTC of Transporter's FERC Gas Tariff. The ACA unit charge authorized for each fiscal year (commencing October 1) by the Commission and posted on its website (<http://www.ferc.gov>) is incorporated herein by reference.



RETAINAGE PERCENTAGE

Transportation Retainage      0.460%

RETAINAGE PERCENTAGES

Transportation Retainage	1.492%
Gathering Retainage	5.000%
Storage Gas Loss Retainage	0.350%
Ohio Storage Gas Loss Retainage	0.470%
Columbia Processing Retainage 1/	0.000%

1/ The Columbia Processing Retainage shall be assessed separately from the processing retainage applicable to third party processing plants set forth in Section 25.3 (f) of the General Terms and Conditions.

### THIRD PARTY PAYMENT AGREEMENT

THIS THIRD PARTY PAYMENT AGREEMENT (this "Agreement") dated as of October 1, 2015 (the "Effective Date") by and COLUMBIA GAS TRANSMISSION, LLC, f/k/a Columbia Gas Transmission Corporation ("Owner-Operator"), and COLUMBIA GAS OF KENTUCKY, INC. ("CKY") under the following circumstances (CKY and Owner-Operator are individually referred to herein as a "Party" and collectively as the "Parties"):

- A. CKY owns all of the outstanding voting securities of Central Kentucky Transmission Company, a Delaware corporation ("Co-Owner"). Co-Owner is engaged in the interstate transportation of gas and owns a 25 percent undivided interest in Owner-Operator's line KA-1 North interstate transmission pipeline and appurtenant facilities (the "Pipeline"). The Pipeline is Co-Owner's only asset subject to the jurisdiction of the Federal Energy Regulatory Commission (the "FERC"). CKY holds all of the shipping capacity on Co-Owner's portion of the Pipeline. The remaining 75 percent undivided interest in the Pipeline is owned by Owner-Operator.
- B. Owner-Operator and Co-Owner are parties to that certain Operating Agreement dated as of March 18, 2005, as amended by that certain Amendment to Operating Agreement dated as of April 25, 2006 and by that certain Second Amendment to Operating Agreement dated July 1, 2015 (the "Existing Operating Agreement") wherein Owner-Operator and Co-Owner have agreed to the terms and conditions regarding the provision of Operational Services and Commercial Services by Owner-Operator to Co-Owner. Capitalized terms used and not otherwise defined herein have the respective meanings given to such terms in the Operating Agreement.
- C. Pursuant to the Existing Operating Agreement, Co-Owner pays Owner-Operator a Flat Monthly Charge for Operational Services equal to \$7,300, and a Flat Monthly Charge for Commercial Services equal to \$8,333. \$6,000 per month of the Flat Monthly Charge for Operational Services is recovered by Co-Owner through Co-Owner's tariff rates for shipping service on file with the FERC. The remaining \$1,300 of the Flat Monthly Charge for Operational Services and the \$8,333 Flat Monthly Charge for Commercial Services (collectively, such amount being referred to herein as the "Incremental Monthly Charges") is not being recovered by Co-Owner through rates or otherwise.
- D. To avoid the expense and delay in time that would be required for Co-Owner to file an application with FERC to increase Co-Owner's tariff rates so that Co-Owner could recover through rates the Incremental Monthly Charge, which would be paid entirely by CKY, CKY and Co-Owner desire instead to have CKY pay Owner-Operator monthly the amount of the Incremental Monthly Charge.
- E. Contemporaneously with the execution and delivery of this Agreement, Co-Owner and Owner-Operator are executing and delivering that certain Third Amendment to Operating Agreement dated as of the date hereof (the "Third Amendment") whereby Owner-Operator and Co-Owner are amending the Existing Operating Agreement to



provide that Owner-Operator will invoice CKY monthly for the Incremental Monthly Charge.

**NOW THEREFORE**, in consideration of the mutual covenants and agreements contained herein, and intending to be legally bound hereby, the Parties agree as follows:

1. Incorporation of Recitals; Definitions. The Recitals set forth hereinabove are incorporated into this Agreement as if restated and set forth in full. Capitalized terms used and not otherwise defined herein have the respective meanings given such terms in the Existing Operating Agreement, as amended by the Third Amendment (the "Operating Agreement"). As used herein, the term "Section" refers to a Section of this Agreement.

2. Invoicing by Owner-Operator. Unless and until Owner-Operator receives written notice from Co-Operator and CKY to invoice Co-Owner and CKY in a different manner, Owner-Operator shall invoice CKY each month for (a) \$1,300 of the Flat Monthly Charge for Operational Services and (b) all of the \$8,333 of the Flat Monthly Charge for the Commercial Services. Owner-Operator agrees to accept payment of all amounts from CKY made on Co-Owner's behalf. Notwithstanding anything herein to the contrary, the Parties agree that Co-Owner shall at all times during the term of this Agreement remain primarily liable for the Flat Monthly Charges under the Operating Agreement, including, without limitation, the Incremental Monthly Charges that shall be invoiced to CKY under this Agreement. In the event CKY fails to make any payment in whole or in part of any Incremental Monthly Charge that is properly due and payable under the Operating Agreement, CKY agrees that Owner-Operator shall have the right to seek collection of all such amounts that become properly due and payable under the Operating Agreement from either CKY or Co-Owner.

2. Payment by CKY. During the Term, CKY agrees to pay timely all invoices for Incremental Monthly Charges due and payable under the Operating Agreement, together with any interest and penalties for late payment accruing with respect to such Incremental Monthly Charges. CKY reserves the right to assert all defenses, counterclaims and offsets that Co-Owner could assert under the Amended Operating Agreement. CKY's payment obligations under this Agreement are specifically limited to payment of the Incremental Monthly Charges as and when the same become due under the Operating Agreement and CKY is not and shall not become obligated in any manner to perform any other obligations or make other payments that may become due or otherwise owed to Owner-Operator by Co-Owner or others pursuant to or arising out of the Operating Agreement. This Agreement does not constitute a guaranty or create any other instrument of suretyship.

3. Term; Termination.

a. The term of this Agreement ("Term") shall commence on the Effective Date and shall continue until the earlier of (i) termination of the Operating Agreement, or (ii) termination pursuant to Section 3.b. Termination is not an election of remedies for any breach or default of a Party's obligations under this Agreement, and shall discharge only those obligations that have not accrued as of the effective date of termination. Any right or duty of a Party based on either the performance or breach of this Agreement prior to the effective date of termination shall survive the Term.

- b. This Agreement may be terminated:
- i. by CKY, for any reason or for convenience, upon thirty (30) days prior written notice to Owner-Operator; or
  - ii. by Owner-Operator, upon fifteen (15) days prior written notice to CKY, in the event CKY fails to make any payment required to made under this Agreement when due and such failure continues for a period of forty-five (45) days; or
  - iii. by either party, upon written notice to the other, in the event such other Party files a voluntary petition in bankruptcy or reorganization or fails to have such a petition filed against it dismissed within thirty (30) days or admits in writing its insolvency or inability to pay its liabilities as they come due, or assigns its assets for the benefit of creditors, or suffers a receiver to be appointed for its assets or suspends its business;
  - iv. immediately, without the requirement of notice by or to any Party, in the event that Co-Owner files a voluntary petition in bankruptcy or reorganization or fails to have such a petition filed against it dismissed within thirty (30) days or admits in writing its insolvency or inability to pay its liabilities as they come due, or assigns its assets for the benefit of creditors, or suffers a receiver to be appointed for its assets or suspends its business.

4. Notices. All notices required or permitted to be made pursuant to this Agreement shall be in writing and delivered by U.S. Mail, email, in person or by a nationally recognized overnight courier, to the Parties at the following respective addresses, or such other address as a Party may specify by written notice duly given pursuant to this Section:

If to CKY:

Columbia Gas of Kentucky, Inc.  
2001 Mercer Road  
Lexington, KY 40511  
Attention: President  
Phone: 859-288-0275

with a copy to:

Columbia Gas of Kentucky, Inc.  
2001 Mercer Road  
Lexington, KY 40511  
Attention: Director of Regulatory  
Phone: 859-288-0242



If to Owner-Operator:

Columbia Gas Transmission, LLC  
5151 San Felipe  
Suite 2400  
Houston, TX 77056  
Attention: Sr. Vice President, Commercial Operations  
Phone: 713-386-3488

Notices shall be deemed received three business days after being deposited into the U.S. mail, or at the time transmitted by email, if such transmission is telephonically or digitally confirmed as having been received by the recipient, or when actually received if delivered by hand delivery or overnight courier.

5. Third-Party Beneficiaries. Co-Owner is expressly made a third-party beneficiary to this Agreement. There are no other third-party beneficiaries to this Agreement.

6. Counterparts; Entire Agreement. This Agreement may be executed in counterparts, each of which shall be deemed an original instrument, but all such counterparts together shall constitute one and the same agreement. This Agreement constitutes the entire agreement among the Parties pertaining to the subject matter hereof, and supersedes all prior agreements, understandings, negotiations and discussions, whether oral or written, of the Parties pertaining to the subject matter hereof.

7. Binding Agreement. Each Party hereby represents and warrants that this Agreement is a legal, valid and binding obligation of such Party and is enforceable against such Party in accordance with its terms.

8. Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the Parties and their respective successors and assigns.

9. Rules of Construction; No Waiver. Section headings and titles used in this Agreement are for convenience of reference only and in no way define, limit, extend or describe the scope or intent of any provisions of this Agreement. If any section, subsection, term or provision of this Agreement or the application thereof to any party or circumstance shall, to any extent, be invalid or unenforceable, the remainder of such section, subsection, term or provision and the application of the same to parties or circumstances other than those to which it is held invalid or unenforceable shall not be affected thereby, and shall be valid and enforceable to the fullest extent permitted by law. Amendments, modifications and waivers to this Agreement shall be made only by written instrument signed by both Parties. Any waiver by a party of any provision or condition of this Agreement shall not be construed or deemed to be a waiver of any other provision or condition of this Agreement, nor a waiver of a subsequent breach of the same provision or condition, whether such breach is of the same or a different nature as the prior breach.

10. Governing Law. This Agreement shall be construed and enforced in accordance with the internal laws of the State of Kentucky, without regard to any principles relating to conflicts of law that may direct the application of the laws of another jurisdiction.



IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be duly executed and delivered by their duly authorized officers as of the Effective Date.

**COLUMBIA GAS TRANSMISSION, LLC**

✱

By: Stanley G. Chapman, III

Name: Stanley G. Chapman, III

Its: Executive Vice President and Chief Commercial Officer

**COLUMBIA GAS OF KENTUCKY, INC.**

By: Herbert A. Miller

Name: Herbert A. Miller

Its: President

**PROPOSED TARIFF SHEETS**



**CURRENTLY EFFECTIVE BILLING RATES**

<u>SALES SERVICE</u>	<u>Base Rate</u>	<u>Gas Cost Adjustment<sup>1/</sup></u>		<u>Total</u>	
	<u>Charge</u>	<u>Demand</u>	<u>Commodity</u>	<u>Billing</u>	
	\$	\$	\$	\$	
<b><u>RATE SCHEDULE GSR</u></b>					
Customer Charge per billing period	16.00			16.00	
Delivery Charge per Mcf	3.5665 <sup>3/</sup>	1.1382	2.7917	7.4964	R
<b><u>RATE SCHEDULE GSO</u></b>					
<u>Commercial or Industrial</u>					
Customer Charge per billing period	44.69			44.69	
Delivery Charge per Mcf -					
First 50 Mcf or less per billing period	3.0181 <sup>3/</sup>	1.1382	2.7917	6.9480	R
Next 350 Mcf per billing period	2.3295 <sup>3/</sup>	1.1382	2.7917	6.2594	R
Next 600 Mcf per billing period	2.2143 <sup>3/</sup>	1.1382	2.7917	6.1442	R
Over 1,000 Mcf per billing period	2.0143 <sup>3/</sup>	1.1382	2.7917	5.9442	R
<b><u>RATE SCHEDULE IS</u></b>					
Customer Charge per billing period	2007.00			2007.00	
Delivery Charge per Mcf					
First 30,000 Mcf per billing period	0.6285 <sup>3/</sup>		2.7917 <sup>2/</sup>	3.4202	I
Next 70,000 Mcf per billing period	0.3737 <sup>3/</sup>		2.7917 <sup>2/</sup>	3.1654	I
Over 100,000 Mcf per billing period	0.3247 <sup>3/</sup>		2.7917 <sup>2/</sup>	3.1164	I
Firm Service Demand Charge					
Demand Charge times Daily Firm					
Volume (Mcf) in Customer Service Agreement		6.2449		6.2449	R
<b><u>RATE SCHEDULE IUS</u></b>					
Customer Charge per billing period	567.40			567.40	
Delivery Charge per Mcf					
For All Volumes Delivered	1.1544 <sup>3/</sup>	1.1382	2.7917	5.0843	R

- 1/ The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff. The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule SVGTS shall be 3.6971 per Mcf only for those months of the prior twelve months during which they were served under Rate Schedule SVGTS.
- 2/ IS Customers may be subject to the Demand Gas Cost, under the conditions set forth on Sheets 14 and 15 of this tariff.
- 3/ The Delivery Charge will be adjusted at billing by the Tax Act Adjustment Factor set forth on Sheet 7a.

DATE OF ISSUE            July 30, 2019

DATE EFFECTIVE        August 29, 2019 (Unit 1 September)

ISSUED BY                *Kimberly Cole*

TITLE                      President & Chief Operating Officer

**CURRENTLY EFFECTIVE BILLING RATES  
 (Continued)**

<u>TRANSPORTATION SERVICE</u>	<u>Base Rate Charge</u> \$	<u>Gas Cost Adjustment<sup>1/</sup> Demand</u> \$	<u>Commodity</u> \$	<u>Total Billing Rate<sup>3/</sup></u> \$	
<b><u>RATE SCHEDULE SS</u></b>					
Standby Service Demand Charge per Mcf					
Demand Charge times Daily Firm					
Volume (Mcf) in Customer Service Agreement		6.2449		6.2449	R
Standby Service Commodity Charge per Mcf			2.7917	2.7917	I
<b><u>RATE SCHEDULE DS</u></b>					
Customer Charge per billing period <sup>2/</sup>				2007.00	
Customer Charge per billing period (GDS only)				44.69	
Customer Charge per billing period (IUDS only)				567.40	
<u>Delivery Charge per Mcf<sup>2/</sup></u>					
First 30,000 Mcf	0.6285 <sup>3/</sup>			0.6285	
Next 70,000 Mcf	0.3737 <sup>3/</sup>			0.3737	
Over 100,000 Mcf	0.3247 <sup>3/</sup>			0.3247	
– Grandfathered Delivery Service					
First 50 Mcf or less per billing period				3.0181 <sup>3/</sup>	
Next 350 Mcf per billing period				2.3295 <sup>3/</sup>	
Next 600 Mcf per billing period				2.2143 <sup>3/</sup>	
All Over 1,000 Mcf per billing period				2.0143 <sup>3/</sup>	
– Intrastate Utility Delivery Service					
All Volumes per billing period				1.1544 <sup>3/</sup>	
Banking and Balancing Service					
Rate per Mcf		0.0215		0.0215	
<b><u>RATE SCHEDULE MLDS</u></b>					
Customer Charge per billing period				255.90	
Delivery Charge per Mcf				0.0858	
Banking and Balancing Service					
Rate per Mcf		0.0215		0.0215	

1/ The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff.  
 2/ Applicable to all Rate Schedule DS customers except those served under Grandfathered Delivery Service or Intrastate Utility Delivery Service.  
 3/ The Delivery Charge will be adjusted at billing by the Tax Act Adjustment Factor set forth on Sheet 7a.

DATE OF ISSUE            July 30, 2019  
 DATE EFFECTIVE        August 29, 2019 (Unit 1 September)  
 ISSUED BY                *Kimball H. Coly*  
 TITLE                      President & Chief Operating Officer

**CURRENTLY EFFECTIVE BILLING RATES**  
(Continued)

<u>RATE SCHEDULE SVGTS</u>	<u>Base Rate Charge</u>	
	\$	
<u>General Service Residential (SGVTS GSR)</u>		
Customer Charge per billing period	16.00	
Delivery Charge per Mcf	3.5665 <sup>2/</sup>	
<u>General Service Other - Commercial or Industrial (SVGTS GSO)</u>		
Customer Charge per billing period	44.69	
Delivery Charge per Mcf -		
First 50 Mcf or less per billing period	3.0181 <sup>2/</sup>	
Next 350 Mcf per billing period	2.3295 <sup>2/</sup>	
Next 600 Mcf per billing period	2.2143 <sup>2/</sup>	
Over 1,000 Mcf per billing period	2.0143 <sup>2/</sup>	
<u>Intrastate Utility Service</u>		
Customer Charge per billing period	567.40	
Delivery Charge per Mcf	\$ 1.1544 <sup>2/</sup>	
	<u>Billing Rate</u>	
<u>Actual Gas Cost Adjustment <sup>1/</sup></u>		
For all volumes per billing period per Mcf	\$0.4121	I
<u>RATE SCHEDULE SVAS</u>		
Balancing Charge – per Mcf	\$1.0235	R

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

2/ The Delivery Charge will be adjusted at billing by the Tax Act Adjustment Factor set forth on Sheet 7a.

DATE OF ISSUE            July 30, 2019  
DATE EFFECTIVE         August 29, 2019 (Unit 1 September)  
ISSUED BY                *Kimberly A Cole*  
TITLE                        President & Chief Operating Officer

**TAX ACT ADJUSTMENT FACTOR**

APPLICABILITY

Applicable in the entire service territory of Company.

AVAILABILITY

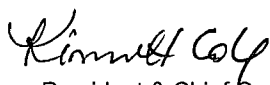
Pursuant to the Tax Cuts and Jobs Act of 2017, a Tax Act Adjustment Factor is available to customers based upon the applicable Rate Schedule as set forth below. The applicable Tax Act Adjustment Factor shall be applied at billing to the volumetric Delivery Charge.

RATE PER MCF

EFFECTIVE DATES

	<u>AUG 29, 2019– NOV 26, 2019</u>		<u>NOV 27, 2019</u>	
Rate Schedule GSR	(\$0.2829)	R	(\$0.2825)	I
Rate Schedule GSO	(\$0.1155)	I	(\$0.1680)	R
Rate Schedule IS	(\$0.0298)	R	(\$0.0260)	I
Rate Schedule IUS	(\$0.1703)	R	(\$0.1160)	I
Rate Schedule DS <sup>1/</sup>	(\$0.0298)	R	(\$0.0260)	I
Rate Schedule GDS	(\$0.1155)	I	(\$0.1680)	R
Rate Schedule IUDS	(\$0.1703)	R	(\$0.1160)	I
Rate Schedule SAS	(\$0.0298)	R	(\$0.0260)	I
Rate Schedule SVGTS – GSR	(\$0.2829)	R	(\$0.2825)	I
Rate Schedule SVGTS – GSO	(\$0.1155)	I	(\$0.1680)	R
Rate Schedule SVGTS – IUS	(\$0.1703)	R	(\$0.1160)	I

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

DATE OF ISSUE            July 30, 2019  
DATE EFFECTIVE         August 29, 2019 (Unit 1 September)  
ISSUED BY                   
TITLE                         President & Chief Operating Officer

Columbia Gas of Kentucky, Inc.  
Case No. 2018-00041  
Revised Tax Act Adjustment Factors Effective August 29, 2019 (Unit 1, September 2019)

Line No.	Rate Class (1)	<i>Attachment A, Page 2</i>		<i>Attachment A, Page 4</i>	Revised Tax Act Adjustment Factor <u>Sep - Nov 2019</u> (5) = (2) + (3) +(4) (\$/Mcf)
		Tax Act Adjustment Factor <u>May 1, 2019</u> <sup>(1)</sup> (2) (\$/Mcf)	Reconciliation of Excess Deferred Income Tax <u>Sep -Nov 2019</u> (3) (\$/Mcf)	Reconciliation of Tax Expense Savings <u>Sep - Nov 2019</u> (4) (\$/Mcf)	
1	Rate GSR, Rate SVGTS - Residential Service	(\$0.2825)	(\$0.0003)	(\$0.0001)	(\$0.2829)
2	Rate GSO, Rate GDS, Rate SVGTS - Com. or Ind. Service	(\$0.1680)	\$0.0159	\$0.0367	(\$0.1155)
3	Rate IUS, Rate IU DS	(\$0.1160)	(\$0.0144)	(\$0.0400)	(\$0.1703)
4	Rate IS, Rate DS <sup>(1)</sup> , Rate SAS	(\$0.0260)	(\$0.0014)	(\$0.0023)	(\$0.0298)

Notes:

(1) Case No. 2018-00041, Appendix B of the Order issued on October 25, 2018.

Columbia Gas of Kentucky, Inc.  
Case No. 2018-00041  
Reconciliation of Passback of Excess Deferred Income Taxes

Attachment A, Page 3

<u>Line No.</u>	<u>Rate Class</u> (1)	<u>Allocated Excess Deferred Income Taxes</u> <sup>(1)</sup> (2) (\$)	<u>Passback of Excess Deferred Income Taxes</u> (3) (\$)	<u>Reconciliation Balance</u> (4) (\$)	<u>Billing Determinant Volumes</u> <sup>(2)</sup> (5) Mcf	<u>Calculated Rate Component Effective September 2019</u> (6) (\$/Mcf)
1	Rate GSR, Rate SVGTS - Residential Service	(\$430,425)	(\$430,200)	(\$225)	784,593	(\$0.0003)
2	Rate GSO, Rate GDS, Rate SVGTS - Com. or Ind. Service	(\$184,873)	(\$197,911)	\$13,038	822,270	\$0.0159
3	Rate IUS, Rate IU DS	(\$222)	(\$190)	(\$32)	2,200	(\$0.0144)
4	Rate IS, Rate DS <sup>(3)</sup> , Rate SAS	(\$46,709)	(\$43,663)	(\$3,046)	2,122,283	(\$0.0014)
5	TOTAL	<u>(\$662,228)</u>	<u>(\$671,964)</u>	<u>\$9,735</u>	<u>3,731,346</u>	

Notes:

(1) Case No. 2018-00041, Attachment CYL-4, Page 4, Column 4

(2) Billing Determinants based on projected three months ending November 30, 2019 volumes.



Columbia Gas of Kentucky, Inc.  
Case No. 2018-00041  
Reconciliation of Passback of Tax Expense Savings

Line No.	Rate Class (1)	Attachment A, Page 5			Billing Determinant Volumes (5) Mcf	Calculated Rate Component Effective September 2019 (6) (\$/Mcf)
		Total Reserve (2) \$	Passback of Tax Expense Reserve (3) \$	Reconciliation Balance (4) (\$)		
1	Rate GSR, Rate SVGTS - Residential Service	(\$1,104,049)	(\$1,103,937.21)	(\$112)	784,593	(\$0.0001)
2	Rate GSO, Rate GDS, Rate SVGTS - Com. or Ind. Service	(\$436,754)	(\$466,891.89)	\$30,137	822,270	\$0.0367
3	Rate IUS, Rate IUDS	(\$610)	(\$522.19)	(\$88)	2,200	(\$0.0400)
4	Rate IS, Rate DS (3), Rate SAS	(71,207.30)	(\$66,283.18)	(\$4,924)	2,122,283	(\$0.0023)
5	TOTAL	(\$1,612,621)	(\$1,637,634)	\$25,013	3,731,346	

Notes:

(1) Case No. 2018-00041, Attachment CYL-4, Page 3, Column 2

(2) Billing Determinants based on projected three months ending November 30, 2019 volumes.





Columbia Gas of Kentucky  
Case No. 2018-00041  
Revised Tax Act Adjustment Factor

Rate Schedule	Effective Unit 1 Billing Month		
	May 2019 (May 1, 2019)	September 2019 (August 29, 2019)	December 2019 (November 27, 2019)
	(\$/Mcf)	(\$/Mcf)	(\$/Mcf)
GSR	(\$0.2825)	(\$0.2829)	(\$0.2825)
GSO	(\$0.1680)	(\$0.1155)	(\$0.1680)
IS	(\$0.0260)	(\$0.0298)	(\$0.0260)
IUS	(\$0.1160)	(\$0.1703)	(\$0.1160)
DS <sup>1</sup>	(\$0.0260)	(\$0.0298)	(\$0.0260)
GDS	(\$0.1680)	(\$0.1155)	(\$0.1680)
IUDS	(\$0.1160)	(\$0.1703)	(\$0.1160)
SAS	(\$0.0260)	(\$0.0298)	(\$0.0260)
SVGTS-GSR	(\$0.2825)	(\$0.2829)	(\$0.2825)
SVGTS-GSO	(\$0.1680)	(\$0.1155)	(\$0.1680)
SVGTS-IUS	(\$0.1160)	(\$0.1703)	(\$0.1160)

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