

**COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION**

In the matter of:)
)
APPLICATION OF COLUMBIA GAS) Case No. 2016-00162
OF KENTUCKY, INC. FOR AN AD-)
JUSTMENT OF RATES)

**PREPARED REBUTTAL TESTIMONY OF
S. MARK KATKO
ON BEHALF OF COLUMBIA GAS OF KENTUCKY, INC.**

Brooke E. Wancheck,
Assistant General Counsel
Stephen B. Seiple, Assistant General Counsel
Joseph M. Clark, Senior Counsel
290 W. Nationwide Blvd.
Columbus, Ohio 43216-0117
Telephone: (614) 460-5558
E-mail: bleslie@nisource.com
sseiple@nisource.com
josephclark@nisource.com

Richard S. Taylor
225 Capital Avenue
Frankfort, Kentucky 40601
Telephone: (502) 223-8967
Fax: (502) 226-6383
Email: attysmitty@aol.com

Lindsey W. Ingram III
Stoll Keenon Ogden PLLC
300 West Vine Street, Suite 2100
Lexington, Kentucky 40507-1801
Telephone: (859) 231-3982
Fax: (859): 246-3672
Email: l.ingram@skofirm.com

October 21, 2016

Attorneys for Applicant
COLUMBIA GAS OF KENTUCKY, INC.

PREPARED REBUTTAL TESTIMONY OF S. MARK KATKO

1 **Q: Please state your name and business address.**

2 A: My name is S. Mark Katko and my business address is 290 W. Nationwide
3 Blvd., Columbus, Ohio 43215.

4

5 **Q: Did you file Direct Prepared Testimony in this proceeding?**

6 A: Yes, I did.

7

8 **Q: What is the purpose of your Rebuttal Testimony in this proceeding?**

9 A: Subsequent to the filing of my Prepared Direct Testimony, Lane Kollen filed
10 Direct Testimony on behalf of the Attorney General related to the revenue
11 requirement for Columbia Gas of Kentucky, Inc. ("Columbia"). This rebuttal
12 testimony will address the following issues: (1) the adjustment for cash
13 working capital; (2) the adjustment for slippage for capital expenditures; and
14 (3) the adjustment for incremental capital initiatives.

15

16 **Q: Do you agree with Mr. Kollen's recommendation on page 40 at lines 2**
17 **through 14 that Columbia's cash working capital should be set at \$0?**

1 A: No, I do not. While Mr. Kollen may not like the fact that the 1/8 O&M meth-
2 odology for calculating cash working capital has been accepted by this
3 Commission in previous proceedings, that is the case. Columbia followed
4 longstanding precedent with regard to its cash working capital methodolo-
5 gy. Even if the Commission were to agree with Mr. Kollen's argument, it
6 should be implemented on a prospective, not retroactive, basis.

7

8 **Q: Is Mr. Kollen's statement that NiSource utilities are required to use the**
9 **lead/lag methodology in Ohio, Massachusetts, Virginia, and Maryland**
10 **based on Columbia's response to AG 1-6(b) relevant to this proceeding?**

11 A: It is not relevant. The key word in his statement is "required" and, while a
12 lead/lag study is required in other NiSource jurisdictions, it is not a filing re-
13 quirement in Kentucky.

14

15 **Q: Mr. Kollen also states that a "properly adjusted" lead/lag study will result**
16 **in negative cash working capital. Is this a true statement?**

17 A: No, it is not. Please refer to the rebuttal testimony of Columbia witness
18 Notestone for further information.

19

1 Q: Notwithstanding your disagreement with Mr. Kollen’s recommendation
2 regarding cash working capital, is his calculation of the adjustment on
3 page 40 at lines 11 through 14 accurate?

4 A: No, it is not. Mr. Kollen’s adjustment of \$0.687 million is calculated by multi-
5 plying Columbia’s proposed cash working capital by a grossed-up rate of
6 return of 12.19% as calculated by him. However, he did not take into ac-
7 count the fact that reduced rate base would result in reduced interest ex-
8 pense, thus increasing income tax expense. Since income tax expense is in-
9 cluded in cost of service, increased income tax expense increases the revenue
10 deficiency. Therefore, Mr. Kollen’s adjustment to reduce the revenue re-
11 quirement is overstated by \$93,496 as shown in the table below.

Description	\$	Reference
Decrease Rate Base - Cash Working Capital	(5,636,879)	Schedule B-5.2
Interest Expense Rate	2.64%	Schedule J-1.1/J-1.2 (short-term 0.03%; long-term 2.61%)
Decrease Interest Expense	(148,814)	
Increase Taxable Income	148,814	
Effective Income Tax Rate	37.96%	Schedule E-1 (state 6.0%; federal 34.0%)
Income Tax Expense	56,490	
Revenue Conversion Factor	1.655089	Schedule H-1
Grossed Up Income Tax Expense	93,496	

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1 **Q: Do you agree with Mr. Kollen's adjustment on page 30 at lines 5 through**
2 **10 regarding the application of a slippage factor to forecasted capital ex-**
3 **penditures?**

4 **A:** As Mr. Kollen notes in footnote 24 of his direct testimony, he has overstated
5 the amount of the adjustment since he applied a negative 6.7% slippage fac-
6 tor to all capital expenditures. Columbia has recalculated forecasted test pe-
7 riod rate base and adjusted operating income and their impact on the reve-
8 nue requirement by applying a negative 6.7% slippage factor to non-AMRP
9 capital expenditures and no slippage factor to AMRP capital expenditures.
10 As a result of this recalculation, Columbia's revenue requirement as filed
11 would decrease by \$544,152 based on its required rate of return of 8.41% and
12 proposed depreciation expense under the Equal Life Group methodology.

13 Specifically, rate base would decrease by \$2,961,274. Adjusted operat-
14 ing income would increase by \$79,731 reflecting decreased depreciation ex-
15 pense of \$176,350 partially offset by increased income tax expense of \$96,619
16 due to the decreased depreciation expense as well as decreased interest ex-
17 pense of \$78,178. Please see the table below for the calculation of the revised
18 revenue requirement due to the change in the slippage assumption com-
19 pared to the calculation included in Schedule A of Columbia's application.

Description	\$		
	Revised	As Filed	Difference
Rate Base	250,399,507	253,360,781	(2,961,274)
Adjusted Operating Income	6,035,707	5,955,976	79,731
Earned Rate of Return	2.41%	2.35%	0.06%
Required Rate of Return	8.41%	8.41%	-
Required Operating Income	21,058,598	21,307,642	(249,044)
Operating Income Deficiency	15,022,891	15,351,666	(328,775)
Gross Revenue Conversion Factor	1.65509	1.65509	-
Revenue Deficiency/Increase Requested	24,864,221	25,408,373	(544,152)
Adjusted Operating Revenues	92,682,167	92,682,167	-
Revenue Requirement	117,546,388	118,090,540	(544,152)

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In addition, please refer to Attachment SMK-1 of my rebuttal testimony for revised Schedules A through E including related workpapers that were impacted by the change in the slippage assumption.

Q: Do you agree with Mr. Kollen's adjustment on page 37 at line 18 regarding the removal of planned capital initiatives itemized in your direct testimony from the calculation of rate base and depreciation expense?

A: No, I do not. In his direct testimony, Mr. Kollen considers these expenditures to be discretionary and that they are not required for safety, reliability and customer service since they were not in Columbia's approved capital budget at the time Columbia filed its application. Columbia witnesses Belle, Cole, and Cote have submitted rebuttal testimony to address the need for these capital expenditures. Mr. Belle will also further clarify Columbia's capital budgeting process.

1

2 **Q: Notwithstanding your disagreement with Mr. Kollen's recommendation**
3 **regarding the planned capital initiatives, is his calculation of the adjust-**
4 **ment in Exhibit LK-19 in his direct testimony accurate?**

5 A: No, it is not. In Mr. Kollen's response to Columbia Data Request No. 6 (b),
6 he stated that he approximated the impact of the 2017 planned capital initia-
7 tives on 13 month average rate base by taking one-half of the amounts iden-
8 tified in my direct testimony. In Columbia's application, the 2017 Age and
9 Condition and Global Positioning System capital expenditures are projected
10 to be in service throughout the forecasted test period, the Mobile Data Ter-
11 minal capital expenditures are projected to be in service on April 1, 2017 as
12 stated in my direct testimony on page 6 at lines 16 and 17, and the training
13 facility is projected to be in service on November 1, 2017 as stated in my di-
14 rect testimony on page 6 at line 2.

15 Based on Columbia's specific in-service assumptions, removal of
16 these planned capital initiatives would result in a reduction to rate base of
17 \$3.120 million from the amount included in its application and not \$3.819
18 million as shown in Exhibit LK-19. Even if the remaining assumptions in
19 Exhibit LK-19 were assumed to be correct, the reduction to the revenue re-
20 quirement would be \$0.460 million following Mr. Kollen's calculation meth-

1 odology and not \$0.564 million as shown in Exhibit LK-19. Therefore, Mr.
2 Kollen's adjustment to reduce the revenue requirement is overstated by
3 \$104,000.

4

5 **Q: Does this complete your Prepared Rebuttal Testimony?**

6 **A: Yes, it does.**

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2016 - 00162

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SCHEDULE

DESCRIPTION

A

OVERALL FINANCIAL SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
OVERALL FINANCIAL SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE A
PAGE 1 OF 1

WITNESS: J. T. Croom

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT
1	RATE BASE	B-1	238,809,511	250,399,507
2	ADJUSTED OPERATING INCOME	C-1	14,218,343	6,035,707
3	EARNED RATE OF RETURN (2 / 1)		5.95%	2.41%
4	REQUIRED RATE OF RETURN	J	8.62%	8.41%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	20,585,380	21,058,598
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	6,367,037	15,022,891
7	GROSS REVENUE CONVERSION FACTOR	H	1.65509	1.65509
8	REVENUE DEFICIENCY (6 x 7)		10,538,013	24,864,221
9	REVENUE INCREASE REQUESTED	C-1		24,864,221
10	ADJUSTED OPERATING REVENUES	C-1		92,682,167
11	REVENUE REQUIREMENTS (9 + 10)			<u>117,546,388</u>

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2016 - 00162

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016

FORECASTED TEST PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SCHEDULE

DESCRIPTION

B-1	RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
B-2.2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	PROPERTY MERGED OR ACQUIRED
B-2.5	LEASED PROPERTY
B-2.6	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	PROPERTY EXCLUDED FROM RATE BASE
B-3	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-4	CONSTRUCTION WORK IN PROGRESS
B-5	ALLOWANCE FOR WORKING CAPITAL
B-5.1	WORKING CAPITAL COMPONENTS
B-5.2	CASH WORKING CAPITAL
B-6	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-7	JURISDICTIONAL PERCENTAGE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
JURISDICTIONAL RATE BASE SUMMARY
AS OF AUGUST 31, 2016

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

SCHEDULE B-1
SHEET 1 OF 2
WITNESS: S. M. KATKO

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD
			\$
1	PLANT IN SERVICE	B-2	409,687,074
2	PROPERTY HELD FOR FUTURE USE	B-2.6	0
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	0
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	<u>(145,067,531)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		264,619,543
6	CASH WORKING CAPITAL ALLOWANCE	B-5.2	4,883,309
7	OTHER WORKING CAPITAL ALLOWANCES	B-5.1	43,834,207
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS	B-6	(74,527,548)
9	OTHER ITEMS		<u>0</u>
10	RATE BASE (5 THROUGH 9)		<u>238,809,511</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
JURISDICTIONAL RATE BASE SUMMARY
AS OF DECEMBER 31, 2017

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

SCHEDULE B-1
SHEET 2 OF 2
WITNESS: S. M. KATKO

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	END OF FORECASTED TEST PERIOD \$	13 MONTH AVERAGE FORECASTED PERIOD \$
1	PLANT IN SERVICE	B-2	453,579,523	434,392,634
2	PROPERTY HELD FOR FUTURE USE	B-2.6	0	0
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	0	0
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	<u>(157,382,011)</u>	<u>(152,126,723)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		296,197,513	282,265,911
6	CASH WORKING CAPITAL ALLOWANCE	B-5.2	5,636,879	5,636,879
7	OTHER WORKING CAPITAL ALLOWANCES (13 MO. AVG)	B-5.1	42,324,080	42,324,080
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS	B-6	(82,943,127)	(79,827,364)
9	OTHER ITEMS		<u>0</u>	<u>0</u>
10	RATE BASE (5 THROUGH 9)		<u>261,215,346</u>	<u>250,399,507</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF AUGUST 31, 2016

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

SCHEDULE B-2
SHEET 1 OF 2
WITNESS: S. M. KATKO

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD	JURISDICTIONAL PERCENT	BASE PERIOD	ADJUSTMENTS	END OF PERIOD
		TOTAL COMPANY		TOTAL		ADJUSTED JURISDICTION
		\$		\$	\$	\$
1	INTANGIBLES	5,644,027	100.00%	5,644,027	0	5,644,027
2	PRODUCTION	0	100.00%	0	0	0
3	STORAGE AND PROCESSING	0	100.00%	0	0	0
4	TRANSMISSION	0	100.00%	0	0	0
5	DISTRIBUTION	399,705,999	100.00%	399,705,999	0	399,705,999
6	GENERAL	5,114,140	100.00%	5,114,140	0	5,114,140
7	COMMON	0	100.00%	0	0	0
8	OTHER	<u>(777,092)</u>	100.00%	<u>(777,092)</u>	0	<u>(777,092)</u>
9	TOTAL	<u>409,687,074</u>		<u>409,687,074</u>	<u>0</u>	<u>409,687,074</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF DECEMBER 31, 2017

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

SCHEDULE B-2
SHEET 2 OF 2

WITNESS: S. M. KATKO

LINE NO.	MAJOR PROPERTY GROUPING	FORECASTED PERIOD	JURISDICTIONAL	FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	13 MONTH
		TOTAL COMPANY	PERCENT	TOTAL	JURISDICTIONAL	ADJUSTED JURISDICTIONAL	AVERAGE
		\$		\$	\$	\$	\$
1	INTANGIBLES	9,496,199	100.00%	9,496,199	0	9,496,199	8,069,799
2	PRODUCTION	0	100.00%	0	0	0	0
3	STORAGE AND PROCESSING	0	100.00%	0	0	0	0
4	TRANSMISSION	0	100.00%	0	0	0	0
5	DISTRIBUTION	438,205,007	100.00%	438,205,007	0	438,205,007	421,239,609
6	GENERAL	6,655,409	100.00%	6,655,409	0	6,655,409	5,860,318
7	COMMON	0	100.00%	0	0	0	0
8	OTHER	<u>(777,092)</u>	100.00%	<u>(777,092)</u>	0	<u>(777,092)</u>	<u>(777,092)</u>
9	TOTAL	<u>453,579,523</u>		<u>453,579,523</u>	0	<u>453,579,523</u>	<u>434,392,634</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2016

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

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

LN.	ACCT.	ACCOUNT /	BASE PERIOD	JURIS.	JURISDICTIONAL	ADJUSTED	
NO.	NO.	SUBACCOUNT TITLES	TOTAL COMPANY	PERCENT	TOTAL	ADJUSTMENTS	JURISDICTION
			\$		\$	\$	\$
1		<u>INTANGIBLE PLANT</u>					
2	301.00	ORGANIZATION	521	100%	521	0	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	74,348		74,348	0	74,348
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0		0	0	0
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	5,569,158		5,569,158	0	5,569,158
7		TOTAL INTANGIBLE PLANT	5,644,027		5,644,027	0	5,644,027
8		<u>PRODUCTION PLANT - LPG</u>					
9	304.10	LAND	0		0	0	0
10		TOTAL PRODUCTION PLANT - LPG	0		0	0	0
11		<u>DISTRIBUTION PLANT</u>					
12	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206		206	0	206
13	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	877,756		877,756	0	877,756
14	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	661,306		661,306	0	661,306
15	374.50	RIGHTS OF WAY	2,688,034		2,688,034	0	2,688,034
16	375.20	STRUC & IMPROV-CITY GATE M & R	2,125		2,125	0	2,125
17	375.30	STRUC & IMPROV-GENERAL M & R	0		0	0	0
18	375.40	STRUC & IMPROV-REGULATING	1,984,052		1,984,052	0	1,984,052
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	0		0	0	0
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	8,134,937		8,134,937	0	8,134,937
21	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	259,809		259,809	0	259,809
22	375.80	STRUC & IMPROV-COMMUNICATIONS	0		0	0	0
23	376.00	MAINS	154,337,505		154,337,505	0	154,337,505
24	376.25	MAINS - AMRP	53,453,888		53,453,888	0	53,453,888
25	378.10	M & R STATION EQUIP-GENERAL	518,504		518,504	0	518,504
26	378.20	M & R STA EQUIP-GENERAL-REGULATING	9,626,887		9,626,887	0	9,626,887
27	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443		45,443	0	45,443
28	379.10	M & R STA EQUIP-CITY GATE CHECK STA	254,901		254,901	0	254,901
29	380.00	SERVICES	92,636,156		92,636,156	0	92,636,156
30	380.25	SERVICES -AMRP	27,067,071		27,067,071	0	27,067,071
31	381.00	METERS	13,524,516		13,524,516	0	13,524,516
32	381.10	METERS - AMI	8,746,970		8,746,970	0	8,746,970
33	382.00	METER INSTALLATIONS	9,152,581		9,152,581	0	9,152,581
34	383.00	HOUSE REGULATORS	5,606,382		5,606,382	0	5,606,382
35	384.00	HOUSE REGULATOR INSTALLATIONS	2,257,522		2,257,522	0	2,257,522
36	385.00	INDUSTRIAL M & R STATION EQUIPMENT	3,149,231		3,149,231	0	3,149,231
37	387.20	OTHER EQUIP-ODORIZATION	0		0	0	0
38	387.41	OTHER EQUIP-TELEPHONE	735,771		735,771	0	735,771
39	387.42	OTHER EQUIPMENT-RADIO	795,187		795,187	0	795,187
40	387.44	OTHER EQUIP-OTHER COMMUNICATION	133,590		133,590	0	133,590
41	387.45	OTHER EQUIP-TELEMETERING	2,942,027		2,942,027	0	2,942,027
42	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644		113,644	0	113,644
43		TOTAL DISTRIBUTION PLANT	399,705,999		399,705,999	0	399,705,999
44		<u>GENERAL PLANT</u>					
45	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	713,481		713,481	0	713,481
46	391.11	OFFICE FURN & EQUIP-DATA HANDLING	18,816		18,816	0	18,816
47	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	853,483		853,483	0	853,483
48	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778		95,778	0	95,778
49	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462		24,462	0	24,462
50	393.00	STORES EQUIPMENT	0		0	0	0
51	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	24,241		24,241	0	24,241
52	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0		0	0	0
53	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	0		0	0	0
54	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUF	0		0	0	0
55	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	2,929,461		2,929,461	0	2,929,461
56	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	9,258		9,258	0	9,258
57	396.00	LABORATORY	253,135		253,135	0	253,135
58	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	192,026		192,026	0	192,026
59		TOTAL GENERAL PLANT	5,114,140		5,114,140	0	5,114,140
60		<u>OTHER PLANT</u>					
61	378.21	M & R STA EQUIP REG FMV	(777,092)		(777,092)	0	(777,092)
62		TOTAL PLANT IN SERVICE	409,687,074		409,687,074	0	409,687,074

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF DECEMBER 31, 2017

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

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

LIN NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	FORECASTED PERIOD		JURIS. PERCENT	JURIS. TOTAL	ADJUSTMENTS	ADJUSTED JURIS.	13 MONTH AVERAGE
			TOTAL COMPANY						
			\$			\$	\$	\$	\$
1		<u>INTANGIBLE PLANT</u>							
2	301.00	ORGANIZATION	521		100%	521	0	521	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	74,348			74,348	0	74,348	74,348
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0			0	0	0	0
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0			0	0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	9,421,330			9,421,330	0	9,421,330	7,994,931
7		TOTAL INTANGIBLE PLANT	9,496,199			9,496,199	0	9,496,199	8,069,799
8		<u>PRODUCTION PLANT - LPG</u>							
9	304.10	LAND	0			0	0	0	0
10		TOTAL PRODUCTION PLANT - LPG	0			0	0	0	0
11		<u>DISTRIBUTION PLANT</u>							
12	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206			206	0	206	206
13	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	877,756			877,756	0	877,756	877,756
14	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	661,306			661,306	0	661,306	661,306
15	374.50	RIGHTS OF WAY	2,745,321			2,745,321	0	2,745,321	2,722,619
16	375.20	STRUC & IMPROV-CITY GATE M & R	2,125			2,125	0	2,125	2,125
17	375.30	STRUC & IMPROV-GENERAL M & R	0			0	0	0	0
18	375.40	STRUC & IMPROV-REGULATING	2,319,651			2,319,651	0	2,319,651	2,182,845
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	0			0	0	0	0
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,993,854			9,993,854	0	9,993,854	8,672,479
21	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	259,809			259,809	0	259,809	259,809
22	375.80	STRUC & IMPROV-COMMUNICATIONS	0			0	0	0	0
23	376.00	MAINS	164,516,351			164,516,351	0	164,516,351	160,836,599
24	376.25	MAINS - AMRP	63,309,988			63,309,988	0	63,309,988	58,663,827
25	378.10	M & R STATION EQUIP-GENERAL	518,504			518,504	0	518,504	518,504
26	378.20	M & R STA EQUIP-GENERAL-REGULATING	10,106,450			10,106,450	0	10,106,450	9,900,035
27	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443			45,443	0	45,443	45,443
28	379.10	M & R STA EQUIP-CITY GATE CHECK STA	254,901			254,901	0	254,901	254,901
29	380.00	SERVICES	95,018,294			95,018,294	0	95,018,294	94,053,608
30	380.25	SERVICES - AMRP	37,222,671			37,222,671	0	37,222,671	32,692,125
31	381.00	METERS	14,189,185			14,189,185	0	14,189,185	13,891,014
32	381.10	METERS - AMI	8,845,120			8,845,120	0	8,845,120	8,815,824
33	382.00	METER INSTALLATIONS	9,592,117			9,592,117	0	9,592,117	9,410,562
34	383.00	HOUSE REGULATORS	5,834,035			5,834,035	0	5,834,035	5,742,486
35	384.00	HOUSE REGULATOR INSTALLATIONS	2,257,522			2,257,522	0	2,257,522	2,257,522
36	385.00	INDUSTRIAL M & R STATION EQUIPMENT	3,475,034			3,475,034	0	3,475,034	3,338,228
37	387.20	OTHER EQUIP-ODORIZATION	0			0	0	0	0
38	387.41	OTHER EQUIP-TELEPHONE	735,771			735,771	0	735,771	735,771
39	387.42	OTHER EQUIPMENT-RADIO	795,187			795,187	0	795,187	795,187
40	387.44	OTHER EQUIP-OTHER COMMUNICATION	133,590			133,590	0	133,590	133,590
41	387.45	OTHER EQUIP-TELEMETERING	4,381,174			4,381,174	0	4,381,174	3,661,596
42	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644			113,644	0	113,644	113,644
43		TOTAL DISTRIBUTION PLANT	438,205,007			438,205,007	0	438,205,007	421,239,609
44		<u>GENERAL PLANT</u>							
45	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	839,016			839,016	0	839,016	732,794
46	391.11	OFFICE FURN & EQUIP-DATA HANDLING	18,816			18,816	0	18,816	18,816
47	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	1,370,738			1,370,738	0	1,370,738	1,211,583
48	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778			95,778	0	95,778	95,778
49	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462			24,462	0	24,462	24,462
50	393.00	STORES EQUIPMENT	0			0	0	0	0
51	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	24,241			24,241	0	24,241	24,241
52	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0			0	0	0	0
53	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	0			0	0	0	0
54	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0			0	0	0	0
55	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	3,722,699			3,722,699	0	3,722,699	3,219,324
56	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	9,258			9,258	0	9,258	9,258
57	396.00	LABORATORY	253,135			253,135	0	253,135	253,135
58	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	297,267			297,267	0	297,267	270,928
59		TOTAL GENERAL PLANT	6,655,409			6,655,409	0	6,655,409	5,860,318
60		<u>OTHER PLANT</u>							
61	378.21	M & R STA EQUIP REG FMV	(777,092)			(777,092)	0	(777,092)	(777,092)
62		TOTAL PLANT IN SERVICE	453,579,523			453,579,523	0	453,579,523	434,392,634

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PLANT IN SERVICE BY GAS PLANT ACCOUNT
BASE PERIOD 09/30/2015 TO 08/31/2016

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

WPB-2.1
SHEET 1 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	09/30/2015	10/31/2015	11/30/2015	12/31/2015	01/31/2016	02/29/2016	03/31/2016	04/30/2016	05/31/2016	06/30/2016	07/31/2016	08/31/2016
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	5,174,690	5,181,924	5,188,933	5,266,272	5,268,409	5,301,761	5,346,358	5,346,358	5,364,178	5,524,467	5,552,644	5,569,158
6	INTANGIBLE	5,249,559	5,256,792	5,263,802	5,341,141	5,343,278	5,376,630	5,421,227	5,421,227	5,439,047	5,599,336	5,627,513	5,644,027
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	374.10	206	206	206	206	206	206	206	206	206	206	206	206
10	374.20	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756
11	374.40	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306
12	374.50	2,666,575	2,666,575	2,666,575	2,666,576	2,666,576	2,666,576	2,669,841	2,674,039	2,677,491	2,680,943	2,685,048	2,688,034
13	375.20	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125
14	375.30	0	0	0	0	0	0	0	0	0	0	0	0
15	375.40	1,845,331	1,849,829	1,849,830	1,866,689	1,866,689	1,871,441	1,882,450	1,897,284	1,913,985	1,934,044	1,955,596	1,984,052
16	375.60	0	0	0	0	0	0	0	0	0	0	0	0
17	375.70	7,416,801	7,416,801	7,416,802	7,969,800	7,980,989	7,980,989	8,006,647	8,032,305	8,057,963	8,083,621	8,109,279	8,134,937
18	375.71	256,845	256,845	256,845	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809
19	375.80	0	0	0	0	0	0	0	0	0	0	0	0
20	376.00	147,912,918	148,494,563	148,662,366	149,246,217	149,619,567	149,700,589	150,206,088	150,721,291	151,183,405	152,132,920	153,147,744	154,337,505
21	376.25	45,724,752	45,809,465	47,697,231	49,163,015	50,298,102	51,499,588	51,606,688	51,767,288	52,034,988	52,409,788	52,784,588	53,453,888
22	378.10	513,596	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504
23	378.20	8,312,662	8,358,118	9,303,591	9,428,604	9,527,217	9,494,586	9,503,263	9,515,859	9,534,333	9,559,244	9,584,622	9,626,887
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	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901
26	380.00	90,681,672	90,826,138	91,090,049	91,430,647	91,539,995	91,803,173	91,930,621	92,094,176	92,228,808	92,361,761	92,521,397	92,636,156
27	380.25	22,436,377	23,047,802	23,523,880	23,827,359	24,194,657	24,541,171	24,679,571	24,887,171	25,233,171	25,717,571	26,201,971	27,067,071

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PLANT IN SERVICE BY GAS PLANT ACCOUNT
BASE PERIOD 09/30/2015 TO 08/31/2016

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

WPB-2.1
SHEET 2 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	09/30/2015	10/31/2015	11/30/2015	12/31/2015	01/31/2016	02/29/2016	03/31/2016	04/30/2016	05/31/2016	06/30/2016	07/31/2016	08/31/2016
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	13,204,305	13,245,723	13,177,602	13,270,915	13,317,385	13,358,441	13,369,170	13,384,658	13,407,797	13,439,146	13,470,961	13,524,516
2	381.10	8,607,905	8,607,905	8,607,871	8,705,079	8,705,079	8,705,079	8,711,050	8,717,021	8,729,057	8,735,028	8,740,999	8,746,970
3	382.00	8,649,024	8,666,787	8,681,694	8,991,831	8,996,004	9,009,271	9,025,319	9,046,685	9,068,330	9,093,148	9,120,672	9,152,581
4	383.00	5,435,534	5,468,863	5,477,371	5,504,717	5,509,636	5,526,145	5,538,181	5,553,669	5,566,544	5,579,419	5,594,813	5,606,382
5	384.00	2,255,592	2,255,592	2,255,592	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522
6	385.00	3,058,989	3,057,596	3,057,594	3,047,363	3,046,795	3,049,398	3,058,822	3,071,604	3,086,346	3,104,166	3,123,293	3,149,231
7	387.20	0	0	0	0	0	0	0	0	0	0	0	0
8	387.41	735,336	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771
9	387.42	796,185	796,603	796,603	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187
10	387.44	135,927	135,927	135,927	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590
11	387.45	2,493,380	2,481,880	2,482,491	2,682,977	2,744,867	2,744,231	2,744,231	2,744,231	2,744,231	2,744,231	2,908,439	2,942,027
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
13	DISTRIBUTION	375,095,087	376,652,669	380,349,570	384,457,553	386,669,321	388,606,440	389,587,704	390,763,043	392,122,211	394,230,792	396,605,184	399,705,999
14	391.10	223,185	223,185	223,185	713,481	713,481	713,481	713,481	713,481	713,481	713,481	713,481	713,481
15	391.11	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816
16	391.12	612,195	612,195	612,195	668,138	853,483	853,483	853,483	853,483	853,483	853,483	853,483	853,483
17	392.20	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778
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
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241
21	394.11	0	0	0	0	0	0	0	0	0	0	0	0
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	2,932,960	2,933,915	2,918,228	2,921,176	2,921,176	2,910,614	2,910,614	2,910,614	2,910,614	2,910,614	2,910,614	2,929,461
25	395.00	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258
26	396.00	258,255	258,255	258,255	258,255	258,255	253,135	253,135	253,135	253,135	253,135	253,135	253,135
27	398.00	104,079	104,079	91,077	91,077	91,077	91,077	113,656	129,330	145,004	160,678	176,352	192,026
28	GENERAL	4,303,227	4,304,183	4,275,493	4,824,681	5,010,026	4,994,344	5,016,923	5,032,597	5,048,271	5,063,945	5,079,619	5,114,140
29	TOTAL	384,647,874	386,213,644	389,888,865	394,623,374	397,022,625	398,977,414	400,025,854	401,216,867	402,609,529	404,894,073	407,312,316	410,464,166
30	378.21	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)
31	OTHER	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)
32	TOTAL	383,870,782	385,436,552	389,111,773	393,846,282	396,245,533	398,200,322	399,248,762	400,439,775	401,832,437	404,116,981	406,535,224	409,687,074

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PLANT IN SERVICE BY GAS PLANT ACCOUNT
FORECASTED TEST PERIOD 12/31/2016 to 12/31/2017

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

WPB-2.1
SHEET 3 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	12/31/2016	01/31/2017	02/28/2017	03/31/2017	04/30/2017	05/31/2017	06/30/2017	07/31/2017	08/31/2017	09/30/2017	10/31/2017	11/30/2017	12/31/2017	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	6,728,225	6,728,225	6,728,225	6,728,225	6,903,536	6,903,536	6,903,536	9,377,852	9,377,852	9,377,852	9,377,852	9,377,852	9,421,330	7,994,931
6	INTANGIBLE	6,803,094	6,803,094	6,803,094	6,803,094	6,978,405	6,978,405	6,978,405	9,452,721	9,452,721	9,452,721	9,452,721	9,452,721	9,496,199	8,069,799
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	206	206	206	206	206	206	206	206	206	206	206	206	206	206
11	374.20	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756
12	374.40	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306
13	374.50	2,701,283	2,703,242	2,706,694	2,709,587	2,714,345	2,718,263	2,722,181	2,726,753	2,730,205	2,734,684	2,739,163	2,742,335	2,745,321	2,722,619
14	375.20	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125
15	375.30	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	375.40	2,083,229	2,093,026	2,102,823	2,112,153	2,126,987	2,143,874	2,164,493	2,186,511	2,216,461	2,247,903	2,279,812	2,300,058	2,319,651	2,182,845
17	375.60	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	375.70	8,237,569	8,277,222	8,316,875	8,356,528	8,396,181	8,435,834	8,475,487	8,515,140	8,554,793	8,594,446	8,634,099	9,954,201	9,993,854	8,672,479
19	375.71	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809
20	375.80	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	376.00	157,941,405	158,152,077	158,395,963	158,648,246	159,140,590	159,784,454	160,509,302	161,194,031	162,124,419	162,858,877	163,586,430	164,023,634	164,516,351	160,836,599
22	376.25	55,578,388	55,844,188	56,075,488	56,375,788	56,718,688	57,102,188	57,897,488	58,584,288	59,742,288	60,762,788	61,892,788	62,745,388	63,309,988	58,663,827
23	378.10	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504
24	378.20	9,763,853	9,777,568	9,786,898	9,797,067	9,812,835	9,835,134	9,864,897	9,895,313	9,944,948	9,994,490	10,045,059	10,075,941	10,106,450	9,900,035
25	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
26	379.10	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901
27	380.00	93,147,721	93,230,572	93,378,079	93,499,743	93,700,525	93,866,319	94,032,113	94,228,136	94,375,923	94,567,655	94,757,801	94,894,019	95,018,294	94,053,608
28	380.25	29,814,571	30,117,171	30,277,971	30,474,171	30,759,071	31,221,371	31,860,871	32,500,371	33,627,471	34,727,971	35,855,071	36,538,871	37,222,671	32,692,125

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PLANT IN SERVICE BY GAS PLANT ACCOUNT
FORECASTED TEST PERIOD 12/31/2016 to 12/31/2017

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

WPB-2.1
SHEET 4 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	12/31/2016	01/31/2017	02/28/2017	03/31/2017	04/30/2017	05/31/2017	06/30/2017	07/31/2017	08/31/2017	09/30/2017	10/31/2017	11/30/2017	12/31/2017	13 MONTH AVERAGE
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	13,697,402	13,716,995	13,729,311	13,743,213	13,764,486	13,796,021	13,838,659	13,881,950	13,954,537	14,026,564	14,100,085	14,144,775	14,189,185	13,891,014
2	381.10	8,770,854	8,792,593	8,796,978	8,801,363	8,805,748	8,814,425	8,818,810	8,823,195	8,827,580	8,831,965	8,836,350	8,840,735	8,845,120	8,815,824
3	382.00	9,268,739	9,282,361	9,299,062	9,314,083	9,338,341	9,362,972	9,391,336	9,422,498	9,459,258	9,499,563	9,540,242	9,566,739	9,592,117	9,410,562
4	383.00	5,657,044	5,664,882	5,678,690	5,690,073	5,708,920	5,724,501	5,740,175	5,758,649	5,772,831	5,791,118	5,809,218	5,822,186	5,834,035	5,742,486
5	384.00	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522
6	385.00	3,238,612	3,248,409	3,258,206	3,267,536	3,282,370	3,299,257	3,319,876	3,341,894	3,371,844	3,403,286	3,435,195	3,455,441	3,475,034	3,338,228
7	387.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	387.41	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771
9	387.42	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187
10	387.44	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590
11	387.45	3,239,745	3,223,324	3,206,903	3,275,292	3,343,681	3,475,700	3,575,997	3,688,983	3,821,002	3,984,930	4,116,949	4,267,068	4,381,174	3,661,596
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	409,796,177	410,779,392	411,665,703	412,720,605	414,268,530	416,236,075	418,867,447	421,403,474	425,179,322	428,682,002	432,284,024	436,027,153	438,205,007	421,239,609
14	391.10	713,481	713,481	713,481	713,481	713,481	713,481	713,481	713,481	713,481	713,481	713,481	839,016	839,016	732,794
15	391.11	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816
16	391.12	853,483	853,483	853,483	853,483	1,370,738	1,370,738	1,370,738	1,370,738	1,370,738	1,370,738	1,370,738	1,370,738	1,370,738	1,211,583
17	392.20	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778
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	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241
21	394.11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	3,090,311	3,082,288	3,074,265	3,075,571	3,076,877	3,109,532	3,126,512	3,149,837	3,182,492	3,230,822	3,263,477	3,666,533	3,722,699	3,219,324
25	395.00	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258
26	396.00	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135
27	398.00	247,818	251,550	255,282	259,014	262,746	266,478	270,210	273,942	277,674	281,406	285,138	293,535	297,267	270,928
28	GENERAL	5,330,782	5,326,491	5,322,200	5,327,238	5,849,531	5,885,918	5,906,630	5,933,687	5,970,074	6,022,136	6,058,523	6,595,511	6,655,409	5,860,318
29	378.21	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)
30	OTHER	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)
30	TOTAL	421,152,961	422,131,885	423,013,905	424,073,845	426,319,374	428,323,306	430,975,390	436,012,790	439,825,025	443,379,767	447,018,176	451,298,293	453,579,523	434,392,634

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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

WPB-2.2
SHEET 1 OF 45
WITNESS: S. M. KATKO

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 2016				398,200,322					142,470,379
2	March 2016	398,200,322	1,185,504	(137,064)	399,248,762	142,470,379	726,539	137,064	(31,192)	143,028,662
3	April 2016	399,248,762	1,353,454	(162,441)	400,439,775	143,028,662	741,704	162,441	(39,892)	143,568,033
4	May 2016	400,439,775	1,580,112	(187,450)	401,832,437	143,568,033	741,866	187,450	(48,319)	144,074,130
5	June 2016	401,832,437	2,574,164	(289,620)	404,116,981	144,074,130	746,251	289,620	(69,996)	144,460,765
6	July 2016	404,116,981	2,744,249	(326,006)	406,535,224	144,460,765	751,519	326,006	(73,169)	144,813,109
7	August 2016	406,535,224	3,579,472	(427,622)	409,687,074	144,813,109	756,450	427,622	(106,008)	145,035,929
8	September 2016	409,687,074	3,631,058	(409,740)	412,908,392	145,035,929	761,749	409,740	(103,282)	145,284,656
9	October 2016	412,908,392	3,634,426	(428,370)	416,114,448	145,284,656	767,488	428,370	(106,288)	145,517,486
10	November 2016	416,114,448	2,629,400	(315,558)	418,428,290	145,517,486	772,581	315,558	(72,243)	145,902,266
11	December 2016	418,428,290	2,976,492	(251,821)	421,152,961	145,902,266	783,372	251,821	(61,794)	146,372,023
12	January 2017	421,152,961	1,112,503	(133,579)	422,131,885	146,372,023	1,259,580	133,579	(36,448)	147,461,576
13	February 2017	422,131,885	1,002,136	(120,116)	423,013,905	147,461,576	1,259,640	120,116	(31,186)	148,569,914
14	March 2017	423,013,905	1,204,613	(144,673)	424,073,845	148,569,914	1,262,339	144,673	(33,401)	149,654,179
15	April 2017	424,073,845	2,528,000	(282,471)	426,319,374	149,654,179	1,271,733	282,471	(50,844)	150,592,598
16	May 2017	426,319,374	2,277,377	(273,445)	428,323,306	150,592,598	1,282,488	273,445	(64,491)	151,537,150
17	June 2017	428,323,306	3,013,573	(361,489)	430,975,390	151,537,150	1,288,409	361,489	(86,958)	152,377,111
18	July 2017	430,975,390	5,386,987	(349,587)	436,012,790	152,377,111	1,315,627	349,587	(85,871)	153,257,281
19	August 2017	436,012,790	4,332,174	(519,939)	439,825,025	153,257,281	1,345,082	519,939	(130,915)	153,951,508
20	September 2017	439,825,025	4,039,507	(484,765)	443,379,767	153,951,508	1,355,570	484,765	(125,383)	154,696,930
21	October 2017	443,379,767	4,134,860	(496,451)	447,018,176	154,696,930	1,365,512	496,451	(129,197)	155,436,793
22	November 2017	447,018,176	4,624,259	(344,142)	451,298,293	155,436,793	1,374,704	344,142	(83,127)	156,384,228
23	December 2017	451,298,293	2,586,537	(305,307)	453,579,523	156,384,228	1,382,754	305,307	(77,506)	157,384,169
24	13 Month Average December 31, 2017				434,392,634					152,128,882
25	Forecasted Test Period TME December 31, 2017 Depreciation Expense						15,763,437			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 02/29/2016 (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of 03/31/2016 (4)=(1+2+3) \$	Reserve Beginning Balance 02/29/2016 (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	45,799	Amort.	207	0	46,006
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	5,301,761	44,597	0	5,346,358	2,150,290	Amort.	65,706	0	2,215,997
8		Total Intangible Plant	5,376,630	44,597	0	5,421,227	2,196,090		65,913	0	2,262,003
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	170,453	1.53%	843	0	171,296
16	374.50	Rights Of Way	2,666,576	3,732	(467)	2,669,841	906,530	1.22%	2,713	467	908,776
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	1,997	1.96%	3	0	2,000
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	1,871,441	12,502	(1,493)	1,882,450	486,466	1.96%	3,066	1,493	(187)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	7,980,989	29,110	(3,452)	8,006,647	3,220,067	1.99%	13,256	3,452	3,229,871
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	155,155	Amort.	2,754	0	157,909
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	149,700,589	574,448	(68,949)	150,206,088	54,691,444	1.57%	196,189	68,949	(10,356)
25	376.25	Mains - AMRP	51,499,588	121,700	(14,600)	51,606,688	2,064,192	1.57%	67,449	14,600	(2,200)
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	353,312	2.35%	1,015	0	354,327
27	378.20	M & R Sta Equip-General-Regulating	9,494,586	9,890	(1,213)	9,503,263	3,221,848	2.35%	18,602	1,213	(93)
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	34,988	2.35%	89	0	35,077
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
30	380.00	Services	91,803,173	144,802	(17,354)	91,930,621	55,945,744	2.59%	198,279	17,354	(8,677)
31	380.25	Services	24,541,171	157,300	(18,900)	24,679,571	1,630,218	2.59%	53,117	18,900	(9,400)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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

WPB-2.2
SHEET 3 OF 45
WITNESS: S. M. KATKO

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
			02/29/2016			03/31/2016	02/29/2016					03/31/2016
			(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	13,358,441	12,222	(1,493)	13,369,170	4,686,266	2.59%	28,844	1,493	0	4,713,617
2	381.10	Meters - AMI	8,705,079	6,811	(840)	8,711,050	373,392	2.59%	18,795	840	0	391,347
3	382.00	Meter Installations	9,009,271	18,287	(2,239)	9,025,319	4,482,538	2.39%	17,959	2,239	(93)	4,498,165
4	383.00	House Regulators	5,526,145	13,715	(1,679)	5,538,181	1,460,409	1.39%	6,408	1,679	(93)	1,465,045
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,748,639	1.10%	2,069	0	0	1,750,708
6	385.00	Industrial M & R Station Equipment	3,049,398	10,730	(1,306)	3,058,822	864,245	2.09%	5,319	1,306	(93)	868,165
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	371,708	2.34%	1,435	0	0	373,143
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	537,036	2.34%	1,551	0	0	538,587
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	45,544	2.34%	261	0	0	45,805
11	387.45	Other Equip-Telemetry	2,744,231	0	0	2,744,231	547,160	2.34%	5,351	0	0	552,511
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>110,013</u>	<u>2.34%</u>	<u>222</u>	<u>0</u>	<u>0</u>	<u>110,235</u>
13		Total Distribution Plant	388,606,440	1,115,249	(133,985)	389,587,704	138,316,582		645,589	133,985	(31,192)	138,796,994
GENERAL PLANT												
14												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(80,906)	5.00%	2,973	0	0	(77,933)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(13,035)	6.67%	105	0	0	(12,930)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	547,335	20.00%	14,225	0	0	561,560
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	20,305	2.94%	235	0	0	20,540
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,587	2.94%	60	0	0	4,647
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	13,799	4.00%	81	0	0	13,880
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
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	2,910,614	0	0	2,910,614	1,210,842	4.00%	9,702	0	0	1,220,544
26	395.00	Laboratory	9,258	0	0	9,258	7,140	5.00%	39	0	0	7,179
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>91,077</u>	<u>25,658</u>	<u>(3,079)</u>	<u>113,656</u>	<u>20,212</u>	<u>6.67%</u>	<u>569</u>	<u>3,079</u>	<u>0</u>	<u>17,702</u>
29		Total General Plant	4,994,344	25,658	(3,079)	5,016,923	1,967,723		27,989	3,079	0	1,992,633
OTHER PLANT												
30												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(10,016)	Amort.	(12,952)	0	0	(22,968)
32		TOTAL GAS PLANT IN SERVICE	<u>398,200,322</u>	<u>1,185,504</u>	<u>(137,064)</u>	<u>399,248,762</u>	<u>142,470,379</u>		<u>726,539</u>	<u>137,064</u>	<u>(31,192)</u>	<u>143,028,662</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance <u>03/31/2016</u> (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of <u>04/30/2016</u> (4)=(1+2+3) \$	Reserve Beginning Balance <u>03/31/2016</u> (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	46,006	Amort.	207	0	46,212
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>5,346,358</u>	<u>0</u>	<u>0</u>	<u>5,346,358</u>	<u>2,215,997</u>	Amort.	<u>66,079</u>	<u>0</u>	<u>2,282,076</u>
8		Total Intangible Plant	5,421,227	0	0	5,421,227	2,262,003		66,286	0	2,328,288
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	171,296	1.53%	843	0	172,139
16	374.50	Rights Of Way	2,669,841	4,758	(560)	2,674,039	908,776	1.22%	2,716	560	910,932
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,000	1.96%	3	0	2,003
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	1,882,450	16,887	(2,053)	1,897,284	487,852	1.96%	3,087	2,053	(187)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,006,647	29,110	(3,452)	8,032,305	3,229,871	1.99%	13,299	3,452	3,239,718
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	157,909	Amort.	2,754	0	160,663
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	150,206,088	585,458	(70,255)	150,721,291	54,808,328	1.57%	196,857	70,255	(10,543)
25	376.25	Mains - AMRP	51,606,688	182,500	(21,900)	51,767,288	2,114,841	1.57%	67,624	21,900	(3,300)
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	354,327	2.35%	1,015	0	355,342
27	378.20	M & R Sta Equip-General-Regulating	9,503,263	14,275	(1,679)	9,515,859	3,239,144	2.35%	18,623	1,679	(93)
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,077	2.35%	89	0	35,166
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
30	380.00	Services	91,930,621	185,854	(22,299)	92,094,176	56,117,992	2.59%	198,593	22,299	(11,196)
31	380.25	Services - AMRP	24,679,571	235,900	(28,300)	24,887,171	1,655,035	2.59%	53,491	28,300	(14,200)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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
			03/31/2016			04/30/2016	03/31/2016					04/30/2016
			(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	13,369,170	17,634	(2,146)	13,384,658	4,713,617	2.59%	28,872	2,146	0	4,740,343
2	381.10	Meters - AMI	8,711,050	6,811	(840)	8,717,021	391,347	2.59%	18,808	840	0	409,315
3	382.00	Meter Installations	9,025,319	24,258	(2,892)	9,046,685	4,498,165	2.39%	17,997	2,892	(187)	4,513,083
4	383.00	House Regulators	5,538,181	17,634	(2,146)	5,553,669	1,465,045	1.39%	6,424	2,146	(93)	1,469,230
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,750,708	1.10%	2,069	0	0	1,752,777
6	385.00	Industrial M & R Station Equipment	3,058,822	14,555	(1,773)	3,071,604	868,165	2.09%	5,339	1,773	(93)	871,638
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	373,143	2.34%	1,435	0	0	374,578
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	538,587	2.34%	1,551	0	0	540,138
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	45,805	2.34%	261	0	0	46,066
11	387.45	Other Equip-Telemetry	2,744,231	0	0	2,744,231	552,511	2.34%	5,351	0	0	557,862
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>110,235</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>110,457</u>
13		Total Distribution Plant	389,587,704	1,335,634	(160,295)	390,763,043	138,796,994		647,323	160,295	(39,892)	139,244,130
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(77,933)	5.00%	2,973	0	0	(74,960)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,930)	6.67%	105	0	0	(12,825)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	561,560	20.00%	14,225	0	0	575,785
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	20,540	2.94%	235	0	0	20,775
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,647	2.94%	60	0	0	4,707
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	13,880	4.00%	81	0	0	13,961
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
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	2,910,614	0	0	2,910,614	1,220,544	4.00%	9,702	0	0	1,230,246
26	395.00	Laboratory	9,258	0	0	9,258	7,179	5.00%	39	0	0	7,218
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>113,656</u>	<u>17,820</u>	<u>(2,146)</u>	<u>129,330</u>	<u>17,702</u>	6.67%	<u>675</u>	<u>2,146</u>	<u>0</u>	<u>16,231</u>
29		Total General Plant	5,016,923	17,820	(2,146)	5,032,597	1,992,633		28,095	2,146	0	2,018,582
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(22,968)	Amort.	(2,159)	0	0	(25,126)
32		TOTAL GAS PLANT IN SERVICE	<u>400,025,854</u>	<u>1,353,454</u>	<u>(162,441)</u>	<u>401,216,867</u>	<u>143,051,630</u>		<u>741,704</u>	<u>162,441</u>	<u>(39,892)</u>	<u>143,591,000</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 05/31/2016	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 05/31/2016
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+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	46,212	Amort.	207	0	46,419	
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	5,346,358	17,820	0	5,364,178	2,282,076	Amort.	66,228	0	2,348,304	
8		Total Intangible Plant	5,421,227	17,820	0	5,439,047	2,328,288		66,435	0	2,394,723	
9		<u>PRODUCTION PLANT - LPG</u>										
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0	
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	172,139	1.53%	843	0	172,982	
16	374.50	Rights Of Way	2,674,039	3,919	(467)	2,677,491	910,932	1.22%	2,720	467	913,185	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,003	1.96%	3	0	2,006	
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)	
19	375.40	Struc & Improv-Regulating	1,897,284	18,940	(2,239)	1,913,985	488,699	1.96%	3,113	2,239	(187)	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	8,032,305	29,110	(3,452)	8,057,963	3,239,718	1.99%	13,342	3,452	3,249,608	
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	160,663	Amort.	2,754	0	163,417	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0	
24	376.00	Mains:										
		Cast Iron										
		Bare Steel										
		Coated Steel										
		Plastic										
		All Mains Activity	150,721,291	525,092	(62,978)	151,183,405	54,924,387	1.57%	197,496	62,978	(9,423)	
25	376.25	Mains - AMRP	51,767,288	304,200	(36,500)	52,034,988	2,157,265	1.57%	67,904	36,500	(5,500)	
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	355,342	2.35%	1,015	0	356,357	
27	378.20	M & R Sta Equip-General-Regulating	9,515,859	20,993	(2,519)	9,534,333	3,255,995	2.35%	18,653	2,519	(93)	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,166	2.35%	89	0	35,255	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731	
30	380.00	Services	92,094,176	153,012	(18,380)	92,228,808	56,283,090	2.59%	198,915	18,380	(9,143)	
31	380.25	Services - AMRP	24,887,171	393,200	(47,200)	25,233,171	1,666,026	2.59%	54,088	47,200	(23,600)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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	Balance as of
			04/30/2016			05/31/2016	04/30/2016				Removal	05/31/2016
			(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	13,384,658	26,311	(3,172)	13,407,797	4,740,343	2.59%	28,914	3,172	0	4,766,085
2	381.10	Meters - AMI	8,717,021	13,715	(1,679)	8,729,057	409,315	2.59%	18,827	1,679	0	426,463
3	382.00	Meter Installations	9,046,685	24,631	(2,986)	9,068,330	4,513,083	2.39%	18,040	2,986	(187)	4,527,950
4	383.00	House Regulators	5,553,669	14,648	(1,773)	5,566,544	1,469,230	1.39%	6,440	1,773	(93)	1,473,804
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,752,777	1.10%	2,069	0	0	1,754,846
6	385.00	Industrial M & R Station Equipment	3,071,604	16,701	(1,959)	3,086,346	871,638	2.09%	5,363	1,959	(93)	874,949
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	374,578	2.34%	1,435	0	0	376,013
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	540,138	2.34%	1,551	0	0	541,689
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	46,066	2.34%	261	0	0	46,327
11	387.45	Other Equip-Telemetry	2,744,231	0	0	2,744,231	557,862	2.34%	5,351	0	0	563,213
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>110,457</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>110,679</u>
13		Total Distribution Plant	390,763,043	1,544,472	(185,304)	392,122,211	139,244,130		649,408	185,304	(48,319)	139,659,915
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(74,960)	5.00%	2,973	0	0	(71,987)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,825)	6.67%	105	0	0	(12,720)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	575,785	20.00%	14,225	0	0	590,010
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	20,775	2.94%	235	0	0	21,010
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,707	2.94%	60	0	0	4,767
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	13,961	4.00%	81	0	0	14,042
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
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	2,910,614	0	0	2,910,614	1,230,246	4.00%	9,702	0	0	1,239,948
26	395.00	Laboratory	9,258	0	0	9,258	7,218	5.00%	39	0	0	7,257
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>129,330</u>	<u>17,820</u>	<u>(2,146)</u>	<u>145,004</u>	<u>16,231</u>	6.67%	<u>762</u>	<u>2,146</u>	<u>0</u>	<u>14,847</u>
29		Total General Plant	5,032,597	17,820	(2,146)	5,048,271	2,018,582		28,182	2,146	0	2,044,618
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(25,126)	Amort.	(2,159)	0	0	(27,285)
32		TOTAL GAS PLANT IN SERVICE	<u>400,439,775</u>	<u>1,580,112</u>	<u>(187,450)</u>	<u>401,832,437</u>	<u>143,565,874</u>		<u>741,866</u>	<u>187,450</u>	<u>(48,319)</u>	<u>144,071,971</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance <u>05/31/2016</u> (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of <u>06/30/2016</u> (4)=(1+2+3) \$	Reserve Beginning Balance <u>05/31/2016</u> (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	46,419	Amort.	207	0	46,626
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	5,364,178	160,289	0	5,524,467	2,348,304	Amort.	67,711	0	2,416,015
8		Total Intangible Plant	5,439,047	160,289	0	5,599,336	2,394,723		67,918	0	2,462,641
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	172,982	1.53%	843	0	173,825
16	374.50	Rights Of Way	2,677,491	3,919	(467)	2,680,943	913,185	1.22%	2,724	467	915,442
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,006	1.96%	3	0	2,009
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	1,913,985	22,765	(2,706)	1,934,044	489,386	1.96%	3,143	2,706	(280)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,057,963	29,110	(3,452)	8,083,621	3,249,608	1.99%	13,384	3,452	3,259,540
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	163,417	Amort.	2,754	0	166,171
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	151,183,405	1,079,015	(129,500)	152,132,920	55,049,482	1.57%	198,419	129,500	(19,406)
25	376.25	Mains - AMRP	52,034,988	425,900	(51,100)	52,409,788	2,183,169	1.57%	68,324	51,100	(7,700)
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	356,357	2.35%	1,015	0	357,372
27	378.20	M & R Sta Equip-General-Regulating	9,534,333	28,270	(3,359)	9,559,244	3,272,036	2.35%	18,696	3,359	(187)
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,255	2.35%	89	0	35,344
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
30	380.00	Services	92,228,808	151,053	(18,100)	92,361,761	56,454,482	2.59%	199,204	18,100	(9,050)
31	380.25	Services - AMRP	25,233,171	550,500	(66,100)	25,717,571	1,649,314	2.59%	54,984	66,100	(33,000)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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
			05/31/2016			06/30/2016	05/31/2016					06/30/2016
			(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	13,407,797	35,641	(4,292)	13,439,146	4,766,085	2.59%	28,972	4,292	0	4,790,765
2	381.10	Meters - AMI	8,729,057	6,811	(840)	8,735,028	426,463	2.59%	18,847	840	0	444,470
3	382.00	Meter Installations	9,068,330	28,177	(3,359)	9,093,148	4,527,950	2.39%	18,086	3,359	(187)	4,542,490
4	383.00	House Regulators	5,566,544	14,648	(1,773)	5,579,419	1,473,804	1.39%	6,455	1,773	(93)	1,478,393
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,754,846	1.10%	2,069	0	0	1,756,915
6	385.00	Industrial M & R Station Equipment	3,086,346	20,246	(2,426)	3,104,166	874,949	2.09%	5,391	2,426	(93)	877,821
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	376,013	2.34%	1,435	0	0	377,448
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	541,689	2.34%	1,551	0	0	543,240
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	46,327	2.34%	261	0	0	46,588
11	387.45	Other Equip-Telemetry	2,744,231	0	0	2,744,231	563,213	2.34%	5,351	0	0	568,564
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>110,679</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>110,901</u>
13		Total Distribution Plant	392,122,211	2,396,055	(287,474)	394,230,792	139,659,915		652,222	287,474	(69,996)	139,954,667
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(71,987)	5.00%	2,973	0	0	(69,014)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,720)	6.67%	105	0	0	(12,615)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	590,010	20.00%	14,225	0	0	604,235
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	21,010	2.94%	235	0	0	21,245
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,767	2.94%	60	0	0	4,827
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,042	4.00%	81	0	0	14,123
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
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	2,910,614	0	0	2,910,614	1,239,948	4.00%	9,702	0	0	1,249,650
26	395.00	Laboratory	9,258	0	0	9,258	7,257	5.00%	39	0	0	7,296
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>145,004</u>	<u>17,820</u>	<u>(2,146)</u>	<u>160,678</u>	<u>14,847</u>	6.67%	<u>850</u>	<u>2,146</u>	<u>0</u>	<u>13,551</u>
29		Total General Plant	5,048,271	17,820	(2,146)	5,063,945	2,044,618		28,270	2,146	0	2,070,742
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(27,285)	Amort.	(2,159)	0	0	(29,444)
32		TOTAL GAS PLANT IN SERVICE	<u>401,832,437</u>	<u>2,574,164</u>	<u>(289,620)</u>	<u>404,116,981</u>	<u>144,071,971</u>		<u>746,251</u>	<u>289,620</u>	<u>(69,996)</u>	<u>144,458,606</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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

WPB-2.2
SHEET 10 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 07/31/2016	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 07/31/2016
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+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	46,626	Amort.	207	0	46,832	
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	5,524,467	28,177	0	5,552,644	2,416,015	Amort.	69,282	0	2,485,297	
8		Total Intangible Plant	5,599,336	28,177	0	5,627,513	2,462,641		69,489	0	2,532,129	
9		<u>PRODUCTION PLANT - LPG</u>										
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0	
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	173,825	1.53%	843	0	174,668	
16	374.50	Rights Of Way	2,680,943	4,665	(560)	2,685,048	915,442	1.22%	2,728	560	917,610	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,009	1.96%	3	0	2,012	
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)	
19	375.40	Struc & Improv-Regulating	1,934,044	24,538	(2,986)	1,955,596	489,543	1.96%	3,177	2,986	(280)	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	8,083,621	29,110	(3,452)	8,109,279	3,259,540	1.99%	13,427	3,452	3,269,515	
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	166,171	Amort.	2,754	0	168,925	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0	
24	376.00	Mains:										
		Cast Iron										
		Bare Steel										
		Coated Steel										
		Plastic										
		All Mains Activity	152,132,920	1,153,188	(138,364)	153,147,744	55,098,995	1.57%	199,704	138,364	(20,713)	
25	376.25	Mains - AMRP	52,409,788	425,900	(51,100)	52,784,588	2,192,693	1.57%	68,815	51,100	(7,700)	
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	357,372	2.35%	1,015	0	358,387	
27	378.20	M & R Sta Equip-General-Regulating	9,559,244	28,830	(3,452)	9,584,622	3,287,186	2.35%	18,745	3,452	(187)	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,344	2.35%	89	0	35,433	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731	
30	380.00	Services	92,361,761	181,375	(21,739)	92,521,397	56,626,536	2.59%	199,520	21,739	(10,916)	
31	380.25	Services - AMRP	25,717,571	550,500	(66,100)	26,201,971	1,605,198	2.59%	56,030	66,100	(33,000)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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
			06/30/2016			07/31/2016	06/30/2016					07/31/2016
			(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	13,439,146	36,200	(4,385)	13,470,961	4,790,765	2.59%	29,040	4,385	0	4,815,420
2	381.10	Meters - AMI	8,735,028	6,811	(840)	8,740,999	444,470	2.59%	18,860	840	0	462,490
3	382.00	Meter Installations	9,093,148	31,256	(3,732)	9,120,672	4,542,490	2.39%	18,138	3,732	(187)	4,556,709
4	383.00	House Regulators	5,579,419	17,540	(2,146)	5,594,813	1,478,393	1.39%	6,472	2,146	(93)	1,482,626
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,756,915	1.10%	2,069	0	0	1,758,984
6	385.00	Industrial M & R Station Equipment	3,104,166	21,739	(2,612)	3,123,293	877,821	2.09%	5,423	2,612	(93)	880,539
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	377,448	2.34%	1,435	0	0	378,883
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	543,240	2.34%	1,551	0	0	544,791
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	46,588	2.34%	261	0	0	46,849
11	387.45	Other Equip-Telemetry	2,744,231	186,600	(22,392)	2,908,439	568,564	2.34%	5,511	22,392	0	551,683
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>110,901</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>111,123</u>
13		Total Distribution Plant	394,230,792	2,698,252	(323,860)	396,605,184	139,954,667		655,832	323,860	(73,169)	140,213,470
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(69,014)	5.00%	2,973	0	0	(66,041)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,615)	6.67%	105	0	0	(12,510)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	604,235	20.00%	14,225	0	0	618,460
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	21,245	2.94%	235	0	0	21,480
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,827	2.94%	60	0	0	4,887
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,123	4.00%	81	0	0	14,204
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
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	2,910,614	0	0	2,910,614	1,249,650	4.00%	9,702	0	0	1,259,352
26	395.00	Laboratory	9,258	0	0	9,258	7,296	5.00%	39	0	0	7,335
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>160,678</u>	<u>17,820</u>	<u>(2,146)</u>	<u>176,352</u>	<u>13,551</u>	6.67%	<u>937</u>	<u>2,146</u>	<u>0</u>	<u>12,342</u>
29		Total General Plant	5,063,945	17,820	(2,146)	5,079,619	2,070,742		28,357	2,146	0	2,096,953
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(29,444)	Amort.	(2,159)	0	0	(31,602)
32		TOTAL GAS PLANT IN SERVICE	<u>404,116,981</u>	<u>2,744,249</u>	<u>(326,006)</u>	<u>406,535,224</u>	<u>144,458,606</u>		<u>751,519</u>	<u>326,006</u>	<u>(73,169)</u>	<u>144,810,951</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance <u>07/31/2016</u> (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of <u>08/31/2016</u> (4)=(1+2+3) \$	Reserve Beginning Balance <u>07/31/2016</u> (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	46,832	Amort.	207	0	47,039
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>5,552,644</u>	<u>16,514</u>	<u>0</u>	<u>5,569,158</u>	<u>2,485,297</u>	Amort.	<u>69,655</u>	<u>0</u>	<u>2,554,953</u>
8		Total Intangible Plant	5,627,513	16,514	0	5,644,027	2,532,129		69,862	0	2,601,991
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	174,668	1.53%	843	0	175,511
16	374.50	Rights Of Way	2,685,048	3,359	(373)	2,688,034	917,610	1.22%	2,731	373	919,968
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,012	1.96%	3	0	2,015
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	1,955,596	32,375	(3,919)	1,984,052	489,454	1.96%	3,217	3,919	(373)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,109,279	29,110	(3,452)	8,134,937	3,269,515	1.99%	13,469	3,452	3,279,532
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	168,925	Amort.	2,754	0	171,679
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	153,147,744	1,352,010	(162,249)	154,337,505	55,139,622	1.57%	201,147	162,249	(24,351)
25	376.25	Mains - AMRP	52,784,588	760,600	(91,300)	53,453,888	2,202,708	1.57%	69,498	91,300	(13,700)
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	358,387	2.35%	1,015	0	359,402
27	378.20	M & R Sta Equip-General-Regulating	9,584,622	48,050	(5,785)	9,626,887	3,302,292	2.35%	18,811	5,785	(280)
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,433	2.35%	89	0	35,522
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
30	380.00	Services	92,521,397	130,433	(15,674)	92,636,156	56,793,401	2.59%	199,816	15,674	(7,837)
31	380.25	Services - AMRP	26,201,971	983,100	(118,000)	27,067,071	1,562,128	2.59%	57,486	118,000	(59,000)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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	Balance as of
			07/31/2016			08/31/2016	07/31/2016				Removal	08/31/2016
			(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	13,470,961	60,832	(7,277)	13,524,516	4,815,420	2.59%	29,133	7,277	0	4,837,276
2	381.10	Meters - AMI	8,740,999	6,811	(840)	8,746,970	462,490	2.59%	18,872	840	0	480,522
3	382.00	Meter Installations	9,120,672	36,294	(4,385)	9,152,581	4,556,709	2.39%	18,197	4,385	(187)	4,570,334
4	383.00	House Regulators	5,594,813	13,155	(1,586)	5,606,382	1,482,626	1.39%	6,487	1,586	(93)	1,487,434
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,758,984	1.10%	2,069	0	0	1,761,053
6	385.00	Industrial M & R Station Equipment	3,123,293	29,483	(3,545)	3,149,231	880,539	2.09%	5,462	3,545	(187)	882,269
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	378,883	2.34%	1,435	0	0	380,318
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	544,791	2.34%	1,551	0	0	546,342
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	46,849	2.34%	261	0	0	47,110
11	387.45	Other Equip-Telemetry	2,908,439	38,160	(4,572)	2,942,027	551,683	2.34%	5,704	4,572	0	552,815
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>111,123</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>111,345</u>
13		Total Distribution Plant	396,605,184	3,523,772	(422,957)	399,705,999	140,213,470		660,272	422,957	(106,008)	140,344,777
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(66,041)	5.00%	2,973	0	0	(63,068)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,510)	6.67%	105	0	0	(12,405)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	618,460	20.00%	14,225	0	0	632,685
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	21,480	2.94%	235	0	0	21,715
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,887	2.94%	60	0	0	4,947
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,204	4.00%	81	0	0	14,285
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
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	2,910,614	21,366	(2,519)	2,929,461	1,259,352	4.00%	9,733	2,519	0	1,266,566
26	395.00	Laboratory	9,258	0	0	9,258	7,335	5.00%	39	0	0	7,374
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>176,352</u>	<u>17,820</u>	<u>(2,146)</u>	<u>192,026</u>	<u>12,342</u>	6.67%	<u>1,024</u>	<u>2,146</u>	<u>0</u>	<u>11,220</u>
29		Total General Plant	5,079,619	39,186	(4,665)	5,114,140	2,096,953		28,475	4,665	0	2,120,763
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(31,602)	Amort.	(2,159)	0	0	(33,761)
32		TOTAL GAS PLANT IN SERVICE	<u>406,535,224</u>	<u>3,579,472</u>	<u>(427,622)</u>	<u>409,687,074</u>	<u>144,810,951</u>		<u>756,450</u>	<u>427,622</u>	<u>(106,008)</u>	<u>145,033,771</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance <u>08/31/2016</u> (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of <u>09/30/2016</u> (4)=(1+2+3) \$	Reserve Beginning Balance <u>08/31/2016</u> (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	47,039	Amort.	207	0	47,245
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	5,569,158	216,736	0	5,785,894	2,554,953	Amort.	69,818	0	2,624,770
8		Total Intangible Plant	5,644,027	216,736	0	5,860,763	2,601,991		70,024	0	2,672,015
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	175,511	1.53%	843	0	176,354
16	374.50	Rights Of Way	2,688,034	4,478	(560)	2,691,952	919,968	1.22%	2,735	560	922,143
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,015	1.96%	3	0	2,018
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	1,984,052	34,334	(4,105)	2,014,281	488,379	1.96%	3,265	4,105	(373)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,134,937	29,110	(3,452)	8,160,595	3,279,532	1.99%	13,512	3,452	3,289,592
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	171,679	Amort.	2,754	0	174,433
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	154,337,505	1,143,578	(137,244)	155,343,839	55,154,169	1.57%	202,583	137,244	(20,619)
25	376.25	Mains - AMRP	53,453,888	742,300	(89,100)	54,107,088	2,167,206	1.57%	70,363	89,100	(13,400)
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	359,402	2.35%	1,015	0	360,417
27	378.20	M & R Sta Equip-General-Regulating	9,626,887	47,770	(5,691)	9,668,966	3,315,038	2.35%	18,894	5,691	(280)
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,522	2.35%	89	0	35,611
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
30	380.00	Services	92,636,156	173,445	(20,806)	92,788,795	56,969,706	2.59%	200,104	20,806	(10,450)
31	380.25	Services - AMRP	27,067,071	959,500	(115,100)	27,911,471	1,442,614	2.59%	59,331	115,100	(57,600)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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
			08/31/2016			09/30/2016	08/31/2016					09/30/2016
			(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	13,524,516	60,272	(7,277)	13,577,511	4,837,276	2.59%	29,248	7,277	0	4,859,247
2	381.10	Meters - AMI	8,746,970	6,811	(840)	8,752,941	480,522	2.59%	18,885	840	0	498,567
3	382.00	Meter Installations	9,152,581	40,119	(4,852)	9,187,848	4,570,334	2.39%	18,264	4,852	(280)	4,583,466
4	383.00	House Regulators	5,606,382	17,167	(2,053)	5,621,496	1,487,434	1.39%	6,503	2,053	(93)	1,491,791
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,761,053	1.10%	2,069	0	0	1,763,122
6	385.00	Industrial M & R Station Equipment	3,149,231	30,976	(3,732)	3,176,475	882,269	2.09%	5,509	3,732	(187)	883,859
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	380,318	2.34%	1,435	0	0	381,753
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	546,342	2.34%	1,551	0	0	547,893
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	47,110	2.34%	261	0	0	47,371
11	387.45	Other Equip-Telemetry	2,942,027	69,229	(8,304)	3,002,952	552,815	2.34%	5,796	8,304	0	550,307
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>111,345</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>111,567</u>
13		Total Distribution Plant	399,705,999	3,359,089	(403,116)	402,661,972	140,344,777		665,234	403,116	(103,282)	140,503,613
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(63,068)	5.00%	2,973	0	0	(60,095)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,405)	6.67%	105	0	0	(12,300)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	632,685	20.00%	14,225	0	0	646,910
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	21,715	2.94%	235	0	0	21,950
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,947	2.94%	60	0	0	5,007
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,285	4.00%	81	0	0	14,366
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
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	2,929,461	37,413	(4,478)	2,962,396	1,266,566	4.00%	9,820	4,478	0	1,271,908
26	395.00	Laboratory	9,258	0	0	9,258	7,374	5.00%	39	0	0	7,413
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>192,026</u>	<u>17,820</u>	<u>(2,146)</u>	<u>207,700</u>	<u>11,220</u>	6.67%	<u>1,111</u>	<u>2,146</u>	<u>0</u>	<u>10,185</u>
29		Total General Plant	5,114,140	55,233	(6,624)	5,162,749	2,120,763		28,649	6,624	0	2,142,788
OTHER PLANT												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(33,761)	Amort.	(2,159)	0	0	(35,919)
32		TOTAL GAS PLANT IN SERVICE	<u>409,687,074</u>	<u>3,631,058</u>	<u>(409,740)</u>	<u>412,908,392</u>	<u>145,033,771</u>		<u>761,749</u>	<u>409,740</u>	<u>(103,282)</u>	<u>145,282,497</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 10/31/2016	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 10/31/2016
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+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	47,245	Amort.	207	0	47,452	
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>5,785,894</u>	<u>63,911</u>	<u>0</u>	<u>5,849,805</u>	<u>2,624,770</u>	Amort.	<u>70,374</u>	<u>0</u>	<u>2,695,144</u>	
8		Total Intangible Plant	5,860,763	63,911	0	5,924,674	2,672,015		70,581	0	2,742,596	
9		<u>PRODUCTION PLANT - LPG</u>										
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>	
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	176,354	1.53%	843	0	177,197	
16	374.50	Rights Of Way	2,691,952	4,385	(560)	2,695,777	922,143	1.22%	2,739	560	924,322	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,018	1.96%	3	0	2,021	
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)	
19	375.40	Struc & Improv-Regulating	2,014,281	34,614	(4,105)	2,044,790	487,166	1.96%	3,315	4,105	(373)	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	8,160,595	29,110	(3,452)	8,186,253	3,289,592	1.99%	13,554	3,452	3,299,694	
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	174,433	Amort.	2,754	0	177,187	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0	
24	376.00	Mains:										
		Cast Iron										
		Bare Steel										
		Coated Steel										
		Plastic										
		All Mains Activity	155,343,839	1,240,517	(148,814)	156,435,542	55,198,889	1.57%	203,956	148,814	(22,299)	
25	376.25	Mains - AMRP	54,107,088	760,600	(91,300)	54,776,388	2,135,069	1.57%	71,228	91,300	(13,700)	
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	360,417	2.35%	1,015	0	361,432	
27	378.20	M & R Sta Equip-General-Regulating	9,668,966	48,703	(5,878)	9,711,791	3,327,961	2.35%	18,977	5,878	(280)	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,611	2.35%	89	0	35,700	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731	
30	380.00	Services	92,788,795	168,127	(20,153)	92,936,769	57,138,554	2.59%	200,429	20,153	(10,076)	
31	380.25	Services - AMRP	27,911,471	983,100	(118,000)	28,776,571	1,329,245	2.59%	61,176	118,000	(59,000)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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
			09/30/2016			10/31/2016	09/30/2016					10/31/2016
			(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	13,577,511	61,578	(7,371)	13,631,718	4,859,247	2.59%	29,363	7,371	0	4,881,239
2	381.10	Meters - AMI	8,752,941	6,811	(840)	8,758,912	498,567	2.59%	18,898	840	0	516,625
3	382.00	Meter Installations	9,187,848	40,119	(4,852)	9,223,115	4,583,466	2.39%	18,334	4,852	(280)	4,596,668
4	383.00	House Regulators	5,621,496	16,701	(1,959)	5,636,238	1,491,791	1.39%	6,520	1,959	(93)	1,496,259
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,763,122	1.10%	2,069	0	0	1,765,191
6	385.00	Industrial M & R Station Equipment	3,176,475	31,256	(3,732)	3,203,999	883,859	2.09%	5,556	3,732	(187)	885,496
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	381,753	2.34%	1,435	0	0	383,188
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	547,893	2.34%	1,551	0	0	549,444
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	47,371	2.34%	261	0	0	47,632
11	387.45	Other Equip-Telemetry	3,002,952	89,661	(10,730)	3,081,883	550,307	2.34%	5,933	10,730	0	545,510
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>111,567</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>111,789</u>
13		Total Distribution Plant	402,661,972	3,515,282	(421,746)	405,755,508	140,503,613		670,220	421,746	(106,288)	140,645,799
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(60,095)	5.00%	2,973	0	0	(57,122)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,300)	6.67%	105	0	0	(12,195)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	646,910	20.00%	14,225	0	0	661,135
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	21,950	2.94%	235	0	0	22,185
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,007	2.94%	60	0	0	5,067
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,366	4.00%	81	0	0	14,447
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
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	2,962,396	37,413	(4,478)	2,995,331	1,271,908	4.00%	9,930	4,478	0	1,277,360
26	395.00	Laboratory	9,258	0	0	9,258	7,413	5.00%	39	0	0	7,452
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>207,700</u>	<u>17,820</u>	<u>(2,146)</u>	<u>223,374</u>	<u>10,185</u>	6.67%	<u>1,198</u>	<u>2,146</u>	<u>0</u>	<u>9,237</u>
29		Total General Plant	5,162,749	55,233	(6,624)	5,211,358	2,142,788		28,846	6,624	0	2,165,010
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(35,919)	Amort.	(2,159)	0	0	(38,078)
32		TOTAL GAS PLANT IN SERVICE	<u>412,908,392</u>	<u>3,634,426</u>	<u>(428,370)</u>	<u>416,114,448</u>	<u>145,282,497</u>		<u>767,488</u>	<u>428,370</u>	<u>(106,288)</u>	<u>145,515,327</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 11/30/2016	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 11/30/2016
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+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	47,452	Amort.	207	0	47,658	
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	5,849,805	0	0	5,849,805	2,695,144	Amort.	70,906	0	2,766,050	
8		Total Intangible Plant	5,924,674	0	0	5,924,674	2,742,596		71,113	0	2,813,709	
9		<u>PRODUCTION PLANT - LPG</u>										
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0	
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	177,197	1.53%	843	0	178,040	
16	374.50	Rights Of Way	2,695,777	3,266	(373)	2,698,670	924,322	1.22%	2,742	373	926,691	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,021	1.96%	3	0	2,024	
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)	
19	375.40	Struc & Improv-Regulating	2,044,790	22,205	(2,706)	2,064,289	486,003	1.96%	3,356	2,706	(280)	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	8,186,253	29,110	(3,452)	8,211,911	3,299,694	1.99%	13,597	3,452	3,309,839	
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	177,187	Amort.	2,754	0	179,942	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0	
24	376.00	Mains:										
		Cast Iron										
		Bare Steel										
		Coated Steel										
		Plastic										
		All Mains Activity	156,435,542	1,125,758	(135,098)	157,426,202	55,231,732	1.57%	205,318	135,098	(20,246)	
25	376.25	Mains - AMRP	54,776,388	456,300	(54,800)	55,177,888	2,101,297	1.57%	71,928	54,800	(8,200)	
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	361,432	2.35%	1,015	0	362,447	
27	378.20	M & R Sta Equip-General-Regulating	9,711,791	29,669	(3,545)	9,737,915	3,340,780	2.35%	19,045	3,545	(187)	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,700	2.35%	89	0	35,789	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731	
30	380.00	Services	92,936,769	125,395	(15,021)	93,047,143	57,308,754	2.59%	200,708	15,021	(7,557)	
31	380.25	Services - AMRP	28,776,571	589,800	(70,800)	29,295,571	1,213,421	2.59%	62,670	70,800	(35,400)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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
			10/31/2016			11/30/2016	10/31/2016					11/30/2016
			(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	13,631,718	37,413	(4,478)	13,664,653	4,881,239	2.59%	29,457	4,478	0	4,906,218
2	381.10	Meters - AMI	8,758,912	6,811	(840)	8,764,883	516,625	2.59%	18,911	840	0	534,696
3	382.00	Meter Installations	9,223,115	26,497	(3,172)	9,246,440	4,596,668	2.39%	18,393	3,172	(187)	4,611,702
4	383.00	House Regulators	5,636,238	12,316	(1,493)	5,647,061	1,496,259	1.39%	6,535	1,493	(93)	1,501,208
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,765,191	1.10%	2,069	0	0	1,767,260
6	385.00	Industrial M & R Station Equipment	3,203,999	19,966	(2,426)	3,221,539	885,496	2.09%	5,596	2,426	(93)	888,573
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	383,188	2.34%	1,435	0	0	384,623
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	549,444	2.34%	1,551	0	0	550,995
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	47,632	2.34%	261	0	0	47,893
11	387.45	Other Equip-Telemetry	3,081,883	89,661	(10,730)	3,160,814	545,510	2.34%	6,087	10,730	0	540,867
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>111,789</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>112,011</u>
13		Total Distribution Plant	405,755,508	2,574,167	(308,934)	408,020,741	140,645,799		674,585	308,934	(72,243)	140,939,207
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(57,122)	5.00%	2,973	0	0	(54,149)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,195)	6.67%	105	0	0	(12,090)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	661,135	20.00%	14,225	0	0	675,360
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	22,185	2.94%	235	0	0	22,420
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,067	2.94%	60	0	0	5,127
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,447	4.00%	81	0	0	14,528
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
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	2,995,331	37,413	(4,478)	3,028,266	1,277,360	4.00%	10,039	4,478	0	1,282,921
26	395.00	Laboratory	9,258	0	0	9,258	7,452	5.00%	39	0	0	7,491
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>223,374</u>	<u>17,820</u>	<u>(2,146)</u>	<u>239,048</u>	<u>9,237</u>	6.67%	<u>1,285</u>	<u>2,146</u>	<u>0</u>	<u>8,376</u>
29		Total General Plant	5,211,358	55,233	(6,624)	5,259,967	2,165,010		29,042	6,624	0	2,187,428
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(38,078)	Amort.	(2,159)	0	0	(40,236)
32		TOTAL GAS PLANT IN SERVICE	<u>416,114,448</u>	<u>2,629,400</u>	<u>(315,558)</u>	<u>418,428,290</u>	<u>145,515,327</u>		<u>772,581</u>	<u>315,558</u>	<u>(72,243)</u>	<u>145,900,108</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 12/31/2016	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 12/31/2016
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+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	47,658	Amort.	207	0	47,865	
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	5,849,805	878,420	0	6,728,225	2,766,050	Amort.	78,162	0	2,844,212	
8		Total Intangible Plant	5,924,674	878,420	0	6,803,094	2,813,709		78,368	0	2,892,077	
9		<u>PRODUCTION PLANT - LPG</u>										
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0	
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	178,040	1.53%	843	0	178,883	
16	374.50	Rights Of Way	2,698,670	2,986	(373)	2,701,283	926,691	1.22%	2,745	373	929,063	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,024	1.96%	3	0	2,027	
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)	
19	375.40	Struc & Improv-Regulating	2,064,289	21,552	(2,612)	2,083,229	486,373	1.96%	3,387	2,612	(280)	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	8,211,911	29,110	(3,452)	8,237,569	3,309,839	1.99%	13,639	3,452	3,320,026	
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	179,942	Amort.	2,754	0	182,696	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0	
24	376.00	Mains:										
		Cast Iron										
		Bare Steel										
		Coated Steel										
		Plastic										
		All Mains Activity	157,426,202	585,458	(70,255)	157,941,405	55,281,706	1.57%	206,303	70,255	(10,543)	
25	376.25	Mains - AMRP	55,177,888	455,100	(54,600)	55,578,388	2,110,225	1.57%	72,453	54,600	(8,200)	
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	362,447	2.35%	1,015	0	363,462	
27	378.20	M & R Sta Equip-General-Regulating	9,737,915	29,483	(3,545)	9,763,853	3,356,093	2.35%	19,095	3,545	(187)	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,789	2.35%	89	0	35,878	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731	
30	380.00	Services	93,047,143	114,293	(13,715)	93,147,721	57,486,884	2.59%	200,935	13,715	(6,811)	
31	380.25	Services - AMRP	29,295,571	589,800	(70,800)	29,814,571	1,169,891	2.59%	63,790	70,800	(35,400)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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	Balance as of
			11/30/2016			12/31/2016	11/30/2016				Removal	12/31/2016
			(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	13,664,653	37,227	(4,478)	13,697,402	4,906,218	2.59%	29,528	4,478	0	4,931,268
2	381.10	Meters - AMI	8,764,883	6,811	(840)	8,770,854	534,696	2.59%	18,924	840	0	552,780
3	382.00	Meter Installations	9,246,440	25,378	(3,079)	9,268,739	4,611,702	2.39%	18,438	3,079	(187)	4,626,874
4	383.00	House Regulators	5,647,061	11,289	(1,306)	5,657,044	1,501,208	1.39%	6,547	1,306	(93)	1,506,356
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,767,260	1.10%	2,069	0	0	1,769,329
6	385.00	Industrial M & R Station Equipment	3,221,539	19,406	(2,333)	3,238,612	888,573	2.09%	5,626	2,333	(93)	891,773
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	384,623	2.34%	1,435	0	0	386,058
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	550,995	2.34%	1,551	0	0	552,546
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	47,893	2.34%	261	0	0	48,154
11	387.45	Other Equip-Telemetry	3,160,814	89,661	(10,730)	3,239,745	540,867	2.34%	6,241	10,730	0	536,378
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>112,011</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>112,233</u>
13		Total Distribution Plant	408,020,741	2,017,554	(242,118)	409,796,177	140,939,207		677,893	242,118	(61,794)	141,313,188
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(54,149)	5.00%	2,973	0	0	(51,176)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,090)	6.67%	105	0	0	(11,985)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	675,360	20.00%	14,225	0	0	689,585
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	22,420	2.94%	235	0	0	22,655
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,127	2.94%	60	0	0	5,187
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,528	4.00%	81	0	0	14,609
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
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	3,028,266	70,535	(8,490)	3,090,311	1,282,921	4.00%	10,198	8,490	0	1,284,629
26	395.00	Laboratory	9,258	0	0	9,258	7,491	5.00%	39	0	0	7,530
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>239,048</u>	<u>9,983</u>	<u>(1,213)</u>	<u>247,818</u>	<u>8,376</u>	6.67%	<u>1,353</u>	<u>1,213</u>	<u>0</u>	<u>8,516</u>
29		Total General Plant	5,259,967	80,518	(9,703)	5,330,782	2,187,428		29,269	9,703	0	2,206,994
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(40,236)	Amort.	(2,159)	0	0	(42,395)
32		TOTAL GAS PLANT IN SERVICE	<u>418,428,290</u>	<u>2,976,492</u>	<u>(251,821)</u>	<u>421,152,961</u>	<u>145,900,108</u>		<u>783,372</u>	<u>251,821</u>	<u>(61,794)</u>	<u>146,369,864</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 01/31/2017	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 01/31/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+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	47,865	Amort.	207	0	48,071	
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	6,728,225	0	0	6,728,225	2,844,212	Amort.	82,788	0	2,927,001	
8		Total Intangible Plant	6,803,094	0	0	6,803,094	2,892,077		82,995	0	2,975,072	
9		<u>PRODUCTION PLANT - LPG</u>										
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0	
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	178,883	1.74%	959	0	179,842	
16	374.50	Rights Of Way	2,701,283	2,239	(280)	2,703,242	929,063	1.29%	2,905	280	931,688	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,027	3.18%	6	0	2,033	
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)	
19	375.40	Struc & Improv-Regulating	2,083,229	11,103	(1,306)	2,093,026	486,868	3.18%	5,534	1,306	(93)	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	8,237,569	45,064	(5,411)	8,277,222	3,320,026	2.13%	14,657	5,411	3,329,272	
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	182,696	Amort.	2,754	0	185,450	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0	
24	376.00	Mains:										
		Cast Iron										
		Bare Steel										
		Coated Steel										
		Plastic										
		All Mains Activity	157,941,405	239,408	(28,736)	158,152,077	55,407,211	2.30%	302,923	28,736	(4,292)	
25	376.25	Mains - AMRP	55,578,388	302,100	(36,300)	55,844,188	2,119,878	2.30%	106,780	36,300	(5,400)	
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	363,462	3.32%	1,435	0	364,897	
27	378.20	M & R Sta Equip-General-Regulating	9,763,853	15,581	(1,866)	9,777,568	3,371,456	3.32%	27,032	1,866	(93)	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,878	3.32%	126	0	36,004	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731	
30	380.00	Services	93,147,721	94,140	(11,289)	93,230,572	57,667,293	5.10%	396,054	11,289	(5,691)	
31	380.25	Services - AMRP	29,814,571	343,900	(41,300)	30,117,171	1,127,481	5.10%	127,355	41,300	(20,600)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 01/31/2017	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 01/31/2017
			(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	13,697,402	22,299	(2,706)	13,716,995	4,931,268	3.30%	37,695	2,706	0	4,966,257
2	381.10	Meters - AMI	8,770,854	24,725	(2,986)	8,792,593	552,780	8.06%	58,984	2,986	0	608,778
3	382.00	Meter Installations	9,268,739	15,488	(1,866)	9,282,361	4,626,874	2.44%	18,860	1,866	(93)	4,643,775
4	383.00	House Regulators	5,657,044	8,864	(1,026)	5,664,882	1,506,356	2.73%	12,879	1,026	(93)	1,518,116
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,769,329	1.01%	1,900	0	0	1,771,229
6	385.00	Industrial M & R Station Equipment	3,238,612	11,103	(1,306)	3,248,409	891,773	5.08%	13,731	1,306	(93)	904,105
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	386,058	3.74%	2,293	0	0	388,351
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	552,546	3.74%	2,478	0	0	555,024
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	48,154	3.74%	416	0	0	48,570
11	387.45	Other Equip-Telemetry	3,239,745	(18,660)	2,239	3,223,324	536,378	3.74%	10,072	(2,239)	0	548,689
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>112,233</u>	<u>3.74%</u>	<u>354</u>	<u>0</u>	<u>0</u>	<u>112,587</u>
13		Total Distribution Plant	409,796,177	1,117,354	(134,139)	410,779,392	141,313,188		1,148,182	134,139	(36,448)	142,290,783
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(51,176)	5.00%	2,973	0	0	(48,203)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,985)	6.67%	105	0	0	(11,880)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	689,585	20.00%	14,225	0	0	703,810
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	22,655	9.15%	730	0	0	23,385
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,187	9.15%	187	0	0	5,374
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,609	4.00%	81	0	0	14,690
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
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	3,090,311	(9,143)	1,120	3,082,288	1,284,629	4.00%	10,288	(1,120)	0	1,296,037
26	395.00	Laboratory	9,258	0	0	9,258	7,530	5.00%	39	0	0	7,569
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	2.59%	546	0	0	199,868
28	398.00	Miscellaneous Equipment	<u>247,818</u>	<u>4,292</u>	<u>(560)</u>	<u>251,550</u>	<u>8,516</u>	<u>6.67%</u>	<u>1,388</u>	<u>560</u>	<u>0</u>	<u>9,344</u>
29		Total General Plant	5,330,782	(4,851)	560	5,326,491	2,206,994		30,562	(560)	0	2,238,116
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(42,395)	Amort.	(2,159)	0	0	(44,554)
32		TOTAL GAS PLANT IN SERVICE	<u>421,152,961</u>	<u>1,112,503</u>	<u>(133,579)</u>	<u>422,131,885</u>	<u>146,369,864</u>		<u>1,259,580</u>	<u>133,579</u>	<u>(36,448)</u>	<u>147,459,418</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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

WPB-2.2
SHEET 24 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 02/28/2017	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 02/28/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+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	48,071	Amort.	207	0	48,278	
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	6,728,225	0	0	6,728,225	2,927,001	Amort.	80,162	0	3,007,163	
8		Total Intangible Plant	6,803,094	0	0	6,803,094	2,975,072		80,369	0	3,055,440	
9		<u>PRODUCTION PLANT - LPG</u>										
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0	
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	179,842	1.74%	959	0	180,801	
16	374.50	Rights Of Way	2,703,242	3,919	(467)	2,706,694	931,688	1.29%	2,908	467	934,129	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,033	3.18%	6	0	2,039	
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)	
19	375.40	Struc & Improv-Regulating	2,093,026	11,103	(1,306)	2,102,823	491,003	3.18%	5,559	1,306	(93)	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	8,277,222	45,064	(5,411)	8,316,875	3,329,272	2.13%	14,727	5,411	3,338,588	
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	185,450	Amort.	2,754	0	188,204	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0	
24	376.00	Mains:										
		Cast Iron										
		Bare Steel										
		Coated Steel										
		Plastic										
		All Mains Activity	158,152,077	277,101	(33,215)	158,395,963	55,677,106	2.30%	303,359	33,215	(4,945)	
25	376.25	Mains - AMRP	55,844,188	262,900	(31,600)	56,075,488	2,184,958	2.30%	107,256	31,600	(4,700)	
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	364,897	3.32%	1,435	0	366,332	
27	378.20	M & R Sta Equip-General-Regulating	9,777,568	10,636	(1,306)	9,786,898	3,396,529	3.32%	27,064	1,306	(93)	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,004	3.32%	126	0	36,130	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731	
30	380.00	Services	93,230,572	167,567	(20,060)	93,378,079	58,046,367	5.10%	396,543	20,060	(10,076)	
31	380.25	Services - AMRP	30,117,171	182,700	(21,900)	30,277,971	1,192,936	5.10%	128,340	21,900	(11,000)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance			Balance as of	Reserve Beginning Balance	Depreciation Accrual	Depreciation	Retirements	Cost of	Balance as of
			01/31/2017	Additions	Retirements	02/28/2017	01/31/2017	Rates	Accrual	Retirements	Removal	02/28/2017
			(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	13,716,995	13,995	(1,679)	13,729,311	4,966,257	3.30%	37,739	1,679	0	5,002,317
2	381.10	Meters - AMI	8,792,593	4,945	(560)	8,796,978	608,778	8.06%	59,072	560	0	667,290
3	382.00	Meter Installations	9,282,361	18,940	(2,239)	9,299,062	4,643,775	2.44%	18,891	2,239	(93)	4,660,334
4	383.00	House Regulators	5,664,882	15,674	(1,866)	5,678,690	1,518,116	2.73%	12,903	1,866	(93)	1,529,060
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,771,229	1.01%	1,900	0	0	1,773,129
6	385.00	Industrial M & R Station Equipment	3,248,409	11,103	(1,306)	3,258,206	904,105	5.08%	13,772	1,306	(93)	916,478
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	388,351	3.74%	2,293	0	0	390,644
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	555,024	3.74%	2,478	0	0	557,502
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	48,570	3.74%	416	0	0	48,986
11	387.45	Other Equip-Telemetry	3,223,324	(18,660)	2,239	3,206,903	548,689	3.74%	10,020	(2,239)	0	560,948
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>112,587</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>112,941</u>
13		Total Distribution Plant	410,779,392	1,006,987	(120,676)	411,665,703	142,290,783		1,150,874	120,676	(31,186)	143,289,795
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(48,203)	5.00%	2,973	0	0	(45,230)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,880)	6.67%	105	0	0	(11,775)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	703,810	20.00%	14,225	0	0	718,035
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	23,385	9.15%	730	0	0	24,115
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,374	9.15%	187	0	0	5,561
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,690	4.00%	81	0	0	14,771
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
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	3,082,288	(9,143)	1,120	3,074,265	1,296,037	4.00%	10,261	(1,120)	0	1,307,418
26	395.00	Laboratory	9,258	0	0	9,258	7,569	5.00%	39	0	0	7,608
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,868	2.59%	546	0	0	200,414
28	398.00	Miscellaneous Equipment	<u>251,550</u>	<u>4,292</u>	<u>(560)</u>	<u>255,282</u>	<u>9,344</u>	6.67%	<u>1,409</u>	<u>560</u>	<u>0</u>	<u>10,193</u>
29		Total General Plant	5,326,491	(4,851)	560	5,322,200	2,238,116		30,556	(560)	0	2,269,232
OTHER PLANT												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(44,554)	Amort.	(2,159)	0	0	(46,712)
32		TOTAL GAS PLANT IN SERVICE	<u>422,131,885</u>	<u>1,002,136</u>	<u>(120,116)</u>	<u>423,013,905</u>	<u>147,459,418</u>		<u>1,259,640</u>	<u>120,116</u>	<u>(31,186)</u>	<u>148,567,756</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 03/31/2017	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 03/31/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+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	48,278	Amort.	207	0	48,484	
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	6,728,225	0	0	6,728,225	3,007,163	Amort.	80,162	0	3,087,325	
8		Total Intangible Plant	6,803,094	0	0	6,803,094	3,055,440		80,369	0	3,135,809	
9		<u>PRODUCTION PLANT - LPG</u>										
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0	
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	180,801	1.74%	959	0	181,760	
16	374.50	Rights Of Way	2,706,694	3,266	(373)	2,709,587	934,129	1.29%	2,911	373	936,667	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,039	3.18%	6	0	2,045	
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)	
19	375.40	Struc & Improv-Regulating	2,102,823	10,636	(1,306)	2,112,153	495,163	3.18%	5,585	1,306	(93)	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	8,316,875	45,064	(5,411)	8,356,528	3,338,588	2.13%	14,798	5,411	3,347,975	
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	188,204	Amort.	2,754	0	190,958	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0	
24	376.00	Mains:										
		Cast Iron										
		Bare Steel										
		Coated Steel										
		Plastic										
		All Mains Activity	158,395,963	286,711	(34,428)	158,648,246	55,942,305	2.30%	303,834	34,428	(5,132)	
25	376.25	Mains - AMRP	56,075,488	341,200	(40,900)	56,375,788	2,255,914	2.30%	107,766	40,900	(6,100)	
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	366,332	3.32%	1,435	0	367,767	
27	378.20	M & R Sta Equip-General-Regulating	9,786,898	11,569	(1,400)	9,797,067	3,422,194	3.32%	27,091	1,400	(93)	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,130	3.32%	126	0	36,256	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731	
30	380.00	Services	93,378,079	138,271	(16,607)	93,499,743	58,412,774	5.10%	397,115	16,607	(8,304)	
31	380.25	Services - AMRP	30,277,971	223,000	(26,800)	30,474,171	1,288,376	5.10%	129,098	26,800	(13,400)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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	Balance as of
			02/28/2017			03/31/2017	02/28/2017				Removal	03/31/2017
			(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	13,729,311	15,768	(1,866)	13,743,213	5,002,317	3.30%	37,775	1,866	0	5,038,226
2	381.10	Meters - AMI	8,796,978	4,945	(560)	8,801,363	667,290	8.06%	59,101	560	0	725,831
3	382.00	Meter Installations	9,299,062	17,074	(2,053)	9,314,083	4,660,334	2.44%	18,923	2,053	(93)	4,677,111
4	383.00	House Regulators	5,678,690	12,969	(1,586)	5,690,073	1,529,060	2.73%	12,932	1,586	(93)	1,540,313
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,773,129	1.01%	1,900	0	0	1,775,029
6	385.00	Industrial M & R Station Equipment	3,258,206	10,636	(1,306)	3,267,536	916,478	5.08%	13,813	1,306	(93)	928,892
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	390,644	3.74%	2,293	0	0	392,937
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	557,502	3.74%	2,478	0	0	559,980
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	48,986	3.74%	416	0	0	49,402
11	387.45	Other Equip-Telemetering	3,206,903	77,719	(9,330)	3,275,292	560,948	3.74%	10,101	9,330	0	561,719
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>112,941</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>113,295</u>
13		Total Distribution Plant	411,665,703	1,198,828	(143,926)	412,720,605	143,289,795		1,153,564	143,926	(33,401)	144,266,032
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(45,230)	5.00%	2,973	0	0	(42,257)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,775)	6.67%	105	0	0	(11,670)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	718,035	20.00%	14,225	0	0	732,260
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	24,115	9.15%	730	0	0	24,845
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,561	9.15%	187	0	0	5,748
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,771	4.00%	81	0	0	14,852
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
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	3,074,265	1,493	(187)	3,075,571	1,307,418	4.00%	10,250	187	0	1,317,481
26	395.00	Laboratory	9,258	0	0	9,258	7,608	5.00%	39	0	0	7,647
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	200,414	2.59%	546	0	0	200,960
28	398.00	Miscellaneous Equipment	<u>255,282</u>	<u>4,292</u>	<u>(560)</u>	<u>259,014</u>	<u>10,193</u>	6.67%	<u>1,429</u>	<u>560</u>	<u>0</u>	<u>11,062</u>
29		Total General Plant	5,322,200	5,785	(747)	5,327,238	2,269,232		30,565	747	0	2,299,050
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(46,712)	Amort.	(2,159)	0	0	(48,871)
32		TOTAL GAS PLANT IN SERVICE	<u>423,013,905</u>	<u>1,204,613</u>	<u>(144,673)</u>	<u>424,073,845</u>	<u>148,567,756</u>		<u>1,262,339</u>	<u>144,673</u>	<u>(33,401)</u>	<u>149,652,021</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance <u>03/31/2017</u> (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of <u>04/30/2017</u> (4)=(1+2+3) \$	Reserve Beginning Balance <u>03/31/2017</u> (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	48,484	Amort.	207	0	48,691
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>6,728,225</u>	<u>175,311</u>	<u>0</u>	<u>6,903,536</u>	<u>3,087,325</u>	Amort.	<u>81,623</u>	<u>0</u>	<u>3,168,948</u>
8		Total Intangible Plant	6,803,094	175,311	0	6,978,405	3,135,809		81,830	0	3,217,639
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	181,760	1.74%	959	0	182,719
16	374.50	Rights Of Way	2,709,587	5,411	(653)	2,714,345	936,667	1.29%	2,915	653	938,929
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,045	3.18%	6	0	2,051
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,112,153	16,887	(2,053)	2,126,987	499,349	3.18%	5,617	2,053	(187)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,356,528	45,064	(5,411)	8,396,181	3,347,975	2.13%	14,868	5,411	3,357,432
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	190,958	Amort.	2,754	0	193,712
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	158,648,246	559,520	(67,176)	159,140,590	56,206,579	2.30%	304,548	67,176	(10,076)
25	376.25	Mains - AMRP	56,375,788	389,700	(46,800)	56,718,688	2,316,680	2.30%	108,382	46,800	(7,000)
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	367,767	3.32%	1,435	0	369,202
27	378.20	M & R Sta Equip-General-Regulating	9,797,067	17,914	(2,146)	9,812,835	3,447,792	3.32%	27,127	2,146	(93)
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,256	3.32%	126	0	36,382
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
30	380.00	Services	93,499,743	228,212	(27,430)	93,700,525	58,784,978	5.10%	397,801	27,430	(13,715)
31	380.25	Services - AMRP	30,474,171	323,800	(38,900)	30,759,071	1,377,274	5.10%	130,121	38,900	(19,400)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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
			03/31/2017			04/30/2017	03/31/2017					04/30/2017
			(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	13,743,213	24,165	(2,892)	13,764,486	5,038,226	3.30%	37,823	2,892	0	5,073,157
2	381.10	Meters - AMI	8,801,363	4,945	(560)	8,805,748	725,831	8.06%	59,131	560	0	784,402
3	382.00	Meter Installations	9,314,083	27,524	(3,266)	9,338,341	4,677,111	2.44%	18,963	3,266	(187)	4,692,621
4	383.00	House Regulators	5,690,073	21,366	(2,519)	5,708,920	1,540,313	2.73%	12,966	2,519	(93)	1,550,667
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,775,029	1.01%	1,900	0	0	1,776,929
6	385.00	Industrial M & R Station Equipment	3,267,536	16,887	(2,053)	3,282,370	928,892	5.08%	13,864	2,053	(93)	940,610
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	392,937	3.74%	2,293	0	0	395,230
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	559,980	3.74%	2,478	0	0	562,458
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	49,402	3.74%	416	0	0	49,818
11	387.45	Other Equip-Telemetering	3,275,292	77,719	(9,330)	3,343,681	561,719	3.74%	10,315	9,330	0	562,704
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>113,295</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>113,649</u>
13		Total Distribution Plant	412,720,605	1,759,114	(211,189)	414,268,530	144,266,032		1,157,162	211,189	(50,844)	145,161,161
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(42,257)	5.00%	2,973	0	0	(39,284)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,670)	6.67%	105	0	0	(11,565)
17	391.12	Office Furn & Equip-Info Systems	853,483	587,790	(70,535)	1,370,738	732,260	20.00%	18,535	70,535	0	680,260
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	24,845	9.15%	730	0	0	25,575
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,748	9.15%	187	0	0	5,935
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,852	4.00%	81	0	0	14,933
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
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	3,075,571	1,493	(187)	3,076,877	1,317,481	4.00%	10,254	187	0	1,327,548
26	395.00	Laboratory	9,258	0	0	9,258	7,647	5.00%	39	0	0	7,686
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	200,960	2.59%	546	0	0	201,506
28	398.00	Miscellaneous Equipment	<u>259,014</u>	<u>4,292</u>	<u>(560)</u>	<u>262,746</u>	<u>11,062</u>	6.67%	<u>1,450</u>	<u>560</u>	<u>0</u>	<u>11,952</u>
29		Total General Plant	5,327,238	593,575	(71,282)	5,849,531	2,299,050		34,900	71,282	0	2,262,668
OTHER PLANT												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(48,871)	Amort.	(2,159)	0	0	(51,029)
32		TOTAL GAS PLANT IN SERVICE	<u>424,073,845</u>	<u>2,528,000</u>	<u>(282,471)</u>	<u>426,319,374</u>	<u>149,652,021</u>		<u>1,271,733</u>	<u>282,471</u>	<u>(50,844)</u>	<u>150,590,439</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 05/31/2017	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 05/31/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+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	48,691	Amort.	207	0	48,897	
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	6,903,536	0	0	6,903,536	3,168,948	Amort.	83,083	0	3,252,031	
8		Total Intangible Plant	6,978,405	0	0	6,978,405	3,217,639		83,290	0	3,300,928	
9		<u>PRODUCTION PLANT - LPG</u>										
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0	
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	182,719	1.74%	959	0	183,678	
16	374.50	Rights Of Way	2,714,345	4,478	(560)	2,718,263	938,929	1.29%	2,920	560	941,289	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,051	3.18%	6	0	2,057	
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)	
19	375.40	Struc & Improv-Regulating	2,126,987	19,220	(2,333)	2,143,874	502,726	3.18%	5,659	2,333	(187)	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	8,396,181	45,064	(5,411)	8,435,834	3,357,432	2.13%	14,938	5,411	3,366,959	
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	193,712	Amort.	2,754	0	196,466	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0	
24	376.00	Mains:										
		Cast Iron										
		Bare Steel										
		Coated Steel										
		Plastic										
		All Mains Activity	159,140,590	731,659	(87,795)	159,784,454	56,433,875	2.30%	305,637	87,795	(13,155)	
25	376.25	Mains - AMRP	56,718,688	435,800	(52,300)	57,102,188	2,371,262	2.30%	109,078	52,300	(7,800)	
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	369,202	3.32%	1,435	0	370,637	
27	378.20	M & R Sta Equip-General-Regulating	9,812,835	25,378	(3,079)	9,835,134	3,472,680	3.32%	27,180	3,079	(187)	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,382	3.32%	126	0	36,508	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731	
30	380.00	Services	93,700,525	188,373	(22,579)	93,866,319	59,141,634	5.10%	398,580	22,579	(11,289)	
31	380.25	Services - AMRP	30,759,071	525,300	(63,000)	31,221,371	1,449,095	5.10%	131,708	63,000	(31,500)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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
			04/30/2017			05/31/2017	04/30/2017					05/31/2017
			(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	13,764,486	35,827	(4,292)	13,796,021	5,073,157	3.30%	37,896	4,292	0	5,106,761
2	381.10	Meters - AMI	8,805,748	9,890	(1,213)	8,814,425	784,402	8.06%	59,174	1,213	0	842,363
3	382.00	Meter Installations	9,338,341	27,990	(3,359)	9,362,972	4,692,621	2.44%	19,013	3,359	(187)	4,708,088
4	383.00	House Regulators	5,708,920	17,727	(2,146)	5,724,501	1,550,667	2.73%	13,006	2,146	(93)	1,561,434
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,776,929	1.01%	1,900	0	0	1,778,829
6	385.00	Industrial M & R Station Equipment	3,282,370	19,220	(2,333)	3,299,257	940,610	5.08%	13,931	2,333	(93)	952,115
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	395,230	3.74%	2,293	0	0	397,523
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	562,458	3.74%	2,478	0	0	564,936
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	49,818	3.74%	416	0	0	50,234
11	387.45	Other Equip-Telemetry	3,343,681	150,026	(18,007)	3,475,700	562,704	3.74%	10,627	18,007	0	555,324
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>113,649</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>114,003</u>
13		Total Distribution Plant	414,268,530	2,235,952	(268,407)	416,236,075	145,161,161		1,162,068	268,407	(64,491)	145,990,332
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(39,284)	5.00%	2,973	0	0	(36,311)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,565)	6.67%	105	0	0	(11,460)
17	391.12	Office Furn & Equip-Info Systems	1,370,738	0	0	1,370,738	680,260	20.00%	22,846	0	0	703,106
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	25,575	9.15%	730	0	0	26,305
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,935	9.15%	187	0	0	6,122
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,933	4.00%	81	0	0	15,014
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
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	3,076,877	37,133	(4,478)	3,109,532	1,327,548	4.00%	10,311	4,478	0	1,333,381
26	395.00	Laboratory	9,258	0	0	9,258	7,686	5.00%	39	0	0	7,725
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	201,506	2.59%	546	0	0	202,052
28	398.00	Miscellaneous Equipment	<u>262,746</u>	<u>4,292</u>	<u>(560)</u>	<u>266,478</u>	<u>11,952</u>	6.67%	<u>1,471</u>	<u>560</u>	<u>0</u>	<u>12,863</u>
29		Total General Plant	5,849,531	41,425	(5,038)	5,885,918	2,262,668		39,289	5,038	0	2,296,919
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(51,029)	Amort.	(2,159)	0	0	(53,188)
32		TOTAL GAS PLANT IN SERVICE	<u>426,319,374</u>	<u>2,277,377</u>	<u>(273,445)</u>	<u>428,323,306</u>	<u>150,590,439</u>		<u>1,282,488</u>	<u>273,445</u>	<u>(64,491)</u>	<u>151,534,991</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 06/30/2017	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 06/30/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12))	(8)	(9)	(10)=(5+7-8+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	48,897	Amort.	207	0	49,104	
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	6,903,536	0	0	6,903,536	3,252,031	Amort.	82,541	0	3,334,572	
8		Total Intangible Plant	6,978,405	0	0	6,978,405	3,300,928		82,747	0	3,383,676	
9		<u>PRODUCTION PLANT - LPG</u>										
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0	
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	183,678	1.74%	959	0	184,637	
16	374.50	Rights Of Way	2,718,263	4,478	(560)	2,722,181	941,289	1.29%	2,924	560	943,653	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,057	3.18%	6	0	2,063	
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)	
19	375.40	Struc & Improv-Regulating	2,143,874	23,418	(2,799)	2,164,493	505,865	3.18%	5,709	2,799	(280)	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	8,435,834	45,064	(5,411)	8,475,487	3,366,959	2.13%	15,009	5,411	3,376,557	
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	196,466	Amort.	2,754	0	199,220	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0	
24	376.00	Mains:										
		Cast Iron										
		Bare Steel										
		Coated Steel										
		Plastic										
		All Mains Activity	159,784,454	823,746	(98,898)	160,509,302	56,638,562	2.30%	306,948	98,898	(14,835)	
25	376.25	Mains - AMRP	57,102,188	903,700	(108,400)	57,897,488	2,420,240	2.30%	110,208	108,400	(16,300)	
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	370,637	3.32%	1,435	0	372,072	
27	378.20	M & R Sta Equip-General-Regulating	9,835,134	33,775	(4,012)	9,864,897	3,496,594	3.32%	27,252	4,012	(187)	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,508	3.32%	126	0	36,634	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731	
30	380.00	Services	93,866,319	188,373	(22,579)	94,032,113	59,506,346	5.10%	399,284	22,579	(11,289)	
31	380.25	Services - AMRP	31,221,371	726,700	(87,200)	31,860,871	1,486,303	5.10%	134,050	87,200	(43,600)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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
			05/31/2017			06/30/2017	05/31/2017					06/30/2017
			(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	13,796,021	48,423	(5,785)	13,838,659	5,106,761	3.30%	37,998	5,785	0	5,138,974
2	381.10	Meters - AMI	8,814,425	4,945	(560)	8,818,810	842,363	8.06%	59,218	560	0	901,021
3	382.00	Meter Installations	9,362,972	32,189	(3,825)	9,391,336	4,708,088	2.44%	19,067	3,825	(187)	4,723,143
4	383.00	House Regulators	5,724,501	17,820	(2,146)	5,740,175	1,561,434	2.73%	13,041	2,146	(93)	1,572,236
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,778,829	1.01%	1,900	0	0	1,780,729
6	385.00	Industrial M & R Station Equipment	3,299,257	23,418	(2,799)	3,319,876	952,115	5.08%	14,010	2,799	(187)	963,139
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	397,523	3.74%	2,293	0	0	399,816
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	564,936	3.74%	2,478	0	0	567,414
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	50,234	3.74%	416	0	0	50,650
11	387.45	Other Equip-Telemetry	3,475,700	113,919	(13,622)	3,575,997	555,324	3.74%	10,989	13,622	0	552,691
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>114,003</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>114,357</u>
13		Total Distribution Plant	416,236,075	2,989,968	(358,596)	418,867,447	145,990,332		1,168,428	358,596	(86,958)	146,713,206
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(36,311)	5.00%	2,973	0	0	(33,338)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,460)	6.67%	105	0	0	(11,355)
17	391.12	Office Furn & Equip-Info Systems	1,370,738	0	0	1,370,738	703,106	20.00%	22,846	0	0	725,952
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	26,305	9.15%	730	0	0	27,035
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	6,122	9.15%	187	0	0	6,309
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,014	4.00%	81	0	0	15,095
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
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	3,109,532	19,313	(2,333)	3,126,512	1,333,381	4.00%	10,393	2,333	0	1,341,441
26	395.00	Laboratory	9,258	0	0	9,258	7,725	5.00%	39	0	0	7,764
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	202,052	2.59%	546	0	0	202,598
28	398.00	Miscellaneous Equipment	<u>266,478</u>	<u>4,292</u>	<u>(560)</u>	<u>270,210</u>	<u>12,863</u>	6.67%	<u>1,492</u>	<u>560</u>	<u>0</u>	<u>13,795</u>
29		Total General Plant	5,885,918	23,605	(2,893)	5,906,630	2,296,919		39,392	2,893	0	2,333,418
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(53,188)	Amort.	(2,159)	0	0	(55,347)
32		TOTAL GAS PLANT IN SERVICE	<u>428,323,306</u>	<u>3,013,573</u>	<u>(361,489)</u>	<u>430,975,390</u>	<u>151,534,991</u>		<u>1,288,409</u>	<u>361,489</u>	<u>(86,958)</u>	<u>152,374,953</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance <u>06/30/2017</u> (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of <u>07/31/2017</u> (4)=(1+2+3) \$	Reserve Beginning Balance <u>06/30/2017</u> (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	49,104	Amort.	207	0	49,310
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>6,903,536</u>	<u>2,474,316</u>	<u>0</u>	<u>9,377,852</u>	<u>3,334,572</u>	Amort.	<u>102,529</u>	<u>0</u>	<u>3,437,101</u>
8		Total Intangible Plant	6,978,405	2,474,316	0	9,452,721	3,383,676		102,736	0	3,486,411
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	184,637	1.74%	959	0	185,596
16	374.50	Rights Of Way	2,722,181	5,225	(653)	2,726,753	943,653	1.29%	2,929	653	945,929
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,063	3.18%	6	0	2,069
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,164,493	25,004	(2,986)	2,186,511	508,495	3.18%	5,765	2,986	(280)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,475,487	45,064	(5,411)	8,515,140	3,376,557	2.13%	15,079	5,411	3,386,225
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	199,220	Amort.	2,754	0	201,974
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	160,509,302	778,122	(93,393)	161,194,031	56,831,777	2.30%	308,299	93,393	(13,995)
25	376.25	M & R Station Equip-General	57,897,488	780,500	(93,700)	58,584,288	2,405,748	2.30%	111,628	93,700	(14,000)
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	372,072	3.32%	1,435	0	373,507
27	378.20	M & R Sta Equip-General-Regulating	9,864,897	34,521	(4,105)	9,895,313	3,519,647	3.32%	27,335	4,105	(187)
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,634	3.32%	126	0	36,760
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
30	380.00	Services	94,032,113	222,800	(26,777)	94,228,136	59,871,762	5.10%	400,053	26,777	(13,342)
31	380.25	Services - AMRP	31,860,871	726,700	(87,200)	32,500,371	1,489,553	5.10%	136,768	87,200	(43,600)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Balance as of	Reserve Beginning Balance	Depreciation Accrual	Depreciation	Cost of	Balance as of			
			06/30/2017	07/31/2017	06/30/2017	Rates	Accrual	Removal	07/31/2017			
(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	13,838,659	49,169	(5,878)	13,881,950	5,138,974	3.30%	38,116	5,878	0	5,171,212
2	381.10	Meters - AMI	8,818,810	4,945	(560)	8,823,195	901,021	8.06%	59,248	560	0	959,709
3	382.00	Meter Installations	9,391,336	35,454	(4,292)	9,422,498	4,723,143	2.44%	19,127	4,292	(187)	4,737,791
4	383.00	House Regulators	5,740,175	20,993	(2,519)	5,758,649	1,572,236	2.73%	13,080	2,519	(93)	1,582,704
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,780,729	1.01%	1,900	0	0	1,782,629
6	385.00	Industrial M & R Station Equipment	3,319,876	25,004	(2,986)	3,341,894	963,139	5.08%	14,101	2,986	(187)	974,067
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	399,816	3.74%	2,293	0	0	402,109
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	567,414	3.74%	2,478	0	0	569,892
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	50,650	3.74%	416	0	0	51,066
11	387.45	Other Equip-Telemetry	3,575,997	128,381	(15,395)	3,688,983	552,691	3.74%	11,321	15,395	0	548,617
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>114,357</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>114,711</u>
13		Total Distribution Plant	418,867,447	2,881,882	(345,855)	388,903,103	146,713,206		1,175,570	345,855	(85,871)	147,457,050
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(33,338)	5.00%	2,973	0	0	(30,365)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,355)	6.67%	105	0	0	(11,250)
17	391.12	Office Furn & Equip-Info Systems	1,370,738	0	0	1,370,738	725,952	20.00%	22,846	0	0	748,798
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	27,035	9.15%	730	0	0	27,765
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	6,309	9.15%	187	0	0	6,496
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,095	4.00%	81	0	0	15,176
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
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	3,126,512	26,497	(3,172)	3,149,837	1,341,441	4.00%	10,461	3,172	0	1,348,730
26	395.00	Laboratory	9,258	0	0	9,258	7,764	5.00%	39	0	0	7,803
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	202,598	2.59%	546	0	0	203,144
28	398.00	Miscellaneous Equipment	<u>270,210</u>	<u>4,292</u>	<u>(560)</u>	<u>273,942</u>	<u>13,795</u>	6.67%	<u>1,512</u>	<u>560</u>	<u>0</u>	<u>14,747</u>
29		Total General Plant	5,906,630	30,789	(3,732)	5,933,687	2,333,418		39,480	3,732	0	2,369,166
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(55,347)	Amort.	(2,159)	0	0	(57,505)
32		TOTAL GAS PLANT IN SERVICE	<u>430,975,390</u>	<u>5,386,987</u>	<u>(349,587)</u>	<u>403,512,419</u>	<u>152,374,953</u>		<u>1,315,627</u>	<u>349,587</u>	<u>(85,871)</u>	<u>153,255,122</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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

WPB-2.2
SHEET 36 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance <u>07/31/2017</u> (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of <u>08/31/2017</u> (4)=(1+2+3) \$	Reserve Beginning Balance <u>07/31/2017</u> (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	49,310	Amort.	207	0	49,517
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>9,377,852</u>	<u>0</u>	<u>0</u>	<u>9,377,852</u>	<u>3,437,101</u>	Amort.	<u>123,028</u>	<u>0</u>	<u>3,560,129</u>
8		Total Intangible Plant	9,452,721	0	0	9,452,721	3,486,411		123,234	0	3,609,645
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	185,596	1.74%	959	0	186,555
16	374.50	Rights Of Way	2,726,753	3,919	(467)	2,730,205	945,929	1.29%	2,933	467	948,395
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,069	3.18%	6	0	2,075
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,186,511	34,055	(4,105)	2,216,461	510,994	3.18%	5,834	4,105	(373)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,515,140	45,064	(5,411)	8,554,793	3,386,225	2.13%	15,150	5,411	3,395,964
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	201,974	Amort.	2,754	0	204,728
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	161,194,031	1,057,276	(126,888)	162,124,419	57,032,688	2.30%	309,847	126,888	(19,033)
25	376.25	Mains - AMRP	58,584,288	1,315,900	(157,900)	59,742,288	2,409,676	2.30%	113,396	157,900	(23,700)
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	373,507	3.32%	1,435	0	374,942
27	378.20	M & R Sta Equip-General-Regulating	9,895,313	56,353	(6,718)	9,944,948	3,542,690	3.32%	27,446	6,718	(373)
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,760	3.32%	126	0	36,886
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
30	380.00	Services	94,228,136	167,940	(20,153)	94,375,923	60,231,696	5.10%	400,784	20,153	(10,076)
31	380.25	Services - AMRP	32,500,371	1,280,800	(153,700)	33,627,471	1,495,521	5.10%	140,522	153,700	(76,800)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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
			07/31/2017			08/31/2017	07/31/2017					08/31/2017
			(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	13,881,950	82,477	(9,890)	13,954,537	5,171,212	3.30%	38,275	9,890	0	5,199,597
2	381.10	Meters - AMI	8,823,195	4,945	(560)	8,827,580	959,709	8.06%	59,277	560	0	1,018,426
3	382.00	Meter Installations	9,422,498	41,798	(5,038)	9,459,258	4,737,791	2.44%	19,196	5,038	(280)	4,751,669
4	383.00	House Regulators	5,758,649	16,141	(1,959)	5,772,831	1,582,704	2.73%	13,117	1,959	(93)	1,593,769
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,782,629	1.01%	1,900	0	0	1,784,529
6	385.00	Industrial M & R Station Equipment	3,341,894	34,055	(4,105)	3,371,844	974,067	5.08%	14,211	4,105	(187)	983,986
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	402,109	3.74%	2,293	0	0	404,402
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	569,892	3.74%	2,478	0	0	572,370
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	51,066	3.74%	416	0	0	51,482
11	387.45	Other Equip-Telemetry	3,688,983	150,026	(18,007)	3,821,002	548,617	3.74%	11,703	18,007	0	542,313
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>114,711</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>115,065</u>
13		Total Distribution Plant	421,403,474	4,290,749	(514,901)	425,179,322	147,457,050		1,184,412	514,901	(130,915)	147,995,646
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(30,365)	5.00%	2,973	0	0	(27,392)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,250)	6.67%	105	0	0	(11,145)
17	391.12	Office Furn & Equip-Info Systems	1,370,738	0	0	1,370,738	748,798	20.00%	22,846	0	0	771,644
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	27,765	9.15%	730	0	0	28,495
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	6,496	9.15%	187	0	0	6,683
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,176	4.00%	81	0	0	15,257
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
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	3,149,837	37,133	(4,478)	3,182,492	1,348,730	4.00%	10,554	4,478	0	1,354,806
26	395.00	Laboratory	9,258	0	0	9,258	7,803	5.00%	39	0	0	7,842
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	203,144	2.59%	546	0	0	203,690
28	398.00	Miscellaneous Equipment	<u>273,942</u>	<u>4,292</u>	<u>(560)</u>	<u>277,674</u>	<u>14,747</u>	6.67%	<u>1,533</u>	<u>560</u>	<u>0</u>	<u>15,720</u>
29		Total General Plant	5,933,687	41,425	(5,038)	5,970,074	2,369,166		39,594	5,038	0	2,403,722
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(57,505)	Amort.	(2,159)	0	0	(59,664)
32		TOTAL GAS PLANT IN SERVICE	<u>436,012,790</u>	<u>4,332,174</u>	<u>(519,939)</u>	<u>439,825,025</u>	<u>153,255,122</u>		<u>1,345,082</u>	<u>519,939</u>	<u>(130,915)</u>	<u>153,949,350</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance <u>08/31/2017</u> (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of <u>09/30/2017</u> (4)=(1+2+3) \$	Reserve Beginning Balance <u>08/31/2017</u> (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	49,517	Amort.	207	0	49,723
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>9,377,852</u>	<u>0</u>	<u>0</u>	<u>9,377,852</u>	<u>3,560,129</u>	Amort.	<u>122,995</u>	<u>0</u>	<u>3,683,123</u>
8		Total Intangible Plant	9,452,721	0	0	9,452,721	3,609,645		123,201	0	3,732,846
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	186,555	1.74%	959	0	187,514
16	374.50	Rights Of Way	2,730,205	5,132	(653)	2,734,684	948,395	1.29%	2,937	653	950,679
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,075	3.18%	6	0	2,081
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,216,461	35,734	(4,292)	2,247,903	512,350	3.18%	5,915	4,292	(467)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,554,793	45,064	(5,411)	8,594,446	3,395,964	2.13%	15,220	5,411	3,405,773
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	204,728	Amort.	2,754	0	207,482
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	162,124,419	834,569	(100,111)	162,858,877	57,196,614	2.30%	311,442	100,111	(15,021)
25	376.25	Mains - AMRP	59,742,288	1,159,700	(139,200)	60,762,788	2,341,472	2.30%	115,484	139,200	(20,900)
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	374,942	3.32%	1,435	0	376,377
27	378.20	M & R Sta Equip-General-Regulating	9,944,948	56,260	(6,718)	9,994,490	3,563,045	3.32%	27,583	6,718	(373)
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,886	3.32%	126	0	37,012
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
30	380.00	Services	94,375,923	217,856	(26,124)	94,567,655	60,602,251	5.10%	401,505	26,124	(13,062)
31	380.25	Services - AMRP	33,627,471	1,250,600	(150,100)	34,727,971	1,405,543	5.10%	145,255	150,100	(75,000)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
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FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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
			08/31/2017			09/30/2017	08/31/2017					09/30/2017
			(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	13,954,537	81,824	(9,797)	14,026,564	5,199,597	3.30%	38,474	9,797	0	5,228,274
2	381.10	Meters - AMI	8,827,580	4,945	(560)	8,831,965	1,018,426	8.06%	59,307	560	0	1,077,173
3	382.00	Meter Installations	9,459,258	45,810	(5,505)	9,499,563	4,751,669	2.44%	19,275	5,505	(280)	4,765,159
4	383.00	House Regulators	5,772,831	20,806	(2,519)	5,791,118	1,593,769	2.73%	13,154	2,519	(93)	1,604,311
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,784,529	1.01%	1,900	0	0	1,786,429
6	385.00	Industrial M & R Station Equipment	3,371,844	35,734	(4,292)	3,403,286	983,986	5.08%	14,341	4,292	(187)	993,848
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	404,402	3.74%	2,293	0	0	406,695
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	572,370	3.74%	2,478	0	0	574,848
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	51,482	3.74%	416	0	0	51,898
11	387.45	Other Equip-Telemetry	3,821,002	186,227	(22,299)	3,984,930	542,313	3.74%	12,164	22,299	0	532,178
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>115,065</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>115,419</u>
13		Total Distribution Plant	425,179,322	3,980,261	(477,581)	428,682,002	147,995,646		1,194,777	477,581	(125,383)	148,587,459
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(27,392)	5.00%	2,973	0	0	(24,419)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,145)	6.67%	105	0	0	(11,040)
17	391.12	Office Furn & Equip-Info Systems	1,370,738	0	0	1,370,738	771,644	20.00%	22,846	0	0	794,490
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	28,495	9.15%	730	0	0	29,225
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	6,683	9.15%	187	0	0	6,870
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,257	4.00%	81	0	0	15,338
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
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	3,182,492	54,954	(6,624)	3,230,822	1,354,806	4.00%	10,689	6,624	0	1,358,871
26	395.00	Laboratory	9,258	0	0	9,258	7,842	5.00%	39	0	0	7,881
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	203,690	2.59%	546	0	0	204,236
28	398.00	Miscellaneous Equipment	<u>277,674</u>	<u>4,292</u>	<u>(560)</u>	<u>281,406</u>	<u>15,720</u>	6.67%	<u>1,554</u>	<u>560</u>	<u>0</u>	<u>16,714</u>
29		Total General Plant	5,970,074	59,246	(7,184)	6,022,136	2,403,722		39,750	7,184	0	2,436,288
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(59,664)	Amort.	(2,159)	0	0	(61,822)
32		TOTAL GAS PLANT IN SERVICE	<u>439,825,025</u>	<u>4,039,507</u>	<u>(484,765)</u>	<u>443,379,767</u>	<u>153,949,350</u>		<u>1,355,570</u>	<u>484,765</u>	<u>(125,383)</u>	<u>154,694,771</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
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FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance <u>09/30/2017</u> (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of <u>10/31/2017</u> (4)=(1+2+3) \$	Reserve Beginning Balance <u>09/30/2017</u> (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	49,723	Amort.	207	0	49,930
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>9,377,852</u>	<u>0</u>	<u>0</u>	<u>9,377,852</u>	<u>3,683,123</u>	Amort.	<u>122,529</u>	<u>0</u>	<u>3,805,652</u>
8		Total Intangible Plant	9,452,721	0	0	9,452,721	3,732,846		122,735	0	3,855,582
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	187,514	1.74%	959	0	188,473
16	374.50	Rights Of Way	2,734,684	5,132	(653)	2,739,163	950,679	1.29%	2,942	653	952,968
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,081	3.18%	6	0	2,087
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,247,903	36,294	(4,385)	2,279,812	513,506	3.18%	5,999	4,385	(467)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,594,446	45,064	(5,411)	8,634,099	3,405,773	2.13%	15,290	5,411	3,415,652
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	207,482	Amort.	2,754	0	210,236
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	162,858,877	826,731	(99,178)	163,586,430	57,392,924	2.30%	312,843	99,178	(14,928)
25	376.25	Mains - AMRP	60,762,788	1,284,100	(154,100)	61,892,788	2,296,856	2.30%	117,545	154,100	(23,100)
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	376,377	3.32%	1,435	0	377,812
27	378.20	M & R Sta Equip-General-Regulating	9,994,490	57,473	(6,904)	10,045,059	3,583,537	3.32%	27,721	6,904	(373)
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	37,012	3.32%	126	0	37,138
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
30	380.00	Services	94,567,655	216,083	(25,937)	94,757,801	60,964,570	5.10%	402,317	25,937	(12,969)
31	380.25	Services - AMRP	34,727,971	1,280,800	(153,700)	35,855,071	1,325,698	5.10%	149,989	153,700	(76,800)

COLUMBIA GAS OF KENTUCKY, INC.
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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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 10/31/2017	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 10/31/2017
			(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	14,026,564	83,597	(10,076)	14,100,085	5,228,274	3.30%	38,674	10,076	0	5,256,872
2	381.10	Meters - AMI	8,831,965	4,945	(560)	8,836,350	1,077,173	8.06%	59,336	560	0	1,135,949
3	382.00	Meter Installations	9,499,563	46,277	(5,598)	9,540,242	4,765,159	2.44%	19,357	5,598	(280)	4,778,638
4	383.00	House Regulators	5,791,118	20,619	(2,519)	5,809,218	1,604,311	2.73%	13,195	2,519	(93)	1,614,894
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,786,429	1.01%	1,900	0	0	1,788,329
6	385.00	Industrial M & R Station Equipment	3,403,286	36,294	(4,385)	3,435,195	993,848	5.08%	14,475	4,385	(187)	1,003,751
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	406,695	3.74%	2,293	0	0	408,988
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	574,848	3.74%	2,478	0	0	577,326
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	51,898	3.74%	416	0	0	52,314
11	387.45	Other Equip-Telemetry	3,984,930	150,026	(18,007)	4,116,949	532,178	3.74%	12,625	18,007	0	526,796
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>115,419</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>115,773</u>
13		Total Distribution Plant	428,682,002	4,093,435	(491,413)	432,284,024	148,587,459		1,205,029	491,413	(129,197)	149,171,878
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(24,419)	5.00%	2,973	0	0	(21,446)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,040)	6.67%	105	0	0	(10,935)
17	391.12	Office Furn & Equip-Info Systems	1,370,738	0	0	1,370,738	794,490	20.00%	22,846	0	0	817,336
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	29,225	9.15%	730	0	0	29,955
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	6,870	9.15%	187	0	0	7,057
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,338	4.00%	81	0	0	15,419
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
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	3,230,822	37,133	(4,478)	3,263,477	1,358,871	4.00%	10,824	4,478	0	1,365,217
26	395.00	Laboratory	9,258	0	0	9,258	7,881	5.00%	39	0	0	7,920
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	204,236	2.59%	546	0	0	204,782
28	398.00	Miscellaneous Equipment	<u>281,406</u>	<u>4,292</u>	<u>(560)</u>	<u>285,138</u>	<u>16,714</u>	6.67%	<u>1,575</u>	<u>560</u>	<u>0</u>	<u>17,729</u>
29		Total General Plant	6,022,136	41,425	(5,038)	6,058,523	2,436,288		39,906	5,038	0	2,471,156
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(61,822)	Amort.	(2,159)	0	0	(63,981)
32		TOTAL GAS PLANT IN SERVICE	<u>443,379,767</u>	<u>4,134,860</u>	<u>(496,451)</u>	<u>447,018,176</u>	<u>154,694,771</u>		<u>1,365,512</u>	<u>496,451</u>	<u>(129,197)</u>	<u>155,434,635</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 11/30/2017	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 11/30/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)*2*6/12))	(8)	(9)	(10)=(5+7-8+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	49,930	Amort.	207	0	50,136	
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>9,377,852</u>	<u>0</u>	<u>0</u>	<u>9,377,852</u>	<u>3,805,652</u>	Amort.	<u>120,903</u>	<u>0</u>	<u>3,926,555</u>	
8		Total Intangible Plant	9,452,721	0	0	9,452,721	3,855,582		121,109	0	3,976,691	
9		<u>PRODUCTION PLANT - LPG</u>										
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>	
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	188,473	1.74%	959	0	189,432	
16	374.50	Rights Of Way	2,739,163	3,639	(467)	2,742,335	952,968	1.29%	2,946	467	955,447	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,087	3.18%	6	0	2,093	
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)	
19	375.40	Struc & Improv-Regulating	2,279,812	22,952	(2,706)	2,300,058	514,653	3.18%	6,068	2,706	(280)	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	8,634,099	1,325,513	(5,411)	9,954,201	3,415,652	2.13%	16,497	5,411	3,426,738	
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	210,236	Amort.	2,754	0	212,990	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0	
24	376.00	Mains:										
		Cast Iron										
		Bare Steel										
		Coated Steel										
		Plastic										
		All Mains Activity	163,586,430	496,823	(59,619)	164,023,634	57,591,661	2.30%	313,960	59,619	(8,957)	
25	376.25	Mains - AMRP	61,892,788	968,900	(116,300)	62,745,388	2,237,201	2.30%	119,445	116,300	(17,400)	
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	377,812	3.32%	1,435	0	379,247	
27	378.20	M & R Sta Equip-General-Regulating	10,045,059	35,081	(4,199)	10,075,941	3,603,981	3.32%	27,834	4,199	(187)	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	37,138	3.32%	126	0	37,264	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731	
30	380.00	Services	94,757,801	154,785	(18,567)	94,894,019	61,327,981	5.10%	403,010	18,567	(9,330)	
31	380.25	Services - AMRP	35,855,071	777,100	(93,300)	36,538,871	1,245,187	5.10%	153,837	93,300	(46,600)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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	Balance as of
			10/31/2017			11/30/2017	10/31/2017				Removal	11/30/2017
			(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	14,100,085	50,755	(6,065)	14,144,775	5,256,872	3.30%	38,837	6,065	0	5,289,644
2	381.10	Meters - AMI	8,836,350	4,945	(560)	8,840,735	1,135,949	8.06%	59,366	560	0	1,194,755
3	382.00	Meter Installations	9,540,242	30,136	(3,639)	9,566,739	4,778,638	2.44%	19,425	3,639	(187)	4,794,237
4	383.00	House Regulators	5,809,218	14,741	(1,773)	5,822,186	1,614,894	2.73%	13,231	1,773	(93)	1,626,259
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,788,329	1.01%	1,900	0	0	1,790,229
6	385.00	Industrial M & R Station Equipment	3,435,195	22,952	(2,706)	3,455,441	1,003,751	5.08%	14,585	2,706	(93)	1,015,537
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	408,988	3.74%	2,293	0	0	411,281
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	577,326	3.74%	2,478	0	0	579,804
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	52,314	3.74%	416	0	0	52,730
11	387.45	Other Equip-Telemetry	4,116,949	170,552	(20,433)	4,267,068	526,796	3.74%	13,065	20,433	0	519,428
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>115,773</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>116,127</u>
13		Total Distribution Plant	432,284,024	4,078,874	(335,745)	436,027,153	149,171,878		1,214,827	335,745	(83,127)	149,967,833
GENERAL PLANT												
14												
15	391.10	Office Furn & Equip-Unspecified	713,481	125,535	0	839,016	(21,446)	5.00%	3,234	0	0	(18,212)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(10,935)	6.67%	105	0	0	(10,830)
17	391.12	Office Furn & Equip-Info Systems	1,370,738	0	0	1,370,738	817,336	20.00%	22,846	0	0	840,182
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	29,955	9.15%	730	0	0	30,685
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	7,057	9.15%	187	0	0	7,244
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,419	4.00%	81	0	0	15,500
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
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	3,263,477	410,893	(7,837)	3,666,533	1,365,217	4.00%	11,550	7,837	0	1,368,930
26	395.00	Laboratory	9,258	0	0	9,258	7,920	5.00%	39	0	0	7,959
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	204,782	2.59%	546	0	0	205,328
28	398.00	Miscellaneous Equipment	<u>285,138</u>	<u>8,957</u>	<u>(560)</u>	<u>293,535</u>	<u>17,729</u>	6.67%	<u>1,608</u>	<u>560</u>	<u>0</u>	<u>18,777</u>
29		Total General Plant	6,058,523	545,385	(8,397)	6,595,511	2,471,156		40,926	8,397	0	2,503,685
OTHER PLANT												
30												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(63,981)	Amort.	(2,159)	0	0	(66,139)
32		TOTAL GAS PLANT IN SERVICE	<u>447,018,176</u>	<u>4,624,259</u>	<u>(344,142)</u>	<u>451,298,293</u>	<u>155,434,635</u>		<u>1,374,704</u>	<u>344,142</u>	<u>(83,127)</u>	<u>156,382,070</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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

WPB-2.2
SHEET 44 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of 12/31/2017	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of 12/31/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)*2*6/12)	(8)	(9)	(10)=(5+7-8+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	50,136	Amort.	207	0	50,343	
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>9,377,852</u>	<u>43,478</u>	<u>0</u>	<u>9,421,330</u>	<u>3,926,555</u>	Amort.	<u>120,105</u>	<u>0</u>	<u>4,046,660</u>	
8		Total Intangible Plant	9,452,721	43,478	0	9,496,199	3,976,691		120,311	0	4,097,002	
9		<u>PRODUCTION PLANT - LPG</u>										
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>	
11		Total Production Plant	0	0	0	0	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	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	189,432	1.74%	959	0	190,391	
16	374.50	Rights Of Way	2,742,335	3,359	(373)	2,745,321	955,447	1.29%	2,950	373	958,024	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,093	3.18%	6	0	2,099	
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)	
19	375.40	Struc & Improv-Regulating	2,300,058	22,299	(2,706)	2,319,651	517,735	3.18%	6,121	2,706	(280)	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	9,954,201	45,064	(5,411)	9,993,854	3,426,738	2.13%	17,704	5,411	3,439,031	
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	212,990	Amort.	2,754	0	215,744	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0	
24	376.00	Mains:										
		Cast Iron										
		Bare Steel										
		Coated Steel										
		Plastic										
		All Mains Activity	164,023,634	559,893	(67,176)	164,516,351	57,837,045	2.30%	314,851	67,176	(10,076)	
25	376.25	Mains - AMRP	62,745,388	641,600	(77,000)	63,309,988	2,222,946	2.30%	120,803	77,000	(11,500)	
26	378.10	M & R Station Equip-General	518,504	0	0	518,504	379,247	3.32%	1,435	0	380,682	
27	378.20	M & R Sta Equip-General-Regulating	10,075,941	34,708	(4,199)	10,106,450	3,627,429	3.32%	27,919	4,199	(187)	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	37,264	3.32%	126	0	37,390	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731	
30	380.00	Services	94,894,019	141,256	(16,981)	95,018,294	61,703,094	5.10%	403,564	16,981	(8,490)	
31	380.25	Services - AMRP	36,538,871	777,100	(93,300)	37,222,671	1,259,124	5.10%	156,743	93,300	(46,600)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

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	Balance as of
			11/30/2017			12/31/2017	11/30/2017				Removal	12/31/2017
			(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	14,144,775	50,475	(6,065)	14,189,185	5,289,644	3.30%	38,959	6,065	0	5,322,538
2	381.10	Meters - AMI	8,840,735	4,945	(560)	8,845,120	1,194,755	8.06%	59,395	560	0	1,253,590
3	382.00	Meter Installations	9,566,739	28,830	(3,452)	9,592,117	4,794,237	2.44%	19,478	3,452	(187)	4,810,076
4	383.00	House Regulators	5,822,186	13,435	(1,586)	5,834,035	1,626,259	2.73%	13,259	1,586	(93)	1,637,839
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,790,229	1.01%	1,900	0	0	1,792,129
6	385.00	Industrial M & R Station Equipment	3,455,441	22,299	(2,706)	3,475,034	1,015,537	5.08%	14,670	2,706	(93)	1,027,408
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	411,281	3.74%	2,293	0	0	413,574
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	579,804	3.74%	2,478	0	0	582,282
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	52,730	3.74%	416	0	0	53,146
11	387.45	Other Equip-Telemetry	4,267,068	129,687	(15,581)	4,381,174	519,428	3.74%	13,477	15,581	0	517,324
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>116,127</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>116,481</u>
13		Total Distribution Plant	436,027,153	2,474,950	(297,096)	438,205,007	149,967,833		1,222,614	297,096	(77,506)	150,815,845
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	839,016	0	0	839,016	(18,212)	5.00%	3,496	0	0	(14,716)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(10,830)	6.67%	105	0	0	(10,725)
17	391.12	Office Furn & Equip-Info Systems	1,370,738	0	0	1,370,738	840,182	20.00%	22,846	0	0	863,028
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	30,685	9.15%	730	0	0	31,415
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	7,244	9.15%	187	0	0	7,431
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,500	4.00%	81	0	0	15,581
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
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	3,666,533	63,817	(7,651)	3,722,699	1,368,930	4.00%	12,315	7,651	0	1,373,594
26	395.00	Laboratory	9,258	0	0	9,258	7,959	5.00%	39	0	0	7,998
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	205,328	2.59%	546	0	0	205,874
28	398.00	Miscellaneous Equipment	<u>293,535</u>	<u>4,292</u>	<u>(560)</u>	<u>297,267</u>	<u>18,777</u>	6.67%	<u>1,642</u>	<u>560</u>	<u>0</u>	<u>19,859</u>
29		Total General Plant	6,595,511	68,109	(8,211)	6,655,409	2,503,685		41,987	8,211	0	2,537,461
OTHER PLANT												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(66,139)	Amort.	(2,159)	0	0	(68,298)
32		TOTAL GAS PLANT IN SERVICE	<u>451,298,293</u>	<u>2,586,537</u>	<u>(305,307)</u>	<u>453,579,523</u>	<u>156,382,070</u>		<u>1,382,754</u>	<u>305,307</u>	<u>(77,506)</u>	<u>157,382,011</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
AMORTIZATION OF UTILITY PLANT DETAIL
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line	Gas Plant	Plant	Initial	Remaining	Reserve	3/31/2016	4/30/2016	5/31/2016	6/30/2016	7/31/2016	8/31/2016	9/30/2016	10/31/2016	11/30/2016	12/31/2016	
No.	Description	Account	Balance	Post Life as of	Balance	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	
		(1)	(2)	2/28/2016	2/28/2016	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
1	Application - Refresh- Mar. 2016	303.30	3,032	60.0		25	51	51	51	51	51	51	51	51	51	
2	Customer Digital Roadmap - Mar. 2016	303.30	4,954	60.0		41	83	83	83	83	83	83	83	83	83	
3	End User Computing - Improvement Initiatives- Mar. 2016	303.30	1,561	60.0		13	26	26	26	26	26	26	26	26	26	
4	Establish Application Vulnerability Scanning Program- Mar. 2016	303.30	5,486	60.0		46	91	91	91	91	91	91	91	91	91	
5	Field/Customer BASC Enhancements- Mar. 2016	303.30	16,514	60.0		138	275	275	275	275	275	275	275	275	275	
6	Infrastructure - Consolidation/Rationalization/Refresh - Mar. 2016	303.30	5,556	60.0		46	93	93	93	93	93	93	93	93	93	
7	Mobility - Strategy and Performance - Mar. 2016	303.30	2,930	60.0		24	49	49	49	49	49	49	49	49	49	
8	NISource Data Warehouse and Business Intelligence Program -Mar. 2016	303.30	4,572	60.0		38	76	76	76	76	76	76	76	76	76	
9	Bill Presentation Program -May 2016	303.30	17,835	60.0				149	297	297	297	297	297	297	297	
10	Application - Consolidation/Rationalization-Jun. 2016	303.30	1,819	60.0				15	30	30	30	30	30	30	30	
11	Corporate BASC Enhancements-Jun. 2016	303.30	14,135	60.0				118	236	236	236	236	236	236	236	
12	Customer Digital Roadmap -Jun. 2016	303.30	49,542	60.0				413	826	826	826	826	826	826	826	
13	Electronic Field Documentation Programs (WMSDocs Plus) -Jun. 2016	303.30	40,354	60.0				336	673	673	673	673	673	673	673	
14	Field/Customer BASC Enhancements-Jun. 2016	303.30	33,028	60.0				275	550	550	550	550	550	550	550	
15	Information - Enterprise Business Intelligence - Mandatory-Jun. 2016	303.30	3,657	60.0				30	61	61	61	61	61	61	61	
16	Mobility - Strategy and Performance-Jun. 2016	303.30	4,394	60.0				37	73	73	73	73	73	73	73	
17	NISource Data Warehouse and Business Intelligence Program -Jun. 2016	303.30	4,572	60.0				38	76	76	76	76	76	76	76	
18	Security - Security Improvements-Jun. 2016	303.30	8,778	60.0				73	146	146	146	146	146	146	146	
19	TIMP (Transmission and Distribution System Improvement Charge)-Jul. 2016	303.30	28,200	60.0					235	470	470	470	470	470	470	
20	Contact Center Interactive Voice Response (IVR) Upgrade/Refresh -Aug. 2016	303.30	16,514	60.0						138	275	275	275	275	275	
21	AD Authentication for Unix-Sep. 2016	303.30	1,097	60.0							9	18	18	18	18	
22	Application - Consolidation/Rationalization-Sep. 2016	303.30	12,129	60.0							101	202	202	202	202	
23	Consolidation of GRC, ERM and SOX Applications -Sep. 2016	303.30	16,962	60.0							141	283	283	283	283	
24	Corporate BASC Enhancements-Sep. 2016	303.30	21,202	60.0							177	353	353	353	353	
25	Customer Digital Roadmap -Sep. 2016	303.30	41,285	60.0							344	688	688	688	688	
26	End User Computing - Improvement Initiatives-Sep. 2016	303.30	3,122	60.0							26	52	52	52	52	
27	Field/Customer BASC Enhancements-Sep. 2016	303.30	41,285	60.0							344	688	688	688	688	
28	Information - Enterprise Business Intelligence - Mandatory-Sep. 2016	303.30	5,486	60.0							46	91	91	91	91	
29	Infrastructure - Consolidation/Rationalization/Refresh-Sep. 2016	303.30	61,706	60.0							514	1,028	1,028	1,028	1,028	
30	Mobility - Strategy and Performance-Sep. 2016	303.30	1,516	60.0							13	25	25	25	25	
31	NISource Data Warehouse and Business Intelligence Program -Sep. 2016	303.30	4,572	60.0							38	76	76	76	76	
32	Security - Security Improvements-Sep. 2016	303.30	6,377	60.0							53	106	106	106	106	
33	Commercial Operations Business Improvement Program-Oct. 2016	303.30	63,920	60.0									533	1,065	1,065	
34	Application - Consolidation/Rationalization-Dec.2016	303.30	3,032	60.0											25	
35	Application - Refresh-Dec.2016	303.30	19,710	60.0											164	
36	Asset/Work Management/Mobile Application Upgrade/Replacement -Dec.2016	303.30	22,560	60.0											188	
37	Corporate BASC Enhancements-Dec.2016	303.30	21,202	60.0											177	
38	Customer Digital Roadmap -Dec.2016	303.30	41,285	60.0											344	
39	Designated Devices - Network Equipment Purchases-Dec.2016	303.30	137,106	60.0											1,143	
40	Designated Devices - PC Purchase-Dec.2016	303.30	44,597	60.0											372	
41	End User Computing - Improvement Initiatives-Dec.2016	303.30	3,791	60.0											32	
42	Equipment Leases-Dec.2016	303.30	11,717	60.0											98	
43	Field/Customer BASC Enhancements-Dec.2016	303.30	41,285	60.0											344	
44	High Accuracy GPS - CKY-Dec.2016	303.30	97,965	60.0											816	
45	Hitachi IDM / AccessIT Replacement-Dec.2016	303.30	7,315	60.0											61	
46	Information - Enterprise Business Intelligence - Mandatory-Dec.2016	303.30	6,690	60.0											56	
47	Information - Enterprise Business Intelligence - Strategic-Dec.2016	303.30	1,829	60.0											15	
48	Infrastructure - Consolidation/Rationalization/Refresh-Dec.2016	303.30	6,065	60.0											51	
49	IT Management - Technology Small Projects/Initiatives-Dec.2016	303.30	17,839	60.0											149	
###	Misc-Dec.2016	303.30	39,254	60.0											327	
###	Modernize Training and Standards -Dec.2016	303.30	27,430	60.0											229	
###	NAC - Network Access Control-Dec.2016	303.30	6,400	60.0											53	
###	Network - Data/Voice/Video Network Improvements-Dec.2016	303.30	54,637	60.0											455	
###	Network - Installations/Improvements - Satellite, Cell Boosting, Wireless-Dec.2016	303.30	27,139	60.0											226	
###	Network - Voice Over IP (VOIP) Program-Dec.2016	303.30	76,805	60.0											640	
###	NISource Data Warehouse and Business Intelligence Program -Dec.2016	303.30	4,572	60.0											38	
###	Operations - Microsoft New Purchases/True-Up-Dec.2016	303.30	27,290	60.0											227	
###	SCADA Refresh/Replacement-Dec.2016	303.30	112,296	60.0											936	
###	Security - Security Improvements-Dec.2016	303.30	4,937	60.0											41	
###	Server Lease-Dec.2016	303.30	13,645	60.0											114	
###	Subtotal					2,150,291	65,706	66,079	66,228	67,711	69,282	69,655	69,818	70,374	70,906	78,162
###	Total Intangible Plant					2,196,091	65,913	66,286	66,435	67,918	69,489	69,862	70,024	70,581	71,113	78,368

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
AMORTIZATION OF UTILITY PLANT DETAIL
FROM FEBRUARY 29, 2016 THROUGH DECEMBER 31, 2017

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: S. M. KATKO

Line	Gas Plant	Plant	Initial	Remaining	1/31/2017	2/28/2017	3/31/2017	4/30/2017	5/31/2017	6/30/2017	7/31/2017	8/31/2017	9/30/2017	10/31/2017	11/30/2017	12/31/2017	
No. Description	Account	Balance	Life	Post Life as of	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	Monthly	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
1	Application - Refresh -Mar. 2016	303.30	3,032	60.0		51	51	51	51	51	51	51	51	51	51	51	
2	Customer Digital Roadmap - Mar. 2016	303.30	4,954	60.0		83	83	83	83	83	83	83	83	83	83	83	
3	End User Computing - Improvement Initiatives- Mar. 2016	303.30	1,561	60.0		26	26	26	26	26	26	26	26	26	26	26	
4	Establish Application Vulnerability Scanning Program- Mar. 2016	303.30	5,486	60.0		91	91	91	91	91	91	91	91	91	91	91	
5	Field/Customer BASC Enhancements - Mar. 2016	303.30	16,514	60.0		275	275	275	275	275	275	275	275	275	275	275	
6	Infrastructure - Consolidation/Rationalization/Refresh - Mar. 2016	303.30	5,556	60.0		93	93	93	93	93	93	93	93	93	93	93	
7	Mobility - Strategy and Performance - Mar. 2016	303.30	2,930	60.0		49	49	49	49	49	49	49	49	49	49	49	
8	NISource Data Warehouse and Business Intelligence Program -Mar. 2016	303.30	4,572	60.0		76	76	76	76	76	76	76	76	76	76	76	
9	Bill Presentation Program -May 2016	303.30	17,835	60.0		297	297	297	297	297	297	297	297	297	297	297	
10	Application - Consolidation/Rationalization-Jun. 2016	303.30	1,819	60.0		30	30	30	30	30	30	30	30	30	30	30	
11	Corporate BASC Enhancements-Jun. 2016	303.30	14,135	60.0		236	236	236	236	236	236	236	236	236	236	236	
12	Customer Digital Roadmap -Jun. 2016	303.30	49,542	60.0		826	826	826	826	826	826	826	826	826	826	826	
13	Electronic Field Documentation Programs (WMSDocs Plus) -Jun. 2016	303.30	40,354	60.0		673	673	673	673	673	673	673	673	673	673	673	
14	Field/Customer BASC Enhancements-Jun. 2016	303.30	33,028	60.0		550	550	550	550	550	550	550	550	550	550	550	
15	Information - Enterprise Business Intelligence - Mandatory-Jun. 2016	303.30	3,657	60.0		61	61	61	61	61	61	61	61	61	61	61	
16	Mobility - Strategy and Performance-Jun. 2016	303.30	4,394	60.0		73	73	73	73	73	73	73	73	73	73	73	
17	NISource Data Warehouse and Business Intelligence Program -Jun. 2016	303.30	4,572	60.0		76	76	76	76	76	76	76	76	76	76	76	
18	Security - Security Improvements-Jun. 2016	303.30	8,778	60.0		146	146	146	146	146	146	146	146	146	146	146	
19	TIMP (Transmission and Distribution System Improvement Charge)-Jul. 2016	303.30	28,200	60.0		470	470	470	470	470	470	470	470	470	470	470	
20	Contact Center Interactive Voice Response (IVR) Upgrade/Refresh -Aug. 2016	303.30	16,514	60.0		275	275	275	275	275	275	275	275	275	275	275	
21	AD Authentication for Unix-Sep. 2016	303.30	1,097	60.0		18	18	18	18	18	18	18	18	18	18	18	
22	Application - Consolidation/Rationalization-Sep. 2016	303.30	12,129	60.0		202	202	202	202	202	202	202	202	202	202	202	
23	Consolidation of GRC, ERM and SOX Applications -Sep. 2016	303.30	16,962	60.0		283	283	283	283	283	283	283	283	283	283	283	
24	Corporate BASC Enhancements-Sep. 2016	303.30	21,202	60.0		353	353	353	353	353	353	353	353	353	353	353	
25	Customer Digital Roadmap -Sep. 2016	303.30	41,285	60.0		688	688	688	688	688	688	688	688	688	688	688	
26	End User Computing - Improvement Initiatives-Sep. 2016	303.30	3,122	60.0		52	52	52	52	52	52	52	52	52	52	52	
27	Field/Customer BASC Enhancements-Sep. 2016	303.30	41,285	60.0		688	688	688	688	688	688	688	688	688	688	688	
28	Information - Enterprise Business Intelligence - Mandatory-Sep. 2016	303.30	5,486	60.0		91	91	91	91	91	91	91	91	91	91	91	
29	Infrastructure - Consolidation/Rationalization/Refresh-Sep. 2016	303.30	61,706	60.0		1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	
30	Mobility - Strategy and Performance-Sep. 2016	303.30	1,516	60.0		25	25	25	25	25	25	25	25	25	25	25	
31	NISource Data Warehouse and Business Intelligence Program -Sep. 2016	303.30	4,572	60.0		76	76	76	76	76	76	76	76	76	76	76	
32	Security - Security Improvements-Sep. 2016	303.30	6,377	60.0		106	106	106	106	106	106	106	106	106	106	106	
33	Commercial Operations Business Improvement Program-Oct. 2016	303.30	63,920	60.0		1,065	1,065	1,065	1,065	1,065	1,065	1,065	1,065	1,065	1,065	1,065	
34	Application - Consolidation/Rationalization-Dec. 2016	303.30	3,032	60.0		51	51	51	51	51	51	51	51	51	51	51	
35	Application - Refresh-Dec.2016	303.30	19,710	60.0		329	329	329	329	329	329	329	329	329	329	329	
36	Asset/Work Management/Mobile Application Upgrade/Replacement -Dec.2016	303.30	22,560	60.0		376	376	376	376	376	376	376	376	376	376	376	
37	Corporate BASC Enhancements-Dec.2016	303.30	21,202	60.0		353	353	353	353	353	353	353	353	353	353	353	
38	Customer Digital Roadmap -Dec. 2016	303.30	41,285	60.0		688	688	688	688	688	688	688	688	688	688	688	
39	Designated Devices - Network Equipment Purchases-Dec.2016	303.30	137,106	60.0		2,285	2,285	2,285	2,285	2,285	2,285	2,285	2,285	2,285	2,285	2,285	
40	Designated Devices - PC Purchase-Dec.2016	303.30	44,597	60.0		743	743	743	743	743	743	743	743	743	743	743	
41	End User Computing - Improvement Initiatives-Dec.2016	303.30	3,791	60.0		63	63	63	63	63	63	63	63	63	63	63	
42	Equipment Leases-Dec.2016	303.30	11,717	60.0		195	195	195	195	195	195	195	195	195	195	195	
43	Field/Customer BASC Enhancements-Dec.2016	303.30	41,285	60.0		688	688	688	688	688	688	688	688	688	688	688	
44	High Accuracy GPS - CKY-Dec.2016	303.30	97,965	60.0		1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	1,633	
45	Hitachi IDM / AccessIT Replacement-Dec.2016	303.30	7,315	60.0		122	122	122	122	122	122	122	122	122	122	122	
46	Information - Enterprise Business Intelligence - Mandatory-Dec.2016	303.30	6,690	60.0		112	112	112	112	112	112	112	112	112	112	112	
47	Information - Enterprise Business Intelligence - Strategic-Dec.2016	303.30	1,829	60.0		30	30	30	30	30	30	30	30	30	30	30	
48	Infrastructure - Consolidation/Rationalization/Refresh-Dec.2016	303.30	6,065	60.0		101	101	101	101	101	101	101	101	101	101	101	
49	IT Management - Technology Small Projects/Initiatives-Dec.2016	303.30	17,839	60.0		297	297	297	297	297	297	297	297	297	297	297	
###	Misc-Dec.2016	303.30	39,254	60.0		654	654	654	654	654	654	654	654	654	654	654	
###	Modernize Training and Standards -Dec.2016	303.30	27,430	60.0		457	457	457	457	457	457	457	457	457	457	457	
###	NAC - Network Access Control-Dec.2016	303.30	6,400	60.0		107	107	107	107	107	107	107	107	107	107	107	
###	Network - Data/Voice/Video Network Improvements-Dec.2016	303.30	54,637	60.0		911	911	911	911	911	911	911	911	911	911	911	
###	Network - Installations/Improvements - Satellite, Cell Boosting, Wireless-Dec.2016	303.30	27,139	60.0		452	452	452	452	452	452	452	452	452	452	452	
###	Network - Voice Over IP (VOIP) Program-Dec. 2016	303.30	76,805	60.0		1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	1,280	
###	NISource Data Warehouse and Business Intelligence Program -Dec.2016	303.30	4,572	60.0		76	76	76	76	76	76	76	76	76	76	76	
###	Operations - Microsoft New Purchases/True-Up-Dec.2016	303.30	27,290	60.0		455	455	455	455	455	455	455	455	455	455	455	
###	SCADA Refresh/Replacement-Dec.2016	303.30	112,296	60.0		1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	1,872	
###	Security - Security Improvements-Dec.2016	303.30	4,937	60.0		82	82	82	82	82	82	82	82	82	82	82	
###	Server Lease-Dec.2016	303.30	13,645	60.0		227	227	227	227	227	227	227	227	227	227	227	
###	Planning and Budgeting Solution-Apr. 2017	303.30	175,273	60.0		1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	1,461	
###	Budgeted Items/Projects TBD-Est. Jul. 2017	303.30	2,474,316	60.0		2,921	2,921	2,921	2,921	2,921	2,921	2,921	2,921	2,921	2,921	2,921	
###	Modernize Training and Standards - Dec. 2017	303.30	10,972	60.0		20,619	20,619	20,619	20,619	20,619	20,619	20,619	20,619	20,619	20,619	20,619	
###	Supply Chain Transformation-Dec. 2017	303.30	32,510	60.0													
###	Subtotal					82,788	80,162	80,162	81,623	83,083	82,541	102,529	123,028	122,995	122,529	120,903	120,105
###	Total Intangible Plant					82,995	80,369	80,369	81,830	83,290	82,747	102,736	123,234	123,201	122,735	121,109	120,311

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2015 TO AUGUST 2016

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

SCHEDULE B-2.3
SHEET 1 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>					
2		<u>INTANGIBLE PLANT</u>					
3	301.00	Organization	521	0	0	0	521
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	0	74,348
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	5,149,229	432,110	(12,181)	0	5,569,158
8		Total Intangible Plant	5,224,098	432,110	(12,181)	0	5,644,026
9		<u>PRODUCTION PLANT - LPG</u>					
10	304.10	Land	0	0	0	0	0
11		Total Production Plant - Lpg	0	0	0	0	0
12		<u>Distribution Plant</u>					
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	206
14	374.20	Land-Other Distribution Systems	877,756	0	0	0	877,756
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	0	661,306
16	374.50	Rights Of Way	2,666,575	24,353	(2,894)	0	2,688,034
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125
18	375.30	Struc & Improv-General M & R	0	0	0	0	0
19	375.40	Struc & Improv-Regulating	1,762,372	242,340	(20,661)	0	1,984,052
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	7,416,801	738,848	(20,712)	0	8,134,937
22	375.71	Struc & Improv-Other Distr Sys-Ilp	256,845	2,964	0	0	259,809
23	375.80	Struc & Improv-Communications	0	0	0	0	0
24	376.00	Mains	147,965,876	7,100,448	(728,818)	0	154,337,505
25	376.25	Mains - AMRP	44,803,154	9,289,839	(639,105)	0	53,453,888
26	378.10	M & R Station Equip-General	513,596	4,908	0	0	518,504
27	378.20	M & R Sta Equip-General-Regulating	8,295,455	1,416,945	(85,513)	0	9,626,887
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	0	254,901
30	380.00	Services	90,392,995	2,539,883	(296,723)	0	92,636,156
31	380.25	Services - AMRP	21,727,044	6,050,171	(710,144)	0	27,067,071

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2015 TO AUGUST 2016

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

SCHEDULE B-2.3
SHEET 2 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
1	381.00	Meters	13,219,369	501,468	(196,321)	0	13,524,516
2	381.10	Meters - AMI	8,607,905	144,944	(5,879)	0	8,746,970
3	382.00	Meter Installations	8,631,041	558,322	(36,782)	0	9,152,581
4	383.00	House Regulators	5,422,700	196,214	(12,532)	0	5,606,382
5	384.00	House Regulator Installations	2,255,592	1,930	0	0	2,257,522
6	385.00	Industrial M & R Station Equipment	3,061,300	130,493	(42,562)	0	3,149,231
7	387.20	Other Equip-Odorization	0	0	0	0	0
8	387.41	Other Equip-Telephone	735,336	434	0	0	735,771
9	387.42	Other Equipment-Radio	796,185	418	(1,416)	0	795,187
10	387.44	Other Equip-Other Communication	165,500	0	(31,910)	0	133,590
11	387.45	Other Equip-Telemetry	2,296,542	687,498	(42,013)	0	2,942,027
12	387.46	Other Equip-Cust Info Service	113,644	0	0	0	113,644
13		Total Distribution Plant	372,947,566	29,632,420	(2,873,987)	0	399,706,000
14		<u>GENERAL PLANT</u>					
15	391.10	Office Furn & Equip-Unspecified	224,371	490,296	(1,186)	0	713,481
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	0	18,816
17	391.12	Office Furn & Equip-Info Systems	612,195	241,289	0	0	853,483
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	0	95,778
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	0	24,462
20	393.00	Stores Equipment	0	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	0	24,241
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,932,960	27,836	(31,335)	0	2,929,461
26	395.00	Laboratory	9,258	0	0	0	9,258
27	396.00	Power Operated Equip-General Tools	258,255	0	(5,120)	0	253,135
28	398.00	Miscellaneous Equipment	104,079	114,758	(26,811)	0	192,026
29		Total General Plant	4,304,414	874,178	(64,452)	0	5,114,140
30		<u>OTHER PLANT</u>					
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	0	(777,092)
32		TOTAL GAS PLANT IN SERVICE	<u>381,698,986</u>	<u>30,938,708</u>	<u>(2,950,619)</u>	<u>0</u>	<u>409,687,075</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
JANUARY 2017 TO DECEMBER 2017

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

SCHEDULE B-2.3
SHEET 3 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD BEGINNING				FORECAST PERIOD ENDING		13 MONTH AVERAGE
			BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	BALANCE		
			\$	\$	\$	\$	\$	\$	
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>							
2		<u>INTANGIBLE PLANT</u>							
3	301.00	Organization	521	0	0	0	521	521	
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	0	74,348	74,348	
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	0	
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	
7	303.30	Misc Intangible Plant-Other Software	6,728,225	2,693,105	0	0	9,421,330	7,994,931	
8		Total Intangible Plant	6,803,094	2,693,105	0	0	9,496,199	8,069,799	
9		<u>PRODUCTION PLANT - LPG</u>							
10	304.10	Land	0	0	0	0	0	0	
11		Total Production Plant - Lpg	0	0	0	0	0	0	
12		<u>Distribution Plant</u>							
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	206	206	
14	374.20	Land-Other Distribution Systems	877,756	0	0	0	877,756	877,756	
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	0	661,306	661,306	
16	374.50	Rights Of Way	2,701,283	50,197	(6,159)	0	2,745,321	2,722,619	
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125	2,125	
18	375.30	Struc & Improv-General M & R	0	0	0	0	0	0	
19	375.40	Struc & Improv-Regulating	2,083,229	268,705	(32,283)	0	2,319,651	2,182,845	
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	
21	375.70	Struc & Improv-Other Distr. Systems	8,237,569	1,821,217	(64,932)	0	9,993,854	8,672,479	
22	375.71	Struc & Improv-Other Distr Sys-llp	259,809	0	0	0	259,809	259,809	
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0	
24	376.00	Mains	157,941,405	7,471,559	(896,613)	0	164,516,351	160,836,599	
25	376.25	Mains - AMRP	55,578,388	8,786,100	(1,054,500)	0	63,309,988	58,663,827	
26	378.10	M & R Station Equip-General	518,504	0	0	0	518,504	518,504	
27	378.20	M & R Sta Equip-General-Regulating	9,763,853	389,249	(46,652)	0	10,106,450	9,900,035	
28	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443	45,443	
29	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	0	254,901	254,901	
30	380.00	Services	93,147,721	2,125,656	(255,083)	0	95,018,294	94,053,608	
31	380.25	Services - AMRP	29,814,571	8,418,500	(1,010,400)	0	37,222,671	32,692,125	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
JANUARY 2017 TO DECEMBER 2017

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

SCHEDULE B-2.3
SHEET 4 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD				FORECAST PERIOD	
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE	13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
1	381.00	Meters	13,697,402	558,774	(66,991)	0	14,189,185	13,891,014
2	381.10	Meters - AMI	8,770,854	84,065	(9,799)	0	8,845,120	8,815,824
3	382.00	Meter Installations	9,268,739	367,510	(44,132)	0	9,592,117	9,410,562
4	383.00	House Regulators	5,657,044	201,155	(24,164)	0	5,834,035	5,742,486
5	384.00	House Regulator Installations	2,257,522	0	0	0	2,257,522	2,257,522
6	385.00	Industrial M & R Station Equipment	3,238,612	268,705	(32,283)	0	3,475,034	3,338,228
7	387.20	Other Equip-Odorization	0	0	0	0	0	0
8	387.41	Other Equip-Telephone	735,771	0	0	0	735,771	735,771
9	387.42	Other Equipment-Radio	795,187	0	0	0	795,187	795,187
10	387.44	Other Equip-Other Communication	133,590	0	0	0	133,590	133,590
11	387.45	Other Equip-Telemetry	3,239,745	1,296,962	(155,533)	0	4,381,174	3,661,596
12	387.46	Other Equip-Cust Info Service	113,644	0	0	0	113,644	113,644
13		Total Distribution Plant	409,796,177	32,108,354	(3,699,524)	0	438,205,007	421,239,609
14		<u>GENERAL PLANT</u>						
15	391.10	Office Furn & Equip-Unspecified	713,481	125,535	0	0	839,016	732,794
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	0	18,816	18,816
17	391.12	Office Furn & Equip-Info Systems	853,483	587,790	(70,535)	0	1,370,738	1,211,583
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	0	95,778	95,778
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	0	24,462	24,462
20	393.00	Stores Equipment	0	0	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	0	24,241	24,241
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0	0
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0	0
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,090,311	671,573	(39,185)	0	3,722,699	3,219,324
26	395.00	Laboratory	9,258	0	0	0	9,258	9,258
27	396.00	Power Operated Equip-General Tools	253,135	0	0	0	253,135	253,135
28	398.00	Miscellaneous Equipment	247,818	56,169	(6,720)	0	297,267	270,928
29		Total General Plant	5,330,782	1,441,067	(116,440)	0	6,655,409	5,860,318
30		<u>OTHER PLANT</u>						
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	0	(777,092)	(777,092)
32		TOTAL GAS PLANT IN SERVICE	<u>421,152,961</u>	<u>36,242,526</u>	<u>(3,815,964)</u>	<u>0</u>	<u>453,579,523</u>	<u>434,392,634</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2016

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

SCHEDULE B-3
SHEET 1 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLES	BASE PERIOD		RESERVE BALANCES			ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	TOTAL JURISDICTIONAL	ADJUSTMENTS	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		<u>INTANGIBLE PLANT</u>			<u>100%</u>			
2	301.00	ORGANIZATION	521	0		0	0	0
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	74,348	47,039		47,039	0	47,039
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0	0		0	0	0
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	5,569,158	2,554,953		2,554,953	0	2,554,953
7		TOTAL INTANGIBLE PLANT	5,644,027	2,601,991		2,601,991	0	2,601,991
8		<u>PRODUCTION PLANT - LPG</u>						
9	304.10	LAND	0	0		0	0	0
10		TOTAL PRODUCTION PLANT - LPG	0	0		0	0	0
11		<u>DISTRIBUTION PLANT</u>						
12	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206	0		0	0	0
13	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	877,756	(523)		(523)	0	(523)
14	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	661,306	175,511		175,511	0	175,511
15	374.50	RIGHTS OF WAY	2,688,034	919,968		919,968	0	919,968
16	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	2,015		2,015	0	2,015
17	375.30	STRUC & IMPROV-GENERAL M & R	0	(78)		(78)	0	(78)
18	375.40	STRUC & IMPROV-REGULATING	1,984,052	488,379		488,379	0	488,379
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	0		0	0	0
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	8,134,937	3,279,532		3,279,532	0	3,279,532
21	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	259,809	171,679		171,679	0	171,679
22	375.80	STRUC & IMPROV-COMMUNICATIONS	0	0		0	0	0
23	376.00	MAINS	154,337,505	55,154,169		55,154,169	0	55,154,169
24	376.25	MAINS - AMRP	53,453,888	2,167,206		2,167,206	0	2,167,206
25	378.10	M & R STATION EQUIP-GENERAL	518,504	359,402		359,402	0	359,402
26	378.20	M & R STA EQUIP-GENERAL-REGULATING	9,626,887	3,315,038		3,315,038	0	3,315,038
27	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	35,522		35,522	0	35,522
28	379.10	M & R STA EQUIP-CITY GATE CHECK STA	254,901	267,731		267,731	0	267,731
29	380.00	SERVICES	92,636,156	56,969,706		56,969,706	0	56,969,706
30	380.25	SERVICES - AMRP	27,067,071	1,442,614		1,442,614	0	1,442,614

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF AUGUST 31, 2016

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

SCHEDULE B-3
SHEET 2 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLES	BASE PERIOD		< ----- RESERVE BALANCES ----- >			ADJUSTED JURISDICTION
			TOTAL COMPANY INVESTMENT	TOTAL COMPANY	JURISDICTIONAL PERCENT	TOTAL	ADJUSTMENTS	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	381.00	METERS	13,524,516	4,837,276		4,837,276	0	4,837,276
2	381.10	METERS - AMI	8,746,970	480,522		480,522	0	480,522
3	382.00	METER INSTALLATIONS	9,152,581	4,570,334		4,570,334	0	4,570,334
4	383.00	HOUSE REGULATORS	5,606,382	1,487,434		1,487,434	0	1,487,434
5	384.00	HOUSE REGULATOR INSTALLATIONS	2,257,522	1,761,053		1,761,053	0	1,761,053
6	385.00	INDUSTRIAL M & R STATION EQUIPMENT	3,149,231	882,269		882,269	0	882,269
7	387.20	OTHER EQUIP-ODORIZATION	0	(59,912)		(59,912)	0	(59,912)
8	387.41	OTHER EQUIP-TELEPHONE	735,771	380,318		380,318	0	380,318
9	387.42	OTHER EQUIPMENT-RADIO	795,187	546,342		546,342	0	546,342
10	387.44	OTHER EQUIP-OTHER COMMUNICATION	133,590	47,110		47,110	0	47,110
11	387.45	OTHER EQUIP-TELEMETERING	2,942,027	552,815		552,815	0	552,815
12	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	111,345		111,345	0	111,345
13		TOTAL DISTRIBUTION PLANT	399,705,999	140,344,777		140,344,777	0	140,344,777
14		<u>GENERAL PLANT</u>						
15	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	713,481	(63,068)		(63,068)	0	(63,068)
16	391.11	OFFICE FURN & EQUIP-DATA HANDLING	18,816	(12,405)		(12,405)	0	(12,405)
17	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	853,483	632,685		632,685	0	632,685
18	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778	21,715		21,715	0	21,715
19	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	4,947		4,947	0	4,947
20	393.00	STORES EQUIPMENT	0	0		0	0	0
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	24,241	14,285		14,285	0	14,285
22	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0	0		0	0	0
23	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANU	0	37,937		37,937	0	37,937
24	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	185		185	0	185
25	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	2,929,461	1,266,566		1,266,566	0	1,266,566
26	395.00	LABORATORY	9,258	7,374		7,374	0	7,374
27	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	253,135	199,322		199,322	0	199,322
28	398.00	MISCELLANEOUS EQUIPMENT	192,026	11,220		11,220	0	11,220
29		TOTAL GENERAL PLANT	5,114,140	2,120,763		2,120,763	0	2,120,763
30		<u>OTHER PLANT</u>						
31	378.21	M & R STA EQUIP REG FMV	(777,092)	(33,761)		(33,761)	0	(33,761)
32		TOTAL PLANT IN SERVICE	410,464,166	145,067,531		145,067,531	0	145,067,531

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF DECEMBER 31, 2017

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

SCHEDULE B-3
SHEET 3 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLES	13 MONTH AVERAGE FORECASTED PERIOD TOTAL INVESTMENT (D)	TOTAL COMPANY (E)	< ----- RESERVE BALANCES ----- >					13 MONTH AVERAGE (J)
					JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
1		<u>INTANGIBLE PLANT</u>			<u>100%</u>					
2	301.00	ORGANIZATION	521	0		0	0	0	0	
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	74,348	50,343		50,343	0	50,343	49,104	
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0	0		0	0	0	0	
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0		0	0	0	0	
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	7,994,931	4,046,660		4,046,660	0	4,046,660	3,390,805	
7		TOTAL INTANGIBLE PLANT	8,069,799	4,097,002		4,097,002	0	4,097,002	3,439,909	
8		<u>PRODUCTION PLANT - LPG</u>								
9	304.10	LAND	0	0		0	0	0	0	
10		TOTAL PRODUCTION PLANT - LPG	0	0		0	0	0	0	
11		<u>DISTRIBUTION PLANT</u>								
12	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206	0		0	0	0	0	
13	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	877,756	(523)		(523)	0	(523)	(523)	
14	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	661,306	190,391		190,391	0	190,391	184,637	
15	374.50	RIGHTS OF WAY	2,722,619	958,024		958,024	0	958,024	943,605	
16	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	2,099		2,099	0	2,099	2,063	
17	375.30	STRUC & IMPROV-GENERAL M & R	0	(78)		(78)	0	(78)	(78)	
18	375.40	STRUC & IMPROV-REGULATING	2,182,845	520,870		520,870	0	520,870	506,122	
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	0		0	0	0	0	
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	8,672,479	3,439,031		3,439,031	0	3,439,031	3,377,399	
21	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	259,809	215,744		215,744	0	215,744	199,220	
22	375.80	STRUC & IMPROV-COMMUNICATIONS	0	0		0	0	0	0	
23	376.00	MAINS	160,836,599	58,074,644		58,074,644	0	58,074,644	56,789,461	
24	376.25	MAINS - AMRP	58,663,827	2,255,249		2,255,249	0	2,255,249	2,295,236	
25	378.10	M & R STATION EQUIP-GENERAL	518,504	380,682		380,682	0	380,682	372,072	
26	378.20	M & R STA EQUIP-GENERAL-REGULATING	9,900,035	3,650,962		3,650,962	0	3,650,962	3,515,272	
27	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	37,390		37,390	0	37,390	36,634	
28	379.10	M & R STA EQUIP-CITY GATE CHECK STA	254,901	267,731		267,731	0	267,731	267,731	
29	380.00	SERVICES	94,053,608	62,081,187		62,081,187	0	62,081,187	59,872,457	
30	380.25	SERVICES - AMRP	32,692,125	1,275,967		1,275,967	0	1,275,967	1,339,851	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ACCUMULATED DEPRECIATION & AMORTIZATION
AS OF DECEMBER 31, 2017

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

SCHEDULE B-3
SHEET 4 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLES	13 MONTH AVERAGE FORECASTED PERIOD TOTAL INVESTMENT (D)	RESERVE BALANCES						13 MONTH AVERAGE (J)
				TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)		
1	381.00	METERS	13,891,014	5,322,538		5,322,538	0	5,322,538	5,132,700	
2	381.10	METERS - AMI	8,815,824	1,253,590		1,253,590	0	1,253,590	901,697	
3	382.00	METER INSTALLATIONS	9,410,562	4,810,076		4,810,076	0	4,810,076	4,720,732	
4	383.00	HOUSE REGULATORS	5,742,486	1,637,839		1,637,839	0	1,637,839	1,572,151	
5	384.00	HOUSE REGULATOR INSTALLATIONS	2,257,522	1,792,129		1,792,129	0	1,792,129	1,780,729	
6	385.00	INDUSTRIAL M & R STATION EQUIPMENT	3,338,228	1,027,408		1,027,408	0	1,027,408	961,208	
7	387.20	OTHER EQUIP-ODORIZATION	0	(59,912)		(59,912)	0	(59,912)	(59,912)	
8	387.41	OTHER EQUIP-TELEPHONE	735,771	413,574		413,574	0	413,574	399,816	
9	387.42	OTHER EQUIPMENT-RADIO	795,187	582,282		582,282	0	582,282	567,414	
10	387.44	OTHER EQUIP-OTHER COMMUNICATION	133,590	53,146		53,146	0	53,146	50,650	
11	387.45	OTHER EQUIP-TELEMETERING	3,661,596	517,324		517,324	0	517,324	543,470	
12	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	116,481		116,481	0	116,481	114,357	
13		TOTAL DISTRIBUTION PLANT	421,239,609	150,815,845		150,815,845	0	150,815,845	146,386,170	
14		<u>GENERAL PLANT</u>								
15	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	732,794	(14,716)		(14,716)	0	(14,716)	(33,258)	
16	391.11	OFFICE FURN & EQUIP-DATA HANDLING	18,816	(10,725)		(10,725)	0	(10,725)	(11,355)	
17	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	1,211,583	863,028		863,028	0	863,028	752,961	
18	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778	31,415		31,415	0	31,415	27,035	
19	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	7,431		7,431	0	7,431	6,309	
20	393.00	STORES EQUIPMENT	0	0		0	0	0	0	
21	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	24,241	15,581		15,581	0	15,581	15,095	
22	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0	0		0	0	0	0	
23	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANI	0	37,937		37,937	0	37,937	37,937	
24	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	185		185	0	185	185	
25	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	3,219,324	1,373,594		1,373,594	0	1,373,594	1,336,776	
26	395.00	LABORATORY	9,258	7,998		7,998	0	7,998	7,764	
27	396.00	POWER OPERATED EQUIP-GENERAL TOOL!	253,135	205,874		205,874	0	205,874	202,598	
28	398.00	MISCELLANEOUS EQUIPMENT	270,928	19,859		19,859	0	19,859	13,944	
29		TOTAL GENERAL PLANT	5,860,318	2,537,461		2,537,461	0	2,537,461	2,355,991	
30		<u>OTHER PLANT</u>								
31	378.21	M & R STA EQUIP REG FMV	(777,092)	(68,298)		(68,298)	0	(68,298)	(55,347)	
32		TOTAL PLANT IN SERVICE	434,392,634	157,382,011		157,382,011	0	157,382,011	152,126,723	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ACCUMULATED DEPRECIATION & AMORTIZATION
BASE PERIOD 09/30/2015 TO 08/31/2016

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

WPB-3.1
SHEET 1 OF 4

LINE NO.	ACCT. NO.	Actual 09/30/2015	Actual 10/31/2015	Actual 11/30/2015	Actual 12/31/2015	Actual 01/31/2016	Actual 02/29/2016	Projected 03/31/2016	Projected 04/30/2016	Projected 05/31/2016	Projected 06/30/2016	Projected 07/31/2016	Projected 08/31/2016
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	0	0	0	0	0	0	0	0	0	0	0	0
2	303.00	44,767	44,973	45,180	45,386	45,593	45,799	46,006	46,212	46,419	46,626	46,832	47,039
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	1,827,487	1,893,422	1,959,573	2,027,215	2,094,397	2,150,290	2,215,997	2,282,076	2,348,304	2,416,015	2,485,297	2,554,953
6	INTANGIBLE	1,872,254	1,938,396	2,004,753	2,072,601	2,139,989	2,196,090	2,262,003	2,328,288	2,394,723	2,462,641	2,532,129	2,601,991
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	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)
12	374.40	166,238	167,081	167,924	168,767	169,610	170,453	171,296	172,139	172,982	173,825	174,668	175,511
13	374.50	892,975	895,686	898,397	901,108	903,819	906,530	908,776	910,932	913,185	915,442	917,610	919,968
14	375.20	1,983	1,986	1,990	1,993	1,997	1,997	2,000	2,003	2,006	2,009	2,012	2,015
15	375.30	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)
16	375.40	482,491	485,508	488,530	486,300	489,349	486,466	487,852	488,699	489,386	489,543	489,454	488,379
17	375.60	0	0	0	0	0	0	0	0	0	0	0	0
18	375.70	3,156,249	3,168,548	3,180,848	3,193,606	3,206,832	3,220,067	3,229,871	3,239,718	3,249,608	3,259,540	3,269,515	3,279,532
19	375.71	130,414	135,299	140,185	145,132	150,144	155,155	157,909	160,663	163,417	166,171	168,925	171,679
20	375.80	0	0	0	0	0	0	0	0	0	0	0	0
21	376.00	54,126,133	54,248,315	54,320,410	54,397,292	54,765,641	54,691,444	54,808,328	54,924,387	55,049,482	55,098,995	55,139,622	55,154,169
22	376.25	1,753,028	1,812,907	1,874,075	1,933,906	1,998,132	2,064,192	2,114,841	2,157,265	2,183,169	2,192,693	2,202,708	2,167,206
23	378.10	348,240	349,250	350,266	351,281	352,296	353,312	354,327	355,342	356,357	357,372	358,387	359,402
24	378.20	3,198,198	3,189,646	3,196,504	3,190,544	3,203,222	3,221,848	3,239,144	3,255,995	3,272,036	3,287,186	3,302,292	3,315,038
25	378.30	34,543	34,632	34,721	34,810	34,899	34,988	35,077	35,166	35,255	35,344	35,433	35,522
26	379.10	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731
27	380.00	55,610,116	55,718,247	55,755,225	55,754,772	55,853,805	55,945,744	56,117,992	56,283,090	56,454,482	56,626,536	56,793,401	56,969,706
28	380.25	1,387,248	1,436,333	1,481,601	1,525,800	1,577,624	1,630,218	1,655,035	1,666,026	1,649,314	1,605,198	1,562,128	1,442,614

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ACCUMULATED DEPRECIATION & AMORTIZATION
BASE PERIOD 09/30/2015 TO 08/31/2016

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 09/30/2015	Actual 10/31/2015	Actual 11/30/2015	Actual 12/31/2015	Actual 01/31/2016	Actual 02/29/2016	Projected 03/31/2016	Projected 04/30/2016	Projected 05/31/2016	Projected 06/30/2016	Projected 07/31/2016	Projected 08/31/2016
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	4,686,091	4,714,635	4,670,731	4,680,338	4,679,483	4,686,266	4,713,617	4,740,343	4,766,085	4,790,765	4,815,420	4,837,276
2	381.10	279,974	298,552	317,131	335,815	354,603	373,392	391,347	409,315	426,463	444,470	462,490	480,522
3	382.00	4,409,055	4,422,226	4,435,265	4,450,213	4,465,563	4,482,538	4,498,165	4,513,083	4,527,950	4,542,490	4,556,709	4,570,334
4	383.00	1,429,849	1,435,774	1,441,741	1,447,854	1,454,071	1,460,409	1,465,045	1,469,230	1,473,804	1,478,393	1,482,626	1,487,434
5	384.00	1,738,296	1,740,364	1,742,431	1,744,500	1,746,569	1,748,639	1,750,708	1,752,777	1,754,846	1,756,915	1,758,984	1,761,053
6	385.00	861,104	858,843	864,169	855,590	858,936	864,245	868,165	871,638	874,949	877,821	880,539	882,269
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)
8	387.41	364,535	365,969	367,404	368,838	370,273	371,708	373,143	374,578	376,013	377,448	378,883	380,318
9	387.42	530,693	532,246	533,799	533,935	535,485	537,036	538,587	540,138	541,689	543,240	544,791	546,342
10	387.44	48,328	48,593	48,858	46,784	45,283	45,544	45,805	46,066	46,327	46,588	46,849	47,110
11	387.45	536,838	529,168	534,009	536,516	541,808	547,160	552,511	557,862	563,213	568,564	573,915	579,266
12	387.46	108,905	109,126	109,348	109,570	109,791	110,013	110,235	110,457	110,679	110,901	111,123	111,345
13	DISTRIBUTION	136,488,739	136,906,153	137,162,778	137,402,482	138,076,453	138,316,582	138,796,994	139,244,130	139,659,915	139,954,667	140,213,470	140,344,777
14	391.10	(90,663)	(89,733)	(88,803)	(86,852)	(83,879)	(80,906)	(77,933)	(74,960)	(71,987)	(69,014)	(66,041)	(63,068)
15	391.11	(13,557)	(13,453)	(13,348)	(13,244)	(13,139)	(13,035)	(12,930)	(12,825)	(12,720)	(12,615)	(12,510)	(12,405)
16	391.12	489,355	499,558	509,761	520,430	533,111	547,335	561,560	575,785	590,010	604,235	618,460	632,685
17	392.20	19,132	19,366	19,601	19,836	20,070	20,305	20,540	20,775	21,010	21,245	21,480	21,715
18	392.21	3,095	3,155	3,215	4,468	4,527	4,587	4,647	4,707	4,767	4,827	4,887	4,947
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	13,395	13,476	13,556	13,637	13,718	13,799	13,880	13,961	14,042	14,123	14,204	14,285
21	394.11	0	0	0	0	0	0	0	0	0	0	0	0
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	1,190,937	1,198,149	1,192,215	1,201,947	1,211,684	1,210,842	1,220,544	1,230,246	1,239,948	1,249,650	1,259,352	1,266,566
25	395.00	6,947	6,985	7,024	7,062	7,101	7,140	7,179	7,218	7,257	7,296	7,335	7,374
26	396.00	182,667	182,667	182,667	182,667	182,667	199,322	199,322	199,322	199,322	199,322	199,322	199,322
27	398.00	30,575	31,153	18,694	19,200	19,706	20,212	17,702	16,231	14,847	13,551	12,342	11,220
28	GENERAL	1,870,004	1,889,445	1,882,703	1,907,274	1,933,689	1,967,723	1,992,633	2,018,582	2,044,618	2,070,742	2,096,953	2,120,763
29	TOTAL	140,230,997	140,733,994	141,050,235	141,382,357	142,150,131	142,480,395	143,051,630	143,591,000	144,099,256	144,488,050	144,842,553	145,067,531
30	378.21	(2,415)	(3,935)	(5,455)	(6,976)	(8,496)	(10,016)	(22,968)	(25,126)	(27,285)	(29,444)	(31,602)	(33,761)
31	OTHER	(2,415)	(3,935)	(5,455)	(6,976)	(8,496)	(10,016)	(22,968)	(25,126)	(27,285)	(29,444)	(31,602)	(33,761)
32	TOTAL	140,228,582	140,730,059	141,044,780	141,375,381	142,141,635	142,470,379	143,028,662	143,565,874	144,071,971	144,458,606	144,810,951	145,033,771

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ACCUMULATED DEPRECIATION & AMORTIZATION
13 MONTH AVG - FORECAST PERIOD 12/31/2016 TO 12/31/2017

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	ACCT.	12/31/2016	01/31/2017	02/28/2017	03/31/2017	04/30/2017	05/31/2017	06/30/2017	07/31/2017	08/31/2017	09/30/2017	10/31/2017	11/30/2017	12/31/2017	13 MONTH AVERAGE
NO.	NO.		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303.00	47,865	48,071	48,278	48,484	48,691	48,897	49,104	49,310	49,517	49,723	49,930	50,136	50,343	49,104
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	2,844,212	2,927,001	3,007,163	3,087,325	3,168,948	3,252,031	3,334,572	3,437,101	3,560,129	3,683,123	3,805,652	3,926,555	4,046,660	3,390,805
6	INTANGIBLE	2,892,077	2,975,072	3,055,440	3,135,809	3,217,639	3,300,928	3,383,676	3,486,411	3,609,645	3,732,846	3,855,582	3,976,691	4,097,002	3,439,909
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	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)
12	374.40	178,883	179,842	180,801	181,760	182,719	183,678	184,637	185,596	186,555	187,514	188,473	189,432	190,391	184,637
13	374.50	929,063	931,688	934,129	936,667	938,929	941,289	943,653	945,929	948,395	950,679	952,968	955,447	958,024	943,605
14	375.20	2,027	2,033	2,039	2,045	2,051	2,057	2,063	2,069	2,075	2,081	2,087	2,093	2,099	2,063
15	375.30	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)
16	375.40	486,868	491,003	495,163	499,349	502,726	505,865	508,495	510,994	512,350	513,506	514,653	517,735	520,870	506,122
17	375.60	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	375.70	3,320,026	3,329,272	3,338,588	3,347,975	3,357,432	3,366,959	3,376,557	3,386,225	3,395,964	3,405,773	3,415,652	3,426,738	3,439,031	3,377,399
19	375.71	182,696	185,450	188,204	190,958	193,712	196,466	199,220	201,974	204,728	207,482	210,236	212,990	215,744	199,220
20	375.80	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	376.00	55,407,211	55,677,106	55,942,305	56,206,579	56,433,875	56,638,562	56,831,777	57,032,688	57,196,614	57,392,924	57,591,661	57,837,045	58,074,644	56,789,461
22	376.25	2,119,878	2,184,958	2,255,914	2,316,680	2,371,262	2,420,240	2,405,748	2,409,676	2,341,472	2,296,856	2,237,201	2,222,946	2,255,249	2,295,236
23	378.10	363,462	364,897	366,332	367,767	369,202	370,637	372,072	373,507	374,942	376,377	377,812	379,247	380,682	372,072
24	378.20	3,371,456	3,396,529	3,422,194	3,447,792	3,472,680	3,496,594	3,519,647	3,542,690	3,563,045	3,583,537	3,603,981	3,627,429	3,650,962	3,515,272
25	378.30	35,878	36,004	36,130	36,256	36,382	36,508	36,634	36,760	36,886	37,012	37,138	37,264	37,390	36,634
26	379.10	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731
27	380.00	57,667,293	58,046,367	58,412,774	58,784,978	59,141,634	59,506,346	59,871,762	60,231,696	60,602,251	60,964,570	61,327,981	61,703,094	62,081,187	59,872,457
28	380.25	1,127,481	1,192,936	1,288,376	1,377,274	1,449,095	1,486,303	1,489,553	1,495,521	1,405,543	1,325,698	1,245,187	1,259,124	1,275,967	1,339,851

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ACCUMULATED DEPRECIATION & AMORTIZATION
13 MONTH AVG - FORECAST PERIOD 12/31/2016 TO 12/31/2017

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

WPB-3.1
SHEET 4 OF 4

LINE	ACCT.	12/31/2016	01/31/2017	02/28/2017	03/31/2017	04/30/2017	05/31/2017	06/30/2017	07/31/2017	08/31/2017	09/30/2017	10/31/2017	11/30/2017	12/31/2017	13 MONTH AVERAGE
NO.	NO.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	4,931,268	4,966,257	5,002,317	5,038,226	5,073,157	5,106,761	5,138,974	5,171,212	5,199,597	5,228,274	5,256,872	5,289,644	5,322,538	5,132,700
2	381.10	552,780	608,778	667,290	725,831	784,402	842,363	901,021	959,709	1,018,426	1,077,173	1,135,949	1,194,755	1,253,590	901,697
3	382.00	4,626,874	4,643,775	4,660,334	4,677,111	4,692,621	4,708,088	4,723,143	4,737,791	4,751,669	4,765,159	4,778,638	4,794,237	4,810,076	4,720,732
4	383.00	1,506,356	1,518,116	1,529,060	1,540,313	1,550,667	1,561,434	1,572,236	1,582,704	1,593,769	1,604,311	1,614,894	1,626,259	1,637,839	1,572,151
5	384.00	1,769,329	1,771,229	1,773,129	1,775,029	1,776,929	1,778,829	1,780,729	1,782,629	1,784,529	1,786,429	1,788,329	1,790,229	1,792,129	1,780,729
6	385.00	891,773	904,105	916,478	928,892	940,610	952,115	963,139	974,067	983,986	993,848	1,003,751	1,015,537	1,027,408	961,208
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	386,058	388,351	390,644	392,937	395,230	397,523	399,816	402,109	404,402	406,695	408,988	411,281	413,574	399,816
9	387.42	552,546	555,024	557,502	559,980	562,458	564,936	567,414	569,892	572,370	574,848	577,326	579,804	582,282	567,414
10	387.44	48,154	48,570	48,986	49,402	49,818	50,234	50,650	51,066	51,482	51,898	52,314	52,730	53,146	50,650
11	387.45	536,378	548,689	560,948	561,719	562,704	555,324	552,691	548,617	542,313	532,178	526,796	519,428	517,324	543,470
12	387.46	112,233	112,587	112,941	113,295	113,649	114,003	114,357	114,711	115,065	115,419	115,773	116,127	116,481	114,357
13	DISTRIBUTION	141,313,188	142,290,783	143,289,795	144,266,032	145,161,161	145,990,332	146,713,206	147,457,050	147,995,646	148,587,459	149,171,878	149,967,833	150,815,845	146,386,170
14	391.10	(51,176)	(48,203)	(45,230)	(42,257)	(39,284)	(36,311)	(33,338)	(30,365)	(27,392)	(24,419)	(21,446)	(18,212)	(14,716)	(33,258)
15	391.11	(11,985)	(11,880)	(11,775)	(11,670)	(11,565)	(11,460)	(11,355)	(11,250)	(11,145)	(11,040)	(10,935)	(10,830)	(10,725)	(11,355)
16	391.12	689,585	703,810	718,035	732,260	680,260	703,106	725,952	748,798	771,644	794,490	817,336	840,182	863,028	752,961
17	392.20	22,655	23,385	24,115	24,845	25,575	26,305	27,035	27,765	28,495	29,225	29,955	30,685	31,415	27,035
18	392.21	5,187	5,374	5,561	5,748	5,935	6,122	6,309	6,496	6,683	6,870	7,057	7,244	7,431	6,309
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	14,609	14,690	14,771	14,852	14,933	15,014	15,095	15,176	15,257	15,338	15,419	15,500	15,581	15,095
21	394.11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	1,284,629	1,296,037	1,307,418	1,317,481	1,327,548	1,333,381	1,341,441	1,348,730	1,354,806	1,358,871	1,365,217	1,368,930	1,373,594	1,336,776
25	395.00	7,530	7,569	7,608	7,647	7,686	7,725	7,764	7,803	7,842	7,881	7,920	7,959	7,998	7,764
26	396.00	199,322	199,868	200,414	200,960	201,506	202,052	202,598	203,144	203,690	204,236	204,782	205,328	205,874	202,598
27	398.00	8,516	9,344	10,193	11,062	11,952	12,863	13,795	14,747	15,720	16,714	17,729	18,777	19,859	13,944
28	GENERAL	2,206,994	2,238,116	2,269,232	2,299,050	2,262,668	2,296,919	2,333,418	2,369,166	2,403,722	2,436,288	2,471,156	2,503,685	2,537,461	2,355,991
29	378.21	(42,395)	(44,554)	(46,712)	(48,871)	(51,029)	(53,188)	(55,347)	(57,505)	(59,664)	(61,822)	(63,981)	(66,139)	(68,298)	(55,347)
30	OTHER	(42,395)	(44,554)	(46,712)	(48,871)	(51,029)	(53,188)	(55,347)	(57,505)	(59,664)	(61,822)	(63,981)	(66,139)	(68,298)	(55,347)
31	TOTAL	146,369,864	147,459,418	148,567,756	149,652,021	150,590,439	151,534,991	152,374,953	153,255,122	153,949,350	154,694,771	155,434,635	156,382,070	157,382,011	152,126,723

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS IN SERVICE
AS OF FEBRUARY 29, 2016

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

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

LINE NO.	GPA	DESCRIPTION	ACCUMULATED COSTS				TOTAL COST (H=F*G)
			TOTAL CWIP AMOUNT (D)	CONSTRUCTION AMOUNT (E)	CWIP AMOUNT IN SERVICE (F=D-E)	JURISDICTIONAL (G)	
(A)	(B)	(C)	(\$)	(\$)	(\$)	(%)	(\$)
1	303.00	MISC INTANGIBLE PLANT	21,987	21,987	0	100.00	0
2	303.30	MISC INTANGIBLE PLANT	707,153	707,153	0		0
3		SUBTOTAL	729,140	729,140	0		0
4	374.40	LAND RIGHTS - OTHER DIST	71,154	71,154	0		0
5	375.40	REGULATING STRUCTURES	90,409	90,409	0		0
6	375.70	OTHER STRUCTURES	42,869	42,869	0		0
7	375.71	OTHER STRUCTURES-LEASED	26,357	26,357	0		0
8	376.00	MAINS	2,182,923	1,996,301	186,622		186,622
9	376.25	MAINS - AMRP	3,073,968	2,527,867	546,101		546,101
10	378.20	M&R EQUIP-GENERAL-REG	279,184	279,952	(768)		(768)
11	380.00	SERVICES	54,826	54,826	0		0
12	380.25	SERVICES - AMRP	38,335	38,335	0		0
13	381.00	METERS	(21,903)	(21,903)	0		0
14	382.00	METER INSTALLATIONS	(14,872)	(14,872)	0		0
15	383.00	HOUSE REGULATORS	8,213	8,213	0		0
16	385.00	IND M&R EQUIPMENT	116,522	116,522	0		0
17	387.45	OTHER EQ-TELEMETERING	357,362	357,362	0		0
18		SUBTOTAL	6,305,349	5,573,394	731,955		731,955
19	391.10	OFF FUR & EQ UNSPECIF	21,458	21,458	0		0
20	391.12	OFF FUR & EQ INFORM. SYS.	63,206	63,206	0		0
21	394.30	TOOLS & OTHER	7,365	7,365	0		0
22		SUBTOTAL	92,029	92,029	0		0
23	TOTAL		7,126,518	6,394,563	731,955		731,955

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ALLOWANCE FOR WORKING CAPITAL
AS OF AUGUST 31, 2016

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

SCHEDULE B-5
SHEET 1 OF 2
WITNESS: S. M. KATKO

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
				\$		\$
1	CASH WORKING CAPITAL	1 / 8 O & M METHOD	B-5.2	4,883,309	100.00%	4,883,309
2	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	0		0
3	MATERIAL & SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	82,011		82,011
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	43,282,678		43,282,678
5	PREPAYMENTS	13 MONTH AVERAGE BALANCE	B-5.1	<u>469,518</u>		<u>469,518</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>48,717,516</u></u>		<u><u>48,717,516</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ALLOWANCE FOR WORKING CAPITAL
AS OF DECEMBER 31, 2017

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

SCHEDULE B-5
SHEET 2 OF 2
WITNESS: S. M. KATKO

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY \$	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT \$
1	CASH WORKING CAPITAL	1 / 8 O & M METHOD	B-5.2	5,636,879	100.00%	5,636,879
2	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	0		0
3	MATERIAL & SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	82,011		82,011
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	41,772,551		41,772,551
5	PREPAYMENTS	13 MONTH AVERAGE BALANCE	B-5.1	<u>469,518</u>		<u>469,518</u>
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u><u>47,960,959</u></u>		<u><u>47,960,959</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
CASH WORKING CAPITAL COMPONENTS - 1 / 8 O&M EXPENSES
FOR THE 12 MONTHS ENDED AUGUST 31, 2016

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

SCHEDULE B-5.2
SHEET 1 OF 2
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	1 / 8 METHOD PERCENT (2)	JURISDICTIONAL AMOUNT (3)
1	CASH WORKING CAPITAL			
2	PURCHASED GAS EXPENSE	324,707	12.50%	40,588
3	LIQUEFIED PETROLEUM GAS EXPENSE	1,192	12.50%	149
4	DISTRIBUTION EXPENSE	15,465,973	12.50%	1,933,247
5	CUSTOMER ACCOUNTING & COLLECTING	4,497,598	12.50%	562,200
6	CUSTOMER SERVICE & INFORMATION	1,225,708	12.50%	153,214
7	SALES EXPENSE	129,660	12.50%	16,208
8	A & G EXPENSE	<u>17,421,631</u>	12.50%	<u>2,177,704</u>
9	TOTAL O & M EXPENSES	39,066,470		<u>4,883,309</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
CASH WORKING CAPITAL COMPONENTS - 1 / 8 O&M EXPENSES
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2017

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

SCHEDULE B-5.2
SHEET 2 OF 2
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	TOTAL COMPANY (1)	1 / 8 METHOD PERCENT (2)	JURISDICTIONAL AMOUNT (3)
1	CASH WORKING CAPITAL			
2	PURCHASED GAS EXPENSE	341,557	12.50%	42,695
3	LIQUEFIED PETROLEUM GAS EXPENSE	2,139	12.50%	267
4	DISTRIBUTION EXPENSE	18,468,976	12.50%	2,308,622
5	CUSTOMER ACCOUNTING & COLLECTING	5,539,212	12.50%	692,402
6	CUSTOMER SERVICE & INFORMATION	1,546,761	12.50%	193,345
7	SALES EXPENSE	176,183	12.50%	22,023
8	A & G EXPENSE	<u>19,020,203</u>	12.50%	<u>2,377,525</u>
9	TOTAL O & M EXPENSES	45,095,031		<u>5,636,879</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2016

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

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

LINE NO.	SUB ACCT	WORKPAPER REFERENCE	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
1		<u>ACCOUNT 190 - DEFERRED INCOME TAXES</u>			
2	2851	CONTRIBUTIONS IN AID & CUST. ADVANCES - FED	1,135,282	100.00%	1,135,282
3	4851	CONTRIBUTIONS IN AID & CUST. ADVANCES - STATE	213,133		213,133
4	1938 & 1947	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	2,303,157		2,303,157
5	3938 & 3947	LIFO INVENTORY & CAPITALIZED INVENTORY -STATE	420,026		420,026
6	2969	NET OPERATING LOSS - FED	<u>1,406,921</u>		<u>1,406,921</u>
7		TOTAL ACCOUNT 190	<u>5,478,519</u>		<u>5,478,519</u>
8		<u>ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION</u>			
9	2205	EXCESS ACCELERATED DEPRECIATION - FED	(65,030,802)		(65,030,802)
10	4205	EXCESS ACCELERATED DEPRECIATION - STATE	(12,918,954)		(12,918,954)
11	2211	LOSS ON RETIREMENT OF ACRS PROPERTY - FED	(5,598,363)		(5,598,363)
12	4211	LOSS ON RETIREMENT OF ACRS PROPERTY - STATE	(1,051,006)		(1,051,006)
13	2231	PROPERTY REMOVAL COSTS - FED	(446,356)		(446,356)
14	4231	PROPERTY REMOVAL COSTS - ST	(83,797)		(83,797)
15	2232	CONTRIBUTIONS IN AID OF CONSTRUCTION - FED	1,482,994		1,482,994
16	4232	CONTRIBUTIONS IN AID OF CONSTRUCTION - STATE	278,411		278,411
17	2234	BUILDER INCENTIVES - FED	8,590		8,590
18	4234	BUILDER INCENTIVES - STATE	1,568		1,568
19	4227	NON-CONFORMING STATE DEPRECIATION	3,515,307		3,515,307
20	2951	RRA '93 1% OFFSET	(98,814)		(98,814)
21	2953	RRA '93 RATE BASE INCREMENT	(64,845)		(64,845)
22		TOTAL ACCOUNT 282	<u>(80,006,067)</u>		<u>(80,006,067)</u>
23		<u>ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER</u>			
24	2951	LEGAL LIABILITY - LEASE ON G.O. BLDG. - FED	0		0
25	4951	LEGAL LIABILITY - LEASE ON G.O. BLDG. - STATE	0		0
26		TOTAL ACCOUNT 283	<u>0</u>		<u>0</u>
27		TOTAL ACCUMULATED DEFERRED TAXES	<u>(74,527,548)</u>		<u>(74,527,548)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2017

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

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

LINE NO.	SUB ACCT	WORKPAPER REFERENCE	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT	13 MONTH AVERAGE BALANCE
1	15560	ACCOUNT 252 - CUSTOMER ADVANCES FOR CONSTRUCTION	<u>0</u>	100.00%	<u>0</u>	<u>0</u>
2		<u>ACCOUNT 190 - DEFERRED INCOME TAXES</u>				
3	2851	CONTRIBUTIONS IN AID & CUST. ADVANCES - FED	1,270,404		1,270,404	1,219,736
4	4851	CONTRIBUTIONS IN AID & CUST. ADVACNES - STATE	238,505		238,505	228,991
5	1938 & 1947	LIFO INVENTORY & CAPITALIZED INVENTORY - FED	2,242,077		2,242,077	2,265,907
6	3938 & 3947	LIFO INVENTORY & CAPITALIZED INVENTORY -STATE	408,886		408,886	413,232
7	2969	NET OPERATING LOSS - FED	<u>1,152,716</u>		<u>1,152,716</u>	<u>1,258,107</u>
8		TOTAL ACCOUNT 190	<u>5,312,588</u>		<u>5,312,588</u>	<u>5,385,973</u>
9		<u>ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION</u>				
10	2205	EXCESS ACCELERATED DEPRECIATION - FED	(72,368,280)		(72,368,280)	(69,716,788)
11	4205	EXCESS ACCELERATED DEPRECIATION - STATE	(14,226,986)		(14,226,986)	(13,751,967)
12	2211	LOSS ON RETIREMENT OF ACRS PROPERTY - FED	(5,990,505)		(5,990,505)	(5,843,459)
13	4211	LOSS ON RETIREMENT OF ACRS PROPERTY - STATE	(1,124,626)		(1,124,626)	(1,097,020)
14	2231	PROPERTY REMOVAL COSTS - FED	(468,256)		(468,256)	(460,044)
15	4231	PROPERTY REMOVAL COSTS - STATE	(87,909)		(87,909)	(86,367)
16	2232	CONTRIBUTIONS IN AID OF CONSTRUCTION - FED	1,501,128		1,501,128	1,494,328
17	4232	CONTRIBUTIONS IN AID OF CONSTRUCTION - STATE	281,819		281,819	280,541
18	2234	BUILDER INCENTIVES - FED	4,136		4,136	5,800
19	4234	BUILDER INCENTIVES - STATE	752		752	1,058
20	4227	NON-CONFORMING STATE DEPRECIATION	4,351,624		4,351,624	4,010,328
21	2951	RRA '93 1% OFFSET	(97,470)		(97,470)	(97,974)
22	2953	RRA '93 RATE BASE INCREMENT	(275,489)		(275,489)	(196,121)
23		REG. 1.167 NORMALIZATION ADJUSTMENT	<u>244,348</u>		<u>244,348</u>	<u>244,348</u>
24		TOTAL ACCOUNT 282	<u>(88,255,715)</u>		<u>(88,255,715)</u>	<u>(85,213,337)</u>
25		<u>ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER</u>				
26	2951	LEGAL LIABILITY - LEASE ON G.O. BLDG. - FED	0		0	0
27	4951	LEGAL LIABILITY - LEASE ON G.O. BLDG. - STATE	<u>0</u>		<u>0</u>	<u>0</u>
28		TOTAL ACCOUNT 283	<u>0</u>		<u>0</u>	<u>0</u>
29		TOTAL ACCUMULATED DEFERRED TAXES	<u>(82,943,127)</u>		<u>(82,943,127)</u>	<u>(79,827,364)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2017

WPB-6
SHEET 1 OF 3
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 2016	(67,065,295)	(13,276,947)	244,348	(5,696,413)	(1,069,414)	(451,832)	(84,825)	1,487,528	279,263	7,464	1,364	3,669,032	(98,478)	(116,753)
January 2017	(67,507,211)	(13,356,117)	244,348	(5,720,940)	(1,074,019)	(453,202)	(85,082)	1,488,662	279,476	7,186	1,313	3,725,914	(98,394)	(129,991)
February 2017	(67,949,126)	(13,435,287)	244,348	(5,745,467)	(1,078,624)	(454,572)	(85,339)	1,489,796	279,689	6,908	1,262	3,782,797	(98,310)	(143,229)
March 2017	(68,391,042)	(13,514,457)	244,348	(5,769,965)	(1,083,223)	(455,940)	(85,596)	1,490,929	279,902	6,631	1,211	3,839,680	(98,226)	(156,452)
April 2017	(68,832,957)	(13,593,627)	244,348	(5,794,463)	(1,087,822)	(457,308)	(85,853)	1,492,062	280,115	6,354	1,160	3,896,562	(98,142)	(169,675)
May 2017	(69,274,872)	(13,672,797)	244,348	(5,818,961)	(1,092,421)	(458,676)	(86,110)	1,493,195	280,328	6,077	1,109	3,953,445	(98,058)	(182,898)
June 2017	(69,716,788)	(13,751,967)	244,348	(5,843,459)	(1,097,020)	(460,044)	(86,367)	1,494,328	280,541	5,800	1,058	4,010,328	(97,974)	(196,121)
July 2017	(70,158,703)	(13,831,136)	244,348	(5,867,957)	(1,101,619)	(461,412)	(86,624)	1,495,461	280,754	5,523	1,007	4,067,210	(97,890)	(209,344)
August 2017	(70,600,619)	(13,910,306)	244,348	(5,892,455)	(1,106,218)	(462,780)	(86,881)	1,496,594	280,967	5,246	956	4,124,093	(97,806)	(222,567)
September 2017	(71,042,534)	(13,989,476)	244,348	(5,916,953)	(1,110,817)	(464,148)	(87,138)	1,497,727	281,180	4,969	905	4,180,976	(97,722)	(235,790)
October 2017	(71,484,449)	(14,068,646)	244,348	(5,941,451)	(1,115,416)	(465,516)	(87,395)	1,498,860	281,393	4,692	854	4,237,859	(97,638)	(249,013)
November 2017	(71,926,365)	(14,147,816)	244,348	(5,965,978)	(1,120,021)	(466,886)	(87,652)	1,499,994	281,606	4,414	803	4,294,741	(97,554)	(262,251)
December 2017	(72,368,280)	(14,226,986)	244,348	(5,990,505)	(1,124,626)	(468,256)	(87,909)	1,501,128	281,819	4,136	752	4,351,624	(97,470)	(275,489)
13-Month Average Balanc	(69,716,788)	(13,751,967)	244,348	(5,843,459)	(1,097,020)	(460,044)	(86,367)	1,494,328	280,541	5,800	1,058	4,010,328	(97,974)	(196,121)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2017

WPB-6
SHEET 2 OF 3
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 2016	1,169,068	219,477	2,289,737	417,578	1,363,497
January 2017	1,177,520	221,064	2,285,762	416,853	1,345,918
February 2017	1,185,972	222,651	2,281,787	416,128	1,328,339
March 2017	1,194,413	224,236	2,277,817	415,404	1,310,781
April 2017	1,202,854	225,821	2,273,847	414,680	1,293,223
May 2017	1,211,295	227,406	2,269,877	413,956	1,275,665
June 2017	1,219,736	228,991	2,265,907	413,232	1,258,107
July 2017	1,228,177	230,576	2,261,937	412,508	1,240,549
August 2017	1,236,618	232,161	2,257,967	411,784	1,222,991
September 2017	1,245,059	233,746	2,253,997	411,060	1,205,433
October 2017	1,253,500	235,331	2,250,027	410,336	1,187,875
November 2017	1,261,952	236,918	2,246,052	409,611	1,170,296
December 2017	1,270,404	238,505	2,242,077	408,886	1,152,716
13-Month					
Average Balance	1,219,736	228,991	2,265,907	413,232	1,258,107

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF DECEMBER 31, 2017

WPB-6
SHEET 3 OF 3

Account 282 - Deferred Income Taxes - Adjustment

	Reg. Sec. 1.167 Normalization Adjustment - Federal
	<u>\$</u>
December 2016	244,348
January 2017	244,348
February 2017	244,348
March 2017	244,348
April 2017	244,348
May 2017	244,348
June 2017	244,348
July 2017	244,348
August 2017	244,348
September 2017	244,348
October 2017	244,348
November 2017	244,348
December 2017	244,348

Calculation of Pro Forma Tax Depreciation

Deferred Taxes at 12-31-16	81,051,810
Projected Deferred Taxes at 12/2017	87,347,347
Increase in Deferred Taxes	6,295,536

	Per Regulatory Books	Per Reg. Sec. 1.167	Difference
Balance Deferred Taxes			
December 2016	81,051,810	81,051,810	-
January 2017	81,576,487	81,533,362	43,125
February 2017	82,101,164	81,971,790	129,373
March 2017	82,625,767	82,365,602	260,165
April 2017	83,150,371	82,714,859	435,511
May 2017	83,674,974	83,023,872	651,102
June 2017	84,199,578	83,288,330	911,248
July 2017	84,724,182	83,509,670	1,214,511
August 2017	85,248,785	83,686,454	1,562,331
September 2017	85,773,389	83,820,120	1,953,268
October 2017	86,297,992	83,909,231	2,388,761
November 2017	86,822,669	83,953,793	2,868,876
December 2017	87,347,347	83,955,230	3,392,116
Wtd Avg.	84,199,578	83,955,230	244,348

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2016 - 00162

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SCHEDULE

DESCRIPTION

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
OPERATING INCOME SUMMARY

FOR THE BASE PERIOD 12 MONTHS ENDED AUGUST 31, 2016 AND THE FORECAST PERIOD 12 MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE C-1
SHEET 1 OF 1

WITNESS: J. T. CROOM

LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES \$	FORECASTED ADJUSTMENTS AT CURRENT RATES \$	FORECASTED RETURN AT CURRENT RATES \$	PROPOSED INCREASE \$	FORECASTED RETURN AT PROPOSED RATES \$
1	OPERATING REVENUES	102,043,184	(9,361,017)	92,682,167	24,864,221	117,546,388
2	OPERATING EXPENSES					
3	GAS SUPPLY EXPENSES	30,222,805	(8,405,298)	21,817,507	0	21,817,507
4	OTHER OPERATING EXPENSES	38,741,763	6,011,712	44,753,474	276,845	45,030,319
5	DEPRECIATION EXPENSE	8,801,186	6,962,251	15,763,437	0	15,763,437
6	TAXES OTHER THAN INCOME	4,010,989	779,892	4,790,881	0	4,790,881
7	OPERATING INCOME BEFORE INCOME TAXES	20,266,441	(14,709,573)	5,556,867	24,587,376	30,144,243
8	FEDERAL INCOME TAXES	4,977,596	(5,380,701)	(403,105)	8,089,247	7,686,142
9	STATE INCOME TAXES	1,070,502	(1,146,237)	(75,735)	1,475,242	1,399,507
10	TOTAL INCOME TAXES	6,048,098	(6,526,938)	(478,840)	9,564,489	9,085,649
11	OPERATING INCOME	14,218,343	(8,182,636)	6,035,707	15,022,891	21,058,598
12	RATE BASE	238,809,511	11,589,996	250,399,507		250,399,507
13	RATE OF RETURN	5.95%		2.41%		8.41%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162

ADJUSTED OPERATING INCOME STATEMENT

FOR THE BASE PERIOD 12 MONTHS ENDED AUGUST 31, 2016 AND THE FORECAST PERIOD 12 MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE C-2
SHEET 1 OF 1

WITNESS: J. T. CROOM

LINE NO.	MAJOR GROUP CLASSIFICATION	BASE REVENUE & EXPENSES	SCHEDULE D 2.1 - 2.3 ADJUSTMENTS	FORECASTED REVENUE & EXPENSES	SCHEDULE D 2.4 ADJUSTMENTS	ADJUSTED REVENUE & EXPENSES
		\$	\$	\$	\$	\$
1	OPERATING REVENUE	102,043,184	(9,458,196)	92,584,988	97,179	92,682,167
2	OPERATING EXPENSES					
3	GAS SUPPLY EXPENSES	30,222,805	(8,402,732)	21,820,073	(2,566)	21,817,507
4	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE	1,192	947	2,139	0	2,139
5	DISTR. O&M EXPENSE	15,465,973	1,563,791	17,029,764	1,439,212	18,468,976
6	CUSTOMER ACCTING. & COLL. EXP.	4,497,598	1,355,367	5,852,965	(313,753)	5,539,212
7	CUSTOMER SERV. & INFORM. EXP.	1,225,708	467,092	1,692,800	(146,039)	1,546,761
8	SALES EXPENSE	129,660	105,675	235,335	(59,152)	176,183
9	ADMIN. & GENERAL EXPENSE	17,421,631	1,591,253	19,012,883	7,320	19,020,203
10	DEPRECIATION EXPENSE	8,801,186	6,962,251	15,763,437	0	15,763,437
11	TAXES					
12	PROPERTY	3,398,540	525,460	3,924,000	212,779	4,136,779
13	PAYROLL	610,287	61,713	672,000	(17,898)	654,102
14	OTHER	2,163	(2,163)	0	0	0
15	FEDERAL INCOME	4,977,596	(5,053,838)	(76,242)	(326,863)	(403,105)
16	STATE INCOME	1,070,502	(1,084,874)	(14,372)	(61,363)	(75,735)
17	TOTAL OPERATING EXPENSES	87,824,841	(1,910,058)	85,914,783	731,677	86,646,460
18	NET OPERATING INCOME	14,218,343	(7,548,138)	6,670,205	(634,498)	6,035,707

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016

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

SCHEDULE C-2.1A
SHEET 1 of 2
WITNESS: J. T. CROOM

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED		UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			TOTAL UTILITY	ALLOCATION PERCENTAGE		
			(1) \$	(2) %	(3) \$	(4)
1		<u>OPERATING REVENUE</u>				
2		<u>SALES OF GAS</u>				
3	480	RESIDENTIAL	50,027,627	100%	50,027,627	100%
4	481.1	COMMERCIAL	18,619,386	100%	18,619,386	
5	481.2	INDUSTRIAL	938,767	100%	938,767	
6	481.9	OTHER	0	100%	0	
7		TOTAL SALES OF GAS	69,585,781		69,585,781	
8		<u>OTHER OPERATING INCOME</u>				
9	483	SALES FOR RESALE	43,031	100%	43,031	
10	487	FORFEITED DISCOUNTS	434,815	100%	434,815	
11	488	MISC. SERVICE REVENUES	136,923	100%	136,923	
12	489	TRANSPORTATION OF GAS OF OTHERS	21,950,547	100%	21,950,547	
13	493 - 495	OTHER GAS REVENUES (MISC./OFF SYSTEM SALES)	9,892,086	100%	9,892,086	
		TOTAL OTHER OPERATING INCOME	32,457,403		32,457,403	
14		TOTAL OPERATING REVENUE	102,043,184		102,043,184	
15		<u>OPERATING EXPENSES</u>				
16		<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
17	717	LIQUEFIED PETROLEUM GAS EXPENSE	1,192	100%	1,192	
18	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	100%	0	
19	728	LIQUEFIED PETROLEUM GAS	0	100%	0	
20	741	STRUCTURES & IMPROVEMENTS	0	100%	0	
21	742	PRODUCTION EQUIPMENT	0	100%	0	
22		TOTAL LIQUEFIED PETROLEUM GAS PROD. EXPENSE	1,192		1,192	
23		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
24		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
25	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCH	24,384,719	100%	24,384,719	100%
26	804	NATURAL GAS CITY GATE PURCHASES	575,741	100%	575,741	
27	805	OTHER GAS PURCHASES	(8,784,163)	100%	(8,784,163)	
28	806	EXCHANGE GAS	(2,035,565)	100%	(2,035,565)	
29	807	PURCHASED GAS EXPENSE	324,707	100%	324,707	
30	808	GAS WITHDRAWN FROM STORAGE	15,800,335	100%	15,800,335	
31	812	GAS USED FOR OTHER UTILITY OPERATIONS	(42,970)	100%	(42,970)	
32	813	EXCHANGE FEES	0	100%	0	
33		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	30,222,805		30,222,805	
34		<u>DISTRIBUTION EXPENSES - OPERATION</u>				
35	870	SUPERVISION AND ENGINEERING	682,370	100%	682,370	
36	871	DISTRIBUTION LOAD DISPATCHING	179,279	100%	179,279	
37	874	MAINS AND SERVICES EXPENSES	5,029,245	100%	5,029,245	
38	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	158,414	100%	158,414	
39	876	MEASURING AND REGULATION STA. EXPENSE - IND.	66,115	100%	66,115	
40	878	METERS AND HOUSE REGULATOR EXPENSE	1,528,787	100%	1,528,787	
41	879	CUSTOMER INSTALLATIONS EXPENSE	1,840,760	100%	1,840,760	
42	880	OTHER EXPENSE	1,549,137	100%	1,549,137	
43	881	TELECOMMUNICATION EXPENSE - ENGINEERING	86,542	100%	86,542	
44		TOTAL DISTRIBUTION EXPENSES - OPERATION	11,120,649		11,120,649	
45		<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
46	885	SUPERVISION AND ENGINEERING	9,795	100%	9,795	
47	886	STRUCTURES AND IMPROVEMENTS	255,922	100%	255,922	
48	887	MAINS	2,786,673	100%	2,786,673	
49	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	269,428	100%	269,428	
50	890	MEASURING AND REGULATION STA. EXPENSE - IND.	60,576	100%	60,576	
51	892	SERVICES	516,033	100%	516,033	
52	893	METERS AND HOUSE REGULATORS	151,628	100%	151,628	
53	894	OTHER EQUIPMENT	295,269	100%	295,269	
54		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	4,345,324		4,345,324	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016

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

SCHEDULE C-2.1A
SHEET 2 of 2
WITNESS: J. T. CROOM

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED		UNADJUSTED JURISDICTIONAL	
			UTILITY (1)	ALLOCATION PERCENTAGE (2)	JURISDICTION (3)	METHOD/ DESCRIPTION (4)
<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>						
1	901	SUPERVISION	0	100%	0	100%
2	902	METER READING EXPENSES	367,942	100%	367,942	
3	903	CUSTOMER RECORDS & COLLECTIONS - UTIL. SERV	3,316,269	100%	3,316,269	
4	904	UNCOLLECTIBLE ACCOUNTS	811,974	100%	811,974	
5	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	1,201	100%	1,201	
6	921	OFFICE SUPPLIES AND EXPENSES	212	100%	212	
7	935	MAINTENANCE OF GENERAL PLANT	0	100%	0	
8		TOTAL CUSTOMER ACCOUNTS EXPENSE	4,497,598		4,497,598	
<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>						
9						
10	907	SUPERVISION	15,817	100%	15,817	
11	908	CUSTOMER ASSISTANCE EXPENSES	887,207	100%	887,207	
12	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	79,943	100%	79,943	
13	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	227,786	100%	227,786	
14	921	OFFICE SUPPLIES AND EXPENSES	14,957	100%	14,957	
15	935	MAINTENANCE OF GENERAL PLANT	0	100%	0	
16		TOTAL CUST. ACCOUNTS EXPENSES - OPERATION	1,225,708		1,225,708	
<u>SALES EXPENSES</u>						
17						
18	911	SUPERVISION	0	100%	0	
19	912	DEMONSTRATING AND SELLING EXPENSES	44,004	100%	44,004	
20	913	ADVERTISING EXPENSE	85,656	100%	85,656	
21	916	MISCELLANEOUS SALES EXPENSE	0	100%	0	
22		TOTAL SALES EXPENSES	129,660		129,660	
<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>						
23						
24	920	ADMINISTRATIVE AND GENERAL SALARIES	4,590,986	100%	4,590,986	
25	921	OFFICE SUPPLIES AND EXPENSES	830,267	100%	830,267	
26	923	OUTSIDE SERVICES EMPLOYED	6,386,972	100%	6,386,972	
27	924	PROPERTY INSURANCE PREMIUMS	65,766	100%	65,766	
28	925	INJURIES AND DAMAGES	949,737	100%	949,737	
29	926	EMPLOYEE PENSIONS AND BENEFITS	3,358,562	100%	3,358,562	
30	927	UTILITY AND FUEL	0	100%	0	
31	928	REGULATORY COMMISSION EXPENSE	402,591	100%	402,591	
32	929	DUPLICATE CHARGES	0	100%	0	
33	930	GENERAL MISCELLANEOUS GENERAL	(74,061)	100%	(74,061)	
34	931	RENTS	661,435	100%	661,435	
35		TOTAL ADMIN. AND GENERAL EXP. - OPERATION	17,172,255		17,172,255	
<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>						
36						
37	932	MAINTENANCE OF GENERAL PLANT	249,237	100%	249,237	
38	935	MAINTENANCE OF GENERAL PLANT	139	100%	139	100%
39		TOTAL ADMIN. AND GEN. EXP. - MAINTENANCE	249,376		249,376	
40		TOTAL OPERATION AND MAINT. EXP. ACCOUNTS	68,964,568	100%	68,964,568	
41	403-404	DEPRECIATION AND AMORTIZATION	8,801,186	100%	8,801,186	
42	408	TAXES OTHER THAN INCOME TAXES	4,010,989	100%	4,010,989	
43	409 - 411	FEDERAL INCOME TAXES	4,977,596	100%	4,977,596	
44	409 - 411	STATE INCOME TAXES	1,070,502	100%	1,070,502	
45		TOTAL OPERATING EXPENSES	87,824,841	100%	87,824,841	
46		NET OPERATING INCOME	14,218,343	100%	14,218,343	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE C-2.1B
SHEET 1 of 2
WITNESS: J. T. CROOM

LINE\ACCOUNT NO. NO. (S)	ACCOUNT TITLE	UNADJUSTED		JURISDICTIONAL	
		TOTAL UTILITY	ALLOCATION PERCENTAGE	UNADJUSTED JURISDICTION	METHOD/ DESCRIPTION
		(1) \$	(2) %	(3) \$	(4)
1	<u>OPERATING REVENUE</u>				
2	<u>SALES OF GAS</u>				
3	480 RESIDENTIAL	49,633,580	100%	49,633,580	100%
4	481.1 COMMERCIAL	18,489,335	100%	18,489,335	
5	481.2 INDUSTRIAL	1,407,299	100%	1,407,299	
6	481.9 OTHER	0	100%	0	
7	TOTAL SALES OF GAS	69,530,215		69,530,215	
8	<u>OTHER OPERATING INCOME</u>				
9	483 SALES FOR RESALE	47,711		47,711	
10	487 FORFEITED DISCOUNTS	476,000	100%	476,000	
11	488 MISC. SERVICE REVENUES	137,000	100%	137,000	
12	489 REVENUE FROM TRANSPORTATION OF GAS OF OTHERS	21,807,062	100%	21,807,062	
13	493 - 495 OTHER GAS REVENUES (MISC./OFF SYSTEM SALES)	587,000	100%	587,000	
14	TOTAL OTHER OPERATING INCOME	23,054,773		23,054,773	
15	TOTAL OPERATING REVENUE	92,584,988		92,584,988	
16	<u>OPERATING EXPENSES</u>				
17	<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
18	717 LIQUEFIED PETROLEUM GAS EXPENSE	2,139	100%	2,139	
19	723 FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	100%	0	
20	728 LIQUEFIED PETROLEUM GAS	0	100%	0	
21	741 STRUCTURES & IMPROVEMENTS	0	100%	0	
22	742 PRODUCTION EQUIPMENT	0	100%	0	
23	TOTAL LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE	2,139		2,139	
24	<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
25	<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
26	801-803 NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	16,536,482	100%	16,536,482	100%
27	804 NATURAL GAS CITY GATE PURCHASES	429,519	100%	429,519	
28	805 OTHER GAS PURCHASES	4,724,709	100%	4,724,709	
29	806 EXCHANGE GAS	(1,718,076)	100%	(1,718,076)	
30	807 PURCHASED GAS EXPENSE	344,123	100%	344,123	
31	808 GAS WITHDRAWN FROM STORAGE	1,503,317	100%	1,503,317	
32	812 GAS USED FOR OTHER UTILITY OPERATIONS	0	100%	0	
33	813 EXCHANGE FEES	0	100%	0	
34	TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	21,820,073		21,820,073	
35	<u>DISTRIBUTION EXPENSES - OPERATION</u>				
36	870 SUPERVISION AND ENGINEERING	876,974	100%	876,974	
37	871 DISTRIBUTION LOAD DISPATCHING	77,827	100%	77,827	
38	874 MAINS AND SERVICES EXPENSES	5,585,295	100%	5,585,295	
39	875 MEASURING AND REGULATION STA. EXPENSE - GEN.	192,465	100%	192,465	
40	876 MEASURING AND REGULATION STA. EXPENSE - IND.	64,566	100%	64,566	
41	878 METERS AND HOUSE REGULATOR EXPENSE	1,635,888	100%	1,635,888	
42	879 CUSTOMER INSTALLATIONS EXPENSE	2,005,981	100%	2,005,981	
43	880 OTHER EXPENSE	1,715,569	100%	1,715,569	
44	881 TELECOMMUNICATION EXPENSE - ENGINEERING	85,757	100%	85,757	
45	TOTAL DISTRIBUTION EXPENSES - OPERATION	12,240,322		12,240,322	
46	<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
47	885 SUPERVISION AND ENGINEERING	10,353	100%	10,353	
48	886 STRUCTURES AND IMPROVEMENTS	253,472	100%	253,472	
49	887 MAINS	3,031,716	100%	3,031,716	
50	889 MEASURING AND REGULATION STA. EXPENSE - GEN.	269,555	100%	269,555	
51	890 MEASURING AND REGULATION STA. EXPENSE - IND.	69,705	100%	69,705	
52	892 SERVICES	699,761	100%	699,761	
53	893 METERS AND HOUSE REGULATORS	143,039	100%	143,039	
54	894 OTHER EQUIPMENT	311,841	100%	311,841	
55	TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	4,789,442		4,789,442	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

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

SCHEDULE C-2.1B
SHEET 2 of 2
WITNESS: J. T. CROOM

LINE	ACCOUNT NO.	ACCOUNT TITLE	UNADJUSTED UTILITY (1)	ALLOCATION PERCENTAGE (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD/ DESCRIPTION (4)
<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>						
1	901	SUPERVISION	0	100%	0	100%
2	902	METER READING EXPENSES	547,130	100%	547,130	
3	903	CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	3,649,038	100%	3,649,038	
4	904	UNCOLLECTIBLE ACCOUNTS	1,655,463	100%	1,655,463	
5	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	1,081	100%	1,081	
6	921	OFFICE SUPPLIES AND EXPENSES	253	100%	253	
7	935	MAINTENANCE OF GENERAL PLANT	0	100%	0	
8		TOTAL CUSTOMER ACCOUNTS EXPENSE	5,852,965		5,852,965	
<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>						
9						
10	907	SUPERVISION	22,212	100%	22,212	
11	908	CUSTOMER ASSISTANCE EXPENSES	1,325,046	100%	1,325,046	
12	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	66,405	100%	66,405	
13	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	265,269	100%	265,269	
14	921	OFFICE SUPPLIES AND EXPENSES	13,868	100%	13,868	
15	935	MAINTENANCE OF GENERAL PLANT	0	100%	0	
16		TOTAL CUSTOMER ACCOUNTS EXPENSES - OPERATION	1,692,800		1,692,800	
<u>SALES EXPENSES</u>						
17						
18	911	SUPERVISION	0	100%	0	
19	912	DEMONSTRATING AND SELLING EXPENSES	54,506	100%	54,506	
20	913	ADVERTISING EXPENSE	180,829	100%	180,829	
21	916	MISCELLANEOUS SALES EXPENSE	0	100%	0	
22		TOTAL SALES EXPENSES	235,335		235,335	
<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>						
23						
24	920	ADMINISTRATIVE AND GENERAL SALARIES	4,428,466	100%	4,428,466	
25	921	OFFICE SUPPLIES AND EXPENSES	910,108	100%	910,108	
26	923	OUTSIDE SERVICES EMPLOYED	7,929,990	100%	7,929,990	
27	924	PROPERTY INSURANCE PREMIUMS	81,748	100%	81,748	
28	925	INJURIES AND DAMAGES	1,044,557	100%	1,044,557	
29	926	EMPLOYEE PENSIONS AND BENEFITS	3,543,380	100%	3,543,380	
30	927	UTILITY AND FUEL	0	100%	0	
31	928	REGULATORY COMMISSION EXPENSE	239,863	100%	239,863	
32	929	DUPLICATE CHARGES	0	100%	0	
33	930	GENERAL MISCELLANEOUS GENERAL	(61,662)	100%	(61,662)	
34	931	RENTS	646,910	100%	646,910	
35		TOTAL ADMINISTRATIVE AND GENERAL EXP. - OPERATION	18,763,360		18,763,360	
<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>						
36						
37	932	MAINTENANCE OF GENERAL PLANT	249,393	100%	249,393	
38	935	MAINTENANCE OF GENERAL PLANT	130	100%	130	100%
39		TOTAL ADMINISTRATIVE AND GEN. EXP. - MAINTENANCE	249,523		249,523	
40		TOTAL OPERATION AND MAINTENANCE EXPENSE ACCOUNTS	65,645,960	100%	65,645,960	
41	403-404	DEPRECIATION AND AMORTIZATION	15,763,437	100%	15,763,437	
42	408	TAXES OTHER THAN INCOME TAXES	4,596,000	100%	4,596,000	
43	409 - 411	FEDERAL INCOME TAXES	(76,242)	100%	(76,242)	
44	409 - 411	STATE INCOME TAXES	(14,372)	100%	(14,372)	
45		TOTAL OPERATING EXPENSES	85,914,783	100%	85,914,783	
46		NET OPERATING INCOME	6,670,205	100%	6,670,205	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016

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

SCHEDULE C-2.2A
SHEET 1 of 2
WITNESS: J. T. CROOM

Line No.	Acct No.	Account Description	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Forecasted MAR	Forecasted APR	Forecasted MAY	Forecasted JUN	Forecasted JUL	Forecasted AUG 16	TOTAL
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	403 - 405,425	DEPRECIATION AND AMORTIZATION EXPENSE	702,343	712,955	717,500	728,298	734,553	741,208	726,539	741,704	741,866	746,251	751,519	756,450	8,801,186
2	406	AMORTIZATION-GAS PLANT ACQUISITION ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	261,421	262,133	262,133	272,552	288,568	299,734	292,000	292,000	292,000	292,000	292,000	292,000	3,398,540
4	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	40,728	57,296	46,948	48,269	57,715	53,332	46,000	45,000	56,000	56,000	55,000	48,000	610,287
5	408	TAXES OTHER THAN INCOME TAXES - OTHER	30	2,023	7,913	109	(7,913)	(0)	0	0	0	0	0	0	2,163
6	480	RESIDENTIAL REVENUE	(2,040,957)	(2,271,053)	(3,223,562)	(5,657,358)	(8,074,994)	(8,528,417)	(6,276,124)	(4,382,491)	(2,940,691)	(2,336,930)	(2,148,656)	(2,146,395)	(50,027,627)
7	481.1	COMMERCIAL REVENUE	(811,429)	(894,753)	(1,208,792)	(2,109,389)	(3,068,314)	(3,318,381)	(2,391,534)	(1,662,489)	(998,724)	(799,681)	(686,631)	(669,269)	(18,619,386)
8	481.2	INDUSTRIAL REVENUE	(44,487)	(78,083)	(118,236)	(111,056)	(147,639)	(163,223)	(45,928)	(41,981)	(37,593)	(33,564)	(56,477)	(60,501)	(938,767)
9	483	PUBLIC UTILITIES	(2,968)	(1,756)	(4,392)	(4,509)	(4,373)	(9,977)	(4,455)	(3,108)	(2,162)	(1,797)	(1,840)	(1,693)	(43,031)
10	487	FORFEITED DISCOUNTS	(19,234)	(18,784)	(31,424)	(22,898)	(37,450)	(49,025)	(78,000)	(74,000)	(40,000)	(25,000)	(20,000)	(19,000)	(434,815)
11	488	MISCELLANEOUS SERVICE REVENUE	(10,120)	(21,314)	(19,820)	(8,795)	(8,072)	(6,802)	(11,000)	(13,000)	(10,000)	(11,000)	(9,000)	(8,000)	(136,923)
12	489	TRANSPORTATION REVENUE	(1,247,906)	(1,475,498)	(1,779,536)	(2,116,636)	(3,198,535)	(2,370,701)	(2,393,189)	(1,888,258)	(1,519,882)	(1,359,869)	(1,299,644)	(1,300,892)	(21,950,547)
13	493	RENTAL FROM GAS PROPERTY	(7,887)	(5,684)	(5,684)	(5,684)	(5,684)	(4,130)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(70,753)
14	495	OTHER GAS REVENUE	(641,550)	(1,494,535)	(2,604,034)	(1,358,767)	(3,136,655)	(365,792)	(61,000)	(85,000)	(24,000)	(19,000)	(16,000)	(15,000)	(9,821,333)
15	717	LIQUEFIED PETROLEUM GAS EXPENSES	0	35	0	37	35	0	185	163	196	191	175	175	1,192
16	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	0	0	0	0	0	0	0	0	0	0	0	0
17	728	LIQUEFIED PETROLEUM GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
18	741	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	742	PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	0
20	801 - 803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	4,890,051	3,259,077	2,473,259	1,932,637	3,065,344	3,240,408	2,478,351	1,472,845	669,786	370,695	270,366	261,901	24,384,719
21	804	NATURAL GAS CITY GATE PURCHASES	15,198	(13,268)	70,555	114,812	133,269	111,697	64,373	38,256	17,397	9,628	7,022	6,803	575,741
22	805	OTHER GAS PURCHASES	(893,611)	(1,209,609)	(2,006,840)	(4,016,635)	(2,212,601)	(23,137)	708,100	420,813	191,367	105,913	77,247	74,829	(8,784,163)
23	806	EXCHANGE GAS	730,145	341,201	644,435	(878,852)	(797,219)	(1,501,359)	(257,491)	(153,023)	(69,588)	(38,514)	(28,090)	(27,210)	(2,035,565)
24	807	PURCHASED GAS EXPENSE - BROKERAGE FEE	0	0	0	0	0	0	0	0	0	0	0	0	0
25	807	PURCHASED GAS EXPENSE	27,356	25,807	28,950	27,195	27,505	28,379	26,572	25,338	26,021	27,852	27,116	26,616	324,707
26	808	GAS WITHDRAWN FROM STORAGE	(3,654,867)	(693,063)	1,766,087	5,994,223	7,431,394	4,454,385	225,305	133,895	60,890	33,700	24,579	23,809	15,800,335
27	812	TOTAL GAS USED IN OPERATIONS	(1,757)	(2,807)	(3,687)	(8,088)	(13,824)	(12,808)	0	0	0	0	0	0	(42,970)
28	813	EXCHANGE FEES	0	0	0	0	0	0	0	0	0	0	0	0	0
29	870	SUPERVISION AND ENGINEERING	77,061	80,947	(6,823)	123,554	44,357	(45,150)	67,988	65,394	66,720	71,187	69,122	68,014	682,370
30	871	DISTRIBUTION LOAD DISPATCHING	2,979	2,433	1,190	1,273	19,542	613	25,216	22,509	28,540	27,068	24,089	23,827	179,279
31	874	MAINS AND SERVICES EXPENSES	258,887	395,717	416,916	622,931	301,161	343,724	394,477	431,389	451,417	467,298	454,649	490,679	5,029,245
32	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	7,460	10,741	15,428	11,083	11,393	9,452	14,689	14,702	15,631	16,208	15,513	16,114	158,414
33	876	MEASURING AND REGULATION STA. EXPENSE - IND.	4,722	5,064	9,234	9,014	4,348	2,762	5,278	4,916	5,165	5,421	5,162	5,030	66,115
34	878	METERS AND HOUSE REGULATOR EXPENSE	92,944	107,139	169,979	138,962	105,594	123,498	135,591	125,290	131,844	138,852	132,239	126,855	1,528,787
35	879	CUSTOMER INSTALLATIONS EXPENSE	122,617	133,666	155,248	146,283	143,996	168,549	163,674	154,858	162,072	169,769	161,997	158,030	1,840,760
36	880	OTHER EXPENSE	156,391	68,183	124,098	118,553	121,435	124,798	130,036	132,891	142,531	146,400	141,227	142,954	1,549,137
37	881	TELECOMMUNICATION EXPENSE - ENGINEERING	6,584	6,229	10,208	8,257	6,334	6,598	7,239	7,536	6,169	6,712	7,346	7,330	86,542
38	885	SUPERVISION AND ENGINEERING	827	848	726	771	724	902	859	800	827	875	832	805	9,795
39	886	STRUCTURES AND IMPROVEMENTS	19,581	22,463	11,890	36,215	12,728	30,270	16,197	19,611	20,769	21,324	21,019	23,855	255,922
40	887	MAINS	220,108	198,341	197,266	261,001	178,551	266,887	213,543	234,919	244,990	255,381	249,751	265,936	2,786,673
41	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	23,338	15,302	8,275	52,450	21,023	18,238	21,560	21,134	21,565	23,153	22,520	20,871	269,428
42	890	MEASURING AND REGULATION STA. EXPENSE - IND.	4,740	6,049	5,166	5,356	3,474	2,869	5,530	5,258	5,439	5,743	5,520	5,432	60,576

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016

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

SCHEDULE C-2.2A
SHEET 2 of 2
WITNESS: J. T. CROOM

Line No.	Acct No.	Account Description	Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Forecasted MAR	Forecasted APR	Forecasted MAY	Forecasted JUN	Forecasted JUL	Forecasted AUG 16	TOTAL
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	892	SERVICES	22,576	11,537	33,846	19,273	50,206	42,955	50,150	54,054	55,475	58,325	57,158	60,479	516,033
2	893	METERS AND HOUSE REGULATORS	16,544	15,627	9,818	6,331	2,358	31,984	11,007	11,310	11,209	12,258	12,162	11,021	151,628
3	894	OTHER EQUIPMENT	18,901	16,974	17,047	31,625	16,251	44,124	24,675	24,144	24,949	26,464	25,638	24,477	295,269
4	901	SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
5	902	METER READING EXPENSES	21,034	(4,898)	25,565	14,532	15,623	32,334	37,274	42,189	44,335	45,692	44,621	49,641	367,942
		CUSTOMER RECORDS & COLLECTIONS - UTILITY													
6	903	SERVICES	248,615	241,850	282,040	280,953	241,414	241,009	289,831	286,931	290,554	312,691	306,850	293,531	3,316,269
7	904	UNCOLLECTIBLE ACCOUNTS	26,620	53,741	(49,937)	(138,960)	224,849	169,473	173,350	112,414	81,297	52,947	50,805	55,375	811,974
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	76	130	78	173	33	163	91	92	96	94	87	87	1,201
9	907	SUPERVISION	0	0	0	(6)	6,115	0	792	836	3,183	927	3,179	791	15,817
10	908	CUSTOMER ASSISTANCE EXPENSES	54,871	62,178	45,622	127,548	108,710	111,279	51,558	53,964	63,678	65,322	75,980	66,496	887,207
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	635	1,908	41,475	4,806	807	459	5,011	4,707	4,833	5,170	5,112	5,019	79,943
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	21,767	17,278	17,054	14,087	17,135	17,502	20,483	19,532	20,058	21,470	20,902	20,517	227,786
13	911	SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
14	912	DEMONSTRATING AND SELLING EXPENSES	6,741	(484)	8,382	(7,380)	9,535	1,945	4,209	4,013	4,121	4,411	4,295	4,216	44,004
15	913	ADVERTISING EXPENSE	1	0	673	48,144	0	4,501	7,514	3,194	3,233	3,336	7,544	7,516	85,656
16	920	ADMINISTRATIVE AND GENERAL SALARIES	436,089	418,663	455,280	400,757	405,788	394,799	352,095	332,518	338,911	362,876	351,812	341,398	4,590,986
17	921	OFFICE SUPPLIES CUSTOMER ACCOUNTS	5	5	8	19	43	42	15	14	15	15	16	15	212
18	921	OFFICE SUPPLIES CUSTOMER SERVICE	63	71	117	8,601	586	578	825	772	808	845	849	841	14,957
19	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	63,212	66,590	76,333	178,181	62,379	59,302	54,169	50,675	53,034	55,468	55,719	55,206	830,267
20	923	OUTSIDE SERVICES EMPLOYED	433,883	439,103	496,559	586,491	428,534	386,630	601,200	576,570	590,527	629,826	613,809	603,840	6,386,972
21	924	PROPERTY INSURANCE PREMIUMS	3,618	3,292	2,558	3,292	3,134	3,292	7,480	7,480	7,638	7,480	8,251	8,251	65,766
22	925	INJURIES AND DAMAGES	63,829	76,542	77,193	68,394	76,403	107,136	77,558	77,384	78,869	77,739	84,380	84,310	949,737
23	926	EMPLOYEE PENSIONS AND BENEFITS	230,764	265,857	326,929	253,873	287,093	439,722	245,301	246,694	247,987	274,592	275,581	264,169	3,358,562
24	927	FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	928	REGULATORY COMMISSION EXPENSE	41,317	41,317	41,317	41,317	41,317	41,317	24,332	30,779	25,487	24,897	24,597	24,597	402,591
26	929	DUPLICATE CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0
27	930	MISCELLANEOUS GENERAL	(3,165)	6,168	(5,840)	(31,063)	(7,638)	1,437	(7,132)	(8,653)	(1,249)	(5,415)	(3,911)	(7,599)	(74,061)
28	931	RENTS	63,869	66,171	67,568	32,903	65,324	65,399	50,018	47,843	48,837	52,298	51,065	50,140	661,435
29	932	MAINTENANCE OF GENERAL PLANT	18,468	17,466	20,090	34,161	22,451	20,924	19,160	18,378	18,884	20,190	19,666	19,398	249,237
		MAINTENANCE OF GENERAL PLANT - CUSTOMER													
30	935	SERVICE & INFORMATION	0	0	0	0	0	0	0	0	0	0	0	0	0
		MAINTENANCE OF GENERAL PLANT - CUSTOMER													
31	935	ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
		MAINTENANCE OF GENERAL PLANT - ADMINISTRATIVE &													
30	935	GENERAL	0	0	0	80	0	0	6	7	11	11	12	12	139
32		Operating (Income) Loss	79,069	(649,473)	(1,879,652)	(3,666,701)	(5,921,781)	(4,152,293)	(3,654,448)	(1,900,289)	(272,658)	475,834	639,853	636,097	(20,266,441)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FORECAST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

DATA: ___BASE PERIOD__X__FORECASTED PERIOD
TYPE OF FILING: ___X__ORIGINAL_____UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE C-2.2B
SHEET 1 of 2
WITNESS: J. T. CROOM

Line No.	Acct No.	Account Description	Forecasted JAN 17	Forecasted FEB	Forecasted MAR	Forecasted APR	Forecasted MAY	Forecasted JUN	Forecasted JUL	Forecasted AUG	Forecasted SEP	Forecasted OCT	Forecasted NOV	Forecasted DEC 17	TOTAL
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	403 - 404	DEPRECIATION AND AMORTIZATION EXPENSE	1,259,580	1,259,640	1,262,339	1,271,733	1,282,488	1,288,409	1,315,627	1,345,082	1,355,570	1,365,512	1,374,704	1,382,754	15,763,437
2	406	AMORTIZATION-GAS PLANT ACQUISITION ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
3	408	TAXES OTHER THAN INCOME TAXES - PROPERTY	327,000	327,000	327,000	327,000	327,000	327,000	327,000	327,000	327,000	327,000	327,000	327,000	3,924,000
4	408	TAXES OTHER THAN INCOME TAXES - PAYROLL	64,000	58,000	47,000	46,000	57,000	58,000	57,000	49,000	47,000	60,000	68,000	61,000	672,000
5	408	TAXES OTHER THAN INCOME TAXES - OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0
6	480	RESIDENTIAL REVENUE	(7,846,191)	(7,663,360)	(6,195,224)	(4,301,603)	(2,959,875)	(2,324,247)	(2,149,642)	(2,142,831)	(2,144,969)	(2,385,375)	(3,618,616)	(5,901,645)	(49,633,580)
7	481.1	COMMERCIAL REVENUE	(3,217,803)	(3,205,818)	(2,387,481)	(1,633,593)	(1,023,502)	(791,305)	(690,861)	(673,450)	(668,133)	(777,295)	(1,180,863)	(2,239,232)	(18,489,335)
8	481.2	INDUSTRIAL REVENUE	(129,150)	(125,133)	(121,089)	(116,753)	(112,365)	(108,141)	(108,140)	(112,165)	(112,114)	(120,238)	(120,707)	(121,305)	(1,407,299)
9	483	PUBLIC UTILITIES	(10,644)	(8,122)	(4,448)	(3,059)	(2,211)	(1,781)	(1,853)	(1,705)	(1,706)	(3,252)	(4,191)	(4,740)	(47,711)
10	487	FORFEITED DISCOUNTS	(56,000)	(79,000)	(78,000)	(74,000)	(40,000)	(25,000)	(20,000)	(19,000)	(22,000)	(11,000)	(18,000)	(34,000)	(476,000)
11	488	MISCELLANEOUS SERVICE REVENUE	(8,000)	(9,000)	(11,000)	(13,000)	(10,000)	(11,000)	(9,000)	(8,000)	(9,000)	(19,000)	(20,000)	(10,000)	(137,000)
12	489	TRANSPORTATION REVENUE	(2,814,023)	(2,709,196)	(2,332,595)	(1,825,720)	(1,478,770)	(1,307,703)	(1,250,557)	(1,259,109)	(1,292,094)	(1,426,831)	(1,766,736)	(2,343,728)	(21,807,062)
13	493	RENTAL FROM GAS PROPERTY	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(72,000)
14	495	OTHER GAS REVENUE	(66,000)	(58,000)	(61,000)	(85,000)	(24,000)	(19,000)	(16,000)	(15,000)	(16,000)	(18,000)	(25,000)	(112,000)	(515,000)
15	717	LIQUEFIED PETROLEUM GAS EXPENSES	185	161	186	164	197	192	176	176	170	180	167	185	2,139
16	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	0	0	0	0	0	0	0	0	0	0	0	0
17	728	LIQUEFIED PETROLEUM GAS	0	0	0	0	0	0	0	0	0	0	0	0	
18	741	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	
19	742	PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	
		NATURAL GAS FIELD & TRANSMISSION LINE													
20	801 - 803	PURCHASES	3,452,278	3,370,104	2,479,901	1,463,963	720,495	395,743	295,476	285,288	288,675	426,228	1,040,566	2,317,765	16,536,482
21	804	NATURAL GAS CITY GATE PURCHASES	89,670	87,535	64,413	38,025	18,714	10,279	7,675	7,410	7,498	11,071	27,028	60,202	429,519
22	805	OTHER GAS PURCHASES	986,365	962,887	708,543	418,275	205,856	113,069	84,422	81,511	82,478	121,779	297,304	662,219	4,724,709
23	806	EXCHANGE GAS	(358,678)	(350,141)	(257,652)	(152,100)	(74,857)	(41,116)	(30,699)	(29,640)	(29,992)	(44,283)	(108,111)	(240,807)	(1,718,076)
24	807	PURCHASED GAS EXPENSE - BROKERAGE FEE	0	0	0	0	0	0	0	0	0	0	0	0	0
25	807	PURCHASED GAS EXPENSE	27,696	28,350	28,544	27,986	28,221	29,571	28,428	28,435	29,444	28,691	29,201	29,556	344,123
26	808	GAS WITHDRAWN FROM STORAGE	313,843	306,373	225,446	133,088	65,500	35,977	26,861	25,935	26,243	38,748	94,597	210,706	1,503,317
27	812	TOTAL GAS USED IN OPERATIONS	0	0	0	0	0	0	0	0	0	0	0	0	0
28	813	EXCHANGE FEES	0	0	0	0	0	0	0	0	0	0	0	0	
29	870	SUPERVISION AND ENGINEERING	71,511	70,631	72,975	71,205	72,249	75,483	72,813	72,266	74,642	73,133	73,963	76,103	876,974
30	871	DISTRIBUTION LOAD DISPATCHING	6,609	5,402	6,812	6,302	6,623	6,775	6,646	6,206	6,422	6,534	6,390	7,106	77,827
31	874	MAINS AND SERVICES EXPENSES	418,222	375,521	419,317	441,298	498,856	501,263	483,774	530,942	504,251	479,155	455,008	477,688	5,585,295
32	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	15,499	13,445	15,452	15,275	16,812	17,032	16,396	16,902	16,614	16,290	15,726	17,022	192,465
33	876	MEASURING AND REGULATION STA. EXPENSE - IND.	5,486	4,717	5,549	5,213	5,449	5,606	5,449	5,187	5,353	5,397	5,325	5,835	64,566
34	878	METERS AND HOUSE REGULATOR EXPENSE	139,738	115,703	141,993	132,795	138,535	142,619	139,678	130,804	135,134	137,048	133,885	147,956	1,635,888
35	879	CUSTOMER INSTALLATIONS EXPENSE	167,354	139,848	171,541	162,143	171,281	175,286	171,571	164,509	168,086	168,819	164,713	180,830	2,005,981
36	880	OTHER EXPENSE	139,188	122,610	136,618	136,142	152,799	153,161	147,845	151,104	147,417	146,093	136,158	146,434	1,715,569
37	881	TELECOMMUNICATION EXPENSE - ENGINEERING	6,750	7,686	7,195	7,488	6,131	6,675	7,283	7,284	7,638	7,051	7,817	6,759	85,757
38	885	SUPERVISION AND ENGINEERING	894	727	900	839	869	899	883	823	854	864	852	949	10,353
39	886	STRUCTURES AND IMPROVEMENTS	17,338	16,587	17,265	19,776	23,462	23,280	22,238	26,433	24,032	22,093	20,422	20,546	253,472
40	887	MAINS	227,177	205,267	226,782	241,247	270,683	273,208	264,340	288,802	273,868	260,335	245,147	254,860	3,031,716
41	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	23,809	20,477	22,758	22,293	22,822	23,868	23,363	21,710	21,986	22,521	21,152	22,796	269,555
42	890	MEASURING AND REGULATION STA. EXPENSE - IND.	5,799	5,422	5,873	5,632	5,812	6,019	5,807	5,678	5,857	5,817	5,822	6,167	69,705

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FORECAST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

DATA: ___BASE PERIOD_X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL_____UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE C-2.2B
SHEET 2 of 2
WITNESS: J. T. CROOM

Line No.	Acct No.	Account Description	Forecasted JAN 17	Forecasted FEB	Forecasted MAR	Forecasted APR	Forecasted MAY	Forecasted JUN	Forecasted JUL	Forecasted AUG	Forecasted SEP	Forecasted OCT	Forecasted NOV	Forecasted DEC 17	TOTAL
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	892	SERVICES	52,521	47,133	53,427	55,925	61,372	62,412	60,961	65,610	63,198	59,908	57,489	59,805	699,761
2	893	METERS AND HOUSE REGULATORS	12,693	11,705	11,756	12,004	12,008	12,750	12,459	11,665	11,686	11,928	11,017	11,368	143,039
3	894	OTHER EQUIPMENT	26,427	23,631	26,061	25,491	26,543	27,488	26,711	25,735	25,968	26,163	25,023	26,600	311,841
4	901	SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
5	902	METER READING EXPENSES	38,481	35,160	39,603	42,923	49,535	49,394	47,682	54,440	50,995	47,390	45,019	46,508	547,130
		CUSTOMER RECORDS & COLLECTIONS - UTILITY													
6	903	SERVICES	304,949	290,970	300,547	300,248	304,205	319,528	310,505	302,941	307,759	305,075	296,912	305,399	3,649,038
7	904	UNCOLLECTIBLE ACCOUNTS	238,584	224,468	179,189	131,801	107,750	84,105	81,152	87,880	83,818	93,919	145,918	196,879	1,655,463
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	93	83	92	83	98	95	90	90	87	91	85	94	1,081
9	907	SUPERVISION	794	3,180	793	837	3,184	927	3,180	792	3,760	3,182	791	792	22,212
10	908	CUSTOMER ASSISTANCE EXPENSES	88,458	96,221	104,861	105,959	112,882	117,042	127,304	116,547	121,621	186,353	74,803	72,995	1,325,046
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	5,334	5,454	5,567	5,387	5,430	5,679	5,546	5,547	5,656	5,517	5,611	5,677	66,405
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	21,350	21,854	22,003	21,573	21,754	22,795	21,914	21,919	22,697	22,117	22,510	22,783	265,269
13	911	SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
14	912	DEMONSTRATING AND SELLING EXPENSES	4,387	4,490	4,521	4,433	4,470	4,684	4,503	4,504	4,664	4,544	4,625	4,681	54,506
15	913	ADVERTISING EXPENSE	13,952	13,989	18,248	13,968	13,981	14,057	18,242	18,242	14,050	14,008	14,036	14,056	180,829
16	920	ADMINISTRATIVE AND GENERAL SALARIES	362,194	343,221	375,232	361,171	364,106	380,880	371,511	361,017	376,058	369,780	373,897	389,399	4,428,466
17	921	OFFICE SUPPLIES CUSTOMER ACCOUNTS	22	20	21	20	22	22	21	21	21	21	20	22	253
18	921	OFFICE SUPPLIES CUSTOMER SERVICE	1,185	1,111	1,160	1,069	1,199	1,202	1,157	1,125	1,165	1,168	1,121	1,206	13,868
19	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	77,730	72,896	76,092	70,179	78,711	78,895	75,931	73,837	76,460	76,636	73,568	79,173	910,108
20	923	OUTSIDE SERVICES EMPLOYED	638,850	652,339	657,202	645,374	651,768	680,616	655,758	656,921	677,939	661,445	671,903	679,874	7,929,990
21	924	PROPERTY INSURANCE PREMIUMS	6,753	6,753	6,753	6,753	6,753	6,753	6,866	6,866	6,866	6,866	6,883	6,883	81,748
22	925	INJURIES AND DAMAGES	86,255	86,348	86,375	86,296	86,329	86,520	87,603	87,604	87,746	87,641	87,895	87,945	1,044,557
23	926	EMPLOYEE PENSIONS AND BENEFITS	338,714	355,318	253,603	258,848	257,836	283,691	283,136	273,357	270,374	272,671	347,071	348,761	3,543,380
24	927	FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
25	928	REGULATORY COMMISSION EXPENSE	20,088	18,971	19,785	19,177	20,771	20,350	20,068	20,068	19,703	20,316	19,510	21,056	239,863
26	929	DUPLICATE CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0
27	930	MISCELLANEOUS GENERAL	(5,968)	(4,844)	(6,583)	(7,994)	(659)	(4,931)	(3,468)	(7,064)	(3,282)	(2,876)	(8,318)	(5,675)	(61,662)
28	931	RENTS	52,031	53,421	53,647	52,719	52,889	55,461	53,474	53,485	55,409	53,918	54,992	55,464	646,910
29	932	MAINTENANCE OF GENERAL PLANT	19,973	20,432	20,586	20,258	20,520	21,461	20,632	20,756	21,408	20,819	21,148	21,400	249,393
30	935	SERVICE & INFORMATION	0	0	0	0	0	0	0	0	0	0	0	0	0
31	935	ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
32	935	& GENERAL	10	8	7	9	12	13	10	14	13	11	12	11	130
32		Operating (Income) Loss	(4,340,637)	(4,325,344)	(2,749,539)	(982,434)	629,743	1,366,010	1,520,947	1,575,506	1,560,063	1,267,695	36,263	(2,137,864)	(6,579,591)

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2016 - 00162

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SCHEDULE

DESCRIPTION

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE D-1
SHEET 1 OF 6
WITNESS: J. T. CROOM

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.1 ADJ 1	D-2.1 ADJ 2	D-2.1 ADJ 3							D-2.4 ADJ 1	TOTAL ADJUST.
1 SALE OF GAS												
2 480 RESIDENTIAL	50,027,627	(394,047)									62,481	(331,566)
3 481.1 COMMERCIAL	18,619,386	(130,051)									30,982	(99,069)
4 481.2 INDUSTRIAL	938,767	468,532									3,603	472,135
5 483 PUBLIC UTILITIES	43,031	4,680									113	4,793
6 TOTAL SALE OF GAS	69,628,812	(50,886)	0	0	0	0	0	0	0	0	97,179	46,293
7 OTHER OPERATING INCOME												
8 487 FORFEITED DISCOUNTS	434,815		41,185									41,185
9 488 MISC. SERVICE REVENUES	136,923		77									77
10 489 REVENUE FROM TRANSPORTING GAS TO OTHERS	21,950,547		(143,484)									(143,484)
11 493 RENTAL FROM GAS PROPERTY	70,753		1,247									1,247
12 495 OTHER GAS REVENUE	9,821,333		(9,306,333)									(9,306,333)
13 TOTAL OTHER OPERATING INCOME	32,414,372	0	(9,407,310)	0	0	0	0	0	0	0	0	(9,407,310)
14 TOTAL OPERATING REVENUE	<u>102,043,184</u>	<u>(50,886)</u>	<u>(9,407,310)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>97,179</u>	<u>(9,361,017)</u>
15 OTHER GAS SUPPLY EXPENSES - OPERATION												
16 801-803 NATURAL GAS FIELD & TRANS.LINE PURCHASES	24,384,719			(7,848,238)								(7,848,238)
17 804 NATURAL GAS CITY GATE PURCHASES	575,741			(146,222)								(146,222)
18 805 OTHER GAS PURCHASES	(8,784,163)			13,508,872								13,508,872
19 806 EXCHANGE GAS	(2,035,565)			317,489								317,489
20 807 BROKERAGE FEE	0			0								0
21 808 GAS WITHDRAWN FROM STORAGE	15,800,335			(14,297,019)								(14,297,019)
22 812 GAS USED FOR OTHER UTILITY OPERATIONS	(42,970)			42,970								42,970
23 TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	29,898,098	0	0	(8,422,148)	0	0	0	0	0	0	0	(8,422,148)
24 TOTAL PLANT REVENUE	<u>72,145,086</u>	<u>(50,886)</u>	<u>(9,407,310)</u>	<u>8,422,148</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>97,179</u>	<u>(938,869)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE D-1
SHEET 2 OF 6
WITNESS: J. T. CROOM

LINE NO. & TITLE	BASE PERIOD	D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	D-2.2 ADJ 6	D-2.2 ADJ 7	D-2.2 ADJ 8	D-2.2 ADJ 9	D-2.2 ADJ 10	SUB-TOTAL ADJUST.
1 717 LIQUEFIED PETROLEUM GAS EXPENSES	1,192	0	0	0	0	0	0	0	947	0	0	947
2 723 FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	0	0	0	0	0	0	0	0	0	0	0
3 728 LIQUEFIED PETROLEUM GAS	0	0	0	0	0	0	0	0	0	0	0	0
4 741 STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0
5 742 PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0
6 807 PURCHASED GAS EXPENSE	324,707	0	0	0	0	0	0	0	0	19,416	0	19,416
7 870 SUPERVISION AND ENGINEERING	682,370	38,270	(1,277)	5,714	0	0	9,899	0	6	135,697	0	188,309
8 871 DISTRIBUTION LOAD DISPATCHING	179,279	11,122	0	0	0	0	0	0	0	0	0	11,122
9 874 MAINS AND SERVICES EXPENSES	5,029,245	199,136	(23,545)	309,475	(49)	0	40,756	0	(8,272)	29,863	0	547,364
10 875 MEASURING AND REGULATION STA. EXPENSE - GEN.	158,414	6,554	1,053	23,663	(24)	0	1,904	0	(517)	1,967	0	34,600
11 876 MEASURING AND REGULATION STA. EXPENSE - IND.	66,115	(3,063)	81	58	0	0	1,071	0	0	1,608	0	(245)
12 878 METERS AND HOUSE REGULATOR EXPENSE	1,528,787	82,691	5,776	794	(164)	0	6,465	0	(1)	7,567	0	103,128
13 879 CUSTOMER INSTALLATIONS EXPENSE	1,840,760	117,847	674	41,752	(123)	0	2,681	0	(5)	7,494	0	170,319
14 880 OTHER EXPENSE	1,549,137	20,592	6,051	151,938	285	(4)	14,548	(5,293)	(4,493)	2,852	0	186,475
15 881 TELECOMMUNICATION EXPENSE - ENGINEERING	86,542	0	0	0	(785)	0	0	0	0	0	0	(785)
16 885 SUPERVISION AND ENGINEERING	9,795	412	11	0	0	0	159	0	0	0	0	582
17 886 STRUCTURES AND IMPROVEMENTS	255,922	540	(8,296)	6,969	0	0	0	0	(1,884)	0	0	(2,670)
18 887 MAINS	2,786,673	84,427	4,359	152,994	(265)	12	6,752	0	(1,037)	7,551	0	254,792
19 889 MEASURING AND REGULATION STA. EXPENSE - GEN.	269,428	8,981	(11,171)	425	0	0	2,092	0	0	1,967	0	2,294
20 890 MEASURING AND REGULATION STA. EXPENSE - IND.	60,576	547	0	58	0	0	1,071	0	0	7,949	0	9,624
21 892 SERVICES	516,033	27,928	3,279	96,915	(50)	(3)	1,288	0	(1)	(2,959)	0	126,397
22 893 METERS AND HOUSE REGULATORS	151,628	(6,399)	(8,143)	0	0	0	0	0	0	7,948	0	(6,594)
23 894 OTHER EQUIPMENT	295,269	(9,017)	13,419	6,353	0	0	0	0	107	11,363	0	22,225
24 901 SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0
25 902 METER READING EXPENSES	367,942	13,403	0	175,609	0	0	0	0	0	0	0	189,011
26 903 CUSTOMER RECORDS & COLLECTIONS - UTILITY SEF	3,316,269	49,490	51,050	38,408	(45)	0	1,756	0	(2)	243,866	0	384,522
27 904 UNCOLLECTIBLE ACCOUNTS	811,974	0	0	0	0	0	0	0	0	0	843,489	843,489
28 905 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	1,201	0	0	0	0	0	0	0	1	0	0	1
29 907 SUPERVISION	15,817	0	0	0	0	0	0	6,348	0	47	0	6,395
30 908 CUSTOMER ASSISTANCE EXPENSES	887,207	3,557	0	55,689	0	0	0	0	0	12,311	0	71,557
31 909 INFORMATIONAL AND INSTR. ADVERT. EXPENSES	79,943	0	0	0	0	0	0	0	0	(16,034)	0	(16,034)
32 910 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	227,786	0	0	0	0	0	0	0	0	37,484	0	37,484
33 911 SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0
34 912 DEMONSTRATING AND SELLING EXPENSES	44,004	0	0	0	0	0	0	0	0	10,502	0	10,502
35 913 ADVERTISING EXPENSE	85,656	0	0	0	0	0	0	0	0	2,086	0	2,086
36 920 ADMINISTRATIVE AND GENERAL SALARIES	4,590,986	68,019	0	2,846	0	0	0	0	0	(233,385)	0	(162,520)
37 921 OFFICE SUPPLIES CUSTOMER ACCOUNTS	845,436	0	451	2,982	(2,162)	0	20,938	719	(15,840)	(35,353)	0	(28,265)
38 923 OUTSIDE SERVICES EMPLOYED	6,386,972	2,409	(17)	222,730	(123)	0	109	0	0	1,374,140	0	1,599,248
39 924 PROPERTY INSURANCE PREMIUMS	65,766	0	0	720	0	15,285	0	0	0	(23)	0	15,982
40 925 INJURIES AND DAMAGES	949,737	0	0	0	0	97,842	0	0	0	(3,294)	0	94,548
41 926 EMPLOYEE PENSIONS AND BENEFITS	3,358,562	0	0	35,331	0	0	0	0	0	(90,362)	0	(55,031)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

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Workpaper Reference No(s): _____

SCHEDULE D-1

SHEET 3 OF 6

WITNESS: J. T. CROOM

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	D-2.2 ADJ 6	D-2.2 ADJ 7	D-2.2 ADJ 8	D-2.2 ADJ 9	D-2.2 ADJ 10	SUB-TOTAL ADJUST.
1 927 FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0
2 928 REGULATORY COMMISSION EXPENSE	402,591	0	0	0	0	0	0	0	0	0	0	0
3 929 DUPLICATE CHARGES	0	0	0	0	0	0	0	0	0	0	0	0
4 930 MISCELLANEOUS GENERAL	(74,061)	0	1,018	1,131	(8,439)	0	0	7,520	0	15,746	0	16,977
5 931 RENTS	661,435	0	0	0	112	0	0	0	0	(14,637)	0	(14,525)
6 932 MAINTENANCE OF GENERAL PLANT	249,237	0	0	2,895	0	0	0	0	0	(2,739)	0	156
7 935 MAINTENANCE OF GENERAL PLANT - A&G	139	0	0	(9)	0	0	0	0	0	0	0	(9)
8 TOTAL	<u>39,066,470</u>	<u>717,446</u>	<u>34,773</u>	<u>1,335,439</u>	<u>(11,833)</u>	<u>113,131</u>	<u>#####</u>	<u>9,294</u>	<u>(30,991)</u>	<u>1,540,639</u>	<u>843,489</u>	<u>4,662,875</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
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OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2017

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Workpaper Reference No(s): _____

SCHEDULE D-1
SHEET 4 OF 6

WITNESS: J. T. CROOM

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.2 ADJ 11	D-2.2 ADJ 12	D-2.2 ADJ 13	D-2.2 ADJ 14	D-2.2 ADJ 15	SUB-TOTAL		D-2.4 ADJ 2-10, 13-19	GRAND	
							ADJ.	TOTAL OPERATIONS		TOTAL ADJUST.	
1 717 LIQUEFIED PETROLEUM GAS EXPENSES	1,192	0	0	0	0	0	0	947	0	947	
2 723 FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	0	0	0	0	0	0	0	0	0	
3 728 LIQUEFIED PETROLEUM GAS	0	0	0	0	0	0	0	0	0	0	
4 741 STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	
5 742 PRODUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0	0	
6 807 PURCHASED GAS EXPENSE	324,707	0	0	0	0	0	0	19,416	(2,566)	16,850	
7 870 SUPERVISION AND ENGINEERING	682,370	0	6,585	0	0	(290)	6,295	194,604	3,957	198,561	
8 871 DISTRIBUTION LOAD DISPATCHING	179,279	0	0	0	0	(112,575)	(112,575)	(101,452)	6,702	(94,750)	
9 874 MAINS AND SERVICES EXPENSES	5,029,245	0	792	0	6,847	1,047	8,686	556,050	938,901	1,494,951	
10 875 MEASURING AND REGULATION STA. EXPENSE - GEN.	158,414	0	(309)	0	0	(240)	(549)	34,051	8,261	42,312	
11 876 MEASURING AND REGULATION STA. EXPENSE - IND.	66,115	0	(161)	0	0	(1,143)	(1,304)	(1,549)	3,772	2,223	
12 878 METERS AND HOUSE REGULATOR EXPENSE	1,528,787	3,068	2,828	0	0	(1,923)	3,973	107,101	128,806	235,907	
13 879 CUSTOMER INSTALLATIONS EXPENSE	1,840,760	592	(716)	0	0	(4,973)	(5,098)	165,221	150,651	315,872	
14 880 OTHER EXPENSE	1,549,137	0	(15,337)	(27)	2,118	(6,797)	(20,043)	166,432	43,890	210,322	
15 881 TELECOMMUNICATION EXPENSE - ENGINEERING	86,542	0	0	0	0	0	0	(785)	(3,600)	(4,385)	
16 885 SUPERVISION AND ENGINEERING	9,795	0	(2)	0	0	(22)	(24)	558	867	1,425	
17 886 STRUCTURES AND IMPROVEMENTS	255,922	0	0	0	0	220	220	(2,450)	875	(1,575)	
18 887 MAINS	2,786,673	(4,366)	(458)	0	840	(5,765)	(9,749)	245,043	96,714	341,757	
19 889 MEASURING AND REGULATION STA. EXPENSE - GEN.	269,428	0	(309)	0	0	(1,857)	(2,167)	127	13,775	13,902	
20 890 MEASURING AND REGULATION STA. EXPENSE - IND.	60,576	0	(266)	0	0	(229)	(495)	9,129	1,594	10,723	
21 892 SERVICES	516,033	59,007	(136)	(35)	840	(2,345)	57,331	183,728	30,147	213,875	
22 893 METERS AND HOUSE REGULATORS	151,628	0	(511)	0	0	(1,484)	(1,995)	(8,589)	1,988	(6,601)	
23 894 OTHER EQUIPMENT	295,269	0	(177)	0	0	(5,477)	(5,654)	16,572	11,912	28,484	
24 901 SUPERVISION	0	0	0	0	0	0	0	0	0	0	
25 902 METER READING EXPENSES	367,942	0	548	0	0	(10,372)	(9,824)	179,188	17,703	196,891	
26 903 CUSTOMER RECORDS & COLLECTIONS - UTILITY SEF	3,316,269	1,341	(52,163)	0	0	(931)	(51,753)	332,769	296,430	629,199	
27 904 UNCOLLECTIBLE ACCOUNTS	811,974	0	0	0	0	0	0	843,489	(627,878)	215,611	
28 905 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	1,201	0	(121)	0	0	0	(121)	(120)	(8)	(128)	
29 907 SUPERVISION	15,817	0	0	0	0	0	0	6,395	(25,001)	(18,606)	
30 908 CUSTOMER ASSISTANCE EXPENSES	887,207	0	365,444	0	0	839	366,283	437,839	(113,093)	324,746	
31 909 INFORMATIONAL AND INSTR. ADVERT. EXPENSES	79,943	0	0	0	2,496	0	2,496	(13,538)	(473)	(14,011)	
32 910 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	227,786	0	0	0	0	0	0	37,484	(7,472)	30,012	
33 911 SUPERVISION	0	0	0	0	0	0	0	0	0	0	
34 912 DEMONSTRATING AND SELLING EXPENSES	44,004	0	0	0	0	0	0	10,502	(17,029)	(6,527)	
35 913 ADVERTISING EXPENSE	85,656	0	0	0	93,087	0	93,087	95,173	(42,123)	53,050	
36 920 ADMINISTRATIVE AND GENERAL SALARIES	4,590,986	0	0	0	0	0	0	(162,520)	132,820	(29,700)	
37 921 OFFICE SUPPLIES CUSTOMER ACCOUNTS	845,436	0	(10,693)	0	4,539	112,632	106,478	78,213	(15,430)	62,783	
38 923 OUTSIDE SERVICES EMPLOYED	6,386,972	0	(56,229)	0	0	0	(56,229)	1,543,018	(55,565)	1,487,453	
39 924 PROPERTY INSURANCE PREMIUMS	65,766	0	0	0	0	0	0	15,982	0	15,982	
40 925 INJURIES AND DAMAGES	949,737	0	0	0	0	0	0	94,548	(362)	94,186	
41 926 EMPLOYEE PENSIONS AND BENEFITS	3,358,562	0	0	242,135	0	0	242,135	187,104	(194,199)	(7,095)	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

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Type of Filing: Original Updated

Workpaper Reference No(s): _____

SCHEDULE D-1

SHEET 5 OF 6

WITNESS: J. T. CROOM

LINE NO. & TITLE	BASE PERIOD	D-2.2 ADJ 11	D-2.2 ADJ 12	D-2.2 ADJ 13	D-2.2 ADJ 14	D-2.2 ADJ 15	SUB-TOTAL ADJUST.	TOTAL OPERATIONS	D-2.4 ADJ 2-10, 13-19	GRAND
										TOTAL ADJUST.
1 927 FRANCHISE REQUIREMENTS	0	0	0	0	0	0	0	0	0	0
2 928 REGULATORY COMMISSION EXPENSE	402,591	0	(165,014)	0	0	0	(165,014)	(165,014)	136,373	(28,641)
3 929 DUPLICATE CHARGES	0	0	0	0	0	0	0	0	0	0
4 930 MISCELLANEOUS GENERAL	(74,061)	0	(3,729)	0	0	0	(3,729)	13,248	(1,310)	11,938
5 931 RENTS	661,435	0	0	0	0	0	0	(14,525)	(4,735)	(19,260)
6 932 MAINTENANCE OF GENERAL PLANT	249,237	0	0	0	0	0	0	156	9,728	9,884
7 935 MAINTENANCE OF GENERAL PLANT - A&G	139	0	0	0	0	0	0	(9)	0	(9)
8 TOTAL	<u>39,066,470</u>	<u>59,642</u>	<u>69,865</u>	<u>242,072</u>	<u>110,766</u>	<u>(41,683)</u>	<u>440,662</u>	<u>5,103,537</u>	<u>925,022</u>	<u>6,028,559</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2017

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SCHEDULE D-1
SHEET 6 OF 6
WITNESS: J. T. CROOM

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.3 ADJ 1	D-2.3 ADJ 2	D-2.4 ADJ 11, 12	TOTAL ADJUST.
1 403 - 404 DEPRECIATION AND AMORTIZATION EXPENSE	8,801,186	6,962,251			6,962,251
2 406 AMORT. - GAS PLANT ACQUIS.	0	0			0
3 TOTAL DEPRECIATION AND AMORTIZATION	<u>8,801,186</u>	<u>6,962,251</u>	<u>0</u>	<u>0</u>	<u>6,962,251</u>
4 408 - TAXES OTHER THAN INCOME TAXES - PROPERTY	3,398,540		525,460	212,779	738,239
5 408 - TAXES OTHER THAN INCOME TAXES - PAYROLL	610,287		61,713	(17,898)	43,815
6 408 - TAXES OTHER THAN INCOME TAXES - OTHER	2,163		(2,163)		(2,163)
7 TOTAL TAXES OTHER THAN INCOME TAXES	<u>4,010,989</u>		<u>585,011</u>	<u>194,881</u>	<u>779,892</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE D-2.3
SHEET 1 of 1

WITNESS: J. T. CROOM

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ1</u>		
DEPRECIATION AND AMORTIZATION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE INCREASED LEVEL OF DEPRECIABLE PLANT INVESTMENT AND THE DEPRECIATION RATES PER THE DEPRECIATION STUDY FILED IN THIS PROCEEDING.		
	FORECASTED	\$15,763,437
	BASE	8,801,186
	ADJUSTMENT	<u>\$6,962,251</u>
		79.1%
 <u>ADJ2</u>		
TAXES OTHER THAN INCOME TAXES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN INCREASED LEVEL OF PROPERTY, PLANT AND EQUIPMENT, CHANGES IN TAXABLE STORAGE GAS AND AN INCREASED LEVEL OF PAYROLL TAXES. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.		
	FORECASTED	\$4,596,000
	BASE	4,010,989
	ADJUSTMENT	<u>\$585,011</u>
		14.6%

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2016 - 00162

BASE PERIOD FOR THE TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

SCHEDULE

DESCRIPTION

E-1 COMPUTATION OF FEDERAL AND STATE INCOME TAX

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
COMPUTATION OF FEDERAL AND STATE INCOME TAX
FOR THE BASE PERIOD TME AUGUST 31, 2016 AND FORECAST PERIOD TME DECEMBER 31, 2017

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

SCHEDULE E-1
SHEET 1 OF 2

WITNESS: P. FISCHER

Line No.	Description		At Current Rates			At Proposed Rates	
			Base Period TME 8/31/16 (1) \$	Proforma Adjustments (2) \$	Forecast Period TME 12/31/17 (3) \$	Proforma Adjustments (4) \$	Forecast Period TME 12/31/17 (5) \$
1	Operating Income Before Income Taxes		20,266,441	(13,686,849)	6,579,591	(1,022,724)	5,556,867
2	Interest Charges		5,946,357	664,190	6,610,547	0	6,610,547
3	Book Net Income before Income Tax & Credit: LN 1 - 2		14,320,084	(14,351,039)	(30,956)	(1,022,724)	(1,053,680)
4	Statutory Adjustments to Taxable Income	PG 2	(27,506,164)	27,581,061	74,897	0	74,897
5	State Taxable Income	LN 3+4	(13,186,080)	13,230,021	43,941	(1,022,724)	(978,783)
6	State Income Tax	LN 5 X Rate	(791,165)	793,801	2,636	(61,363)	(58,727)
7	Other Adjustments		821,571	(821,571)	0	0	0
8	Total State Income Tax	LN 6+7	30,407	(27,770)	2,636	(61,363)	(58,727)
9	Federal Taxable Income	LN 5 - 8	(13,216,487)	13,257,791	41,305	(961,361)	(920,056)
10	Federal Net Operating Loss Carryforward		0		0		0
11	Federal Income Tax	LN 9 x Rate	(4,493,605)	4,507,649	14,044	(326,863)	(312,819)
12	Prior Adjustment to Federal Income Tax		0	0	0	0	0
13	Other Adjustments to Federal Income Tax		(92,461)	92,461	0	0	0
14	Current Federal Income Tax	LN 10+11+12	(4,586,067)	4,600,110	14,044	(326,863)	(312,819)
15	Current State Income Tax		283,834	(281,197)	2,636	(61,363)	(58,727)
16	Total Current Income Tax	LN 13+14	(4,302,233)	4,318,913	16,680		
17	Amortization of Excess ADIT-Federal		(53,941)	(585)	(54,526)	0	(54,526)
18	Provision for Deferred Federal Income Tax		9,672,100	(9,672,100)	0	0	0
19	Deferred Federal Income Tax	LN 16+17	9,618,160	(9,672,686)	(54,526)	0	(54,526)
20	Amortization of Excess ADIT-State		(47,806)	30,798	(17,008)	0	(17,008)
21	Provision for Deferred State Income Tax		834,474	(834,474)	0	0	0
22	Deferred State Income Tax	LN 19+20	786,668	(803,676)	(17,008)	0	(17,008)
23	Total Provision for Deferred Income Taxes	LN 18+21	10,404,828	(10,476,362)	(71,534)	0	(71,534)
24	Total Federal Income Taxes	LN 13+18	5,032,093	(5,072,575)	(40,482)	(326,863)	(367,345)
25	Amortization of Investment Tax Credit		(54,497)	18,737	(35,760)	0	(35,760)
26	Net Federal Income Taxes	LN 23+24	4,977,596	(5,053,838)	(76,242)	(326,863)	(403,105)
27	Net State Income Taxes	LN 14+21	1,070,502	(1,084,874)	(14,372)	(61,363)	(75,735)
28	Total Income Tax Expense	LN 25+26	6,048,098	(6,138,712)	(90,614)	(388,226)	(478,840)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
COMPUTATION OF FEDERAL AND STATE INCOME TAX
FOR THE BASE PERIOD TME AUGUST 31, 2016 AND FORECAST PERIOD TME DECEMBER 31, 2017

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

SCHEDULE E-1
SHEET 2 OF 2

WITNESS: P. FISCHER

Line No.	Description	At Current Rates			At Proposed Rates	
		Base Period TME 8/31/16 (1) \$	Proforma Adjustments (2) \$	Forecast Period TME 12/31/17 (3) \$	Proforma Adjustments	Forecast Period TME 12/31/17
1	Other Reconciling Items-Flow Through					
2	Political Action Expense/Penalties	76	(76)	0	0	0
3	Non-Taxable Income/Non-Deductible Expenses	69,467	(64,507)	4,960	0	4,960
4	AFUDC Equity	(60,523)	60,523	0	0	0
5	Excess of Book Over Tax Depreciation	82,803	(12,866)	69,937	0	69,937
6	Total Other Recon. Items-Flow Thru	91,822	(16,925)	74,897	0	74,897
7	Other Reconciling Items-Deferred					
8	Excess of Tax Accelerated of Tax S/L	1,630,884	(1,630,884)	0	0	0
9	Loss on Retirement - ACRS property	(1,071,507)	1,071,507	0	0	0
10	Property Removal Costs	(61,505)	61,505	0	0	0
11	Bonus Depreciation	(19,509,310)	0	0	0	0
12	Repairs	(6,773,782)	0	0	0	0
13	263A Mixed Service Costs	(2,538,112)	0	0	0	0
14	Legal Liability-Leased Hdqtrs. Bldg.	0	0	0	0	0
15	Contributions in Aid of Construction	(54,472)	54,472	0	0	0
16	Offsystem Sales	(240,250)	240,250	0	0	0
17	Capitalized Interest - Avoided Cost	0	0	0	0	0
18	Deferred Gas Purchases	1,950,000	(1,950,000)	0	0	0
19	Deferred Gas Purchases - Unbilled	0	0	0	0	0
20	Section 461(h) - Supplier Refunds	(3,783)	3,783	0	0	0
21	LIFO Tax Adjustment	(1,674,944)	1,674,944	0	0	0
22	OPEB	(393,712)	393,712	0	0	0
23	Customer Advances	637,496	(637,496)	0	0	0
24	Customer Assistance Plan	(142,628)	142,628	0	0	0
25	Retirement Income Plan	302,648	(302,648)	0	0	0
26	MF Global Hedging	0	0	0	0	0
27	Other	344,991	(344,991)	0	0	0
28	Total Other Recon. Items-Deferred	(27,597,986)	(1,223,218)	0	0	0
29	Total Other Reconciling Items	(27,506,164)	(1,240,143)	74,897	0	74,897
30	State Bonus Disallowance	14,646,528	(14,646,528)	0	0	0
31	Total Other Reconciling Items-State	(12,859,636)	(13,575,021)	0	0	0