

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(a)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule A.

Responsible Witness:

Jana T. Croom

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	239,766,185	253,360,781
2	ADJUSTED OPERATING INCOME	C-1	14,221,898	5,955,976
3	EARNED RATE OF RETURN (2 / 1)		5.93%	2.35%
4	REQUIRED RATE OF RETURN	J	8.62%	8.41%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	20,667,845	21,307,642
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	6,445,947	15,351,666
7	GROSS REVENUE CONVERSION FACTOR	H	1.65509	1.65509
8	REVENUE DEFICIENCY (6 x 7)		10,668,617	25,408,373
9	REVENUE INCREASE REQUESTED	C-1		25,408,373
10	ADJUSTED OPERATING REVENUES	C-1		92,682,167
11	REVENUE REQUIREMENTS (9 + 10)			<u>118,090,540</u>

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(b)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule B.

Responsible Witness:

S. Mark Katko and Panpilas W. Fischer

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	410,825,792
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>(144,891,646)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		265,934,145
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	(74,885,476)
9	OTHER ITEMS		<u>0</u>
10	RATE BASE (5 THROUGH 9)		<u><u>239,766,185</u></u>

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

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___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	458,850,748	437,889,787
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>(156,836,193)</u>	<u>(151,708,251)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		302,014,555	286,181,536
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	(84,285,393)	(80,781,714)
9	OTHER ITEMS		<u>0</u>	<u>0</u>
10	RATE BASE (5 THROUGH 9)		<u>265,690,121</u>	<u>253,360,781</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 GROUPIN	BASE PERIOD	JURISDICTIONAL	BASE PERIOD	ADJUSTMENTS	END OF PERIOD
		TOTAL COMPANY	PERCENT	TOTAL		ADJUSTED JURISDICTION
		\$		\$	\$	\$
1	INTANGIBLES	5,678,419	100.00%	5,678,419	0	5,678,419
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	400,794,917	100.00%	400,794,917	0	400,794,917
6	GENERAL	5,129,548	100.00%	5,129,548	0	5,129,548
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>410,825,792</u>		<u>410,825,792</u>	<u>0</u>	<u>410,825,792</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 PERCENT	FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	13 MONTH AVERAGE
		TOTAL COMPANY		JURISDICTIONAL TOTAL		ADJUSTED JURISDICTIONAL	
		\$		\$	\$	\$	\$
1	INTANGIBLES	10,026,047	100.00%	10,026,047	0	10,026,047	8,416,188
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	442,732,742	100.00%	442,732,742	0	442,732,742	424,278,994
6	GENERAL	6,869,051	100.00%	6,869,051	0	6,869,051	5,971,697
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>458,850,748</u>		<u>458,850,748</u>	<u>0</u>	<u>458,850,748</u>	<u>437,889,787</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	<u>100%</u>	521	0	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	74,348		74,348	0	74,348
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	0		0	0	0
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	5,603,550		5,603,550	0	5,603,550
7		TOTAL INTANGIBLE PLANT	5,678,419		5,678,419	0	5,678,419
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	2,690,794		2,690,794	0	2,690,794
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	1,998,536		1,998,536	0	1,998,536
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	0		0	0	0
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	8,154,737		8,154,737	0	8,154,737
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	208,491,358		208,491,358	0	208,491,358
24	378.10	M & R STATION EQUIP-GENERAL	518,504		518,504	0	518,504
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	9,643,903		9,643,903	0	9,643,903
26	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443		45,443	0	45,443
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	254,901		254,901	0	254,901
28	380.00	SERVICES	119,944,340		119,944,340	0	119,944,340
29	381.00	METERS	13,545,876		13,545,876	0	13,545,876
30	381.10	METERS - AMI	8,752,358		8,752,358	0	8,752,358
31	382.00	METER INSTALLATIONS	9,171,013		9,171,013	0	9,171,013
32	383.00	HOUSE REGULATORS	5,616,702		5,616,702	0	5,616,702
33	384.00	HOUSE REGULATOR INSTALLATIONS	2,257,522		2,257,522	0	2,257,522
34	385.00	INDUSTRIAL M & R STATION EQUIPMENT	3,162,071		3,162,071	0	3,162,071
35	387.20	OTHER EQUIP-ODORIZATION	0		0	0	0
36	387.41	OTHER EQUIP-TELEPHONE	735,771		735,771	0	735,771
37	387.42	OTHER EQUIPMENT-RADIO	795,187		795,187	0	795,187
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	133,590		133,590	0	133,590
39	387.45	OTHER EQUIP-TELEMETERING	2,967,467		2,967,467	0	2,967,467
40	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644		113,644	0	113,644
41		TOTAL DISTRIBUTION PLANT	400,794,917		400,794,917	0	400,794,917
42		<u>GENERAL PLANT</u>					
43	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	713,481		713,481	0	713,481
44	391.11	OFFICE FURN & EQUIP-DATA HANDLING	18,816		18,816	0	18,816
45	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	853,483		853,483	0	853,483
46	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778		95,778	0	95,778
47	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462		24,462	0	24,462
48	393.00	STORES EQUIPMENT	0		0	0	0
49	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	24,241		24,241	0	24,241
50	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0		0	0	0
51	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	0		0	0	0
52	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0		0	0	0
53	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	2,931,885		2,931,885	0	2,931,885
54	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	9,258		9,258	0	9,258
55	396.00	LABORATORY	253,135		253,135	0	253,135
56	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	205,010		205,010	0	205,010
57		TOTAL GENERAL PLANT	5,129,548		5,129,548	0	5,129,548
58		<u>OTHER PLANT</u>					
59	378.21	M & R STA EQUIP REG FMV	(777,092)		(777,092)	0	(777,092)
60		TOTAL PLANT IN SERVICE	<u>410,825,792</u>		<u>410,825,792</u>	<u>0</u>	<u>410,825,792</u>

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. TOTAL	JURIS. PERCENT	ADJUSTMENTS	ADJUSTED JURIS.	13 MONTH AVERAGE
			TOTAL COMPANY	\$					
1		<u>INTANGIBLE PLANT</u>							
2	301.00	ORGANIZATION	521		521	100%	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	9,951,178		9,951,178		0	9,951,178	8,341,319
7		TOTAL INTANGIBLE PLANT	10,026,047		10,026,047		0	10,026,047	8,416,188
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	2,755,449		2,755,449		0	2,755,449	2,729,828
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	2,377,299		2,377,299		0	2,377,299	2,222,897
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	0		0		0	0	0
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	10,252,742		10,252,742		0	10,252,742	8,761,416
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	230,358,105		230,358,105		0	230,358,105	221,312,537
24	378.10	M & R STA EQUIP-GENERAL	518,504		518,504		0	518,504	518,504
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	10,185,146		10,185,146		0	10,185,146	9,952,182
26	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443		45,443		0	45,443	45,443
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	254,901		254,901		0	254,901	254,901
28	380.00	SERVICES	133,326,866		133,326,866		0	133,326,866	127,467,343
29	381.00	METERS	14,296,033		14,296,033		0	14,296,033	13,959,511
30	381.10	METERS - AMI	8,863,132		8,863,132		0	8,863,132	8,830,068
31	382.00	METER INSTALLATIONS	9,667,081		9,667,081		0	9,667,081	9,462,175
32	383.00	HOUSE REGULATORS	5,873,635		5,873,635		0	5,873,635	5,770,311
33	384.00	HOUSE REGULATOR INSTALLATIONS	2,257,522		2,257,522		0	2,257,522	2,257,522
34	385.00	INDUSTRIAL M & R STATION EQUIPMENT	3,529,778		3,529,778		0	3,529,778	3,375,376
35	387.20	OTHER EQUIP-ODORIZATION	0		0		0	0	0
36	387.41	OTHER EQUIP-TELEPHONE	735,771		735,771		0	735,771	735,771
37	387.42	OTHER EQUIPMENT-RADIO	795,187		795,187		0	795,187	795,187
38	387.44	OTHER EQUIP-OTHER COMMUNICATION	133,590		133,590		0	133,590	133,590
39	387.45	OTHER EQUIP-TELEMETERING	4,591,714		4,591,714		0	4,591,714	3,779,585
40	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644		113,644		0	113,644	113,644
41		TOTAL DISTRIBUTION PLANT	442,732,742		442,732,742		0	442,732,742	424,278,994
42		<u>GENERAL PLANT</u>							
43	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	855,162		855,162		0	855,162	735,278
44	391.11	OFFICE FURN & EQUIP-DATA HANDLING	18,816		18,816		0	18,816	18,816
45	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	1,437,266		1,437,266		0	1,437,266	1,257,641
46	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778		95,778		0	95,778	95,778
47	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462		24,462		0	24,462	24,462
48	393.00	STORES EQUIPMENT	0		0		0	0	0
49	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	24,241		24,241		0	24,241	24,241
50	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0		0		0	0	0
51	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	0		0		0	0	0
52	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0		0		0	0	0
53	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	3,827,147		3,827,147		0	3,827,147	3,259,030
54	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	9,258		9,258		0	9,258	9,258
55	396.00	LABORATORY	253,135		253,135		0	253,135	253,135
56	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	323,787		323,787		0	323,787	294,060
57		TOTAL GENERAL PLANT	6,869,051		6,869,051		0	6,869,051	5,971,697
58		<u>OTHER PLANT</u>							
59	378.21	M & R STA EQUIP REG FMV	(777,092)		(777,092)		0	(777,092)	(777,092)
60		TOTAL PLANT IN SERVICE	458,850,748		458,850,748		0	458,850,748	437,889,787

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF AUGUST 31, 2016

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

SCHEDULE B-2.2
SHEET 1 OF 2
WITNESS: S. M. KATKO
DESCRIPTION AND
PURPOSE OF
ADJUSTMENT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
-------------	--------------	------------------	--------------------------------	---------------------------	-------------------------------	----------------------------	---

ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-2.1.
PLEASE SEE THE TESTIMONY OF S. M. KATKO.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
AS OF DECEMBER 31, 2017

DATA: ___BASE PERIOD___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL_____UPDATED
WORKPAPER REFERENCE NO(S)_____

SCHEDULE B-2.2
SHEET 2 OF 2
WITNESS: S. M. KATKO
DESCRIPTION AND
PURPOSE OF
ADJUSTMENT

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
-------------	--------------	------------------	--------------------------------	---------------------------	-------------------------------	----------------------------	---

ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-2.1.
PLEASE SEE THE TESTIMONY OF S. M. KATKO.

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	466,502	(12,181)	0	5,603,550
8		Total Intangible Plant	5,224,098	466,502	(12,181)	0	5,678,418
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	27,485	(3,266)	0	2,690,794
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	258,804	(22,641)	0	1,998,536
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	761,312	(23,376)	0	8,154,737
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	192,769,030	17,185,700	(1,463,372)	0	208,491,358
25	378.10	M & R Station Equip-General	513,596	4,908	0	0	518,504
26	378.20	M & R Sta Equip-General-Regulating	8,295,455	1,436,277	(87,829)	0	9,643,903
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	0	254,901
29	380.00	Services	112,120,039	8,863,931	(1,039,631)	0	119,944,340

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	525,756	(199,250)	0	13,545,876
2	381.10	Meters - AMI	8,607,905	151,088	(6,635)	0	8,752,358
3	382.00	Meter Installations	8,631,041	579,274	(39,302)	0	9,171,013
4	383.00	House Regulators	5,422,700	207,962	(13,960)	0	5,616,702
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	145,085	(44,314)	0	3,162,071
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	716,406	(45,481)	0	2,967,467
12	387.46	Other Equip-Cust Info Service	113,644	0	0	0	113,644
13		Total Distribution Plant	<u>372,947,566</u>	<u>30,869,734</u>	<u>(3,022,384)</u>	0	<u>400,794,917</u>
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	30,584	(31,659)	0	2,931,885
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	129,518	(28,587)	0	205,010
29		Total General Plant	<u>4,304,414</u>	<u>891,686</u>	<u>(66,552)</u>	0	<u>5,129,548</u>
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>32,227,922</u>	<u>(3,101,116)</u>	0	<u>410,825,792</u>

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

DATA: _____ BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: 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				FORECAST PERIOD	
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE	13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>						
2		<u>INTANGIBLE PLANT</u>						
3	301.00	Organization	521	0	0	0	521	521
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	0	74,348	74,348
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	6,911,693	3,039,485	0	0	9,951,178	8,341,319
8		Total Intangible Plant	6,986,562	3,039,485	0	0	10,026,047	8,416,188
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	2,705,747	56,653	(6,951)	0	2,755,449	2,729,828
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	2,110,469	303,265	(36,435)	0	2,377,299	2,222,897
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,270,569	2,055,457	(73,284)	0	10,252,742	8,761,416
22	375.71	Struc & Improv-Other Distr Sys-Ilp	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	214,795,774	17,684,337	(2,122,006)	0	230,358,105	221,312,537
25	378.10	M & R Station Equip-General	518,504	0	0	0	518,504	518,504
26	378.20	M & R Sta Equip-General-Regulating	9,798,485	439,313	(52,652)	0	10,185,146	9,952,182
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443	45,443
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	0	254,901	254,901
29	380.00	Services	123,414,817	11,263,787	(1,351,738)	0	133,326,866	127,467,343

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	13,740,998	630,642	(75,607)	0	14,296,033	13,959,511
2	381.10	Meters - AMI	8,779,314	94,877	(11,059)	0	8,863,132	8,830,068
3	382.00	Meter Installations	9,302,111	414,778	(49,808)	0	9,667,081	9,462,175
4	383.00	House Regulators	5,673,880	227,027	(27,272)	0	5,873,635	5,770,311
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	3,262,948	303,265	(36,435)	0	3,529,778	3,375,376
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-Telemetering	3,303,477	1,463,774	(175,537)	0	4,591,714	3,779,585
12	387.46	Other Equip-Cust Info Service	113,644	0	0	0	113,644	113,644
13		Total Distribution Plant	411,814,351	34,937,175	(4,018,784)	0	442,732,742	424,278,994
14		<u>GENERAL PLANT</u>						
15	391.10	Office Furn & Equip-Unspecified	713,481	141,681	0	0	855,162	735,278
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	663,390	(79,607)	0	1,437,266	1,257,641
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	3,113,423	757,949	(44,225)	0	3,827,147	3,259,030
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	267,978	63,393	(7,584)	0	323,787	294,060
29		Total General Plant	5,374,054	1,626,413	(131,416)	0	6,869,051	5,971,697
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>423,397,875</u>	<u>39,603,073</u>	<u>(4,150,200)</u>	<u>0</u>	<u>458,850,748</u>	<u>437,889,787</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROPERTY MERGED OR ACQUIRED
AS OF AUGUST 31, 2016

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

SCHEDULE B-2.4
SHEET 1 OF 2
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
----------	-----------	-------------------------	------------------	------------	------------------------	---------------------------------------	---------------------	--------------------------

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROPERTY MERGED OR ACQUIRED
AS OF DECEMBER 31, 2017

DATA: ___BASE PERIOD ___X___FORECASTED PERIOD
TYPE OF FILING: ___X___ORIGINAL _____UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-2.4
SHEET 2 OF 2
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
-------------	--------------	----------------------------	---------------------	---------------	---------------------------	---	------------------------	--------------------------------

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
LEASED PROPERTY
AS OF AUGUST 31, 2016

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

SCHEDULE B-2.5
SHEET 1 OF 2
WITNESS: S. M. KATKO

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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
LEASED PROPERTY
AS OF DECEMBER 31, 2017

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

SCHEDULE B-2.5
SHEET 2 OF 2
WITNESS: S. M. KATKO

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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF AUGUST 31, 2016

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

SCHEDULE B-2.6
SHEET 1 OF 2
WITNESS: S. M. KATKO

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

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
AS OF DECEMBER 31, 2017

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

SCHEDULE B-2.6
SHEET 2 OF 2
WITNESS: S. M. KATKO

DESCRIPTION	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	AMOUNT	REVENUE REALIZED ACCT. NO.	DESCRIPTION	AMOUNT	EXPENSES INCURRED ACCT. NO.	DESCRIPTION
-------------	------------------	---------------	--------------------------	-------------------	--------	----------------------------	-------------	--------	-----------------------------	-------------

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROPERTY EXCLUDED FROM RATE BASE
AS OF AUGUST 31, 2016

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

SCHEDULE B-2.7
SHEET 1 OF 2
WITNESS: S. M. KATKO

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

NONE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROPERTY EXCLUDED FROM RATE BASE
AS OF DECEMBER 31, 2017

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

SCHEDULE B-2.7
SHEET 2 OF 2
WITNESS: S. M. KATKO

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

NONE

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	5,603,550	2,556,579		2,556,579	0	2,556,579
7		TOTAL INTANGIBLE PLANT	5,678,419	2,603,617		2,603,617	0	2,603,617
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	2,690,794	919,606		919,606	0	919,606
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	1,998,536	486,266		486,266	0	486,266
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	0		0	0	0
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	8,154,737	3,276,965		3,276,965	0	3,276,965
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	208,491,358	57,213,775		57,213,775	0	57,213,775
24	378.10	M & R STATION EQUIP-GENERAL	518,504	359,402		359,402	0	359,402
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	9,643,903	3,312,676		3,312,676	0	3,312,676
26	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	35,522		35,522	0	35,522
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	254,901	267,731		267,731	0	267,731
28	380.00	SERVICES	119,944,340	58,364,432		58,364,432	0	58,364,432

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	13,545,876	4,834,447		4,834,447	0	4,834,447
2	381.10	METERS - AMI	8,752,358	479,801		479,801	0	479,801
3	382.00	METER INSTALLATIONS	9,171,013	4,567,780		4,567,780	0	4,567,780
4	383.00	HOUSE REGULATORS	5,616,702	1,485,971		1,485,971	0	1,485,971
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	3,162,071	880,487		880,487	0	880,487
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	2,967,467	549,414		549,414	0	549,414
12	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	111,345		111,345	0	111,345
13		TOTAL DISTRIBUTION PLANT	400,794,917	140,169,134		140,169,134	0	140,169,134
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	2,931,885	1,266,246		1,266,246	0	1,266,246
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	205,010	9,672		9,672	0	9,672
29		TOTAL GENERAL PLANT	5,129,548	2,118,895		2,118,895	0	2,118,895
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	411,602,884	144,891,646		144,891,646	0	144,891,646

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 3 OF 4
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLES	< ----- RESERVE BALANCES ----- >						
			13 MONTH AVERAGE FORECASTED PERIOD TOTAL INVESTMENT (D)	TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)	13 MONTH AVERAGE (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	8,341,319	4,122,666		4,122,666	0	4,122,666	3,424,538
7		TOTAL INTANGIBLE PLANT	8,416,188	4,173,008		4,173,008	0	4,173,008	3,473,641
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	2,729,828	956,739		956,739	0	956,739	942,676
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	2,222,897	513,709		513,709	0	513,709	500,890
19	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	0		0	0	0	0
20	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	8,761,416	3,428,303		3,428,303	0	3,428,303	3,369,677
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	221,312,537	59,981,705		59,981,705	0	59,981,705	58,826,287
24	378.10	M & R STATION EQUIP-GENERAL	518,504	380,682		380,682	0	380,682	372,072
25	378.20	M & R STA EQUIP-GENERAL-REGULATING	9,952,182	3,641,696		3,641,696	0	3,641,696	3,508,826
26	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	37,390		37,390	0	37,390	36,634
27	379.10	M & R STA EQUIP-CITY GATE CHECK STA	254,901	267,731		267,731	0	267,731	267,731
28	380.00	SERVICES	127,467,343	63,176,390		63,176,390	0	63,176,390	61,085,053

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	<----- RESERVE BALANCES ----->						
			13 MONTH AVERAGE FORECASTED PERIOD TOTAL INVESTMENT (D)	TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	JURISDICTIONAL TOTAL (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)	13 MONTH AVERAGE (J)
1	381.00	METERS	13,959,511	5,310,590		5,310,590	0	5,310,590	5,124,685
2	381.10	METERS - AMI	8,830,068	1,252,391		1,252,391	0	1,252,391	900,360
3	382.00	METER INSTALLATIONS	9,462,175	4,800,855		4,800,855	0	4,800,855	4,714,156
4	383.00	HOUSE REGULATORS	5,770,311	1,633,021		1,633,021	0	1,633,021	1,568,587
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	3,375,376	1,021,636		1,021,636	0	1,021,636	956,884
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	3,779,585	493,404		493,404	0	493,404	529,513
12	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	116,481		116,481	0	116,481	114,357
13		TOTAL DISTRIBUTION PLANT	424,278,994	150,201,574		150,201,574	0	150,201,574	145,942,402
14		<u>GENERAL PLANT</u>							
15	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	735,278	(14,615)		(14,615)	0	(14,615)	(33,247)
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	1,257,641	863,375		863,375	0	863,375	750,133
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 CLEANU	0	37,937		37,937	0	37,937	37,937
24	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	185		185	0	185	185
25	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	3,259,030	1,367,072		1,367,072	0	1,367,072	1,333,005
26	395.00	LABORATORY	9,258	7,998		7,998	0	7,998	7,764
27	396.00	POWER OPERATED EQUIP-GENERAL TOOLS	253,135	205,874		205,874	0	205,874	202,598
28	398.00	MISCELLANEOUS EQUIPMENT	294,060	18,380		18,380	0	18,380	12,094
29		TOTAL GENERAL PLANT	5,971,697	2,529,908		2,529,908	0	2,529,908	2,347,554
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	437,889,787	156,836,193		156,836,193	0	156,836,193	151,708,251

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

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

SCHEDULE B-3.1
SHEET 1 OF 2
WITNESS: S. M. KATKO

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

ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-3.
PLEASE SEE THE TESTIMONY OF S. M. KATKO.

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

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

SCHEDULE B-3.1
SHEET 2 OF 2
WITNESS: S. M. KATKO

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

ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-3.
PLEASE SEE THE TESTIMONY OF S. M. KATKO.

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	<u>ACCUMULATED COSTS</u>				
			TOTAL CWIP AMOUNT	CONSTRUCTION AMOUNT	CWIP AMOUNT IN SERVICE	JURISDICTIONAL	TOTAL COST
(A)	(B)	(C)	(D)	(E)	(F=D-E)	(G)	(H=F*G)
			\$	\$	\$	%	\$
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	5,256,891	4,524,168	732,723		732,723
9	378.20	M&R EQUIP-GENERAL-REG	279,184	279,952	(768)		(768)
10	380.00	SERVICES	93,161	93,161	0		0
11	381.00	METERS	(21,903)	(21,903)	0		0
12	382.00	METER INSTALLATIONS	(14,872)	(14,872)	0		0
13	383.00	HOUSE REGULATORS	8,213	8,213	0		0
14	385.00	IND M&R EQUIPMENT	116,522	116,522	0		0
15	387.45	OTHER EQ-TELEMETERING	357,362	357,362	0		0
16		SUBTOTAL	6,305,349	5,573,394	731,955		731,955
17	391.10	OFF FUR & EQ UNSPECIF	21,458	21,458	0		0
18	391.12	OFF FUR & EQ INFORM. SYS.	63,206	63,206	0		0
19	394.30	TOOLS & OTHER	7,365	7,365	0		0
20		SUBTOTAL	92,029	92,029	0		0
21	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		TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
			WORKPAPER REFERENCE NO.			
				\$		\$
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
WORKING CAPITAL COMPONENTS
AS OF AUGUST 31, 2016

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

SCHEDULE B-5.1
SHEET 1 OF 2
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY \$	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT \$
1	FUEL STOCK	0	100.00%	0
2	MATERIAL & SUPPLIES	82,011	100.00%	82,011
3	GAS STORED UNDERGROUND	43,282,678	100.00%	43,282,678
4	PREPAYMENTS	<u>469,518</u>	100.00%	<u>469,518</u>
5	TOTAL OTHER WORKING CAPITAL	<u>43,834,207</u>		<u>43,834,207</u>

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

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

SCHEDULE B-5.1
SHEET 2 OF 2
WITNESS: S. M. KATKO

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		
		TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
		\$		\$
1	FUEL STOCK	0	100.00%	0
2	MATERIAL & SUPPLIES	82,011	100.00%	82,011
3	GAS STORED UNDERGROUND	41,772,551	100.00%	41,772,551
4	PREPAYMENTS	<u>469,518</u>	100.00%	<u>469,518</u>
5	TOTAL OTHER WORKING CAPITAL	<u>42,324,080</u>		<u>42,324,080</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___X___FORECASTED PERIOD
TYPE OF FILING: ___X___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	1,406,921		1,406,921
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	(65,361,659)		(65,361,659)
10	4205	EXCESS ACCELERATED DEPRECIATION - STATE	(12,977,564)		(12,977,564)
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	3,546,846		3,546,846
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>(80,363,995)</u>		<u>(80,363,995)</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>(74,885,476)</u>		<u>(74,885,476)</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	0	100.00%	0	0
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. ADVANCES - 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	1,152,716		1,152,716	1,258,107
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	(73,633,944)		(73,633,944)	(70,625,333)
11	4205	EXCESS ACCELERATED DEPRECIATION - STATE	(14,450,994)		(14,450,994)	(13,912,813)
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	4,468,917		4,468,917	4,095,257
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	274,460		274,460	274,460
24		TOTAL ACCOUNT 282	<u>(89,597,981)</u>		<u>(89,597,981)</u>	<u>(86,167,687)</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	0		0	0
28		TOTAL ACCOUNT 283	<u>0</u>		<u>0</u>	<u>0</u>
29		TOTAL ACCUMULATED DEFERRED TAXES	<u>(84,285,393)</u>		<u>(84,285,393)</u>	<u>(80,781,714)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
JURISDICTIONAL PERCENTAGE
FOR THE FORCASTED PERIOD DECEMBER 31, 2017
FOR THE BASE PERIOD AUGUST 31, 2016

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

SCHEDULE B-7
SHEET 1 OF 1
WITNESS: S. M. KATKO

LINE NO.	ACCT. NO.	ACCOUNT TITLE	JURISDICTIONAL PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
----------	-----------	---------------	------------------------	--

ALL DATA 100.00% JURISDICTIONAL.

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(c)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule C.

Responsible Witness:

Jana T. Croom

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	25,408,373	118,090,540
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	282,904	45,036,378
5	DEPRECIATION EXPENSE	8,807,151	7,132,636	15,939,787	0	15,939,787
6	TAXES OTHER THAN INCOME	4,010,989	779,892	4,790,881	0	4,790,881
7	OPERATING INCOME BEFORE INCOME TAXES	20,260,476	(14,879,958)	5,380,517	25,125,469	30,505,986
8	FEDERAL INCOME TAXES	4,968,076	(5,452,528)	(484,452)	8,266,279	7,781,827
9	STATE INCOME TAXES	1,070,502	(1,161,509)	(91,007)	1,507,528	1,416,521
10	TOTAL INCOME TAXES	6,038,578	(6,614,037)	(575,459)	9,773,807	9,198,348
11	OPERATING INCOME	14,221,898	(8,265,921)	5,955,976	15,351,666	21,307,642
12	RATE BASE	239,766,185	13,594,596	253,360,781		253,360,781
13	RATE OF RETURN	5.93%		2.35%		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	8,807,151	7,132,636	15,939,787	0	15,939,787
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	4,968,076	(5,125,666)	(157,589)	(326,863)	(484,452)
16	STATE INCOME	1,070,502	(1,100,145)	(29,643)	(61,363)	(91,007)
17	TOTAL OPERATING EXPENSES	87,821,286	(1,826,772)	85,994,514	731,677	86,726,191
18	NET OPERATING INCOME	14,221,898	(7,631,423)	6,590,474	(634,498)	5,955,976

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	<u>69,585,781</u>		<u>69,585,781</u>	
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	<u>32,457,403</u>		<u>32,457,403</u>	
14		TOTAL OPERATING REVENUE	<u>102,043,184</u>		<u>102,043,184</u>	
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	<u>1,192</u>		<u>1,192</u>	
23		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
24		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
25	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCH	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	<u>30,222,805</u>		<u>30,222,805</u>	
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	<u>11,120,649</u>		<u>11,120,649</u>	
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	<u>4,345,324</u>		<u>4,345,324</u>	

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 JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			TOTAL UTILITY	ALLOCATION PERCENTAGE		
			(1)	(2)	(3)	(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	<u>4,497,598</u>		<u>4,497,598</u>	
<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	<u>1,225,708</u>		<u>1,225,708</u>	
<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	<u>129,660</u>		<u>129,660</u>	
<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	<u>17,172,255</u>		<u>17,172,255</u>	
<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	<u>249,376</u>		<u>249,376</u>	
40		TOTAL OPERATION AND MAINT. EXP. ACCOUNTS	<u>68,964,568</u>	100%	<u>68,964,568</u>	
41	403-404	DEPRECIATION AND AMORTIZATION	8,807,151	100%	8,807,151	
42	408	TAXES OTHER THAN INCOME TAXES	4,010,989	100%	4,010,989	
43	409 - 411	FEDERAL INCOME TAXES	4,968,076	100%	4,968,076	
44	409 - 411	STATE INCOME TAXES	1,070,502	100%	1,070,502	
45		TOTAL OPERATING EXPENSES	<u>87,821,286</u>	100%	<u>87,821,286</u>	
46		NET OPERATING INCOME	<u>14,221,898</u>	100%	<u>14,221,898</u>	

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 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	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	<u>69,530,215</u>		<u>69,530,215</u>	
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	<u>23,054,773</u>		<u>23,054,773</u>	
15		TOTAL OPERATING REVENUE	<u>92,584,988</u>		<u>92,584,988</u>	
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	<u>2,139</u>		<u>2,139</u>	
24		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
25		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
26	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	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	<u>21,820,073</u>		<u>21,820,073</u>	
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	<u>12,240,322</u>		<u>12,240,322</u>	
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	<u>4,789,442</u>		<u>4,789,442</u>	

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 NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED TOTAL 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>						
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>						
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>						
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>						
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	15,939,787	100%	15,939,787	
42	408	TAXES OTHER THAN INCOME TAXES	4,596,000	100%	4,596,000	
43	409 - 411	FEDERAL INCOME TAXES	(157,589)	100%	(157,589)	
44	409 - 411	STATE INCOME TAXES	(29,643)	100%	(29,643)	
45		TOTAL OPERATING EXPENSES	85,994,514	100%	85,994,514	
46		NET OPERATING INCOME	6,590,474	100%	6,590,474	

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

DATA: X 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	726,681	742,085	742,479	747,330	753,157	758,562	8,807,151
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: X 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 CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	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
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 MAINTENANCE OF GENERAL PLANT - CUSTOMER SERVICE & INFORMATION	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
30	935	MAINTENANCE OF GENERAL PLANT - CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
31	935	MAINTENANCE OF GENERAL PLANT - ADMINISTRATIVE & GENERAL	0	0	0	0	0	0	0	0	0	0	0	0	0
30	935	MAINTENANCE OF GENERAL PLANT - ADMINISTRATIVE & 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)	(3,654,306)	(1,899,908)	(272,045)	476,913	641,491	638,209	(20,260,476)

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	1,268,135	1,268,434	1,271,382	1,281,859	1,293,826	1,300,314	1,330,802	1,363,642	1,374,971	1,385,739	1,395,887	1,404,797	15,939,787
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	0
18	741	STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	742	PRODUCTION EQUIPMENT NATURAL GAS FIELD & TRANSMISSION LINE	0	0	0	0	0	0	0	0	0	0	0	0	0
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	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 CUSTOMER RECORDS & COLLECTIONS - UTILITY	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
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	(4,332,082)	(4,316,550)	(2,740,496)	(972,308)	641,081	1,377,915	1,536,122	1,594,066	1,579,464	1,287,922	57,446	(2,115,821)	(6,403,241)

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(d)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule D.

Responsible Witness:

Melissa J. Bell and Jana T. Croom

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	<u>69,628,812</u>	<u>(50,886)</u>	0	0	0	0
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	<u>32,414,372</u>	0	<u>(9,407,310)</u>	0	0	0
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>97,179</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	<u>29,898,098</u>	0	0	<u>(8,422,148)</u>	0	0
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>(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 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.
1 717 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 SERV	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

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 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>111,488</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
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 4 OF 6
WITNESS: J. T. CROOM

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.2					SUB-TOTAL ADJ.	TOTAL OPERATIONS	D-2.4 ADJ 2-10, 13-19	GRAND TOTAL ADJUST.
		ADJ 11	ADJ 12	ADJ 13	ADJ 14	ADJ 15				
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 SERV	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

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 5 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 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

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

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	8,807,151	7,132,636			7,132,636
2 406 AMORT. - GAS PLANT ACQUIS.	0	0			0
3 TOTAL DEPRECIATION AND AMORTIZATION	<u>8,807,151</u>	<u>7,132,636</u>	<u>0</u>	<u>0</u>	<u>7,132,636</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-2.1
 SHEET 1 of 2
 WITNESS: M. J. Bell

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ1</u>		
SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD	FORECASTED	\$49,633,580
	BASE	50,027,627
	ADJUSTMENT	<u>(\$394,047)</u>
		-0.8%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD	FORECASTED	\$18,489,335
	BASE	18,619,386
	ADJUSTMENT	<u>(\$130,051)</u>
		-0.7%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD	FORECASTED	\$1,407,299
	BASE	938,767
	ADJUSTMENT	<u>\$468,532</u>
		49.9%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD	FORECASTED	\$47,711
	BASE	43,031
	ADJUSTMENT	<u>\$4,680</u>
		10.9%
<u>ADJ2</u>		
FORFEITED DISCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FORECASTED PERIOD LEVEL. THE FORECASTED PERIOD LEVEL IS BASED ON A HISTORIC SEVEN YEAR AVERAGE OF FORFEITED DISCOUNTS.	FORECASTED	\$476,000
	BASE	434,815
	ADJUSTMENT	<u>\$41,185</u>
		9.5%
MISC. SERVICE REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FORECASTED PERIOD LEVEL. THE FORECASTED PERIOD LEVEL IS BASED ON A HISTORIC SEVEN YEAR AVERAGE OF FORFEITED DISCOUNTS.	FORECASTED	\$137,000
	BASE	136,923
	ADJUSTMENT	<u>\$77</u>
		0.1%
REVENUE FROM GAS TRANSPORTATION - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD	FORECASTED	\$21,807,062
	BASE	21,950,547
	ADJUSTMENT	<u>(\$143,484)</u>
		-0.7%
RENTAL FROM GAS PROPERTY - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN RENTAL REVENUE FROM BASE YEAR TO FORECASTED PERIOD	FORECASTED	\$72,000
	BASE	70,753
	ADJUSTMENT	<u>\$1,247</u>
		1.8%
OTHER GAS REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN OTHER GAS REVENUE AND ALSO TO ELIMINATE UNBILLED REVENUE RECORDED DURING THE BASE PERIOD	FORECASTED	\$515,000
	BASE	9,821,333
	ADJUSTMENT	<u>(\$9,306,333)</u>
		-94.8%

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-2.1
 SHEET 2 of 2
 WITNESS: M. J. Bell

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ3</u>		
NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$16,536,482 BASE 24,384,719 ADJUSTMENT <u>(\$7,848,238)</u> -32.2%
NATURAL GAS CITY GATE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$429,519 BASE 575,741 ADJUSTMENT <u>(\$146,222)</u> -25.4%
OTHER GAS PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$4,724,709 BASE (8,784,163) ADJUSTMENT <u>\$13,508,872</u> -153.8%
EXCHANGE GAS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED (\$1,718,076) BASE (2,035,565) ADJUSTMENT <u>\$317,489</u> -15.6%
GAS WITHDRAWN FROM STORAGE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$1,503,317 BASE 15,800,335 ADJUSTMENT <u>(\$14,297,019)</u> -90.5%
GAS USED FOR OTHER UTILITY OPERATIONS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$0 BASE (42,970) ADJUSTMENT <u>\$42,970</u> -100.0%

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-2.2

SHEET 1 of 3

WITNESS: J. T. CROOM

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ 1</u>		
NET LABOR - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF EMPLOYEE HEADCOUNT, PAYROLL, CHARGES TO BALANCE SHEET, AND CHARGES TO AND FROM AFFILIATES TO ARRIVE AT NET LABOR INCLUDED IN O&M EXPENSE. THE ADJUSTMENT REFLECTS AN INCREASE IN AVERAGE HEADCOUNT OF 8 BETWEEN PERIODS DUE TO THE RESOURCE REQUIREMENTS OF PIPELINE SAFETY RELATED TO THE DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM AND FIELD OPERATIONS AND A WAGE GUIDELINE INCREASE OF 3%. THE ADJUSTMENT ALSO REFLECTS A DECREASE RELATED TO THE CORPORATE INCENTIVE PLAN AND LONG TERM INCENTIVE PLAN. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$9,358,726 <u>8,641,280</u> <u>\$717,446</u> 8.3%
<u>ADJ 2</u>		
MATERIALS AND SUPPLIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF MATERIALS AND SUPPLIES REQUIRED FOR OPERATING PROJECTS AND ADMINISTRATION.	FORECASTED BASE ADJUSTMENT	\$1,929,978 <u>1,895,205</u> <u>\$34,773</u> 1.8%
<u>ADJ 3</u>		
OUTSIDE SERVICES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF FEES PAID TO AUDITORS, FINANCIAL INSTITUTIONS, COLLECTION AGENCIES, BENEFITS ADMINISTRATORS, CONSULTANTS, OUTSIDE CONTRACTORS, TEMPORARY EMPLOYMENT SERVICES, OUTSIDE COUNSEL, CONSERVATION CONSULTANTS, AND OTHERS FOR SERVICES RENDERED. THE INCREASE IN EXPENSE PRIMARILY REPRESENTS COSTS ASSOCIATED WITH LINE LOCATING, EMERGENCY RESPONSE, CROSS BORE REMEDIATION AND DAMAGE PREVENTION RISK MANAGEMENT RELATED TO THE DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$6,836,256 <u>5,500,817</u> <u>\$1,335,439</u> 24.3%
<u>ADJ 4</u>		
RENTS AND LEASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF RENTS AND LEASES RELATED TO BUILDINGS, COMMUNICATIONS EQUIPMENT, OFFICE EQUIPMENT AND FURNITURE, DEDICATED TELEPHONE LINES AND OTHER MISCELLANEOUS RENTS.	FORECASTED BASE ADJUSTMENT	\$108,725 <u>120,558</u> <u>(\$11,833)</u> -9.8%
<u>ADJ 5</u>		
CORPORATE INSURANCE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CORPORATE INSURANCE DEPARTMENT'S ESTIMATE OF PREMIUMS FOR PROPERTY, LIABILITY, EXECUTIVE AND DIRECTORS, AND WORKERS' COMPENSATION INSURANCE. THE ADJUSTMENT REFLECTS A PROJECTED INCREASE IN EXCESS LIABILITY PREMIUMS DUE TO MARKET CONDITIONS AND PROPERTY PREMIUMS DUE TO RISING PROPERTY VALUES AND HIGHER GLOBAL INSURANCE MARKET RATES DUE TO LARGE GLOBAL CATASTROPHIC LOSSES AS WELL AS UPDATED ACTUARIAL INFORMATION.	FORECASTED BASE ADJUSTMENT	\$1,076,975 <u>963,844</u> <u>\$113,131</u> 11.7%

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-2.2

SHEET 2 of 3

WITNESS: J. T. CROOM

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ 6</u>		
EMPLOYEE EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF EXPENSES INCURRED BY EMPLOYEES FOR BUSINESS TRAVEL, MEALS AND MEETINGS; MEMBERSHIP DUES; RELOCATION EXPENSES; AND UNIFORMS, SAFETY SHOES AND GLASSES. THIS INCREASE IS PRIMARILY DRIVEN BY A PROJECTED INCREASE IN HEADCOUNT IN FIELD OPERATIONS AND EXPENSE ASSOCIATED WITH INCREASED TRAINING IN THE COMPANY. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4	FORECASTED BASE ADJUSTMENT	\$514,242 402,754 <u>\$111,488</u> 27.7%
<u>ADJ 7</u>		
COMPANY MEMBERSHIPS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF MEMBERSHIPS TO INDUSTRY AND CIVIC ORGANIZATIONS IN THE COMPANY NAME. ORGANIZATIONS INCLUDE THE AMERICAN GAS ASSOCIATION, KENTUCKY GAS ASSOCIATION, SOUTHERN GAS ASSOCIATION, COMMON GROUND ALLIANCE, ASHLAND ALLIANCE, COMMERCE LEXINGTON, KENTUCKY ASSOCIATION OF MANUFACTURERS ROTARY CLUB OF LEXINGTON, KENTUCKY CHAMBER OF COMMERCE, AND VARIOUS LOCAL CHAMBERS OF COMMERCE. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$83,416 74,122 <u>\$9,294</u> 12.5%
<u>ADJ 8</u>		
UTILITIES/FUEL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF UTILITIES USED IN COMPANY OPERATIONS INCLUDING ELECTRICITY, WATER AND SEWER, AND TELEPHONE.	FORECASTED BASE ADJUSTMENT	\$439,260 470,251 <u>(\$30,991)</u> -6.6%
<u>ADJ 9</u>		
MANAGEMENT FEE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NISOURCE CORPORATE SERVICES COMPANY ESTIMATE OF SERVICES RENDERED TO COLUMBIA GAS OF KENTUCKY, INC. SERVICES INCLUDE FINANCE, INFORMATION TECHNOLOGY, HUMAN RESOURCES, LEGAL AND OTHER CORPORATE FUNCTIONS AND GAS DISTRIBUTION RELATED FUNCTIONS INCLUDING COMMERCIAL OPERATIONS, COMMUNICATIONS, CUSTOMER OPERATIONS, DISTRIBUTION OPERATIONS, REGULATORY STRATEGY AND SUPPORT, SALES AND MARKETING, AND SUPPLY OPTIMIZATION. THE INCREASE IS DRIVEN BY HIGHER PROJECTED IT, CAPITAL EXECUTION, COMMERCIAL AND CUSTOMER SERVICE AND GAS OPERATIONS EXPENSE. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$17,441,586 15,900,947 <u>\$1,540,639</u> 9.7%
<u>ADJ 10</u>		
UNCOLLECTIBLE ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN APPROPRIATE AMOUNT OF EXPENSE AND CORRESPONDING RESERVE ACCRUAL FOR ACCOUNTS RECEIVABLE - UTILITY SERVICE ESTIMATED TO BE UNCOLLECTIBLE. THE FORECASTED PERIOD REFLECTS THE CURRENT CALENDAR YEAR 2016 ESTIMATE OF EXPENSE RELATED TO ANTICIPATED CHARGE OFFS FOR ALL CUSTOMER CLASSES AND ENERGY ASSISTANCE PROGRAM PARTICIPANTS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$1,655,463 811,974 <u>\$843,489</u> 103.9%

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-2.2

SHEET 3 of 3

WITNESS: J. T. CROOM

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ 11</u>		
MISCELLANEOUS REVENUE ADJUSTMENTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF AMOUNTS TO BE RECEIVED FOR INSTALLATION WORK ON CUSTOMER PREMISES AND AMOUNTS TO BE RECOVERED RELATED TO DAMAGES TO COMPANY FACILITIES.	FORECASTED	(\$98,655)
	BASE	<u>(158,297)</u>
	ADJUSTMENT	<u>\$59,642</u>
		-37.7%
<u>ADJ 12</u>		
MISCELLANEOUS AND OTHER EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF EXPENSES FOR PUBLIC SERVICE COMMISSION FEES, REGULATORY AMORTIZATIONS, REVENUE TRACKERS, AND OTHER ITEMS NOT INCLUDED IN OTHER COST ELEMENTS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4	FORECASTED	\$1,590,823
	BASE	<u>1,520,958</u>
	ADJUSTMENT	<u>\$69,865</u>
		4.6%
<u>ADJ 13</u>		
EMPLOYEE BENEFITS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE APPROPRIATE LEVEL OF PENSION, INSURED PLANS (MEDICAL, DENTAL, GROUP LIFE, LONG-TERM DISABILITY, EMPLOYEE ASSISTANCE PLAN, POST-EMPLOYEMENT) AND THRIFT PLAN AND RELATED BENEFITS TRANSFERS ASSOCIATED WITH CAPITALIZED BENEFITS COSTS AND BILLINGS TO AND FROM AFFILIATES. THIS COST INCREASE REPRESENTS INCREASED MEDICAL COSTS, A CHANGE IN OPEB METHODOLOGY AS COLUMBIA TRANSITIONS FROM FAS112 AMORTIZATION AND INCREASED EMPLOYEE HEADCOUNT ASSUMPTIONS	FORECASTED	\$1,781,776
	BASE	<u>1,539,704</u>
	ADJUSTMENT	<u>\$242,072</u>
		15.7%
<u>ADJ 14</u>		
ADVERTISING - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF ENERGY EFFICIENCY AND CONSERVATION, PUBLIC AWARENESS, COMMUNITY SUPPORT AND OTHER ADVERTISING. THE ADJUSTMENT REFLECTS INCREASED PUBLIC AWARENESS RELATED TO THE DISTRIBUTION INTEGRITY MANAGEMENT PROGRAM. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED	\$189,996
	BASE	<u>79,230</u>
	ADJUSTMENT	<u>\$110,766</u>
		139.8%
<u>ADJ 15</u>		
CLEARING ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF AMOUNTS TO BE CLEARED FROM CLEARING ACCOUNTS FOR FLEET USAGE. THIS INCLUDES COSTS OF MAINTAINING FLEET OF AUTOS, TRUCK, AND GENERAL TOOLS AND HOURS OF USAGE. THE ADJUSTMENT REFLECTS INCREASED FUEL AND LEASE COSTS.	FORECASTED	\$1,261,442
	BASE	<u>1,303,125</u>
	ADJUSTMENT	<u>(\$41,683)</u>
		-3.2%

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	\$15,939,787
	BASE	8,807,151
	ADJUSTMENT	<u>\$7,132,636</u>
		81.0%
 <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%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE D-2.4
SHEET 1 of 3
WITNESS: J. T. CROOM

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ1</u> UNCOLLECTIBLE GAS COST REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCREASE UNCOLLECTIBLE GAS COST REVENUE BY APPLYING THE MOST RECENT EXPERIENCED CHARGE-OFF RATE	WPD-2.4A	FORECASTED <u>\$97,179</u> BASE <u>0</u> ADJUSTMENT <u>\$97,179</u>
<u>ADJ2</u> REGULATORY COMMISSION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCLUDE RATE CASE EXPENSE OF \$219,333 TO RECOVER THE PROJECTED RATE CASE EXPENSE OF \$658,000 OVER A THREE YEAR PERIOD.	WPD-2.4B	FORECASTED <u>\$219,333</u> BASE <u>0</u> ADJUSTMENT <u>\$219,333</u>
<u>ADJ3</u> REGULATORY COMMISSION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE ANNUAL PSC ASSESSMENT BASED ON FORECASTED TEST PERIOD OPERATING REVENUES AND THE LATEST KNOWN ASSESSMENT FACTOR.	WPD-2.4C	FORECASTED <u>(\$77,448)</u> BASE <u>0</u> ADJUSTMENT <u>(\$77,448)</u>
<u>ADJ4</u> UNCOLLECTIBLE ACCOUNTS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE UNCOLLECTIBLE ACCOUNTS EXPENSE BASED ON FORECASTED TEST PERIOD OPERATING REVENUES AND THE CURRENT NET CHARGE-OFF PERCENTAGE.	WPD-2.4D	FORECASTED <u>(\$678,407)</u> BASE <u>0</u> ADJUSTMENT <u>(\$678,407)</u>
<u>ADJ5</u> LARGE VOLUME UNCOLLECTIBLE ACCOUNTS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE LARGE VOLUME UNCOLLECTIBLE ACCOUNTS EXPENSE BASED ON A FIVE YEAR AVERAGE OF ACTUAL EXPENSE.	WPD-2.4E	FORECASTED <u>(\$12,922)</u> BASE <u>0</u> ADJUSTMENT <u>(\$12,922)</u>
<u>ADJ6</u> ASC 712 (FAS 112) POST-EMPLOYMENT BENEFITS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCLUDE A LEVEL OF EXPENSE IN THE FORECASTED TEST PERIOD BASED ON A FIVE YEAR AVERAGE OF ACTUAL EXPENSE.	WPD-2.4F	FORECASTED <u>(\$181,969)</u> BASE <u>0</u> ADJUSTMENT <u>(\$181,969)</u>
<u>ADJ7</u> TRACKER EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO MATCH TRACKER EXPENSE WITH THE TRACKER REVENUE INCLUDED IN FORECASTED TEST PERIOD OPERATING REVENUES.	WPD-2.4G	FORECASTED <u>(\$50,347)</u> BASE <u>0</u> ADJUSTMENT <u>(\$50,347)</u>
<u>ADJ8</u> NON-RECOVERABLE LOBBYING EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF LOBBYING RELATED EXPENSES INCLUDING LABOR AND EMPLOYEE EXPENSES.		FORECASTED <u>(\$9,559)</u> BASE <u>0</u> ADJUSTMENT <u>(\$9,559)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE D-2.4
SHEET 2 of 3
WITNESS: J. T. CROOM

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ9</u>		
NON-RECOVERABLE NON-LABOR EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF CERTAIN MISCELLANEOUS EXPENSES. INCLUDED IN THIS ADJUSTMENT ARE EMPLOYEE EXPENSES, MATERIALS AND SUPPLIES, CORPORATE DUES AND MEMBERSHIPS AND ADVERTISING EXPENSES.		FORECASTED (\$71,365)
		BASE 0
		ADJUSTMENT (\$71,365)
<u>ADJ10</u>		
NON-RECOVERABLE MANAGEMENT FEE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF CERTAIN EXPENSES BILLED TO THE COMPANY IN THE MANAGEMENT FEE INCLUDING BUSINESS PROMOTION, LOBBYING, CHARITABLE CONTRIBUTIONS, DEFERRED COMPENSATION, AND OTHER ACTIVITIES.		FORECASTED (\$195,686)
		BASE 0
		ADJUSTMENT (\$195,686)
<u>ADJ11</u>		
PROPERTY TAX EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCREASE PROPERTY TAX EXPENSE BASED ON NET PLANT ADDITIONS AND GAS STORAGE BALANCE AS INCLUDED IN THIS RATE PROCEEDING.	WPD-2.4H	FORECASTED \$212,779
		BASE 0
		ADJUSTMENT \$212,779
<u>ADJ12</u>		
PAYROLL TAX EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCREASE PAYROLL TAX EXPENSE BASED ON NET LABOR EXPENSE INCLUDED IN THE FORECASTED TEST PERIOD.	WPD-2.4I	FORECASTED (\$17,898)
		BASE 0
		ADJUSTMENT (\$17,898)
<u>ADJ13</u>		
ADVANCED WORKFORCE TRAINING EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCLUDE COSTS ASSOCIATED WITH ENHANCED OPERATOR QUALIFICATIONS (OQ) REQUIREMENTS FOR GAS FIELD OPERATIONS PERSONNEL		FORECASTED \$96,003
		BASE 0
		ADJUSTMENT \$96,003
<u>ADJ14</u>		
LABOR COSTS ASSOCIATED WITH DAMAGE PREVENTION LEADER AND SYSTEM OPERATIONS MANAGER		FORECASTED \$215,000
		BASE 0
		ADJUSTMENT \$215,000
<u>ADJ15</u>		
INCREMENTAL GAS OPERATIONS O&M EXPENSE ASSOCIATED WITH 2017 CAPITAL SPEND		FORECASTED \$181,459
		BASE 0
		ADJUSTMENT \$181,459

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

Data: _____ Base Period Forecasted Period
Type of Filing: Original _____ Updated

SCHEDULE D-2.4
SHEET 3 of 3
WITNESS: J. T. CROOM

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ16</u>		
TRAINING FACILITY MAINTENANCE EXPENSE--COST ASSOCIATED WITH MAINTAINING AND OPERATING THE NEWLY BUILT TRAINING FACILITY		FORECASTED <u>\$11,528</u>
		BASE <u>0</u>
		ADJUSTMENT <u>\$11,528</u>
 <u>ADJ17</u>		
CREDIT CARD PAYMENT FEES - EXPENSE ASSOCIATED WITH PROVIDING CUSTOMERS OPPORTUNITY TO PAY BILLS BY CREDIT CARD UTILIZING WEB PORTAL		FORECASTED <u>\$241,466</u>
		BASE <u>0</u>
		ADJUSTMENT <u>\$241,466</u>
 <u>ADJ18</u>		
GLOBAL POSITIONING SYSTEM (GPS) - EXPENSE ASSOCIATED WITH DETERMINING EXACT LOCATION OF FACILITIES INCLUDING MAINS, SERVICE LINES, TRANSMISSION, METERS, CUSTOMER CONNECTIONS AND CRITICAL VALVES		FORECASTED <u>\$770,000</u>
		BASE <u>0</u>
		ADJUSTMENT <u>\$770,000</u>
 <u>ADJ19</u>		
SAFE DIGGING IMPACT - COST ASSOCIATED WITH COMPLYING WITH STATE LAW PROHIBITING MECHANICAL DIGGING WITHIN 18 INCHES OF GAS SYSTEM		FORECASTED <u>\$467,936</u>
		BASE <u>0</u>
		ADJUSTMENT <u>\$467,936</u>

**Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(e)**

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule E.

Responsible Witness:

Panpilas W. Fischer

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	Proforma Adjustments	Forecast Period TME 12/31/17	Proforma Adjustments	Forecast Period TME 12/31/17
		(1) \$	(2) \$	(3) \$	(4) \$	(5) \$
1	Operating Income Before Income Taxes	20,260,476	(13,857,234)	6,403,241	(1,022,724)	5,380,517
2	Interest Charges	5,970,178	718,547	6,688,725	0	6,688,725
3	Book Net Income before Income Tax & Credit LN 1 - 2	14,290,298	(14,575,781)	(285,484)	(1,022,724)	(1,308,208)
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	(13,215,866)	13,005,279	(210,587)	(1,022,724)	(1,233,311)
6	State Income Tax LN 5 X Rate	(792,952)	780,317	(12,635)	(61,363)	(73,999)
7	Other Adjustments	821,571	(821,571)	0	0	0
8	Total State Income Tax LN 6+7	28,619	(41,255)	(12,635)	(61,363)	(73,999)
9	Federal Taxable Income LN 5 - 8	(13,244,485)	13,046,534	(197,951)	(961,361)	(1,159,312)
10	Federal Net Operating Loss Carryforward	0		0		0
11	Federal Income Tax LN 9 x Rate	(4,503,125)	4,435,822	(67,303)	(326,863)	(394,166)
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	(4,595,586)	4,528,283	(67,303)	(326,863)	(394,166)
15	Current State Income Tax	283,834	(296,469)	(12,635)	(61,363)	(73,999)
16	Total Current Income Tax LN 13+14	(4,311,752)	4,231,814	(79,939)		
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	5,022,573	(5,144,403)	(121,829)	(326,863)	(448,692)
25	Amortization of Investment Tax Credit	(54,497)	18,737	(35,760)	0	(35,760)
26	Net Federal Income Taxes LN 23+24	4,968,076	(5,125,666)	(157,589)	(326,863)	(484,452)
27	Net State Income Taxes LN 14+21	1,070,502	(1,100,145)	(29,643)	(61,363)	(91,007)
28	Total Income Tax Expense LN 25+26	6,038,578	(6,225,811)	(187,233)	(388,226)	(575,459)

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

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(f)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule F.

Responsible Witness:

Jana T. Croom

SCHEDULE F

JURISDICTIONAL OTHER EXPENSES 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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
CORPORATE DUES AND MEMBERSHIPS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE F-1
PAGE 1 OF 1
WITNESS: J. T. CROOM

LINE NO.	FERC ACCT	SOCIAL ORGANIZATION / SERVICE CLUB	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION	TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION
1	Various	American Gas Association	\$ 9,483	100%	\$ 9,483	100%	\$ -	
2	Various	Kentucky Gas Association	10,350		10,350		-	
3	Various	Southern Gas Association	1,830		1,830		-	
4	Various	AGA Sponsorship			-		-	
5	Various	Common Ground Alliance			-		-	
6	Various	Ashland Alliance			-		-	
7	Various	Georgetown Scott County Chamber of Commerce	625		625		-	
8	Various	Paris Bourbon County Chamber of Commerce	403		403		-	
9	Various	Mt. Sterling Montgomery County Chamber of Commerce	600		600		-	
10	Various	Winchester Clark County Chamber of Commerce	500		500		-	
11	Various	Kentucky Association of Manufacturers	1,115		1,115		-	
12	Various	Better Business Bureau			-		-	
13	Various	Kentucky Chamber of Commerce	5,000		5,000		-	
14	Various	Commerce Lexington			-		-	
15	Various	Frankfort Area Chamber of Commerce	365		365		-	
16	Various	Downtown Lexington Corporation	5,000		5,000		-	
17	Various	Kentucky Clean Fuels Coalition			-		-	
18	Various	Woodford County Chamber of Commerce	1,250		1,250		-	
19	Various	KOGA	1,000		1,000		-	
20	Various	Kentucky Association for Economic Development			-		-	
21	Various	Lexington Strides Ahead Inc			-		-	
22	Various	SAMS Club Direct	140		140		-	
23	Various	Training			-		-	
24	Various	Budget (not separately identified by organization)	36,462		36,462	83,416	83,416	
25		TOTAL	<u>\$ 74,123</u>		<u>\$ 74,123</u>	<u>\$ 83,416</u>	<u>\$ 83,416</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
CHARITABLE CONTRIBUTIONS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE F-2
PAGE 1 OF 1
WITNESS: J. T. CROOM

LINE NO.	ACCOUNT NO.	CHARITABLE ORGANIZATION *	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION	TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION
1	426	African American Forum Inc.	\$ 2,050	100%	\$ 2,050	100%	\$ -	
2	426	Alpha Beta Lambda Chapter/Ed Foundation	1,000		1,000		-	
3	426	American Diabetes Association	500		500		-	
4	426	American Heart Association	5,000		5,000		-	
5	426	American Red Cross	10,000		10,000		-	
6	426	Big Brothers Big Sisters of the Bluegrass	5,000		5,000		-	
7	426	Bluegrass Conservancy	1,000		1,000		-	
8	426	Bluegrass Lodge No. 4	500		500		-	
9	426	Bluegrass Tomorrow	3,000		3,000		-	
10	426	Casa of Lexington	1,000		1,000		-	
11	426	Citizens Fire Academy Association	1,000		1,000		-	
12	426	Commonwealth Fund for KET, Inc.	3,000		3,000		-	
13	426	Council of State Governments	10,000		10,000		-	
14	426	Girls on the Run Central KY	750		750		-	
15	426	Jenny Wiley Theatre	1,000		1,000		-	
16	426	Jubilee Jobs of Lexington	1,000		1,000		-	
17	426	Lexington Philharmonic Society, Inc.	1,500		1,500		-	
18	426	Lexington Public Library Foundation	600		600		-	
19	426	MLK Holiday Planning Committee	1,000		1,000		-	
20	426	Montgomery County Council for the Arts	1,200		1,200		-	
21	426	Paramount Arts Center, Inc.	750		750		-	
22	426	Reach	1,100		1,100		-	
23	426	Salvation Army	2,500		2,500		-	
24	426	Shriners Hospitals for Children	2,500		2,500		-	
25	426	Stumbo Family Foundation, Inc.	1,000		1,000		-	
26	426	Tims Trot for Tots	520		520		-	
27	426	University of Kentucky	2,500		2,500		-	
28	426	Urban League of Lexington-Fayette County	3,250		3,250		-	
29	426	Winter Care Energy Fund	18,366		18,366		-	
30	426	Budget (not separately identified by organization)	71,000		71,000	\$ 142,000	\$ 142,000	
31		TOTAL	<u>\$ 153,586</u>		<u>\$ 153,586</u>	<u>\$ 142,000</u>	<u>\$ 142,000</u>	

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
INITIATION FEES & COUNTRY CLUB EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE F-3
PAGE 1 OF 1
WITNESS: J. T. CROOM

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE F-4
PAGE 1 OF 1
WITNESS: J. T. CROOM

LINE NO.	TYPE (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	EMPLOYEE RECOGNITION AND AWARDS	\$ 11,043	\$ 10,558
2	EMPLOYEE ACTIVITIES	<u>124</u>	<u>569</u>
3	TOTAL	<u>\$ 11,167</u>	<u>\$ 11,127</u>

4 Note: All amounts are 100% jurisdictional.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE F-5
PAGE 1 OF 1
WITNESS: J. T. CROOM

LINE NO.	ACCOUNT NO.	DESCRIPTION OF EXPENSES	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION	TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION
1		CUSTOMER SERVICE & INFORMATIONAL		100%			100%	
2	907	SUPERVISION	\$ 15,817		\$ 15,817	\$ 22,212		\$ 22,212
3	908	CUSTOMER ASSISTANCE	887,207		887,207	1,325,046		1,325,046
4	909	INFORMATIONAL ADVERTISING	79,943		79,943	66,405		66,405
5	910	MISCELLANEOUS CUST. SERV. & INFO.	227,786		227,786	265,269		265,269
6		SALES EXPENSE						
7	911	SUPERVISION	-		-	-		-
8	912	DEMONSTRATING AND SELLING	44,004		44,004	54,506		54,506
9	913	ADVERTISING	85,656		85,656	180,829		180,829
10	916	MISCELLANEOUS SALES EXPENSE	-		-	-		-
11	930.1	GENERAL ADVERTISING EXPENSE	-		-	-		-
		TOTAL	<u>\$ 1,340,412</u>		<u>\$ 1,340,412</u>	<u>\$ 1,914,267</u>		<u>\$ 1,914,267</u>

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

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

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

SCHEDULE F-6
PAGE 1 OF 1
WITNESS: J. T. CROOM

LINE NO.	TYPE (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	PUBLIC AWARENESS/PIPELINE SAFETY	64,230	165,000
2	COMMUNITY SUPPORT AND OTHER	<u>15,000</u>	<u>24,996</u>
3	TOTAL	<u>\$ 79,230</u>	<u>\$ 189,996</u>

4 Note: All amounts are 100% jurisdictional.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROFESSIONAL SERVICE EXPENSES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE F-7
PAGE 1 OF 1
WITNESS: J. T. CROOM

LINE NO.	TYPE (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	AUDITING SERVICES	\$ 142,906	\$ 163,308
2	CONSULTING SERVICES	<u>31,614</u>	<u>253,426</u>
3	TOTAL	<u>\$ 174,520</u>	<u>\$ 416,734</u>

4 Note: All amounts are 100% jurisdictional.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PROJECTED RATE CASE EXPENSE
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE F-8
PAGE 1 OF 1
WITNESS: J. T. CROOM

LINE NO.	DESCRIPTION	AMOUNT
1	CONSULTING	
2	Class Cost of Service/Rate Design Study	\$ -
3	Cost of Capital Study	58,000
4	Depreciation Study	<u>100,000</u>
5	Sub-total	158,000
6	LEGAL FEES	425,000
7	EMPLOYEE AND MISCELLANEOUS EXPENSES	
8	(travel, lodging, meals, printing, advertising, etc.)	<u>75,000</u>
9	TOTAL PROJECTED RATE CASE EXPENSES	\$ 658,000
10	THREE (3) YEAR AMORTIZATION OF RATE CASE EXPENSES	\$ 219,333
11	Note: All amounts are 100% jurisdictional.	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
CIVIC, POLITICAL AND RELATED ACTIVITIES
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE F-9
PAGE 1 OF 1
WITNESS: J. T. CROOM

LINE NO.	ITEM (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	DONATIONS	\$ -	\$ -
2	CIVIC DUTIES	-	-
3	POLITICAL ACTIVITIES	9,170	9,559
4	OTHER	-	-
5	TOTAL	<u>\$ 9,170</u>	<u>\$ 9,559</u>

6 Note: All amounts are 100% jurisdictional.

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(g)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule G.

Responsible Witness:

Jana T. Croom

SCHEDULE G

JURISDICTIONAL PAYROLL COST ANALYSIS 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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PAYROLL COSTS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE G-1
PAGE 1 OF 1
WITNESS: J. T. CROOM

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
1	<u>PAYROLL COSTS</u>			
2	LABOR	\$ 11,748,155	\$ 546,798	\$ 12,294,953
3	<u>EMPLOYEE BENEFITS</u>			
4	PENSION	\$ 335,195	\$ (76,199)	\$ 258,996
5	EMPLOYEE INSURANCE PLANS	664,589	277,031	941,620
6	THRIFT PLAN CONTRIBUTIONS	<u>539,920</u>	<u>41,240</u>	<u>581,160</u>
7	TOTAL EMPLOYEE BENEFITS	\$ 1,539,704	\$ 242,072	\$ 1,781,776
8	<u>PAYROLL TAXES</u>			
9	F.I.C.A.	\$ 597,471	\$ 60,417	\$ 657,888
10	FEDERAL UNEMPLOYMENT	4,272	432	4,704
11	STATE UNEMPLOYMENT	<u>8,544</u>	<u>864</u>	<u>9,408</u>
12	TOTAL PAYROLL TAXES	\$ 610,287	\$ 61,713	\$ 672,000
13	TOTAL PAYROLL COSTS	<u>\$ 13,898,146</u>	<u>\$ 850,583</u>	<u>\$ 14,748,729</u>

14 Note: All amounts are 100% jurisdictional.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE G-2
PAGE 1 OF 1
WITNESS: J. T. CROOM

<u>MOST RECENT 5 CALENDAR YEARS</u>														
LINE NO.	DESCRIPTION	2011	% Change	2012	% Change	2013	% Change	2014	% Change	2015	% Change	Base Period	% Change	Forecasted Period
1	<u>TOTAL COMPANY</u>													
2	<u>Employee Hours</u>													
3	Straight-Time Hours	241,527	2.80%	248,301	4.35%	259,112	6.19%	275,140	7.17%	294,863		N/A		N/A
4	Overtime Hours	23,761	7.64%	25,576	28.56%	32,879	3.60%	34,063	-8.55%	31,152		N/A		N/A
5	Total Employee Hours	265,287	3.24%	273,877	6.61%	291,991	5.89%	309,203	5.44%	326,014		N/A		N/A
6	Ratio of Overtime Hours to Straight-Time Hours	9.84%		10.30%		12.69%		12.38%		10.56%		N/A		N/A
7	<u>Labor Dollars</u>													
8	Straight-Time Hours	\$ 7,384,397	5.36%	\$ 7,780,335	3.97%	\$ 8,089,235	11.10%	\$ 8,986,959	8.12%	\$ 9,716,962	5.93%	\$10,292,708	4.59%	\$10,764,768
9	Overtime Hours	892,409	16.53%	1,039,934	31.11%	1,363,440	8.44%	1,478,568	-6.09%	1,388,469	4.82%	1,455,447	5.14%	1,530,185
10	Total Labor Dollars	\$ 8,276,806	6.57%	\$ 8,820,269	7.17%	\$ 9,452,675	10.71%	\$10,465,527	6.11%	\$11,105,431	5.79%	\$11,748,155	4.65%	\$12,294,953
11	Ratio of Overtime Dollars to Straight-Time Dollars	12.09%		13.37%		16.85%		16.45%		14.29%		14.14%		14.21%
12	<u>O&M Labor Dollars</u>	\$ 6,778,705	8.31%	\$ 7,342,223	5.22%	\$ 7,725,282	-3.40%	\$ 7,462,953	8.33%	\$ 8,084,844	6.88%	\$ 8,641,280	8.30%	\$ 9,358,726
13	Ratio of O&M Labor Dollars to Total Labor Dollars	81.90%		83.24%		81.73%		71.31%		72.80%		73.55%		76.12%
14	<u>Employee Benefits</u>													
15	Total Employee Benefits	\$ 2,482,591	25.98%	\$ 3,127,605	2.63%	\$ 3,209,933	-44.28%	\$ 1,788,593	19.62%	\$ 2,139,585	9.77%	\$ 2,348,525	13.78%	\$ 2,672,085
16	Employee Benefits Expended	1,817,335	36.52%	2,481,112	-14.35%	2,125,095	-48.42%	1,096,074	29.45%	1,418,885	8.52%	1,539,704	15.72%	1,781,776
17	Ratio of Employee Benefits Expended to Total Employee Benefits	73.20%		79.33%		66.20%		61.28%		66.32%		65.56%		66.68%
18														
19	<u>Payroll Taxes</u>													
20	Total Payroll Taxes	\$ 678,947	8.14%	\$ 734,207	6.03%	\$ 778,454	14.47%	\$ 891,059	0.11%	\$ 892,070	3.77%	\$ 925,698	7.71%	\$ 997,113
21	Payroll Taxes Expended	494,062	13.00%	558,280	1.20%	564,964	-2.87%	548,777	8.09%	593,190	2.88%	610,287	10.11%	672,000
22	Ratio of Payroll Taxes Expended to Total Payroll Taxes	72.77%		76.04%		72.58%		61.59%		66.50%		65.93%		67.39%
23														
24	<u>Employee Levels</u>													
25	Average Employee Levels	118	0.28%	118	3.67%	122	5.99%	130	8.29%	140	6.94%	150	5.05%	158
26	Year-End Employee Levels	122	-4.10%	117	9.40%	128	-0.78%	127	13.39%	144	6.94%	154	2.60%	158

27 Note: Employee hours are not available for budgeted months

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE G-3
PAGE 1 OF 3
WITNESS: J. T. CROOM

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
Chief Executive Officer				
1	<u>Gross Payroll</u>			
2	Salary	\$ 25,245	\$ 757	\$ 26,002
3	Other Allowances and Compensation	<u>94,860</u>	<u>(1,458)</u>	<u>93,402</u>
4	Total Salary and Compensation	\$ 120,105	\$ (701)	\$ 119,404
Employee Benefits				
5	<u>Employee Benefits</u>			
6	Pensions	\$ -	\$ -	\$ -
7	Other Benefits	<u>4,665</u>	<u>140</u>	<u>4,805</u>
8	Total Employee Benefits	\$ 4,665	\$ 140	\$ 4,805
Payroll Taxes				
9	<u>Payroll Taxes</u>			
10	F.I.C.A.	\$ 9,271	\$ (54)	\$ 9,217
11	Federal Unemployment	66	(0)	66
12	State Unemployment	<u>132</u>	<u>(1)</u>	<u>132</u>
13	Total Payroll Taxes	\$ 9,470	\$ (55)	\$ 9,415
14	Total Compensation	<u>\$ 134,239</u>	<u>\$ (616)</u>	<u>\$ 133,623</u>
Chief Financial Officer				
15	<u>Gross Payroll</u>			
16	Salary	\$ 14,153	\$ 425	\$ 14,577
17	Other Allowances and Compensation	<u>33,660</u>	<u>1,096</u>	<u>34,756</u>
18	Total Salary and Compensation	\$ 47,813	\$ 1,521	\$ 49,333
Employee Benefits				
19	<u>Employee Benefits</u>			
20	Pensions	\$ -	\$ -	\$ -
21	Other Benefits	<u>2,615</u>	<u>78</u>	<u>2,693</u>
22	Total Employee Benefits	\$ 2,615	\$ 78	\$ 2,693
Payroll Taxes				
23	<u>Payroll Taxes</u>			
24	F.I.C.A.	\$ 3,691	\$ 117	\$ 3,808
25	Federal Unemployment	26	1	27
26	State Unemployment	<u>53</u>	<u>2</u>	<u>54</u>
27	Total Payroll Taxes	\$ 3,770	\$ 120	\$ 3,890
28	Total Compensation	<u>\$ 54,197</u>	<u>\$ 1,719</u>	<u>\$ 55,917</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE G-3
PAGE 2 OF 3
WITNESS: J. T. CROOM

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
Chief Operating Officer				
1	<u>Gross Payroll</u>			
2	Salary	\$ 16,256	\$ 488	\$ 16,744
3	Other Allowances and Compensation	<u>42,818</u>	<u>196</u>	<u>\$ 43,014</u>
4	Total Salary and Compensation	\$ 59,074	\$ 683	\$ 59,757
Employee Benefits				
5	<u>Employee Benefits</u>			
6	Pensions	\$ -	\$ -	\$ -
7	Other Benefits	<u>3,004</u>	<u>90</u>	<u>\$ 3,094</u>
8	Total Employee Benefits	\$ 3,004	\$ 90	\$ 3,094
Payroll Taxes				
9	<u>Payroll Taxes</u>			
10	F.I.C.A.	\$ 4,560	\$ 53	\$ 4,613
11	Federal Unemployment	33	0	33
12	State Unemployment	<u>65</u>	<u>1</u>	<u>66</u>
13	Total Payroll Taxes	\$ 4,658	\$ 54	\$ 4,712
14	Total Compensation	<u>\$ 66,736</u>	<u>\$ 827</u>	<u>\$ 67,563</u>
Chief Legal Officer				
15	<u>Gross Payroll</u>			
16	Salary	\$ 14,994	\$ 450	\$ 15,444
17	Other Allowances and Compensation	<u>33,566</u>	<u>(1,349)</u>	<u>\$ 32,216</u>
18	Total Salary and Compensation	\$ 48,560	\$ (900)	\$ 47,660
Employee Benefits				
19	<u>Employee Benefits</u>			
20	Pensions	\$ 2,268	\$ (37)	\$ 2,232
21	Other Benefits	<u>2,770</u>	<u>83</u>	<u>\$ 2,854</u>
22	Total Employee Benefits	\$ 5,039	\$ 46	\$ 5,085
Payroll Taxes				
23	<u>Payroll Taxes</u>			
24	F.I.C.A.	\$ 3,748	\$ (69)	\$ 3,679
25	Federal Unemployment	27	(0)	26
26	State Unemployment	<u>54</u>	<u>(1)</u>	<u>53</u>
27	Total Payroll Taxes	\$ 3,829	\$ (71)	\$ 3,758
28	Total Compensation	<u>\$ 57,427</u>	<u>\$ (924)</u>	<u>\$ 56,503</u>
Chief Regulatory Officer				
29	<u>Gross Payroll</u>			
30	Salary	\$ 15,279	\$ 458	\$ 15,737
31	Other Allowances and Compensation	<u>28,887</u>	<u>1,390</u>	<u>\$ 30,277</u>
32	Total Salary and Compensation	\$ 44,166	\$ 1,848	\$ 46,015
Employee Benefits				
33	<u>Employee Benefits</u>			
34	Pensions	\$ -	\$ -	\$ -
35	Other Benefits	<u>2,823</u>	<u>85</u>	<u>\$ 2,908</u>
36	Total Employee Benefits	\$ 2,823	\$ 85	\$ 2,908
Payroll Taxes				
37	<u>Payroll Taxes</u>			
38	F.I.C.A.	\$ 3,409	\$ 143	\$ 3,552
39	Federal Unemployment	24	1	25
40	State Unemployment	<u>49</u>	<u>2</u>	<u>51</u>
41	Total Payroll Taxes	\$ 3,482	\$ 146	\$ 3,628
42	Total Compensation	<u>\$ 50,472</u>	<u>\$ 2,079</u>	<u>\$ 52,551</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE G-3
PAGE 3 OF 3
WITNESS: J. T. CROOM

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
President, Columbia Gas of Kentucky				
1	<u>Gross Payroll</u>			
2	Salary	\$ 216,594	\$ 6,498	\$ 223,092
3	Other Allowances and Compensation	<u>182,431</u>	<u>(3,194)</u>	<u>179,237</u>
4	Total Salary and Compensation	\$ 399,025	\$ 3,304	\$ 402,329
5	<u>Employee Benefits</u>			
6	Pensions	\$ 23,081	\$ 353	\$ 23,434
7	Other Benefits	<u>40,021</u>	<u>1,201</u>	<u>41,221</u>
8	Total Employee Benefits	\$ 63,102	\$ 1,554	\$ 64,655
9	<u>Payroll Taxes</u>			
10	F.I.C.A.	\$ 30,801	\$ 255	\$ 31,056
11	Federal Unemployment	220	2	222
12	State Unemployment	<u>440</u>	<u>4</u>	<u>444</u>
13	Total Payroll Taxes	\$ 31,462	\$ 260	\$ 31,722
14	Total Compensation	<u>\$ 493,589</u>	<u>\$ 5,118</u>	<u>\$ 498,706</u>
Vice President & General Manager, Operations				
15	<u>Gross Payroll</u>			
16	Salary	\$ 139,467	\$ 4,184	\$ 143,651
17	Other Allowances and Compensation	<u>116,496</u>	<u>(4,036)</u>	<u>112,460</u>
18	Total Salary and Compensation	\$ 255,963	\$ 148	\$ 256,111
19	<u>Employee Benefits</u>			
20	Pensions	\$ -	\$ -	\$ -
21	Other Benefits	<u>25,770</u>	<u>773</u>	<u>26,543</u>
22	Total Employee Benefits	\$ 25,770	\$ 773	\$ 26,543
23	<u>Payroll Taxes</u>			
24	F.I.C.A.	\$ 19,758	\$ 11	\$ 19,770
25	Federal Unemployment	141	0	141
26	State Unemployment	<u>282</u>	<u>0</u>	<u>282</u>
27	Total Payroll Taxes	\$ 20,182	\$ 12	\$ 20,193
28	Total Compensation	<u>\$ 301,914</u>	<u>\$ 933</u>	<u>\$ 302,848</u>

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(h)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule H.

Responsible Witness:

Jana T. Croom

SCHEDULE H

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

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

H-1

GROSS REVENUE CONVERSION FACTOR

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE H-1
SHEET 1 OF 1
WITNESS: J. T. CROOM

LINE NO.	DESCRIPTION		BASE PERIOD PERCENTAGE OF INCREMENTAL GROSS REVENUE	FORECAST PERIOD PERCENTAGE OF INCREMENTAL GROSS REVENUE
1	OPERATING REVENUE		100.000000%	100.000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE		0.923329%	0.923329%
3	LESS: PSC FEES		<u>0.190100%</u>	<u>0.190100%</u>
4	NET REVENUES		98.886571%	98.886571%
5	STATE INCOME TAX	6.00%	<u>5.933194%</u>	<u>5.933194%</u>
6	INCOME BEFORE FEDERAL INCOME TAX		92.953377%	92.953377%
7	FEDERAL INCOME TAX	35.00%	<u>32.533682%</u>	<u>32.533682%</u>
8	OPERATING INCOME PERCENTAGE		60.419695%	60.419695%
9	GROSS REVENUE CONVERSION FACTOR			
10	(100 % DIVIDED BY INCOME AFTER INCOME TAX)		<u>1.655089</u>	<u>1.655089</u>

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(i)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule I.

Responsible Witness:

Jana T. Croom and Brian J. Noel

SCHEDULE I

STATISTICAL DATA

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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
COMPARATIVE INCOME STATEMENTS
BASE PERIOD TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE I-1
SHEET 1 OF 1

WITNESS: J. T. CROOM, BRIAN J. NOEL

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					PROJECTED CALENDAR YEARS			
		2011	2012	2013	2014	2015	BASE 8/31/2016	FORECAST 12/31/2017	2018	2019
		\$	\$	\$	\$	\$	\$	\$	\$	
						[1]	[1]	[2]	[2]	
1	OPERATING REVENUES									
2	GAS SERVICE	97,332,278	77,362,488	95,020,405	118,300,424	100,226,719	69,628,812	69,675,105	97,838,000	100,641,000
3	TRANSPORTATION	19,652,794	19,408,997	20,455,808	22,595,856	21,572,375	21,950,547	21,807,062	22,782,000	22,744,000
4	OTHER REVENUE	28,329,061	4,313,965	22,025,094	27,162,572	10,160,862	10,463,825	1,200,000	1,515,000	1,563,000
5	TOTAL OPERATING REVENUES	145,314,133	101,085,450	137,501,307	168,058,852	131,959,956	102,043,184	92,682,167	122,135,000	124,948,000
6	OPERATING EXPENSES									
7	GAS PURCHASED	85,849,591	43,027,998	74,953,091	97,530,188	62,975,860	30,222,805	21,817,507	49,064,000	51,860,000
8	OPERATION	28,840,095	29,817,379	31,932,947	32,973,196	31,799,247	34,147,063	39,714,509	39,997,171	40,794,949
9	MAINTENANCE	2,493,935	2,949,746	2,498,513	2,925,021	3,774,971	4,594,699	5,038,965	5,074,829	5,176,051
10	DEPRECIATION & DEPLETION	6,182,943	6,676,553	7,011,749	7,598,514	8,361,042	8,807,151	15,939,787	11,135,000	12,035,000
11	TAXES - OTHER THAN INCOME	2,770,426	2,913,004	3,046,818	3,400,269	3,761,012	4,010,989	4,790,881	5,000,000	5,405,000
12	TOTAL OPERATING EXPENSES	126,136,990	85,384,680	119,443,118	144,427,188	110,672,133	81,782,708	87,301,650	110,271,000	115,271,000
13	OPERATING INCOME (LOSS)	19,177,143	15,700,770	18,058,189	23,631,664	21,287,822	20,260,476	5,380,517	11,864,000	9,677,000
14	OTHER INCOME (DEDUCTIONS)									
15	INCOME FROM INVESTMENT IN SUBSIDIARY	49,728	42,384	35,719	26,319	13,410	17,000	0	0	0
16	INTEREST INCOME AND OTHER, NET	2,992,077	2,500,183	2,304,810	1,071,441	3,447,550	2,311,000	3,099,000	1,671,000	1,658,000
17	INTEREST EXPENSE	(4,810,858)	(4,759,887)	(4,968,527)	(5,361,083)	(5,614,881)	(5,315,000)	(6,241,000)	(6,945,000)	(7,614,000)
18	TOTAL OTHER INCOME	(1,769,053)	(2,217,320)	(2,627,998)	(4,263,322)	(2,153,921)	(2,987,000)	(3,142,000)	(5,274,000)	(5,956,000)
19	INCOME BEFORE INCOME TAXES	17,408,090	13,483,450	15,430,191	19,368,342	19,133,901	17,273,476	2,238,517	6,590,000	3,721,000
20	INCOME TAXES	6,553,831	4,967,729	4,993,607	7,296,367	8,012,250	6,038,578	(575,459)	2,517,000	1,401,000
21	NET INCOME	10,854,259	8,515,721	10,436,584	12,071,974	11,121,651	11,234,898	2,813,976	4,073,000	2,320,000

[1] Unbilled Revenue is not included in the forecasted months of the Base and Forecast Period. Additionally, the Forecast period does not include the revenue from this case.

[2] Projected calendar years 2018 and 2019 do not reflect what is presented in the current case or subsequent cases, if any.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
TOTAL COMPANY REVENUE STATISTICS
BASE PERIOD TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE I-2
SHEET 1 OF 1

WITNESS: J. T. CROOM, BRIAN J. NOEL

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					PROJECTED CALENDAR YEARS			
		2011	2012	2013	2014	2015	BASE 8/31/2016 [1]	FORECAST 12/31/2017 [1]	2018 [2]	2019 [2]
1	SALES REVENUE BY CUSTOMER CLASS									
2	RESIDENTIAL	\$69,481,707	\$54,689,609	\$63,771,036	\$82,011,153	\$73,659,595	\$50,027,627	\$49,633,580	\$68,710,000	\$70,748,000
3	COMMERCIAL	30,642,988	21,673,684	26,068,736	34,119,095	30,564,719	18,619,386	18,489,335	27,931,000	29,012,000
4	INDUSTRIAL	1,386,480	1,316,437	2,042,987	1,229,874	1,467,112	938,767	1,407,299	846,000	889,000
5	PUBLIC UTILITIES	128,094	72,753	106,635	130,301	97,293	43,031	47,711	12,000	12,000
6	OTHER	0	0	0	0	0	0	0	0	0
7	UNBILLED	(4,306,991)	(389,995)	3,031,011	810,000	(5,562,000)	0	0	339,000	(20,000)
8		\$97,332,278	\$77,362,488	\$95,020,405	\$118,300,424	\$100,226,719	\$69,628,812	\$69,577,926	\$97,838,000	\$100,641,000
9	TRANSPORTATION REVENUE BY CUSTOMER CLASS									
10	RESIDENTIAL	\$8,720,443	\$8,221,984	\$8,038,901	\$9,071,135	\$8,903,444	\$8,956,307	\$9,029,105	\$9,203,000	\$9,204,000
11	COMMERCIAL	6,077,571	6,213,229	6,892,596	7,863,216	7,488,890	7,626,866	7,982,049	8,132,000	8,133,000
12	INDUSTRIAL	5,099,769	4,918,771	5,533,300	5,491,504	5,504,041	5,367,374	4,795,908	5,449,000	5,403,000
13	UNBILLED	(244,989)	55,012	(8,989)	170,000	(324,000)	0	0	(2,000)	4,000
14		\$19,652,794	\$19,408,997	\$20,455,808	\$22,595,856	\$21,572,375	\$21,950,547	\$21,807,062	\$22,782,000	\$22,744,000
15	TOTAL REVENUE	\$116,985,072	\$96,771,485	\$115,476,213	\$140,896,279	\$121,799,094	\$91,579,359	\$91,384,988	\$120,620,000	\$123,385,000
16	NUMBER OF SALES CUSTOMERS BY CLASS									
17	RESIDENTIAL	93,061	94,308	95,514	96,099	97,855	94,948	97,362	97,465	97,595
18	COMMERCIAL	9,845	9,846	9,910	9,988	10,078	9,727	10,067	10,009	10,041
19	INDUSTRIAL	100	103	104	104	103	100	103	104	104
20	PUBLIC UTILITIES	2	2	3	3	2	2	2	2	2
21	OTHER	0	0	0	0	0	0	0	0	0
22		103,008	104,259	105,531	106,194	108,038	104,777	107,534	107,580	107,742
23	NUMBER OF TRANSPORTATION CUSTOMERS BY CLASSE									
24	RESIDENTIAL	27,620	26,138	25,075	24,635	22,925	22,960	23,543	23,568	23,599
25	COMMERCIAL	4,211	4,168	4,117	4,050	3,883	3,987	3,889	4,258	4,271
26	INDUSTRIAL	75	74	73	76	74	74	75	75	75
27		31,906	30,380	29,265	28,761	26,882	27,021	27,507	27,901	27,945
28	TOTAL CUSTOMERS	134,914	134,639	134,796	134,955	134,920	131,798	135,041	135,481	135,687
29	AVERAGE SALES REVENUE PER CLASS									
30	RESIDENTIAL	747	580	668	853	753	527	510	705	725
31	COMMERCIAL	3,113	2,201	2,631	3,416	3,033	1,914	1,837	2,791	2,889
32	INDUSTRIAL	13,865	12,781	19,644	11,826	14,244	9,388	13,663	8,135	8,548
33	PUBLIC UTILITIES	64,047	36,377	35,545	43,434	48,646	21,515	23,856	6,000	6,000
34	OTHER	0	0	0	0	0	0	0	0	0
35	AVERAGE TRANSPORTATION REVENUE PER CLASS									
36	RESIDENTIAL	316	315	321	368	388	390	384	390	390
37	COMMERCIAL	1,443	1,491	1,674	1,942	1,929	1,913	2,052	1,910	1,904
38	INDUSTRIAL	67,997	66,470	75,799	72,257	74,379	72,532	63,945	72,653	72,040

[1] Unbilled Revenue is not included in the forecasted months of the Base and Forecast Period. Additionally, the Forecast period does not include the revenue from this case.

[2] Projected calendar years 2018 and 2019 do not reflect what is presented in the current case or subsequent cases, if any.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
SALES STATISTICS
BASE PERIOD TWELVE MONTHS ENDED AUGUST 31, 2016
FORECASTED PERIOD TWELVE MONTHS ENDED DECEMBER 31, 2017

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

SCHEDULE I-3
SHEET 1 OF 1

WITNESS: J. T. CROOM, BRIAN J. NOEL

LINE NO. DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS [1]					PROJECTED CALENDAR YEARS			
	2011	2012	2013	2014	2015	BASE 8/31/2016	FORECAST 12/31/2017	2018	2019
	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf	Mcf
1 SALES BY CUSTOMER CLASS								[2]	[2]
2 RESIDENTIAL	6,381,485	5,551,602	7,009,673	7,510,782	6,292,371	5,761,554	6,253,000	6,245,000	6,230,000
3 COMMERCIAL	3,282,674	2,697,137	3,402,050	3,612,683	3,157,309	2,847,836	3,110,693	3,113,000	3,109,000
4 INDUSTRIAL	170,492	217,022	298,668	132,648	194,070	212,997	122,001	122,000	122,000
5 PUBLIC UTILITIES	16,489	10,923	18,252	16,439	11,203	8,674	11,321	0	0
6 OTHER	0	0	0	0	0	0	0	0	0
7 TOTAL	9,851,140	8,476,684	10,728,643	11,272,552	9,654,953	8,831,061	9,497,014	9,480,000	9,461,000
8 NUMBER OF SALES CUSTOMERS BY CLASS									
9 RESIDENTIAL	93,061	94,308	95,514	96,099	97,855	94,948	97,362	97,465	97,595
10 COMMERCIAL	9,845	9,846	9,910	9,988	10,078	9,727	10,067	10,009	10,041
11 INDUSTRIAL	100	103	104	104	103	100	103	104	104
12 PUBLIC UTILITIES	2	2	3	3	2	2	2	2	2
13 OTHER	0	0	0	0	0	0	0	0	0
14 TOTAL	103,008	104,259	105,531	106,194	108,038	104,777	107,534	107,580	107,742
15 AVERAGE SALES PER CLASS									
16 RESIDENTIAL	69	59	73	78	64	61	64	64	64
17 COMMERCIAL	333	274	343	362	313	293	309	311	310
18 INDUSTRIAL	1,705	2,107	2,872	1,275	1,884	2,130	1,184	1,173	1,173
19 OTHER	8,245	5,462	6,084	5,480	5,602	4,337	5,660	0	0

[1] Unbilled volumes are not included in the forecasted months of the Base and Forecast Period.

[2] Projected calendar years 2018 and 2019 do not reflect what is presented in the current case or subsequent cases, if any.

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(j)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule J.

Responsible Witness:

Paul R. Moul

SCHEDULE J

COST OF CAPITAL

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

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
COST OF CAPITAL SUMMARY
AS OF DECEMBER 31, 2017

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

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

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D)	COST RATE (E)	WEIGHTED COST (F=D*E)	13 MONTH AVERAGE COST (J-1.1/J-1.2)
1	SHORT-TERM DEBT	(1)	3,114,231	1.23%	2.50%	0.03%	0.03%
2	LONG-TERM DEBT	(1)	114,375,000	45.28%	5.64%	2.55%	2.61%
3	PREFERRED STOCK	(1)	0	0.00%	0.00%	0.00%	0.00%
4	COMMON EQUITY	(1)	<u>135,083,000</u>	<u>53.48%</u>	11.00%	<u>5.88%</u>	<u>5.77%</u>
5	TOTAL CAPITAL		252,572,231	100.00%		8.46%	8.41%

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
COST OF CAPITAL SUMMARY
AS OF AUGUST 31, 2016

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

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

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D)	COST RATE (E)	WEIGHTED COST (F=D*E)
1	SHORT-TERM DEBT	(1)	5,779,000	2.74%	1.80%	0.05%
2	LONG-TERM DEBT	(1)	87,585,000	41.51%	5.87%	2.44%
3	PREFERRED STOCK	(1)	0	0.00%	0.00%	0.00%
4	COMMON EQUITY	(1)	<u>117,614,000</u>	<u>55.75%</u>	11.00%	<u>6.13%</u>
5	TOTAL CAPITAL		210,978,000	100.00%		8.62%

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
13 MONTH AVERAGE CAPITAL STRUCTURE
FORECASTED PERIOD DECEMBER 31, 2017

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

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

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D)	COST RATE (E)	WEIGHTED COST (F=D*E)
1	SHORT-TERM DEBT	J-2	3,114,231	1.26%	2.50%	0.03%
2	LONG-TERM DEBT	J-3	114,698,846	46.32%	5.64%	2.61%
3	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
4	COMMON EQUITY		<u>129,778,000</u>	<u>52.42%</u>	11.00%	<u>5.77%</u>
5	TOTAL CAPITAL		247,591,077	100.00%		8.41%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ANNUALIZED SHORT-TERM DEBT
FORECASTED PERIOD THIRTEEN MONTH AVERAGE DECEMBER 31, 2017

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

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

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	EFFECTIVE ANNUAL COST (D=BxC)
1	December 2016	0		
2	January 2017	0		
3	February 2017	0		
4	March 2017	0		
5	April 2017	0		
6	May 2017	0		
7	June 2017	0		
8	July 2017	0		
9	August 2017	2,383,000		
10	September 2017	7,962,000		
11	October 2017	11,529,000		
12	November 2017	9,346,000		
13	December 2017	<u>9,265,000</u>		
14	Total	<u>\$ 40,485,000</u>		
15	13 Month Average	<u>\$ 3,114,231</u>	<u>2.50%</u>	<u>\$ 77,856</u>
16	Weighted Cost of Short-term Debt		<u>2.50%</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
ANNUALIZED LONG-TERM DEBT
FORECASTED PERIOD THIRTEEN MONTH AVERAGE DECEMBER 31, 2017

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

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

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B) \$	INTEREST RATE (C)	EFFECTIVE ANNUAL COST (D) \$	COMPOSITE INTEREST RATE (E=D/B)
1	INSTALLMENT PROMISSORY NOTES	323,846	5.450%	17,650	
2	INSTALLMENT PROMISSORY NOTES	12,375,000	5.920%	732,600	
3	INSTALLMENT PROMISSORY NOTES	16,000,000	6.015%	962,400	
4	INSTALLMENT PROMISSORY NOTES	10,000,000	6.020%	602,000	
5	INSTALLMENT PROMISSORY NOTES	20,000,000	5.770%	1,154,000	
6	INSTALLMENT PROMISSORY NOTES	20,000,000	6.200%	1,240,000	
7	INSTALLMENT PROMISSORY NOTES	5,000,000	4.430%	221,500	
8	INSTALLMENT PROMISSORY NOTES	<u>31,000,000</u>	4.950%	<u>1,534,500</u>	
9	TOTAL LONG-TERM DEBT	<u>114,698,846</u>		<u>6,464,650</u>	<u>5.64%</u>

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
EMBEDDED COST OF PREFERRED STOCK

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

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

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

COLUMBIA GAS OF KENTUCKY, INC. HAS NO PREFERRED STOCK OUTSTANDING AT THIS TIME.

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(k)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule K.

Responsible Witness:

Jana T. Croom

SCHEDULE K

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

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2016 - 00162

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

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

SCHEDULE

DESCRIPTION

K

COMPARATIVE FINANCIAL DATA

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

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

SCHEDULE K
SHEET 1 OF 4
WITNESS: J. T. CROOM

LINE NO.	DESCRIPTION	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED										
				2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	
1	<u>PLANT DATA: (\$000)</u>													
2	PLANT IN SERVICE BY FUNCTIONAL CLASS													
3	INTANGIBLE PLANT	8,416	5,678	5,341	4,672	2,935	2,925	2,358	2,019	1,425	1,311	1,369	1,074	
4	DISTRIBUTION PLANT	424,279	400,795	384,450	354,921	327,919	310,090	295,142	282,966	275,508	265,760	255,069	248,058	
5	GENERAL PLANT	5,972	5,130	4,832	4,429	5,201	5,302	5,086	4,471	4,398	4,613	4,196	4,608	
6	PRODUCTION PLANT - LIQUEFIED GAS	0	0	0	0	0	8	8	8	8	8	8	8	
8	CAPITALIZED LEASES NET	0	0	0	0	0	0	0	0	0	0	0	20	
9	GAS PLANT HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	0	
10	GAS PLANT ACQUISITION ADJUSTMENTS	(777)	(777)	(777)	0	0	0	0	0	0	0	0	0	
11	GROSS PLANT	437,890	410,826	393,846	364,022	336,055	318,325	302,594	289,464	281,339	271,692	260,642	253,768	
12	LESS: ACCUMULATED DEPRECIATION	151,708	144,892	141,164	135,601	133,426	131,057	128,017	124,484	120,164	118,596	115,468	112,846	
13	NET PLANT IN SERVICE	286,182	265,934	252,682	228,421	202,629	187,268	174,577	164,980	161,175	153,096	145,174	140,922	
14	CONSTRUCTION WORK IN PROGRESS													
15	INTANGIBLE PLANT	0	0	900	851	1,799	734	794	681	768	962	501	1,193	
16	DISTRIBUTION PLANT	0	0	5,961	5,244	4,266	2,083	1,788	2,182	1,732	1,946	1,606	714	
17	GENERAL PLANT	0	0	64	21	43	44	49	468	0	5	102	16	
18	PRODUCTION PLANT - LIQUEFIED GAS	0	0	0	0	0	0	0	0	0	0	0	0	
19	TOTAL CWIP	0	0	6,925	6,116	6,108	2,861	2,631	3,331	2,500	2,913	2,209	1,923	
20	TOTAL	<u>286,182</u>	<u>265,934</u>	<u>259,607</u>	<u>234,537</u>	<u>208,737</u>	<u>190,129</u>	<u>177,208</u>	<u>168,311</u>	<u>163,675</u>	<u>156,009</u>	<u>147,383</u>	<u>142,845</u>	

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

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

SCHEDULE K
SHEET 2 OF 4
WITNESS: J. T. CROOM

LINE NO.	DESCRIPTION	FORECASTED PERIOD [1]	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED											
				2015	2014	2013	2012	2011	2010	2009	2008	2007	2006		
1	<u>CAPITAL STRUCTURE:</u>														
2	(BASED ON YEAR-END ACCOUNTS)														
3	SHORT-TERM DEBT (\$000)	3,114	5,779	0	0	0	0	0	0	0	15,599	0	0		
4	LONG-TERM DEBT (\$000)	114,699	87,585	98,335	98,335	93,335	82,055	82,055	82,055	72,055	72,055	58,055	58,055		
5	PREFERRED STOCK (\$000)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
6	COMMON EQUITY (\$000)	129,778	117,614	114,423	110,501	100,386	91,857	90,342	89,397	88,639	95,419	101,871	87,792		
7	TOTAL	<u>247,591</u>	<u>210,978</u>	<u>212,758</u>	<u>208,836</u>	<u>193,721</u>	<u>173,912</u>	<u>172,397</u>	<u>171,452</u>	<u>160,694</u>	<u>183,073</u>	<u>159,926</u>	<u>145,847</u>		
8	<u>CONDENSED INCOME STATEMENT DATA: (\$000)</u>														
9	OPERATING REVENUES	92,682	102,043	131,960	168,059	137,501	101,085	145,314	136,789	156,327	208,429	160,751	164,473		
10	OPERATING EXPENSES (EXCLUDING FEDERAL AND STATE TAXES)	87,302	81,783	110,672	144,427	119,443	85,385	126,137	119,579	142,446	191,149	143,469	152,076		
11	STATE INCOME TAX (CURRENT)	(91)	1,071	877	1,407	282	624	957	950	830	1,094	629	585		
12	FEDERAL INCOME TAX (CURRENT)	(449)	5,023	7,201	5,964	4,792	4,424	5,679	5,473	4,261	5,535	6,161	4,348		
13	FEDERAL AND STATE INCOME TAX NET	(540)	6,093	8,078	7,371	5,074	5,048	6,636	6,423	5,091	6,629	6,790	4,933		
14	INVESTMENT TAX CREDITS	(36)	(54)	(66)	(75)	(80)	(80)	(82)	(85)	(87)	(87)	(87)	(88)		
15	OPERATING INCOME	5,956	14,222	13,276	16,336	13,064	10,732	12,623	10,872	8,877	10,738	10,579	7,552		
16	AFUDC	134	122	106	152	99	42	18	34	22	31	46	259		
17	OTHER INCOME NET	3,099	2,328	3,461	1,098	2,340	2,543	3,042	4,027	3,573	3,458	4,379	3,583		
18	INCOME AVAILABLE FOR FIXED CHARGES	9,189	16,672	16,843	17,586	15,503	13,317	15,683	14,933	12,472	14,227	15,004	11,394		
19	INTEREST CHARGES	6,375	5,437	5,721	5,513	5,067	4,802	4,829	4,243	4,259	3,763	3,437	2,940		
20	NET INCOME	2,814	11,235	11,122	12,073	10,436	8,515	10,854	10,690	8,213	10,464	11,567	8,454		
21	CUMULATIVE CHANGE IN ACCTG PRIN	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A		
22	EARNINGS AVAILABLE FOR COMMON EQUITY	<u>2,814</u>	<u>11,235</u>	<u>11,122</u>	<u>12,073</u>	<u>10,436</u>	<u>8,515</u>	<u>10,854</u>	<u>10,690</u>	<u>8,213</u>	<u>10,464</u>	<u>11,567</u>	<u>8,454</u>		
23	AFUDC - % OF NET INCOME	4.76%	1.09%	0.95%	1.26%	0.95%	0.49%	0.17%	0.32%	0.27%	0.30%	0.40%	3.06%		
24	AFUDC - % OF EARNINGS AVAILABLE FOR COMMON EQUITY	4.76%	1.09%	0.95%	1.26%	0.95%	0.49%	0.17%	0.32%	0.27%	0.30%	0.40%	3.06%		

[1] The Forecast period does not include the revenue from this case.

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

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

SCHEDULE K
SHEET 3 OF 4
WITNESS: J. T. CROOM

LINE NO.	DESCRIPTION	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED									
				2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
1	<u>COSTS OF CAPITAL</u>												
2	EMBEDDED COST OF SHORT-TERM DEBT (%)	2.50%	1.80%	0.72%	0.81%	0.71%	1.28%	1.62%	0.79%	0.70%	1.93%	5.35%	5.75%
3	EMBEDDED COST OF LONG-TERM DEBT (%)	5.64%	5.87%	5.82%	5.82%	5.89%	5.68%	5.68%	5.68%	5.63%	5.63%	5.66%	5.66%
4	EMBEDDED COST OF PREFERRED STOCK (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	<u>FIXED CHARGE COVERAGE:</u>												
6	PRE-TAX INTEREST COVERAGE	1.36	4.25	4.41	4.61	4.11	3.83	4.62	5.05	4.12	3.99	6.39	5.96
7	PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.33	4.15	4.33	4.49	4.03	3.80	4.60	5.01	4.10	3.95	6.30	5.44
8	AFTER TAX INTEREST COVERAGE	1.45	3.11	2.98	3.25	3.10	2.79	3.26	3.54	2.94	2.77	4.41	4.15
9	AFTER TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.42	3.04	2.93	3.16	3.04	2.76	3.24	3.51	2.92	2.75	4.35	3.79
10	INDENTURE PROVISION COVERAGE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	AFTER TAX FIXED CHARGE COVERAGE	0.45	2.11	1.98	2.25	2.10	1.79	2.26	2.54	1.94	1.88	3.41	3.15
12	<u>STOCK AND BOND RATINGS:</u>												
13	MOODY'S BOND RATING	N/A	All Columbia Gas of Kentucky, Inc's. stock is held by NiSource Distribution Group, Inc.										
14	S&P BOND RATING	N/A	The stock is not publicly traded.										
15	MOODY'S PREFERRED STOCK RATING	N/A											
16	S&P PREFERRED STOCK RATING	N/A											
17	<u>COMMON STOCK RELATED DATA:</u>												
18	SHARES OUTSTANDING YEAR END (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
19	SHARES OUTSTANDING - WEIGHTED												
20	AVERAGE (MONTHLY) (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248
21	EARNINGS PER SHARE - WEIGHTED AVG. (\$)	2.96	11.80	11.68	12.68	10.96	8.94	11.40	11.23	8.62	10.99	12.15	8.88
22	DIVIDENDS PAID PER SHARE (\$)	0.00	4.20	8.40	2.10	2.10	7.35	10.50	10.50	15.75	17.85	0.00	0.00
23	DIVIDENDS DECLARED PER SHARE (\$)	0.00	4.20	8.40	2.10	2.10	7.35	10.50	10.50	15.75	17.85	0.00	0.00
24	DIVIDEND PAYOUT RATIO (DECLARED BASIS) (%)	0%	59%	72%	17%	19%	82%	92%	94%	183%	162%	0%	0%
25	MARKET PRICE - HIGH (LOW)												
26	1ST QUARTER - HIGH (\$)	N/A	All Columbia Gas of Kentucky, Inc's. stock is held by NiSource Distribution Group, Inc.										
27	1ST QUARTER - LOW (\$)	N/A	The stock is not publicly traded.										
28	2ND QUARTER - HIGH (\$)	N/A											
29	2ND QUARTER - LOW (\$)	N/A											
30	3RD QUARTER - HIGH (\$)	N/A											
31	3RD QUARTER - LOW (\$)	N/A											
32	4TH QUARTER - HIGH (\$)	N/A											
33	4TH QUARTER - LOW (\$)	N/A											
34	BOOK VALUE PER SHARE (YEAR-END) (\$)	136.29	123.51	120.16	116.04	105.42	96.46	94.87	93.88	93.08	100.20	106.98	92.19

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

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

SCHEDULE K
SHEET 4 OF 4
WITNESS: J. T. CROOM

LINE NO.	DESCRIPTION	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED									
				2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
1	<u>RATE OF RETURN MEASURES:</u>												
2	RETURN ON COMMON EQUITY (AVERAGE)	2.3%	9.7%	9.9%	11.4%	10.9%	9.3%	12.1%	12.0%	8.9%	10.6%	12.2%	10.0%
3	RETURN ON TOTAL CAPITAL (AVERAGE)	1.2%	5.3%	6.3%	8.1%	7.1%	6.2%	7.3%	6.5%	5.2%	6.3%	6.9%	5.1%
4	RETURN ON NET PLANT IN SERVICE (AVERAGE)	2.2%	5.5%	5.5%	7.6%	6.7%	5.9%	7.4%	6.7%	5.6%	7.2%	7.4%	5.5%
5	<u>OTHER FINANCIAL AND OPERATING DATA:</u>												
6	MIX OF SALES: (MMcf)												
7	RESIDENTIAL	6,253	5,762	6,292	7,511	7,010	5,552	6,381	6,829	6,629	7,359	6,930	6,274
8	COMMERCIAL	3,111	2,848	3,157	3,613	3,401	2,697	3,283	3,801	3,909	4,235	3,990	3,823
9	INDUSTRIAL	122	213	194	133	299	217	170	142	134	186	179	217
10	PUBLIC AUTHORITIES	<u>11</u>	<u>9</u>	<u>12</u>	<u>17</u>	<u>18</u>	<u>11</u>	<u>16</u>	<u>16</u>	<u>18</u>	<u>19</u>	<u>19</u>	<u>20</u>
11	TOTAL MIX OF SALES	9,497	8,831	9,655	11,274	10,728	8,477	9,851	10,788	10,689	11,798	11,118	10,334
12	MIX OF FUEL: (MMcf)												
13	COLUMBIA GAS TRANSMISSION CORP.	0	0	0	0	0	0	0	0	0	0	0	0
14	OTHER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	TOTAL MIX OF FUEL	0	0	0	0	0	0	0	0	0	0	0	0
16	COMPOSITE DEPRECIATION RATE	3.64%	2.21%	2.02%	2.02%	2.02%	2.03%	2.00%	2.01%	2.02%	2.02%	2.06%	2.08%

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(l)

Description of Filing Requirement:

A narrative description and explanation of all proposed tariff changes;

Response:

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

Responsible Witness:

Judy M. Cooper

SCHEDULE L

RATES AND TARIFFS

COMPANY : COLUMBIA GAS OF KENTUCKY, INC.

CASE NO : CASE NO. 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

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

COLUMBIA GAS OF KENTUCKY
CASE NO. 2016 - 00162
NARRATIVE RATIONALE FOR TARIFF CHANGES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017

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

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

SEE TESTIMONY OF J. M. COOPER

P.S.C. Ky. No. 5
Cancels P.S.C. Ky. No. 4

COLUMBIA GAS OF KENTUCKY, INC.

OF

LEXINGTON, KENTUCKY

RATES, RULES AND REGULATIONS FOR FURNISHING

NATURAL GAS

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

for the

SEP 1 1993

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

Entire Service Area of the Company BY: *Glenn Holley*
PUBLIC SERVICE COMMISSION MANAGER

**Filed with PUBLIC SERVICE COMMISSION OF
KENTUCKY**

ISSUED June 1, 1993

EFFECTIVE September 1, 1993

ISSUED BY Columbia Gas of Kentucky, Inc.

BY *Alan P. Bowman*

Vice President

INDEX

	<u>Sheet No.</u>	
CURRENTLY EFFECTIVE BILLING RATES	5-7	
GENERAL STATEMENT OF TERRITORY SERVED	8	
GENERAL SALES SERVICE (GS AND GPS) RATE SCHEDULES		
Effective Base Rates		
General Service (GS) Natural Gas Rates	11	
General Propane Service (GPS) Rates	11	
Late Payment Penalties	12	
Other Provisions	12	
INTERRUPTIBLE SALES SERVICE (IS) RATE SCHEDULE	13-16	
STANDBY SERVICE (SS) RATE SCHEDULE	17-18	
INTRASTATE UTILITY SALES SERVICE (IUS) RATE SCHEDULE	22-24	
SMALL VOLUME GAS TRANSPORTATION SERVICE (SVGTS)	30-32	
SMALL VOLUME AGGREGATION SERVICE (SVAS)	33-37I	
DELIVERY SERVICE (DS) RATE SCHEDULE	38-40	
MAIN LINE DELIVERY SERVICE (MLDS) RATE SCHEDULE	41	
ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS) RATE SCHEDULE	42-45	
SPECIAL AGENCY SERVICE (SAS) RATE SCHEDULE	46-47	
GAS COST ADJUSTMENT CLAUSE	48-51	
WEATHER NORMALIZATION ADJUSTMENT	51a	
ENERGY ASSISTANCE PROGRAM RIDER	51b	
NATURAL GAS RESEARCH & DEVELOPMENT RIDER	51c	
ENERGY EFFICIENCY AND CONSERVATION RIDER	51d – 51h	T
LOCAL FRANCHISE FEE OR TAX APPLICABLE TO ALL RATE SCHEDULES	52	

DATE OF ISSUE December 27, 2013

DATE EFFECTIVE December 29, 2013

ISSUED BY *Hubert A. Miller, Jr.*
 TITLE President

Issued pursuant to an Order of the Public Service Commission
 in Case No. 2013-00167 dated December 13, 2013.

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
<i>Brent Kirtley</i>
EFFECTIVE 12/29/2013
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

INDEX
(Continued)

		<u>Sheet No.</u>	
<u>GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY</u>			
<u>Section No.</u>			
1	Deliveries of Customer-Owned Gas	89	
2	Authorized Daily Volume	89	
3	Interruption	90	
4	Suspension of Deliveries During Gas Supply Emergencies	90	
5	Banking and Balancing Service	91-92	
6-7	Heat Content Adjustment	92-93	
8	Measurement at Point(s) of Receipt with an Interstate Pipeline	93	
9	Quality of Gas Delivered to Company	93	
10	Billing	94	T
11	Addition and Replacement of Facilities	94	
12	Warranty of Title	94	
13	Charges for Third Party Services	94	
14	Provision for Human Needs	95	
15	Delivery Service Agreement	95	
 SERVICE AGREEMENTS		 96-98	
 GLOSSARY		 99-101	 T

DATE OF ISSUE December 27, 2013

DATE EFFECTIVE December 29, 2013

ISSUED BY *Hubert A. Miller, Jr.*

TITLE President

Issued pursuant to an Order of the Public Service Commission in Case no. 2013-00167 dated December 13, 2013.

**KENTUCKY
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN
EXECUTIVE DIRECTOR**

TARIFF BRANCH

Brent Kirtley

EFFECTIVE
12/29/2013
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

RESERVED FOR FUTURE USE

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

SEP 1 1993

**PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)**

**BY: Cheryl Helle
PUBLIC SERVICE COMMISSION MANAGER**

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:

Alan P. Bowman

Vice President - Regulatory Services

CURRENTLY EFFECTIVE BILLING RATES

<u>SALES SERVICE</u>	<u>Base Rate Charge</u>	<u>Gas Cost Demand</u>	<u>Adjustment^{1/} Commodity</u>	<u>Total Billing Rate</u>	
	\$	\$	\$	\$	
<u>RATE SCHEDULE GSR</u>					
Customer Charge per billing period	19.75			19.75	
Delivery Charge per Mcf	3.8668	1.3114	0.9237	6.1019	
<u>RATE SCHEDULE GSO</u>					
<u>Commercial or Industrial</u>					
Customer Charge per billing period	51.00			51.00	
Delivery Charge per Mcf -					
First 50 Mcf or less per billing period	3.4714	1.3114	0.9237	5.7065	
Next 350 Mcf per billing period	2.6833	1.3114	0.9237	4.9184	
Next 600 Mcf per billing period	2.5514	1.3114	0.9237	4.7865	
Over 1,000 Mcf per billing period	2.3223	1.3114	0.9237	4.5574	
<u>RATE SCHEDULE IS</u>					
Customer Charge per billing period	1,462.00			1,462.00	
Delivery Charge per Mcf					
First 30,000 Mcf per billing period	0.9002		0.9237 ^{2/}	1.8239	
Over 30,000 Mcf per billing period	0.4781		0.9237 ^{2/}	1.4018	
Firm Service Demand Charge					
Demand Charge times Daily Firm					
Volume (Mcf) in Customer Service Agreement		6.8316		6.8316	
<u>RATE SCHEDULE IUS</u>					
Customer Charge per billing period	649.00			649.00	
Delivery Charge per Mcf					
For All Volumes Delivered	1.3295	1.3114	0.9237	3.5646	

^{1/} The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff. The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule SVGTS shall be \$4.3162 per Mcf only for those months of the prior twelve months during which they were served under Rate Schedule SVGTS ^{2/} IS Customers may be subject to the Demand Gas Cost, under the conditions set forth on Sheets 14 and 15 of this tariff.

DATE OF ISSUE May 27, 2016
DATE EFFECTIVE June 27, 2016
ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission in Case No. 2016-00162 dated .

**CURRENTLY EFFECTIVE BILLING RATES
(Continued)**

<u>TRANSPORTATION SERVICE</u>	<u>Base Rate Charge</u> \$	<u>Gas Cost Adjustment^{1/} Demand</u> \$	<u>Commodity</u> \$	<u>Total Billing Rate</u> \$	
<u>RATE SCHEDULE SS</u>					
Standby Service Demand Charge per Mcf					
Demand Charge times Daily Firm					
Volume (Mcf) in Customer Service Agreement		6.8316		6.8316	
Standby Service Commodity Charge per Mcf			0.9237	0.9237	I
<u>RATE SCHEDULE DS</u>					
Customer Charge per billing period ^{2/}				1,462.00	D
Customer Charge per billing period (GDS only)				51.00	I
Customer Charge per billing period (IUDS only)				649.00	I
<u>Delivery Charge per Mcf^{2/}</u>					
First 30,000 Mcf	0.9002			0.9002	I
Over 30,000 Mcf	0.4781			0.4781	I
– Grandfathered Delivery Service					
First 50 Mcf or less per billing period				3.4714	I
Next 350 Mcf per billing period				2.6833	I
Next 600 Mcf per billing period				2.5514	I
All Over 1,000 Mcf per billing period				2.3223	I
– Intrastate Utility Delivery Service					
All Volumes per billing period				1.3295	I
Banking and Balancing Service					
Rate per Mcf		0.0209		0.0209	
<u>RATE SCHEDULE MLDS</u>					
Customer Charge per billing period				255.90	D
Delivery Charge per Mcf				0.0858	I
Banking and Balancing Service					
Rate per Mcf		0.0209		0.0209	

^{1/} The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff.

^{2/} Applicable to all Rate Schedule DS customers except those served under Grandfathered Delivery Service or Intrastate Utility Delivery Service.

DATE OF ISSUE May 27, 2016
DATE EFFECTIVE June 27, 2016
ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission in
Case No. 2016-00162 dated

CURRENTLY EFFECTIVE BILLING RATES
(Continued)

<u>RATE SCHEDULE SVGTS</u>	<u>Base Rate Charge</u>	
	\$	
<u>General Service Residential (SGVTS GSR)</u>		
Customer Charge per billing period	19.75	
Delivery Charge per Mcf	3.8668	
<u>General Service Other - Commercial or Industrial (SVGTS GSO)</u>		
Customer Charge per billing period	51.00	
Delivery Charge per Mcf -		
First 50 Mcf or less per billing period	3.4714	
Next 350 Mcf per billing period	2.6833	
Next 600 Mcf per billing period	2.5514	
Over 1,000 Mcf per billing period	2.3223	
<u>Intrastate Utility Service</u>		
Customer Charge per billing period	649.00	
Delivery Charge per Mcf	1.3295	

Billing Rate

Actual Gas Cost Adjustment ^{1/}

For all volumes per billing period per Mcf (\$1.9178)

RATE SCHEDULE SVAS

Balancing Charge – per Mcf \$1.1119

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

DATE OF ISSUE May 27, 2016

DATE EFFECTIVE June 27, 2016

ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

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

APPLICABLE TO ALL RATE SCHEDULES

The service area of Company includes the following Kentucky communities:

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

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

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

DATE OF ISSUE December 27, 2013

DATE EFFECTIVE December 29, 2013

ISSUED BY *Robert A. Miller, Jr*
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2013-00167 dated December 13, 2013.

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
<i>Brent Kirtley</i>
EFFECTIVE
12/29/2013
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**ORIGINAL SHEET NOS. 9 and 10
RESERVED FOR FUTURE USE**

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

SEP 1 1993

**PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)**

BY: *Glenn D. Latta*
PUBLIC SERVICE COMMISSION MANAGER

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:

Alan P. Bowman

Vice President - Regulatory Services

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

APPLICABILITY

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

AVAILABILITY OF SERVICE

Available to residential, commercial and industrial sales service customers.

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

BASE RATES

Residential (GSR)

Customer Charge per billing period @ \$19.75
Delivery Charge per Mcf @ \$3.8668 per Mcf

Commercial or Industrial (GSO)

Customer Charge per billing period @ \$51.00
Delivery Charge per Mcf -
First 50 or less Mcf per billing period @ \$3.4714 per Mcf
Next 350 Mcf per billing period @ \$2.6833 per Mcf
Next 600 Mcf per billing period @ \$2.5514 per Mcf
Over 1,000 Mcf per billing period @ \$2.3223 per Mcf

MINIMUM CHARGE

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

GAS COST ADJUSTMENT

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

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

DATE OF ISSUE May 27, 2016

DATE EFFECTIVE June 27, 2016

ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2016-00162 dated.

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

ADJUSTMENTS AND RIDERS

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

Weather Normalization Adjustment – Sheet 51a

Energy Assistance Program Surcharge – Sheet No. 51b (Applies to Residential Customers only)

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

Energy Efficiency Conservation Rider – Sheets 51d – 51h (Applies to Residential and Commercial Customers only)

AMRP Rider– Sheet No. 58

T

T

LOCAL FRANCHISE FEE OR TAX

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

LATE PAYMENT CHARGE

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

T

OTHER PROVISIONS

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

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

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

DATE OF ISSUE December 27, 2013

DATE EFFECTIVE December 29, 2013

ISSUED BY
TITLE

Hubert A. Miller, Jr.
President

Issued pursuant to an Order of the Public Service Commission in Case No. 2013-00167 dated December 13, 2013.

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 12/29/2013 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

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

APPLICABILITY

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

AVAILABILITY OF SERVICE

This interruptible sales service rate schedule is available in the territory served by Company to any Customer having normal annual usage of not less than 25,000 Mcf at any location when:

- (1) Company's existing facilities are sufficient to provide the quantities of gas requested by said Customer, and
- (2) Customer executes a Sales Agreement for the purchase of:
 - (a) a specified Daily Firm Volume, contracted for under Firm Service, which shall be 0 - 100% of the Customer's Maximum Daily Volume requirements, and
 - (b) a specified Daily Interruptible Volume, and
 - (c) Customer has signed a statement acknowledging the fact that its service, not specified in (a) above, is subject to interruption and that Customer is aware that Company has no obligation to serve during times of interruption.

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

CHARACTER OF SERVICE

Firm Service -The Daily Firm Volume of Customer will be contracted for by Company from its supplier(s) and no curtailment of this firm volume is planned, considering availability thereof from its supplier(s). However, in the event of emergencies, shortages of gas, or force majeure, Company reserves the right to curtail the Daily Firm Volume of Customer without incurring any liability for any loss, cost, damage, injury or expenses that may be sustained by Customer by reason of any such curtailment. It is understood that Company's primary obligation is to its domestic markets.

The Daily Interruptible Volume shall be on an interruptible basis only and Company shall have the right to interrupt deliveries of gas hereunder whenever, and to the extent needed, such action is, in its sole judgment, necessary to protect the Maximum Daily Volume of delivery currently contracted for by Company, as available from its supplier(s) or to protect the integrity of Company's natural gas distribution system. The Company shall give the Customer as much advance notice as possible of interruption hereunder. It is understood that the Company will not include in any contractual commitment with its supplier(s) any volumes required to supply Customer's Daily Interruptible Volume.

Customer may enter into a full sales agreement with the Company under this rate schedule, with the

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

By  resident
Executive Director

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

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

CHARACTER OF SERVICE (continued)

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

BASE RATES

Customer Charge

\$1,462.00 per billing period

Delivery Charge per Mcf -

First 30,000 Mcf per billing period @ \$ 0.9002 per Mcf
Over 30,000 Mcf per billing period @ \$ 0.4781 per Mcf

MINIMUM CHARGE

The minimum charge each billing period for gas delivered or the right of the Customer to receive same shall be the sum of the Customer Charge of \$1,462.00, **plus** the Customer Demand Charge as contracted for under Firm Service. (Daily Firm Volume as specified in the Customer's service agreement multiplied by the demand rate (See Sheet No. 5).

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

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

GAS COST ADJUSTMENT

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

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

DATE OF ISSUE May 27, 2016

DATE EFFECTIVE June 27, 2016

ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission in Case No. 2016-00162 dated.

COLUMBIA GAS OF KENTUCKY, INC.

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

GAS COST ADJUSTMENT (Continued)

Gas Sales purchased under this rate schedule that are within the Customer's specified Daily Firm Volume as contracted for under Firm Service are subject to the Commodity Cost of Gas, including all appropriate adjustments, as stated on currently effective Sheet Nos. 48 through 51 herein.

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

ADJUSTMENTS AND RIDERS

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

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

LOCAL FRANCHISE FEE OR TAX

The monthly bill to Customers served under this rate schedule is subject to the Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

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

PENALTY CHARGE FOR FAILURE TO INTERRUPT

On any day when Customer has been given timely notice by Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available on that day shall be subject to a charge of twenty-five dollars (\$25) per Mcf for all volumes taken in excess of one hundred three percent (103%) of the volumes specified to be made available on such day by Company. The penalty charge for failure to interrupt shall be in addition to the charges specified in this rate schedule. Customer shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's failure to interrupt, and Customer shall indemnify and hold Company harmless with respect to such injuries or damages.

PAYMENT FOR UNAUTHORIZED TAKES

Gas taken on any day in excess of one hundred three percent (103%) of the specified Maximum Daily Volume set forth in the Sales Agreement shall constitute unauthorized takes unless prior approval for additional volumes has been granted by Company. The sum of all such unauthorized takes in a billing month shall be billed at the rate of twenty-five dollars (\$25) per Mcf for gas so taken. Payment for such unauthorized takes shall be in addition to the charges specified in this rate schedule. Customer

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

DATE OF ISSUE: November 6, 2009

DATE 11/27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 21

By *[Signature]*
Executive Director

Issued by: *[Signature]*

President

COLUMBIA GAS OF KENTUCKY, INC.

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

PAYMENT FOR UNAUTHORIZED TAKES (Continued)

shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's unauthorized takes, and shall indemnify and hold Company harmless with respect to such injuries or damages. Company reserves the right, for good cause shown, to waive the penalty payment of twenty-five dollars (\$25) per Mcf for unauthorized takes. Should Customer wish to take gas in excess of its authorized Maximum Daily Volume and avoid penalty payment, Customer shall request permission for a specified volume from Company at least twenty - four (24) hours in advance of the beginning of the day such volumes are needed. Company reserves the right to grant permission to Customer giving less than twenty - four (24) hour advance notice for a specified volume from Company.

RE-ENTRY FEE

Company will impose a Re-entry Fee, subject to Commission approval, for any IS Customer who has terminated tariff service and wishes to reestablish service within twelve months of termination. The Re-entry Fee will be equivalent to the charges Company incurred to make firm service available to Customer. Upon showing of good cause, Company may waive this fee.

AVAILABILITY OF EXCESS GAS

In the event Customer shall desire to purchase on any day gas in excess of Customer's specified Maximum Daily Volume, Customer shall inform Company and if Company is able to provide such excess gas required by Customer, Company shall make such excess gas available at the Base Rate Commodity Charge plus applicable gas cost.

If such excess gas cannot be made available to Customer from Company's own operations, Company may, on advance notice from Customer received twenty-four (24) hours prior to the beginning of the day the excess gas is needed, comply with such request to the extent that excess gas is temporarily available from Company's gas supplier(s). Such excess volume taken shall be paid for at Company's supplier's appropriate excess rate plus Company's Base Rate Commodity Charge.

When Customer has been notified to interrupt deliveries, Customer may request excess gas and to the extent gas can be obtained from Company's supplier, Customer shall pay the Company's supplier's appropriate excess rate plus Company's base rate commodity charge for all such volume which would otherwise not be available.

MEASUREMENT BASE

Refer to the General Terms, Conditions, Rules and Regulations, Section 17.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

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

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1994

PURSUANT TO 807 KAR 5.011,
SECTION 9(1)
BY: *Jordan C. Hill*
FOR THE PUBLIC SERVICE COMMISSION

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**STANDBY SERVICE (SS)
RATE SCHEDULE**

APPLICABILITY

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

AVAILABILITY OF SERVICE

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

- (1) Customer is taking service under Rate Schedule DS (including GDS and IUDS) or MLDS,
- (2) Customer has executed a Delivery Service Agreement or an Addendum to its Delivery Service Agreement providing for the purchase of a specified level of Standby Service volumes,
- (3) The Company's distribution facilities have sufficient capacity and the Company has adequate gas supply to provide the quantities of gas requested by the Customer, and
- (4) Gas sold under this Rate Schedule shall not be resold or used off the Customer's premises.

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

CHARACTER OF SERVICE

The Standby Service volume of Customer will be contracted for by Company from its supplier(s) and no curtailment of this firm volume is planned, considering availability thereof from its supplier(s). However, in the event of emergencies, shortages of gas, or force majeure, company reserves the right to curtail the Standby Service volume of Customer without incurring any liability for any loss, cost, damage, injury or expenses that may be sustained by Customer by reason of any such curtailment. It is understood that the Company's primary obligation is to its domestic markets.

The Company retains the right to refuse the requested Standby Service volume if the Company determines, in its sole discretion, that it does not have adequate gas supplies or transportation capacity to provide the service over the life of the contract.

STANDBY SERVICE RATES

Demand Charge - The Standby Service volume is subject to the Standby Service Demand Charge as shown on Sheet No. 6.

Commodity Charge - All Standby Service volumes delivered to Customer under this rate schedule that are within the Customer's specified Standby Service volume under this rate schedule will be billed at the Commodity Cost of Gas, including all appropriate adjustments, as stated on Sheet No. 6 of this tariff.

Customer shall also pay the applicable delivery charge on all Standby Service volumes delivered as shown on Sheet No. 6.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

By  **esident**
Executive Director

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

COLUMBIA GAS OF KENTUCKY, INC.

**STANDBY SERVICE (SS)
RATE SCHEDULE
(Continued)**

LOCAL FRANCHISE FEE OR TAX

The monthly bill to Customers served under this rate schedule is subject to the local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

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

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

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

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

By  resident
Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

**FIRST REVISED SHEET NOS. 19 THROUGH 21
RESERVED FOR FUTURE USE**

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

NOV 01 1994

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: *Phyllis Lammie*
DIRECTOR, RATES & RESEARCH DIV.

(C) Change

C

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Sawyer

Vice President - Regulatory Services

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

APPLICABILITY

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

AVAILABILITY OF SERVICE

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

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

CHARACTER OF SERVICE

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

BASE RATE

Customer Charge per billing period	\$649.00	
Delivery Charge per Mcf –		
For all gas delivered each billing period	\$1.3295 per Mcf.	

MINIMUM CHARGE

The minimum charge shall be the Customer Charge.

GAS COST ADJUSTMENT

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

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

ADJUSTMENTS AND RIDERS

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

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

DATE OF ISSUE May 27, 2016

DATE EFFECTIVE June 27, 2016

ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2016-00162 dated.

COLUMBIA GAS OF KENTUCKY, INC.

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

LATE PAYMENT PENALTY AND TERMINATION OF SERVICE

A Late Payment Penalty of five percent (5%) may be assessed, only once on any bill for rendered services, if a Customer fails to pay bill by the due date shown on Customer's bill. Any payment received will first be applied to the bill for service rendered. Additional penalty charges shall not be assessed on unpaid penalty charges.

If such failure to pay on the part of Customer continues for thirty (30) days after payment is due, Company may, after application to and authorization by the Commission, suspend further delivery of gas. This Late Payment Penalty may continue until authorization is received from the Commission to suspend deliveries. Company shall not be required to resume deliveries of gas until Customer has paid all amounts owed Company and has provided a cash deposit to secure payments of bills in an amount not to exceed two-twelfths (2/12) of Customer's estimated annual bill.

If prior to the due date of payment, Customer in good faith disputes the bill in part or total, and pays to Company such amounts as it concedes to be correct, and at any time thereafter within ten (10) days of a demand made by Company, furnishes a surety bond in an amount and with surety satisfaction to Company, guaranteeing payment to Company of the amount ultimately found due upon such bills after a final determination which may be reached either by agreement or judgment of the courts, as may be the case, then Company shall not be entitled to suspend further delivery of gas unless and until default be made in the conditions of such bond.

TERM

The period of time to be covered by the Sales Agreement shall be determined by agreement between Customer and Company, but shall not exceed twenty (20) years; provided, however, that where the Sales Agreement supersedes or cancels an existing contract, Company may require that the term of the Sales Agreement shall not be less than the unexpired portion of the term contained in the superseded or canceled contract. The initial term of the Sales Agreement executed by Customer under this rate schedule shall be for the period specified in the Sales Agreement, which shall continue in effect from year to year thereafter until canceled by either Customer or Company by giving written notice to the other no later than March 1 of any year that the agreement is to be terminated, effective November 1, of such year.

In the event any portion of Customer's gas requirements is provided by Company from local sources, the depletion of such local sources of supply shall relieve Company from the obligation to deliver hereunder such portion of Customer's gas requirements; provided, however, that Customer shall have the right to extend its facilities to Company's nearest available source of adequate gas supply, in which event Company shall be obligated to continue service to Customer under this rate schedule.

(C) Change

C
C
C

DATE OF ISSUE: November 10, 1994

NOV 01 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Shroyer

PURSUANT TO 807 KAR 5.011

SECTION 9 (1)

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

DIRECTOR, RATES & RESEARCH DIV.

COLUMBIA GAS OF KENTUCKY, INC.

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

MEASUREMENT BASE

Refer to the General Terms, Conditions, Rules and Regulations, Section 17.

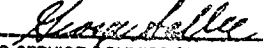
GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

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

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

SEP 1 1993

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: 
PUBLIC SERVICE COMMISSION MANAGER

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**FIRST REVISED SHEET NO. 25
RESERVED FOR FUTURE USE**

C

(C) Change

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

NOV 01 1994

**PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)**

BY: *Phyllis Lammie*
DIRECTOR, RATES & RESEARCH DIV.

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Shroyer

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**ORIGINAL SHEET NOS. 26 THROUGH 29 HAVE BEEN CANCELLED
AND RESERVED FOR FUTURE USE.**

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

MAR 01 2003

PURSUANT TO 607 KAR 5-011
SECTION 9.11)

BY 
DATE EFFECTIVE: March 1, 2003

DATE OF ISSUE: January 30, 2003

Issued by:  Vice President

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated December 13, 2002

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

APPLICABILITY

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

T

AVAILABILITY

Available to any customer that meets the following requirements:

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

DATE OF ISSUE December 27, 2013

DATE EFFECTIVE December 29, 2013

ISSUED BY *Herbert A. Miller, Jr.*
TITLE President

Issued pursuant to an Order of the Public Service Commission in Case No. 2013-00167 dated December 13, 2013.

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 12/29/2013 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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

CHARACTER OF SERVICE

Service provided under this schedule shall be considered firm service.

DELIVERY CHARGE

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

General Service Residential (SVGTS GSR)

Customer Charge per billing period	\$19.75	
Delivery Charge	\$3.8668 per Mcf	

General Service Other – Commercial or Industrial (SVGTS GSO)

Customer Charge per billing period	\$51.00	
First 50 Mcf or less per billing period	\$3.4714 per Mcf	
Next 350 Mcf per billing period	\$2.6833 per Mcf	
Next 600 Mcf per billing period	\$2.5514 per Mcf	
Over 1,000 Mcf per billing period	\$2.3223 per Mcf	

Intrastate Utility Service

Customer Charge per billing period	\$649.00	
Delivery Charge per Mcf	\$1.3295	

ADJUSTMENTS AND RIDERS

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

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

DATE OF ISSUE May 27, 2016

DATE EFFECTIVE June 27, 2016

ISSUED BY /s/Herbert A. Miller, Jr.
 TITLE President

Issued pursuant to an Order of the Public Service Commission
 in Case No. 2016-00162 dated.

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

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

ACTUAL GAS COST ADJUSTMENT

Volumes delivered to all customers under this rate schedule are subject to the sum of the Refund Adjustment, SAS Refund Adjustment, Actual Cost Adjustment, Balancing Adjustment and Gas Cost Incentive Adjustment set forth on Sheet 48. A customer who is or has been receiving service under this tariff shall be responsible for this adjustment only for those months of the prior twelve months during which they were served under a sales service tariff.

LOCAL FRANCHISE FEE OR TAX

To the extent applicable, the above rates and charges are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

OTHER PROVISIONS

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

RIGHT OF REFUSAL

Should Columbia be prohibited from assigning capacity, as specified in its Small Volume Aggregation Service Rate Schedule, for any reason whatsoever, including but not limited to directives from the Commission or any court having jurisdiction over said matters, Columbia shall have the right to refuse to accept new small volume transportation customers under this rate schedule.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this Rate Schedule is subject to Columbia's General Terms, Conditions, Rules and Regulations applicable to all Rate Schedules.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

March

Executive Director

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

T
T

APPLICABILITY

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

AVAILABILITY

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

MARKETER CERTIFICATION

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

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

AGGREGATION POOL

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

DATE OF ISSUE May 27, 2016

DATE EFFECTIVE June 27, 2016

ISSUED BY /s/Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2016-00162 dated.

COLUMBIA GAS OF KENTUCKY, INC.

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

MARKETER CHARGE

Each Marketer shall pay Columbia \$0.05 per Mcf for all volumes delivered to the Marketer's Aggregation Pool during each billing month.

BALANCING CHARGE

Columbia will provide the Marketer with a Balancing Service on a daily and seasonal basis that balances the Marketer's Daily Demand Requirements and the consumption of the Marketer's Aggregation Pool. The Marketer shall pay Columbia a throughput-based Balancing Charge equal to the Purchased Gas Demand Cost less a credit for assigned capacity as set forth below.

The Purchased Gas Demand Cost is the Demand Rate Component of Columbia's most recent Gas Cost Adjustment Clause report. The credit is the projected annual cost of assigned FTS capacity less estimated annual storage commodity costs (storage injection, withdrawal, shrinkage, and commodity transportation cost) divided by the estimated, annualized usage of customers served under Rate Schedule SVGTS.

The charge set forth on Sheet No. 7a shall be calculated quarterly in accordance with Columbia's Gas Cost Adjustment Clause report.

DAILY DELIVERY REQUIREMENT

Columbia shall calculate the Daily Delivery Requirement for each Marketer's Aggregation Pool on or about the 20th of each month. The Daily Delivery Requirement shall be calculated by Columbia by determining the estimate of the normalized annual consumption of all Customers that will be in the Marketer's Aggregation Pool during the following month, and dividing that aggregate sum by 365. Columbia shall convert the quotient to a Dth basis using Columbia's annual average Btu Content, and shall adjust for Company Use and Unaccounted For. The resultant quantity shall be the Daily Delivery Requirement for each Marketer's Aggregation Pool.

Columbia may reduce the Daily Delivery Requirement in the months of October, November and April to meet operation needs. Marketers are required to deliver gas supplies to Columbia at the Primary Firm City Gate Delivery Points designated in the Marketer's assigned firm transportation capacity on a daily basis, in an amount equal to the Daily Delivery Requirement of the Marketer's Aggregation Pool, unless directed otherwise by Columbia. In order to support reliable service on Columbia's system, Columbia may require the marketer to deliver gas to a secondary delivery point.

If, on any day, a Marketer delivers gas supply that is either greater or less than its Daily Delivery Requirement the Marketer will be charged a fee equal to 30% of the price reported in Platts Gas Daily in the Daily Price Survey titled "Prices of Spot Gas Delivered to Pipelines", under the column heading "Midpoint" for "Columbia Gas, Appalachia," adjusted for Columbia Gas Transmission Corporation's FTS Retainage, and commodity charges for the day in question, multiplied by the difference in Dth, plus a charge for all other costs incurred by Columbia that result from the Marketer's failure to deliver gas as required, including a proportionate share of any pipeline penalties and/or costs

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007**

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

ISSUED BY: Herbert A. Miller, Jr.

By 
Executive Director

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

COLUMBIA GAS OF KENTUCKY, INC.

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

DAILY DELIVERY REQUIREMENT (con't)

resulting from efforts to increase or decrease gas supply on the system incurred by Columbia. These fees and charges do not reflect the purchase or sale of gas and will not impact the volumes considered in the annual reconciliation.

In addition to the fees and charges set forth in this rate schedule, on any day during which Columbia has a limitation or interruption in effect for transportation or interruptible customers, failure by Marketer to deliver according to the Daily Delivery Requirement will result in an additional penalty charge to the Marketer equal to twenty-five dollars (\$25) multiplied by the difference in Dth between the Marketer's Daily Delivery Requirement and the Marketer's actual deliveries on that day.

ASSIGNMENT OF FIRM CAPACITY

Columbia will assign a pro-rate share of its firm contracted capacity under Columbia Gas Transmission Corporation's Rate Schedule FTS, Columbia Gulf Transmission Corporation's Rate Schedule FTS-1, Tennessee Gas Pipeline Rate Schedule FT-A, and Central Kentucky Transmission Rate Schedule FTS (collectively "FTS"). The Marketer agrees to accept assignment of said FTS in an amount equal to the Marketer's Daily Delivery Requirement at Columbia's city gate.

Each month, when the Daily Delivery Requirement is determined for the following month, Columbia will assign to the Marketers its prorata share of Columbia's upstream FTS capacity for the marketer to use in the following month. Marketers that receive assigned FTS capacity by Columbia are subject to the terms and conditions of the tariffs of those pipeline companies on whose facilities capacity is assigned.

Columbia may recall any FTS capacity assigned to Marketer pursuant to this rate schedule in order to assure reliable service to customers in any instance where a Marketer fails to deliver the Daily Delivery Requirement of its Aggregation Pool.

Marketer shall provide the necessary assistance required to complete the mandatory firm capacity assignment transactions.

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

DATE EFFECTIVE: April 1, 2005

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

By  t

Executive Director

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

T
T

SCHEDULING DELIVERIES

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

ANNUAL IMBALANCE RECONCILIATION

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

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

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

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

DATE OF ISSUE May 27, 2016

DATE EFFECTIVE June 27, 2016

ISSUED BY /s/Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2016-00162 dated.

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

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

SHEETS 36 a THROUGH 36 f ARE CANCELLED AND WITHDRAWN

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

4/1/2005


PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

DATE EFFECTIVE: April 1, 2005

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

By  it

Executive Director

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CODE OF CONDUCT

Each Marketer participating in Columbia's Small Volume Gas Transportation Service program shall:

1. Communicate to customers, in clear understandable terms, the customers' rights and responsibilities. This communication shall include: (a) the Marketer's customer service address and telephone number; (b) a statement describing the Marketer's dispute resolution procedures; (c) a statement that the Marketer must provide the customer with thirty (30) days written notice prior to discontinuing service; and (d) notice that the program is subject to ongoing Commission jurisdiction.
2. Provide in writing to customers pricing and payment terms that are clear and understandable. This should include an explanation for the customer to allow them to compare the offer to Columbia's Gas Cost Adjustment rate exclusive of taxes and delivery charges.
3. Accept any Columbia customer eligible for Rate Schedule Small Volume Aggregation Service that seeks to enroll, and offer at least one billing rate available to all eligible customers if Marketer is accepting new/renewed customers.
4. Refrain from engaging in communications or practices with customers which are fraudulent, deceptive, or misleading;
5. Deliver gas to Columbia on a firm basis on behalf of the Marketer's participating customers.
6. Undergo a credit evaluation, at the Marketer's expense, to assure that the Marketer is sufficiently credit-worthy to protect against damages resulting from any failure to deliver gas.
7. Provide customers a "regulatory out" provision in all contracts which allows contracts to be terminated without penalty should the small volume gas transportation program be terminated prior to the end of the contract.
8. Provide Columbia and customers at least thirty (30) days notice prior to the end of the customer contract term of the Marketer's intent to discontinue service to the customer.
9. To the maximum extent possible attempt to resolve disputes between the Marketer and its customers.

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

DATE EFFECTIVE: April 1, 2005

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/1/2005**

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

President



March

Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CODE OF CONDUCT - Continued

10. No less than sixty (60) days and no more than ninety (90) days prior to the expiration of a contract that automatically renews for period of six (6) months or longer, the Marketer shall notify the customer of their right to renew, terminate or renegotiate the contract. Such notice shall include any proposed changes in the terms and conditions of the contract.

If a Marketer fails to deliver gas in accordance with the requirements of the program, Columbia shall have the power, in its sole discretion, to suspend temporarily or terminate such Marketer's participation in the program. If the Marketer is expelled from the program, customers in the Marketer's Aggregation Pool shall revert to Columbia sales service, unless and until said customers join another Marketer Aggregation Pool. Upon termination of a Marketer, Columbia shall notify Marketer's customers of the action and advise said customers that they have been returned to traditional sales service as of a date certain. The customers shall be informed of their opportunity to choose another Marketer and the options for enrollment.

In the event Columbia seeks to suspend or terminate a Marketer from the program, Columbia shall first notify the Marketer of the alleged violations which merit suspension or termination. Such notice shall be in writing and sent ten business days prior to the suspension or termination. Copies of the notice will also be provided to the Commission.


CREDIT WORTHINESS

Marketers will be evaluated to establish credit levels acceptable to Columbia. Marketers not meeting the necessary credit level will be required, at Columbia's option, to provide additional security in the form of an irrevocable letter of credit, cash deposit, and/or appropriate guaranty to be certified.

Marketers are required to provide the following information for evaluation:

1. Most recent audited financial statements;
2. Most recent annual report to shareholders, 10K or 10Q, if applicable;
3. IRS Form 990 (for Non-Profit Corporations), if applicable;
4. List of parent company and affiliates;
5. Names, addresses, and telephone numbers of three (3) trade references; and
6. Names, addresses, and telephone numbers of banking institution contacts.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/1/2005
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

By  t
Executive Director

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CREDIT WORTHINESS -Continued

The evaluation will be based on standard credit factors such as previous customer history, Dun & Bradstreet financial and credit ratings, trade references, bank information, unused line of credit, and financial information. Based on the number of standard credit factors met by the Marketer, Columbia will assign a dollar credit level range for each Marketer. Columbia shall have sole discretion to determine credit worthiness but will not deny credit worthiness without reasonable cause.

A fee of \$50 will be assessed for each evaluation. Columbia reserves the right to conduct further evaluations during the course of the program when information has been received by Columbia that indicates the credit worthiness of a Marketer may have deteriorated or that the Marketer's program is exceeding the credit level range previously approved by Columbia. Columbia will review each Marketer's program no less often than monthly, and will compare each Marketer's program against its previously assigned credit level range. Columbia will reevaluate each Marketer's overall credit worthiness on an annual basis. Marketers whose programs exceed the assigned credit level range will be required, at Columbia's option, to provide additional security in the form of an irrevocable letter of credit, cash deposit, and/or appropriate guaranty in order to continue to participate in the program beyond the last established credit level or to enroll additional customers. If additional security is provided by a Marketer, Columbia will assign a new credit level range for the Marketer.

CUSTOMER ENROLLMENT PROCEDURES

A customer may enroll by any one of the following means: written, telephone or internet.

Written Enrollment

Customers may enroll in the program by having the customer of record whose name is on the gas account execute a written consent form on a document supplied by the Marketer. A sample consent form is at the end of this section. At a minimum, the consent form is to indicate that the customer has a written agreement with the Marketer, desires to participate in this program, and authorizes the Marketer to obtain from Columbia Gas of Kentucky gas usage data on the customer's account. The format of the consent form may be designed by the Marketer, but must include the information shown on the sample.

The written agreement with the Marketer must state the terms and conditions covering the customer's gas supply purchase in legible print and must include the following information:

1. In clear understandable terms, the customer's rights and responsibilities. The Marketer's customer service address and telephone number; a statement describing the Marketer's dispute resolution procedures; a statement that the Marketer must provide the customer with 30 days written notice prior to discontinuing service.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/1/2005
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

By  President
March
Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

Written Enrollment -Continued

2. Written pricing and payment terms that are clear and understandable.
3. Notification of the customer's right to terminate or renegotiate their gas supply contract.
4. Notice that the Marketer will provide Columbia Gas of Kentucky and the customer at least 30 days notice prior to the end of the customer contract term, if one exists, of the Marketer's intent to discontinue service to the customer.
5. A local or toll-free telephone number for customers to obtain information on their account and a method to resolve disputes with the Marketer. The Marketer shall provide a copy of the method to resolve disputes to Columbia Gas of Kentucky and the Kentucky Public Service Commission and the name and phone number of a contact person from the Marketer whom Columbia or the Commission may contact concerning customer complaints.

Telephone Enrollment

In the alternative, Marketers may telephonically enroll customers under the following conditions:

1. While engaged in a telephone conversation with a potential customer, the Marketer must audio-tape in a date-stamped recording the complete conversation, including the following information:
 - (a) the telephone conversation between the customer and Marketer is being recorded;
 - (b) the customer either:
 - (1) has reviewed the terms and conditions of the Marketer's offer and that the written terms and conditions constitute the entire agreement between the Marketer and the customer; or,
 - (2) has reviewed orally with the Marketer the terms and conditions of the Marketer's offer, and agrees to enroll in the program subject to the Marketer mailing the customer an enrollment confirmation letter containing the terms and conditions of the offer within three business days, and that the written terms and conditions constitute the entire agreement between the Marketer and the customer;
 - (c) the customer wants to enroll with the Marketer;
 - (d) the customer's name;
 - (e) the customer's telephone number;

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 2005-00102 dated March 29, 2005

DATE EFFECTIVE: April 1, 2005

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/1/2005**

**PURSUANT TO 807 KAR 5.011
SECTION 9 (1)**

By 
Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

Telephone Enrollment - Continued

- (f) the customer's mailing address;
 - (g) the customer's Columbia Gas of Kentucky account number; and,
 - (h) the appropriate enrollment cancellation period and a toll-free telephone number the customer may call to cancel enrollment:
 - (1) For customers enrolled pursuant to 1.(b) (1) the cancellation period is seven days from the date on which the customer in enrolled telephonically; or,
 - (2) For customers enrolled pursuant to 1.(b) (2) the Marketer must state that the Marketer will mail an enrollment confirmation letter containing the written terms and conditions to the customer and that the customer has seven days from receipt of the Marketer's confirmation letter to cancel enrollment.
 - (3) The customer must be advised that if the contract is cancelled by the customer, the Marketer will provide the customer with a cancellation number.
2. Following enrollment by telephone, the Marketer must mail to the customer at the address verified by the inquiry, a letter confirming the customer's enrollment. This letter must contain a copy of the identical terms and conditions of the Marketer's offer. The letter must also conspicuously inform the customer of the right to cancel enrollment by calling a prescribed toll-free number within seven business days of receiving said letter of confirmation, and must inform the customer that if the contract is canceled the Marketer will provide the customer with a cancellation number.

Internet Enrollment

As another alternative, Marketers may enroll customers via the Internet provided that the terms and conditions of agreement are publicly posted and accessible and include the information as set forth in Written Enrollment above. The terms of the electronic publicly posted Internet agreement also shall state conspicuously that the customer has seven business days from the date on which the customer is enrolled via the Internet to cancel the agreement and shall provide a toll-free telephone number and/or an Internet or e-mail means for the customer to cancel the agreement within this period of time. The agreement shall state that if the customer cancels the agreement, the Marketer will provide the customer a cancellation number. Internet enrollment will be permitted under the following conditions:

- 1. All Internet enrollment procedures shall be customer-initiated;

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

DATE EFFECTIVE: April 1, 2005

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

By 
Executive Director

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

Internet Enrollment - Continued

- 2. The means of enrollment, renewal, renegotiation and cancellation information transfer between the customer and Marketer is an encrypted transaction using Secure Socket Layer or a similar encryption standard to ensure privacy of customer information;
- 3. Any electronic agreement containing a Marketer's terms and conditions shall be identified by a version number in order to ensure the ability to verify the particular agreement to which the customer assents;
- 4. The Marketer shall retain and make available to the customer throughout the duration of the agreement Internet access to terms and conditions of the agreement version number to which the customer assents;
- 5. Before a Marketer may enroll a customer, the Marketer's Internet enrollment process must:
 - (a) prompt the customer to print or save the terms and conditions to which the customer assents, and provide an option to have written terms and conditions sent by regular mail;
 - (b) require the customer to complete an Electronic Customer Consent Form in a format retrievable by the Marketer, containing a statement that comports with the Customer Consent Form as set forth herein. The Marketer must provide a mechanism by which both the submission and receipt of the electronic customer consent form are recorded by time and date;
 - (c) after the customer completes the Electronic Customer Consent Form, the Internet enrollment process shall disclose conspicuously that the customer has been enrolled;
- 6. The Marketer shall send an enrollment confirmation to the customer by e-mail at the specified e-mail address or by regular U. S. mail at the post office address specified by the customer. If the Marketer's e-mail attempt fails, the Marketer shall send an enrollment confirmation with the same information to the customer via regular U. S. mail at an address specified by the customer;
- 7. The Marketer shall provide customer a toll-free telephone number and/or Internet or e-mail means for the customer to cancel the agreement within seven business days from the date on which the customer is enrolled by the Internet. If the customer cancels the agreement, the Marketer shall provide customer with a cancellation number via the same medium through which the cancellation was made.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

JUL 19 2000

DATE OF ISSUE: June 19, 2000

DATE EFFECTIVE: July 19, 2000

Issued by: Joseph W. Kelly

FURSUANT TO 807 KAR 6011,
SECTION 6 (1)

Vice President and Chief Operating Officer

Issued by authority of an Order of the Public Service Commission in Case No. 99-165 dated May 19, 2000

BY: [Signature]

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

Internet Enrollment - continued

Marketers must provide a copy of each Customer Consent Form or audio tape of telephone enrollment recording to Columbia or the Kentucky Public Service Commission within seven business days of any such request. With Internet enrollments Marketers must provide either a copy of the Electronic Customer Consent form or on-line access to verify customer enrollment to Columbia or the Kentucky Public Service Commission within seven business days of any such request. Failure by a Marketer to provide timely such records shall be deemed to be a violation of the Code of Conduct and shall cause the customer to be returned to Columbia's sales service tariff and a \$50.00 fee shall be paid by the Marketer to the Company and a \$50.00 fee shall be paid by the Marketer to the customer.

Marketers shall retain Customer Consent Forms, telephone enrollment recordings, electronic consent forms and on-line access to verification of enrollment for twelve months following termination of the Marketer's service to the customer.

Marketers may add customers to their Aggregation Pool on a monthly basis. Marketers shall notify Columbia by the 15th day of the prior month the accounts for which they will be supplying the commodity in the next month. (i.e. by November 15 for deliveries beginning December 1). Marketers will provide a computer spreadsheet listing all of their accounts via electronic means suitable to Columbia Gas of Kentucky. The listing shall include customer account numbers. The Marketer will be responsible for verifying the eligibility of each customer. Any incomplete submittal will be returned to the Marketer for completion. Columbia will verify the listing with its database and then provide the Marketer a Daily Delivery Requirement for the customers in the aggregate as well as an exceptions report. In the event that a customer attempts to join more than one Aggregation Pool, with more than one Marketer, Columbia Gas of Kentucky will assign the customer to the Marketer whose computer listing which includes the customer has been date-stamped first. Once enrolled with a Marketer and verified by Columbia, the Marketer shall send the customer a letter confirming the customer's choice of Marketer and stating the effective date. Whenever customers switch Marketers, the newly chosen Marketer shall send a letter confirming the customer's choice of a new Marketer.

BILLING

Columbia will bill according to the Marketer billing option by Aggregation Pool. Columbia will include a statement on the customer's bill indicating the customer's participation in the program and stating the Marketer with whom the customer is enrolled. The rate for billing shall be \$0.20 per account, per month. Such fee shall be deducted from the amount remitted each month to the Marketer for its revenues.

PAYMENT TO MARKETER

Columbia will issue a check to the Marketer by the last business day of the following calendar month for 98% of the Marketer's revenues from the previous billing month less the cost for billing and any other outstanding balances Marketer owes Columbia. The revenues will be based on actual deliveries to customers served under Rate Schedule SVGTS and the Marketer's current month billing rate. Customers' volumes will be considered actual volumes whether the meter reading is actual or calculated. Columbia will thereafter assume the risk of collecting payment for the gas commodity from small volume transportation customers.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE:

ISSUED BY: Herbert A. Miller, Jr.

By 
Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

HEAT CONTENT ADJUSTMENT

When Company receives Marketer's gas from an interstate pipeline on a dekatherm (one million Btu) basis, Company will make a heat content adjustment based on the Company's average Btu value in order to deliver to customer volumes of gas, in Mcf, equal in heat content to the gas delivered to Company for the customer.

MEASUREMENT AT POINT(S) OF RECEIPT WITH AN INTERSTATE PIPELINE

When Company receives Marketer's gas at point(s) of receipt with an interstate pipeline, all measurement shall be performed in accordance with the terms of Company's agreement with that interstate pipeline.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

DATE EFFECTIVE: April 1, 2005

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

By  it

Executive Director

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

QUALITY OF GAS DELIVERED TO COMPANY

Gas delivered by or on behalf of Marketer to Company shall conform to interstate pipeline gas quality standards.

WARRANTY OF TITLE

Marketer warrants that it will have good and merchantable title to all natural gas delivered to Company for redelivery to customer(s), that such gas will be free and clear of all liens, encumbrances and claims whatsoever, and that it will indemnify Company and hold it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any and all persons to said gas.

CHARGES FOR THIRD PARTY SERVICE

If furnishing service to customer pursuant to this tariff requires Company to use transportation service provided by another entity, any cost incurred by, or billed to Company with regard thereto, shall be charged to Marketer by Company and paid by Marketer. Such costs shall include, without limitation, transportation or delivery charges, retainage for Company use and unaccounted-for gas, and penalties incurred as a result of gas volume imbalances or other factors set forth in the applicable rate schedule or contract of such other entity

FORCE MAJEURE

Neither Company nor Marketer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

Such causes or contingencies affecting the performance hereunder by either Company or Marketer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and will all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/1/2005**

PURSUANT TO 807 KAR 5:011

DATE EFFECTIVE: April 1, 2005

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

By  it

Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

DISPUTE RESOLUTION

Each Marketer shall cooperate with Columbia and the Kentucky Public Service Commission to answer inquiries and resolve disputes for customers served under Columbia's Small Volume Gas Transportation Service Rate Schedule. As part of this ongoing cooperation the following is required:

1. Marketer must provide a local or toll-free telephone number for customers to obtain information on their account and a method to resolve disputes with the Marketer. The Marketer shall provide a copy of the method to resolve disputes to Columbia and the Commission along with the name and phone number of a contact person from the Marketer whom the Commission and Columbia may contact concerning customer complaints and who has the authority to resolve complaints.
2. Marketer will, upon request by Columbia or the Commission, provide copies of all informational materials and standard contracts, including updates to these materials if substantially changed. Marketer will also provide copies of individual contracts as needed in order to resolve customer complaints.
3. Each Marketer shall cooperate with Columbia and the Commission to answer inquiries and resolve disputes. If a Marketer fails to negotiate or resolve customer disputes that arise from the customer's contract, complaints may be brought to the Commission through its normal complaint handling procedures.

STANDARDS OF CONDUCT

Columbia will adhere to the following Standards of Conduct for Marketing Affiliates and Internal Merchant Operations:

1. Columbia must apply any tariff provision relating to transportation services in the same manner to the same or similarly situated persons if there is discretion in the application of the provision.
2. Columbia must strictly enforce a tariff provision for which there is no discretion in the application of the provision.
3. Columbia may not, through a tariff provision or otherwise, give any Marketer or any Marketer's customers preference in matters, rates, information, or charges relating to transportation service including, but not limited to, scheduling, balancing, metering, storage, standby service or curtailment policy. For purposes of Columbia's program, any ancillary service provided by Columbia that is not tariffed will be priced uniformly for all Marketers and available to all equally.
4. Columbia must process all similar requests for transportation in the same manner and within the same approximate period of time.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY**
 EFFECTIVE
 4/1/2005
 PURSUANT TO 807 KAR 5:011
 SECTION 9 (1)
 President

 Executive Director

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

By _____ March
Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

STANDARDS OF CONDUCT – Continued

5. Columbia shall not disclose to anyone other than a Columbia Gas of Kentucky employee any information regarding an existing or proposed gas transportation arrangement, which Columbia receives from: (i) a customer or Marketer, (ii) a potential customer or Marketer, (iii) any agent of such customer or potential customer, or (iv) a Marketer or other entity seeking to supply gas to a customer or potential customer, unless such customer, agent, or Marketer authorizes disclosure of such information in writing.
6. If a customer requests information about Marketers, Columbia should provide a list of all Marketers operating on its system, but shall not endorse any Marketer nor indicate a preference for any Marketer.
7. Before making customer lists available to any Marketer, Columbia will use electronic mail to provide notice to all Marketers of its intent to make such customer list available. The notice shall describe the date the customer list will be made available, which shall in no case be less than three working days after the date of the notice, and the method and terms under which the customer list will be made available to all Marketers.
8. To the maximum extent practicable, Columbia's operating employees and the operating employees of its marketing affiliate must function independently of each other. This includes complete separation of the regulated utility Company's procurement activities from the affiliated marketing company's procurement activities.
9. Columbia shall not condition or tie its agreements for gas supply or for the release of interstate pipeline capacity to any agreement by a gas supplier, customer or other third party in which its marketing affiliate is involved.
10. Columbia and its marketing affiliate shall keep separate books of accounts and records.
11. Neither Columbia nor its marketing affiliate personnel shall communicate to any customer, marketer or third party the idea that any advantage might accrue for such customer, marketer or third party in the use of Columbia's service as a result of that customer's marketer's or other third party's dealing with its marketing affiliate.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

DATE EFFECTIVE: April 1, 2005
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

President



March

Executive Director

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

STANDARDS OF CONDUCT - Continued

12. Columbia shall establish a complaint procedure for issues concerning compliance with these Standards of Conduct. All complaints, whether written or verbal, shall be referred to the General Counsel of Columbia. The General Counsel, or his/her designee, shall orally acknowledge the complaint within five (5) working days of receipt. The General Counsel, or his/her designee, shall prepare a written statement of the complaint which shall contain the name of the complainant and a detailed factual report of the complaint, including all relevant dates, companies involved, employees involved, and specific claim. The General Counsel, or his/her designee, shall communicate the results of the preliminary investigation to the complainant in writing within thirty (30) days after the complaint was received including a description of any course of action which was taken. The General Counsel, or his/her designee, shall keep a file with all such complaint statements for a period of not less than three years.

13. Columbia Gas of Kentucky's name or logo will not be used in its marketing affiliate's promotional material, unless the promotional material discloses in plain, legible or audible language, on the first page or at the first point where Columbia Gas of Kentucky's name or logo appears, that its marketing affiliate is not the same company as Columbia Gas of Kentucky.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

DATE EFFECTIVE: April 1, 2005
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

President



March

Executive Director

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CUSTOMER CONSENT FORM

I have signed a written agreement for the purchase of natural gas supply containing the terms and conditions of my service with my Marketer, _____. I understand and agree to those terms, and agree to participate in the program as a Small Volume Gas Transportation Service customer. My Marketer is entitled to obtain my historic and current gas usage data from Columbia Gas of Kentucky. I understand that Columbia Gas of Kentucky will deliver to me the gas I purchase from my Marketer. I will receive one bill from Columbia Gas of Kentucky that identifies my Marketer and includes both the delivery charge from Columbia and the gas purchase charge from my Marketer.

Signature of Customer Date

Print or Type Name

Columbia Gas of Kentucky Account Number

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: April 1, 2005

President



March

Executive Director

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

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

APPLICABILITY

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

AVAILABILITY

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

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

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

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

BASE RATE

Customer Charge per billing period	\$1,462.00	D
Customer Charge per billing period (GDS only)	\$51.00	I
Customer Charge per billing period (IUDS only)	\$649.00	I
Delivery Charge per Mcf -		
First 30,000 Mcf	\$0.9002 per Mcf for all gas delivered each billing month	I
Over 30,000 Mcf	\$0.4781 per Mcffor all gas delivered each billing month	I
Grandfathered Delivery Service		
First 50 Mcf per billing period	\$3.4714	I
Next 350 Mcf per billing period	\$2.6833	I
Next 600 Mcf per billing period	\$2.5514	I
All Over 1,000 Mcf per billing period	\$2.3223	I
Intrastate Utility Delivery Service		
All volumes per billing period	\$1.3295	I
Banking and Balancing Service		
Rate per Mcf	See Sheet No. 6	

DATE OF ISSUE May 27, 2016

DATE EFFECTIVE June 27, 2016

ISSUED BY /s/Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2016-00162 dated.

COLUMBIA GAS OF KENTUCKY, INC.

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

ADJUSTMENTS AND RIDERS

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

Weather Normalization Adjustment – Sheet No. 51a- Applicable to GDS Customers Only
Rider for Natural Gas Research & Development –Sheet No. 51c
Rider AMRP – Sheet No. 58

LATE PAYMENT PENALTY

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

BANKING AND BALANCING SERVICE

The rate for the Banking and Balancing Service is set forth on Sheet Nos. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet 91, Banking and Balancing Service, for the terms and conditions.

NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES

All transportation deliveries must be nominated and scheduled daily through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the customer may elect to make daily nominations of Delivery Service gas.

FLEX PROVISION

When a Customer with normal volume requirements of 25,000 Mcf annually can demonstrate to Company that a lower rate is necessary to meet competition from that Customer's alternate energy supplier, Company may transport gas at a rate lower than the Base Rate and/or flex other terms and conditions associate with this rate schedule. Company may also, after receiving prior approval from the Commission, transport gas at a rate lower than the Base Rate where Customer has demonstrated that its only alternative would be a shutdown or relocation of facilities, or that the lower rate is necessary to expand facilities.

If any of these Flex Provisions apply to it, a Customer may at any time request that the transportation Base Rate be flexed. However, once the transportation Base Rate for a Customer is flexed, Customer must continue to pay the flex rate determined by Company each month and may not opt to revert to the Base Rate, except by the following procedure. Any Customer wishing to return to the Base Rate can do so by written notification to Company. Upon notification, Customer will revert to the Base Rate three months subsequent to the first day of the billing month which follows the date of the notification. Each such notification received by Company will cancel any previous such notification received by Company from the same Customer.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: November 6, 2009

DATE 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 2

Issued by: *Scott McCreary*

By *[Signature]* r 26, 2009
**Executive Director
President**

COLUMBIA GAS OF KENTUCKY, INC.

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

FLEX PROVISION - (Continued)

Company may also transport gas under this provision to a Customer at a rate greater than the Base Rate if such rate remains competitive with the price of energy from that Customer's alternate energy suppliers. In no event shall the flex rate exceed 150% of the Base Rate.

STANDBY SERVICE

Rate Schedule GDS

Any Grandfathered Delivery Service Customer who elects to transport gas under this rate schedule must establish, subject to the approval of Company, a Daily Standby Service Volume contracted for under the Standby Service Rate Schedule for that portion of load that is not protected by an alternate energy source. This Daily Standby Service Volume is subject to a Demand Charge and Commodity Charge as shown on Sheet No. 6.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

By  resident
Executive Director

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

COLUMBIA GAS OF KENTUCKY, INC.

**MAIN LINE DELIVERY SERVICE (MLDS)
RATE SCHEDULE**

APPLICABILITY

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

AVAILABILITY

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

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

RATE

The transportation rate shall be \$0.0858 per Mcf for all gas delivered each month.

D

CUSTOMER CHARGE

The customer charge shall be \$255.90 per account each billing period.

I

BANKING AND BALANCING SERVICE

The rate for the Banking and Balancing Service is set forth on Sheet No. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet No. 91, Banking and Balancing Service, for the terms and conditions of the Balancing and Banking Service.

ADJUSTMENTS AND RIDERS

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

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

NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES

All transportation deliveries must be nominated and scheduled through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the Customer may elect to connect to make daily nominations of Delivery Service gas.

DATE OF ISSUE: May 27, 2016

DATE EFFECTIVE: June 27, 2016

ISSUED BY: /s/ Herbert A. Miller, Jr.

TITLE: President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2016-00162 dated .

COLUMBIA GAS OF KENTUCKY, INC.

**ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS)
RATE SCHEDULE**

APPLICABILITY

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

AVAILABILITY

This rate schedule is available in the territory served by Company to any commercial, industrial or wholesale Customer having normal annual usage of not less than 6,000 Mcf, provided:

- (1) Customer is currently purchasing natural gas from Company under Company's GS, IS, or IUS Rate Schedules.
- (2) The capacity of Company's facilities and the available gas supply are sufficient to provide the quantities requested by Customer, and
- (3) Customer has submitted to Company an initial affidavit which provides the following information:
 - (a) Name and address at which service under this rate schedule will be received, and
 - (b) Customer has installed operable capability for long term use of an alternate energy source other than No. 6 fuel oil and has made available to Company the option of on-sight inspection of the alternate fuel facilities, and
 - (c) Customer's verification that gas purchased under the rate schedule will be utilized to reduce or eliminate alternate energy requirements, that such purchase would not be made during any month of the term in the absence of this rate schedule, and that such gas will not replace non-alternate energy requirements which would otherwise be purchased under Company's applicable GS, IS, or IUS Rate Schedules, and
- (4) Customer submits to Company a monthly affidavit on or before the fifth day of the current billing month providing the following information to be used for purposes of billing:
 - (a) Prior billing month's usage of alternate fuel displacement service, unless separately metered, and
 - (b) Projected prices and estimated usage of Customer's alternate fuel for the current billing period.

(C) Change

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1994

DATE OF ISSUE: November 10, 1994

PURSUANT TO 807 KAR 5.001A,

DATE EFFECTIVE: November 1, 1994

SECTION 9 (1)

Issued by:

Kathryn Shroyer Phillips
DIRECTOR, RATES & RESEARCH DIV.

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS)
RATE SCHEDULE
(Continued)**

CHARACTER OF SERVICE

The Maximum Daily Volume available for delivery pursuant to this rate schedule shall not exceed Customer's installed non-peaking alternate fuel capability and shall be within:

- (1) The limits imposed by the curtailment and daily interruption provisions governing the otherwise applicable GS, IS, or IUS Rate Schedules, or
- (2) The limits imposed by Customer's effective Maximum Daily Volume entitlement under Company's otherwise applicable GS, IS, or IUS Rate Schedules.

RATE

A rate per Mcf shall be established by Company in excess of the monthly equivalent Commodity Charge (Average Cost of Gas less Demand Cost of Gas) as contained in Company's most recent Gas Cost Adjustment. The floor price shall be the Commodity Charge plus ten cents (10¢) plus allowances for taxes.

The ceiling price shall be at a rate no greater than 150% of the applicable Total Billing Rate under Customer's applicable rate schedule.

Prior to establishing the applicable rate for any month, Company will review pricing information contained in Customer's affidavit. Company will also inquire through existing independent sources about current local pricing of alternate fuel, and will use appropriate publications to assist it in determining the monthly rate.

Company will file the applicable rate and the current floor price with the Commission at least five (5) days before billing.

Pursuant to the preceding paragraphs, any Customer may, at any time, request that the rate be flexed. However, once the rate for a Customer is flexed, the Customer must continue to pay the flex rate determined by Company each month and may not opt to revert to any other available tariff rate except by the following procedure.

Any Customer wishing to revert to any other available tariff rate can do so by written notification to Company. Upon notification, Customer will revert to the appropriate tariff rate three months subsequent to the first day of the billing month which follows the date of the notification. Each such notification received by Company will cancel any previous such notification received by Company from the same Customer.

MINIMUM MONTHLY CHARGE

The Minimum Monthly Charge provisions of the applicable rate schedules remains in full force and effect. However, volumes delivered under this rate schedule shall be combined with volumes delivered under the applicable rate schedules for minimum bill calculation purposes.
(C) Change

DATE OF ISSUE: November 10, 1994

NOV 01 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Sawyer

Vice President - Regulatory Services

PURSUANT TO 807 KAR 5.011.

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

BY: *Phyllis Tannin*
DIRECTOR, RATES & RESEARCH DIV.

COLUMBIA GAS OF KENTUCKY, INC.

**ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS)
RATE SCHEDULE
(Continued)**

LOCAL FRANCHISE FEE OR TAX

The monthly bill to Customers served under this rate schedule is subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

TERM

The term of the agreement for service under this rate schedule shall be for a minimum of one year and shall be automatically renewed each year unless written notice to terminate is given by Customer or Company not less than sixty (60) days prior to the expiration date of the contract.

GENERAL TERMS, CONDITIONS, RULES and REGULATIONS

All General Terms, Conditions, Rules and Regulations applicable to GS, IS, or IUS Rate Schedules apply to this rate schedule and are hereby incorporated herein.

SPECIAL TERMS AND CONDITIONS

Separate Metering

Gas delivered hereunder, except that for oil burner pilot usage shall not be used interchangeably with gas supplied under any other schedule, and shall be separately metered; provided, however, if gas is delivered to Customer under more than one rate schedule at one location, and if separate metering of the Alternate Fuel Displacement Service portion of such deliveries is not practicable, monthly volumes to be billed under the GS, IS, or IUS Rate Schedule and AFDS Rate Schedule shall be determined from Customer's monthly affidavit, as required by Paragraph (4) of the Availability Section.

Stand-By Facilities

In all cases where continuous operation of Customer's facilities is necessary, Customer shall provide and maintain stand-by equipment, including fuel supply for operation thereof, in satisfactory operating condition and of sufficient capacity to permit full interruption of the interruptible gas supply.

Meter Reading

Meter readings shall be made monthly.

(C) Change

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1994

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)

BY: Phyllis Lannin
DIRECTOR, RATES & RESEARCH DIV.

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by: Kathryn Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS)
RATE SCHEDULE
(Continued)**

Special Conditions

Company reserves the right, at its sole discretion, to reduce the quantities of gas requested by Customer to the extent Company determines that the quantities of gas requested by customer are invalid or inaccurate.

OTHER

For purposes of administering provisions of the IS Rate Schedule relating to Penalty for Failure to Interrupt, Payments for Unauthorized Takes and Availability of Excess Gas, volumes delivered under this rate schedule will be combined with volumes delivered to Customer under the IS Rate Schedule.

C
C

(C) Change

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1994

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)

BY: Phyllis Linnis
DIRECTOR, RATES & RESEARCH DIV.

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Sawyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**SPECIAL AGENCY SERVICE (SAS)
RATE SCHEDULE**

APPLICABILITY

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

AVAILABILITY

This service is available to any commercial or industrial Customer taking service under Rate Schedules GS, IS, or IUS, provided:

- (1) Customer has executed a contract with Company for Delivery Service, and
- (2) Customer has submitted an affidavit that demonstrates to Company's satisfaction that gas obtained hereunder will be used as a replacement for an installed operable energy system - either an alternate fuel or an alternate source of supply.

VOLUMES AND PRICE

Each month this program is in effect, Company shall notify each participating Customer of the price, which may vary depending on Customer's cost of alternate energy, to be charged for volumes to be purchased by Company as agent for Customer during the following month, exclusive of transportation charges. On or before the twenty-fifth (25th) day of each month, Customer shall nominate the quantity of gas it will require during the following month at the price indicated by Company. Such nominations must be in writing and are not effective until received by Company. Company will then use its best efforts to purchase such quantities of gas as agent for Customer, and Customer must take and pay for all volumes so delivered. In addition to the price charged for such volumes, an Agency Fee will be charged on all such delivered volumes. Company will attempt to maximize the contributions of the Agency Fee to other Customers. When necessary, Company may vary this fee to effectively compete with any alternate energy source, provided that, on an annual basis:

- (1) the revenues collected from the Special Agency Service will cover the cost of the program and make a contribution to Company's fixed costs; and
- (2) revenues received from each agency Customer, including transportation charges, will be sufficient to recover Company's marginal cost, i.e., the cost of the most expensive agency gas.

The minimum Agency Fee will be five cents (05¢) per Mcf. The Agency Fee will be credited to Customers through Company's Gas Cost Adjustment Mechanism. Customers shall also be liable for all state and local taxes levied as a result of transactions made under this schedule.

(C) Change

NOV 01 1994

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Sawyer

BY:

Phyllis Lunn

DIRECTOR, RATES & RESEARCH DIV.

SECTION 9(1) Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**SPECIAL AGENCY SERVICE (SAS)
RATE SCHEDULE
(Continued)**

VOLUMES AND PRICE (Continued)

Company shall not be liable for losses or damages resulting from any failure by Company to purchase volumes nominated by Customer under this program.

TERM

Customers may participate in this program on a month-to-month basis.

TRANSPORTATION TERMS AND CONDITIONS

Transportation of all volumes purchased under this program is subject to the charges, terms and conditions set forth or incorporated in Rate Schedule DS - Delivery Service.

GENERAL TERMS, CONDITIONS, RULES and REGULATIONS

All General Terms, Conditions, Rules and Regulations applicable to GS, IS, or IUS Rate Schedules apply to this rate schedule and are hereby incorporated herein.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1994

(C) Change

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)

BY: Phyllis Lammie
DIRECTOR, RATES & RESEARCH DIV.

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Sawyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES**

Determination of Gas Cost Adjustment (GCA)

Company shall file a quarterly report with the Commission which shall contain an updated Gas Cost Adjustment (GCA) Rate and shall be filed at least thirty (30) days prior to the beginning of each quarterly calendar period. The GCA shall become effective for billing with the final meter readings of the first billing cycle of each quarterly calendar period.

The gas cost adjustment is comprised of:

- (1) The Expected Gas Cost Component (EGC), on a dollar-per-Mcf basis, is made up of two components: (a) Expected Commodity Gas Cost which applies to Rate Schedules GS, IS, and IUS, and represents the average expected commodity cost of gas supplied, and (b) Expected Demand Gas Cost which applies to Rate Schedules GS, IUS and SVAS, and represents the average expected demand cost of gas supplied, excluding the Standby Service demand costs to be recovered from IS Customers and General Service Delivery Service Customers. The Commodity Gas Cost component of the EGC includes the remainder of any net cost and benefits of previously authorized hedging activities.
- (2) The supplier Refund Adjustment (RA), on a dollar-per-Mcf basis, which reflects refunds received during the reporting period plus interest at a rate equal to the average of the "three month commercial paper rate" for the immediately preceding twelve month period. In the event of any large or unusual refunds, Company may apply to the Commission for the right to depart from the refund procedure herein set forth.
- (3) The Actual Cost Adjustment (ACA), on a dollar-per-Mcf basis, which compensates for any previous over or undercollections of gas costs experienced by the company through the operation of this gas cost recovery procedure. The ACA shall be filed quarterly beginning with Company's application for its June 2016 billing cycle, with the ACA factor to be in effect for twelve months.
- (4) The Balancing Adjustment (BA), on a dollar-per-Mcf basis, which compensates for any under or overcollections which have occurred as a result of prior adjustments. The BA shall be filed quarterly beginning with Company's application for its June 2016 billing cycle, with the BA factor to be in effect for three months.
- (5) The Performance Based Rate Adjustment (PBRA), on a dollar-per-Mcf basis, which is calculated annually based on the prior twelve month period ending March 31, with the PBRA factor to be in effect for twelve months beginning June 1st each year.

NOTE: All adjustments will be assigned to the Expected Demand Gas Cost or Expected Commodity Gas Cost components.

DATE OF ISSUE March 31, 2016
DATE EFFECTIVE April 29, 2016
ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2016-00060 dated February 29, 2016

KENTUCKY PUBLIC SERVICE COMMISSION
Aaron D. Greenwell ACTING EXECUTIVE DIRECTOR
TARIFF BRANCH 
EFFECTIVE 3/1/2016 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

(6) The Gas Cost Uncollectible Rate (GCUR) on a dollar-per-Mcf basis, which is calculated by multiplying the Expected Commodity Gas Cost times the uncollectible accrual rate used to establish rates in Columbia’s most recent rate case.

Billing

The Gas Cost Adjustment (GCA) shall be the sum of the following components:

$$GCA = EGC + RA + ACA + BA + PBRA + GCUR$$

T, N

The GCA will be added to (or subtracted from) the tariff rates prescribed by the Commission Order on Company's latest rate case and will be included in the tariff rates stated on each applicable rate sheet in this tariff.

Definitions

For the purpose of this tariff:

- (a) "Average expected cost" is the cost of gas supplies purchased during the latest available twelve month period, including associated transportation charges, storage charges and Take-or-Pay charges, which is determined by the application of suppliers' rates currently in effect, or reasonably expected to be in effect during the quarterly calendar period, less banking and balancing charges, and less the demand costs to be recovered from IS and General Service Delivery Service Customers, divided by the sales volumes for the latest available twelve month period. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or Company expects the volumes to change substantially, Company may make appropriate adjustments in its calculations. Any adjustments of this type shall be described in the Quarterly Gas Cost Adjustment report.
- (b) "Quarterly calendar period" means each of the four three month periods of (1) September through November, (2) December through February, (3) March through May, and (4) June through August.
- (c) "Reporting period" means the three month accounting period that ended approximately thirty (30) days prior to the filing date of the updated gas recovery rates, i.e. the three months ended June 30th, September 30th, December 31st, and March 31st each year.

DATE OF ISSUE April 13, 2015

DATE EFFECTIVE April 1, 2015

ISSUED BY *Herbert A. Miles, Jr.*
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2014-00350 dated March 27, 2015

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 4/1/2015 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**GAS COST ADJUSTMENT CLAUSE
 APPLICABLE TO ALL RATE SCHEDULES
 (Continued)**

Performance Based Rate Adjustment ("PBRA")

T,N

The Performance Based Rate Adjustment (PBRA) shall be calculated annually as follows:

$$PBRA = CPS / PSV$$

Where:

PSV = Projected Sales Volume in Mcf, as reflected in the Company's GCA filing for the upcoming twelve month period

CPS = Company Performance Share

$$CPS = TPBR \times ASP$$

Where:

TPBR = Total Performance Based Results. The TPBR shall be savings or expenses created during the twelve month period and shall be calculated as follows:

$$TPBR = (GCI + TCI + OSSI)$$

ASP = Applicable Sharing Percentage

GCI

GCI = Gas Cost Incentive will measure, on a monthly basis, the Company's Actual gas Costs (**AC**) during the twelve month period for system supply natural gas purchases, against a Benchmark Cost (**BC**) during the same period to determine a Performance Value (**PV**).

The monthly **PV** shall be calculated as follows:

$$PV = (BC-COLML - AC-COLML) + (BC-COLTCO - AC-COLTCO) + (BC-TGP500 - AC-TGP500)$$

Where:

BC-COLML is calculated by the following formula:

$$BC-COLML = [(I(1) + I(2) + I(3)) / 3] \times MVCOLML$$

Where:

I(1) is the average of weekly *Natural Gas Week* posting for Columbia Gulf Mainline as Delivered to Pipeline.

I(2) is the average of the daily high and low *Platt's Gas Daily* posting for Columbia Gulf Mainline averaged for the month.

DATE OF ISSUE April 13, 2015
 DATE EFFECTIVE April 1, 2015
 ISSUED BY *Hubert A. Miller, Jr.*
 TITLE President
 Issued pursuant to an Order of the Public Service Commission
 in Case No. 2014-00350 dated March 27, 2015

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 4/1/2015 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

I(3) is the Platt's *Inside FERC's Gas Market Report* first-of-the-month index posting (midpoint) for Columbia Gulf Mainline.

MVCOLML is the monthly volumes purchased on the Columbia Gulf Mainline.

AC-COLML is the total, actual monthly cost of volumes purchased by Columbia on the Columbia Gulf Mainline.

BC-COLTCO is calculated by the following formula:

$$BC-COLTCO = [(I(1) + I(2) + I(3)) / 3] \times MVCOLTCO$$

Where:

I(1) is the average of weekly Natural Gas Week posting for Columbia Appalachia as Delivered to Pipeline.

I(2) is the average of the daily high and low Platt's Gas Daily posting for Columbia Appalachia averaged for the month.

I(3) is the Platt's *Inside FERC's Gas Market Report* first-of-the-month index posting (midpoint) for Columbia Appalachia.

MVCOLTCO is the monthly volumes purchased on the Columbia Gas Transmission Pipeline.

AC-COLTCO is the total, actual monthly cost of volumes purchased by Columbia on the Columbia Gas Transmission Pipeline.

BC-TGP500 is calculated by the following formula:

$$BC-TGP500 = [(I(1) + I(2) + I(3)) / 3] \times MVTGP500$$

Where:

I(1) is the average of weekly Natural Gas Week posting for Tennessee Gas Pipeline 500 Leg as Delivered to Pipeline.

I(2) is the average of the daily high and low Platt's Gas Daily posting for Tennessee Gas Pipeline averaged for the month.

I(3) is the Platt's *Inside FERC's Gas Market Report* first-of-the-month index posting (midpoint) for Tennessee Gas 500 Leg.

MVTGP500 is the monthly volumes purchased on the Tennessee Gas Pipeline 500 Leg.

AC-TGP500 is the total, actual monthly cost of volumes purchased by Columbia on the Tennessee Gas Pipeline 500 Leg.

DATE OF ISSUE April 13, 2015

DATE EFFECTIVE April 1, 2015

ISSUED BY *Hubert A. Miller, Jr.*
TITLE President

Issued pursuant to an Order of the Public Service Commission in Case No. 2014-00350 dated March 27, 2015

KENTUCKY
PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 4/1/2015 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

When the Company's Actual Cost for gas purchased in the month is less than the Benchmark Cost, the result for the month is a positive performance. When the Company's gas purchase costs are greater than the Benchmark Cost, the result for the month is a negative performance. The resulting negative or positive Performance Value (PV) will be shared between the Company and its sales customers pursuant to the GCA calculation.

If the Company purchases gas at a point not reported in the applicable index publication. The Company will use the next closest index on the applicable pipeline upstream of the purchase point, and add to that index the 100% load factor cost of firm transportation on that pipeline between the index location and the purchase point.

Purchases made at Columbia's own city gate as well as any supply reservation fees are excluded from the GCI process and calculation.

If the index used to develop the Benchmark Cost ceases to exist or ceases to adequately report those prices required in the normal implementation of this GCI, the Company shall choose a suitable replacement index, assuming an acceptable index is available, and immediately report that change in writing to the Commission.

TCI

TCI = Transportation Cost Incentive. The Transportation Cost Incentive shall be calculated by comparing the annual Total Benchmark Transportation Costs (**TBTC**) of natural gas transportation services during the twelve month period to the annual Total Actual Transportation Costs (**TATC**) during the same period as follows:

$$\text{TCI} = (\text{TBTC} - \text{TATC})$$

Where: **TBTC** = Annual sum of monthly **BTC**

$$\text{BTC} = \text{Sum} [\text{BM (TCO)} + \text{BM (TGP)} + \text{BM (CKT)} + \text{BM (CGT)} + \text{BM (PPL)}]$$

Where: **BM (TCO)** is the benchmark associated with Columbia Gas Transmission.

BM (TGP) is the benchmark associated with Tennessee Gas Pipeline Company.

BM (CKT) is the benchmark associated with Central Kentucky Transmission.

BM (CGT) is the benchmark associated with Columbia Gulf Transmission.

BM (PPL) is the benchmark associated with a proxy pipeline. This benchmark, which will be determined at the time of purchase, will be used to benchmark purchases of transportation capacity from nontraditional sources.

DATE OF ISSUE April 13, 2015
DATE EFFECTIVE April 1, 2015
ISSUED BY *Hubert A. Miller, Jr.*
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2014-00350 dated March 27, 2015

KENTUCKY
PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN
EXECUTIVE DIRECTOR
TARIFF BRANCH
Brent Kirtley
EFFECTIVE
4/1/2015
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

N

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

The benchmark associated with each pipeline shall be calculated as follows:

N

- BM (TCO) = (TPDR x DQ) + (TPCR x AV) + S&DB
- BM (TGP) = (TPDR x DQ) + (TPCR x AV) + S&DB
- BM (CKT) = (TPDR x DQ) + (TPCR x AV) + S&DB
- BM (CGT) = (TPDR x DQ) + (TPCR x AV) + S&DB
- BM (PPL) = (TPDR x DQ) + (TPCR x AV) + S&DB

Where:

TPDR is the applicable Tariffed Pipeline Demand Rate.

DQ is the Demand Quantities contracted for by the Company from the applicable transportation provider.

TPCR is the applicable Tariffed Pipeline Commodity Rate.

AV is the Actual Volumes delivered at Company's city gate by the applicable transportation provider for the month.

S&DB represents Surcharges, Direct Bills and other applicable charges approved by the Federal Energy Regulatory Commission (FERC).

The Total Actual Transportation Costs (TATC) paid by Company for the period shall include both pipeline demand and volumetric costs associated with natural gas pipeline transportation services as well as all applicable FERC approved surcharges, direct bills included in S&DB, less actual capacity release credits. Such costs shall exclude labor related or other expenses typically classified as operating and maintenance expenses.

Should one of the Company's pipeline transporters file a rate change effective during any period and bill such proposed rates subject to refund, the period over which the benchmark comparison is made for the relevant transportation costs will be extended for one or more 12 month periods, until the FERC has approved final settled rates, which will be used as the appropriate benchmark. Company will not share in any of the savings or expenses related to the affected pipeline until final settled rates are approved.

OSSI

T,N

OSSI = Off-system Sales Incentive. The OSSI shall be equal to the revenues net of costs from off-system sales (other than those revenues generated by operational sales).

Results of operation sales, administrative capacity releases and Rate Schedule SVAS capacity assignments will be credited 100% to gas cost.

DATE OF ISSUE	April 13, 2015
DATE EFFECTIVE	April 1, 2015
ISSUED BY TITLE	<i>Walter A. Meller Jr.</i> President

Issued pursuant to an Order of the Public Service Commission in Case No. 2014-00350 dated March 27, 2015

**KENTUCKY
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN
EXECUTIVE DIRECTOR**

TARIFF BRANCH

Brent Kirtley

EFFECTIVE
4/1/2015
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

ASP

ASP = Applicable Sharing Percentage. The ASP shall be determined based on the Percentage of Actual gas costs (**PAC**).

Where:

$$\text{PAC} = \text{TPBR} / \text{AGC}$$

Where:

AGC = Actual Gas Costs. AGC is the sum of the actual gas costs used in determination of the **GCI** and **TCI**.

If the absolute value of PAC is less than or equal to 2.0%, then the ASP of 30% shall be applied to the total savings or expenses of the TPBR. If the absolute value of the PAC is greater than 2.0%, then the ASP of 30% shall be applied to the amount of the sum of the TPBR that is equal to 2.0% of AGC to determine that portion of the total savings or expense, and the ASP of 50% shall be applied to the sum of the TPBR that is in excess of 2.0% of AGC to determine that portion of the total savings or expense.

Delivery Service

FERC approved direct billed pipeline supplier charges relating to the buyout of Take-or-Pay liabilities will be billed to Delivery Service Fixed Rate Volumes.

Banking and Balancing Service

This rate is based on the percentage of the portion of storage capacity allocated to Delivery Service Customers to Company's total annual storage capacity, applied to:

- (1) Columbia Transmission's FSS seasonal capacity charge, annualized,
- (2) Columbia Transmission's SST commodity charge, and
- (3) Columbia Transmission's FSS injection and withdrawal charges as calculated in the Gas Cost Adjustment.

Interim Gas Cost Adjustments

Should any significant change in supplier rates occur, Company may apply to the Commission for an Interim Gas Cost Adjustment Clause in addition to the regular quarterly Gas Cost Adjustment Clause filings.

DATE OF ISSUE April 13, 2015

DATE EFFECTIVE April 1, 2015

ISSUED BY *Hubert A. Miller, Jr.*
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2014-00350 dated March 27, 2015

KENTUCKY
PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 4/1/2015 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO GENERAL PROPANE SERVICE (GPS)
RATE SCHEDULE**

PROPANE SERVICE - PROPANE COST ADJUSTMENT CLAUSE

Company shall file with the Commission a report containing an updated Propane Cost Adjustment (PCA) Rate each time the propane supply is replenished. This report will be filed within 45 days of the propane delivery. Additionally, Company shall file an Actual Cost Adjustment (ACA) to be effective September 1st of each year.

The propane cost adjustment is comprised of:

- (1) The Expected Propane Cost (EPC) component, on a dollar-per-Mcf basis, which represents the average expected cost of propane supplied.

The Expected Propane Cost is calculated by dividing the value of propane by the volume (gallons) of propane on hand. This price per gallon is multiplied by a conversion factor of 28.19 to arrive at a price per Mcf (propane). This amount is then divided by 2.48, the Btu conversion, propane to natural gas, which yields the price per Mcf (natural gas) which is the Expected Propane Cost.

- (2) The Propane Refund Adjustment (PRA), on a dollar-per-Mcf basis, which reflects supplier refunds received during the reporting period, plus interest at a rate equal to the average of the "three month commercial paper rate" for the immediately preceding twelve month period. In the event of any large or unusual refunds, Company may apply to the Commission for the right to depart from the refund procedure herein set forth.

- (3) The Actual Cost Adjustment (ACA), on a dollar-per-Mcf basis, compensates for any previous over or undercollections of propane costs experienced by Company through the operation of this cost recovery procedure and any balancing adjustments for any under or over collections which have occurred as a result of prior adjustments. The ACA shall be based on the twelve months ended June 30th each year, with the ACA factor to be in effect for twelve months beginning September 1st of each year.

Billing

The Propane Cost Adjustment (PCA) shall be the sum of the following components:

$$PCA = EPC + PRA + ACA$$

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

SEP 1 1993

**PURSUANT TO 807 KAR 5:011.
SECTION 8 (1)**

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: ~~September~~ 1993
BY: *[Signature]*
PUBLIC SERVICE COMMISSION MANAGER
Vice President - Regulatory Services

Issued by:

Alan P. Bowman

COLUMBIA GAS OF KENTUCKY, INC.

**WEATHER NORMALIZATION ADJUSTMENT CLAUSE
APPLICABLE TO GS, SVGTS, GDS AND GPS RATE SCHEDULES**

WEATHER NORMALIZATION ADJUSTMENT (WNA)

The sales to Residential and Commercial Customers under Rate Schedules GS, SVGTS, GDS and GPS shall be increased or decreased monthly by an amount hereinafter described as the Weather Normalization Adjustment (WNA).

Determination of WNA

Weather normalized volumes shall be utilized during the December through April billing months to calculate the non-gas portion of the bills of all heating Customers served under Rate Schedules GS, SVGTS, GDS and GPS. During the remainder of the year May through November, the monthly bills shall be computed based on actual consumption.

Weather Normalization Adjustment will be calculated using the following formula:

$$\text{WNA} = [(\text{Actual Mcf} - \text{Base Load Mcf}) * (\text{Normal Degree Days} / \text{Actual Degree Days})]$$


Each customer's base load will be determined individually, and will be recomputed annually. Rates used in the computation of the WNA shall be determined based on the applicable base rate charge as set forth on Sheet No. 5 of this tariff.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: November 6, 2009

DATE 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 20

By  26, 2009
Executive Director
President

Issued by: 

**ENERGY ASSISTANCE PROGRAM RIDER
APPLICABLE TO GSR RATE SCHEDULE**

Energy Assistance Program

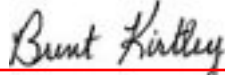
The Energy Assistance Program ("EAP") provides a bill credit to enrolled customers during the five heating season months of November through March. It is available to eligible residential customers in Company's service territory subject to enrollment by the Program Administrator. The surcharge is applicable to all residential customers under the General Service and Small Volume Gas Transportation Service Rate Schedules. The EAP surcharge will be a separate line item on customers' bills.

Rate:

The surcharge shall be \$0.0597 per Mcf.

I

DATE OF ISSUE	January 29, 2016
DATE EFFECTIVE	March 1, 2016
ISSUED BY TITLE	Herbert A. Miller President

KENTUCKY
PUBLIC SERVICE COMMISSION
James W. Gardner ACTING EXECUTIVE DIRECTOR
TARIFF BRANCH 
EFFECTIVE 3/1/2016 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

RIDER FOR NATURAL GAS RESEARCH & DEVELOPMENT

Applicable

Applicable to Rate Schedules GS, IS, SS, IUS, SVGTS, MLDS, and DS except customers served under the Flex Provision.

Purpose

The purpose of this rider is to replace funding of natural gas research and development that previously was included in purchased gas cost pursuant to the authority of the Federal Energy Regulatory Commission. The rider will be calculated annually to produce \$300,000 annually to fund natural gas research and development.

Unit Charge

The Unit Charge shall be \$0.0139 per Mcf. This amount will be recalculated annually and will include a true-up for the prior year.

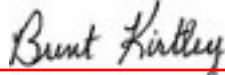
Remittance of Funds

Funds collected up to the amount of \$300,000 per annum under this rider will be remitted to the Gas Technology Institute on an annual basis. The amounts so remitted shall be reported to the Commission along with a statement setting forth the manner in which the remitted funds have been invested in research and development.

Termination of Rider

Participation in the Natural Gas Research and Development funding program is voluntary on the part of the Company. This rider may be terminated at any time by the Company on filing a notice of rescission with the Commission.

DATE OF ISSUE	January 29, 2016
DATE EFFECTIVE	March 1, 2016
ISSUED BY TITLE	/s/ Herbert A. Miller, Jr. President

KENTUCKY PUBLIC SERVICE COMMISSION
James W. Gardner ACTING EXECUTIVE DIRECTOR
TARIFF BRANCH 
EFFECTIVE 3/1/2016 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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

APPLICABILITY

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

PURPOSE

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

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

DETERMINATION OF EECPRC

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

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

Whereby:

EECPCR = ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY

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

EECPLS = EECR REVENUE FROM LOST SALES

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

**PUBLIC SERVICE COMMISSION
OF KENTUCKY**

**EFFECTIVE
10/27/2009**

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

DATE OF ISSUE: November 6, 2009

DATE EFFECTIVE: October 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 2

October 26, 2009

Issued by:

Richard H. Kelly

By

J. D. Brown

Executive Director

President

**ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY
(Continued)**

EECPBA = EECP BALANCE ADJUSTMENT (continued)

The EECPBA is the sum of the following components:

- The difference between the amount billed in a twelve-month period from the application of the EECPCR component and the actual cost of the approved programs during the same twelve-month period.
- The difference between the amount billed during the twelve-month period from the application of the EECPPLS component and the amount of lost revenue determined for the actual DSM measures implemented during the twelve-month period.
- The difference between the amount billed during the twelve-month period from the application of the EECPPI component and the incentive amount determined for the actual DSM measures implemented during the twelve-month period.
- Interest to be calculated at a rate equal to the average of the "3-month Commercial Paper Rate" for the immediately preceding 12-month period.

The balance adjustment amounts, plus interest, shall be divided by the expected number of customers for the upcoming twelve-month period to determine the EECPBA for each rate class.

MODIFICATIONS TO EECPRC

The filing of modifications to the EECPRC which require changes in the EECPCR component shall be made at least two months prior to the beginning of the effective period for billing. Modifications to other components of the EECPRC shall be made at least thirty days prior to the effective period for billing. Each filing shall include the following information as applicable:

- (1) A detailed description of each EECP program, the total cost of each program over the previous twelve-month period and budgeted costs for the next program year, an analysis of expected resource savings, information concerning the specific EECP measures to be installed, and any applicable studies which have been performed, as available.
- (2) A statement setting forth the detailed calculation of the EECPCR, EECPPLS, EECPPI, EECPBA and EECPRC.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

10/27/2009

PURSUANT TO 807 KAR 5:011

SECTION 9(1)

DATE EFFECTIVE: October 27, 2009

DATE OF ISSUE: November 6, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 20

26, 2009

Issued by: *Scott McElroy*

By *W. D. Brown*
Executive Director

**ENERGY EFFICIENCY AND CONSERVATION RIDER
 ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY
 (Continued)**

MODIFICATIONS TO EECPRC (continued)

Each change in the EECPRC shall be placed into effect with meter readings on and after the effective date of such change.

Adjustment Factors: Per Meter per Billing Period

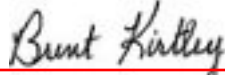
Residential:

EECPCR	\$0.61	
EECPLS	\$0.03	
EECPI	\$0.12	
EECPBA	<u>(\$0.07)</u>	R
 Total EECPRC for Residential Customers	 \$0.69	 R

Commercial:

EECPCR	\$0.00
EECPLS	\$0.00
EECPI	\$0.00
EECPBA	<u>\$0.00</u>
 Total EECPRC for Commercial Customers	 \$0.00

DATE OF ISSUE December 31, 2015
 DATE EFFECTIVE February 1, 2016
 ISSUED BY /s/ Herbert A. Miller, Jr.
 TITLE President

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH

EFFECTIVE 2/1/2016
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

ENERGY EFFICIENCY/CONSERVATION PROGRAM
Approved DSM Measures

RESIDENTIAL

1. High Efficiency Appliance Rebates – provides a rebate to customer based upon installation of high-efficiency natural gas appliances. The rebate amount varies with the appliance(s) installed as shown below:

Natural Gas Appliance	Efficiency Level	Size	Rebate Amount
Forced Air Furnace	90% or greater	30,000 BTU or greater	\$400
Dual Fuel Furnace	90% or greater	30,000 BTU or greater	\$300
Space Heater	%99	10,000 BTU or greater	\$100
Gas Logs	%99	18,000 BTU or greater	\$100
Gas Fireplace	90% or greater	18,000 BTU or greater	\$100
Tank Hot Water Heater	0.62 Energy Factor	40 gallon or greater	\$200
Power Vent Hot Water Heater	0.62 Energy Factor	40 Gallon or greater	\$250
On Demand Hot Water Heater	0.67 Energy Factor		\$300

2. Home Energy Audit – provides a walk-through audit to the customer at no charge. The customer is provided a summary of what was found during the audit and information regarding suggested weatherization actions that can be taken to improve the energy efficiency of the home.
3. Low-Income Furnace Replacement - in partnership with the Community Action Council, replaces old, non-working or inefficient furnace equipment with high-efficiency models for income-eligible customers.

**KENTUCKY
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN
EXECUTIVE DIRECTOR**

TARIFF BRANCH

DATE OF ISSUE:: April 30, 2012

DATE EFFEC *Burt Kirtley* 7, 2009

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

ISSUED BY: *Herbert A. Miller Jr.*

EFFECTIVE
10/27/2009
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)
President

**LOCAL FRANCHISE FEE OR TAX
APPLICABLE TO ALL RATE SCHEDULES**

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise or other similar fee or tax now or hereafter agreed to or imposed upon the Company by state and local taxing authorities, whether imposed by ordinance, franchise or otherwise, and which fee or tax is based upon a percentage of the gross receipts, net receipts, or revenues of the Company. Such amount shall be added exclusively to bills of Customers receiving service within the territorial limits of the authority imposing the fee or tax. Where more than one such fee or tax is imposed, each of the charges or taxes applicable to each Customer shall be added to the Customer's bill as separately identified items.

In the event all or any part of such tax liability is not finally determined, or if reimbursement from Customers has been deficient, then the amount of such reimbursement required in respect of such tax liability not finally determined or deficient shall, when possible, be set forth for all months in any calendar year(s) in a statement to be rendered by Company to Customer by April 1, of the year following the year of final determination and Customer shall pay the amount due pursuant to such statement on or before May 1, of such following year.

Exemption:

Those volumes delivered under the Delivery Service (DS) Rate Schedule, Main Line Delivery Service (MLDS) and Special Agency Service (SAS) are exempt from the above-mentioned taxes in the Cities of Irvine, Ravenna, Winchester, and Greenup.

DATE OF ISSUE September 13, 2013
DATE EFFECTIVE October 13, 2013
ISSUED BY *Herbert A. Miller, Jr.*
TITLE President

KENTUCKY
PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN
EXECUTIVE DIRECTOR
TARIFF BRANCH
Brent Kirtley
EFFECTIVE
10/13/2013
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS

1. Definitions

A. Maximum Monthly Volume

A statement showing Maximum Monthly Volume applicable to commercial and industrial Customers will be furnished each Customer. Commercial and industrial Customers hereunder are those having a monthly consumption of 1,000 Mcf or more in any one month, excluding commercial service for buildings where people reside on either a permanent or temporary basis. The Maximum Monthly Volume represents the maximum volume of gas that Company is obligated to deliver to Customer in any one month.

B. Authorized Monthly Volume

When Customer's Maximum Monthly Volume is reduced as a result of the provisions of Section 2 herein, the reduced volume shall thereafter constitute Customer's Authorized Monthly Volume and shall continue as Customer's Authorized Monthly Volume until changed by notice from Company.

C. Maximum Seasonal Volume

Shall mean: (i) for the winter season, the total Authorized Monthly Volume for the billing months of November through March, and (ii) for the summer season, the total Authorized Monthly Volume for the billing months of April through October. Customer shall be billed and shall pay for all volumes taken hereunder in excess of Customer's Authorized Monthly Volume at the applicable rate therefore, together with any applicable charges, pursuant to Section 3 herein.

D. Human Needs

Shall mean Residential Customers and all Customers whose facilities are used for residential dwellings on either a permanent or temporary basis (such as, but not limited to, apartment buildings, correctional institutions, hospitals, nursing homes, hotels and motels). Those whose requirements can be met by installed alternate fuel facilities will be required to utilize such facilities prior to curtailing other loads in Priority 1, as that term is defined in Section 2, herein.

E. Alternate Fuel Capability

Shall mean a situation in which an alternate fuel could have been utilized, whether or not the facilities for such use have actually been installed.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

(C) Change

NOV 01 1994

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by: *Kathryn Sawyer* PURSUANT TO 807 KAR 5.011, SECTION 9(1) Vice President - Regulatory Services
BY: *Phillip Lammie*
Issued by authority of an Order of the Public Service Commission, No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

2. Curtailment Provisions

A. Gas Supply Deficiency Curtailment

If, from time to time and in Company's sole judgment, Company's gas supply is not adequate to deliver its market requirements, including the Maximum Monthly Volumes of each Customer, Company shall order curtailment of deliveries to Customers by giving notice to each Customer of the percentage curtailment ordered for each priority applicable to Customer as described herein. Such notice will be given as much in advance as possible.

Provided, however, the provisions herein for curtailment shall in no way limit or restrict Company from curtailing and interrupting daily deliveries as provided for in other provisions of this tariff.

Priorities of Curtailment

Company may curtail or discontinue service, in whole or in part, monthly or seasonal volumes in accordance with the following priorities commencing with the highest numbered Priority and proceeding in ascending order, without incurring thereby any liability for any subsequent loss or damage which the Customer may sustain by reason of such curtailment or discontinuance, in order to conserve the supply of gas for existing domestic uses and uses deemed to be necessary to the protection of public health and safety and to avoid undue hardship:

PRIORITIES OF SERVICE

Priority 1: Residential loads and "Human Needs" as herein defined.

Priority 2: Remaining commercial loads not previously curtailed in Priority 4.

Priority 3: Remaining industrial loads not curtailed in Priorities 4, 5 and 6.

Priority 4: After 100% curtailment of all loads in Priorities 5 and 6, all commercial and industrial loads of 1,000 Mcf and larger in any month will be curtailed on a pro rata basis, except that curtailment of commercial loads will not exceed 40% during the winter period November through March and 15% during the remaining months.

Priority 5: After 100% curtailment of all loads in Priority 6 and prior to curtailment of loads in Priority 4, all industrial loads of 1,000 Mcf and larger in any month having alternate fuel capability will be curtailed on a pro rata basis except where the Commission has granted an extension of time.

Priority 6: All industrial boiler fuel loads of 1,000 or more in any month up to 100% prior to curtailment of loads in Priority 5.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



SEP 1 1993
Vice President - Regulatory Services

PURSUANT TO 807 KAR 5:011.
SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

2. Curtailment Provisions (Continued)

B. Curtailment Resulting from Operating Conditions

If, due to necessity to make modifications, tests, replacements, or repairs (excluding repairs arising from the occurrence of a force majeure) to Company's facilities, as determined in Company's sole judgment or to the facilities of Company's supplier of gas, the gas available for delivery by Company is insufficient to meet all of Company's authorized sales on any day, then Company, upon providing as much notice as possible under all of the circumstances, shall order curtailment by Customers to the extent required.

3. Penalty Provision for Takes in Excess of Authorized Monthly Volumes

A. Penalty for Excess Takes at the End of the Five-Month Period Ending with the March Billing Month

If, at the end of the five-month period ending with the March billing month, Customer has exceeded the sum of its Authorized Monthly Volumes for such period, then Customer shall pay a penalty computed at the rate of ten dollars (\$10.00) per Mcf for all volumes taken in excess of one hundred three percent (103%) of the sum of Customer's Authorized Monthly Volumes. Provided, however, to the extent that a Customer exceeds the sum of its Authorized Monthly Volumes for such period, the penalty shall not apply to the excess volumes authorized pursuant to the provision of Section 5 herein.

B. Penalty for Excess Takes at the End of the Seven-Month Period Ending with the October Billing Month

If, at the end of the seven-month period ending with each October billing month, Customer has exceeded the sum of its Authorized Monthly Volumes for such period, then Customer shall pay a penalty computed at the rate of \$10.00 per Mcf for all volumes taken in excess of one hundred and two percent (102%) of the sum of Customer's Authorized Monthly Volumes. Provided, however, to the extent that a Customer exceeds the sum of its Authorized Monthly Volumes for such period, the penalty shall not apply to the excess volumes authorized pursuant to the provision of Section 5 herein.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

SEP 1 1993

PURSUANT TO 807 KAR 5011.
SECTION 9 (1)

DATE OF ISSUE: June 1, 1993

Issued by:

Alan P. Bowman

DATE EFFECTIVE: *September 1, 1993*
BY: *Thomas D. Miller*
PUBLIC SERVICE COMMISSION MANAGER

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

4. Disposition of Penalties

As of December 31 of each year, Company shall total all penalties then collected from all Customers resulting from the provisions of Section 3 hereof applicable to the contract period of the same year. As of December 31 of each year, Company shall also total the penalties paid to its supplier(s) for volumes taken in excess of the volumes authorized by supplier(s) for the contract period of the same year. Company shall return to all Customers penalties collected in excess of those penalties paid to Company's supplier(s). The total amount of such penalties to be returned shall be divided by the total volume of sales to all Customers during the contract period. The result of such computation shall represent the factor to be multiplied by each Customer's total purchase volumes during such contract period to determine the amount to be returned to each Customer as a credit on the invoice to Customer for the January billing month. All references to "contract period" in this Section shall mean a twelve-month period ended October 31.

5. Availability of Excess Gas

If, in Company's sole judgment, sufficient gas supply is available to permit deliveries in addition to the Maximum Monthly Volumes in any month, Company will provide all Customers with as much advance notice as possible of the amount of such additional gas anticipated to be available. Such gas shall be apportioned and offered by Company to all Customers on the basis of the total of Maximum Monthly Volumes for all Customers for that month. Notwithstanding the provision of this Section 5, Company shall not be obligated to deliver to Customer in any month a quantity of gas in excess of the Maximum Monthly Volumes.

6. Minimum Monthly Bill and Other Charges, Assessments and Penalties

The provisions of Sections 1 through 5 above shall not serve to reduce any charges, assessments or penalties otherwise payable or applicable under provisions of any rate schedule. Provided, however, that if Customer is assessed penalties as the result of takes in excess of Customer's reduced Maximum Monthly Volumes as provided for in Section 3 herein, to the extent such reduced Maximum Monthly Volumes result in the imposition of a minimum bill, such minimum bill shall be decreased by that portion of the volume of curtailment under Section 2 herein for which Customer was penalized, which is below the level of volumes necessary to meet minimum bill requirements times the applicable rate of such rate schedule.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

SEP 1 1993

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



BY: 
Vice President, Regulatory Services
PUBLIC SERVICE COMMISSION

COLUMBIA GAS OF KENTUCKY, INC.

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

7. Suspension of Deliveries During Gas Supply Emergencies

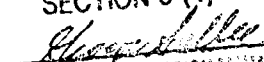
Company may request that transportation Customers allow the use of their Customer-owned gas to supply higher priority end-usages. Should transportation Customers refuse to allow the use of their gas during emergencies and the ability of Company to serve essential human needs is threatened, Company may delay delivery of Customer-owned gas and utilize the gas to serve essential human needs when significant relief would be provided by the use of such gas, until such time as the supply threat to essential human needs has been resolved. Company shall notify the Commission that it has delayed transportation gas deliveries under this provision without Customer's agreement.

Transportation Customers shall be compensated for the use of transportation gas voluntarily supplied or otherwise used in an emergency to assist Company. The level of compensation shall be determined through negotiation with the transportation Customer. Such compensation shall be limited to (i) the reasonable costs associated with alternate fuels, or (ii) the price difference associated with resupplying gas to Customer. Compensation is not intended to reflect damages, whether consequential or otherwise, that may result from the use of Customer-owned gas. Transportation Customers or Company may request that the Commission waive the foregoing compensation limit for the purpose of negotiating contingency emergency supply agreements. Any such agreement must be approved by the Commission unless otherwise specified in this tariff.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

SEP 1 1993

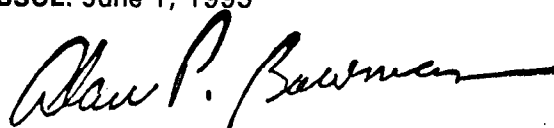
PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: 
PUBLIC SERVICE COMMISSION MANAGER

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



Vice President - Regulatory Services

**AMRP RIDER
ACCELERATED MAIN REPLACEMENT PROGRAM RIDER**

APPLICABILITY

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

CALCULATION OF ACCELERATED MAIN REPLACEMENT RIDER REVENUE REQUIREMENT

The AMRP Rider Revenue Requirement includes the following:

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

N

ACCELERATED MAIN REPLACEMENT PROGRAM FACTORS

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

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

N

The charges for the respective gas service schedules for the revenue month beginning January 2017 per billing period are:

T

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

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

DATE OF ISSUE May 27, 2016
DATE EFFECTIVE June 27, 2016
ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Kentucky Public Service Commission in Case No. 2016-00162 dated .

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

ORIGINAL SHEET NO 59
RESERVED FOR FUTURE USE

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

JUL 19 2000

PURSUANT TO 807 KAR 6011,
SECTION 6 (1)

BY: Stephen D. Pez
PRESIDENT OF COLUMBIA GAS OF KENTUCKY, INC.

DATE OF ISSUE: June 19, 2000

DATE EFFECTIVE: July 19, 2000

Issued by: Joseph W. Kelly

Vice President and Chief Operating Officer

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

1. COMMISSION'S RULES AND REGULATIONS

All gas service provided by the Company shall be in accordance with the Kentucky Public Service Commission law and the acts, rules, regulations and forms which have been adopted by the Commission and all amendments thereto and modifications and deviations thereof which may be made or approved by the Commission.

2. COMPANY'S RULES AND REGULATIONS

In addition to the Rules and Regulations prescribed by the Commission, all gas service provided shall, also be in accordance with these Rules and Regulations adopted by Company. The Company's Rules and Regulations shall not conflict with the rules of the Commission or those approved by the Commission for Company.

3. APPROVALS FOR SUBDIVISION PRIOR TO DISTRIBUTION MAINS

Before Distribution Mains are installed in new subdivisions, the subdivider shall record a plot or plan of the subdivision in the County Court Clerk's Office of the county in which same is located and shall furnish a copy of said plot or plan, so recorded, to Company. In the event it is required that plans for a proposed subdivision be submitted to a city, county or city-county planning and zoning commission, for approval, such approval must be obtained before Distribution Mains are installed in said subdivision.

4. APPLICATION FOR SERVICE

Applications for service shall be made through any local office of Company. The application is not complete until the applicant has fulfilled all applicable tariff eligibility requirements and complied with these rules. A separate application or contract shall be made for each separate location.

5. COMPANY'S RIGHT TO DEFER SERVICE

Where Company's existing facilities are inadequate to serve a Customer for new or additional commercial or industrial load, Company specifically reserves the right to defer service until such time as its facilities can be made adequate.

6. ACCESS TO PREMISES

Company and its authorized employees shall have free access at all reasonable times to all of the premises in which gas supplied by Company is used or is to be used. Any employee of Company whose duties require entering a Customer's premises will wear a distinguishing uniform or other insignia, and/or show a badge or other identification which will verify employment with the Company.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: SEP 1 1993
September 1, 1993

Issued by:

Alan P. Bowman

Vice President Regulatory Services
PUEBBLANT TO 807 KAR 5011
SECTION 9 (1)

BY: *Chapelle*
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

7. RIGHT-OF-WAY

Customer, without reimbursement, will make or procure conveyance to Company of right-of-way satisfactory to it across the property owned or controlled by Customer for Company's distribution mains, extensions thereof, or appurtenances necessary or incidental to the supplying of service to Customer. No service line shall be installed across private property other than the premises of the building to be supplied with gas, except after special investigation and approval by Company.

8. TURNING ON GAS

Customer, after making proper application for service, shall notify Company when to establish service. In no case shall Customer or Customer's agent or employee turn on the gas at the curb or meter.

9. ASSIGNMENT OF CONTRACT

The benefits and obligations of any service application or contract shall begin when Company commences to supply gas service. It shall inure to and be binding upon the successors and assigns, survivors and executors or administrators, as the case may be, of the original parties thereto, respectively, for the full term thereof. However, no application, agreement or contract for service may be assigned or transferred without the written consent or approval of Company.

When the gas supply has been disconnected for non-payment of bills or other violation of Company's Rules and Regulations the service will not be restored at the same location or connected at another location, for the same or related occupants under a different contract or name when it appears to the Company that the change of name is a subterfuge designed to defraud or penalize Company.

10. EXTENSION OF DISTRIBUTION MAIN

The Company will extend its distribution mains without cost up to but not more than a distance of one hundred (100) feet for each prospective Customer who shall apply for and contract to use service for one (1) year or more and provides guarantee for such service.

Where a distribution main extension of more than one hundred (100) feet is requested for residential or domestic purposes and all or part of such distribution main extension is not deemed economically justified at Company's expense, based on a cost-benefit study, Company shall require the applicant or applicants to provide a contribution in aid of construction and/or enter into a line extension agreement and contribute or deposit with Company the estimated cost of that portion of the distribution main extension which is not deemed economically justified at Company's expense, based on such study. The line extension agreement deposit will be refunded at the average cost of one hundred (100) feet for each bona fide Customer connected

PUBLIC SERVICE COMMISSION
OF KENTUCKY

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: ^{EFFECTIVE} September 1, 1993

Issued by:



Vice President ^{SEP 1 1993} Regulatory Services

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

10. EXTENSION OF DISTRIBUTION MAIN - (Continued)

to the distribution main extension who will utilize gas for base load purposes and as the major source of energy. The classification of Customer shall be determined by Company at the time Customer is connected to the distribution main extension. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

Where a distribution main extension of more than one hundred (100) feet is requested for commercial or industrial purposes and all or part of such distribution main extension is not deemed economically justified at Company's expense, based on a cost-benefit study, Company shall require the applicant or applicants to provide a contribution in aid of construction and/or enter into a line extension agreement and contribute or deposit with Company the estimated cost of that portion of the distribution main extension which is not deemed economically justified at Company's expense, based on such study. The line extension agreement deposit will be refunded annually, based upon the incremental volumes, if any, sold directly from the distribution main extension which are over and above those volumes used to determine the portion of the distribution main extension to be done at Company's expense. The refund shall be determined by multiplying such incremental volumes by the applicable base rates. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

In no case shall the total of refunds exceed the amount deposited for the distribution main extension. Deposits will not draw interest. All distribution main extensions shall be the property of Company.

Where a distribution main extension is deemed economically justified at Company's expense, based upon a cost-benefit study, no deposit shall be required.

11. EXTENSION OF SERVICE LINES

When Company initiates service to a new Residential or Commercial Customer, Company will install, own, operate and maintain the service line at the premises of Residential and Commercial Customers, if such premises are not connected to a Company main by a service line.

With respect to Residential and Commercial Customers that occupy premises already connected to a Company main by a service line, Company shall be responsible for operating and maintaining the Customer Service Line, and when Company determines that replacement of such Customer Service Lines is necessary, Company shall be responsible for installing the service line, and shall thereafter own the service line. If it becomes necessary for Company to replace a service line, Company shall use its best efforts to replace the line, during normal working hours and as soon as practical, after Company is made aware of the need for the replacement of the service line.

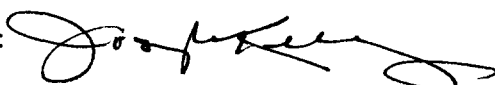
When the length of the service line required between the property line and the meter is 100 feet or less, and the customer has agreed to use natural gas as its major source of energy, Company will assess no charge for the service line installation. A customer's major source of energy is defined as its primary energy source for heating the premises. If the customer is not using natural gas as its major energy source, customer will be required to contribute a portion of the cost of the service line in the form of a contribution in aid of construction. This amount will vary depending upon the installed appliances but will not exceed the Company's annual average cost of a service line.

When the length of required service line exceeds the 100 feet, Company may require Customer to contribute toward the cost of the service line installation an amount equal to the estimated cost per foot for each lineal foot of service line beyond the 100 feet. Contributions by

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

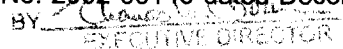
DATE OF ISSUE: January 30, 2003

DATE EFFECTIVE: March 10, 2003

Issued by: 

Vice President
PURSUANT TO ORDER OF THE PUBLIC SERVICE COMMISSION
SECTION 9 (1)

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated December 13, 2002

BY  EXECUTIVE DIRECTOR

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

11. EXTENSION OF SERVICE LINES (continued)

Company's average annual cost of a service line in 2003 equals \$926.

Calculated as:

Cost of service lines installed in 2003 divided by number of lines equals
average annual cost

$$\$1,431,242 / 1,546 = \$ 926$$

COMMUNICATIONS SECURITY
OF KENTUCKY
SECURITY

MAR 07 2004

COMMUNICATIONS SECURITY
OF KENTUCKY
SECURITY

BY 
EXECUTIVE DIRECTOR

DATE OF ISSUE: January 30, 2004

DATE EFFECTIVE: March 1, 2004

Issued by: J. W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated
December 13, 2002

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

11. EXTENSION OF SERVICE LINES - (Continued)

Customers toward Company's cost of furnishing and installing service lines in accordance with this section are non-refundable.

12. REQUEST FROM HIGH-PRESSURE LINES

When a General Service Customer requests gas service from a transmission Company's high-pressure pipeline, Company will furnish and install regulating equipment and meters at no cost to Customer except as follows with respect to pressure regulators:

- A. If the line from which Customer is to be served has a maximum allowable operating pressure not exceeding 60 psig, Company will furnish the necessary service regulator at no cost to Customer.
- B. If the line from which Customer is to be served has a maximum allowable operating pressure in excess of 60 psig but not in excess of 200 psig, which will necessitate one high-pressure regulator in addition to the service regulator, **Customer will be required to make a payment of \$100 to cover the cost and installation of the high-pressure regulator.**
- C. If the line from which Customer is to be served has a maximum allowable operating pressure in excess of 200 psig which will necessitate two high-pressure regulators in addition to the service regulator, **Customer will be required to make a payment of \$200 to cover the cost and installation of the high-pressure regulators.**

13. COMPANY OBLIGATION TO RESTORE PROPERTY

In the event that Company is required to undertake any excavation on Customer's property in connection with the installation, repair, maintenance or replacement of a service line, Company shall make reasonable efforts to restore the property to its original conditions pursuant to generally accepted utility standards for such construction operations.

14. PROTECTION OF COMPANY'S PROPERTY

All meters, piping and other appliances and equipment furnished by or at the expense of Company, which may at any time be in or on Customer's premises shall, unless otherwise expressly provided herein, be and remain the property of Company. Customer shall protect such property from loss or damage.

15. CUSTOMER'S LIABILITY

Customer shall assume all responsibility for the gas service in or on Customer's premises, at and from the point of delivery of gas, and for all the piping, appliances and equipment used in

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993
SEP 1 1993

Issued by:



Vice President - Regulatory Services
PURSUANT TO 807 KAR 5:011.
SECTION 9 (1)

BY: 
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

15. CUSTOMER'S LIABILITY

Customer shall assume all responsibility for the gas service in or on Customer's premises, at and from the point of delivery of gas, and for all the piping, appliances and equipment used in connection therewith which are not the property of Company. Customer will protect and save Company harmless from all claims for injury or damage to persons or property occurring on Customer's premises or at and from the point of delivery of gas occasioned by such gas or gas service and equipment, except where said injury or damage will be shown to have been caused solely by the negligence of Company.

16. CUSTOMER WITH MORE THAN ONE METER

A Customer may be supplied through more than one meter, with the usage combined for one billing and counted as one Customer, subject to the following conditions:

- A. Provided all meters qualify for the same rate schedule. If the usage on two or more meters is to be combined for routine billing purposes, all meters to be combined must qualify for the same rate schedule.
- B. Provided all meters are located within the confines of or adjacent to the particular property served. Combined usage for billing purposes shall be restricted to meters located within the confines of or adjacent to the property being served.
- C. Provided the additional meters are a necessary part of rendering service. Combined usage of multiple meters for billing purposes shall be restricted to those situations where the additional meters are a necessary part of rendering service.
- D. Provided the combining of usage is not for the purpose of circumventing the Minimum or Customer Charge of a rate schedule.

17. METER TESTING AND MEASUREMENT OF NATURAL GAS

Volumetric Measurement Base is one (1) cubic foot of gas at a pressure base of fourteen and seventy-three one-hundredths (14.73) pounds per square inch absolute (thirty (30) inches of mercury), a temperature base of sixty degrees (60°) Fahrenheit, (520° F. absolute) and without adjustment for water vapor content.

Average Absolute Atmospheric (Barometric) Pressure is assumed to be fourteen and four-tenths (14.4) pounds to the square inch, irrespective of actual elevation of location of the delivery point above sea level or variations in actual barometric pressure from time to time.

Flowing Temperature. Company shall determine the temperature of the natural gas flowing through the meter or meters by recorder, or as read from established tables for the location involved.

Specific Gravity of the natural gas shall be determined by Company, or at Customer's option by joint test, at the commencement of deliveries and as often as deemed necessary.

(C) Change

C
C
C

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: November 10, 1994

NOV 01 1994 DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Sawyer

SUBJECT TO 807 KAR 5:011, Vice President - Regulatory Services
SECTION 9(1)

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

BY *Philip Turner*
DIRECTOR, RATES & RESEARCH DIV.

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

17. METER TESTING AND MEASUREMENT OF NATURAL GAS - (Continued)

Supercompressibility. The deviation of the gas from the laws for ideal gases shall be determined by Company, or jointly at Customer's option, in one of the following ways:

- (a) The deviation factors shall be computed by approved methods or read from standard tables, in accordance with Report No. 3 of the Gas Measurement Committee of the American Gas Association, as amended, expanded or superseded from time to time. Such computations or selection of factors from tables shall be based on the composition of the gas and conditions at point of measurement, and the factors used to be checked by tests of the gas made with such reasonable frequency as found necessary; or
- (b) The deviation factors shall be determined by tests of the gas made with such reasonable frequency as found necessary.

Measuring Equipment. Unless otherwise agreed upon, Company will install, maintain and operate, measuring stations equipped with displacement or flow meters and other necessary measuring equipment by which the volumes of gas delivered shall be determined. The gas delivered shall be measured in accordance with the latest approved methods in use in the industry generally. Orifice meters shall be installed and operated, and gas volumes computed in a practical and appropriate manner, in accordance with Report No. 3 of the Gas Measurement Committee of the American Gas Association, as amended, expanded or superseded from time to time. Displacement meter readings shall be adjusted for pressure and temperature conditions. Customer may install check measuring equipment, provided that such equipment shall be so installed as not to interfere with the operations of Company. Company and Customer, in the presence of each other, shall have access to the other's measuring equipment at all reasonable times, but the reading, calibrating and adjusting thereof and the changing of charts shall be done only by Customer, unless otherwise agreed upon. Both Company and Customer shall have the right to be present at the time of any installing, reading, cleaning, changing, repairing, inspecting, testing, calibrating or adjusting done in connection with the other's measuring equipment. The records from such measuring equipment shall remain the property of Customer, but upon request, each will submit to the other its records and charts, together with calculations, for inspection, subject to return within thirty (30) days after receipt thereof. Company shall exercise reasonable care in the installation, maintenance and operation of its equipment so as to avoid any inaccuracy in the determination of the volume of gas delivered.

Meter Testing (GS Rate Schedule Customers). Company shall make a test of any meter upon written request of Customer provided such request is not made more frequently than once each twelve months or the meter is not scheduled for a periodic test. Customer shall advance an amount based on meter capacity as follows: 500 cu. ft. per hour and under @\$10.00, over 500 cu. ft. per hour @\$20.00, and 1,500 cu. ft. per hour @\$30.00. If such tests show the meter to be more than 2% fast or slow, the amount advanced shall be refunded to the customer and adjustments made pursuant to Correction of Metering Errors section herein. If the meter is found not to be more than 2% fast or slow, the amount advanced by Customer shall be retained by Company.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



Vice President, Regulatory Services
PURSUANT TO KRS 190.001
SECTION 9 (1)

BY: 
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

17. METER TESTING AND MEASUREMENT OF NATURAL GAS - (Continued)

Calibration and Test of Meters (IS and IUS Rate Schedule Customers). The accuracy of all measuring equipment shall be verified by the owner at reasonable intervals and, if requested, in the presence of representatives of the other party, but neither Company nor Customer shall be required to verify the accuracy of such equipment more frequently than once in any thirty (30) day period. If either party at any time desires a special test of any measuring equipment, or if either party at any time observes an error in any such measuring equipment, it will promptly notify the other party, and the parties shall then cooperate to secure a prompt verification of the accuracy of such equipment.

Correction of Metering Errors. If upon periodic test, request test, or complaint test a meter in service is found to be more than two percent (2%) fast, additional tests shall be made to determine the average error of the meter. Said tests shall be made in accordance with commission regulations applicable to the type of meter involved.

If test results on Customer's meter show an average error greater than two percent (2%) fast or slow, or if a Customer has been incorrectly billed for any other reason, except in an instance where Company has filed a verified complaint with the appropriate law enforcement agency alleging fraud or theft by Customer, Company shall immediately determine the period during which the error has existed, and shall recompute and adjust the Customer's bill to either provide a refund to Customer or collect an additional amount of revenue from the underbilled Customer. Company shall readjust the account based upon the period during which the error is known to have existed. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using such data as elapsed time since the last meter test, if applicable, and historical usage data for Customer. If that data is not available, the average usage of similar Customer loads shall be used for comparison purposes in calculating the time period. If Customer and Company are unable to agree on an estimate of the time period during which the error existed, the commission shall determine the issue. In all instances of Customer overbilling, Customer's account shall be credited or the overbilled amount refunded at the discretion of Customer within thirty (30) days after the final meter test results. Company shall not require Customer repayment of any underbilling to be made over a period shorter than a period coextensive with the underbilling.

Failure of Measuring Equipment. In the event any measuring equipment is out of service, or is found registering inaccurately and the error is not determinable by test, previous recordings or deliveries through such equipment shall be estimated:

- (a) By using the registration of any other service meters, if installed and accurately registering, or, in the absence of (a):
- (C) Change

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1994

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by: *Kathryn Sawyer* PURSUANT TO 807 KAR 5.011, SECTION 9(1) Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission, Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC. P.S.C. Ky. No. 5

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

17. **METER TESTING AND MEASUREMENT OF NATURAL GAS** - (Continued)

Failure of Measuring Equipment. - (Continued)

- (b) By correcting the error if the percentage of error is ascertainable by calibration, special test or mathematical calculation, or, in the absence of both (a) and (b), then:
- (c) By estimating the quantity of delivery based on deliveries during periods under similar conditions when the meter was registering accurately.

The estimated readings shall be used in determining the volume of gas delivered for any known or agreed-upon applicable period. In case the period is not known or agreed-upon, such estimated deliveries shall be used in determining the volume of gas delivered during the latter half of the period beginning on the date of the immediately preceding test and ending on the date the measuring equipment was adjusted to record accurately; the recordings of the measuring equipment during the first half of said period shall be considered accurate in computing deliveries.

Preservation of Records. The complete record of tests of each meter shall be continuous for at least two (2) periodic test periods and shall in no case be less than two (2) years.

Standard Delivery Pressure

D

Company, in accordance with 807 KAR 5:022, Section 13(14): Standard Pressure adopts seven (7) inches water column as its standard pressure as measured at the outlet of Customer's meter.

When conditions warrant, and Customer and Company mutually agree, certain Customers may receive gas at pressures higher than the standard pressure. In these cases either indices compensated for the delivery pressure or pressure factors corresponding to delivery pressure will be used to adjust volumes of gas billed.

The above paragraphs notwithstanding Company shall assume no liability from any damage or loss resulting from inadequate or interrupted supply or from any pressure variation when such conditions are not due to willful fault or neglect on its part.

DATE OF ISSUE: May 27, 2016

DATE EFFECTIVE: June 27, 2016

ISSUED BY: /s/Herbert A. Miller, Jr.

TITLE: President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2016-00162 dated .

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

18. QUALITY

Processing. The gas delivered shall be natural gas; provided, however, that:

- (a) Company may extract or permit the extraction of moisture, helium, natural gasoline, butane, propane or other hydrocarbons (except methane) from said natural gas, or may return thereto any substance extracted from it. Company, in order to conserve and utilize other available gases, may blend such gases with said natural gas; provided, however, that such blending shall not extend to a degree which, in Customer's judgment reasonably exercised, would materially affect the utilization of the gas delivered.
- (b) Company may subject or permit the subjection of said natural gas to compression, cooling, cleaning or other processes to such an extent as may be required in its transmission from the source thereof to the point or points of delivery.

Heat Content. The natural gas delivered shall contain an average total heating value for any twelve (12) months period of not less than one thousand (1,000) Btu per cubic foot. Such heating value shall be determined by tests at the beginning of deliveries, or from recording calorimeters located at such place or places as may be selected by Company. Such calorimeters shall be periodically checked, using a reference sample of gas of known heating value, or such other method as may be mutually agreed upon. Customer shall not be required to accept natural gas having a total heating value of less than nine hundred fifty (950) Btu per cubic foot, but acceptance by Customer shall not relieve Company of its obligation to supply natural gas having the said average total heating value of one thousand (1,000) Btu per cubic foot.

The unit of volume for the purpose of determining total heating value shall be one (1) cubic foot of gas saturated with water vapor at a temperature of sixty degree (60°) Fahrenheit and an absolute pressure equivalent to thirty (30) inches of mercury at thirty-two degrees (32°) Fahrenheit and under standard gravity (32.174 ft. per second per second).

Freedom From Objectional Matter. The gas delivered:


- (a) shall be commercially free from dust or other solid or liquid matter which might interfere with its merchantability or cause injury to or interference with proper operation of the lines, regulators, meters, and other equipment of Customer;
- (b) shall not contain more than a trace of hydrogen sulfide per one hundred (100) cubic feet of gas, as determined by methods prescribed in Standards for Gas Service, Circular of the National Bureau of Standards No. 405, Page 134 (1934 Edition), and shall be considered free from hydrogen sulfide if a strip of white filter paper, moistened with a solution containing five percent (5%) by weight of lead acetate, is not distinctly darker than a second paper freshly moistened with the same solution, after the first paper has been

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



Vice President, Regulatory Services

PURSUANT TO 807 KAR 50.01,
SECTION 9 (1)

BY: 
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

18. QUALITY - (Continued)

Freedom From Objectional Matter. - (Continued)

exposed to the gas for one (1) minute in an apparatus of approved form, through which the gas is flowing at the rate of approximately five (5) cubic feet per hour, the gas not impinging directly from a jet upon the test paper;

- (c) shall not contain more than twenty (20) grains of total sulfur per one hundred (100) cubic feet; and
- (d) can be measured to determine the usability of the product or the interchangeability of one gas with another gas by using a utilization factor known as the Wobbe Index. The Wobbe Index factor is calculated by dividing the saturated Btu value by the square root of the specific gravity of the sample of gas. An acceptable value for the Wobbe Index factor is one thousand three hundred (1,300) plus or minus six percent (6%).

In the event the gas contains more than a trace of hydrogen sulfide per one hundred (100) cubic feet or more than twenty (20) grains of total sulfur per one hundred (100) cubic feet, by test prescribed by the Bureau of Standards or other recognized method, Company, upon the request of Customer, shall reduce the hydrogen sulfide content to not more than a trace per one hundred (100) cubic feet and the total sulfur content to twenty (20) grains or less per one hundred (100) cubic feet.

19. POSSESSION OF GAS AND WARRANTY OF TITLE

Control of Gas. Company shall be deemed to be the owner and in control and possession of the natural gas purchased on behalf of Customer until it has been physically delivered to Customer at the point or points of delivery, after which Customer shall be deemed to be the owner and in control and possession thereof.

Division of Responsibility. Customer purchasing gas from Company shall have no responsibility with respect to any natural gas until it is physically delivered to Customer, or on account of anything which may be done, happen or arise with respect to said gas before such delivery; and Company shall have no responsibility with respect to said gas after such delivery to Customer, or on account of anything which may be done, happen or arise with respect to said gas after such delivery.

Warranty of Title. Company agrees that it will, and it hereby does, warrant that it will at the time of physical delivery of gas purchased on behalf of Customer, have good title to all gas delivered by it to Customer, free and clear of all liens, encumbrances and claims whatsoever, that it will at such time of delivery have good right and title to sell said gas as aforesaid, that it will indemnify Customer and save it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any or all persons to said gas.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE


DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: SEP 1 1993
September 1, 1993

Issued by:



Vice President of Regulatory Services
PURSUANT TO 807 KAR 5-011.

BY: 
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

20. **FORCE MAJEURE**

Neither Company nor Customer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

Such causes or contingencies affecting the performance hereunder by either Company or Customer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and with all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

21. **RECONNECTION OF SERVICE**

If service is discontinued at the request of any Customer, Company may refuse service to such Customer, at the same premises within eight (8) months, unless it shall first receive payment of \$158.00 (current minimum charge of \$19.75 times 8 months) for residential customers reconnect fee and \$408.00 (current customer charge of \$51.00 times 8 months) for commercial customers reconnect fee. I I

Company will charge a reconnect fee of twenty-five dollars (\$25) when service has been disconnected for nonpayment of bills or for violation of Company's Rules and Regulations and Customer has qualified for and requested the service to be reconnected. Customers exempt from the reconnect fee must qualify under the Commission's Winter Hardship Reconnection Rules, as stated:

- A. During the months from November through March, Customer or Customer's agent:
- (1) Presents a certificate of need from the Cabinet for Human Resources, State Department for Social Insurance, including a certification that a referral for weatherization services has been made in accordance with subsection (C) of this section;
 - (2) Pays one-third (1/3) of the outstanding bill or \$200, whichever is less; and

DATE OF ISSUE: May 27, 2016

DATE EFFECTIVE: June 27, 2016

ISSUED BY: /s/Herbert A. Miller, Jr.

TITLE: President

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2016 - DATED

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

21. RECONNECTION OF SERVICE - (Continued)

(3) Agrees to a repayment schedule which would permit Customer to become current in the payment of Customer's bill as soon as possible but no later than October 15. However, if, at the time of application for reconnection, Customer has an outstanding bill in excess of \$600 and agrees to a repayment plan that would pay current charges and makes a good faith reduction in the outstanding bill consistent with Customers ability to pay, then such plan shall be accepted. In addition to payment of current charges, repayment schedules shall provide an option to Customer to select at least one (1) payment of arrearage per month.

(4) Company shall not require a new deposit from Customer whose service is reconnected due to paragraphs (1), (2), or (3) of this subsection.

B. Certificate of need for reconnection. Federal and statewide energy assistance programs are administered by the Kentucky Cabinet for Human Resources, Department for Social Insurance. A Customer who is eligible for energy assistance under the department's guidelines or is certified as household with gross income at or below 130 percent of the poverty level, may obtain a certificate of need from the department to be used in obtaining a service reconnection from Company.

C. Weatherization program. Customers obtaining a certificate of need under this regulation shall agree to accept referral to and utilize weatherization services which are administered by the Cabinet for Human Resources. The provision and acceptance of weatherization services is contingent on the availability of funds and other program guidelines. Weatherization services include, but are not limited to, weather stripping, insulation and caulking.

D. Customers who are current in their payment plans under subsection A(3) of this section shall not be disconnected.

22. CUSTOMER DEPOSITS

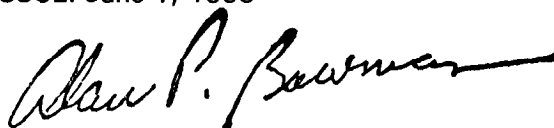
Company may require from any Customer a minimum cash deposit or other guaranty to secure payment of bills, except from those Customers qualifying for service reconnection under the Winter Hardship Reconnection Rules, as stated on Sheet Numbers 70 and 71 of this tariff. Service may be refused or discontinued for failure to pay the requested deposit.

All Customer's deposits shall be based upon actual usage of Customer at the same or similar premises for the most recent 12-month period, if such information is available. If usage information is not available, the deposit will be based on the average bills of similar Customers and premises in the system. The amount of cash deposit shall not exceed two twelfths (2/12) of Customer's actual or estimated annual bill.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: June 1, 1993

Issued by:



DATE EFFECTIVE: September 1, 1993

SEP 1 1993

Vice President - Regulatory Services

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: 
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

CURRENTLY EFFECTIVE BILLING RATES

22. CUSTOMER DEPOSITS - (Continued)

A deposit would normally be required, unless waived at Company's discretion, if any of the following circumstances exist:

- 1) New business
- 2) Previous service with bad debt account
- 3) Transient or seasonal employment
- 4) Disconnected due to non-pay
- 5) Renting, short-term employment
- 6) Unemployed and no regular income
- 7) Student, or
- 8) Unable or unwilling to provide identification.
- 9) Unsatisfactory Credit History

If a deposit has been waived or returned and Customer fails to maintain a satisfactory payment record, a deposit may then be required. Company may require a deposit in addition to the initial deposit if Customer's classification of service changes or if there is a substantial change in usage.

Company will refund the deposit to Customer after twelve (12) consecutive months of good credit and payment history. Upon termination of service, the deposit, any principal amounts, and any interest earned and owing will be credited to the final bill with any remainder refunded to Customer.

Company shall issue to every Customer from whom a deposit is received a receipt of deposit showing, the name of Customer, location of the service or Customer account number, date and amount of the deposit, and informing Customer that they can request a recalculation of the deposit after eighteen (18) months based on actual usage. If the deposit on account differs from the recalculated amount by more than \$10.00 for a Residential Customer or 10 percent for a non-residential Customer, Company may collect any underpayment and shall refund any overpayment by check or credit to Customer's bill. No refund will be made if Customer's bill is delinquent at the time of the recalculation.

Interest will accrue on all deposits at the rate prescribed by law beginning on the date of the deposit. The interest will be applied as a credit to Customer's bill or will be paid to Customer on an annual basis, except if Customer's bill is delinquent on the anniversary of the deposit date, Company shall not be required to refund or credit interest. If the deposit is refunded or credited to Customer's bill prior to the deposit anniversary date, interest will be paid or credited to Customer's bill on a prorated basis. If interest is not credited to Customer's bill or paid to Customer annually, interest will be computed by a method which will result in an amount no less than that obtained by using a middle course method between simple and compound interest in compliance with Commission Order dated October 31, 1989 in Case No. 89-057. Interest on deposits computed in this manner will accrue until credited to Customer's bill or paid to Customer.

DATE OF ISSUE: June 12, 2012

ISSUED BY: *Robert A. Miller Jr*

KENTUCKY
PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
DATE EFF <i>Brent Kirtley</i> , 2012
EFFECTIVE 7/12/2012 President
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

23. **BILLING**

General Service Rate Schedule

Bills will be rendered and be payable once each billing month. Company may read any meter once each billing month, but may read meters of the General Service Rate Schedule Customers once each two billing months. As to any Customer whose meter is read once each two months, the consumption for the first month of each bimonthly meter reading period shall be determined by calculation on the basis of Customer's previous usage -- considering factors such as variations in weather, number of days in the period, the trend in seasonal usage, etc., in order to provide as nearly accurate a bill as possible without actually reading the meter. Customer's consumption for the second month of each bimonthly meter reading period shall be determined by actual measurement taken from Customer's meter, subtracting therefrom the calculated consumption for the first month of the bimonthly meter reading period. The bill for each month shall be the result of applying to the consumption, determined as aforesaid, the applicable rates and charges contained in this tariff.

A customer shall be liable for unbilled service up to 2 years from the date of service, unless the customer obtained service through fraud, theft, or deception.

All Other Rate Schedules

On or before the tenth (10th) day following the date of the final monthly meter reading for each billing month, Company shall render to Customer a statement of the total amount of gas delivered during the preceding billing month and the amount due, with the exception of Delivery Service Customers.

When information necessary for billing purposes is in the control of Customer, Customer shall furnish such information to Company on or before the fifth (5th) day following the date of final meter reading of each month.

Both Company and Customer shall have the right to examine, at reasonable times, books, records, and charts of the other to the extent necessary to verify the accuracy of any statement, charge or computation made under or pursuant to any of the provisions hereof.

A customer shall be liable for unbilled service up to 2 years from the date of service, unless the customer obtained service through fraud, theft, or deception.

24. **PAYMENT**

Customer shall pay Company at its General Office, 290 W. Nationwide Blvd, Columbus, Ohio 43215, or at such other address as Company shall designate on or before the twentieth (20th) day following the date of the final monthly meter reading for the gas delivered hereunder during the preceding billing month. T

DATE OF ISSUE: May 27, 2016

DATE EFFECTIVE: June 27, 2016

ISSUED BY: /s/Herbert A. Miller, Jr.

TITLE: President

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION
IN CASE NO.2016- DATED _____

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

If presentation of a bill by Company is delayed after the tenth (10th) day following the date of final monthly meter reading, then the time of payment shall be extended accordingly unless Customer is responsible for such delay.

24a . TERMINATION

The Company reserves the right to discontinue furnishing gas service to a Customer with at least ten (10) days written notice from the Company to the Customer, irrespective of any claim pending against the Company, upon the occurrence of any one of the following events:

- a) For non-payment of tariff approved charges.
- b) For failure to comply with any of the Company's Gas tariffs as filed with the Commission, or with any of the conditions or obligations of any agreements with the Company for the purchase of gas.

Notice of discontinuance shall be considered to be given a Customer when a copy of such notice is left with the Customer, or left at the premises where his bill is rendered, or posted in the United States mail, addressed to the Customer's last post office address shown on the records of the Company. Company shall diligently attempt to induce Customer to make all payments owed or to comply with all applicable terms and conditions of service prior to discontinuing service.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

AUG 13 1997

**PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)**

**BY: Stephan D. Bell
SECRETARY OF THE COMMISSION**

(N) New

DATE OF ISSUE:

DATE EFFECTIVE:

Issued by: J. W. Kelly

Vice President and General Manager

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)

25. **LATE PAYMENT PENALTY**

A Late Payment Penalty of five percent (5%) may be assessed, only once on any bill for rendered services, if Customer fails to pay bill by the due date shown on Customer's bill. Any payment received will first be applied to the bill for service rendered. Additional penalty charges shall not be assessed on unpaid penalty charges. Customers enrolled in utility bill assistance programs (including those customers who have been issued a Certificate of Need) shall not be charged a late payment charge.

If prior to the due date of payment, Customer in good faith disputes the bill in part or total, and pays to Company such amounts as it concedes to be correct, and at any time thereafter within ten (10) days of a demand made by Company, furnishes a surety bond in an amount and with surety satisfaction to Company, guaranteeing payment to Company of the amount ultimately found due upon such bills after a final determination which may be reached either by agreement or judgment of the courts, as may be the case, then Company shall not be entitled to suspend further delivery of gas unless and until default be made in the conditions of such bond.

26. **RETURNED PAYMENT FEE**

If Customer's payment of a bill for service is returned by a bank as unpaid, Customer will be charged a fee of fifteen dollars (\$15.00) to cover the cost of further processing of the account.

27. **BILL ADJUSTMENT AND MONITORING OF CUSTOMER USAGE**

Bill Adjustment. If upon periodic test, request test, or complaint test a meter in service is found to be more than two (2) percent fast, additional tests shall be made to determine the average error of the meter. Said tests shall be made in accordance with commission regulations applicable to the type of meter involved.

If test results on Customer's meter show an average error greater than two (2) percent fast or slow, or if Customer has been incorrectly billed for any other reason, except in an instance where Company has filed a verified complaint with the appropriate law enforcement agency alleging fraud of theft by Customer, Company shall immediately determine the period during which the error has existed, and shall recompute and adjust Customer's bill to either provide a refund to Customer or collect an additional amount of revenue from the underbilled Customer. Company shall readjust the account based upon the period during which the error is known to have existed. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using such data as elapsed time since the last meter test, if applicable, and historical usage data for Customer. If that data is not available, the average usage of similar customer loads shall be used for comparison purposes in calculating the time period. If Customer and Company are unable to agree on an estimate of the time period during which the error existed, Commission shall determine the issue. In all instances of Customer overbilling, Customer's account shall be credited or the overbilled amount refunded at the

DATE OF ISSUE: May 27, 2016

DATE EFFECTIVE: June 27, 2016

ISSUED BY: /s/ Herbert A. Miller, Jr.

TITLE: President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2016-00162 dated

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

27. BILL ADJUSTMENT AND MONITORING OF CUSTOMER USAGE - (Continued)

discretion of Customer within thirty (30) days after final meter test results. Company shall not require Customer repayment of any underbilling to be made over a period shorter than a period coextensive with the underbilling.

Monitoring Usage. Company shall monitor Customers' usage at least annually. The procedures shall be designed to draw Company's attention to unusual deviations in Customer's usage and shall provide for reasonable means by which Company can determine the reasons for the unusual deviation. If Customer's usage is unduly high and the deviation is not otherwise explained, Company shall test Customer's meter to determine whether the meter shows an average error greater than two (2) percent fast or slow.

If Company's procedure for monitoring usage indicates that an investigation of Customer's usage is necessary, Company shall notify Customer in writing either during or immediately after the investigation of the reasons for the investigation, and of the findings of the investigation. If knowledge of a serious situation requires more expeditious notice, Company shall notify Customer by the most expedient means available.

Customer Notification. If a meter is tested and it is found necessary to make a refund or back bill Customer, Customer shall be notified in compliance with 807 KAR 5:006, Section 10 (5).

Customer accounts shall be considered to be current while a dispute is pending pursuant to this section, as long as Customer continues to make payments for the disputed period in accordance with historic usage, or if that data is not available, the average usage of similar customer loads, and stays current on subsequent bills.

28. BUDGET PLAN

The Company has a budget payment plan available to **Residential and Small Commercial Customers**

Monthly budgeted amounts shall be determined by the Company based on an amount equivalent to 1/12 of Customer's estimated annual gas utility bill.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

10/27/2009

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF r 27, 2009

DATE OF ISSUE: November 6, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 2

By

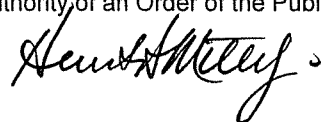


Executive Director

r 26, 2009

President

Issued by:



COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

28. **BUDGET PLAN** - (Continued)

Twelve Month Equal Payment Plan - (Continued)

The monthly budgeted amount shall not be construed by Customer as a guaranty of assurance that the total actual charges will not exceed such estimate. Company may, at any time, submit a revised budgeted amount to Customer whenever, in Company's judgment, such revision is deemed advisable during the Company's budget year. (Budgets will be reviewed and recalculated at least twice a year.)

The billing, under this budget plan of payment, is for the convenience of Customer. A Customer may enroll in the plan at any time during the Company's budget year. A Customer applying for the Plan for the first year will be accepted in any month and their payment will be determined by dividing their estimated bill for the remainder of the budget period by the number of months remaining in that budget period. New customers may be automatically enrolled in the budget plan unless they decline to participate. If any existing arrearage is present at the time of application, the first month's budgeted amount shall be paid at the time the Customer's request to participate is granted.

This budget plan will be canceled and the total account balance shall become due, or in the event of a credit balance, such balance shall be refunded, under the following circumstances:

Discontinuance of service at Customer's request;

Discontinuance of this budget plan at the Customer's request; or

If Customer fails to pay bills as rendered under the budget payment plan, Company reserves the right to revoke the plan, restore Customer to regular billing and require immediate payment of any deficiency.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: November 6, 2009

DATE OF 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 20

By *[Signature]*
Executive Director

Issued by: *[Signature]*

President

COLUMBIA GAS OF KENTUCKY, INC.

CANCELLED AND HELD FOR FUTURE USE.


**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009**

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: November 6, 2009

DATE OF 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 21

By  26, 2009

Issued by: 

**Executive Director
President**

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

29. CHANGES IN CONTRACTED VOLUMES

Changes in contracted volumes shall be made in any one of the following ways:

- A. In the event Customer shall desire an increase in the then effective contracted volumes, Customer shall notify Company by April 1, of any year as to the total amount of increase required. If Customer is advised by Company that it has the required capacity and facilities then Customer shall execute a contract to become effective November 1, of such year which shall specify the total amount required.
- B. In the event Customer shall desire a decrease in the then effective contracted volumes, after the expiration of the development period, Customer shall notify Company by April 1, in any year of the desire to decrease to become effective November 1, of such year, and Company would grant such decrease providing the desired decrease does not exceed Company's ability to offset such decreases against reductions in contracted volumes from its supplier(s), or Customer and Company may mutually agree to the decrease providing Company can otherwise utilize such decrease.
- C. For increases or decreases in effective contracted volumes requested on shorter notice than in A or B above, Company shall, giving consideration to all pertinent factors, use its best efforts to comply with such requests.

30. TRANSFERS BETWEEN RATE SCHEDULES

If Customer desires to transfer service from one to another of Company's rate schedules, Customer shall give notice to Company by April 1, of any year and if Customer is advised by Company that it has the required gas supply, capacity, and facilities, then Customer, shall execute a contract to become effective November 1, of such year.

31. OPERATING INFORMATION AND ESTIMATES

Upon request of Company, Customer shall from time to time submit estimates of the daily, monthly and annual volumes of gas required, including peak day requirements, together with such other operating data as company may require in order to plan its operations.

32. SEASONAL CURTAILMENT OF SERVICE

If, in Company's judgment, it is necessary to limit the delivery of natural gas for the protection of monthly and seasonal volumes in order to supply market requirements based on gas supply available, Company shall curtail or discontinue in whole or in part gas service to its industrial and commercial Customers in the manner prescribed on Sheet Nos. 53 through 56 of this tariff. In so curtailing or discontinuing service Company shall curtail monthly and seasonal volumes to

**PUBLIC SERVICE COMMISSION
OF KENTUCKY**

EFFECTIVE

8/29/2007

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

DATE EFFECTIVE: August 29, 2007

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

By  **Executive Director**

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

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

32. SEASONAL CURTAILMENT OF SERVICE - (Continued)

such Customers by ordering curtailment of deliveries to such Customers by giving notice to each such Customer of the percentage curtailment of each priority applicable to Customer as described in said sheets of this tariff. Such curtailment shall be ordered as to the affected Commercial and Industrial Customers.

Company shall not be liable for any loss, cost, damage, injury, or expense that may be sustained by Customer by reason of partial or complete curtailment, interruption or discontinuance of gas service.

32a. CHARGES FOR CUSTOMER AUTHORIZED SERVICE

When a Customer requests the Company's services for premises work, the rates to be charged shall be in accordance with one of the following:

1. When the Customer has requested the Company to do customer authorized service work during regular working hours, the Customer will be charged: \$30.25 for the first employee, and \$28.25 per hour for each additional employee, if needed. There will be a one hour minimum charge per employee of \$30.25. Charges after the first hour are made to the nearest 1/4 hour: \$5.25 for the first employee, and \$4.75 for each additional employee, if needed.

Work done outside regular working hours including holidays and weekends for customer authorized services, will be charged: \$45.50 per hour for the first employee, and \$42.50 per hour for each additional employee, if needed. There will be a one hour minimum charge per employee of \$45.50. Charges after the first hour are made to the nearest 1/4 hour: \$8.00 for the first employee, and \$7.25 for each additional employee, if needed.

The time for the labor charge shall start when the employee reaches the customer premises and end when the employee leaves the premises after the work is completed.

2. When the Customer has requested the Company to perform customer authorized services while the employee is on the customer's premise, the Customer will be charged to the nearest 1/4 hour: \$5.25 for the first employee, and \$4.75 for each additional employee, if needed.

If work is done outside normal regular working hours including holidays and weekends, the Customer will be charged to the nearest 1/4 hour: \$8.00 for the first employee, and \$7.25 for each additional employee, if needed.

(N) New

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE:

AUG 13 1997

DATE EFFECTIVE:

Issued by: J. W. Kelly

PURSUANT TO 807 KAR 5.011.
SECTION 9 (1)

Vice President and General Manager

BY: Stephan D. Bell

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

32a. CHARGES FOR CUSTOMER AUTHORIZED SERVICE - (Continued)

The time for the labor charge shall start at the time the actual customer authorized service work is started and end when the customer authorized service work is completed.

Where special arrangements are made to do customer authorized work and, upon arriving at the Customer's premise the Company employee cannot gain access to perform the previously scheduled work, a minimum one-hour charge, in effect for that time of day, may be made.

Material charges shall consist of the following: 1) If the materials are available at the Company warehouse, the material charge will be the cost of the part plus a 35% markup, 2) If the materials are not available at the Company warehouse, the material charge will be billed to the customer at the invoice cost of the part plus a 10% markup and any applicable shipping charges.

The service performed on the Customer's premise will carry a 30 day labor warranty, but on parts and materials, the Company will honor only the manufacturer's warranty.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

AUG 13 1997

PURSUANT TO 807 KAR 5.011,
SECTION 9(1)
BY: Stephan D. Bell
SECRETARY OF THE COMMISSION

(N) New

DATE OF ISSUE:

DATE EFFECTIVE:

Issued by: J. W. Kelly

Vice President and General Manager

33. CUSTOMER BILL FORMAT AND CONTENT

T

The e-bill form is the same as that shown below.



Account Number: 12345678 999 000 1
 Statement Date: 04/01/2016
 1
 Page 1 of 2

Contact Us 16

Phone
 Emergency Service 24/7
 1-800-432-9515
 For gas leaks or odors of gas

Customer Call Center Hours
 1-800-432-9345
 7 a.m. - 7 p.m. Mon. - Fri.
 8 a.m. - 12 p.m. Sat.

For hearing impaired relay call 711.

Web
 Make payments and access your account at ColumbiaGasKY.com

Mobile
 Make payments and access your account at m.ColumbiaGasKY.com

Mail Payments
 Columbia Gas of Kentucky
 P.O. Box 742523
 Cincinnati, OH 45274-2523

Authorized Payment Locations
 Find locations online at ColumbiaGasKY.com

Account Profile

Customer Name: City Customer
 Your Contact Information: 123 Main St, Anytown KY 12345-1234
 Type of Customer: Residential 4

Account Number: 12345678 999 000 1

• Is your contact information correct? Make all changes on the reverse side.

3 Account Summary

Previous Amount Due on 03/15/2016 \$36.56
 Payments Received by 03/21/2016 Thank you -\$36.56
 Balance on 03/31/2016 \$0.00
 Charges for Gas Service This Period +\$25.34

13 Current Charges Due by 04/14/2016 \$25.34

• If paid after 04/14/16, a late payment charge of 5% may be applied.
 • For more information regarding these charges, see the Detail Charges section.

Budget Payment Plan
 The new Budget year starts next month! Be sure to check your bill next month for an opportunity to join the Budget Payment Plan and spread the cost of winter heating more evenly over the entire year.

Your Safety 18

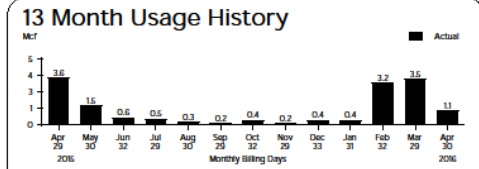
In case of an emergency, such as odor of gas, carbon monoxide or fire:

1. Leave the area immediately.
2. Leave windows and doors in their positions and avoid doing anything that could cause a spark.
3. From a safe area, call 811 and Columbia Gas at 1-800-432-9515.

Always Call 8-1-1 Before You Dig
 If you're planning a home or landscaping project, call Kentucky 811 at 8-1-1 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.

811 *mark your spot*
 Call before you dig

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



7 Meter Number: 8955042
2 Service Address: R Customer Rd, Anytown KY 12345-1234
7 Meter Readings - 30 Billing Days
 Actual Reading on 3/31: 8446
 Actual Reading on 3/1: 8435
4 Gas Used (Mcf): 11

Usage Comparison - Mcf

Month	Mcf	Avg Temp	Mcf Per Day
Apr 15	3.6	43.8*	0.1
Mar 16	3.6	38.3*	0.1
Apr 16	1.1	51.3*	0.0

Your Average Monthly Usage = 1.0 Mcf.
 Your Total Annual Usage = 12.3 Mcf.
 Your next meter reading date is 04/29/2016. 6

1 Please fold on the perforation below, detach and return with your payment.

CKY CUSTOMER
 123 MAIN ST
 ANYTOWN KY 12345-1234

Columbia Gas of Kentucky
 P.O. Box 742523
 Cincinnati, KY 45274-2523

Web
ColumbiaGasKY.com

Mobile
m.ColumbiaGasKY.com

Phone
 1-800-432-9515

Account Number: 12345678 999 000 1 9
Amount Due by 04/14/2016: \$25.34
 Amount Enclosed: \$

8 CKY CUSTOMER
 123 MAIN ST
 ANYTOWN KY 12345-1234

Make check payable to:
 COLUMBIA GAS
 P O BOX 742523
 CINCINNATI OH 45274-2523

1234567899900010000000253412621

DATE OF ISSUE April 12, 2016
 DATE EFFECTIVE May 13, 2016
 ISSUED BY /s/ Herbert A. Miller, Jr.
 TITLE President

KENTUCKY
 PUBLIC SERVICE COMMISSION

Aaron D. Greenwell
 ACTING EXECUTIVE DIRECTOR

TARIFF BRANCH

Brent Kirtley

EFFECTIVE
5/13/2016
 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

33. CUSTOMER BILL FORMAT AND CONTENT – (Continued)

T

17 Account Number: 12345678 999 000 1
 Statement Date: 04/01/2016
 Page 2 of 2

Helpful Definitions

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

Estimated Readings are calculated based on your typical monthly usage rather than on an actual meter reading.

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

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

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

Mcf is equal to 1,000 cubic feet and is used to measure your gas usage.

Legal Information

Rate Schedule
 Information about rate schedules is available upon request or at ColumbiaGasKY.com.

Bankruptcy Notices
 Mail to Columbia Gas of Kentucky, Revenue Recovery, PO Box 117, Columbus, OH 43216.

Other Correspondence (except payments)
 Mail to Columbia Gas of Kentucky, P.O. Box 2318, Columbus, OH 43216-2318 or contact us at ColumbiaGasKY.com.

Detail Charges

Customer Charge	\$15.00
Gas Delivery Charge	\$3.17
Delivery	+\$18.17
Gas Supply Cost 1.1 Mcf at \$2.22510 per Mcf	\$2.45
Supply	+\$2.45
Accelerated Main Replacement Program Rider	\$2.25
Energy Assistance Program Surcharge	\$0.07
Energy Efficiency and Conservation Rider	\$0.69
Research & Development Factor	\$0.02
Lex-Fay, Urban Govt. Franchise Fee	\$0.98
School Tax	\$0.71
Taxes & Fees	+\$4.72
Total Current Utility Charges	\$25.34

Message Board

- Enjoy the convenience of managing your account online by enrolling in Paperless Billing. Monthly email alerts, 24/7 account access and up to two years of past bills and payment history! Enroll today at ColumbiaGasKY.com/PaperlessBilling.
- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at ColumbiaGasKY.com.
- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments - for budgeting that's a whole lot easier. Enroll today at ColumbiaGasKY.com/Budget.
- Take control of your gas bill by choosing your natural gas supplier. It's your Choice. Go to ColumbiaGasKY.com and search Choice for more information.

Change Contact Information

If information is incorrect in the Account Profile, please update and print clearly in the space provided below.

Address

City

State Zip Code

Phone Number

Add or Edit Email

5 WinterCare Contribution

WinterCare, Columbia Gas of Kentucky's fuel fund program, is a fund of last resort for households who have exhausted all other sources of assistance and still have trouble paying their heating bills. The fund is administered by The Community Action Council and is supported through donations from customers and matching contributions from Columbia Gas.

* Your donation is tax-deductible.

Monthly Contribution One-Time Contribution

\$10 \$5 \$1

 \$

\$

DATE OF ISSUE April 12, 2016
 DATE EFFECTIVE May 13, 2016
 ISSUED BY /s/ Herbert A. Miller, Jr.
 TITLE President

KENTUCKY
PUBLIC SERVICE COMMISSION

Aaron D. Greenwell
ACTING EXECUTIVE DIRECTOR

TARIFF BRANCH

Brent Kirtley

EFFECTIVE
5/13/2016
 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

33. CUSTOMER BILL FORMAT AND CONTENT - (Continued)

1. Bill Stub -

containing the amount due and due date. If you pay by mail, please tear off this portion, insert it in the envelope with our address showing on the outside, and return it with your payment. If you pay in person, please bring the entire bill with you.

2. Service Address -

the address where you receive our service.

3. Billing Summary -

an itemized record of charges and credits on your account starting with your previous balance and ending with your present balance.

4. Type of Service -

indicates your service classification and detail of gas service charges. Rates and explanations for your classification are available at our office on request.

5. Optional Services -

energy related services provided at the customer's request by Columbia Gas of Kentucky, Inc., or other entities for whom Columbia has agreed to bill.

6. Meter Information -

Your next meter reading date.

7. Meter Number and Meter Readings -

identifies the number of your individual meter and shows the previous and present meter readings on which your bill is based, the reading dates, and whether your meter reading was read or estimated. (Some meters are read every other month as a cost-saving measure.)

8. Mailing Address -

the name and address of the person responsible for payment of the bill.

(T) Text

T
T
T

DATE OF ISSUE: February 24, 2006

Issued by: J. W. Kelly

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
DATE EFFECTIVE: 3/29/2006
PURSUANT TO 807 KAR 5:011
SECTION 9(1)**

By 
Executive Director

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

33. CUSTOMER BILL FORMAT AND CONTENT - (Continued)

9. Customer Account Number -

identifies your account on our records. For more efficient service, please use it when you call or write us about your account.

10. Customer Charge and 11. Gas Delivery Charge -

covers the costs required to ensure that natural gas service is available to your home or business and physically deliver natural gas to you. The Customer Charge amount will be the same each billing period. The Gas Delivery Charge amount will vary each month according to your gas usage.

12. Gas Supply Cost -

The total gas supply cost amount will vary as gas usage varies. If Customer chooses an alternative supplier, the supplier's name will also appear on the Customer's bill.

13. Due Date & Amount -

the date payment is due and the amount you should pay.

14. Gas Used -

the difference between the meter readings equals the amount of gas you used between the dates, shown in MCF. (1 MCF = 1000 cubic feet of gas.) A consumption history is also provided.

15. Message Area -

items of interest and concern may be included in the message area from time to time.

16. Columbia Gas Information -

for your convenience in contacting us, this is our address, office hours and phone number.

17. Back of Bill -

the back of your bill includes additional information about services, including an explanation and other information for customers.


**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: November 6, 2009

DATE _____ 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 20

Issued by: 

By  Executive Director
President

33a. CUSTOMER BILL FORMAT FOR EAP CUSTOMERS

T



Account Number: 12345678 901 234 5
 Statement Date: 11/05/20XX
 0000
 Page 1 of 2

Contact Us

Phone
 Emergency Service 24/7
 1-800-432-9515
 For gas leaks or odors of gas

Customer Call Center Hours
 1-800-432-9345
 7 a.m. - 7 p.m. Mon. - Fri.
 8 a.m. - 12 p.m. Sat.

For hearing-impaired relay call 711.

Web
 Make payments and access your account at ColumbiaGasKY.com

Mobile
 Make payments and access your account at m.ColumbiaGasKY.com

Mail Payments
 Columbia Gas of Kentucky
 P.O. Box 742523
 Cincinnati, OH 45274-2523

Authorized Payment Locations
 Find locations online at ColumbiaGasKY.com

Account Profile

Customer Name: John Doe
Your Contact Information: 123 Main St., Anytown, KY 12345-6789
Type of Customer: Residential Payment Plan

Account Number: 12345678 901 234 5

• Is your contact information correct? Make all changes on the reverse side.

Payment Plan Summary

Payment Plan Balance on 10/21/20XX \$23.98
 Payments Received by 11/04/20XX Thank you -\$0.00
 Energy Assistance Program Credit -\$65.00

Balance on 11/04/20XX \$41.02 CR
 Charges for Gas Service This Period +\$35.07

No Payment Due \$5.95CR

• For more information regarding these charges, see the Detail Charges on the back.

Your Safety

In case of an emergency, such as odor of gas, carbon monoxide or fire:

1. Leave the building or area immediately.
2. Leave windows and doors in their positions and avoid doing anything that could cause a spark.
3. From a safe place, away from the building or area, call 811 and Columbia Gas at 1-800-432-9515.

Always Call 8-1-1 Before You Dig
 If you're planning a home or landscaping project, call Kentucky 811 at 8-1-1 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.

13 Month Usage History

Month	Mcf	Avg Temp	Mcf Per Day
Nov XX	4.7	57.7°	0.2
Oct XX	1.4	67.6°	0.0
Nov XX	3.6	56.1°	0.1

Meter Number: 999999
Service Address: 123 Main St., Anytown, KY 12345-6789

Meter Readings - 29 Billing Days
 Actual Reading on 11/4 - 53
 Actual Reading on 10/6 - 17
Gas Used (Mcf) 3.6

Usage Comparison - Mcf
 Your Average Monthly Usage = 6.0 Mcf
 Your Total Annual Usage = 71.5 Mcf
 Your next meter reading date is 12/03/20XX - 12/09/20XX



Employee Identification

All of our employees and contractors carry photo identification. If someone claims to represent us, ask to see identification. Call the police if you see suspicious activity.

▼ Please fold on the perforation below, detach and return with your payment.

JOHN DOE
 123 MAIN ST.
 ANYTOWN KY 12345-6789

Web ColumbiaGasKY.com
Mobile m.ColumbiaGasKY.com
Phone 1-800-432-9345

Account Number: 12345678 901 234 5
No Payment Due: \$5.95CR
Amount Enclosed: \$



000044135 01 AV 0.3601
 ****ALJTO**5-DIGIT 43065
 JOHN DOE
 123 MAIN ST.
 ANYTOWN KY 12345-6789

Make check payable to:
 COLUMBIA GAS
 P O BOX 742510
 CINCINNATI OH 45274-2510



1068910700100010000001150022621

DATE OF ISSUE April 12, 2016
 DATE EFFECTIVE May 13, 2016
 ISSUED BY /s/ Herbert A. Miller, Jr.
 TITLE President

KENTUCKY
PUBLIC SERVICE COMMISSION

Aaron D. Greenwell
 ACTING EXECUTIVE DIRECTOR

TARIFF BRANCH

Brent Kirtley

EFFECTIVE
5/13/2016
 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

34. SALES AGREEMENT (IS AND IUS RATE SCHEDULES)

Form of Sale Agreement

Customer shall enter into a contract with company under company's standard form of Sales Agreement and customer shall designate thereon the rate schedule under which such service shall be rendered by Company. Such Sales Agreement shall be subject to the provisions contained in the designated rate schedule and the General Terms, Conditions, Rules and Regulations applicable thereto or any subsequent changes and revisions which are made in accordance with valid laws, orders, rules and regulations of duly constituted authorities having jurisdiction.

Term

The term of the Sales Agreement executed by customer shall be for the period commencing with the initial delivery of gas through October 31 of the next succeeding year and from year-to-year thereafter until canceled by either customer or company giving written notice to the other no later than April 1, to become effective on November 1, of such year, unless otherwise provided in the applicable rate schedule.

Successors and Assigns

Any company which shall succeed by purchase, merger or consolidation substantially as an entirety, of Company or of Customer, as the case may be, and any Affiliated successor in interest which shall acquire from Company the properties of Company used in rendering service to Customer, shall be entitled to the rights and shall be subject to the obligations of its predecessor in title under the Sales Agreement; and either party may assign or pledge the Sales Agreement under the provision of any mortgage, deed of trust, indenture of similar instrument which it has executed or may execute hereafter; provided, however, such mortgage, deed of trust, indenture or similar instrument shall cover the properties of such party as an entirety unless such party is an Affiliated successor in interest as above; otherwise neither party shall assign the Sales Agreement or any of its rights thereunder unless it first shall have obtained the consent thereto in writing of the party.

Waiver of Default

No waiver by either party of any one or more defaults by the other in the performance of any provisions of the Sales Agreement shall operate or be construed as a waiver of any future default or defaults, whether of a like or of a different character.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

By  esident
Executive Director

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

35. THEFT OF SERVICE

Company may terminate service to Customer without advance notice if it has evidence that Customer has obtained unauthorized service by illegal use or theft. Within twenty-four (24) hours after such termination, Company shall send written notification to Customer of the reasons for termination or refusal of service upon which Company relies, and of Customer's right to challenge the termination by filing a formal complaint with Commission. This right of termination is separate from and in addition to any other legal remedies which Company may pursue for illegal use or theft of service. Company shall not be required to restore service until Customer has complied with all tariff rules of Company and laws and regulations of Commission.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

SEP 1 1993

PURSUANT TO 807 KAR 5:011.
SECTION 9 (1)

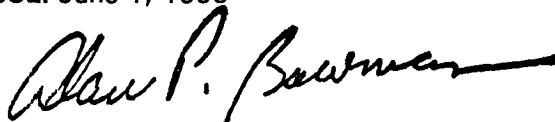
BY: 

PUBLIC SERVICE COMMISSION

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

**ORIGINAL SHEET NOS. 85 THROUGH 88
RESERVED FOR FUTURE USE**

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

SEP 1 1993

**PURSUANT TO 807 KAR 5:011.
SECTION 9 (1)**

**BY: Shirley J. Hester
PUBLIC SERVICE COMMISSION MANAGER**

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:

Alan P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY RATE SCHEDULES ONLY**

1. DELIVERIES OF CUSTOMER-OWNED GAS

Subject to the limitations of Company's pipeline capacity in its system, Company will accept deliveries of Customer's gas at the point(s) of receipt, less applicable retainage, for redelivery to Customer's facilities, in Mcf. Such gas volumes delivered to Company and redelivered to Customer shall be limited to the annual and maximum daily transportation volumes for each facility or, at Company's discretion, lesser volumes if Customer's expected requirements are projected to be less than stated contract quantities. These volume levels shall represent the actual expected requirements of Customer's facilities and may be exceeded only with the prior consent of Company. Notwithstanding anything herein to the contrary, in order to support reliable service on Company's system, Company may require Customer deliveries at other point(s) of receipt as designated by Company from time to time.

It is the Customer's obligation to deliver sufficient gas supplies at the points of receipt to Company for redelivery to Customer's facilities. If for a period of at least five (5) consecutive days in one billing period, the Company: (1) has not received gas supply for Customer's account, and (2) the account's bank balance is insufficient to cover the consumption or the customer did not have access to its bank balance due to the Company's issuance of a Balancing Service Interruption, and (3) the customer consumed gas on one or more days during such five (5) day period, the account may be returned to the applicable Sales Service rate at the end of the billing period.

The volumes of Customer-owned gas transported by Company, including banked volumes, to Customer at its facilities during each monthly billing cycle will be considered the first gas through the meter, as explained in Section 4, herein.

2. AUTHORIZED DAILY VOLUME

Customers Authorized Daily Volume on any day consists of the sum of Customer's transported volumes (as determined herein) plus any contracted Daily Standby Service Volume the Customer has contracted for. Delivery of Customer's Authorized Daily Volume is firm, with no planned interruption, except as provided in Section 3 herein. Company may, but is not obligated, to provide additional gas volume that is in excess of the Authorized Daily Volume. These additional daily volumes shall be on a best efforts basis, and will be based on information available to Company. Consumption at Customer's facility in excess of the Authorized Daily Volume is interruptible service. In the event actual gas deliveries to Customer are in excess of the Authorized Daily Volume on any day on which the Company requires Customer to limit gas consumption to that Authorized Daily Volume, Customer shall be liable for all penalties, fines and charges incurred by Company as a result of Customer's deliveries in excess of its Authorized Daily Volume.

For purposes of this section, the portion of Customer's Authorized Daily Volume attributable to transported gas delivered to Company shall consist of two parts. The first part shall consist of volumes delivered at receipt points where the upstream transporter, producer, or other delivering entity does not report deliveries to Company on a daily basis. The portion of Customer's Authorized Daily Volumes attributable to this part shall be determined by dividing the volume of gas delivered to Customer in the month by the number of days in that month.

The second part shall consist of volumes delivered by upstream transporters which report Customer's deliveries to Company on a daily basis. If the upstream transporter's reporting system is acceptable to Company, Company may, at its option, utilize such system to determine Customer's deliveries on any day. If Company elects not to utilize such reporting system, it shall determine Customer's deliveries using the best information available, as determined by Company.

DATE OF ISSUE: May 27, 2016

DATE EFFECTIVE: June 27, 2016

ISSUED BY: /s/Herbert A. Miller, Jr.

TITLE: President

Issued by authority of an Order of the Public Service Commission
in Case No. 2016-00162 dated .

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY**

(Continued)

3. INTERRUPTION

Notwithstanding the provisions of Section 2 herein, all deliveries by Company to Customer, including Customer's Authorized Daily Volumes, are subject to partial or complete interruption during force majeure situations, herein defined to mean acts of God, strikes, lockouts, or other labor disturbances, acts of a public enemy, war, blockages, insurrections, riots, epidemics, fire, storms, floods, washouts, civic disturbances, explosions, breakage or accidents to machinery or pipelines, freezing of wells or pipelines, partial or entire failure of such wells, or any other cause not otherwise provided for herein, whether of the kind herein enumerated or otherwise, not reasonably within the control of Company. All deliveries are also subject to complete or partial interruption whenever service to residential and other high priority Customers in the same local market area is threatened or to protect the integrity of Company's natural gas distribution system.

In addition, where a transportation Customer delivers gas to Company at a receipt point which is located in a local market area other than the local market area in which Customer's facilities are located, such delivery shall be considered a delivery by displacement. Company may interrupt deliveries by displacement, up to 100%, where such interruption is necessary to prevent Company from exceeding contractual limitations with its interstate pipeline suppliers, including, but not limited to, any Maximum Daily Delivery Obligation (MDDO), provided, however, that Company will use its best efforts to make deliveries by displacement, and provided, further, that Company will not interrupt deliveries by displacement pursuant to this paragraph unless

- (A) such interruption is necessary to enable Company to maintain deliveries to high priority Customers in the same local market area, or
- (B) Company's interstate pipeline supplier has directed Company to limit its deliveries to the applicable MDDO in order to enable the supplier to maintain firm deliveries on its pipeline system.

When Company interrupts deliveries pursuant to this section, Customer will pay Company \$25 per Mcf as a result of any failure by Customer to interrupt its usage when directed to do so plus all fines and penalties incurred by Company as a result of Customer's failure to interrupt.


4. SUSPENSION OF DELIVERIES DURING GAS SUPPLY EMERGENCIES

Refer to Sheet No. 57, Volumetric Limitations and Curtailment Provisions.

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: September 2007 Billing Cycle
(August 29, 2007)

Issued by: Herbert A. Miller, Jr.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**
By  resident
Executive Director

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

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

5. BANKING AND BALANCING SERVICE

A. Election Customers must subscribe to the Banking and Balancing Service set forth on Rate Schedule DS and MLDS to be eligible for the provisions of this service described herein. Customers without daily metering equipment must subscribe to the Banking and Balancing Service. Daily usage and measurement can be obtained from an electronic meter device, or a charted meter device.

B. Cash-Out Customers who have installed daily metering equipment and who choose not to subscribe to Banking and Balancing Service will be placed on a daily cash-out provision, defined as follows. On days when Customer's deliveries are less than their usage, the Company will sell gas to the Customer at the higher of: (1) 120% of the average of the Daily Index prices for each day of the applicable month as reported in PLATTS Gas Daily in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint, plus the 100% load factor TCO FTS costs (including demand, commodity and retainage); or (2) 120% of the highest commodity purchases by the Company during the calendar month, including the delivered cost of purchases at the city gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month.. On days when Customer's deliveries are greater than their usage, Company may, at its option, purchase the excess deliveries at the lower of: (1) 80% of the average of the Daily Index prices for each day of the applicable month as reported in PLATTS Gas Daily, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint; or (2) 80% of the lowest cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the City Gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month.

C. Volume Bank Under the Banking and Balancing Service, Company has established a system to account for Customer's volumes received by Company but not delivered to Customer at its facilities during the same monthly billing cycle. Such undelivered volumes shall be called a volume bank and Customer shall be permitted to receive such banked volumes at a later date at Company's discretion. Customer will use its best effort to notify Company of a planned or expected significant change in its volume bank level before that change occurs. Customer may not utilize banked volumes during any period in which a consumption limitation or interruption has been imposed pursuant to Section 3 herein. The availability of Banking and Balancing Service under this Section is contingent upon the policies, practices, and procedures of Company's interstate pipeline suppliers. Company reserves the right to request Commission approval to modify the banking system, if the policies, practices, procedures of one or more of such interstate pipeline suppliers make it impracticable for Company to continue the Banking and Balancing Service system established herein.

D. Imbalances The total volume bank of Customer shall not at any time exceed a 'bank tolerance' of five percent (5%) of Customer's Annual Transportation Volume. If, at any time, Customer's volume bank exceeds the bank tolerance, Company will purchase the excess deliveries at the lower of: (1) 80% of the average of the Daily Index prices for each day of the applicable month as reported in PLATTS Gas Daily publication, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint; or (2) 80% of the lowest cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the City Gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty (30) days before the beginning of the calendar month. In addition, if the Customer's exceeded bank tolerance causes the Company to incur a pipeline penalty, Customer is subject to its proportionate share of any such penalty.

Any volumes of gas that are delivered by Company to Customer in any monthly billing cycle that are in excess of: (A) Customer's volume bank from the previous month, plus (B) any volumes delivered to Company by Customer for that billing cycle, plus (C) any Standby Service volumes available to Customer, shall be considered a deficiency in deliveries. All deficiencies in deliveries to Columbia will be billed to the Customer at the higher of: (1) 120% of the average of the Daily Index prices for each day of the applicable month as reported in the PLATTS Gas Daily publication, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint, plus the 100% load factor TCO FTS costs (including demand, commodity and retainage); or (2) 120% of the highest commodity cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the city gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month.

DATE OF ISSUE: May 27, 2016

DATE EFFECTIVE June 27, 2016

ISSUED BY /s/Herbert A. Miller, Jr.

TITLE: President

Issued by authority of an Order of the Public Service Commission

In Case No. 2016-00162 dated

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

Company may also, on its own initiative, take such actions as are necessary to (1) immediately bring Customer's deliveries and consumption into balance or (2) reduce Customer's volume bank to a level which is equal or less than the bank tolerance permitted under this section. The Company further reserves the right to set limitations prior to, or during the course of a month, on how much gas can be scheduled by the Customer in an effort to control Customer's banking activity.

- E. **Balancing Service Interruption ("BSI")** Customers without Daily Metering are subject to Columbia's issuance of Balancing Service Interruptions (BSIs) that will direct Customers or their Agent to schedule confirmed supply volumes to match Columbia's estimate of their daily usage adjusted for contracted standby sales quantities during an under-delivery situation and/or any balancing service quantities that may be available from Columbia. Columbia shall provide a BSI percentage and direct Customers or their Agents to schedule confirmed supply volume equal to plus or minus 3% of the BSI percentage times the Customers' Maximum Daily Volume (MDV). This is referred to as the BSI volume. Balancing Service Interruptions may require the scheduling of a BSI volume in excess of Customers' MDV when forecasted operating conditions exceed the Company's design criteria. Failure to comply with a BSI will result in the billing of the charges below assessed against the BSI difference. The BSI difference is defined as the shortfall between the BSI volume and actual daily supply deliveries during a cold weather BSI, and the overage between the BSI volume and the actual daily supply deliveries during a warm weather BSI.
- (A) Twenty-five dollars (\$25) per Mcf times the BSI difference; and
(B) The payment of all other charges incurred by Columbia as a result of Customer noncompliance on the date of the BSI difference.

Customers with Daily Metering are subject to Columbia's issuance of BSIs that will direct Customers or their Agents to adjust usage to match confirmed supply volumes or adjust confirmed supply to match usage adjusted for contracted standby sales quantities during an under-delivery situation and/or balancing services quantities available from the Company. Failure to comply with a BSI will result in the billing of the following charges to the BSI difference, which is defined as the difference between the actual daily usage and the confirmed supply volume, plus or minus 3%:

- (A) Twenty-five dollars (\$25) per Mcf times the BSI difference; and
(B) The payment of all other charges incurred by Columbia as a result of Customer noncompliance on the date of the BSI difference.
- F. **Monthly Bank Transfers** Monthly bank transfers will be permitted between one Customer/Agent ("transferor") and another Customer/Agent ("transferee") located within the same Columbia Gas Transmission Market Area and having confirmed deliveries on the same transmission pipeline. Transfers may also be permitted, solely at the discretion of the Company, between a transferor and a transferee located in different Columbia Gas Transmission Market Areas and having confirmed deliveries on the same transmission pipeline. All such transfers may only be requested once a month to be effective for the upcoming billing cycle and must be requested within three (3) business days after the conclusion of the Customers' monthly billing cycle.

- G. **Termination of Service** In the event service hereunder is terminated, Company will deliver to Customer volumes of Customer's gas which Company is holding pursuant to this Volume Bank section during the three monthly billing cycles following the date of termination. However, should Customer fail to take delivery of its entire Volume Bank within the three-month period, Company may, at its option, retain and purchase the undelivered banked volumes. In addition, if Customer owes Company any outstanding gas transportation charges, or other charges which are due, Company may, at its option, offset said unpaid charges by retaining as necessary, banked volumes that would have otherwise been delivered to Customer upon termination of service. The value assigned to such retained bank volumes which are purchased or retained will be the cost of Company's least expensive gas supply at the time the gas was delivered to Company.

DATE OF ISSUE: May 27, 2016

DATE EFFECTIVE: June 27, 2016

ISSUED BY: /s/Herbert A. Miller, Jr.

TITLE: President

Issued by authority of an Order of the Public Service Commission
in Case No. 2016-00162 dated .

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

6. HEAT CONTENT ADJUSTMENT

When Company receives Customer's gas from an interstate pipeline on a dekatherm (one million Btu) basis, Company will make a heat content adjustment in accordance with the procedures set forth below in order to deliver to Customer volumes of gas, in Mcf, equal in heat content to the gas delivered to Company for the account of Customer. The average monthly heating value of gas measured and calculated by the pipeline which delivers Customer's gas to Company will be used each billing month to establish the heating value of the gas delivered by Company to Customer. However, if locally produced gas or gas from pipelines other than the delivering pipeline is introduced into Company's pipeline serving Customer's facilities, so as to raise a question as to the applicability of the heating value determined by the delivering pipeline, either

T
T
T
T
T
T
T

DATE OF ISSUE: May 27, 2016

DATE EFFECTIVE: June 27, 2016

ISSUED BY: /s/Herbert A. Miller, Jr.

TITLE: President

BY AUTHORITY OF ORDER OF THE PUBLIC SERVICE COMMISSION

IN CASE NO. 2016-00162 dated .

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

7. HEAT CONTENT ADJUSTMENT - (Continued)

Company or Customer may request that gas samples be taken to determine the heating value of the gas received by Customer at its facilities. The following provision will apply in the event either party elects to have gas samples taken:

- (A) The party requesting the sample(s) will pay all costs connected with obtaining the sample(s) and having the sample(s) analyzed.
- (B) The gas sample(s) shall be obtained at or in the vicinity of Customer's facilities during normal operating hours of the facilities.
- (C) The gas sample(s) will be analyzed at a Company testing facility or at a testing facility approved by Company.
- (D) If the analysis is done by an outside testing facility, the testing facility will forward the results directly to Company and Customer, using a format provided by Company for recording the results of the analysis. If Company performs the analysis, the Company testing facility will forward the results directly to Customer.
- (E) Multiple samples taken during any billing month will be averaged to obtain a Btu value; that Btu value will be applied only for that particular billing month. No retroactive adjustments based on Btu readings obtained in a current billing month will be made to billings for any prior month.
- (F) The average Btu value obtained from sample(s) during any billing month shall be used to determine the volumes delivered by Company to Customer only if such Btu value is more than 103% or less than 97% of the saturated (wet) Btu value provided by the delivering pipeline for that month, otherwise the delivering pipeline's Btu value will be used.

8. MEASUREMENT AT POINT(S) OF RECEIPT WITH AN INTERSTATE PIPELINE

When Company receives Customer's gas at point(s) of receipt with an interstate pipeline, all measurement shall be performed in accordance with the terms of Company's agreement with that interstate pipeline.

9. QUALITY OF GAS DELIVERED TO COMPANY

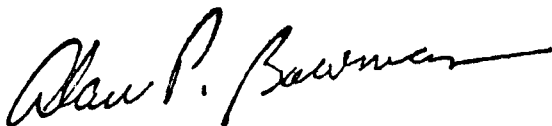
Gas delivered by or on behalf of Customer to Company shall conform to interstate pipeline gas quality standards.


PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: September 28, 1993

DATE EFFECTIVE: ¹⁹⁹³ November 1, 1993

Issued by:



NOV 1 1993
Vice President, Regulatory Services
PURSUANT TO SECTION 9 (1)
BY: 
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
 APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
 (Continued)**

10. BILLING

Company will render a statement of total gas delivered to Customer during the preceding billing month at the same time a statement of volumes transported is rendered, but no later than the 15th of the following month.

11. ADDITION AND REPLACEMENT OF FACILITIES

Where it is necessary, and if Customer agrees that it should be done, Company will construct additions, replacements or betterment of its distribution system or its facilities located at Customer's facility or at the point(s) of receipt in order to accommodate the volumes of gas to be delivered by Company. Company shall install such additions, replacements or betterment and bill Customer for the cost thereof. Such bill shall be accompanied by supporting data, in such detail as Customer may reasonably require. Subject to the foregoing, Customer specifically agrees to bear the full cost of the expense for such modifications of Company's distribution facilities and of any measurement or regulation facilities, including the placement and construction thereof, installed by Company or Company's agent which are required to accomplish either the receipt of Customer's volumes into Company or the delivery of Customer's volumes to its delivery point(s). Such facilities shall, however, remain the property of Columbia.

12. WARRANTY OF TITLE

Customer warrants that it will have good and merchantable title to all natural gas delivered to Company for redelivery to Customer's facilities, that such gas will be free and clear of all liens, encumbrances and claims whatsoever, and that it will indemnify Company and hold it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any and all persons to said gas.

13. CHARGES FOR THIRD PARTY SERVICES

If furnishing service to Customer pursuant to this tariff requires Company to use transportation service provided by another entity, any cost incurred by, or billed to Company with regard thereto, shall be billed to Customer by Company and paid by Customer. Such costs shall include, without limitation, transportation or delivery charges, retainage for Company use and unaccounted-for gas, filing fees, and penalties incurred as a result of gas volume imbalances or other factors set forth in the applicable rate schedule or contract of such other entity. Customer shall also reimburse Company for any filing fees paid by Company to another entity when necessary to commence or continue gas transportation service to Customer.

PUBLIC SERVICE COMMISSION
 OF KENTUCKY
 EFFECTIVE

DATE OF ISSUE: September 28, 1993

DATE EFFECTIVE: November 1, 1993

Issued by:



Vice President - Regulatory Services
 PURSUANT TO 607 KAR 5.011,

SECTION 9 (1)

BY: 
 PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

14. PROVISION FOR HUMAN NEEDS

Customers who are Human Needs Customers are required to either have installed alternate fuel equipment or contract with Company for Daily Firm Volumes of 100% of their gas requirements. This requirement shall not apply to any meter that serves only uses which are not classified as Human Needs Customers.

15. DELIVERY SERVICE AGREEMENT

Before commencing service hereunder, Customer shall execute a service agreement in the form such as that contained within this tariff. The service agreement shall set forth among other things:

- (A) the point(s) of receipt at which Company will accept delivery of Customer's gas;
- (B) the point(s) at which Company will redeliver gas to Customer's facilities;
- (C) Customer's maximum daily and annual transportation volumes; and
- (D) the specific services and levels of such services for which Customer has contracted.

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007**

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

By  esident
Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

**SALES AGREEMENT
FOR IS AND IUS
RATE SCHEDULES**

AGREEMENT made and entered into as of the _____ day of _____, 20__ by and between COLUMBIA GAS OF KENTUCKY, INC., a Kentucky Corporation (hereinafter called Seller), and _____, a _____ Corporation (hereinafter called Buyer).

WITNESSETH: That in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

SECTION 1. GAS TO BE SOLD

Seller hereby agrees to sell and deliver and Buyer hereby agrees to purchase and receive natural gas for use by Buyer in its operations at the delivery point specified herein and pursuant to the terms, conditions, and price stated in Seller's Rate Schedule(s) _____ on file with the Public Service Commission of Kentucky or any effective superseding Rate Schedule(s). The specific amounts contracted for herein shall be as follows:

Annual Volume*	Maximum Daily Volume*	Daily Firm Percentage	Daily Firm Volume*	Daily Interruptible Percentage	Daily Interruptible Volume*
_____	_____	_____ %	_____	_____ %	_____

* All Volumes in Mcf

SECTION 2. TERM

This agreement shall become effective on _____ and shall continue in effect until _____ and thereafter from year to year unless and until canceled by either Buyer or Seller giving written notice to the other no later than April 1, to become effective on November 1, of such year.

SECTION 3. DELIVERY POINT

The delivery point shall be at _____ (service address)
PCID # _____ PSID# _____

SECTION 4. NOTICES

Notices to Seller under this Agreement shall be addressed to it at:

_____ and Notices to Buyer shall be addressed to it at:

SECTION 5. CANCELLATION OF PREVIOUS CONTRACTS

This Agreement supersedes and cancels, as of the effective date hereof, the Sales Agreement dated _____ The parties hereto have accordingly and duly executed this Agreement.

COLUMBIA GAS OF KENTUCKY, INC:

BUYER

Name (Print)

Name (Print)

Signature

Signature

Witness:

Witness:

Name (Print)

Name (Print)

Signature

Signature

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

By  President

Executive Director

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

COLUMBIA GAS OF KENTUCKY, INC.

**DELIVERY SERVICE AGREEMENT
FOR DS AND MLDS
RATE SCHEDULES**

CONTRACT NO:

Customer's Legal Corporate Name: _____

Customer DBA: _____

Customer Group:(Name): _____ (Number) _____

Billing Address: _____
Street City State Zip

Telephone No. _____ Contact Person/Title _____

THIS AGREEMENT, made and entered into as of the ____ day of _____, 20____, by and between COLUMBIA GAS OF KENTUCKY, INC., ("Company") and _____ ("Customer").

WITNESSETH: That in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

SECTION 1. TRANSPORTATION SERVICE TO BE RENDERED. In accordance with the provisions of the effective applicable transportation rate schedule of Company's Tariff, on file with the Public Service Commission of Kentucky and the terms and conditions herein contained. Company shall receive the quantities of gas requested by Customer to be transported and shall redeliver said gas to Customer's facilities. the point(s) of receipt, Customer facility location, the applicable Rate Schedule, and the service and levels of said services to be rendered, shall be set forth in Delivery Service Addendum of this Agreement.

SECTION 2. INCORPORATION OF TARIFF PROVISIONS. This Agreement in all respects shall be subject to the Company's Terms, Conditions, Rules and Regulations as contained in the tariff, as the same may be amended or superseded from time to time, which are incorporated herein by reference and made a part hereof.

SECTION 3. INTERRUPTION. Notwithstanding the provisions of Section 2 hereof, or any other provisions of Columbia's Tariff to the contrary, service under this agreement is conditioned upon the availability of capacity sufficient to provide the service without detriment or disadvantage to Columbia's existing customers, or any subsequent new higher priority customers. Therefore, Columbia, in its sole discretion, may interrupt deliveries of gas to Customer at any time

SECTION 4. REGULATION. This Agreement is contingent upon the receipt and continuation of all necessary regulatory approvals and authorizations. This Agreement shall become void or expire, as appropriate, if any necessary regulatory approval or authorization is not so received or continued.

SECTION 5. TERM. This Agreement shall become effective as of the first day of Customer's next billing cycle following its execution and shall continue in effect thereafter for a minimum primary term of twelve (12) months, until October 31, 20____, and thereafter from year to year unless and until canceled by either Customer or Company giving written notice to the other no later than April 1, to become effective on November 1 of such year.

SECTION 6. NOTICES. Any notices, except those relating to billing or interruption of service, required or permitted to be given hereunder shall be effective only if delivered personally to an officer or authorized representative of the party being notified, or if mailed by certified mail to the address provided in the Delivery Service Addendum of this Agreement.

SECTION 7. CANCELLATION OF PRIOR AGREEMENTS. This Agreement supersedes and cancels, as of the effective date hereof, all previous two party transportation agreements between the parties for service to Customer's facilities served hereunder.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY**
ISSUED BY
8/29/2007

PURSUANT TO 807 KAR 5.011

SECTION 9 (1)

DATE EFFECTIVE: August 29, 2007

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

By  esident

Executive Director

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

COLUMBIA GAS OF KENTUCKY, INC.

**h FORM OF SERVICE AGREEMENT
 FOR DELIVERY SERVICE DS AND MLDS
 RATE SCHEDULES (Continued)**

DELIVERY SERVICE ADDENDUM

Customer Name: _____
 Effective Billing Month/Year: _____
 Addendum to Service Agreement Dated: _____

A. Point(s) of Receipt into Columbia Gas of Kentucky

Point(s) of Receipt with Interstate Pipelines:
 1) Interstate Pipeline: _____
 2) Other Point(s) of Receipt: _____
 Meter No.: _____ Line No.: _____ County: _____

B. Facility Address:

PCID: _____
 PSID: _____

C. Type of Business	D. Rate and Service Selections and Alternate Fuel Data: To be completed by Customer. *Notice of change must be received on or before April 1, to be effective for the following November billing month.				
Description of Business: _____ _____	Delivery Rate Schedule: _____	Alternate Fuel Type: _____ Alternate Fuel %: _____	*Banking and Balancing Service <input type="checkbox"/> YES <input type="checkbox"/> NO	*Standby Service - Daily (Mcf) _____ (Subject to approval by Company)	*Standby Service - Annual (Mcf) _____ (Subject to approval by Company)

Customer Notices: (Mailing address for Contract) (Please Print)	Company Notices
Company Name:	Columbia Gas of Kentucky, Inc
dba (if applicable):	
Address:	
City, St, Zip:	
Attn: _____ Title: _____	
Telephone #: () - _____	
Fax #: () - _____	
E-mail Address:	


IN WITNESS WHEREOF, the parties hereto have accordingly and duly executed this Addendum as of the date herein above first mentioned.

CUSTOMER

COLUMBIA GAS OF KENTUCKY, INC.

By: _____
 (Signature)
 Printed: _____
 Title: _____

By: _____
 (Signature)
 Printed: _____
 Title: _____

**PUBLIC SERVICE COMMISSION
 OF KENTUCKY
 EFFECTIVE
 8/29/2007**
 PURSUANT TO 807 KAR 5:011
 SECTION 9 (1)
DATE EFFECTIVE: August 29, 2007
 By:  asident
 Executive Director

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

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

COLUMBIA GAS OF KENTUCKY, INC.

GLOSSARY

Account includes all gas consumption which (1) is consumed by the same individual, governmental, or corporate entity, including subsidiaries and affiliates, and (2) occurs on property which is either contiguous or is separated by no more than the width of a public or private right-of-way.

Administrative Releases are capacity release transactions which are entered into to increase efficiency and reduce administration related to Columbia's purchase of certain system supplies.

Alternate Fuel Capabilities means Customer has installed alternate fuel equipment, access to other gas sources or has economically feasible access to other gas source.

Annual Period means the twelve-month period beginning on the first day of Customer's November billing cycle and ending on the last day of Customer's October billing cycle.

Annual Volume shall mean the estimated consumption for the Customer for a 12-month period, as determined by the Company

Authorized Daily Volume means the volume of gas on any day that Columbia would deliver to Customer with no planned interruption of that volume.

Billing Month is the period elapsed between consecutive monthly meter readings, whether actual or estimated.

Btu is one (1) British Thermal Unit.

Capacity Release means FERC Order 636 provides companies, which have contractual entitlement to firm interstate pipeline transportation capacity, the opportunity to release such capacity on a temporary or permanent basis for a fee.

Commercial Customer is a customer using gas service through a single meter in commercial activities such as apartment buildings, rooming and boarding dwellings, residential hotels, multi-family row housing, doubles, duplexes, combination commercial and residential accounts shall be considered commercial if commercial usage is half or more than half of the total service, and all other situations where gas is supplied to consumers in two or more dwelling units designed for the primary purpose of residences. Includes warehousing, distributing or selling commodities, providing professional services, wholesale and retail stores, offices, office buildings, hotels, clubs, lodges, associations, restaurants, warehouses, railroad and bus stations, banks, laundries, dry cleaners, mortuaries, garages for commercial activity, gasoline stations, theaters, bowling alleys, billiard parlors, motor courts, camps, bars, grills, taverns, retail bakeries, private hospitals, private schools, churches, religious and charitable institutions, governmental agencies, or the like.

Commission is the Kentucky Public Service Commission.

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

DATE EFFECTIVE: August 29, 2007

By  resident

Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

GLOSSARY

Company is "Columbia Gas of Kentucky, Inc.," the entity who owns, controls, operates and manages facilities used in connection with the distribution or transportation of natural gas service.

Company's Billing Cycle means the Company's accounting revenue month.

Customer is any person, firm, corporation or body politic applying for or receiving service from the Company.

Customer's Billing Cycle means the monthly period that occurs between monthly meter readings taken by Company for billing purposes at Customer's facilities.

Customer's Facilities means the Customer's property, factories, and buildings where natural gas is being consumed.

Customer's Maximum Daily Requirement means Customer's maximum estimated usage during any 24-hour period as determined by Company.

Daily Firm Volume is the portion of an Interruptible Service Customers Maximum Daily Volume requirements that Customer has chosen to purchase under a published rate schedule from Company which will make gas available at all times except when interruption is necessary due to Force Majeure conditions or where service to Human Needs Customers is threatened.

Day is a period of twenty-four (24) consecutive hours, beginning at 10:00 a.m.

Dekatherm or **Dth** means one million British thermal units (Btu's).

Firm Sales Service Volumes means the portion of an Interruptible Service Customer's requirements that Customer has chosen to purchase gas under a published sales rate schedule from Company on a firm regular basis.

Human Needs refers to residential Customers and all Customers whose facilities are used for residential dwellings on either a permanent or temporary basis (such as, but not limited to, apartment buildings, correctional institutions, hospitals, nursing homes, hotels and motels).

Industrial Customer is a customer using gas primarily in a process which either involves the extraction of raw materials from the earth, or a change of raw or unfinished materials into another form or product through the application of heat or heat treating, steam agitation, evaporation, baking, extraction, drying, distilling, etc.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

By  President
Executive Director

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

COLUMBIA GAS OF KENTUCKY, INC.

GLOSSARY

Local Market Area means a continuous, physically-interconnected system of Company-owned distribution piping through which the Company provides natural gas service to Customers in a discrete geographic area, utilizing one or more common points of delivery from interstate pipeline supplier(s).

Maximum Daily Volume is the greatest volume of gas which Company shall be obligated to deliver to Customer and which Customer shall be entitled to receive from Company during any one day.

Mcf is the abbreviation for one thousand (1,000) cubic feet of gas.

Off-System Sales and exchanges are arrangements to sell gas to non-traditional customers. The term "off-system" is used because the transfer of title will occur at a point somewhere other than at Columbia's traditional customer meter locations.

Operational Sales are sales which are required during times of over supply to avoid other high costs such as pipeline penalties.

Opportunity Sales are sales which occur when prevailing market conditions, price volatility, system demand, and storage levels all combine to present opportunities to earn margins from off-system sales.

Points of Receipt means those measurement locations where Customer-owned gas is delivered into Company's system.

Residential Customer is a customer using gas in a single-family residential dwelling or unit for space heating, air conditioning, cooking, water heating, incineration, refrigeration, laundry drying, lighting, incidental heating, or other domestic purposes. Includes a tenant billed for natural gas consumption or use by other tenants at the same premises that are metered separately.

Standby Service means a type of Backup Service available to DS and MLDS Customers which will make the contracted quantities of gas available at all times except when interruption is necessary due to force majeure conditions or where service to human needs Customers is threatened.

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007**

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

By  resident
Executive Director

P.S.C. Ky. No. 5
Cancels P.S.C. Ky. No. 4

COLUMBIA GAS OF KENTUCKY, INC.

OF

LEXINGTON, KENTUCKY

RATES, RULES AND REGULATIONS FOR FURNISHING

NATURAL GAS

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

for the

SEP 1 1993

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

Entire Service Area of the Company BY: *Glenn Holley*
PUBLIC SERVICE COMMISSION MANAGER

**Filed with PUBLIC SERVICE COMMISSION OF
KENTUCKY**

ISSUED June 1, 1993

EFFECTIVE September 1, 1993

ISSUED BY Columbia Gas of Kentucky, Inc.

BY *Alan P. Bowman*

Vice President

INDEX

	<u>Sheet No.</u>	
CURRENTLY EFFECTIVE BILLING RATES	5-7	
GENERAL STATEMENT OF TERRITORY SERVED	8	
GENERAL SALES SERVICE (GS AND GPS) RATE SCHEDULES		
Effective Base Rates		
General Service (GS) Natural Gas Rates	11	
General Propane Service (GPS) Rates	11	
Late Payment Penalties	12	
Other Provisions	12	
INTERRUPTIBLE SALES SERVICE (IS) RATE SCHEDULE	13-16	
STANDBY SERVICE (SS) RATE SCHEDULE	17-18	
INTRASTATE UTILITY SALES SERVICE (IUS) RATE SCHEDULE	22-24	
SMALL VOLUME GAS TRANSPORTATION SERVICE (SVGTS)	30-32	
SMALL VOLUME AGGREGATION SERVICE (SVAS)	33-37I	
DELIVERY SERVICE (DS) RATE SCHEDULE	38-40	
MAIN LINE DELIVERY SERVICE (MLDS) RATE SCHEDULE	41	
ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS) RATE SCHEDULE	42-45	
SPECIAL AGENCY SERVICE (SAS) RATE SCHEDULE	46-47	
GAS COST ADJUSTMENT CLAUSE	48-51	
WEATHER NORMALIZATION ADJUSTMENT	51a	
ENERGY ASSISTANCE PROGRAM RIDER	51b	
NATURAL GAS RESEARCH & DEVELOPMENT RIDER	51c	
ENERGY EFFICIENCY AND CONSERVATION RIDER	51d – 51h	T
LOCAL FRANCHISE FEE OR TAX APPLICABLE TO ALL RATE SCHEDULES	52	

DATE OF ISSUE December 27, 2013

DATE EFFECTIVE December 29, 2013

ISSUED BY *Hubert A. Miller, Jr.*
 TITLE President

Issued pursuant to an Order of the Public Service Commission
 in Case No. 2013-00167 dated December 13, 2013.

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
<i>Brent Kirtley</i>
EFFECTIVE 12/29/2013
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

INDEX
(Continued)

	<u>Sheet No.</u>
TEMPORARY VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS RELATING TO ALL RATE SCHEDULES	53-56
ACCELERATED MAIN REPLACEMENT PROGRAM RIDER (AMRP)	58
GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS	
<u>Section No.</u>	
1,2 Commission's & Company's Rules and Regulations	60
3 Approvals for Subdivision Prior to Distribution Mains	60
4 Application for Service	60
5 Company's Right to Defer Service	60
6 Access to Premises	60
7 Right-of-Way	61
8 Turning on Gas	61
9 Assignment of Contract	61
10 Extension of Distribution Main	61-62
11 Extension of Service Lines	62
12 Request from High-Pressure Lines	63
13 Company Obligation to Restore Property	63
14 Protection of Company's Property	63
15 Customer Liability	63
16 Customer With More than One Meter	64
17 Meter Testing and Measurement of Natural Gas	64-67
18 Quality	68-69
19 Possession of Gas and Warranty of Title	69
20 Force Majeure	70
21 Reconnection of Service	70-71
22 Customer Deposits	71-72
23,24 Billing/Payment	73
25 Late Payment Penalty	74
26 Returned Check Fee	74
27 Bill Adjustment and Monitoring of Customer Usage	74-75
28 Budget Plan	75-76
29 Changes in Contracted Volumes	78
30 Transfers Between Rate Schedules	78
31 Operating Information and Estimates	78
32 Seasonal Curtailment of Service	78-79
33 Customer Bill Format and Content	80-82
33a Customer Bill Format for EAP Customers	82a
34 Sales Agreement	83
35 Theft of Service	84

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009

DATE OF ISSUE: November 6, 2009

DATE EFFECTIVE: PURSUANT TO 807 KAR 5.011
October 27, 2009
SECTION 9 (1)

Issued by authority of an Order of the Public Service Commission in Case No. 200

26, 2009

Issued by:

Scott A. Matney

By

W. D. Brown

Executive Director

INDEX
(Continued)

		<u>Sheet</u> <u>No.</u>	
<u>GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY</u>			
<u>Section No.</u>			
1	Deliveries of Customer-Owned Gas	89	
2	Authorized Daily Volume	89	
3	Interruption	90	
4	Suspension of Deliveries During Gas Supply Emergencies	90	
5	Banking and Balancing Service	91-92	
6-7	Heat Content Adjustment	92-93	
8	Measurement at Point(s) of Receipt with an Interstate Pipeline	93	
9	Quality of Gas Delivered to Company	93	
10	Billing	94	T
11	Addition and Replacement of Facilities	94	
12	Warranty of Title	94	
13	Charges for Third Party Services	94	
14	Provision for Human Needs	95	
15	Delivery Service Agreement	95	
 SERVICE AGREEMENTS		 96-98	
 GLOSSARY		 99-101	 T

DATE OF ISSUE December 27, 2013

DATE EFFECTIVE December 29, 2013

ISSUED BY *Hubert A. Miller, Jr.*

TITLE President

Issued pursuant to an Order of the Public Service Commission in Case no. 2013-00167 dated December 13, 2013.

**KENTUCKY
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN
EXECUTIVE DIRECTOR**

TARIFF BRANCH

Brent Kirtley

EFFECTIVE
12/29/2013
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

RESERVED FOR FUTURE USE

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

SEP 1 1993

**PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)**

**BY: Cheryl Helle
PUBLIC SERVICE COMMISSION MANAGER**

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:

Alan P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF
PSC KY NO. 5
ONE HUNDRED ~~SEVENTH-EIGHTH~~ REVISED SHEET NO. 5
CANCELLING PSC KY NO. 5
ONE HUNDRED ~~SIXTH-SEVENTH~~ REVISED SHEET NO. 5

CURRENTLY EFFECTIVE BILLING RATES

SALES SERVICE	Base Rate	Gas Cost Adjustment^{1/}		Total
	Charge	Demand	Commodity	Billing Rate
	\$	\$	\$	\$
RATE SCHEDULE GSR				
Customer Charge per billing period	15.00 <u>19.75</u>			15.00 <u>19.75</u>
Delivery Charge per Mcf	2.26663 <u>3.8668</u>	1.3114	0.91370 <u>0.9237</u>	4.49176 <u>6.1019</u> RI
RATE SCHEDULE GSO				
<u>Commercial or Industrial</u>				
Customer Charge per billing period	<u>37.5051.00</u>			<u>37.5051.00</u>
Delivery Charge per Mcf -				
First 50 Mcf or less per billing period	2.26663 <u>3.4714</u>	1.3114	0.91379 <u>0.9237</u>	4.49175 <u>7.065</u> RI
Next 350 Mcf per billing period	1.75202 <u>2.6833</u>	1.3114	0.91379 <u>0.9237</u>	3.97714 <u>9.184</u> RI
Next 600 Mcf per billing period	1.66592 <u>2.5514</u>	1.3114	0.91379 <u>0.9237</u>	3.89104 <u>7.865</u> RI
Over 1,000 Mcf per billing period	1.51642 <u>3.2223</u>	1.3114	0.91379 <u>0.9237</u>	3.74154 <u>5.574</u> RI
RATE SCHEDULE IS				
Customer Charge per billing period	1,007.051 <u>1,462.00</u>			10071.462 <u>9500</u>
Delivery Charge per Mcf				
First 30,000 Mcf per billing period	0.54439 <u>0.002</u>		0.9137 <u>0.9237</u> ^{2/}	1.45808 <u>239</u> RI
Over 30,000 Mcf per billing period	0.28904 <u>0.781</u>		0.9137 <u>0.9237</u> ^{2/}	1.20274 <u>018</u> RI
Firm Service Demand Charge				
Demand Charge times Daily Firm				
Volume (Mcf) in Customer Service Agreement		6.8316		6.8316
RATE SCHEDULE IUS				
Customer Charge per billing period	477649 <u>0.00</u>			477649 <u>0.00</u>
Delivery Charge per Mcf				
For All Volumes Delivered	0.81501 <u>0.3295</u>	1.3114	0.91379 <u>0.9237</u>	3.9401 <u>5646</u> RI

1/ The Gas Cost Adjustment, as shown, is an adjustment per Mcf determined in accordance with the "Gas Cost Adjustment Clause" as set forth on Sheets 48 through 51 of this Tariff. The Gas Cost Adjustment applicable to a customer who is receiving service under Rate Schedule GS or IUS and received service under Rate Schedule SVGTS shall be \$~~4.3062~~3.162 per Mcf only for those months of the prior twelve months during which they were served under Rate Schedule SVGTS. 2/ IS Customers may be subject to the Demand Gas Cost, under the conditions set forth on Sheets 14 and 15 of this tariff.

DATE OF ISSUE ~~April 1~~May 27, 2016
DATE EFFECTIVE ~~March 1, 2016 (Unit 1 March)~~June 27, 2016
ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission in Case No. 2016-~~00060-00162~~ dated ~~February 29, 2016 and March 9, 2016~~.

CURRENTLY EFFECTIVE BILLING RATES
(Continued)

<u>TRANSPORTATION SERVICE</u>	<u>Base Rate Charge</u> \$	<u>Gas Cost Adjustment^{1/}</u> <u>Demand</u> \$	<u>Commodity</u> \$	<u>Total Billing Rate</u> \$	
<u>RATE SCHEDULE SS</u>					
Standby Service Demand Charge per Mcf					
Demand Charge times Daily Firm					
Volume (Mcf) in Customer Service Agreement		6.8316		6.8316	_
Standby Service Commodity Charge per Mcf			0.91379237	0.91379237	_ R!
<u>RATE SCHEDULE DS</u>					
Administrative Charge per account per billing period				55.90	_____ D
Customer Charge per billing period ^{2/}				1007.051,462.00	_
Customer Charge per billing period (GDS only)				37.5051.00	_
Customer Charge per billing period (IUDS only)				477.00649.00	_
<u>Delivery Charge per Mcf^{2/}</u>					
First 30,000 Mcf	0.54439002			0.54439002	_
Over 30,000 Mcf	0.28904781			0.28904781	_
– Grandfathered Delivery Service					
First 50 Mcf or less per billing period				-2.26663,4714	!
Next 350 Mcf per billing period				1.75202,6833	!
Next 600 Mcf per billing period				1.66592,5514	!
All Over 1,000 Mcf per billing period				1.51642,3223	!
– Intrastate Utility Delivery Service					
All Volumes per billing period				0.81501,3295	!
Banking and Balancing Service					
Rate per Mcf		0.0209		0.0209	
<u>RATE SCHEDULE MLDS</u>					
Administrative Charge per account each billing period				55.90	_____ D
Customer Charge per billing period				200.0055.90	!
Delivery Charge per Mcf				0.0858	
Banking and Balancing Service					
Rate per Mcf		0.0209		0.0209	

DATE OF ISSUE ~~April 1~~ May 27, 2016

DATE EFFECTIVE ~~March 1, 2016 (Unit 1 March)~~ June 27, 2016

ISSUED BY /s/ Herbert A. Miller, Jr.

TITLE President

Issued pursuant to an Order of the Public Service Commission in Case No. 2016-~~0006000162~~ dated ~~February 29, 2016~~

COLUMBIA GAS OF KENTUCKY, INC.

GAS TARIFF
PSC KY NO. 5
ONE HUNDRED ~~THIRD-FOURTH~~ REVISED SHEET NO. 6
CANCELLING PSC KY NO. 5
ONE HUNDRED ~~SECOND-THIRD~~ SHEET NO. 6

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

DATE OF ISSUE	April 1 <u>May 27</u> , 2016
DATE EFFECTIVE	March 1, 2016 (Unit 1 March) <u>June 27, 2016</u>
ISSUED BY TITLE	/s/ Herbert A. Miller, Jr. President

Issued pursuant to an Order of the Public Service Commission in Case No. 2016-~~0006000162~~ dated ~~February 29, 2016~~

CURRENTLY EFFECTIVE BILLING RATES
(Continued)

RATE SCHEDULE SVGTS

Base Rate Charge
\$

General Service Residential (SGVTS GSR)

Customer Charge per billing period	15.00 <u>19.75</u>	
Delivery Charge per Mcf	2.2666 <u>3.8668</u>	

General Service Other - Commercial or Industrial (SVGTS GSO)

Customer Charge per billing period	37.50 <u>51.00</u>	
Delivery Charge per Mcf -		
First 50 Mcf or less per billing period	2.2666 <u>3.4714</u>	
Next 350 Mcf per billing period	1.7520 <u>2.6833</u>	
Next 600 Mcf per billing period	1.6659 <u>2.5514</u>	
Over 1,000 Mcf per billing period	1.5164 <u>2.3223</u>	

Intrastate Utility Service

Customer Charge per billing period	477.00 <u>649.00</u>	
Delivery Charge per Mcf	\$ 0.8150 <u>1.3295</u>	

Billing Rate

Actual Gas Cost Adjustment ^{1/}

For all volumes per billing period per Mcf	(\$1.9178)	R
--	------------	----------

RATE SCHEDULE SVAS

Balancing Charge – per Mcf	\$1.1119	↓
----------------------------	----------	----------

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

DATE OF ISSUE ~~April 1~~May 27, 2016

DATE EFFECTIVE ~~March 1, 2016 (Unit 1 March)~~June 27, 2016

ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission in Case No. 2016-~~00060-00162~~ dated ~~February 29, 2016~~.

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

CURRENTLY EFFECTIVE BILLING RATES	
<u>RATE SCHEDULE SVGTS</u>	<u>Billing Rate</u>
	\$
<u>General Service Residential</u>	
Customer Charge per billing period	9.30
Delivery Charge per Mcf	1.8715
<u>General Service Other - Commercial or Industrial</u>	
Customer Charge per billing period	23.96
Delivery Charge per Mcf -	
First 50 Mcf or less per billing period	1.8715
Next 350 Mcf per billing period	1.8153
Next 600 Mcf per billing period	1.7296
Over 1,000 Mcf per billing period	1.5802
<u>Intrastate Utility Service</u>	
Customer Charge per billing period	255.00
Delivery Charge per Mcf	\$ 0.5905
<u>Actual Gas Cost Adjustment ^{1/}</u>	
For all volumes per billing period per Mcf	(\$ 2.7108)
<u>Rate Schedule SVAS</u>	
Balancing Charge – per Mcf	\$ 1.0976
1/ The Gas Cost Adjustment is applicable to a customer who is receiving service under Rate Schedule SVGTS and received service under Rate Schedule GS or IUS for only those months of the prior twelve months during which they were served under Rate Schedule GS or IUS.	

DATE OF ISSUE: August 27, 2009

ISSUED BY: Herbert A. Miller, Jr.

Issued by authority of an Order of the Public Service Commission in Cas
 18, 2009

DATE EFFECTIVE: August 27, 2009
 8/27/2009

PURSUANT TO 807 KAR 5:011
 SECTION 9 (1)

18 August

By *[Signature]*
 Executive Director



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

APPLICABLE TO ALL RATE SCHEDULES

The service area of Company includes the following Kentucky communities:

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

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

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

DATE OF ISSUE December 27, 2013

DATE EFFECTIVE December 29, 2013

ISSUED BY *Robert A. Miller, Jr*
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2013-00167 dated December 13, 2013.

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
<i>Brent Kirtley</i>
EFFECTIVE 12/29/2013
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**ORIGINAL SHEET NOS. 9 and 10
RESERVED FOR FUTURE USE**

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

SEP 1 1993

**PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)**

BY: *Clayton D. Latta*
PUBLIC SERVICE COMMISSION MANAGER

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:

Alan P. Bowman

Vice President - Regulatory Services

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

APPLICABILITY

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

AVAILABILITY OF SERVICE

Available to residential, commercial and industrial sales service customers.

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

BASE RATES

Residential (GSR)

Customer Charge per billing period @ ~~\$15.00~~19.75
Delivery Charge per Mcf @ ~~\$2.26663~~3.8668 per Mcf

Commercial or Industrial (GSO)

Customer Charge per billing period @ ~~\$37.50~~51.00
Delivery Charge per Mcf -
First 50 or less Mcf per billing period @ ~~\$2.26663~~4.714 per Mcf
Next 350 Mcf per billing period @ ~~\$1.75202~~2.6833 per Mcf
Next 600 Mcf per billing period @ ~~\$1.66592~~2.5514 per Mcf
Over 1,000 Mcf per billing period @ ~~\$1.51642~~3.3223 per Mcf

MINIMUM CHARGE

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

GAS COST ADJUSTMENT

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

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

DATE OF ISSUE ~~December-May 27, 2016~~
DATE EFFECTIVE ~~December 29, 2013~~June 27, 2016
ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission in Case No. ~~2013-2016-00167-00162~~ dated ~~December 13, 2013~~.

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

ADJUSTMENTS AND RIDERS

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

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

LOCAL FRANCHISE FEE OR TAX

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

LATE PAYMENT CHARGE

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

OTHER PROVISIONS

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

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

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

DATE OF ISSUE December 27, 2013

DATE EFFECTIVE December 29, 2013

ISSUED BY *Hubert A. Miller, Jr.*
TITLE President

Issued pursuant to an Order of the Public Service Commission in Case No. 2013-00167 dated December 13, 2013.

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 12/29/2013 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

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

APPLICABILITY

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

AVAILABILITY OF SERVICE

This interruptible sales service rate schedule is available in the territory served by Company to any Customer having normal annual usage of not less than 25,000 Mcf at any location when:

- (1) Company's existing facilities are sufficient to provide the quantities of gas requested by said Customer, and
- (2) Customer executes a Sales Agreement for the purchase of:
 - (a) a specified Daily Firm Volume, contracted for under Firm Service, which shall be 0 - 100% of the Customer's Maximum Daily Volume requirements, and
 - (b) a specified Daily Interruptible Volume, and
 - (c) Customer has signed a statement acknowledging the fact that its service, not specified in (a) above, is subject to interruption and that Customer is aware that Company has no obligation to serve during times of interruption.

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

CHARACTER OF SERVICE

Firm Service -The Daily Firm Volume of Customer will be contracted for by Company from its supplier(s) and no curtailment of this firm volume is planned, considering availability thereof from its supplier(s). However, in the event of emergencies, shortages of gas, or force majeure, Company reserves the right to curtail the Daily Firm Volume of Customer without incurring any liability for any loss, cost, damage, injury or expenses that may be sustained by Customer by reason of any such curtailment. It is understood that Company's primary obligation is to its domestic markets.

The Daily Interruptible Volume shall be on an interruptible basis only and Company shall have the right to interrupt deliveries of gas hereunder whenever, and to the extent needed, such action is, in its sole judgment, necessary to protect the Maximum Daily Volume of delivery currently contracted for by Company, as available from its supplier(s) or to protect the integrity of Company's natural gas distribution system. The Company shall give the Customer as much advance notice as possible of interruption hereunder. It is understood that the Company will not include in any contractual commitment with its supplier(s) any volumes required to supply Customer's Daily Interruptible Volume.

Customer may enter into a full sales agreement with the Company under this rate schedule, with the

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

By  resident
Executive Director

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

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

CHARACTER OF SERVICE (continued)

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

BASE RATES

Customer Charge

\$1,~~007-05462.00~~ per billing period

Delivery Charge per Mcf -

First 30,000 Mcf per billing period
Over 30,000 Mcf per billing period

@ \$ ~~0.5443-9002~~ per Mcf
@ \$ ~~0.2890-4781~~ per Mcf

~~RI~~
~~RI~~

MINIMUM CHARGE

The minimum charge each billing period for gas delivered or the right of the Customer to receive same shall be the sum of the Customer Charge of \$1,~~007-05462.00~~, plus the Customer Demand Charge as contracted for under Firm Service. (Daily Firm Volume as specified in the Customer's service agreement multiplied by the demand rate (See Sheet No. 5).

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

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

GAS COST ADJUSTMENT

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

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

DATE OF ISSUE ~~December-May 27, 2016~~

DATE EFFECTIVE ~~December 29, 2013~~ June 27, 2016

ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 20132016-00167-00162 dated ~~December 13, 2013~~.

COLUMBIA GAS OF KENTUCKY, INC.

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

GAS COST ADJUSTMENT (Continued)

Gas Sales purchased under this rate schedule that are within the Customer's specified Daily Firm Volume as contracted for under Firm Service are subject to the Commodity Cost of Gas, including all appropriate adjustments, as stated on currently effective Sheet Nos. 48 through 51 herein.

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

ADJUSTMENTS AND RIDERS

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

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

LOCAL FRANCHISE FEE OR TAX

The monthly bill to Customers served under this rate schedule is subject to the Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

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

PENALTY CHARGE FOR FAILURE TO INTERRUPT

On any day when Customer has been given timely notice by Company to interrupt, any quantity of gas taken in excess of the quantity specified to be made available on that day shall be subject to a charge of twenty-five dollars (\$25) per Mcf for all volumes taken in excess of one hundred three percent (103%) of the volumes specified to be made available on such day by Company. The penalty charge for failure to interrupt shall be in addition to the charges specified in this rate schedule. Customer shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's failure to interrupt, and Customer shall indemnify and hold Company harmless with respect to such injuries or damages.

PAYMENT FOR UNAUTHORIZED TAKES

Gas taken on any day in excess of one hundred three percent (103%) of the specified Maximum Daily Volume set forth in the Sales Agreement shall constitute unauthorized takes unless prior approval for additional volumes has been granted by Company. The sum of all such unauthorized takes in a billing month shall be billed at the rate of twenty-five dollars (\$25) per Mcf for gas so taken. Payment for such unauthorized takes shall be in addition to the charges specified in this rate schedule. Customer

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE *[Signature]* 27, 2009
By *[Signature]* Executive Director
26, 2009

DATE OF ISSUE: November 6, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 21

Issued by: *[Signature]*

President

COLUMBIA GAS OF KENTUCKY, INC.

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

PAYMENT FOR UNAUTHORIZED TAKES (Continued)

shall be liable for any personal injury or damage to the property of Company or third parties which results from Customer's unauthorized takes, and shall indemnify and hold Company harmless with respect to such injuries or damages. Company reserves the right, for good cause shown, to waive the penalty payment of twenty-five dollars (\$25) per Mcf for unauthorized takes. Should Customer wish to take gas in excess of its authorized Maximum Daily Volume and avoid penalty payment, Customer shall request permission for a specified volume from Company at least twenty - four (24) hours in advance of the beginning of the day such volumes are needed. Company reserves the right to grant permission to Customer giving less than twenty - four (24) hour advance notice for a specified volume from Company.

RE-ENTRY FEE

Company will impose a Re-entry Fee, subject to Commission approval, for any IS Customer who has terminated tariff service and wishes to reestablish service within twelve months of termination. The Re-entry Fee will be equivalent to the charges Company incurred to make firm service available to Customer. Upon showing of good cause, Company may waive this fee.

AVAILABILITY OF EXCESS GAS

In the event Customer shall desire to purchase on any day gas in excess of Customer's specified Maximum Daily Volume, Customer shall inform Company and if Company is able to provide such excess gas required by Customer, Company shall make such excess gas available at the Base Rate Commodity Charge plus applicable gas cost.

If such excess gas cannot be made available to Customer from Company's own operations, Company may, on advance notice from Customer received twenty-four (24) hours prior to the beginning of the day the excess gas is needed, comply with such request to the extent that excess gas is temporarily available from Company's gas supplier(s). Such excess volume taken shall be paid for at Company's supplier's appropriate excess rate plus Company's Base Rate Commodity Charge.

When Customer has been notified to interrupt deliveries, Customer may request excess gas and to the extent gas can be obtained from Company's supplier, Customer shall pay the Company's supplier's appropriate excess rate plus Company's base rate commodity charge for all such volume which would otherwise not be available.

MEASUREMENT BASE

Refer to the General Terms, Conditions, Rules and Regulations, Section 17.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

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

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1994

PURSUANT TO 807 KAR 5.011,
SECTION 9(1)
BY: *Jordan C. Hill*
FOR THE PUBLIC SERVICE COMMISSION

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by: K. I. Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**STANDBY SERVICE (SS)
RATE SCHEDULE**

APPLICABILITY

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

AVAILABILITY OF SERVICE

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

- (1) Customer is taking service under Rate Schedule DS (including GDS and IUDS) or MLDS,
- (2) Customer has executed a Delivery Service Agreement or an Addendum to its Delivery Service Agreement providing for the purchase of a specified level of Standby Service volumes,
- (3) The Company's distribution facilities have sufficient capacity and the Company has adequate gas supply to provide the quantities of gas requested by the Customer, and
- (4) Gas sold under this Rate Schedule shall not be resold or used off the Customer's premises.

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

CHARACTER OF SERVICE

The Standby Service volume of Customer will be contracted for by Company from its supplier(s) and no curtailment of this firm volume is planned, considering availability thereof from its supplier(s). However, in the event of emergencies, shortages of gas, or force majeure, company reserves the right to curtail the Standby Service volume of Customer without incurring any liability for any loss, cost, damage, injury or expenses that may be sustained by Customer by reason of any such curtailment. It is understood that the Company's primary obligation is to its domestic markets.

The Company retains the right to refuse the requested Standby Service volume if the Company determines, in its sole discretion, that it does not have adequate gas supplies or transportation capacity to provide the service over the life of the contract.

STANDBY SERVICE RATES

Demand Charge - The Standby Service volume is subject to the Standby Service Demand Charge as shown on Sheet No. 6.

Commodity Charge - All Standby Service volumes delivered to Customer under this rate schedule that are within the Customer's specified Standby Service volume under this rate schedule will be billed at the Commodity Cost of Gas, including all appropriate adjustments, as stated on Sheet No. 6 of this tariff.

Customer shall also pay the applicable delivery charge on all Standby Service volumes delivered as shown on Sheet No. 6.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

By  **esident**
Executive Director

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

COLUMBIA GAS OF KENTUCKY, INC.

**STANDBY SERVICE (SS)
RATE SCHEDULE
(Continued)**

LOCAL FRANCHISE FEE OR TAX

The monthly bill to Customers served under this rate schedule is subject to the local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

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

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

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

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

By  resident
Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

**FIRST REVISED SHEET NOS. 19 THROUGH 21
RESERVED FOR FUTURE USE**

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

NOV 01 1994

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: *Phyllis Lammie*
DIRECTOR, RATES & RESEARCH DIV.

(C) Change

C

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Sawyer

Vice President - Regulatory Services

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

APPLICABILITY

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

AVAILABILITY OF SERVICE

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

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

CHARACTER OF SERVICE

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

BASE RATE

Customer Charge per billing period	\$ 477.00 <u>649.00</u>	
Delivery Charge per Mcf –		
For all gas delivered each billing period	\$ 0.81501 <u>.3295</u> per Mcf.	

MINIMUM CHARGE

The minimum charge shall be the Customer Charge.

GAS COST ADJUSTMENT

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

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

ADJUSTMENTS AND RIDERS

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

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

DATE OF ISSUE	December-May 27, 2016 <u>3</u>
DATE EFFECTIVE	December 29, 2013 <u>June 27, 2016</u>
ISSUED BY	<u>/s/ Herbert A. Miller, Jr.</u>
TITLE	President

Issued pursuant to an Order of the Public Service Commission in Case No. ~~2013~~2016-00167-00162 dated ~~December 13, 2013~~.

COLUMBIA GAS OF KENTUCKY, INC.

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

LATE PAYMENT PENALTY AND TERMINATION OF SERVICE

A Late Payment Penalty of five percent (5%) may be assessed, only once on any bill for rendered services, if a Customer fails to pay bill by the due date shown on Customer's bill. Any payment received will first be applied to the bill for service rendered. Additional penalty charges shall not be assessed on unpaid penalty charges.

If such failure to pay on the part of Customer continues for thirty (30) days after payment is due, Company may, after application to and authorization by the Commission, suspend further delivery of gas. This Late Payment Penalty may continue until authorization is received from the Commission to suspend deliveries. Company shall not be required to resume deliveries of gas until Customer has paid all amounts owed Company and has provided a cash deposit to secure payments of bills in an amount not to exceed two-twelfths (2/12) of Customer's estimated annual bill.

If prior to the due date of payment, Customer in good faith disputes the bill in part or total, and pays to Company such amounts as it concedes to be correct, and at any time thereafter within ten (10) days of a demand made by Company, furnishes a surety bond in an amount and with surety satisfaction to Company, guaranteeing payment to Company of the amount ultimately found due upon such bills after a final determination which may be reached either by agreement or judgment of the courts, as may be the case, then Company shall not be entitled to suspend further delivery of gas unless and until default be made in the conditions of such bond.

TERM

The period of time to be covered by the Sales Agreement shall be determined by agreement between Customer and Company, but shall not exceed twenty (20) years; provided, however, that where the Sales Agreement supersedes or cancels an existing contract, Company may require that the term of the Sales Agreement shall not be less than the unexpired portion of the term contained in the superseded or canceled contract. The initial term of the Sales Agreement executed by Customer under this rate schedule shall be for the period specified in the Sales Agreement, which shall continue in effect from year to year thereafter until canceled by either Customer or Company by giving written notice to the other no later than March 1 of any year that the agreement is to be terminated, effective November 1, of such year.

In the event any portion of Customer's gas requirements is provided by Company from local sources, the depletion of such local sources of supply shall relieve Company from the obligation to deliver hereunder such portion of Customer's gas requirements; provided, however, that Customer shall have the right to extend its facilities to Company's nearest available source of adequate gas supply, in which event Company shall be obligated to continue service to Customer under this rate schedule.

(C) Change

C
C
C

DATE OF ISSUE: November 10, 1994

NOV 01 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Shroyer

PURSUANT TO 807 KAR 5.011

SECTION 9 (1)

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.
DIRECTOR, RATES & RESEARCH DIV.

COLUMBIA GAS OF KENTUCKY, INC.

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

MEASUREMENT BASE

Refer to the General Terms, Conditions, Rules and Regulations, Section 17.

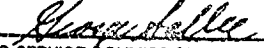
GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

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

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

SEP 1 1993

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: 
PUBLIC SERVICE COMMISSION MANAGER

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**FIRST REVISED SHEET NO. 25
RESERVED FOR FUTURE USE**

C

(C) Change

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

NOV 01 1994

**PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)**

BY: *Phyllis Lammie*
DIRECTOR, RATES & RESEARCH DIV.

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Shroyer

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**ORIGINAL SHEET NOS. 26 THROUGH 29 HAVE BEEN CANCELLED
AND RESERVED FOR FUTURE USE.**

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

MAR 01 2003

PURSUANT TO 607 KAR 0011
SECTION 9.11)

BY 
DATE EFFECTIVE: March 1, 2003

DATE OF ISSUE: January 30, 2003

Issued by:  Vice President

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated December 13, 2002

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

APPLICABILITY

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

T

AVAILABILITY

Available to any customer that meets the following requirements:

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

DATE OF ISSUE December 27, 2013
DATE EFFECTIVE December 29, 2013

ISSUED BY *Herbert A. Miller, Jr.*
TITLE President

Issued pursuant to an Order of the Public Service Commission in Case No. 2013-00167 dated December 13, 2013.

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 12/29/2013 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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

CHARACTER OF SERVICE

Service provided under this schedule shall be considered firm service.

DELIVERY CHARGE

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

General Service Residential (SVGTS GSR)

Customer Charge per billing period	\$ 15.00 19.75	
Delivery Charge	\$ 2.2666 3.8668 per Mcf	

General Service Other – Commercial or Industrial (SVGTS GSO)

Customer Charge per billing period	\$ 37.50 51.00	
First 50 Mcf or less per billing period	\$ 2.2666 3.4714 per Mcf	
Next 350 Mcf per billing period	\$ 1.7520 2.6833 per Mcf	
Next 600 Mcf per billing period	\$ 1.6659 2.5514 per Mcf	
Over 1,000 Mcf per billing period	\$ 1.5164 2.3223 per Mcf	

Intrastate Utility Service

Customer Charge per billing period	\$ 477.00 649.00	
Delivery Charge per Mcf	\$ 0.8150 1.3295	

ADJUSTMENTS AND RIDERS

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

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

DATE OF ISSUE	December May 27, 2016
DATE EFFECTIVE	December 29, 2013 June 27, 2016
ISSUED BY	/s/Herbert A. Miller, Jr.
TITLE	President

Issued pursuant to an Order of the Public Service Commission in Case No. ~~20132016-00167-00162~~ dated ~~December 13, 2013~~.

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

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

ACTUAL GAS COST ADJUSTMENT

Volumes delivered to all customers under this rate schedule are subject to the sum of the Refund Adjustment, SAS Refund Adjustment, Actual Cost Adjustment, Balancing Adjustment and Gas Cost Incentive Adjustment set forth on Sheet 48. A customer who is or has been receiving service under this tariff shall be responsible for this adjustment only for those months of the prior twelve months during which they were served under a sales service tariff.

LOCAL FRANCHISE FEE OR TAX

To the extent applicable, the above rates and charges are subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

LATE PAYMENT PENALTY

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

OTHER PROVISIONS

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

RIGHT OF REFUSAL

Should Columbia be prohibited from assigning capacity, as specified in its Small Volume Aggregation Service Rate Schedule, for any reason whatsoever, including but not limited to directives from the Commission or any court having jurisdiction over said matters, Columbia shall have the right to refuse to accept new small volume transportation customers under this rate schedule.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

Service furnished under this Rate Schedule is subject to Columbia's General Terms, Conditions, Rules and Regulations applicable to all Rate Schedules.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

Executive Director

**PURSUANT TO 207 KAR 5:011
SECTION 9 (1)**



March

SMALL VOLUME ~~GAS TRANSPORTATION~~ AGGREGATION SERVICE
(SVAGTS)
RATE SCHEDULE (Continued)

T
I

APPLICABILITY

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

AVAILABILITY

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

MARKETER CERTIFICATION

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

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

AGGREGATION POOL

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

DATE OF ISSUE	December <u>May 27, 2016</u>
DATE EFFECTIVE	December 29, 2013 <u>June 27, 2016</u>
ISSUED BY TITLE	<u>/s/</u> Herbert A. Miller, Jr. President

Issued pursuant to an Order of the Public Service Commission in Case No. 20132016-00167-00162 dated ~~December 13, 2013~~.

COLUMBIA GAS OF KENTUCKY, INC.

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

MARKETER CHARGE

Each Marketer shall pay Columbia \$0.05 per Mcf for all volumes delivered to the Marketer's Aggregation Pool during each billing month.

BALANCING CHARGE

Columbia will provide the Marketer with a Balancing Service on a daily and seasonal basis that balances the Marketer's Daily Demand Requirements and the consumption of the Marketer's Aggregation Pool. The Marketer shall pay Columbia a throughput-based Balancing Charge equal to the Purchased Gas Demand Cost less a credit for assigned capacity as set forth below.

The Purchased Gas Demand Cost is the Demand Rate Component of Columbia's most recent Gas Cost Adjustment Clause report. The credit is the projected annual cost of assigned FTS capacity less estimated annual storage commodity costs (storage injection, withdrawal, shrinkage, and commodity transportation cost) divided by the estimated, annualized usage of customers served under Rate Schedule SVGTS.

The charge set forth on Sheet No. 7a shall be calculated quarterly in accordance with Columbia's Gas Cost Adjustment Clause report.

DAILY DELIVERY REQUIREMENT

Columbia shall calculate the Daily Delivery Requirement for each Marketer's Aggregation Pool on or about the 20th of each month. The Daily Delivery Requirement shall be calculated by Columbia by determining the estimate of the normalized annual consumption of all Customers that will be in the Marketer's Aggregation Pool during the following month, and dividing that aggregate sum by 365. Columbia shall convert the quotient to a Dth basis using Columbia's annual average Btu Content, and shall adjust for Company Use and Unaccounted For. The resultant quantity shall be the Daily Delivery Requirement for each Marketer's Aggregation Pool.

Columbia may reduce the Daily Delivery Requirement in the months of October, November and April to meet operation needs. Marketers are required to deliver gas supplies to Columbia at the Primary Firm City Gate Delivery Points designated in the Marketer's assigned firm transportation capacity on a daily basis, in an amount equal to the Daily Delivery Requirement of the Marketer's Aggregation Pool, unless directed otherwise by Columbia. In order to support reliable service on Columbia's system, Columbia may require the marketer to deliver gas to a secondary delivery point.

If, on any day, a Marketer delivers gas supply that is either greater or less than its Daily Delivery Requirement the Marketer will be charged a fee equal to 30% of the price reported in Platts Gas Daily in the Daily Price Survey titled "Prices of Spot Gas Delivered to Pipelines", under the column heading "Midpoint" for "Columbia Gas, Appalachia," adjusted for Columbia Gas Transmission Corporation's FTS Retainage, and commodity charges for the day in question, multiplied by the difference in Dth, plus a charge for all other costs incurred by Columbia that result from the Marketer's failure to deliver gas as required, including a proportionate share of any pipeline penalties and/or costs

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007**

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

ISSUED BY: Herbert A. Miller, Jr.

By 
Executive Director

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

COLUMBIA GAS OF KENTUCKY, INC.

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

DAILY DELIVERY REQUIREMENT (con't)

resulting from efforts to increase or decrease gas supply on the system incurred by Columbia. These fees and charges do not reflect the purchase or sale of gas and will not impact the volumes considered in the annual reconciliation.

In addition to the fees and charges set forth in this rate schedule, on any day during which Columbia has a limitation or interruption in effect for transportation or interruptible customers, failure by Marketer to deliver according to the Daily Delivery Requirement will result in an additional penalty charge to the Marketer equal to twenty-five dollars (\$25) multiplied by the difference in Dth between the Marketer's Daily Delivery Requirement and the Marketer's actual deliveries on that day.

ASSIGNMENT OF FIRM CAPACITY

Columbia will assign a pro-rate share of its firm contracted capacity under Columbia Gas Transmission Corporation's Rate Schedule FTS, Columbia Gulf Transmission Corporation's Rate Schedule FTS-1, Tennessee Gas Pipeline Rate Schedule FT-A, and Central Kentucky Transmission Rate Schedule FTS (collectively "FTS"). The Marketer agrees to accept assignment of said FTS in an amount equal to the Marketer's Daily Delivery Requirement at Columbia's city gate.

Each month, when the Daily Delivery Requirement is determined for the following month, Columbia will assign to the Marketers its prorata share of Columbia's upstream FTS capacity for the marketer to use in the following month. Marketers that receive assigned FTS capacity by Columbia are subject to the terms and conditions of the tariffs of those pipeline companies on whose facilities capacity is assigned.

Columbia may recall any FTS capacity assigned to Marketer pursuant to this rate schedule in order to assure reliable service to customers in any instance where a Marketer fails to deliver the Daily Delivery Requirement of its Aggregation Pool.

Marketer shall provide the necessary assistance required to complete the mandatory firm capacity assignment transactions.

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

DATE EFFECTIVE: April 1, 2005

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

By  t

Executive Director

SMALL VOLUME ~~GAS TRANSPORTATION~~ AGGREGATION SERVICE
(SVGTSSVAS)
RATE SCHEDULE (Continued)

I
I

SCHEDULING DELIVERIES

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

ANNUAL IMBALANCE RECONCILIATION

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

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

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

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

±

DATE OF ISSUE ~~December 27, 2013~~ May 27, 2016

DATE EFFECTIVE ~~December 29, 2013~~ June 27, 2016

ISSUED BY /s/Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. ~~2013~~2016-00167-00162 dated ~~December 13, 2013~~.

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

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

SHEETS 36 a THROUGH 36 f ARE CANCELLED AND WITHDRAWN

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/1/2005
PURSUANT TO 807 KAR 5:011

DATE OF ISSUE: April 12, 2005

SECTION 9 (1)
DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

By  it

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CODE OF CONDUCT

Each Marketer participating in Columbia's Small Volume Gas Transportation Service program shall:

1. Communicate to customers, in clear understandable terms, the customers' rights and responsibilities. This communication shall include: (a) the Marketer's customer service address and telephone number; (b) a statement describing the Marketer's dispute resolution procedures; (c) a statement that the Marketer must provide the customer with thirty (30) days written notice prior to discontinuing service; and (d) notice that the program is subject to ongoing Commission jurisdiction.
2. Provide in writing to customers pricing and payment terms that are clear and understandable. This should include an explanation for the customer to allow them to compare the offer to Columbia's Gas Cost Adjustment rate exclusive of taxes and delivery charges.
3. Accept any Columbia customer eligible for Rate Schedule Small Volume Aggregation Service that seeks to enroll, and offer at least one billing rate available to all eligible customers if Marketer is accepting new/renewed customers.
4. Refrain from engaging in communications or practices with customers which are fraudulent, deceptive, or misleading;
5. Deliver gas to Columbia on a firm basis on behalf of the Marketer's participating customers.
6. Undergo a credit evaluation, at the Marketer's expense, to assure that the Marketer is sufficiently credit-worthy to protect against damages resulting from any failure to deliver gas.
7. Provide customers a "regulatory out" provision in all contracts which allows contracts to be terminated without penalty should the small volume gas transportation program be terminated prior to the end of the contract.
8. Provide Columbia and customers at least thirty (30) days notice prior to the end of the customer contract term of the Marketer's intent to discontinue service to the customer.
9. To the maximum extent possible attempt to resolve disputes between the Marketer and its customers.

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

DATE EFFECTIVE: April 1, 2005

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/1/2005**

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

President



March

Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CODE OF CONDUCT - Continued

10. No less than sixty (60) days and no more than ninety (90) days prior to the expiration of a contract that automatically renews for period of six (6) months or longer, the Marketer shall notify the customer of their right to renew, terminate or renegotiate the contract. Such notice shall include any proposed changes in the terms and conditions of the contract.

If a Marketer fails to deliver gas in accordance with the requirements of the program, Columbia shall have the power, in its sole discretion, to suspend temporarily or terminate such Marketer's participation in the program. If the Marketer is expelled from the program, customers in the Marketer's Aggregation Pool shall revert to Columbia sales service, unless and until said customers join another Marketer Aggregation Pool. Upon termination of a Marketer, Columbia shall notify Marketer's customers of the action and advise said customers that they have been returned to traditional sales service as of a date certain. The customers shall be informed of their opportunity to choose another Marketer and the options for enrollment.

In the event Columbia seeks to suspend or terminate a Marketer from the program, Columbia shall first notify the Marketer of the alleged violations which merit suspension or termination. Such notice shall be in writing and sent ten business days prior to the suspension or termination. Copies of the notice will also be provided to the Commission.


CREDIT WORTHINESS

Marketers will be evaluated to establish credit levels acceptable to Columbia. Marketers not meeting the necessary credit level will be required, at Columbia's option, to provide additional security in the form of an irrevocable letter of credit, cash deposit, and/or appropriate guaranty to be certified.

Marketers are required to provide the following information for evaluation:

1. Most recent audited financial statements;
2. Most recent annual report to shareholders, 10K or 10Q, if applicable;
3. IRS Form 990 (for Non-Profit Corporations), if applicable;
4. List of parent company and affiliates;
5. Names, addresses, and telephone numbers of three (3) trade references; and
6. Names, addresses, and telephone numbers of banking institution contacts.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/1/2005
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

By  t
Executive Director

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CREDIT WORTHINESS -Continued

The evaluation will be based on standard credit factors such as previous customer history, Dun & Bradstreet financial and credit ratings, trade references, bank information, unused line of credit, and financial information. Based on the number of standard credit factors met by the Marketer, Columbia will assign a dollar credit level range for each Marketer. Columbia shall have sole discretion to determine credit worthiness but will not deny credit worthiness without reasonable cause.

A fee of \$50 will be assessed for each evaluation. Columbia reserves the right to conduct further evaluations during the course of the program when information has been received by Columbia that indicates the credit worthiness of a Marketer may have deteriorated or that the Marketer's program is exceeding the credit level range previously approved by Columbia. Columbia will review each Marketer's program no less often than monthly, and will compare each Marketer's program against its previously assigned credit level range. Columbia will reevaluate each Marketer's overall credit worthiness on an annual basis. Marketers whose programs exceed the assigned credit level range will be required, at Columbia's option, to provide additional security in the form of an irrevocable letter of credit, cash deposit, and/or appropriate guaranty in order to continue to participate in the program beyond the last established credit level or to enroll additional customers. If additional security is provided by a Marketer, Columbia will assign a new credit level range for the Marketer.

CUSTOMER ENROLLMENT PROCEDURES

A customer may enroll by any one of the following means: written, telephone or internet.

Written Enrollment

Customers may enroll in the program by having the customer of record whose name is on the gas account execute a written consent form on a document supplied by the Marketer. A sample consent form is at the end of this section. At a minimum, the consent form is to indicate that the customer has a written agreement with the Marketer, desires to participate in this program, and authorizes the Marketer to obtain from Columbia Gas of Kentucky gas usage data on the customer's account. The format of the consent form may be designed by the Marketer, but must include the information shown on the sample.

The written agreement with the Marketer must state the terms and conditions covering the customer's gas supply purchase in legible print and must include the following information:

1. In clear understandable terms, the customer's rights and responsibilities. The Marketer's customer service address and telephone number; a statement describing the Marketer's dispute resolution procedures; a statement that the Marketer must provide the customer with 30 days written notice prior to discontinuing service.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/1/2005
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: April 12, 2005

DATE EFFECTIVE: April 1, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

By  President
March
Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

Written Enrollment -Continued

2. Written pricing and payment terms that are clear and understandable.
3. Notification of the customer's right to terminate or renegotiate their gas supply contract.
4. Notice that the Marketer will provide Columbia Gas of Kentucky and the customer at least 30 days notice prior to the end of the customer contract term, if one exists, of the Marketer's intent to discontinue service to the customer.
5. A local or toll-free telephone number for customers to obtain information on their account and a method to resolve disputes with the Marketer. The Marketer shall provide a copy of the method to resolve disputes to Columbia Gas of Kentucky and the Kentucky Public Service Commission and the name and phone number of a contact person from the Marketer whom Columbia or the Commission may contact concerning customer complaints.

Telephone Enrollment

In the alternative, Marketers may telephonically enroll customers under the following conditions:

1. While engaged in a telephone conversation with a potential customer, the Marketer must audio-tape in a date-stamped recording the complete conversation, including the following information:
 - (a) the telephone conversation between the customer and Marketer is being recorded;
 - (b) the customer either:
 - (1) has reviewed the terms and conditions of the Marketer's offer and that the written terms and conditions constitute the entire agreement between the Marketer and the customer; or,
 - (2) has reviewed orally with the Marketer the terms and conditions of the Marketer's offer, and agrees to enroll in the program subject to the Marketer mailing the customer an enrollment confirmation letter containing the terms and conditions of the offer within three business days, and that the written terms and conditions constitute the entire agreement between the Marketer and the customer;
 - (c) the customer wants to enroll with the Marketer;
 - (d) the customer's name;
 - (e) the customer's telephone number;

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 2005-00102 dated March 29, 2005

DATE EFFECTIVE: April 1, 2005

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/1/2005**

**PURSUANT TO 807 KAR 5.011
SECTION 9 (1)**

By 
Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

Telephone Enrollment - Continued

- (f) the customer's mailing address;
 - (g) the customer's Columbia Gas of Kentucky account number; and,
 - (h) the appropriate enrollment cancellation period and a toll-free telephone number the customer may call to cancel enrollment:
 - (1) For customers enrolled pursuant to 1.(b) (1) the cancellation period is seven days from the date on which the customer in enrolled telephonically; or,
 - (2) For customers enrolled pursuant to 1.(b) (2) the Marketer must state that the Marketer will mail an enrollment confirmation letter containing the written terms and conditions to the customer and that the customer has seven days from receipt of the Marketer's confirmation letter to cancel enrollment.
 - (3) The customer must be advised that if the contract is cancelled by the customer, the Marketer will provide the customer with a cancellation number.
2. Following enrollment by telephone, the Marketer must mail to the customer at the address verified by the inquiry, a letter confirming the customer's enrollment. This letter must contain a copy of the identical terms and conditions of the Marketer's offer. The letter must also conspicuously inform the customer of the right to cancel enrollment by calling a prescribed toll-free number within seven business days of receiving said letter of confirmation, and must inform the customer that if the contract is canceled the Marketer will provide the customer with a cancellation number.

Internet Enrollment

As another alternative, Marketers may enroll customers via the Internet provided that the terms and conditions of agreement are publicly posted and accessible and include the information as set forth in Written Enrollment above. The terms of the electronic publicly posted Internet agreement also shall state conspicuously that the customer has seven business days from the date on which the customer is enrolled via the Internet to cancel the agreement and shall provide a toll-free telephone number and/or an Internet or e-mail means for the customer to cancel the agreement within this period of time. The agreement shall state that if the customer cancels the agreement, the Marketer will provide the customer a cancellation number. Internet enrollment will be permitted under the following conditions:

- 1. All Internet enrollment procedures shall be customer-initiated;

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

DATE EFFECTIVE: April 1, 2005

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

By 

Executive Director

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
 APPLICABLE TO
 SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

Internet Enrollment - Continued

2. The means of enrollment, renewal, renegotiation and cancellation information transfer between the customer and Marketer is an encrypted transaction using Secure Socket Layer or a similar encryption standard to ensure privacy of customer information;
3. Any electronic agreement containing a Marketer's terms and conditions shall be identified by a version number in order to ensure the ability to verify the particular agreement to which the customer assents;
4. The Marketer shall retain and make available to the customer throughout the duration of the agreement Internet access to terms and conditions of the agreement version number to which the customer assents;
5. Before a Marketer may enroll a customer, the Marketer's Internet enrollment process must:
 - (a) prompt the customer to print or save the terms and conditions to which the customer assents, and provide an option to have written terms and conditions sent by regular mail;
 - (b) require the customer to complete an Electronic Customer Consent Form in a format retrievable by the Marketer, containing a statement that comports with the Customer Consent Form as set forth herein. The Marketer must provide a mechanism by which both the submission and receipt of the electronic customer consent form are recorded by time and date;
 - (c) after the customer completes the Electronic Customer Consent Form, the Internet enrollment process shall disclose conspicuously that the customer has been enrolled;
6. The Marketer shall send an enrollment confirmation to the customer by e-mail at the specified e-mail address or by regular U. S. mail at the post office address specified by the customer. If the Marketer's e-mail attempt fails, the Marketer shall send an enrollment confirmation with the same information to the customer via regular U. S. mail at an address specified by the customer;
7. The Marketer shall provide customer a toll-free telephone number and/or Internet or e-mail means for the customer to cancel the agreement within seven business days from the date on which the customer is enrolled by the Internet. If the customer cancels the agreement, the Marketer shall provide customer with a cancellation number via the same medium through which the cancellation was made.

PUBLIC SERVICE COMMISSION
 OF KENTUCKY
 EFFECTIVE

JUL 19 2000

DATE OF ISSUE: June 19, 2000

DATE EFFECTIVE: July 19, 2000

Issued by: Joseph W. Kelly

FURSUANT TO 807 KAR 60.11,
SECTION 6 (1)

Vice President and Chief Operating Officer

Issued by authority of an Order of the Public Service Commission in Case No. 99-165 dated May 19, 2000

BY:
 (Signature)

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

Internet Enrollment - continued

Marketers must provide a copy of each Customer Consent Form or audio tape of telephone enrollment recording to Columbia or the Kentucky Public Service Commission within seven business days of any such request. With Internet enrollments Marketers must provide either a copy of the Electronic Customer Consent form or on-line access to verify customer enrollment to Columbia or the Kentucky Public Service Commission within seven business days of any such request. Failure by a Marketer to provide timely such records shall be deemed to be a violation of the Code of Conduct and shall cause the customer to be returned to Columbia's sales service tariff and a \$50.00 fee shall be paid by the Marketer to the Company and a \$50.00 fee shall be paid by the Marketer to the customer.

Marketers shall retain Customer Consent Forms, telephone enrollment recordings, electronic consent forms and on-line access to verification of enrollment for twelve months following termination of the Marketer's service to the customer.

Marketers may add customers to their Aggregation Pool on a monthly basis. Marketers shall notify Columbia by the 15th day of the prior month the accounts for which they will be supplying the commodity in the next month. (i.e. by November 15 for deliveries beginning December 1). Marketers will provide a computer spreadsheet listing all of their accounts via electronic means suitable to Columbia Gas of Kentucky. The listing shall include customer account numbers. The Marketer will be responsible for verifying the eligibility of each customer. Any incomplete submittal will be returned to the Marketer for completion. Columbia will verify the listing with its database and then provide the Marketer a Daily Delivery Requirement for the customers in the aggregate as well as an exceptions report. In the event that a customer attempts to join more than one Aggregation Pool, with more than one Marketer, Columbia Gas of Kentucky will assign the customer to the Marketer whose computer listing which includes the customer has been date-stamped first. Once enrolled with a Marketer and verified by Columbia, the Marketer shall send the customer a letter confirming the customer's choice of Marketer and stating the effective date. Whenever customers switch Marketers, the newly chosen Marketer shall send a letter confirming the customer's choice of a new Marketer.

BILLING

Columbia will bill according to the Marketer billing option by Aggregation Pool. Columbia will include a statement on the customer's bill indicating the customer's participation in the program and stating the Marketer with whom the customer is enrolled. The rate for billing shall be \$0.20 per account, per month. Such fee shall be deducted from the amount remitted each month to the Marketer for its revenues.

PAYMENT TO MARKETER

Columbia will issue a check to the Marketer by the last business day of the following calendar month for 98% of the Marketer's revenues from the previous billing month less the cost for billing and any other outstanding balances Marketer owes Columbia. The revenues will be based on actual deliveries to customers served under Rate Schedule SVGTS and the Marketer's current month billing rate. Customers' volumes will be considered actual volumes whether the meter reading is actual or calculated. Columbia will thereafter assume the risk of collecting payment for the gas commodity from small volume transportation customers.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE:

ISSUED BY: Herbert A. Miller, Jr.

By 

Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

HEAT CONTENT ADJUSTMENT

When Company receives Marketer's gas from an interstate pipeline on a dekatherm (one million Btu) basis, Company will make a heat content adjustment based on the Company's average Btu value in order to deliver to customer volumes of gas, in Mcf, equal in heat content to the gas delivered to Company for the customer.

MEASUREMENT AT POINT(S) OF RECEIPT WITH AN INTERSTATE PIPELINE

When Company receives Marketer's gas at point(s) of receipt with an interstate pipeline, all measurement shall be performed in accordance with the terms of Company's agreement with that interstate pipeline.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

DATE EFFECTIVE: April 1, 2005

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

By  it

Executive Director

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

QUALITY OF GAS DELIVERED TO COMPANY

Gas delivered by or on behalf of Marketer to Company shall conform to interstate pipeline gas quality standards.

WARRANTY OF TITLE

Marketer warrants that it will have good and merchantable title to all natural gas delivered to Company for redelivery to customer(s), that such gas will be free and clear of all liens, encumbrances and claims whatsoever, and that it will indemnify Company and hold it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any and all persons to said gas.

CHARGES FOR THIRD PARTY SERVICE

If furnishing service to customer pursuant to this tariff requires Company to use transportation service provided by another entity, any cost incurred by, or billed to Company with regard thereto, shall be charged to Marketer by Company and paid by Marketer. Such costs shall include, without limitation, transportation or delivery charges, retainage for Company use and unaccounted-for gas, and penalties incurred as a result of gas volume imbalances or other factors set forth in the applicable rate schedule or contract of such other entity

FORCE MAJEURE

Neither Company nor Marketer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

Such causes or contingencies affecting the performance hereunder by either Company or Marketer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and will all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
4/1/2005**

PURSUANT TO 807 KAR 5:011

DATE EFFECTIVE: April 1, 2005

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

By  it

Issued by authority of an Order of the Public Service Commission in Case No. 2004-00462 dated March 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

DISPUTE RESOLUTION

Each Marketer shall cooperate with Columbia and the Kentucky Public Service Commission to answer inquires and resolve disputes for customers served under Columbia's Small Volume Gas Transportation Service Rate Schedule. As part of this ongoing cooperation the following is required:

1. Marketer must provide a local or toll-free telephone number for customers to obtain information on their account and a method to resolve disputes with the Marketer. The Marketer shall provide a copy of the method to resolve disputes to Columbia and the Commission along with the name and phone number of a contact person from the Marketer whom the Commission and Columbia may contact concerning customer complaints and who has the authority to resolve complaints.
2. Marketer will, upon request by Columbia or the Commission, provide copies of all informational materials and standard contracts, including updates to these materials if substantially changed. Marketer will also provide copies of individual contracts as needed in order to resolve customer complaints.
3. Each Marketer shall cooperate with Columbia and the Commission to answer inquiries and resolve disputes. If a Marketer fails to negotiate or resolve customer disputes that arise from the customer's contract, complaints may be brought to the Commission through its normal complaint handling procedures.

STANDARDS OF CONDUCT

Columbia will adhere to the following Standards of Conduct for Marketing Affiliates and Internal Merchant Operations:

1. Columbia must apply any tariff provision relating to transportation services in the same manner to the same or similarly situated persons if there is discretion in the application of the provision.
2. Columbia must strictly enforce a tariff provision for which there is no discretion in the application of the provision.
3. Columbia may not, through a tariff provision or otherwise, give any Marketer or any Marketer's customers preference in matters, rates, information, or charges relating to transportation service including, but not limited to, scheduling, balancing, metering, storage, standby service or curtailment policy. For purposes of Columbia's program, any ancillary service provided by Columbia that is not tariffed will be priced uniformly for all Marketers and available to all equally.
4. Columbia must process all similar requests for transportation in the same manner and within the same approximate period of time.

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 2005-0001, dated March 29, 2005

DATE EFFECTIVE: April 1, 2005

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

President

 March

Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

STANDARDS OF CONDUCT – Continued

5. Columbia shall not disclose to anyone other than a Columbia Gas of Kentucky employee any information regarding an existing or proposed gas transportation arrangement, which Columbia receives from: (i) a customer or Marketer, (ii) a potential customer or Marketer, (iii) any agent of such customer or potential customer, or (iv) a Marketer or other entity seeking to supply gas to a customer or potential customer, unless such customer, agent, or Marketer authorizes disclosure of such information in writing.
6. If a customer requests information about Marketers, Columbia should provide a list of all Marketers operating on its system, but shall not endorse any Marketer nor indicate a preference for any Marketer.
7. Before making customer lists available to any Marketer, Columbia will use electronic mail to provide notice to all Marketers of its intent to make such customer list available. The notice shall describe the date the customer list will be made available, which shall in no case be less than three working days after the date of the notice, and the method and terms under which the customer list will be made available to all Marketers.
8. To the maximum extent practicable, Columbia's operating employees and the operating employees of its marketing affiliate must function independently of each other. This includes complete separation of the regulated utility Company's procurement activities from the affiliated marketing company's procurement activities.
9. Columbia shall not condition or tie its agreements for gas supply or for the release of interstate pipeline capacity to any agreement by a gas supplier, customer or other third party in which its marketing affiliate is involved.
10. Columbia and its marketing affiliate shall keep separate books of accounts and records.
11. Neither Columbia nor its marketing affiliate personnel shall communicate to any customer, marketer or third party the idea that any advantage might accrue for such customer, marketer or third party in the use of Columbia's service as a result of that customer's marketer's or other third party's dealing with its marketing affiliate.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

DATE EFFECTIVE: April 1, 2005
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

President



March

Executive Director

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

STANDARDS OF CONDUCT - Continued

12. Columbia shall establish a complaint procedure for issues concerning compliance with these Standards of Conduct. All complaints, whether written or verbal, shall be referred to the General Counsel of Columbia. The General Counsel, or his/her designee, shall orally acknowledge the complaint within five (5) working days of receipt. The General Counsel, or his/her designee, shall prepare a written statement of the complaint which shall contain the name of the complainant and a detailed factual report of the complaint, including all relevant dates, companies involved, employees involved, and specific claim. The General Counsel, or his/her designee, shall communicate the results of the preliminary investigation to the complainant in writing within thirty (30) days after the complaint was received including a description of any course of action which was taken. The General Counsel, or his/her designee, shall keep a file with all such complaint statements for a period of not less than three years.

13. Columbia Gas of Kentucky's name or logo will not be used in its marketing affiliate's promotional material, unless the promotional material discloses in plain, legible or audible language, on the first page or at the first point where Columbia Gas of Kentucky's name or logo appears, that its marketing affiliate is not the same company as Columbia Gas of Kentucky.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

DATE EFFECTIVE: April 1, 2005
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

President



March

Executive Director

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

**GENERAL TERMS, CONDITIONS, RULE AND REGULATIONS
APPLICABLE TO
SMALL VOLUME AGGREGATION SERVICE RATE SCHEDULE ONLY (Continued)**

CUSTOMER CONSENT FORM

I have signed a written agreement for the purchase of natural gas supply containing the terms and conditions of my service with my Marketer, _____. I understand and agree to those terms, and agree to participate in the program as a Small Volume Gas Transportation Service customer. My Marketer is entitled to obtain my historic and current gas usage data from Columbia Gas of Kentucky. I understand that Columbia Gas of Kentucky will deliver to me the gas I purchase from my Marketer. I will receive one bill from Columbia Gas of Kentucky that identifies my Marketer and includes both the delivery charge from Columbia and the gas purchase charge from my Marketer.

Signature of Customer Date

Print or Type Name

Columbia Gas of Kentucky Account Number

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

4/1/2005

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: April 1, 2005

President



March

Executive Director

DATE OF ISSUE: April 12, 2005

ISSUED BY: Joseph W. Kelly

Issued by authority of an Order of the Public Service Commission in Case No. 29, 2005

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

APPLICABILITY

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

AVAILABILITY

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

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

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

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

BASE RATE

Administrative Charge per account per billing period	\$55.90	D
Customer Charge per billing period	\$1,007,05462.00	I
Customer Charge per billing period (GDS only)	\$37,5051.00	I
Customer Charge per billing period (IUDS only)	\$477649.00	I
Delivery Charge per Mcf -		
First 30,000 Mcf	\$0.5443-9002 per Mcf for all gas delivered each billing month.	R
Over 30,000 Mcf	\$0.2890-4781 per Mcf-for all gas delivered each billing month.	R
Grandfathered Delivery Service		
First 50 Mcf per billing period	\$2,26663.4714	I
Next 350 Mcf per billing period	\$1,75202.6833	R
Next 600 Mcf per billing period	\$1,66592.5514	R
All Over 1,000 Mcf per billing period	\$1,51642.3223	R
Intrastate Utility Delivery Service		
All volumes per billing period	\$0,81501.3295	I
Banking and Balancing Service		
Rate per Mcf	See Sheet No. 6	F

DATE OF ISSUE ~~December-May 27, 2016~~³

DATE EFFECTIVE ~~December 29, 2013~~ June 27, 2016

ISSUED BY /s/Herbert A. Miller, Jr.

TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 20132016-00167-00162 dated ~~December 13, 2013~~.

COLUMBIA GAS OF KENTUCKY, INC.

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

ADJUSTMENTS AND RIDERS

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

Weather Normalization Adjustment – Sheet No. 51a- Applicable to GDS Customers Only
Rider for Natural Gas Research & Development –Sheet No. 51c
Rider AMRP – Sheet No. 58

LATE PAYMENT PENALTY

Late payment penalties shall apply to service under this rate schedule as provided in the General Terms, Conditions, Rules and Regulations, Section 25.

BANKING AND BALANCING SERVICE

The rate for the Banking and Balancing Service is set forth on Sheet Nos. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet 91, Banking and Balancing Service, for the terms and conditions.

NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES

All transportation deliveries must be nominated and scheduled daily through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the customer may elect to make daily nominations of Delivery Service gas.

FLEX PROVISION

When a Customer with normal volume requirements of 25,000 Mcf annually can demonstrate to Company that a lower rate is necessary to meet competition from that Customer's alternate energy supplier, Company may transport gas at a rate lower than the Base Rate and/or flex other terms and conditions associate with this rate schedule. Company may also, after receiving prior approval from the Commission, transport gas at a rate lower than the Base Rate where Customer has demonstrated that its only alternative would be a shutdown or relocation of facilities, or that the lower rate is necessary to expand facilities.

If any of these Flex Provisions apply to it, a Customer may at any time request that the transportation Base Rate be flexed. However, once the transportation Base Rate for a Customer is flexed, Customer must continue to pay the flex rate determined by Company each month and may not opt to revert to the Base Rate, except by the following procedure. Any Customer wishing to return to the Base Rate can do so by written notification to Company. Upon notification, Customer will revert to the Base Rate three months subsequent to the first day of the billing month which follows the date of the notification. Each such notification received by Company will cancel any previous such notification received by Company from the same Customer.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: November 6, 2009

DATE 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 2

Issued by: *Scott McCreary*

By *[Signature]* r 26, 2009
**Executive Director
President**

COLUMBIA GAS OF KENTUCKY, INC.

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

FLEX PROVISION - (Continued)

Company may also transport gas under this provision to a Customer at a rate greater than the Base Rate if such rate remains competitive with the price of energy from that Customer's alternate energy suppliers. In no event shall the flex rate exceed 150% of the Base Rate.

STANDBY SERVICE

Rate Schedule GDS

Any Grandfathered Delivery Service Customer who elects to transport gas under this rate schedule must establish, subject to the approval of Company, a Daily Standby Service Volume contracted for under the Standby Service Rate Schedule for that portion of load that is not protected by an alternate energy source. This Daily Standby Service Volume is subject to a Demand Charge and Commodity Charge as shown on Sheet No. 6.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

By  resident
Executive Director

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

COLUMBIA GAS OF KENTUCKY, INC.

**MAIN LINE DELIVERY SERVICE (MLDS)
RATE SCHEDULE**

APPLICABILITY

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

AVAILABILITY

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

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

RATE

The transportation rate shall be \$0.0858 per Mcf for all gas delivered each month.

ADMINISTRATIVE CHARGE

~~—The monthly administrative charge shall be \$55.90 per account each billing period.~~

CUSTOMER CHARGE

The customer charge shall be ~~\$200-255.90~~ per account each billing period.

BANKING AND BALANCING SERVICE

The rate for the Banking and Balancing Service is set forth on Sheet No. 6. This rate represents the current storage cost to the Company to provide a 'bank tolerance' to the Customer of five percent (5%) of the Customer's Annual Transportation Volume. The calculation of the Banking and Balancing Service rate is set forth in the Company's Gas Cost Adjustment.

The Banking and Balancing Service rate is subject to flexing as provided in the Flex Provision of this rate schedule. Refer to Sheet No. 91, Banking and Balancing Service, for the terms and conditions of the Balancing and Banking Service.

ADJUSTMENTS AND RIDERS

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

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

NOMINATION AND SCHEDULING OF TRANSPORTATION DELIVERIES

All transportation deliveries must be nominated and scheduled through the Company's internet based nomination system. Any customer that transports gas under this schedule may elect to have its marketer or agent make the required nominations, or the customer may elect to connect to make daily nominations of Delivery Service gas-

DATE OF ISSUE: ~~November 6, 2009~~ May 27, 2016

DATE EFFECTIVE: ~~October-June 27, 2009~~ 2016

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

Issued by: Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS)
RATE SCHEDULE**

APPLICABILITY

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

AVAILABILITY

This rate schedule is available in the territory served by Company to any commercial, industrial or wholesale Customer having normal annual usage of not less than 6,000 Mcf, provided:

- (1) Customer is currently purchasing natural gas from Company under Company's GS, IS, or IUS Rate Schedules.
- (2) The capacity of Company's facilities and the available gas supply are sufficient to provide the quantities requested by Customer, and
- (3) Customer has submitted to Company an initial affidavit which provides the following information:
 - (a) Name and address at which service under this rate schedule will be received, and
 - (b) Customer has installed operable capability for long term use of an alternate energy source other than No. 6 fuel oil and has made available to Company the option of on-sight inspection of the alternate fuel facilities, and
 - (c) Customer's verification that gas purchased under the rate schedule will be utilized to reduce or eliminate alternate energy requirements, that such purchase would not be made during any month of the term in the absence of this rate schedule, and that such gas will not replace non-alternate energy requirements which would otherwise be purchased under Company's applicable GS, IS, or IUS Rate Schedules, and
- (4) Customer submits to Company a monthly affidavit on or before the fifth day of the current billing month providing the following information to be used for purposes of billing:
 - (a) Prior billing month's usage of alternate fuel displacement service, unless separately metered, and
 - (b) Projected prices and estimated usage of Customer's alternate fuel for the current billing period.

(C) Change

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1994

DATE OF ISSUE: November 10, 1994

PURSUANT TO 807 KAR 5.001,

DATE EFFECTIVE: November 1, 1994

SECTION 9 (1)

Issued by:

Kathryn Shroyer Phillips
DIRECTOR, RATES & RESEARCH DIV.

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS)
RATE SCHEDULE
(Continued)**

CHARACTER OF SERVICE

The Maximum Daily Volume available for delivery pursuant to this rate schedule shall not exceed Customer's installed non-peaking alternate fuel capability and shall be within:

- (1) The limits imposed by the curtailment and daily interruption provisions governing the otherwise applicable GS, IS, or IUS Rate Schedules, or
- (2) The limits imposed by Customer's effective Maximum Daily Volume entitlement under Company's otherwise applicable GS, IS, or IUS Rate Schedules.

RATE

A rate per Mcf shall be established by Company in excess of the monthly equivalent Commodity Charge (Average Cost of Gas less Demand Cost of Gas) as contained in Company's most recent Gas Cost Adjustment. The floor price shall be the Commodity Charge plus ten cents (10¢) plus allowances for taxes.

The ceiling price shall be at a rate no greater than 150% of the applicable Total Billing Rate under Customer's applicable rate schedule.

Prior to establishing the applicable rate for any month, Company will review pricing information contained in Customer's affidavit. Company will also inquire through existing independent sources about current local pricing of alternate fuel, and will use appropriate publications to assist it in determining the monthly rate.

Company will file the applicable rate and the current floor price with the Commission at least five (5) days before billing.

Pursuant to the preceding paragraphs, any Customer may, at any time, request that the rate be flexed. However, once the rate for a Customer is flexed, the Customer must continue to pay the flex rate determined by Company each month and may not opt to revert to any other available tariff rate except by the following procedure.

Any Customer wishing to revert to any other available tariff rate can do so by written notification to Company. Upon notification, Customer will revert to the appropriate tariff rate three months subsequent to the first day of the billing month which follows the date of the notification. Each such notification received by Company will cancel any previous such notification received by Company from the same Customer.

MINIMUM MONTHLY CHARGE

The Minimum Monthly Charge provisions of the applicable rate schedules remains in full force and effect. However, volumes delivered under this rate schedule shall be combined with volumes delivered under the applicable rate schedules for minimum bill calculation purposes.
(C) Change

DATE OF ISSUE: November 10, 1994

NOV 01 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Sawyer

Vice President - Regulatory Services

PURSUANT TO 807 KAR 5.011.

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

BY: *Phyllis Tannin*
DIRECTOR, RATES & RESEARCH DIV.

COLUMBIA GAS OF KENTUCKY, INC.

**ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS)
RATE SCHEDULE
(Continued)**

LOCAL FRANCHISE FEE OR TAX

The monthly bill to Customers served under this rate schedule is subject to Local Franchise Fee or Tax as set forth on Sheet No. 52.

TERM

The term of the agreement for service under this rate schedule shall be for a minimum of one year and shall be automatically renewed each year unless written notice to terminate is given by Customer or Company not less than sixty (60) days prior to the expiration date of the contract.

GENERAL TERMS, CONDITIONS, RULES and REGULATIONS

All General Terms, Conditions, Rules and Regulations applicable to GS, IS, or IUS Rate Schedules apply to this rate schedule and are hereby incorporated herein.

SPECIAL TERMS AND CONDITIONS

Separate Metering

Gas delivered hereunder, except that for oil burner pilot usage shall not be used interchangeably with gas supplied under any other schedule, and shall be separately metered; provided, however, if gas is delivered to Customer under more than one rate schedule at one location, and if separate metering of the Alternate Fuel Displacement Service portion of such deliveries is not practicable, monthly volumes to be billed under the GS, IS, or IUS Rate Schedule and AFDS Rate Schedule shall be determined from Customer's monthly affidavit, as required by Paragraph (4) of the Availability Section.

Stand-By Facilities

In all cases where continuous operation of Customer's facilities is necessary, Customer shall provide and maintain stand-by equipment, including fuel supply for operation thereof, in satisfactory operating condition and of sufficient capacity to permit full interruption of the interruptible gas supply.

Meter Reading

Meter readings shall be made monthly.

(C) Change

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1994

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: Phyllis Lannin
DIRECTOR, RATES & RESEARCH DIV.

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by: Kathryn Shroyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**ALTERNATE FUEL DISPLACEMENT SERVICE (AFDS)
RATE SCHEDULE
(Continued)**

Special Conditions

Company reserves the right, at its sole discretion, to reduce the quantities of gas requested by Customer to the extent Company determines that the quantities of gas requested by customer are invalid or inaccurate.

OTHER

For purposes of administering provisions of the IS Rate Schedule relating to Penalty for Failure to Interrupt, Payments for Unauthorized Takes and Availability of Excess Gas, volumes delivered under this rate schedule will be combined with volumes delivered to Customer under the IS Rate Schedule.

C
C

(C) Change

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1994

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)

BY: Phyllis Linnis
DIRECTOR, RATES & RESEARCH DIV.

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Sawyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**SPECIAL AGENCY SERVICE (SAS)
RATE SCHEDULE**

APPLICABILITY

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

AVAILABILITY

This service is available to any commercial or industrial Customer taking service under Rate Schedules GS, IS, or IUS, provided:

- (1) Customer has executed a contract with Company for Delivery Service, and
- (2) Customer has submitted an affidavit that demonstrates to Company's satisfaction that gas obtained hereunder will be used as a replacement for an installed operable energy system - either an alternate fuel or an alternate source of supply.

VOLUMES AND PRICE

Each month this program is in effect, Company shall notify each participating Customer of the price, which may vary depending on Customer's cost of alternate energy, to be charged for volumes to be purchased by Company as agent for Customer during the following month, exclusive of transportation charges. On or before the twenty-fifth (25th) day of each month, Customer shall nominate the quantity of gas it will require during the following month at the price indicated by Company. Such nominations must be in writing and are not effective until received by Company. Company will then use its best efforts to purchase such quantities of gas as agent for Customer, and Customer must take and pay for all volumes so delivered. In addition to the price charged for such volumes, an Agency Fee will be charged on all such delivered volumes. Company will attempt to maximize the contributions of the Agency Fee to other Customers. When necessary, Company may vary this fee to effectively compete with any alternate energy source, provided that, on an annual basis:

- (1) the revenues collected from the Special Agency Service will cover the cost of the program and make a contribution to Company's fixed costs; and
- (2) revenues received from each agency Customer, including transportation charges, will be sufficient to recover Company's marginal cost, i.e., the cost of the most expensive agency gas.

The minimum Agency Fee will be five cents (05¢) per Mcf. The Agency Fee will be credited to Customers through Company's Gas Cost Adjustment Mechanism. Customers shall also be liable for all state and local taxes levied as a result of transactions made under this schedule.

(C) Change

NOV 01 1994

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Sawyer

PURSUANT TO 807 KAR 50.01,

SECTION 9(1)

Vice President - Regulatory Services

BY:

Phyllis Lunn

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**SPECIAL AGENCY SERVICE (SAS)
RATE SCHEDULE
(Continued)**

VOLUMES AND PRICE (Continued)

Company shall not be liable for losses or damages resulting from any failure by Company to purchase volumes nominated by Customer under this program.

TERM

Customers may participate in this program on a month-to-month basis.

TRANSPORTATION TERMS AND CONDITIONS

Transportation of all volumes purchased under this program is subject to the charges, terms and conditions set forth or incorporated in Rate Schedule DS - Delivery Service.

GENERAL TERMS, CONDITIONS, RULES and REGULATIONS

All General Terms, Conditions, Rules and Regulations applicable to GS, IS, or IUS Rate Schedules apply to this rate schedule and are hereby incorporated herein.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1994

(C) Change

PURSUANT TO 807 KAR 5.011,
SECTION 9 (1)

BY: Phyllis Lammie
DIRECTOR, RATES & RESEARCH DIV.

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Sawyer

Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES**

Determination of Gas Cost Adjustment (GCA)

Company shall file a quarterly report with the Commission which shall contain an updated Gas Cost Adjustment (GCA) Rate and shall be filed at least thirty (30) days prior to the beginning of each quarterly calendar period. The GCA shall become effective for billing with the final meter readings of the first billing cycle of each quarterly calendar period.

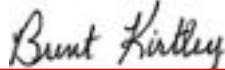
The gas cost adjustment is comprised of:

- (1) The Expected Gas Cost Component (EGC), on a dollar-per-Mcf basis, is made up of two components: (a) Expected Commodity Gas Cost which applies to Rate Schedules GS, IS, and IUS, and represents the average expected commodity cost of gas supplied, and (b) Expected Demand Gas Cost which applies to Rate Schedules GS, IUS and SVAS, and represents the average expected demand cost of gas supplied, excluding the Standby Service demand costs to be recovered from IS Customers and General Service Delivery Service Customers. The Commodity Gas Cost component of the EGC includes the remainder of any net cost and benefits of previously authorized hedging activities.
- (2) The supplier Refund Adjustment (RA), on a dollar-per-Mcf basis, which reflects refunds received during the reporting period plus interest at a rate equal to the average of the "three month commercial paper rate" for the immediately preceding twelve month period. In the event of any large or unusual refunds, Company may apply to the Commission for the right to depart from the refund procedure herein set forth.
- (3) The Actual Cost Adjustment (ACA), on a dollar-per-Mcf basis, which compensates for any previous over or undercollections of gas costs experienced by the company through the operation of this gas cost recovery procedure. The ACA shall be filed quarterly beginning with Company's application for its June 2016 billing cycle, with the ACA factor to be in effect for twelve months.
- (4) The Balancing Adjustment (BA), on a dollar-per-Mcf basis, which compensates for any under or overcollections which have occurred as a result of prior adjustments. The BA shall be filed quarterly beginning with Company's application for its June 2016 billing cycle, with the BA factor to be in effect for three months.
- (5) The Performance Based Rate Adjustment (PBRA), on a dollar-per-Mcf basis, which is calculated annually based on the prior twelve month period ending March 31, with the PBRA factor to be in effect for twelve months beginning June 1st each year.

NOTE: All adjustments will be assigned to the Expected Demand Gas Cost or Expected Commodity Gas Cost components.

DATE OF ISSUE March 31, 2016
DATE EFFECTIVE April 29, 2016
ISSUED BY /s/ Herbert A. Miller, Jr.
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2016-00060 dated February 29, 2016

KENTUCKY PUBLIC SERVICE COMMISSION
Aaron D. Greenwell ACTING EXECUTIVE DIRECTOR
TARIFF BRANCH 
EFFECTIVE 3/1/2016 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

(6) The Gas Cost Uncollectible Rate (GCUR) on a dollar-per-Mcf basis, which is calculated by multiplying the Expected Commodity Gas Cost times the uncollectible accrual rate used to establish rates in Columbia’s most recent rate case.

Billing

The Gas Cost Adjustment (GCA) shall be the sum of the following components:

$$GCA = EGC + RA + ACA + BA + PBRA + GCUR$$

T, N

The GCA will be added to (or subtracted from) the tariff rates prescribed by the Commission Order on Company's latest rate case and will be included in the tariff rates stated on each applicable rate sheet in this tariff.

Definitions

For the purpose of this tariff:

- (a) "Average expected cost" is the cost of gas supplies purchased during the latest available twelve month period, including associated transportation charges, storage charges and Take-or-Pay charges, which is determined by the application of suppliers' rates currently in effect, or reasonably expected to be in effect during the quarterly calendar period, less banking and balancing charges, and less the demand costs to be recovered from IS and General Service Delivery Service Customers, divided by the sales volumes for the latest available twelve month period. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or Company expects the volumes to change substantially, Company may make appropriate adjustments in its calculations. Any adjustments of this type shall be described in the Quarterly Gas Cost Adjustment report.
- (b) "Quarterly calendar period" means each of the four three month periods of (1) September through November, (2) December through February, (3) March through May, and (4) June through August.
- (c) "Reporting period" means the three month accounting period that ended approximately thirty (30) days prior to the filing date of the updated gas recovery rates, i.e. the three months ended June 30th, September 30th, December 31st, and March 31st each year.

DATE OF ISSUE April 13, 2015

DATE EFFECTIVE April 1, 2015

ISSUED BY *Herbert A. Miles, Jr.*
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2014-00350 dated March 27, 2015

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 4/1/2015 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**GAS COST ADJUSTMENT CLAUSE
 APPLICABLE TO ALL RATE SCHEDULES
 (Continued)**

Performance Based Rate Adjustment ("PBRA")

T,N

The Performance Based Rate Adjustment (PBRA) shall be calculated annually as follows:

$$PBRA = CPS / PSV$$

Where:

PSV = Projected Sales Volume in Mcf, as reflected in the Company's GCA filing for the upcoming twelve month period

CPS = Company Performance Share

$$CPS = TPBR \times ASP$$

Where:

TPBR = Total Performance Based Results. The TPBR shall be savings or expenses created during the twelve month period and shall be calculated as follows:

$$TPBR = (GCI + TCI + OSSI)$$

ASP = Applicable Sharing Percentage

GCI

GCI = Gas Cost Incentive will measure, on a monthly basis, the Company's Actual gas Costs (**AC**) during the twelve month period for system supply natural gas purchases, against a Benchmark Cost (**BC**) during the same period to determine a Performance Value (**PV**).

The monthly **PV** shall be calculated as follows:

$$PV = (BC-COLML - AC-COLML) + (BC-COLTCO - AC-COLTCO) + (BC-TGP500 - AC-TGP500)$$

Where:

BC-COLML is calculated by the following formula:

$$BC-COLML = [(I(1) + I(2) + I(3)) / 3] \times MVCOLML$$

Where:

I(1) is the average of weekly *Natural Gas Week* posting for Columbia Gulf Mainline as Delivered to Pipeline.

I(2) is the average of the daily high and low *Platt's Gas Daily* posting for Columbia Gulf Mainline averaged for the month.

DATE OF ISSUE April 13, 2015
 DATE EFFECTIVE April 1, 2015
 ISSUED BY *Hubert A. Miller, Jr.*
 TITLE President
 Issued pursuant to an Order of the Public Service Commission
 in Case No. 2014-00350 dated March 27, 2015

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 4/1/2015 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

I(3) is the Platt's *Inside FERC's Gas Market Report* first-of-the-month index posting (midpoint) for Columbia Gulf Mainline.

MVCOLML is the monthly volumes purchased on the Columbia Gulf Mainline.

AC-COLML is the total, actual monthly cost of volumes purchased by Columbia on the Columbia Gulf Mainline.

BC-COLTCO is calculated by the following formula:

$$BC-COLTCO = [(I(1) + I(2) + I(3)) / 3] \times MVCOLTCO$$

Where:

I(1) is the average of weekly Natural Gas Week posting for Columbia Appalachia as Delivered to Pipeline.

I(2) is the average of the daily high and low Platt's Gas Daily posting for Columbia Appalachia averaged for the month.

I(3) is the Platt's *Inside FERC's Gas Market Report* first-of-the-month index posting (midpoint) for Columbia Appalachia.

MVCOLTCO is the monthly volumes purchased on the Columbia Gas Transmission Pipeline.

AC-COLTCO is the total, actual monthly cost of volumes purchased by Columbia on the Columbia Gas Transmission Pipeline.

BC-TGP500 is calculated by the following formula:

$$BC-TGP500 = [(I(1) + I(2) + I(3)) / 3] \times MVTGP500$$

Where:

I(1) is the average of weekly Natural Gas Week posting for Tennessee Gas Pipeline 500 Leg as Delivered to Pipeline.

I(2) is the average of the daily high and low Platt's Gas Daily posting for Tennessee Gas Pipeline averaged for the month.

I(3) is the Platt's *Inside FERC's Gas Market Report* first-of-the-month index posting (midpoint) for Tennessee Gas 500 Leg.

MVTGP500 is the monthly volumes purchased on the Tennessee Gas Pipeline 500 Leg.

AC-TGP500 is the total, actual monthly cost of volumes purchased by Columbia on the Tennessee Gas Pipeline 500 Leg.

DATE OF ISSUE April 13, 2015

DATE EFFECTIVE April 1, 2015

ISSUED BY *Hubert A. Miller, Jr.*
TITLE President

Issued pursuant to an Order of the Public Service Commission in Case No. 2014-00350 dated March 27, 2015

KENTUCKY
PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 4/1/2015 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

When the Company's Actual Cost for gas purchased in the month is less than the Benchmark Cost, the result for the month is a positive performance. When the Company's gas purchase costs are greater than the Benchmark Cost, the result for the month is a negative performance. The resulting negative or positive Performance Value (PV) will be shared between the Company and its sales customers pursuant to the GCA calculation.

N

If the Company purchases gas at a point not reported in the applicable index publication. The Company will use the next closest index on the applicable pipeline upstream of the purchase point, and add to that index the 100% load factor cost of firm transportation on that pipeline between the index location and the purchase point.

Purchases made at Columbia's own city gate as well as any supply reservation fees are excluded from the GCI process and calculation.

If the index used to develop the Benchmark Cost ceases to exist or ceases to adequately report those prices required in the normal implementation of this GCI, the Company shall choose a suitable replacement index, assuming an acceptable index is available, and immediately report that change in writing to the Commission.

TCI

TCI = Transportation Cost Incentive. The Transportation Cost Incentive shall be calculated by comparing the annual Total Benchmark Transportation Costs (**TBTC**) of natural gas transportation services during the twelve month period to the annual Total Actual Transportation Costs (**TATC**) during the same period as follows:

$$TCI = (TBTC - TATC)$$

Where: **TBTC** = Annual sum of monthly **BTC**

$$BTC = \text{Sum [BM (TCO) + BM (TGP) + BM (CKT) + BM (CGT) + BM (PPL)]}$$

Where: **BM (TCO)** is the benchmark associated with Columbia Gas Transmission.

BM (TGP) is the benchmark associated with Tennessee Gas Pipeline Company.

BM (CKT) is the benchmark associated with Central Kentucky Transmission.

BM (CGT) is the benchmark associated with Columbia Gulf Transmission.

BM (PPL) is the benchmark associated with a proxy pipeline. This benchmark, which will be determined at the time of purchase, will be used to benchmark purchases of transportation capacity from nontraditional sources.

DATE OF ISSUE April 13, 2015
DATE EFFECTIVE April 1, 2015
ISSUED BY *Hubert A. Miller, Jr.*
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2014-00350 dated March 27, 2015

KENTUCKY
PUBLIC SERVICE COMMISSION

JEFF R. DEROUEN
EXECUTIVE DIRECTOR

TARIFF BRANCH

Brent Kirtley

EFFECTIVE
4/1/2015
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

The benchmark associated with each pipeline shall be calculated as follows:

N

- BM (TCO) = (TPDR x DQ) + (TPCR x AV) + S&DB
- BM (TGP) = (TPDR x DQ) + (TPCR x AV) + S&DB
- BM (CKT) = (TPDR x DQ) + (TPCR x AV) + S&DB
- BM (CGT) = (TPDR x DQ) + (TPCR x AV) + S&DB
- BM (PPL) = (TPDR x DQ) + (TPCR x AV) + S&DB

Where:

TPDR is the applicable Tariffed Pipeline Demand Rate.

DQ is the Demand Quantities contracted for by the Company from the applicable transportation provider.

TPCR is the applicable Tariffed Pipeline Commodity Rate.

AV is the Actual Volumes delivered at Company's city gate by the applicable transportation provider for the month.

S&DB represents Surcharges, Direct Bills and other applicable charges approved by the Federal Energy Regulatory Commission (FERC).

The Total Actual Transportation Costs (TATC) paid by Company for the period shall include both pipeline demand and volumetric costs associated with natural gas pipeline transportation services as well as all applicable FERC approved surcharges, direct bills included in S&DB, less actual capacity release credits. Such costs shall exclude labor related or other expenses typically classified as operating and maintenance expenses.

Should one of the Company's pipeline transporters file a rate change effective during any period and bill such proposed rates subject to refund, the period over which the benchmark comparison is made for the relevant transportation costs will be extended for one or more 12 month periods, until the FERC has approved final settled rates, which will be used as the appropriate benchmark. Company will not share in any of the savings or expenses related to the affected pipeline until final settled rates are approved.

OSSI

T,N

OSSI = Off-system Sales Incentive. The OSSI shall be equal to the revenues net of costs from off-system sales (other than those revenues generated by operational sales).

Results of operation sales, administrative capacity releases and Rate Schedule SVAS capacity assignments will be credited 100% to gas cost.

DATE OF ISSUE	April 13, 2015
DATE EFFECTIVE	April 1, 2015
ISSUED BY TITLE	<i>Walter A. Meller Jr.</i> President

Issued pursuant to an Order of the Public Service Commission in Case No. 2014-00350 dated March 27, 2015

**KENTUCKY
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN
EXECUTIVE DIRECTOR**

TARIFF BRANCH

Brent Kirtley

EFFECTIVE
4/1/2015
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO ALL RATE SCHEDULES
(Continued)**

ASP

ASP = Applicable Sharing Percentage. The ASP shall be determined based on the Percentage of Actual gas costs (**PAC**).

Where:

$$\text{PAC} = \text{TPBR} / \text{AGC}$$

Where:

AGC = Actual Gas Costs. AGC is the sum of the actual gas costs used in determination of the **GCI** and **TCI**.

If the absolute value of PAC is less than or equal to 2.0%, then the ASP of 30% shall be applied to the total savings or expenses of the TPBR. If the absolute value of the PAC is greater than 2.0%, then the ASP of 30% shall be applied to the amount of the sum of the TPBR that is equal to 2.0% of AGC to determine that portion of the total savings or expense, and the ASP of 50% shall be applied to the sum of the TPBR that is in excess of 2.0% of AGC to determine that portion of the total savings or expense.

Delivery Service

FERC approved direct billed pipeline supplier charges relating to the buyout of Take-or-Pay liabilities will be billed to Delivery Service Fixed Rate Volumes.

Banking and Balancing Service

This rate is based on the percentage of the portion of storage capacity allocated to Delivery Service Customers to Company's total annual storage capacity, applied to:

- (1) Columbia Transmission's FSS seasonal capacity charge, annualized,
- (2) Columbia Transmission's SST commodity charge, and
- (3) Columbia Transmission's FSS injection and withdrawal charges as calculated in the Gas Cost Adjustment.

Interim Gas Cost Adjustments

Should any significant change in supplier rates occur, Company may apply to the Commission for an Interim Gas Cost Adjustment Clause in addition to the regular quarterly Gas Cost Adjustment Clause filings.

DATE OF ISSUE April 13, 2015

DATE EFFECTIVE April 1, 2015

ISSUED BY *Hubert A. Miller, Jr.*
TITLE President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2014-00350 dated March 27, 2015

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH <i>Brent Kirtley</i>
EFFECTIVE 4/1/2015 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**GAS COST ADJUSTMENT CLAUSE
APPLICABLE TO GENERAL PROPANE SERVICE (GPS)
RATE SCHEDULE**

PROPANE SERVICE - PROPANE COST ADJUSTMENT CLAUSE

Company shall file with the Commission a report containing an updated Propane Cost Adjustment (PCA) Rate each time the propane supply is replenished. This report will be filed within 45 days of the propane delivery. Additionally, Company shall file an Actual Cost Adjustment (ACA) to be effective September 1st of each year.

The propane cost adjustment is comprised of:

- (1) The Expected Propane Cost (EPC) component, on a dollar-per-Mcf basis, which represents the average expected cost of propane supplied.

The Expected Propane Cost is calculated by dividing the value of propane by the volume (gallons) of propane on hand. This price per gallon is multiplied by a conversion factor of 28.19 to arrive at a price per Mcf (propane). This amount is then divided by 2.48, the Btu conversion, propane to natural gas, which yields the price per Mcf (natural gas) which is the Expected Propane Cost.

- (2) The Propane Refund Adjustment (PRA), on a dollar-per-Mcf basis, which reflects supplier refunds received during the reporting period, plus interest at a rate equal to the average of the "three month commercial paper rate" for the immediately preceding twelve month period. In the event of any large or unusual refunds, Company may apply to the Commission for the right to depart from the refund procedure herein set forth.

- (3) The Actual Cost Adjustment (ACA), on a dollar-per-Mcf basis, compensates for any previous over or undercollections of propane costs experienced by Company through the operation of this cost recovery procedure and any balancing adjustments for any under or over collections which have occurred as a result of prior adjustments. The ACA shall be based on the twelve months ended June 30th each year, with the ACA factor to be in effect for twelve months beginning September 1st of each year.

Billing

The Propane Cost Adjustment (PCA) shall be the sum of the following components:

$$PCA = EPC + PRA + ACA$$

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

SEP 1 1993

**PURSUANT TO 807 KAR 5:011.
SECTION 8 (1)**

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: ~~September~~ 1993

Issued by:

Alan P. Bowman

BY: *Alan P. Bowman*
PUBLIC SERVICE COMMISSION MANAGER
Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**WEATHER NORMALIZATION ADJUSTMENT CLAUSE
APPLICABLE TO GS, SVGTS, GDS AND GPS RATE SCHEDULES**

WEATHER NORMALIZATION ADJUSTMENT (WNA)

The sales to Residential and Commercial Customers under Rate Schedules GS, SVGTS, GDS and GPS shall be increased or decreased monthly by an amount hereinafter described as the Weather Normalization Adjustment (WNA).

Determination of WNA

Weather normalized volumes shall be utilized during the December through April billing months to calculate the non-gas portion of the bills of all heating Customers served under Rate Schedules GS, SVGTS, GDS and GPS. During the remainder of the year May through November, the monthly bills shall be computed based on actual consumption.

Weather Normalization Adjustment will be calculated using the following formula:

$$\text{WNA} = [(\text{Actual Mcf} - \text{Base Load Mcf}) * (\text{Normal Degree Days} / \text{Actual Degree Days})]$$


Each customer's base load will be determined individually, and will be recomputed annually. Rates used in the computation of the WNA shall be determined based on the applicable base rate charge as set forth on Sheet No. 5 of this tariff.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: November 6, 2009

DATE 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 20

By  26, 2009
Executive Director
President

Issued by: 

**ENERGY ASSISTANCE PROGRAM RIDER
APPLICABLE TO GSR RATE SCHEDULE**

Energy Assistance Program

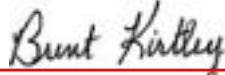
The Energy Assistance Program ("EAP") provides a bill credit to enrolled customers during the five heating season months of November through March. It is available to eligible residential customers in Company's service territory subject to enrollment by the Program Administrator. The surcharge is applicable to all residential customers under the General Service and Small Volume Gas Transportation Service Rate Schedules. The EAP surcharge will be a separate line item on customers' bills.

Rate:

The surcharge shall be \$0.0597 per Mcf.

|

DATE OF ISSUE	January 29, 2016
DATE EFFECTIVE	March 1, 2016
ISSUED BY TITLE	Herbert A. Miller President

KENTUCKY
PUBLIC SERVICE COMMISSION
James W. Gardner ACTING EXECUTIVE DIRECTOR
TARIFF BRANCH 
EFFECTIVE 3/1/2016 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

RIDER FOR NATURAL GAS RESEARCH & DEVELOPMENT

Applicable

Applicable to Rate Schedules GS, IS, SS, IUS, SVGTS, MLDS, and DS except customers served under the Flex Provision.

Purpose

The purpose of this rider is to replace funding of natural gas research and development that previously was included in purchased gas cost pursuant to the authority of the Federal Energy Regulatory Commission. The rider will be calculated annually to produce \$300,000 annually to fund natural gas research and development.

Unit Charge

The Unit Charge shall be \$0.0139 per Mcf. This amount will be recalculated annually and will include a true-up for the prior year.

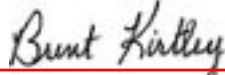
Remittance of Funds

Funds collected up to the amount of \$300,000 per annum under this rider will be remitted to the Gas Technology Institute on an annual basis. The amounts so remitted shall be reported to the Commission along with a statement setting forth the manner in which the remitted funds have been invested in research and development.

Termination of Rider

Participation in the Natural Gas Research and Development funding program is voluntary on the part of the Company. This rider may be terminated at any time by the Company on filing a notice of rescission with the Commission.

DATE OF ISSUE	January 29, 2016
DATE EFFECTIVE	March 1, 2016
ISSUED BY TITLE	/s/ Herbert A. Miller, Jr. President

KENTUCKY PUBLIC SERVICE COMMISSION
James W. Gardner ACTING EXECUTIVE DIRECTOR
TARIFF BRANCH 
EFFECTIVE 3/1/2016 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

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

APPLICABILITY

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

PURPOSE

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

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

DETERMINATION OF EECPRC

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

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

Whereby:

EECPCR = ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY

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

EECPLS = EECR REVENUE FROM LOST SALES

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

**PUBLIC SERVICE COMMISSION
OF KENTUCKY**

**EFFECTIVE
10/27/2009**

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

DATE EFFECTIVE: October 27, 2009

DATE OF ISSUE: November 6, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 2

October 26, 2009

Issued by:

Richard H. Kelly

By

Jeff Oberon

Executive Director

**ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY
(Continued)**

EECPLS = EECR REVENUE FROM LOST SALES (continued)

The estimated reduction in customer usage (in Mcf) as a result of the approved programs shall be multiplied by the delivery charge per Mcf for purposes of determining the lost revenue to be recovered hereunder.

The aggregate lost revenues attributable to the program participant shall be divided by the estimated number of customers for the upcoming twelve-month period to determine the applicable EECPLS surcharge.

Revenues collected hereunder are based on engineering estimates of energy savings, actual program participation and estimated number of customers for the upcoming twelve-month period. At the end of each such period, any difference between the lost revenues actually collected hereunder and the lost revenues determined after any revisions of the engineering estimates, actual program participation and numbers of customers are accounted for shall be reconciled in future billings under the EECR Balance Adjustment (EECPBA) component.

EECPI = EECR INCENTIVE

For all Energy Efficiency/Conservation Programs, the EECR incentive amount shall be computed by multiplying the net resource savings estimated from the approved programs times fifteen (15) percent. Net resource savings are defined as program benefits less utility program costs and participant costs where program benefits will be calculated on the basis of the present value of Company's avoided commodity costs over the expected life of the program.

The EECR incentive amount shall be divided by the expected number of customers for the upcoming twelve-month period to determine the EECPI. EECR incentive amounts will be assigned for recovery purposes to the rate classes whose programs created the incentive.

EECPBA = EECR BALANCE ADJUSTMENT

The EECPBA shall be calculated on a twelve-month basis and is used to reconcile the difference between the amount of revenues actually billed through the EECPCR, EECPLS, EECPI and previous application of the EECPBA and the revenues which should have been billed.

The program has an October year-end with rates to be effective with meter readings beginning on and after Company's February Unit 1 billing cycle.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009
PURSUANT TO 807 KAR 5:011**

DATE OF ISSUE: November 6, 2009

DATE EFFECTIVE ~~October 27~~ ^{SECTION 9.11} October 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 21

26, 2009

Issued by: *Herbert McCreary*

By: *[Signature]*
Executive Director/President

**ENERGY EFFICIENCY AND CONSERVATION RIDER
ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY
(Continued)**

EECPBA = EEC P BALANCE ADJUSTMENT (continued)

The EEC PBA is the sum of the following components:

- The difference between the amount billed in a twelve-month period from the application of the EEC PCR component and the actual cost of the approved programs during the same twelve-month period.
- The difference between the amount billed during the twelve-month period from the application of the EEC PLS component and the amount of lost revenue determined for the actual DSM measures implemented during the twelve-month period.
- The difference between the amount billed during the twelve-month period from the application of the EEC PI component and the incentive amount determined for the actual DSM measures implemented during the twelve-month period.
- Interest to be calculated at a rate equal to the average of the "3-month Commercial Paper Rate" for the immediately preceding 12-month period.

The balance adjustment amounts, plus interest, shall be divided by the expected number of customers for the upcoming twelve-month period to determine the EEC PBA for each rate class.

MODIFICATIONS TO EEC PCR

The filing of modifications to the EEC PCR which require changes in the EEC PCR component shall be made at least two months prior to the beginning of the effective period for billing. Modifications to other components of the EEC PCR shall be made at least thirty days prior to the effective period for billing. Each filing shall include the following information as applicable:

- (1) A detailed description of each EEC P program, the total cost of each program over the previous twelve-month period and budgeted costs for the next program year, an analysis of expected resource savings, information concerning the specific EEC P measures to be installed, and any applicable studies which have been performed, as available.
- (2) A statement setting forth the detailed calculation of the EEC PCR, EEC PLS, EEC PI, EEC PBA and EEC PCR.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

10/27/2009

PURSUANT TO 807 KAR 5:011

SECTION 9(1)

DATE OF ISSUE: November 6, 2009

DATE EFFECTIVE: October 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 20

26, 2009

Issued by: *Henry McElroy*

By: *[Signature]*
Executive Director

**ENERGY EFFICIENCY AND CONSERVATION RIDER
 ENERGY EFFICIENCY/CONSERVATION PROGRAM COST RECOVERY
 (Continued)**

MODIFICATIONS TO EECPRC (continued)

Each change in the EECPRC shall be placed into effect with meter readings on and after the effective date of such change.

Adjustment Factors: Per Meter per Billing Period

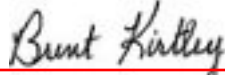
Residential:

EECPCR	\$0.61	
EECPLS	\$0.03	
EECPI	\$0.12	
EECPBA	<u>(\$0.07)</u>	R
Total EECPRC for Residential Customers	\$0.69	R

Commercial:

EECPCR	\$0.00
EECPLS	\$0.00
EECPI	\$0.00
EECPBA	<u>\$0.00</u>
Total EECPRC for Commercial Customers	\$0.00

DATE OF ISSUE December 31, 2015
 DATE EFFECTIVE February 1, 2016
 ISSUED BY /s/ Herbert A. Miller, Jr.
 TITLE President

KENTUCKY PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH

EFFECTIVE 2/1/2016
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

ENERGY EFFICIENCY/CONSERVATION PROGRAM
Approved DSM Measures

RESIDENTIAL

1. High Efficiency Appliance Rebates – provides a rebate to customer based upon installation of high-efficiency natural gas appliances. The rebate amount varies with the appliance(s) installed as shown below:

Natural Gas Appliance	Efficiency Level	Size	Rebate Amount
Forced Air Furnace	90% or greater	30,000 BTU or greater	\$400
Dual Fuel Furnace	90% or greater	30,000 BTU or greater	\$300
Space Heater	%99	10,000 BTU or greater	\$100
Gas Logs	%99	18,000 BTU or greater	\$100
Gas Fireplace	90% or greater	18,000 BTU or greater	\$100
Tank Hot Water Heater	0.62 Energy Factor	40 gallon or greater	\$200
Power Vent Hot Water Heater	0.62 Energy Factor	40 Gallon or greater	\$250
On Demand Hot Water Heater	0.67 Energy Factor		\$300

2. Home Energy Audit – provides a walk-through audit to the customer at no charge. The customer is provided a summary of what was found during the audit and information regarding suggested weatherization actions that can be taken to improve the energy efficiency of the home.
3. Low-Income Furnace Replacement - in partnership with the Community Action Council, replaces old, non-working or inefficient furnace equipment with high-efficiency models for income-eligible customers.

**KENTUCKY
PUBLIC SERVICE COMMISSION**

**JEFF R. DEROUEN
EXECUTIVE DIRECTOR**

TARIFF BRANCH

DATE OF ISSUE:: April 30, 2012

DATE EFFEC *Bunt Kirtley* 7, 2009

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

ISSUED BY: *Herbert A. Miller Jr.*

EFFECTIVE
10/27/2009
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)
President

**LOCAL FRANCHISE FEE OR TAX
APPLICABLE TO ALL RATE SCHEDULES**

There shall be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise or other similar fee or tax now or hereafter agreed to or imposed upon the Company by state and local taxing authorities, whether imposed by ordinance, franchise or otherwise, and which fee or tax is based upon a percentage of the gross receipts, net receipts, or revenues of the Company. Such amount shall be added exclusively to bills of Customers receiving service within the territorial limits of the authority imposing the fee or tax. Where more than one such fee or tax is imposed, each of the charges or taxes applicable to each Customer shall be added to the Customer's bill as separately identified items.

In the event all or any part of such tax liability is not finally determined, or if reimbursement from Customers has been deficient, then the amount of such reimbursement required in respect of such tax liability not finally determined or deficient shall, when possible, be set forth for all months in any calendar year(s) in a statement to be rendered by Company to Customer by April 1, of the year following the year of final determination and Customer shall pay the amount due pursuant to such statement on or before May 1, of such following year.

Exemption:

Those volumes delivered under the Delivery Service (DS) Rate Schedule, Main Line Delivery Service (MLDS) and Special Agency Service (SAS) are exempt from the above-mentioned taxes in the Cities of Irvine, Ravenna, Winchester, and Greenup.

DATE OF ISSUE September 13, 2013
DATE EFFECTIVE October 13, 2013
ISSUED BY *Herbert A. Miller, Jr.*
TITLE President

KENTUCKY
PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN
EXECUTIVE DIRECTOR
TARIFF BRANCH
Brent Kirtley
EFFECTIVE
10/13/2013
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS

1. Definitions

A. Maximum Monthly Volume

A statement showing Maximum Monthly Volume applicable to commercial and industrial Customers will be furnished each Customer. Commercial and industrial Customers hereunder are those having a monthly consumption of 1,000 Mcf or more in any one month, excluding commercial service for buildings where people reside on either a permanent or temporary basis. The Maximum Monthly Volume represents the maximum volume of gas that Company is obligated to deliver to Customer in any one month.

B. Authorized Monthly Volume

When Customer's Maximum Monthly Volume is reduced as a result of the provisions of Section 2 herein, the reduced volume shall thereafter constitute Customer's Authorized Monthly Volume and shall continue as Customer's Authorized Monthly Volume until changed by notice from Company.

C. Maximum Seasonal Volume

Shall mean: (i) for the winter season, the total Authorized Monthly Volume for the billing months of November through March, and (ii) for the summer season, the total Authorized Monthly Volume for the billing months of April through October. Customer shall be billed and shall pay for all volumes taken hereunder in excess of Customer's Authorized Monthly Volume at the applicable rate therefore, together with any applicable charges, pursuant to Section 3 herein.

D. Human Needs

Shall mean Residential Customers and all Customers whose facilities are used for residential dwellings on either a permanent or temporary basis (such as, but not limited to, apartment buildings, correctional institutions, hospitals, nursing homes, hotels and motels). Those whose requirements can be met by installed alternate fuel facilities will be required to utilize such facilities prior to curtailing other loads in Priority 1, as that term is defined in Section 2, herein.

E. Alternate Fuel Capability

Shall mean a situation in which an alternate fuel could have been utilized, whether or not the facilities for such use have actually been installed.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

(C) Change

NOV 01 1994

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by: *Kathleen Sawyer* PURSUANT TO 807 KAR 5.011, SECTION 9(1) Vice President - Regulatory Services
BY: *Phillip Lammie*
Issued by authority of an Order of the Public Service Commission, No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

2. Curtailment Provisions

A. Gas Supply Deficiency Curtailment

If, from time to time and in Company's sole judgment, Company's gas supply is not adequate to deliver its market requirements, including the Maximum Monthly Volumes of each Customer, Company shall order curtailment of deliveries to Customers by giving notice to each Customer of the percentage curtailment ordered for each priority applicable to Customer as described herein. Such notice will be given as much in advance as possible.

Provided, however, the provisions herein for curtailment shall in no way limit or restrict Company from curtailing and interrupting daily deliveries as provided for in other provisions of this tariff.

Priorities of Curtailment

Company may curtail or discontinue service, in whole or in part, monthly or seasonal volumes in accordance with the following priorities commencing with the highest numbered Priority and proceeding in ascending order, without incurring thereby any liability for any subsequent loss or damage which the Customer may sustain by reason of such curtailment or discontinuance, in order to conserve the supply of gas for existing domestic uses and uses deemed to be necessary to the protection of public health and safety and to avoid undue hardship:

PRIORITIES OF SERVICE

Priority 1: Residential loads and "Human Needs" as herein defined.

Priority 2: Remaining commercial loads not previously curtailed in Priority 4.

Priority 3: Remaining industrial loads not curtailed in Priorities 4, 5 and 6.

Priority 4: After 100% curtailment of all loads in Priorities 5 and 6, all commercial and industrial loads of 1,000 Mcf and larger in any month will be curtailed on a pro rata basis, except that curtailment of commercial loads will not exceed 40% during the winter period November through March and 15% during the remaining months.

Priority 5: After 100% curtailment of all loads in Priority 6 and prior to curtailment of loads in Priority 4, all industrial loads of 1,000 Mcf and larger in any month having alternate fuel capability will be curtailed on a pro rata basis except where the Commission has granted an extension of time.

Priority 6: All industrial boiler fuel loads of 1,000 or more in any month up to 100% prior to curtailment of loads in Priority 5.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



SEP 1 1993
Vice President - Regulatory Services

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

2. Curtailment Provisions (Continued)

B. Curtailment Resulting from Operating Conditions

If, due to necessity to make modifications, tests, replacements, or repairs (excluding repairs arising from the occurrence of a force majeure) to Company's facilities, as determined in Company's sole judgment or to the facilities of Company's supplier of gas, the gas available for delivery by Company is insufficient to meet all of Company's authorized sales on any day, then Company, upon providing as much notice as possible under all of the circumstances, shall order curtailment by Customers to the extent required.

3. Penalty Provision for Takes in Excess of Authorized Monthly Volumes

A. Penalty for Excess Takes at the End of the Five-Month Period Ending with the March Billing Month

If, at the end of the five-month period ending with the March billing month, Customer has exceeded the sum of its Authorized Monthly Volumes for such period, then Customer shall pay a penalty computed at the rate of ten dollars (\$10.00) per Mcf for all volumes taken in excess of one hundred three percent (103%) of the sum of Customer's Authorized Monthly Volumes. Provided, however, to the extent that a Customer exceeds the sum of its Authorized Monthly Volumes for such period, the penalty shall not apply to the excess volumes authorized pursuant to the provision of Section 5 herein.

B. Penalty for Excess Takes at the End of the Seven-Month Period Ending with the October Billing Month

If, at the end of the seven-month period ending with each October billing month, Customer has exceeded the sum of its Authorized Monthly Volumes for such period, then Customer shall pay a penalty computed at the rate of \$10.00 per Mcf for all volumes taken in excess of one hundred and two percent (102%) of the sum of Customer's Authorized Monthly Volumes. Provided, however, to the extent that a Customer exceeds the sum of its Authorized Monthly Volumes for such period, the penalty shall not apply to the excess volumes authorized pursuant to the provision of Section 5 herein.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

SEP 1 1993

PURSUANT TO 807 KAR 5011.
SECTION 9 (1)

DATE OF ISSUE: June 1, 1993

Issued by:

Alan P. Bowman

DATE EFFECTIVE: *September 1, 1993*
BY: *Thomas D. Miller*
PUBLIC SERVICE COMMISSION MANAGER

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

4. Disposition of Penalties

As of December 31 of each year, Company shall total all penalties then collected from all Customers resulting from the provisions of Section 3 hereof applicable to the contract period of the same year. As of December 31 of each year, Company shall also total the penalties paid to its supplier(s) for volumes taken in excess of the volumes authorized by supplier(s) for the contract period of the same year. Company shall return to all Customers penalties collected in excess of those penalties paid to Company's supplier(s). The total amount of such penalties to be returned shall be divided by the total volume of sales to all Customers during the contract period. The result of such computation shall represent the factor to be multiplied by each Customer's total purchase volumes during such contract period to determine the amount to be returned to each Customer as a credit on the invoice to Customer for the January billing month. All references to "contract period" in this Section shall mean a twelve-month period ended October 31.

5. Availability of Excess Gas

If, in Company's sole judgment, sufficient gas supply is available to permit deliveries in addition to the Maximum Monthly Volumes in any month, Company will provide all Customers with as much advance notice as possible of the amount of such additional gas anticipated to be available. Such gas shall be apportioned and offered by Company to all Customers on the basis of the total of Maximum Monthly Volumes for all Customers for that month. Notwithstanding the provision of this Section 5, Company shall not be obligated to deliver to Customer in any month a quantity of gas in excess of the Maximum Monthly Volumes.

6. Minimum Monthly Bill and Other Charges, Assessments and Penalties

The provisions of Sections 1 through 5 above shall not serve to reduce any charges, assessments or penalties otherwise payable or applicable under provisions of any rate schedule. Provided, however, that if Customer is assessed penalties as the result of takes in excess of Customer's reduced Maximum Monthly Volumes as provided for in Section 3 herein, to the extent such reduced Maximum Monthly Volumes result in the imposition of a minimum bill, such minimum bill shall be decreased by that portion of the volume of curtailment under Section 2 herein for which Customer was penalized, which is below the level of volumes necessary to meet minimum bill requirements times the applicable rate of such rate schedule.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

SEP 1 1993

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



BY: 
Vice President, Regulatory Services
PUBLIC SERVICE COMMISSION

COLUMBIA GAS OF KENTUCKY, INC.

**TEMPORARY VOLUMETRIC LIMITATIONS AND
CURTAILMENT PROVISIONS RELATING TO
ALL RATE SCHEDULES (Continued)**

VOLUMETRIC LIMITATIONS AND CURTAILMENT PROVISIONS (Continued)

7. Suspension of Deliveries During Gas Supply Emergencies

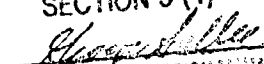
Company may request that transportation Customers allow the use of their Customer-owned gas to supply higher priority end-usages. Should transportation Customers refuse to allow the use of their gas during emergencies and the ability of Company to serve essential human needs is threatened, Company may delay delivery of Customer-owned gas and utilize the gas to serve essential human needs when significant relief would be provided by the use of such gas, until such time as the supply threat to essential human needs has been resolved. Company shall notify the Commission that it has delayed transportation gas deliveries under this provision without Customer's agreement.

Transportation Customers shall be compensated for the use of transportation gas voluntarily supplied or otherwise used in an emergency to assist Company. The level of compensation shall be determined through negotiation with the transportation Customer. Such compensation shall be limited to (i) the reasonable costs associated with alternate fuels, or (ii) the price difference associated with resupplying gas to Customer. Compensation is not intended to reflect damages, whether consequential or otherwise, that may result from the use of Customer-owned gas. Transportation Customers or Company may request that the Commission waive the foregoing compensation limit for the purpose of negotiating contingency emergency supply agreements. Any such agreement must be approved by the Commission unless otherwise specified in this tariff.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

SEP 1 1993

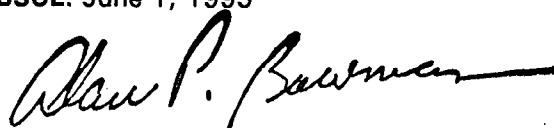
PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: 
PUBLIC SERVICE COMMISSION MANAGER

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



Vice President - Regulatory Services

**AMRP RIDER
ACCELERATED MAIN REPLACEMENT PROGRAM RIDER**

APPLICABILITY

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

CALCULATION OF ACCELERATED MAIN REPLACEMENT RIDER REVENUE REQUIREMENT

The AMRP Rider Revenue Requirement includes the following:

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

N

ACCELERATED MAIN REPLACEMENT PROGRAM FACTORS

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

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

N

The charges for the respective gas service schedules for the revenue month beginning January ~~2016~~ 2017 per billing period are:

I

Rate GSR, Rate SVGTS - Residential Service	\$ <u>2.250.00</u>	<u>4R</u>
Rate GSO, Rate GDS, Rate SVGTS - Commercial or Industrial Service	\$ <u>8.020.00</u>	<u>4R</u>
Rate IUS, Rate IUUS	\$ <u>76.960.00</u>	<u>4R</u>
Rate IS, Rate DS ^{1/} , Rate SAS	\$ <u>449.590.00</u>	<u>4R</u>

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

DATE OF ISSUE	March 30, 2016 <u>May 27, 2016</u>
DATE EFFECTIVE	December 31, 2015 <u>June 27, 2016</u>
ISSUED BY	/s/ Herbert A. Miller, Jr.
TITLE	President

Issued pursuant to an Order of the Kentucky Public Service Commission in Case No. ~~20152016-00342-00162~~ dated ~~February 10, 2016.~~

COLUMBIA GAS OF KENTUCKY, INC.

P.S.C. Ky. No. 5

ORIGINAL SHEET NO 59
RESERVED FOR FUTURE USE

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

JUL 19 2000

PURSUANT TO 807 KAR 6011,
SECTION 6 (1)

BY: Stephen P. Kelly
PRESIDENT OF COLUMBIA GAS OF KENTUCKY, INC.

DATE OF ISSUE: June 19, 2000

DATE EFFECTIVE: July 19, 2000

Issued by: Joseph W. Kelly

Vice President and Chief Operating Officer

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

1. COMMISSION'S RULES AND REGULATIONS

All gas service provided by the Company shall be in accordance with the Kentucky Public Service Commission law and the acts, rules, regulations and forms which have been adopted by the Commission and all amendments thereto and modifications and deviations thereof which may be made or approved by the Commission.

2. COMPANY'S RULES AND REGULATIONS

In addition to the Rules and Regulations prescribed by the Commission, all gas service provided shall, also be in accordance with these Rules and Regulations adopted by Company. The Company's Rules and Regulations shall not conflict with the rules of the Commission or those approved by the Commission for Company.

3. APPROVALS FOR SUBDIVISION PRIOR TO DISTRIBUTION MAINS

Before Distribution Mains are installed in new subdivisions, the subdivider shall record a plot or plan of the subdivision in the County Court Clerk's Office of the county in which same is located and shall furnish a copy of said plot or plan, so recorded, to Company. In the event it is required that plans for a proposed subdivision be submitted to a city, county or city-county planning and zoning commission, for approval, such approval must be obtained before Distribution Mains are installed in said subdivision.

4. APPLICATION FOR SERVICE

Applications for service shall be made through any local office of Company. The application is not complete until the applicant has fulfilled all applicable tariff eligibility requirements and complied with these rules. A separate application or contract shall be made for each separate location.

5. COMPANY'S RIGHT TO DEFER SERVICE

Where Company's existing facilities are inadequate to serve a Customer for new or additional commercial or industrial load, Company specifically reserves the right to defer service until such time as its facilities can be made adequate.

6. ACCESS TO PREMISES

Company and its authorized employees shall have free access at all reasonable times to all of the premises in which gas supplied by Company is used or is to be used. Any employee of Company whose duties require entering a Customer's premises will wear a distinguishing uniform or other insignia, and/or show a badge or other identification which will verify employment with the Company.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: SEP 1 1993
September 1, 1993

Issued by:

Alan P. Bowman

Vice President Regulatory Services
PUEBANT TO 807 KAR 5011
SECTION 9 (1)

BY: *Chapelle*
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

7. RIGHT-OF-WAY

Customer, without reimbursement, will make or procure conveyance to Company of right-of-way satisfactory to it across the property owned or controlled by Customer for Company's distribution mains, extensions thereof, or appurtenances necessary or incidental to the supplying of service to Customer. No service line shall be installed across private property other than the premises of the building to be supplied with gas, except after special investigation and approval by Company.

8. TURNING ON GAS

Customer, after making proper application for service, shall notify Company when to establish service. In no case shall Customer or Customer's agent or employee turn on the gas at the curb or meter.

9. ASSIGNMENT OF CONTRACT

The benefits and obligations of any service application or contract shall begin when Company commences to supply gas service. It shall inure to and be binding upon the successors and assigns, survivors and executors or administrators, as the case may be, of the original parties thereto, respectively, for the full term thereof. However, no application, agreement or contract for service may be assigned or transferred without the written consent or approval of Company.

When the gas supply has been disconnected for non-payment of bills or other violation of Company's Rules and Regulations the service will not be restored at the same location or connected at another location, for the same or related occupants under a different contract or name when it appears to the Company that the change of name is a subterfuge designed to defraud or penalize Company.

10. EXTENSION OF DISTRIBUTION MAIN

The Company will extend its distribution mains without cost up to but not more than a distance of one hundred (100) feet for each prospective Customer who shall apply for and contract to use service for one (1) year or more and provides guarantee for such service.

Where a distribution main extension of more than one hundred (100) feet is requested for residential or domestic purposes and all or part of such distribution main extension is not deemed economically justified at Company's expense, based on a cost-benefit study, Company shall require the applicant or applicants to provide a contribution in aid of construction and/or enter into a line extension agreement and contribute or deposit with Company the estimated cost of that portion of the distribution main extension which is not deemed economically justified at Company's expense, based on such study. The line extension agreement deposit will be refunded at the average cost of one hundred (100) feet for each bona fide Customer connected

PUBLIC SERVICE COMMISSION
OF KENTUCKY

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: ^{EFFECTIVE} September 1, 1993

Issued by:



Vice President ^{SEP 1 1993} Regulatory Services

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

10. EXTENSION OF DISTRIBUTION MAIN - (Continued)

to the distribution main extension who will utilize gas for base load purposes and as the major source of energy. The classification of Customer shall be determined by Company at the time Customer is connected to the distribution main extension. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

Where a distribution main extension of more than one hundred (100) feet is requested for commercial or industrial purposes and all or part of such distribution main extension is not deemed economically justified at Company's expense, based on a cost-benefit study, Company shall require the applicant or applicants to provide a contribution in aid of construction and/or enter into a line extension agreement and contribute or deposit with Company the estimated cost of that portion of the distribution main extension which is not deemed economically justified at Company's expense, based on such study. The line extension agreement deposit will be refunded annually, based upon the incremental volumes, if any, sold directly from the distribution main extension which are over and above those volumes used to determine the portion of the distribution main extension to be done at Company's expense. The refund shall be determined by multiplying such incremental volumes by the applicable base rates. No refunds shall be paid after the expiration of ten (10) years from the date of the agreement.

In no case shall the total of refunds exceed the amount deposited for the distribution main extension. Deposits will not draw interest. All distribution main extensions shall be the property of Company.

Where a distribution main extension is deemed economically justified at Company's expense, based upon a cost-benefit study, no deposit shall be required.

11. EXTENSION OF SERVICE LINES

When Company initiates service to a new Residential or Commercial Customer, Company will install, own, operate and maintain the service line at the premises of Residential and Commercial Customers, if such premises are not connected to a Company main by a service line.

With respect to Residential and Commercial Customers that occupy premises already connected to a Company main by a service line, Company shall be responsible for operating and maintaining the Customer Service Line, and when Company determines that replacement of such Customer Service Lines is necessary, Company shall be responsible for installing the service line, and shall thereafter own the service line. If it becomes necessary for Company to replace a service line, Company shall use its best efforts to replace the line, during normal working hours and as soon as practical, after Company is made aware of the need for the replacement of the service line.

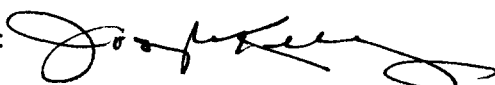
When the length of the service line required between the property line and the meter is 100 feet or less, and the customer has agreed to use natural gas as its major source of energy, Company will assess no charge for the service line installation. A customer's major source of energy is defined as its primary energy source for heating the premises. If the customer is not using natural gas as its major energy source, customer will be required to contribute a portion of the cost of the service line in the form of a contribution in aid of construction. This amount will vary depending upon the installed appliances but will not exceed the Company's annual average cost of a service line.

When the length of required service line exceeds the 100 feet, Company may require Customer to contribute toward the cost of the service line installation an amount equal to the estimated cost per foot for each lineal foot of service line beyond the 100 feet. Contributions by

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

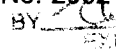
DATE OF ISSUE: January 30, 2003

DATE EFFECTIVE: March 10, 2003

Issued by: 

Vice President
PURSUANT TO ORDER OF THE PUBLIC SERVICE COMMISSION
SECTION 9 (1)

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated December 13, 2002

BY  EXECUTIVE DIRECTOR

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

11. EXTENSION OF SERVICE LINES (continued)

Company's average annual cost of a service line in 2003 equals \$926.

Calculated as:

Cost of service lines installed in 2003 divided by number of lines equals
average annual cost

$$\$1,431,242 / 1,546 = \$ 926$$

STATE PUBLIC SERVICE COMMISSION
OF KENTUCKY
OFFICE

MAR 07 2004

STATE PUBLIC SERVICE COMMISSION
OF KENTUCKY

BY  EXECUTIVE DIRECTOR

DATE OF ISSUE: January 30, 2004

DATE EFFECTIVE: March 1, 2004

Issued by: J. W. Kelly

President

Issued by authority of an Order of the Public Service Commission in Case No. 2002-00145 dated
December 13, 2002

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

11. EXTENSION OF SERVICE LINES - (Continued)

Customers toward Company's cost of furnishing and installing service lines in accordance with this section are non-refundable.

12. REQUEST FROM HIGH-PRESSURE LINES

When a General Service Customer requests gas service from a transmission Company's high-pressure pipeline, Company will furnish and install regulating equipment and meters at no cost to Customer except as follows with respect to pressure regulators:

- A. If the line from which Customer is to be served has a maximum allowable operating pressure not exceeding 60 psig, Company will furnish the necessary service regulator at no cost to Customer.
- B. If the line from which Customer is to be served has a maximum allowable operating pressure in excess of 60 psig but not in excess of 200 psig, which will necessitate one high-pressure regulator in addition to the service regulator, **Customer will be required to make a payment of \$100 to cover the cost and installation of the high-pressure regulator.**
- C. If the line from which Customer is to be served has a maximum allowable operating pressure in excess of 200 psig which will necessitate two high-pressure regulators in addition to the service regulator, **Customer will be required to make a payment of \$200 to cover the cost and installation of the high-pressure regulators.**

13. COMPANY OBLIGATION TO RESTORE PROPERTY

In the event that Company is required to undertake any excavation on Customer's property in connection with the installation, repair, maintenance or replacement of a service line, Company shall make reasonable efforts to restore the property to its original conditions pursuant to generally accepted utility standards for such construction operations.

14. PROTECTION OF COMPANY'S PROPERTY

All meters, piping and other appliances and equipment furnished by or at the expense of Company, which may at any time be in or on Customer's premises shall, unless otherwise expressly provided herein, be and remain the property of Company. Customer shall protect such property from loss or damage.

15. CUSTOMER'S LIABILITY

Customer shall assume all responsibility for the gas service in or on Customer's premises, at and from the point of delivery of gas, and for all the piping, appliances and equipment used in

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993
SEP 1 1993

Issued by:



Vice President - Regulatory Services
PURSUANT TO 807 KAR 5:011.
SECTION 9 (1)

BY: 
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

15. CUSTOMER'S LIABILITY

Customer shall assume all responsibility for the gas service in or on Customer's premises, at and from the point of delivery of gas, and for all the piping, appliances and equipment used in connection therewith which are not the property of Company. Customer will protect and save Company harmless from all claims for injury or damage to persons or property occurring on Customer's premises or at and from the point of delivery of gas occasioned by such gas or gas service and equipment, except where said injury or damage will be shown to have been caused solely by the negligence of Company.

16. CUSTOMER WITH MORE THAN ONE METER

A Customer may be supplied through more than one meter, with the usage combined for one billing and counted as one Customer, subject to the following conditions:

- A. Provided all meters qualify for the same rate schedule. If the usage on two or more meters is to be combined for routine billing purposes, all meters to be combined must qualify for the same rate schedule.
- B. Provided all meters are located within the confines of or adjacent to the particular property served. Combined usage for billing purposes shall be restricted to meters located within the confines of or adjacent to the property being served.
- C. Provided the additional meters are a necessary part of rendering service. Combined usage of multiple meters for billing purposes shall be restricted to those situations where the additional meters are a necessary part of rendering service.
- D. Provided the combining of usage is not for the purpose of circumventing the Minimum or Customer Charge of a rate schedule.

17. METER TESTING AND MEASUREMENT OF NATURAL GAS

Volumetric Measurement Base is one (1) cubic foot of gas at a pressure base of fourteen and seventy-three one-hundredths (14.73) pounds per square inch absolute (thirty (30) inches of mercury), a temperature base of sixty degrees (60°) Fahrenheit, (520° F. absolute) and without adjustment for water vapor content.

Average Absolute Atmospheric (Barometric) Pressure is assumed to be fourteen and four-tenths (14.4) pounds to the square inch, irrespective of actual elevation of location of the delivery point above sea level or variations in actual barometric pressure from time to time.

Flowing Temperature. Company shall determine the temperature of the natural gas flowing through the meter or meters by recorder, or as read from established tables for the location involved.

Specific Gravity of the natural gas shall be determined by Company, or at Customer's option by joint test, at the commencement of deliveries and as often as deemed necessary.

(C) Change

C
C
C

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: November 10, 1994

NOV 01 1994

DATE EFFECTIVE: November 1, 1994

Issued by:

Kathryn Sawyer

SUBJECT TO 807 KAR 5:011, Vice President - Regulatory Services
SECTION 9(1)
BY *Philip Turner*
DIRECTOR, RATES & RESEARCH DIV.

Issued by authority of an Order of the Public Service Commission in Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

17. METER TESTING AND MEASUREMENT OF NATURAL GAS - (Continued)

Supercompressibility. The deviation of the gas from the laws for ideal gases shall be determined by Company, or jointly at Customer's option, in one of the following ways:

- (a) The deviation factors shall be computed by approved methods or read from standard tables, in accordance with Report No. 3 of the Gas Measurement Committee of the American Gas Association, as amended, expanded or superseded from time to time. Such computations or selection of factors from tables shall be based on the composition of the gas and conditions at point of measurement, and the factors used to be checked by tests of the gas made with such reasonable frequency as found necessary; or
- (b) The deviation factors shall be determined by tests of the gas made with such reasonable frequency as found necessary.

Measuring Equipment. Unless otherwise agreed upon, Company will install, maintain and operate, measuring stations equipped with displacement or flow meters and other necessary measuring equipment by which the volumes of gas delivered shall be determined. The gas delivered shall be measured in accordance with the latest approved methods in use in the industry generally. Orifice meters shall be installed and operated, and gas volumes computed in a practical and appropriate manner, in accordance with Report No. 3 of the Gas Measurement Committee of the American Gas Association, as amended, expanded or superseded from time to time. Displacement meter readings shall be adjusted for pressure and temperature conditions. Customer may install check measuring equipment, provided that such equipment shall be so installed as not to interfere with the operations of Company. Company and Customer, in the presence of each other, shall have access to the other's measuring equipment at all reasonable times, but the reading, calibrating and adjusting thereof and the changing of charts shall be done only by Customer, unless otherwise agreed upon. Both Company and Customer shall have the right to be present at the time of any installing, reading, cleaning, changing, repairing, inspecting, testing, calibrating or adjusting done in connection with the other's measuring equipment. The records from such measuring equipment shall remain the property of Customer, but upon request, each will submit to the other its records and charts, together with calculations, for inspection, subject to return within thirty (30) days after receipt thereof. Company shall exercise reasonable care in the installation, maintenance and operation of its equipment so as to avoid any inaccuracy in the determination of the volume of gas delivered.

Meter Testing (GS Rate Schedule Customers). Company shall make a test of any meter upon written request of Customer provided such request is not made more frequently than once each twelve months or the meter is not scheduled for a periodic test. Customer shall advance an amount based on meter capacity as follows: 500 cu. ft. per hour and under @\$10.00, over 500 cu. ft. per hour @\$20.00, and 1,500 cu. ft. per hour @\$30.00. If such tests show the meter to be more than 2% fast or slow, the amount advanced shall be refunded to the customer and adjustments made pursuant to Correction of Metering Errors section herein. If the meter is found not to be more than 2% fast or slow, the amount advanced by Customer shall be retained by Company.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



Vice President, Regulatory Services
PURSUANT TO KRS 190.001
SECTION 9 (1)

BY: 
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

17. METER TESTING AND MEASUREMENT OF NATURAL GAS - (Continued)

Calibration and Test of Meters (IS and IUS Rate Schedule Customers). The accuracy of all measuring equipment shall be verified by the owner at reasonable intervals and, if requested, in the presence of representatives of the other party, but neither Company nor Customer shall be required to verify the accuracy of such equipment more frequently than once in any thirty (30) day period. If either party at any time desires a special test of any measuring equipment, or if either party at any time observes an error in any such measuring equipment, it will promptly notify the other party, and the parties shall then cooperate to secure a prompt verification of the accuracy of such equipment.

Correction of Metering Errors. If upon periodic test, request test, or complaint test a meter in service is found to be more than two percent (2%) fast, additional tests shall be made to determine the average error of the meter. Said tests shall be made in accordance with commission regulations applicable to the type of meter involved.

If test results on Customer's meter show an average error greater than two percent (2%) fast or slow, or if a Customer has been incorrectly billed for any other reason, except in an instance where Company has filed a verified complaint with the appropriate law enforcement agency alleging fraud or theft by Customer, Company shall immediately determine the period during which the error has existed, and shall recompute and adjust the Customer's bill to either provide a refund to Customer or collect an additional amount of revenue from the underbilled Customer. Company shall readjust the account based upon the period during which the error is known to have existed. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using such data as elapsed time since the last meter test, if applicable, and historical usage data for Customer. If that data is not available, the average usage of similar Customer loads shall be used for comparison purposes in calculating the time period. If Customer and Company are unable to agree on an estimate of the time period during which the error existed, the commission shall determine the issue. In all instances of Customer overbilling, Customer's account shall be credited or the overbilled amount refunded at the discretion of Customer within thirty (30) days after the final meter test results. Company shall not require Customer repayment of any underbilling to be made over a period shorter than a period coextensive with the underbilling.

Failure of Measuring Equipment. In the event any measuring equipment is out of service, or is found registering inaccurately and the error is not determinable by test, previous recordings or deliveries through such equipment shall be estimated:

- (a) By using the registration of any other service meters, if installed and accurately registering, or, in the absence of (a):
- (C) Change

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

NOV 01 1994

DATE OF ISSUE: November 10, 1994

DATE EFFECTIVE: November 1, 1994

Issued by: *Kathryn Sawyer* PURSUANT TO 807 KAR 5.011, SECTION 9(1) Vice President - Regulatory Services

Issued by authority of an Order of the Public Service Commission, Case No. 94-179, dated November 1, 1994.

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

17. **METER TESTING AND MEASUREMENT OF NATURAL GAS - (Continued)**

Failure of Measuring Equipment. - (Continued)

- (b) By correcting the error if the percentage of error is ascertainable by calibration, special test or mathematical calculation, or, in the absence of both (a) and (b), then:
- (c) By estimating the quantity of delivery based on deliveries during periods under similar conditions when the meter was registering accurately.

The estimated readings shall be used in determining the volume of gas delivered for any known or agreed-upon applicable period. In case the period is not known or agreed-upon, such estimated deliveries shall be used in determining the volume of gas delivered during the latter half of the period beginning on the date of the immediately preceding test and ending on the date the measuring equipment was adjusted to record accurately; the recordings of the measuring equipment during the first half of said period shall be considered accurate in computing deliveries.

Preservation of Records. The complete record of tests of each meter shall be continuous for at least two (2) periodic test periods and shall in no case be less than two (2) years.

~~Remote Meter Reading Devices. Remote meter reading devices are available for installation in those instances where it is difficult to obtain a reading of the Customer's meter. The customer will be billed for the installation of a remote meter device at a rate of \$40.00 per device. This amount may be waived at Company's discretion.~~

D
↓

Standard Delivery Pressure

Company, in accordance with 807 KAR 5:022, Section 13(14): Standard Pressure adopts seven (7) inches water column as its standard pressure as measured at the outlet of Customer's meter.

When conditions warrant, and Customer and Company mutually agree, certain Customers may receive gas at pressures higher than the standard pressure. In these cases either indices compensated for the delivery pressure or pressure factors corresponding to delivery pressure will be used to adjust volumes of gas billed.

The above paragraphs notwithstanding Company shall assume no liability from any damage or loss resulting from inadequate or interrupted supply or from any pressure variation when such conditions are not due to willful fault or neglect on its part.

DATE OF ISSUE: ~~November 6, 2009~~ May 27, 2016

DATE OF EFFECTIVE: ~~October 27, 2009~~ June 27, 2016

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

Issued by: /s/ Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

18. QUALITY

Processing. The gas delivered shall be natural gas; provided, however, that:

- (a) Company may extract or permit the extraction of moisture, helium, natural gasoline, butane, propane or other hydrocarbons (except methane) from said natural gas, or may return thereto any substance extracted from it. Company, in order to conserve and utilize other available gases, may blend such gases with said natural gas; provided, however, that such blending shall not extend to a degree which, in Customer's judgment reasonably exercised, would materially affect the utilization of the gas delivered.
- (b) Company may subject or permit the subjection of said natural gas to compression, cooling, cleaning or other processes to such an extent as may be required in its transmission from the source thereof to the point or points of delivery.

Heat Content. The natural gas delivered shall contain an average total heating value for any twelve (12) months period of not less than one thousand (1,000) Btu per cubic foot. Such heating value shall be determined by tests at the beginning of deliveries, or from recording calorimeters located at such place or places as may be selected by Company. Such calorimeters shall be periodically checked, using a reference sample of gas of known heating value, or such other method as may be mutually agreed upon. Customer shall not be required to accept natural gas having a total heating value of less than nine hundred fifty (950) Btu per cubic foot, but acceptance by Customer shall not relieve Company of its obligation to supply natural gas having the said average total heating value of one thousand (1,000) Btu per cubic foot.

The unit of volume for the purpose of determining total heating value shall be one (1) cubic foot of gas saturated with water vapor at a temperature of sixty degree (60°) Fahrenheit and an absolute pressure equivalent to thirty (30) inches of mercury at thirty-two degrees (32°) Fahrenheit and under standard gravity (32.174 ft. per second per second).

Freedom From Objectional Matter. The gas delivered:


- (a) shall be commercially free from dust or other solid or liquid matter which might interfere with its merchantability or cause injury to or interference with proper operation of the lines, regulators, meters, and other equipment of Customer;
- (b) shall not contain more than a trace of hydrogen sulfide per one hundred (100) cubic feet of gas, as determined by methods prescribed in Standards for Gas Service, Circular of the National Bureau of Standards No. 405, Page 134 (1934 Edition), and shall be considered free from hydrogen sulfide if a strip of white filter paper, moistened with a solution containing five percent (5%) by weight of lead acetate, is not distinctly darker than a second paper freshly moistened with the same solution, after the first paper has been

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



Vice President, Regulatory Services

PURSUANT TO 807 KAR 5:01
SECTION 9 (1)

BY: 
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

18. QUALITY - (Continued)

Freedom From Objectional Matter. - (Continued)

exposed to the gas for one (1) minute in an apparatus of approved form, through which the gas is flowing at the rate of approximately five (5) cubic feet per hour, the gas not impinging directly from a jet upon the test paper;

- (c) shall not contain more than twenty (20) grains of total sulfur per one hundred (100) cubic feet; and
- (d) can be measured to determine the usability of the product or the interchangeability of one gas with another gas by using a utilization factor known as the Wobbe Index. The Wobbe Index factor is calculated by dividing the saturated Btu value by the square root of the specific gravity of the sample of gas. An acceptable value for the Wobbe Index factor is one thousand three hundred (1,300) plus or minus six percent (6%).

In the event the gas contains more than a trace of hydrogen sulfide per one hundred (100) cubic feet or more than twenty (20) grains of total sulfur per one hundred (100) cubic feet, by test prescribed by the Bureau of Standards or other recognized method, Company, upon the request of Customer, shall reduce the hydrogen sulfide content to not more than a trace per one hundred (100) cubic feet and the total sulfur content to twenty (20) grains or less per one hundred (100) cubic feet.

19. POSSESSION OF GAS AND WARRANTY OF TITLE

Control of Gas. Company shall be deemed to be the owner and in control and possession of the natural gas purchased on behalf of Customer until it has been physically delivered to Customer at the point or points of delivery, after which Customer shall be deemed to be the owner and in control and possession thereof.

Division of Responsibility. Customer purchasing gas from Company shall have no responsibility with respect to any natural gas until it is physically delivered to Customer, or on account of anything which may be done, happen or arise with respect to said gas before such delivery; and Company shall have no responsibility with respect to said gas after such delivery to Customer, or on account of anything which may be done, happen or arise with respect to said gas after such delivery.

Warranty of Title. Company agrees that it will, and it hereby does, warrant that it will at the time of physical delivery of gas purchased on behalf of Customer, have good title to all gas delivered by it to Customer, free and clear of all liens, encumbrances and claims whatsoever, that it will at such time of delivery have good right and title to sell said gas as aforesaid, that it will indemnify Customer and save it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any or all persons to said gas.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE


DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: SEP 1 1993
September 1, 1993

Issued by:



Vice President of Regulatory Services
PURSUANT TO 807 KAR 5-011.

BY: 
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

20. FORCE MAJEURE

Neither Company nor Customer shall be liable in damages to the other for any act, omission or circumstance occasioned by or in consequence of any acts of God, strikes, lockouts affecting the company or its suppliers of gas, acts of the public enemy, wars, blockades, insurrections, riots, epidemics, landslides, lightning, earthquakes, fires, storms, floods, washouts, arrests and restraints of rulers and peoples, civil disturbances, explosions, breakage or accident to machinery or lines of pipe, the binding order of any court or governmental authority which has been resisted in good faith by all reasonable legal means, and any other cause, whether of the kind herein enumerated or otherwise, not reasonably within the control of the party claiming suspension and which by the exercise of due diligence such party is unable to prevent or overcome. Failure to prevent or settle any strike or strikes shall not be considered to be a matter within the control of the party claiming suspension.

Such causes or contingencies affecting the performance hereunder by either Company or Customer, however, shall not relieve it of liability in the event of its concurring negligence or in the event of its failure to use due diligence to remedy the situation and to remove the cause in an adequate manner and with all reasonable dispatch, nor shall such causes or contingencies affecting such performance relieve either party from its obligations to make payments of amounts then due hereunder in respect of gas theretofore delivered.

21. RECONNECTION OF SERVICE

If service is discontinued at the request of any Customer, Company may refuse service to such Customer, at the same premises within eight (8) months, unless it shall first receive payment of ~~one-hundred twenty dollars (\$120)~~ one-hundred twenty dollars (\$120) (current minimum charge of \$~~19.755~~ 19.755 times 8 months) for residential customers reconnect fee and ~~three-hundred dollars (\$300)~~ three-hundred dollars (\$300) (current customer charge of \$~~37.5051~~ 37.5051 times 8 months) for commercial customers reconnect fee.

Company will charge a reconnect fee of twenty-five dollars (\$25) when service has been disconnected for nonpayment of bills or for violation of Company's Rules and Regulations and Customer has qualified for and requested the service to be reconnected. Customers exempt from the reconnect fee must qualify under the Commission's Winter Hardship Reconnection Rules, as stated:

- A. During the months from November through March, Customer or Customer's agent:
- (1) Presents a certificate of need from the Cabinet for Human Resources, State Department for Social Insurance, including a certification that a referral for weatherization services has been made in accordance with subsection (C) of this section;
 - (2) Pays one-third (1/3) of the outstanding bill or \$200, whichever is less; and

DATE OF ISSUE: ~~October~~ May 27, 2016~~4~~

DATE EFFECTIVE: ~~December 29, 2013~~ June 27, 2016

Issued by authority of an Order of the Public Service Commission
in Case No. ~~20132016-00167-00162~~ dated ~~December 13, 2013,~~

Issued by: /s/Herbert A. Miller, Jr.
President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

21. RECONNECTION OF SERVICE - (Continued)

(3) Agrees to a repayment schedule which would permit Customer to become current in the payment of Customer's bill as soon as possible but no later than October 15. However, if, at the time of application for reconnection, Customer has an outstanding bill in excess of \$600 and agrees to a repayment plan that would pay current charges and makes a good faith reduction in the outstanding bill consistent with Customers ability to pay, then such plan shall be accepted. In addition to payment of current charges, repayment schedules shall provide an option to Customer to select at least one (1) payment of arrearage per month.

(4) Company shall not require a new deposit from Customer whose service is reconnected due to paragraphs (1), (2), or (3) of this subsection.

B. Certificate of need for reconnection. Federal and statewide energy assistance programs are administered by the Kentucky Cabinet for Human Resources, Department for Social Insurance. A Customer who is eligible for energy assistance under the department's guidelines or is certified as household with gross income at or below 130 percent of the poverty level, may obtain a certificate of need from the department to be used in obtaining a service reconnection from Company.

C. Weatherization program. Customers obtaining a certificate of need under this regulation shall agree to accept referral to and utilize weatherization services which are administered by the Cabinet for Human Resources. The provision and acceptance of weatherization services is contingent on the availability of funds and other program guidelines. Weatherization services include, but are not limited to, weather stripping, insulation and caulking.

D. Customers who are current in their payment plans under subsection A(3) of this section shall not be disconnected.

22. CUSTOMER DEPOSITS

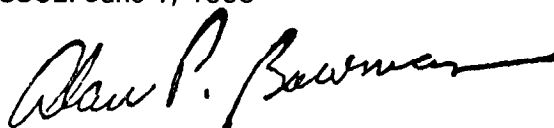
Company may require from any Customer a minimum cash deposit or other guaranty to secure payment of bills, except from those Customers qualifying for service reconnection under the Winter Hardship Reconnection Rules, as stated on Sheet Numbers 70 and 71 of this tariff. Service may be refused or discontinued for failure to pay the requested deposit.

All Customer's deposits shall be based upon actual usage of Customer at the same or similar premises for the most recent 12-month period, if such information is available. If usage information is not available, the deposit will be based on the average bills of similar Customers and premises in the system. The amount of cash deposit shall not exceed two twelfths (2/12) of Customer's actual or estimated annual bill.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: June 1, 1993

Issued by:



DATE EFFECTIVE: September 1, 1993

SEP 1 1993

Vice President - Regulatory Services

PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)

BY: 
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

CURRENTLY EFFECTIVE BILLING RATES

22. CUSTOMER DEPOSITS - (Continued)

A deposit would normally be required, unless waived at Company's discretion, if any of the following circumstances exist:

- 1) New business
- 2) Previous service with bad debt account
- 3) Transient or seasonal employment
- 4) Disconnected due to non-pay
- 5) Renting, short-term employment
- 6) Unemployed and no regular income
- 7) Student, or
- 8) Unable or unwilling to provide identification.
- 9) Unsatisfactory Credit History

If a deposit has been waived or returned and Customer fails to maintain a satisfactory payment record, a deposit may then be required. Company may require a deposit in addition to the initial deposit if Customer's classification of service changes or if there is a substantial change in usage.

Company will refund the deposit to Customer after twelve (12) consecutive months of good credit and payment history. Upon termination of service, the deposit, any principal amounts, and any interest earned and owing will be credited to the final bill with any remainder refunded to Customer.

Company shall issue to every Customer from whom a deposit is received a receipt of deposit showing, the name of Customer, location of the service or Customer account number, date and amount of the deposit, and informing Customer that they can request a recalculation of the deposit after eighteen (18) months based on actual usage. If the deposit on account differs from the recalculated amount by more than \$10.00 for a Residential Customer or 10 percent for a non-residential Customer, Company may collect any underpayment and shall refund any overpayment by check or credit to Customer's bill. No refund will be made if Customer's bill is delinquent at the time of the recalculation.

Interest will accrue on all deposits at the rate prescribed by law beginning on the date of the deposit. The interest will be applied as a credit to Customer's bill or will be paid to Customer on an annual basis, except if Customer's bill is delinquent on the anniversary of the deposit date, Company shall not be required to refund or credit interest. If the deposit is refunded or credited to Customer's bill prior to the deposit anniversary date, interest will be paid or credited to Customer's bill on a prorated basis. If interest is not credited to Customer's bill or paid to Customer annually, interest will be computed by a method which will result in an amount no less than that obtained by using a middle course method between simple and compound interest in compliance with Commission Order dated October 31, 1989 in Case No. 89-057. Interest on deposits computed in this manner will accrue until credited to Customer's bill or paid to Customer.

DATE OF ISSUE: June 12, 2012

ISSUED BY: *Robert A. Miller Jr*

KENTUCKY
PUBLIC SERVICE COMMISSION
JEFF R. DEROUEN EXECUTIVE DIRECTOR
TARIFF BRANCH
DATE EFF <i>Brent Kirtley</i> , 2012
EFFECTIVE 7/12/2012 President
PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

23. **BILLING**

General Service Rate Schedule

Bills will be rendered and be payable once each billing month. Company may read any meter once each billing month, but may read meters of the General Service Rate Schedule Customers once each two billing months. As to any Customer whose meter is read once each two months, the consumption for the first month of each bimonthly meter reading period shall be determined by calculation on the basis of Customer's previous usage -- considering factors such as variations in weather, number of days in the period, the trend in seasonal usage, etc., in order to provide as nearly accurate a bill as possible without actually reading the meter. Customer's consumption for the second month of each bimonthly meter reading period shall be determined by actual measurement taken from Customer's meter, subtracting therefrom the calculated consumption for the first month of the bimonthly meter reading period. The bill for each month shall be the result of applying to the consumption, determined as aforesaid, the applicable rates and charges contained in this tariff.

A customer shall be liable for unbilled service up to 2 years from the date of service, unless the customer obtained service through fraud, theft, or deception.

All Other Rate Schedules

On or before the tenth (10th) day following the date of the final monthly meter reading for each billing month, Company shall render to Customer a statement of the total amount of gas delivered during the preceding billing month and the amount due, with the exception of Delivery Service Customers.

When information necessary for billing purposes is in the control of Customer, Customer shall furnish such information to Company on or before the fifth (5th) day following the date of final meter reading of each month.

Both Company and Customer shall have the right to examine, at reasonable times, books, records, and charts of the other to the extent necessary to verify the accuracy of any statement, charge or computation made under or pursuant to any of the provisions hereof.

A customer shall be liable for unbilled service up to 2 years from the date of service, unless the customer obtained service through fraud, theft, or deception.

24. **PAYMENT**

Customer shall pay Company at its General Office, ~~200 Civic Center Drive~~290 W. Nationwide Blvd, Columbus, Ohio 43215, or at such other address as Company shall designate on or before the twentieth (20th) day following the date of the final monthly meter reading for the gas delivered hereunder during the preceding billing month.

(T) Text

DATE OF ISSUE: ~~October 19, February 24, 2006~~May 27, 2016

DATE OF EFFECTIVE: June 27, 2016

Issued by: J. W. Kelly/s/ Herbert A. Miller, Jr.
President

Issued pursuant to an Order of the Public Service Commission
in Case No. 2016-00162 dated .

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

If presentation of a bill by Company is delayed after the tenth (10th) day following the date of final monthly meter reading, then the time of payment shall be extended accordingly unless Customer is responsible for such delay.

24a . TERMINATION

The Company reserves the right to discontinue furnishing gas service to a Customer with at least ten (10) days written notice from the Company to the Customer, irrespective of any claim pending against the Company, upon the occurrence of any one of the following events:

- a) For non-payment of tariff approved charges.
- b) For failure to comply with any of the Company's Gas tariffs as filed with the Commission, or with any of the conditions or obligations of any agreements with the Company for the purchase of gas.

Notice of discontinuance shall be considered to be given a Customer when a copy of such notice is left with the Customer, or left at the premises where his bill is rendered, or posted in the United States mail, addressed to the Customer's last post office address shown on the records of the Company. Company shall diligently attempt to induce Customer to make all payments owed or to comply with all applicable terms and conditions of service prior to discontinuing service.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

AUG 13 1997

**PURSUANT TO 807 KAR 5:011,
SECTION 9 (1)**

**BY: Stephan D. Bell
SECRETARY OF THE COMMISSION**

(N) New

DATE OF ISSUE:

DATE EFFECTIVE:

Issued by: J. W. Kelly

Vice President and General Manager

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

25. LATE PAYMENT PENALTY

A Late Payment Penalty of five percent (5%) may be assessed, only once on any bill for rendered services, if Customer fails to pay bill by the due date shown on Customer's bill. Any payment received will first be applied to the bill for service rendered. Additional penalty charges shall not be assessed on unpaid penalty charges. Customers enrolled in utility bill assistance programs (including those customers who have been issued a Certificate of Need) shall not be charged a late payment charge.

If prior to the due date of payment, Customer in good faith disputes the bill in part or total, and pays to Company such amounts as it concedes to be correct, and at any time thereafter within ten (10) days of a demand made by Company, furnishes a surety bond in an amount and with surety satisfaction to Company, guaranteeing payment to Company of the amount ultimately found due upon such bills after a final determination which may be reached either by agreement or judgment of the courts, as may be the case, then Company shall not be entitled to suspend further delivery of gas unless and until default be made in the conditions of such bond.

26. RETURNED CHECK-PAYMENT FEE

If Customer's ~~check tendered in~~ payment of a bill for service is returned by a bank as unpaid, Customer will be charged a fee of fifteen dollars (\$15.00) to cover the cost of further processing of the account.

27. BILL ADJUSTMENT AND MONITORING OF CUSTOMER USAGE

Bill Adjustment. If upon periodic test, request test, or complaint test a meter in service is found to be more than two (2) percent fast, additional tests shall be made to determine the average error of the meter. Said tests shall be made in accordance with commission regulations applicable to the type of meter involved.

If test results on Customer's meter show an average error greater than two (2) percent fast or slow, or if Customer has been incorrectly billed for any other reason, except in an instance where Company has filed a verified complaint with the appropriate law enforcement agency alleging fraud of theft by Customer, Company shall immediately determine the period during which the error has existed, and shall recompute and adjust Customer's bill to either provide a refund to Customer or collect an additional amount of revenue from the underbilled Customer. Company shall readjust the account based upon the period during which the error is known to have existed. If the period during which the error existed cannot be determined with reasonable precision, the time period shall be estimated using such data as elapsed time since the last meter test, if applicable, and historical usage data for Customer. If that data is not available, the average usage of similar customer loads shall be used for comparison purposes in calculating the time period. If Customer and Company are unable to agree on an estimate of the time period during which the error existed, Commission shall determine the issue. In all instances of Customer overbilling, Customer's account shall be credited or the overbilled amount refunded at the

DATE OF ISSUE: ~~November 6, 2009~~ May 27, 2016

DATE EFFECTIVE: ~~October 27~~ June 27, 2016, 2009

Issued by authority of an Order of the Public Service Commission in Case No. ~~20092016-00141-00162~~ dated ~~October 26, 2009,~~

Issued by: /s/ Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

27. BILL ADJUSTMENT AND MONITORING OF CUSTOMER USAGE - (Continued)

discretion of Customer within thirty (30) days after final meter test results. Company shall not require Customer repayment of any underbilling to be made over a period shorter than a period coextensive with the underbilling.

Monitoring Usage. Company shall monitor Customers' usage at least annually. The procedures shall be designed to draw Company's attention to unusual deviations in Customer's usage and shall provide for reasonable means by which Company can determine the reasons for the unusual deviation. If Customer's usage is unduly high and the deviation is not otherwise explained, Company shall test Customer's meter to determine whether the meter shows an average error greater than two (2) percent fast or slow.

If Company's procedure for monitoring usage indicates that an investigation of Customer's usage is necessary, Company shall notify Customer in writing either during or immediately after the investigation of the reasons for the investigation, and of the findings of the investigation. If knowledge of a serious situation requires more expeditious notice, Company shall notify Customer by the most expedient means available.

Customer Notification. If a meter is tested and it is found necessary to make a refund or back bill Customer, Customer shall be notified in compliance with 807 KAR 5:006, Section 10 (5).

Customer accounts shall be considered to be current while a dispute is pending pursuant to this section, as long as Customer continues to make payments for the disputed period in accordance with historic usage, or if that data is not available, the average usage of similar customer loads, and stays current on subsequent bills.

28. BUDGET PLAN

The Company has a budget payment plan available to **Residential and Small Commercial Customers**

Monthly budgeted amounts shall be determined by the Company based on an amount equivalent to 1/12 of Customer's estimated annual gas utility bill.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

10/27/2009

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF r 27, 2009

DATE OF ISSUE: November 6, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 2

By

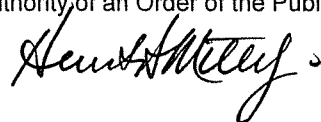


Executive Director

r 26, 2009

President

Issued by:



COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

28. **BUDGET PLAN** - (Continued)

Twelve Month Equal Payment Plan - (Continued)

The monthly budgeted amount shall not be construed by Customer as a guaranty of assurance that the total actual charges will not exceed such estimate. Company may, at any time, submit a revised budgeted amount to Customer whenever, in Company's judgment, such revision is deemed advisable during the Company's budget year. (Budgets will be reviewed and recalculated at least twice a year.)

The billing, under this budget plan of payment, is for the convenience of Customer. A Customer may enroll in the plan at any time during the Company's budget year. A Customer applying for the Plan for the first year will be accepted in any month and their payment will be determined by dividing their estimated bill for the remainder of the budget period by the number of months remaining in that budget period. New customers may be automatically enrolled in the budget plan unless they decline to participate. If any existing arrearage is present at the time of application, the first month's budgeted amount shall be paid at the time the Customer's request to participate is granted.

This budget plan will be canceled and the total account balance shall become due, or in the event of a credit balance, such balance shall be refunded, under the following circumstances:

Discontinuance of service at Customer's request;

Discontinuance of this budget plan at the Customer's request; or

If Customer fails to pay bills as rendered under the budget payment plan, Company reserves the right to revoke the plan, restore Customer to regular billing and require immediate payment of any deficiency.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: November 6, 2009

DATE OF 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 20

By *[Signature]* Executive Director

Issued by: *[Signature]*

President

COLUMBIA GAS OF KENTUCKY, INC.

CANCELLED AND HELD FOR FUTURE USE.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009

PURSUANT TO 807 KAR 5:011
SECTION 9 (1)

DATE OF 27, 2009

DATE OF ISSUE: November 6, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 21

By



Executive Director

President

Issued by:



COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

29. CHANGES IN CONTRACTED VOLUMES

Changes in contracted volumes shall be made in any one of the following ways:

- A. In the event Customer shall desire an increase in the then effective contracted volumes, Customer shall notify Company by April 1, of any year as to the total amount of increase required. If Customer is advised by Company that it has the required capacity and facilities then Customer shall execute a contract to become effective November 1, of such year which shall specify the total amount required.
- B. In the event Customer shall desire a decrease in the then effective contracted volumes, after the expiration of the development period, Customer shall notify Company by April 1, in any year of the desire to decrease to become effective November 1, of such year, and Company would grant such decrease providing the desired decrease does not exceed Company's ability to offset such decreases against reductions in contracted volumes from its supplier(s), or Customer and Company may mutually agree to the decrease providing Company can otherwise utilize such decrease.
- C. For increases or decreases in effective contracted volumes requested on shorter notice than in A or B above, Company shall, giving consideration to all pertinent factors, use its best efforts to comply with such requests.

30. TRANSFERS BETWEEN RATE SCHEDULES

If Customer desires to transfer service from one to another of Company's rate schedules, Customer shall give notice to Company by April 1, of any year and if Customer is advised by Company that it has the required gas supply, capacity, and facilities, then Customer, shall execute a contract to become effective November 1, of such year.

31. OPERATING INFORMATION AND ESTIMATES

Upon request of Company, Customer shall from time to time submit estimates of the daily, monthly and annual volumes of gas required, including peak day requirements, together with such other operating data as company may require in order to plan its operations.

32. SEASONAL CURTAILMENT OF SERVICE

If, in Company's judgment, it is necessary to limit the delivery of natural gas for the protection of monthly and seasonal volumes in order to supply market requirements based on gas supply available, Company shall curtail or discontinue in whole or in part gas service to its industrial and commercial Customers in the manner prescribed on Sheet Nos. 53 through 56 of this tariff. In so curtailing or discontinuing service Company shall curtail monthly and seasonal volumes to

**PUBLIC SERVICE COMMISSION
OF KENTUCKY**

EFFECTIVE

8/29/2007

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

DATE EFFECTIVE: August 29, 2007

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

By  **Executive Director**

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

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

32. SEASONAL CURTAILMENT OF SERVICE - (Continued)

such Customers by ordering curtailment of deliveries to such Customers by giving notice to each such Customer of the percentage curtailment of each priority applicable to Customer as described in said sheets of this tariff. Such curtailment shall be ordered as to the affected Commercial and Industrial Customers.

Company shall not be liable for any loss, cost, damage, injury, or expense that may be sustained by Customer by reason of partial or complete curtailment, interruption or discontinuance of gas service.

32a. CHARGES FOR CUSTOMER AUTHORIZED SERVICE

When a Customer requests the Company's services for premises work, the rates to be charged shall be in accordance with one of the following:

1. When the Customer has requested the Company to do customer authorized service work during regular working hours, the Customer will be charged: \$30.25 for the first employee, and \$28.25 per hour for each additional employee, if needed. There will be a one hour minimum charge per employee of \$30.25. Charges after the first hour are made to the nearest 1/4 hour: \$5.25 for the first employee, and \$4.75 for each additional employee, if needed.

Work done outside regular working hours including holidays and weekends for customer authorized services, will be charged: \$45.50 per hour for the first employee, and \$42.50 per hour for each additional employee, if needed. There will be a one hour minimum charge per employee of \$45.50. Charges after the first hour are made to the nearest 1/4 hour: \$8.00 for the first employee, and \$7.25 for each additional employee, if needed.

The time for the labor charge shall start when the employee reaches the customer premises and end when the employee leaves the premises after the work is completed.

2. When the Customer has requested the Company to perform customer authorized services while the employee is on the customer's premise, the Customer will be charged to the nearest 1/4 hour: \$5.25 for the first employee, and \$4.75 for each additional employee, if needed.

If work is done outside normal regular working hours including holidays and weekends, the Customer will be charged to the nearest 1/4 hour: \$8.00 for the first employee, and \$7.25 for each additional employee, if needed.

(N) New

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE:

AUG 13 1997

DATE EFFECTIVE:

Issued by: J. W. Kelly

PURSUANT TO 807 KAR 5.011.
SECTION 9 (1)

Vice President and General Manager

BY: Stephan D. Bell

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

32a. CHARGES FOR CUSTOMER AUTHORIZED SERVICE - (Continued)

The time for the labor charge shall start at the time the actual customer authorized service work is started and end when the customer authorized service work is completed.

Where special arrangements are made to do customer authorized work and, upon arriving at the Customer's premise the Company employee cannot gain access to perform the previously scheduled work, a minimum one-hour charge, in effect for that time of day, may be made.

Material charges shall consist of the following: 1) If the materials are available at the Company warehouse, the material charge will be the cost of the part plus a 35% markup, 2) If the materials are not available at the Company warehouse, the material charge will be billed to the customer at the invoice cost of the part plus a 10% markup and any applicable shipping charges.

The service performed on the Customer's premise will carry a 30 day labor warranty, but on parts and materials, the Company will honor only the manufacturer's warranty.

N

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

AUG 13 1997

PURSUANT TO 807 KAR 5.011,
SECTION 9(1)
BY: Stephan D. Bell
SECRETARY OF THE COMMISSION

(N) New

DATE OF ISSUE:

DATE EFFECTIVE:

Issued by: J. W. Kelly

Vice President and General Manager

33. CUSTOMER BILL FORMAT AND CONTENT

T

The e-bill form is the same as that shown below.



Account Number: 12345678 999 000 1
 Statement Date: 04/01/2016
 1
 Page 1 of 2

Contact Us 16

Phone
 Emergency Service 24/7
 1-800-432-9515
 For gas leaks or odors of gas

Customer Call Center Hours
 1-800-432-9345
 7 a.m. - 7 p.m. Mon. - Fri.
 8 a.m. - 12 p.m. Sat.

For hearing impaired relay call 711.

Web
 Make payments and access your account at ColumbiaGasKY.com

Mobile
 Make payments and access your account at m.ColumbiaGasKY.com

Mail Payments
 Columbia Gas of Kentucky
 P.O. Box 742523
 Cincinnati, OH 45274-2523

Authorized Payment Locations
 Find locations online at ColumbiaGasKY.com

Account Profile

Customer Name: City Customer
 Your Contact Information: 123 Main St, Anytown KY 12345-1234
 Type of Customer: Residential 4

Account Number: 12345678 999 000 1

• Is your contact information correct? Make all changes on the reverse side.

3 Account Summary

Previous Amount Due on 03/15/2016 \$36.56
 Payments Received by 03/21/2016 Thank you -\$36.56
 Balance on 03/31/2016 \$0.00
 Charges for Gas Service This Period +\$25.34

13 Current Charges Due by 04/14/2016 \$25.34

• If paid after 04/14/16, a late payment charge of 5% may be applied.
 • For more information regarding these charges, see the Detail Charges section.

Budget Payment Plan
 The new Budget year starts next month! Be sure to check your bill next month for an opportunity to join the Budget Payment Plan and spread the cost of winter heating more evenly over the entire year.

Your Safety 18

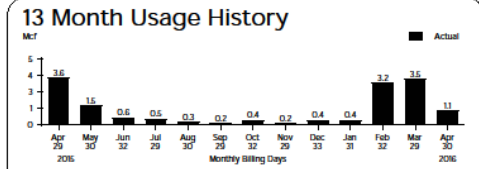
In case of an emergency, such as odor of gas, carbon monoxide or fire:

1. Leave the area immediately.
2. Leave windows and doors in their positions and avoid doing anything that could cause a spark.
3. From a safe area, call 811 and Columbia Gas at 1-800-432-9515.

Always Call 8-1-1 Before You Dig
 If you're planning a home or landscaping project, call Kentucky 811 at 8-1-1 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.

811 *mark it before you dig*

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



7 Meter Number: 8955042
2 Service Address: 11 Customer Rd, Anytown KY 12345-1234
7 Meter Readings - 30 Billing Days
 Actual Reading on 3/31: 8446
 Actual Reading on 3/1: 8435
4 Gas Used (Mcf): 1.1

Usage Comparison - Mcf

Month	Mcf	Avg Temp	Mcf Per Day
Apr 15	3.6	43.8*	0.1
Mar 16	3.6	38.3*	0.1
Apr 16	1.1	51.3*	0.0

Your Average Monthly Usage = 1.0 Mcf.
 Your Total Annual Usage = 12.3 Mcf.
 Your next meter reading date is 04/29/2016. 6

1 Please fold on the perforation below, detach and return with your payment.

CKY CUSTOMER
 123 MAIN ST
 ANYTOWN KY 12345-1234

Columbia Gas of Kentucky
 P.O. Box 14241
 Lexington, KY 40512-4241

Web
 ColumbiaGasKY.com

Mobile
 m.ColumbiaGasKY.com

Phone
 1-800-432-9515

Account Number: 12345678 999 000 1 9
Amount Due by 04/14/2016: \$25.34
 Amount Enclosed: \$

8 CKY CUSTOMER
 123 MAIN ST
 ANYTOWN KY 12345-1234

Make check payable to:
 COLUMBIA GAS
 P O BOX 742523
 CINCINNATI OH 45274-2523

1234567899900010000000253412621

DATE OF ISSUE April 12, 2016
 DATE EFFECTIVE May 13, 2016
 ISSUED BY /s/ Herbert A. Miller, Jr.
 TITLE President

KENTUCKY
PUBLIC SERVICE COMMISSION

Aaron D. Greenwell
 ACTING EXECUTIVE DIRECTOR

TARIFF BRANCH

Brent Kirtley

EFFECTIVE
5/13/2016
 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

33. CUSTOMER BILL FORMAT AND CONTENT – (Continued)

T

17 Account Number: 12345678 999 000 1
 Statement Date: 04/01/2016
 Page 2 of 2

Helpful Definitions

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

Estimated Readings are calculated based on your typical monthly usage rather than on an actual meter reading.

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

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

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

Mcf is equal to 1,000 cubic feet and is used to measure your gas usage.

Legal Information

Rate Schedule
 Information about rate schedules is available upon request or at ColumbiaGasKY.com.

Bankruptcy Notices
 Mail to Columbia Gas of Kentucky, Revenue Recovery, PO Box 117, Columbus, OH 43216.

Other Correspondence (except payments)
 Mail to Columbia Gas of Kentucky, P.O. Box 2318, Columbus, OH 43216-2318 or contact us at ColumbiaGasKY.com.

Detail Charges

Customer Charge	\$15.00
Gas Delivery Charge	\$3.17
Delivery	+\$18.17
Gas Supply Cost 1.1 Mcf at \$2.22510 per Mcf	\$2.45
Supply	+\$2.45
Accelerated Main Replacement Program Rider	\$2.25
Energy Assistance Program Surcharge	\$0.07
Energy Efficiency and Conservation Rider	\$0.69
Research & Development Factor	\$0.02
Lex-Fay, Urban Govt. Franchise Fee	\$0.98
School Tax	\$0.71
Taxes & Fees	+\$4.72
Total Current Utility Charges	\$25.34

Message Board

- Enjoy the convenience of managing your account online by enrolling in Paperless Billing. Monthly email alerts, 24/7 account access and up to two years of past bills and payment history! Enroll today at ColumbiaGasKY.com/PaperlessBilling.
- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at ColumbiaGasKY.com.
- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments - for budgeting that's a whole lot easier. Enroll today at ColumbiaGasKY.com/Budget.
- Take control of your gas bill by choosing your natural gas supplier. It's your Choice. Go to ColumbiaGasKY.com and search Choice for more information.

Change Contact Information

If information is incorrect in the Account Profile, please update and print clearly in the space provided below.

Address

City

State Zip Code

Phone Number

Add or Edit Email

5 WinterCare Contribution

WinterCare, Columbia Gas of Kentucky's fuel fund program, is a fund of last resort for households who have exhausted all other sources of assistance and still have trouble paying their heating bills. The fund is administered by The Community Action Council and is supported through donations from customers and matching contributions from Columbia Gas.

* Your donation is tax-deductible.

Monthly Contribution One-Time Contribution

\$10 \$5 \$1

 \$

\$

DATE OF ISSUE April 12, 2016
 DATE EFFECTIVE May 13, 2016
 ISSUED BY /s/ Herbert A. Miller, Jr.
 TITLE President

KENTUCKY
PUBLIC SERVICE COMMISSION

Aaron D. Greenwell
ACTING EXECUTIVE DIRECTOR

TARIFF BRANCH

Brent Kirtley

EFFECTIVE
5/13/2016
 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

33. CUSTOMER BILL FORMAT AND CONTENT - (Continued)

1. Bill Stub -

containing the amount due and due date. If you pay by mail, please tear off this portion, insert it in the envelope with our address showing on the outside, and return it with your payment. If you pay in person, please bring the entire bill with you.

2. Service Address -

the address where you receive our service.

3. Billing Summary -

an itemized record of charges and credits on your account starting with your previous balance and ending with your present balance.

4. Type of Service -

indicates your service classification and detail of gas service charges. Rates and explanations for your classification are available at our office on request.

5. Optional Services -

energy related services provided at the customer's request by Columbia Gas of Kentucky, Inc., or other entities for whom Columbia has agreed to bill.

6. Meter Information -

Your next meter reading date.

7. Meter Number and Meter Readings -

identifies the number of your individual meter and shows the previous and present meter readings on which your bill is based, the reading dates, and whether your meter reading was read or estimated. (Some meters are read every other month as a cost-saving measure.)

8. Mailing Address -

the name and address of the person responsible for payment of the bill.

(T) Text

T
T
T

DATE OF ISSUE: February 24, 2006

Issued by: J. W. Kelly

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
DATE EFFECTIVE: 3/29/2006
PURSUANT TO 807 KAR 5:011
SECTION 9(1)**

By 
Executive Director

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

33. CUSTOMER BILL FORMAT AND CONTENT - (Continued)

9. Customer Account Number -

identifies your account on our records. For more efficient service, please use it when you call or write us about your account.

10. Customer Charge and 11. Gas Delivery Charge -

covers the costs required to ensure that natural gas service is available to your home or business and physically deliver natural gas to you. The Customer Charge amount will be the same each billing period. The Gas Delivery Charge amount will vary each month according to your gas usage.

12. Gas Supply Cost -

The total gas supply cost amount will vary as gas usage varies. If Customer chooses an alternative supplier, the supplier's name will also appear on the Customer's bill.

13. Due Date & Amount -

the date payment is due and the amount you should pay.

14. Gas Used -

the difference between the meter readings equals the amount of gas you used between the dates, shown in MCF. (1 MCF = 1000 cubic feet of gas.) A consumption history is also provided.

15. Message Area -

items of interest and concern may be included in the message area from time to time.

16. Columbia Gas Information -

for your convenience in contacting us, this is our address, office hours and phone number.

17. Back of Bill -

the back of your bill includes additional information about services, including an explanation and other information for customers.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
10/27/2009
PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE OF ISSUE: November 6, 2009

DATE _____ 27, 2009

Issued by authority of an Order of the Public Service Commission in Case No. 20

By [Signature] 26, 2009
Executive Director
President

Issued by: [Signature]

33a. CUSTOMER BILL FORMAT FOR EAP CUSTOMERS

T



Account Number: 12345678 901 234 5
 Statement Date: 11/05/20XX
 0000
 Page 1 of 2

Contact Us

Phone
 Emergency Service 24/7
 1-800-432-9515
 For gas leaks or odors of gas

Customer Call Center Hours
 1-800-432-9345
 7 a.m. - 7 p.m. Mon. - Fri.
 8 a.m. - 12 p.m. Sat.

For hearing-impaired relay call 711.

Web
 Make payments and access your account at ColumbiaGasKY.com

Mobile
 Make payments and access your account at m.ColumbiaGasKY.com

Mail Payments
 Columbia Gas of Kentucky
 P.O. Box 742523
 Cincinnati, OH 45274-2523

Authorized Payment Locations
 Find locations online at ColumbiaGasKY.com

Account Profile

Customer Name: John Doe
 Your Contact Information: 123 Main St., Anytown, KY 12345-6789
 Type of Customer: Residential
 Payment Plan

Account Number: 12345678 901 234 5
 • Is your contact information correct? Make all changes on the reverse side.

Payment Plan Summary

Payment Plan Balance on 10/21/20XX \$23.98
 Payments Received by 11/04/20XX Thank you -\$0.00
 Energy Assistance Program Credit -\$65.00

Balance on 11/04/20XX \$41.02 CR
 Charges for Gas Service This Period +\$35.07

No Payment Due \$5.95CR

• For more information regarding these charges, see the Detail Charges on the back.

Your Safety

In case of an emergency, such as odor of gas, carbon monoxide or fire:

1. Leave the building or area immediately.
2. Leave windows and doors in their positions and avoid doing anything that could cause a spark.
3. From a safe place, away from the building or area, call 811 and Columbia Gas at 1-800-432-9515.

Always Call 8-1-1 Before You Dig
 If you're planning a home or landscaping project, call Kentucky 811 at 8-1-1 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.

13 Month Usage History

Meter Number: 999999
 Service Address: 123 Main St., Anytown, KY 12345-6789

Usage Comparison - Mcf

Month	Mcf	Avg Temp	Mcf Per Day
Nov XX	4.7	57.7°	0.2
Oct XX	1.4	67.6°	0.0
Nov XX	3.6	56.1°	0.1

Your Average Monthly Usage = 6.0 Mcf
 Your Total Annual Usage = 71.5 Mcf
 Your next meter reading date is 12/03/20XX - 12/09/20XX

Meter Readings - 29 Billing Days

Actual Reading on 11/4	-	53
Actual Reading on 10/6	-	17
Gas Used (Mcf)		3.6

811 Know what's below. Call before you dig.

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

▼ Please fold on the perforation below, detach and return with your payment.

JOHN DOE
 123 MAIN ST.
 ANYTOWN KY 12345-6789

Columbia Gas of Kentucky
 P.O. Box 14241
 Lexington, KY 40512-4241

000044135 01 AV 0.3601
 *****5-DIGIT 43065
 JOHN DOE
 123 MAIN ST.
 ANYTOWN KY 12345-6789

Web ColumbiaGasKY.com
Mobile m.ColumbiaGasKY.com
Phone 1-800-432-9345

Account Number: 12345678 901 234 5
No Payment Due: \$5.95CR
 Amount Enclosed: \$

Make check payable to:
 COLUMBIA GAS
 P O BOX 742510
 CINCINNATI OH 45274-2510

1068910700100010000001150022621

DATE OF ISSUE April 12, 2016
 DATE EFFECTIVE May 13, 2016
 ISSUED BY /s/ Herbert A. Miller, Jr.
 TITLE President

KENTUCKY
PUBLIC SERVICE COMMISSION

Aaron D. Greenwell
 ACTING EXECUTIVE DIRECTOR

TARIFF BRANCH

Brent Kirtley

EFFECTIVE
5/13/2016
 PURSUANT TO 807 KAR 5:011 SECTION 9 (1)

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS

(Continued)

34. SALES AGREEMENT (IS AND IUS RATE SCHEDULES)

Form of Sale Agreement

Customer shall enter into a contract with company under company's standard form of Sales Agreement and customer shall designate thereon the rate schedule under which such service shall be rendered by Company. Such Sales Agreement shall be subject to the provisions contained in the designated rate schedule and the General Terms, Conditions, Rules and Regulations applicable thereto or any subsequent changes and revisions which are made in accordance with valid laws, orders, rules and regulations of duly constituted authorities having jurisdiction.

Term

The term of the Sales Agreement executed by customer shall be for the period commencing with the initial delivery of gas through October 31 of the next succeeding year and from year-to-year thereafter until canceled by either customer or company giving written notice to the other no later than April 1, to become effective on November 1, of such year, unless otherwise provided in the applicable rate schedule.

Successors and Assigns

Any company which shall succeed by purchase, merger or consolidation substantially as an entirety, of Company or of Customer, as the case may be, and any Affiliated successor in interest which shall acquire from Company the properties of Company used in rendering service to Customer, shall be entitled to the rights and shall be subject to the obligations of its predecessor in title under the Sales Agreement; and either party may assign or pledge the Sales Agreement under the provision of any mortgage, deed of trust, indenture of similar instrument which it has executed or may execute hereafter; provided, however, such mortgage, deed of trust, indenture or similar instrument shall cover the properties of such party as an entirety unless such party is an Affiliated successor in interest as above; otherwise neither party shall assign the Sales Agreement or any of its rights thereunder unless it first shall have obtained the consent thereto in writing of the party.

Waiver of Default

No waiver by either party of any one or more defaults by the other in the performance of any provisions of the Sales Agreement shall operate or be construed as a waiver of any future default or defaults, whether of a like or of a different character.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

By  esident
Executive Director

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

35. THEFT OF SERVICE

Company may terminate service to Customer without advance notice if it has evidence that Customer has obtained unauthorized service by illegal use or theft. Within twenty-four (24) hours after such termination, Company shall send written notification to Customer of the reasons for termination or refusal of service upon which Company relies, and of Customer's right to challenge the termination by filing a formal complaint with Commission. This right of termination is separate from and in addition to any other legal remedies which Company may pursue for illegal use or theft of service. Company shall not be required to restore service until Customer has complied with all tariff rules of Company and laws and regulations of Commission.

PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

SEP 1 1993

PURSUANT TO 807 KAR 5:011.
SECTION 9 (1)


BY: 

PUBLIC SERVICE COMMISSION

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:



Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
(Continued)**

**ORIGINAL SHEET NOS. 85 THROUGH 88
RESERVED FOR FUTURE USE**

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

SEP 1 1993

**PURSUANT TO 807 KAR 5:011.
SECTION 9 (1)**

**BY: Shirley J. Hester
PUBLIC SERVICE COMMISSION MANAGER**

DATE OF ISSUE: June 1, 1993

DATE EFFECTIVE: September 1, 1993

Issued by:

Alan P. Bowman

Vice President - Regulatory Services

COLUMBIA GAS OF KENTUCKY, INC.

GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY RATE SCHEDULES ONLY

1. DELIVERIES OF CUSTOMER-OWNED GAS

Subject to the limitations of Company's pipeline capacity in its system, Company will accept deliveries of Customer's gas at the point(s) of receipt, less applicable retainage, for redelivery to Customer's facilities, in Mcf. Such gas volumes delivered to Company and redelivered to Customer shall be limited to the annual and maximum daily transportation volumes for each facility or, at Company's discretion, lesser volumes if Customer's expected requirements are projected to be less than stated contract quantities. These volume levels shall represent the actual expected requirements of Customer's facilities and may be exceeded only with the prior consent of Company. Notwithstanding anything herein to the contrary, in order to support reliable service on Company's system, Company may require Customer deliveries at other point(s) of receipt as designated by Company from time to time.

It is the Customer's obligation to deliver sufficient gas supplies at the points of receipt to Company for redelivery to Customer's facilities. If for a period of at least five (5) consecutive days in one billing period, the Company: (1) has not received gas supply for Customer's account, and (2) the account's bank balance is insufficient to cover the consumption or the customer did not have access to its bank balance due to the Company's issuance of a Balancing Service Interruption, and (3) the customer consumed gas on one or more days during such five (5) day period, the account may be returned to the applicable Sales Service rate at the end of the billing period.

The volumes of Customer-owned gas transported by Company, including banked volumes, to Customer at its facilities during each monthly billing cycle will be considered the first gas through the meter, as explained in Section 4, herein.

2. AUTHORIZED DAILY VOLUME

Customers Authorized Daily Volume on any day consists of the sum of Customer's transported volumes (as determined herein) plus any contracted Daily Standby Service Volume the Customer has contracted for. Delivery of Customer's Authorized Daily Volume is firm, with no planned interruption, except as provided in Section 3 herein. Company may, but is not obligated, to provide additional gas volume that is in excess of the Authorized Daily Volume. These additional daily volumes shall be on a best efforts basis, and will be based on information available to Company. Consumption at Customer's facility in excess of the Authorized Daily Volume is interruptible service. In the event actual gas deliveries to Customer are in excess of the Authorized Daily Volume on any day on which the Company requires Customer to limit gas consumption to that Authorized Daily Volume, Customer shall be liable for all penalties, fines and charges incurred by Company as a result of Customer's deliveries in excess of its Authorized Daily Volume.

For purposes of this section, the portion of Customer's Authorized Daily Volume attributable to transported gas delivered to Company shall consist of two parts. The first part shall consist of volumes delivered at receipt points where the upstream transporter, producer, or other delivering entity does not report deliveries to Company on a daily basis. The portion of Customer's Authorized Daily Volumes attributable to this part shall be determined by dividing the volume of gas delivered to Customer in the month by the number of days in that month.

DATE OF ISSUE: ~~September-May 1027,~~ 201607

DATE EFFECTIVE: ~~September 2007 Billing Cycle~~
(August 29, 2007) June 27, 2016

Issued by: /s/Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

The second part shall consist of volumes delivered by upstream transporters which report Customer's deliveries to Company on a daily basis. If the upstream transporter's reporting system is acceptable to Company, Company may, at its option, utilize such system to determine Customer's deliveries on any day. If Company elects not to utilize such reporting system, it shall determine Customer's deliveries using the best information available, as determined by Company.

DATE OF ISSUE: ~~September-May 10~~ 27, 2016~~07~~

DATE EFFECTIVE: ~~September 2007 Billing Cycle~~

~~(August 29, 2007)~~ June 27, 2016

Issued by: /s/Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY**

(Continued)

3. INTERRUPTION

Notwithstanding the provisions of Section 2 herein, all deliveries by Company to Customer, including Customer's Authorized Daily Volumes, are subject to partial or complete interruption during force majeure situations, herein defined to mean acts of God, strikes, lockouts, or other labor disturbances, acts of a public enemy, war, blockages, insurrections, riots, epidemics, fire, storms, floods, washouts, civic disturbances, explosions, breakage or accidents to machinery or pipelines, freezing of wells or pipelines, partial or entire failure of such wells, or any other cause not otherwise provided for herein, whether of the kind herein enumerated or otherwise, not reasonably within the control of Company. All deliveries are also subject to complete or partial interruption whenever service to residential and other high priority Customers in the same local market area is threatened or to protect the integrity of Company's natural gas distribution system.

In addition, where a transportation Customer delivers gas to Company at a receipt point which is located in a local market area other than the local market area in which Customer's facilities are located, such delivery shall be considered a delivery by displacement. Company may interrupt deliveries by displacement, up to 100%, where such interruption is necessary to prevent Company from exceeding contractual limitations with its interstate pipeline suppliers, including, but not limited to, any Maximum Daily Delivery Obligation (MDDO), provided, however, that Company will use its best efforts to make deliveries by displacement, and provided, further, that Company will not interrupt deliveries by displacement pursuant to this paragraph unless

- (A) such interruption is necessary to enable Company to maintain deliveries to high priority Customers in the same local market area, or
- (B) Company's interstate pipeline supplier has directed Company to limit its deliveries to the applicable MDDO in order to enable the supplier to maintain firm deliveries on its pipeline system.

When Company interrupts deliveries pursuant to this section, Customer will pay Company \$25 per Mcf as a result of any failure by Customer to interrupt its usage when directed to do so plus all fines and penalties incurred by Company as a result of Customer's failure to interrupt.

4. SUSPENSION OF DELIVERIES DURING GAS SUPPLY EMERGENCIES

Refer to Sheet No. 57, Volumetric Limitations and Curtailment Provisions.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007**

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

(August 29, 2007)

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: September 2007 Billing Cycle
(August 29, 2007)

Issued by: Herbert A. Miller, Jr.

By  resident
Executive Director

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

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

5. BANKING AND BALANCING SERVICE

A. Election Customers must subscribe to the Banking and Balancing Service set forth on Rate Schedule DS and MLDS to be eligible for the provisions of this service described herein. Customers without daily metering equipment must subscribe to the Banking and Balancing Service. Daily usage and measurement can be obtained from an electronic meter device, or a charted meter device.

B. Cash-Out Customers who have installed daily metering equipment and who choose not to subscribe to Banking and Balancing Service will be placed on a daily cash-out provision, defined as follows. On days when Customer's deliveries are less than their usage, the Company will sell gas to the Customer at the higher of: (1) 120% of the average of the Daily Index prices for each day of the applicable month as reported in PLATTS Gas Daily in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint, plus the 100% load factor TCO FTS costs (including demand, commodity and retainage); or (2) 120% of the highest commodity purchases by the Company during the calendar month, including the delivered cost of purchases at the city gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month. ~~current month's average indexed price, as reported in PLATTS Gas Daily in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines", under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 120%.~~ On days when Customer's deliveries are greater than their usage, Company may, at its option, purchase the excess deliveries at the ~~current month's average indexed price, as reported in PLATTS Gas Daily in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines", under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 80%.~~ the lower of: (1) 80% of the average of the Daily Index prices for each day of the applicable month as reported in PLATTS Gas Daily, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint; or (2) 80% of the lowest cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the City Gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month.

C. Volume Bank Under the Banking and Balancing Service, Company has established a system to account for Customer's volumes received by Company but not delivered to Customer at its facilities during the same monthly billing cycle. Such undelivered volumes shall be called a volume bank and Customer shall be permitted to receive such banked volumes at a later date at Company's discretion. Customer will use its best effort to notify Company of a planned or expected significant change in its volume bank level before that change occurs. Customer may not utilize banked volumes during any period in which a consumption limitation or interruption has been imposed pursuant to Section 3 herein. The availability of Banking and Balancing Service under this Section is contingent upon the policies, practices, and procedures of Company's interstate pipeline suppliers. Company reserves the right to request Commission approval to modify the banking system, if the policies, practices, procedures of one or more of such interstate pipeline suppliers make it impracticable for Company to continue the Banking and Balancing Service system established herein.

D. Imbalances The total volume bank of Customer shall not at any time exceed a 'bank tolerance' of five percent (5%) of Customer's Annual Transportation Volume. If, at any time, Customer's volume bank exceeds the bank tolerance, Company will purchase the excess deliveries at the ~~current month's average indexed price, as reported in PLATTS Gas Daily in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines", under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 80%.~~ In addition, if the

N
N
N
N
N
N
D
D
D
N
N
N
N
N
N

D
D
D
D

DATE OF ISSUE: ~~September 10, 2007~~ May 27, 2016 **DATE EFFECTIVE:** June 27, 2016 ~~September 2007 Billing Cycle~~

~~(August 29, 2007)~~

Issued by: /s/ Herbert A. Miller, Jr. President

COLUMBIA GAS OF KENTUCKY, INC.

~~Customer's exceeded bank tolerance causes the Company to incur a storage overrun penalty. Customer is subject their proportionate share of any pipeline penalty. Lower of: (1) 80% of the average of the Daily Index prices for each day of the applicable month as reported in PLATTS Gas Daily publication, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint; or (2) 80% of the lowest cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the City Gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty (30) days before the beginning of the calendar month. In addition, if the Customer's exceeded bank tolerance causes the Company to incur a pipeline penalty, Customer is subject to its/their proportionate share of any such penalty.~~

Any volumes of gas that are delivered by Company to Customer in any monthly billing cycle that are in excess of: (A) Customer's volume bank from the previous month, plus (B) any volumes delivered to Company by Customer for that billing cycle, plus (C) any Standby Service volumes available to Customer, shall be considered a deficiency in deliveries. ~~All deficiencies in deliveries to Columbia will be billed to the Customer at the current month's average indexed price, as reported in PLATTS Gas Daily in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines", under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia", adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 120%. All deficiencies in deliveries to Columbia will be billed to the Customer at the higher of: (1) 120% of the average of the Daily Index prices for each day of the applicable month as reported in the PLATTS Gas Daily publication, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint, plus the 100% load factor TCO FTS costs (including demand, commodity and retainage); or (2) 120% of the highest commodity cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the city gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month.~~

D
N
N
N
N
N
N

D
D
D
D
N
N
N
N
N
N

DATE OF ISSUE: ~~September 10, 2007~~ May 27, 2016 **DATE EFFECTIVE:** ~~June 27, 2016~~ September 2007 Billing Cycle

(August 29, 2007)

Issued by: /s/ Herbert A. Miller, Jr.

President

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

Company may also, on its own initiative, take such actions as are necessary to (1) immediately bring Customer's deliveries and consumption into balance or (2) reduce Customer's volume bank to a level which is equal or less than the bank tolerance permitted under this section. The Company further reserves the right to set limitations prior to, or during the course of a month, on how much gas can be scheduled by the Customer in an effort to control Customer's banking activity.

E. Balancing Service Interruption ("BSI") Customers without Daily Metering are subject to Columbia's issuance of Balancing Service Interruptions (BSIs) that will direct Customers or their Agent to schedule confirmed supply volumes to match Columbia's estimate of their daily usage adjusted for contracted standby sales quantities during an under-delivery situation and/or any balancing service quantities that may be available from Columbia. Columbia shall provide a BSI percentage and direct Customers or their Agents to schedule confirmed supply volume equal to plus or minus 3% of the BSI percentage times the Customers' Maximum Daily Volume (MDV). This is referred to as the BSI volume. Balancing Service Interruptions may require the scheduling of a BSI volume in excess of Customers' MDV when forecasted operating conditions exceed the Company's design criteria. Failure to comply with a BSI will result in the billing of the charges below assessed against the BSI difference. The BSI difference is defined as the shortfall between the BSI volume and actual daily supply deliveries during a cold weather BSI, and the overage between the BSI volume and the actual daily supply deliveries during a warm weather BSI.

- (A) Twenty-five dollars (\$25) per Mcf times the BSI difference; and
- (B) The payment of all other charges incurred by Columbia as a result of Customer noncompliance on the date of the BSI difference.

Customers with Daily Metering are subject to Columbia's issuance of BSIs that will direct Customers or their Agents to adjust usage to match confirmed supply volumes or adjust confirmed supply to match usage adjusted for contracted standby sales quantities during an under-delivery situation and/or balancing services quantities available from the Company. Failure to comply with a BSI will result in the billing of the following charges to the BSI difference, which is defined as the difference between the actual daily usage and the confirmed supply volume, plus or minus 3%:

- (A) Twenty-five dollars (\$25) per Mcf times the BSI difference; and
- (B) The payment of all other charges incurred by Columbia as a result of Customer noncompliance on the date of the BSI difference.

F. Monthly Bank Transfers Monthly bank transfers will be permitted between one Customer/Agent ("transferor") and another Customer/Agent ("transferee") located within the same Columbia Gas Transmission Market Area and having confirmed deliveries on the same transmission pipeline. Transfers may also be permitted, solely at the discretion of the Company, between a transferor and a transferee located in different Columbia Gas Transmission Market Areas and having confirmed deliveries on the same transmission pipeline. All such transfers may only be requested once a month to be effective for the upcoming billing cycle and must be requested within three (3) business days after the conclusion of the Customers' monthly billing cycle.

G. Termination of Service In the event service hereunder is terminated, Company will deliver to Customer volumes of Customer's gas which Company is holding pursuant to this Volume Bank section during the three monthly billing cycles following the date of termination. However, should Customer fail to take delivery of its entire Volume Bank within the three-month period, Company may, at its option, retain and purchase the undelivered banked volumes. In addition, if Customer owes Company any outstanding gas transportation charges, or other charges which are due, Company may, at its option, offset said unpaid charges by retaining as necessary, banked volumes that would have otherwise been delivered to Customer upon termination of service. The value assigned to such retained bank volumes which are purchased or retained will be the cost of Company's least expensive gas supply at the time the gas was delivered to Company.

6. HEAT CONTENT ADJUSTMENT

When Company receives Customer's gas from an interstate pipeline on a dekatherm (one million Btu) basis,

DATE OF ISSUE: ~~September 10, 2007~~ May 27, 2016 **DATE EFFECTIVE:** ~~June 27, 2016~~ September 2007 Billing Cycle
(August 29, 2007)
Issued by: /s/ Herbert A. Miller, Jr. President

N

N

I
T
I
I

COLUMBIA GAS OF KENTUCKY, INC.

Company will make a heat content adjustment in accordance with the procedures set forth below in order to deliver to Customer volumes of gas, in Mcf, equal in heat content to the gas delivered to Company for the account of Customer. The average monthly heating value of gas measured and calculated by the pipeline which delivers Customer's gas to Company will be used each billing month to establish the heating value of the gas delivered by Company to Customer. However, if locally produced gas or gas from pipelines other than the delivering pipeline is introduced into Company's pipeline serving Customer's facilities, so as to raise a question as to the applicability of the heating value determined by the delivering pipeline, either

I
T
I
T
I
T
I
T
I

DATE OF ISSUE: ~~September 10, 2007~~ May 27, 2016

DATE EFFECTIVE: June 27, 2016 ~~September 2007 Billing Cycle~~
(~~August 29, 2007~~)

Issued by: /s/ Herbert A. Miller, Jr.

President

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

7. HEAT CONTENT ADJUSTMENT - (Continued)

Company or Customer may request that gas samples be taken to determine the heating value of the gas received by Customer at its facilities. The following provision will apply in the event either party elects to have gas samples taken:

- (A) The party requesting the sample(s) will pay all costs connected with obtaining the sample(s) and having the sample(s) analyzed.
- (B) The gas sample(s) shall be obtained at or in the vicinity of Customer's facilities during normal operating hours of the facilities.
- (C) The gas sample(s) will be analyzed at a Company testing facility or at a testing facility approved by Company.
- (D) If the analysis is done by an outside testing facility, the testing facility will forward the results directly to Company and Customer, using a format provided by Company for recording the results of the analysis. If Company performs the analysis, the Company testing facility will forward the results directly to Customer.
- (E) Multiple samples taken during any billing month will be averaged to obtain a Btu value; that Btu value will be applied only for that particular billing month. No retroactive adjustments based on Btu readings obtained in a current billing month will be made to billings for any prior month.
- (F) The average Btu value obtained from sample(s) during any billing month shall be used to determine the volumes delivered by Company to Customer only if such Btu value is more than 103% or less than 97% of the saturated (wet) Btu value provided by the delivering pipeline for that month, otherwise the delivering pipeline's Btu value will be used.

8. MEASUREMENT AT POINT(S) OF RECEIPT WITH AN INTERSTATE PIPELINE

When Company receives Customer's gas at point(s) of receipt with an interstate pipeline, all measurement shall be performed in accordance with the terms of Company's agreement with that interstate pipeline.

9. QUALITY OF GAS DELIVERED TO COMPANY

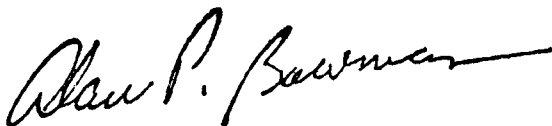
Gas delivered by or on behalf of Customer to Company shall conform to interstate pipeline gas quality standards.


PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE

DATE OF ISSUE: September 28, 1993

DATE EFFECTIVE: ¹⁹⁹³ November 1, 1993

Issued by:



NOV 1 1993
Vice President, Regulatory Services
PURSUANT TO SECTION 9 (1)
BY: 
PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
 APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
 (Continued)**

10. BILLING

Company will render a statement of total gas delivered to Customer during the preceding billing month at the same time a statement of volumes transported is rendered, but no later than the 15th of the following month.

11. ADDITION AND REPLACEMENT OF FACILITIES

Where it is necessary, and if Customer agrees that it should be done, Company will construct additions, replacements or betterment of its distribution system or its facilities located at Customer's facility or at the point(s) of receipt in order to accommodate the volumes of gas to be delivered by Company. Company shall install such additions, replacements or betterment and bill Customer for the cost thereof. Such bill shall be accompanied by supporting data, in such detail as Customer may reasonably require. Subject to the foregoing, Customer specifically agrees to bear the full cost of the expense for such modifications of Company's distribution facilities and of any measurement or regulation facilities, including the placement and construction thereof, installed by Company or Company's agent which are required to accomplish either the receipt of Customer's volumes into Company or the delivery of Customer's volumes to its delivery point(s). Such facilities shall, however, remain the property of Columbia.

12. WARRANTY OF TITLE

Customer warrants that it will have good and merchantable title to all natural gas delivered to Company for redelivery to Customer's facilities, that such gas will be free and clear of all liens, encumbrances and claims whatsoever, and that it will indemnify Company and hold it harmless from all suits, actions, debts, accounts, damages, costs, losses and expenses arising from or out of adverse claims of any and all persons to said gas.

13. CHARGES FOR THIRD PARTY SERVICES

If furnishing service to Customer pursuant to this tariff requires Company to use transportation service provided by another entity, any cost incurred by, or billed to Company with regard thereto, shall be billed to Customer by Company and paid by Customer. Such costs shall include, without limitation, transportation or delivery charges, retainage for Company use and unaccounted-for gas, filing fees, and penalties incurred as a result of gas volume imbalances or other factors set forth in the applicable rate schedule or contract of such other entity. Customer shall also reimburse Company for any filing fees paid by Company to another entity when necessary to commence or continue gas transportation service to Customer.

PUBLIC SERVICE COMMISSION
 OF KENTUCKY
 EFFECTIVE

DATE OF ISSUE: September 28, 1993

DATE EFFECTIVE: November 1, 1993

Issued by:



Vice President - Regulatory Services
 PURSUANT TO 607 KAR 5.011,
 SECTION 9 (1)

BY: 
 PUBLIC SERVICE COMMISSION MANAGER

COLUMBIA GAS OF KENTUCKY, INC.

**GENERAL TERMS, CONDITIONS, RULES AND REGULATIONS
APPLICABLE TO DELIVERY SERVICE RATE SCHEDULES ONLY
(Continued)**

14. PROVISION FOR HUMAN NEEDS

Customers who are Human Needs Customers are required to either have installed alternate fuel equipment or contract with Company for Daily Firm Volumes of 100% of their gas requirements. This requirement shall not apply to any meter that serves only uses which are not classified as Human Needs Customers.

15. DELIVERY SERVICE AGREEMENT

Before commencing service hereunder, Customer shall execute a service agreement in the form such as that contained within this tariff. The service agreement shall set forth among other things:

- (A) the point(s) of receipt at which Company will accept delivery of Customer's gas;
- (B) the point(s) at which Company will redeliver gas to Customer's facilities;
- (C) Customer's maximum daily and annual transportation volumes; and
- (D) the specific services and levels of such services for which Customer has contracted.

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007**

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

By  esident
Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

**SALES AGREEMENT
FOR IS AND IUS
RATE SCHEDULES**

AGREEMENT made and entered into as of the _____ day of _____, 20__ by and between COLUMBIA GAS OF KENTUCKY, INC., a Kentucky Corporation (hereinafter called Seller), and _____, a _____ Corporation (hereinafter called Buyer).

WITNESSETH: That in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

SECTION 1. GAS TO BE SOLD

Seller hereby agrees to sell and deliver and Buyer hereby agrees to purchase and receive natural gas for use by Buyer in its operations at the delivery point specified herein and pursuant to the terms, conditions, and price stated in Seller's Rate Schedule(s) _____ on file with the Public Service Commission of Kentucky or any effective superseding Rate Schedule(s). The specific amounts contracted for herein shall be as follows:

Annual Volume*	Maximum Daily Volume*	Daily Firm Percentage	Daily Firm Volume*	Daily Interruptible Percentage	Daily Interruptible Volume*
_____	_____	_____ %	_____	_____ %	_____

* All Volumes in Mcf

SECTION 2. TERM

This agreement shall become effective on _____ and shall continue in effect until _____ and thereafter from year to year unless and until canceled by either Buyer or Seller giving written notice to the other no later than April 1, to become effective on November 1, of such year.

SECTION 3. DELIVERY POINT

The delivery point shall be at _____ (service address)
PCID # _____ PSID# _____

SECTION 4. NOTICES

Notices to Seller under this Agreement shall be addressed to it at:

_____ and Notices to Buyer shall be addressed to it at:

SECTION 5. CANCELLATION OF PREVIOUS CONTRACTS

This Agreement supersedes and cancels, as of the effective date hereof, the Sales Agreement dated _____ The parties hereto have accordingly and duly executed this Agreement.

COLUMBIA GAS OF KENTUCKY, INC:

BUYER

Name (Print)

Name (Print)

Signature

Signature

Witness:

Witness:

Name (Print)

Name (Print)

Signature


Signature

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

By  President

Executive Director

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

COLUMBIA GAS OF KENTUCKY, INC.

**DELIVERY SERVICE AGREEMENT
FOR DS AND MLDS
RATE SCHEDULES**

CONTRACT NO:

Customer's Legal Corporate Name: _____

Customer DBA: _____

Customer Group:(Name): _____ (Number) _____

Billing Address: _____
Street City State Zip

Telephone No. _____ Contact Person/Title _____

THIS AGREEMENT, made and entered into as of the ____ day of _____, 20____, by and between COLUMBIA GAS OF KENTUCKY, INC., ("Company") and _____ ("Customer").

WITNESSETH: That in consideration of the mutual covenants herein contained, the parties hereto agree as follows:

SECTION 1. TRANSPORTATION SERVICE TO BE RENDERED. In accordance with the provisions of the effective applicable transportation rate schedule of Company's Tariff, on file with the Public Service Commission of Kentucky and the terms and conditions herein contained. Company shall receive the quantities of gas requested by Customer to be transported and shall redeliver said gas to Customer's facilities. the point(s) of receipt, Customer facility location, the applicable Rate Schedule, and the service and levels of said services to be rendered, shall be set forth in Delivery Service Addendum of this Agreement.

SECTION 2. INCORPORATION OF TARIFF PROVISIONS. This Agreement in all respects shall be subject to the Company's Terms, Conditions, Rules and Regulations as contained in the tariff, as the same may be amended or superseded from time to time, which are incorporated herein by reference and made a part hereof.

SECTION 3. INTERRUPTION. Notwithstanding the provisions of Section 2 hereof, or any other provisions of Columbia's Tariff to the contrary, service under this agreement is conditioned upon the availability of capacity sufficient to provide the service without detriment or disadvantage to Columbia's existing customers, or any subsequent new higher priority customers. Therefore, Columbia, in its sole discretion, may interrupt deliveries of gas to Customer at any time

SECTION 4. REGULATION. This Agreement is contingent upon the receipt and continuation of all necessary regulatory approvals and authorizations. This Agreement shall become void or expire, as appropriate, if any necessary regulatory approval or authorization is not so received or continued.

SECTION 5. TERM. This Agreement shall become effective as of the first day of Customer's next billing cycle following its execution and shall continue in effect thereafter for a minimum primary term of twelve (12) months, until October 31, 20____, and thereafter from year to year unless and until canceled by either Customer or Company giving written notice to the other no later than April 1, to become effective on November 1 of such year.

SECTION 6. NOTICES. Any notices, except those relating to billing or interruption of service, required or permitted to be given hereunder shall be effective only if delivered personally to an officer or authorized representative of the party being notified, or if mailed by certified mail to the address provided in the Delivery Service Addendum of this Agreement.

SECTION 7. CANCELLATION OF PRIOR AGREEMENTS. This Agreement supersedes and cancels, as of the effective date hereof, all previous two party transportation agreements between the parties for service to Customer's facilities served hereunder.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
ISSUED BY
8/29/2007**

PURSUANT TO 807 KAR 5.011

SECTION 9 (1)

DATE EFFECTIVE: August 29, 2007

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

By  esident

Executive Director

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

COLUMBIA GAS OF KENTUCKY, INC.

**h FORM OF SERVICE AGREEMENT
 FOR DELIVERY SERVICE DS AND MLDS
 RATE SCHEDULES (Continued)**

DELIVERY SERVICE ADDENDUM

Customer Name: _____
 Effective Billing Month/Year: _____
 Addendum to Service Agreement Dated: _____

A. Point(s) of Receipt into Columbia Gas of Kentucky

Point(s) of Receipt with Interstate Pipelines:
 1) Interstate Pipeline: _____
 2) Other Point(s) of Receipt: _____
 Meter No.: _____ Line No.: _____ County: _____

B. Facility Address:

PCID: _____
 PSID: _____

C. Type of Business	D. Rate and Service Selections and Alternate Fuel Data: To be completed by Customer. *Notice of change must be received on or before April 1, to be effective for the following November billing month.				
Description of Business: _____ _____	Delivery Rate Schedule: _____	Alternate Fuel Type: _____ Alternate Fuel %: _____	*Banking and Balancing Service <input type="checkbox"/> YES <input type="checkbox"/> NO	*Standby Service - Daily (Mcf) _____ (Subject to approval by Company)	*Standby Service - Annual (Mcf) _____ (Subject to approval by Company)

Customer Notices: (Mailing address for Contract) (Please Print)	Company Notices
Company Name:	Columbia Gas of Kentucky, Inc
dba (if applicable):	
Address:	
City, St, Zip:	
Attn:	Title:
Telephone #: () -	
Fax #: () -	
E-mail Address:	

IN WITNESS WHEREOF, the parties hereto have accordingly and duly executed this Addendum as of the date herein above first mentioned.

CUSTOMER


COLUMBIA GAS OF KENTUCKY, INC.

By: _____
 (Signature)
 Printed: _____
 Title: _____

By: _____
 (Signature)
 Printed: _____
 Title: _____

**PUBLIC SERVICE COMMISSION
 OF KENTUCKY
 EFFECTIVE
 8/29/2007**

**PURSUANT TO 807 KAR 5:011
 SECTION 9 (1)**
DATE EFFECTIVE: August 29, 2007

 By:  asident
Executive Director

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

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

COLUMBIA GAS OF KENTUCKY, INC.

GLOSSARY

Account includes all gas consumption which (1) is consumed by the same individual, governmental, or corporate entity, including subsidiaries and affiliates, and (2) occurs on property which is either contiguous or is separated by no more than the width of a public or private right-of-way.

Administrative Releases are capacity release transactions which are entered into to increase efficiency and reduce administration related to Columbia's purchase of certain system supplies.

Alternate Fuel Capabilities means Customer has installed alternate fuel equipment, access to other gas sources or has economically feasible access to other gas source.

Annual Period means the twelve-month period beginning on the first day of Customer's November billing cycle and ending on the last day of Customer's October billing cycle.

Annual Volume shall mean the estimated consumption for the Customer for a 12-month period, as determined by the Company

Authorized Daily Volume means the volume of gas on any day that Columbia would deliver to Customer with no planned interruption of that volume.

Billing Month is the period elapsed between consecutive monthly meter readings, whether actual or estimated.

Btu is one (1) British Thermal Unit.

Capacity Release means FERC Order 636 provides companies, which have contractual entitlement to firm interstate pipeline transportation capacity, the opportunity to release such capacity on a temporary or permanent basis for a fee.

Commercial Customer is a customer using gas service through a single meter in commercial activities such as apartment buildings, rooming and boarding dwellings, residential hotels, multi-family row housing, doubles, duplexes, combination commercial and residential accounts shall be considered commercial if commercial usage is half or more than half of the total service, and all other situations where gas is supplied to consumers in two or more dwelling units designed for the primary purpose of residences. Includes warehousing, distributing or selling commodities, providing professional services, wholesale and retail stores, offices, office buildings, hotels, clubs, lodges, associations, restaurants, warehouses, railroad and bus stations, banks, laundries, dry cleaners, mortuaries, garages for commercial activity, gasoline stations, theaters, bowling alleys, billiard parlors, motor courts, camps, bars, grills, taverns, retail bakeries, private hospitals, private schools, churches, religious and charitable institutions, governmental agencies, or the like.

Commission is the Kentucky Public Service Commission.

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

DATE EFFECTIVE: August 29, 2007

By  resident

Executive Director

GLOSSARY

Company is "Columbia Gas of Kentucky, Inc.," the entity who owns, controls, operates and manages facilities used in connection with the distribution or transportation of natural gas service.

Company's Billing Cycle means the Company's accounting revenue month.

Customer is any person, firm, corporation or body politic applying for or receiving service from the Company.

Customer's Billing Cycle means the monthly period that occurs between monthly meter readings taken by Company for billing purposes at Customer's facilities.

Customer's Facilities means the Customer's property, factories, and buildings where natural gas is being consumed.

Customer's Maximum Daily Requirement means Customer's maximum estimated usage during any 24-hour period as determined by Company.

Daily Firm Volume is the portion of an Interruptible Service Customers Maximum Daily Volume requirements that Customer has chosen to purchase under a published rate schedule from Company which will make gas available at all times except when interruption is necessary due to Force Majeure conditions or where service to Human Needs Customers is threatened.

Day is a period of twenty-four (24) consecutive hours, beginning at 10:00 a.m.

Dekatherm or **Dth** means one million British thermal units (Btu's).

Firm Sales Service Volumes means the portion of an Interruptible Service Customer's requirements that Customer has chosen to purchase gas under a published sales rate schedule from Company on a firm regular basis.

Human Needs refers to residential Customers and all Customers whose facilities are used for residential dwellings on either a permanent or temporary basis (such as, but not limited to, apartment buildings, correctional institutions, hospitals, nursing homes, hotels and motels).

Industrial Customer is a customer using gas primarily in a process which either involves the extraction of raw materials from the earth, or a change of raw or unfinished materials into another form or product through the application of heat or heat treating, steam agitation, evaporation, baking, extraction, drying, distilling, etc.

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE**

8/29/2007

PURSUANT TO 807 KAR 5:011

SECTION 9 (1)

DATE OF ISSUE: September 10, 2007

DATE EFFECTIVE: August 29, 2007

Issued by: Herbert A. Miller, Jr.

By  President

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

Executive Director

COLUMBIA GAS OF KENTUCKY, INC.

GLOSSARY

Local Market Area means a continuous, physically-interconnected system of Company-owned distribution piping through which the Company provides natural gas service to Customers in a discrete geographic area, utilizing one or more common points of delivery from interstate pipeline supplier(s).

Maximum Daily Volume is the greatest volume of gas which Company shall be obligated to deliver to Customer and which Customer shall be entitled to receive from Company during any one day.

Mcf is the abbreviation for one thousand (1,000) cubic feet of gas.

Off-System Sales and exchanges are arrangements to sell gas to non-traditional customers. The term "off-system" is used because the transfer of title will occur at a point somewhere other than at Columbia's traditional customer meter locations.

Operational Sales are sales which are required during times of over supply to avoid other high costs such as pipeline penalties.

Opportunity Sales are sales which occur when prevailing market conditions, price volatility, system demand, and storage levels all combine to present opportunities to earn margins from off-system sales.

Points of Receipt means those measurement locations where Customer-owned gas is delivered into Company's system.

Residential Customer is a customer using gas in a single-family residential dwelling or unit for space heating, air conditioning, cooking, water heating, incineration, refrigeration, laundry drying, lighting, incidental heating, or other domestic purposes. Includes a tenant billed for natural gas consumption or use by other tenants at the same premises that are metered separately.

Standby Service means a type of Backup Service available to DS and MLDS Customers which will make the contracted quantities of gas available at all times except when interruption is necessary due to force majeure conditions or where service to human needs Customers is threatened.

DATE OF ISSUE: September 10, 2007

Issued by: Herbert A. Miller, Jr.

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

**PUBLIC SERVICE COMMISSION
OF KENTUCKY
EFFECTIVE
8/29/2007**

**PURSUANT TO 807 KAR 5:011
SECTION 9 (1)**

DATE EFFECTIVE: August 29, 2007

By  resident
Executive Director

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(m)

Description of Filing Requirement:

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

Response:

Please refer to the attached Schedule M.

Responsible Witness:

Melissa J. Bell

SCHEDULE M

REVENUE SUMMARY FOR BASE PERIOD 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

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

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Revenues At Present and Proposed Rates
For the 12 Months Ended August 31, 2016
(Gas Service)

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

Schedule M
Page 1 of 3
Witness: M. J. Bell

Line No.	Description	Sept-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Total
1	Revenue by Customer Class	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	
2	Residential Sales	\$ 2,040,957	\$ 2,271,052	\$ 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
3	Commercial Sales	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
4	Industrial Sales	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
5	Public Utilities	<u>2,968</u>	<u>1,756</u>	<u>4,392</u>	<u>4,509</u>	<u>4,373</u>	<u>9,977</u>	<u>4,455</u>	<u>3,108</u>	<u>2,162</u>	<u>1,797</u>	<u>1,840</u>	<u>1,693</u>	<u>43,031</u>
6	Total Sales	\$ 2,899,841	\$ 3,245,645	\$ 4,554,982	\$ 7,882,312	\$ 11,295,320	\$ 12,019,998	\$ 8,718,040	\$ 6,090,069	\$ 3,979,170	\$ 3,171,972	\$ 2,893,603	\$ 2,877,859	\$ 69,628,811
7	Transportation [1]	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
8	Other Revenue [2]	678,792	1,540,318	2,660,961	1,396,144	3,187,861	425,748	156,000	178,000	80,000	61,000	51,000	48,000	10,463,825
9	Total Operating Revenues	<u>\$ 4,826,539</u>	<u>\$ 6,261,461</u>	<u>\$ 8,995,479</u>	<u>\$ 11,395,093</u>	<u>\$ 17,681,717</u>	<u>\$ 14,816,447</u>	<u>\$ 11,267,230</u>	<u>\$ 8,156,327</u>	<u>\$ 5,579,051</u>	<u>\$ 4,592,842</u>	<u>\$ 4,244,247</u>	<u>\$ 4,226,751</u>	<u>\$ 102,043,183</u>
10	Gas Cost Revenue	1,114,271	1,710,145	2,976,445	3,173,381	7,647,694	6,310,373	3,218,638	1,912,786	869,851	481,422	351,124	340,131	30,106,261
11	Total Revenue (Excluding Gas Cost)	<u>\$ 3,712,268</u>	<u>\$ 4,551,315</u>	<u>\$ 6,019,034</u>	<u>\$ 8,221,712</u>	<u>\$ 10,034,023</u>	<u>\$ 8,506,074</u>	<u>\$ 8,048,592</u>	<u>\$ 6,243,541</u>	<u>\$ 4,709,200</u>	<u>\$ 4,111,420</u>	<u>\$ 3,893,122</u>	<u>\$ 3,886,621</u>	<u>\$ 71,936,922</u>
12	Mcf by Customer Class [3]	(Act)	(Act)	(Act)	(Act)	(Act)	(Act)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	(Forecasted)	
13	Residential Sales	90,037	133,613	322,224	684,257	1,090,504	1,323,920	987,000	571,000	256,000	127,000	89,000	87,000	5,761,554
14	Commercial Sales	86,656	102,594	167,401	318,925	509,668	600,839	458,301	284,545	128,571	82,764	55,758	51,814	2,847,836
15	Industrial Sales	7,849	17,812	26,400	25,082	32,439	36,415	11,000	10,000	9,000	8,000	14,000	15,000	212,997
16	Public Utilities	<u>318</u>	<u>343</u>	<u>948</u>	<u>981</u>	<u>894</u>	<u>2,424</u>	<u>1,101</u>	<u>658</u>	<u>347</u>	<u>227</u>	<u>241</u>	<u>193</u>	<u>8,674</u>
17	Total Sales	184,860	254,362	516,973	1,029,245	1,633,505	1,963,598	1,457,402	866,203	393,918	217,991	158,998	154,007	8,831,060
18	Transportation	1,661,008	1,464,884	1,857,127	1,985,469	2,688,492	2,285,915	2,220,003	1,835,011	1,598,999	1,483,000	1,426,999	1,458,001	21,964,907
19	Total Volumes	<u>1,845,868</u>	<u>1,719,246</u>	<u>2,374,100</u>	<u>3,014,714</u>	<u>4,321,997</u>	<u>4,249,513</u>	<u>3,677,405</u>	<u>2,701,213</u>	<u>1,992,917</u>	<u>1,700,991</u>	<u>1,585,997</u>	<u>1,612,008</u>	<u>30,795,968</u>

[1] Transportation revenue includes unbilled revenue for six months of actual.
[2] Other Revenue includes unbilled sales revenue for six months of actual.
[3] Actual Mcf by Customer Class does not include unbilled Mcf.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Revenues At Present and Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M
Page 2 of 3
Witness: M. J. Bell

Current Annualized

Line No.	Description	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
1	Revenue by Customer Class													
2	Residential Sales	\$ 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
3	Commercial Sales	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
4	Industrial Sales	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
5	Public Utilities	<u>10,644</u>	<u>8,122</u>	<u>4,448</u>	<u>3,059</u>	<u>2,211</u>	<u>1,781</u>	<u>1,853</u>	<u>1,705</u>	<u>1,706</u>	<u>3,252</u>	<u>4,191</u>	<u>4,740</u>	<u>47,711</u>
6	Total Sales	11,203,787	11,002,432	8,708,241	6,055,008	4,097,953	3,225,474	2,950,497	2,930,151	2,926,922	3,286,160	4,924,378	8,266,923	\$ 69,577,926
7	Transportation	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
8	Other Revenue	<u>136,000</u>	<u>152,000</u>	<u>156,000</u>	<u>178,000</u>	<u>80,000</u>	<u>61,000</u>	<u>51,000</u>	<u>48,000</u>	<u>53,000</u>	<u>54,000</u>	<u>69,000</u>	<u>162,000</u>	<u>1,200,000</u>
9	Total Operating Revenues	14,153,810	13,863,628	11,196,836	8,058,728	5,656,723	4,594,177	4,252,054	4,237,260	4,272,016	4,766,991	6,760,114	10,772,651	92,584,988
10	Gas Cost Revenue	<u>4,483,478</u>	<u>4,376,758</u>	<u>3,220,650</u>	<u>1,901,251</u>	<u>935,708</u>	<u>513,952</u>	<u>383,735</u>	<u>370,504</u>	<u>374,902</u>	<u>553,542</u>	<u>1,351,384</u>	<u>3,010,085</u>	<u>21,475,950</u>
11	Total Revenue (Excluding Gas Cost)	\$ 9,670,332	\$ 9,486,870	\$ 7,976,186	\$ 6,157,477	\$ 4,721,015	\$ 4,080,225	\$ 3,868,318	\$ 3,866,756	\$ 3,897,114	\$ 4,213,449	\$ 5,408,730	\$ 7,762,567	\$ 71,109,038
12	Mcf by Customer Class													
13	Residential Sales	1,333,000	1,292,000	969,000	553,000	260,000	124,000	89,000	86,000	89,000	142,000	409,000	907,000	6,253,000
14	Commercial Sales	661,239	655,603	457,309	277,529	134,569	80,744	56,766	52,809	51,817	77,181	171,161	423,897	3,100,624
15	Industrial Sales	33,000	32,000	30,900	29,800	28,800	27,750	27,750	28,750	28,750	30,850	30,900	31,000	360,251
16	Public Utilities	<u>3,137</u>	<u>2,307</u>	<u>1,099</u>	<u>642</u>	<u>363</u>	<u>221</u>	<u>245</u>	<u>196</u>	<u>197</u>	<u>705</u>	<u>1,014</u>	<u>1,195</u>	<u>11,321</u>
17	Total Sales	2,030,376	1,981,911	1,458,308	860,971	423,732	232,715	173,761	167,756	169,764	250,736	612,075	1,363,092	9,725,195
18	Transportation	2,400,889	2,222,626	1,947,625	1,563,628	1,330,623	1,208,624	1,155,623	1,197,625	1,245,622	1,435,619	1,711,619	2,041,885	19,462,007
19	Total Volumes	4,431,265	4,204,537	3,405,933	2,424,598	1,754,355	1,441,339	1,329,384	1,365,381	1,415,386	1,686,355	2,323,694	3,404,977	29,187,202

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Revenues At Present and Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M
Page 3 of 3
Witness: M. J. Bell

Proposed Annualized

Line No.	Description	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
1	Revenue by Customer Class													
2	Residential Sales	\$ 10,239,050	\$ 9,991,055	\$ 8,003,401	\$ 5,440,130	\$ 3,625,767	\$ 2,769,004	\$ 2,535,935	\$ 2,525,256	\$ 2,530,601	\$ 2,856,064	\$ 4,521,429	\$ 7,608,213	\$ 62,645,905
3	Commercial Sales	3,961,465	3,948,420	2,931,958	1,988,973	1,224,595	934,052	808,270	786,530	780,139	916,956	1,422,106	2,743,543	\$ 22,447,007
4	Industrial Sales	158,291	153,312	148,408	143,058	137,509	132,254	132,252	137,224	137,165	147,145	147,804	148,604	\$ 1,723,027
5	Public Utilities	<u>12,479</u>	<u>9,522</u>	<u>5,214</u>	<u>3,585</u>	<u>2,592</u>	<u>2,087</u>	<u>2,171</u>	<u>1,998</u>	<u>1,999</u>	<u>3,812</u>	<u>4,914</u>	<u>5,557</u>	<u>55,930</u>
6	Total Sales	14,371,285	14,102,309	11,088,981	7,575,746	4,990,463	3,837,397	3,478,629	3,451,007	3,449,904	3,923,977	6,096,253	10,505,917	\$ 86,871,868
7	Transportation	4,096,871	3,940,461	3,325,254	2,506,516	1,947,465	1,672,188	1,577,618	1,595,442	1,645,640	1,859,499	2,406,819	3,312,849	29,886,623
8	Other Revenue	147,004	163,004	167,004	189,004	91,004	72,004	62,004	59,004	64,004	65,004	80,004	173,004	1,332,048
9	Total Operating Revenues	18,615,161	18,205,774	14,581,239	10,271,266	7,028,932	5,581,589	5,118,251	5,105,454	5,159,549	5,848,480	8,583,075	13,991,770	118,090,539
10	Gas Cost Revenue	4,483,478	4,376,758	3,220,650	1,901,251	935,708	513,952	383,735	370,504	374,902	553,542	1,351,384	3,010,085	21,475,950
11	Total Revenue (Excluding Gas Cost)	<u>\$ 14,131,683</u>	<u>\$ 13,829,016</u>	<u>\$ 11,360,589</u>	<u>\$ 8,370,015</u>	<u>\$ 6,093,224</u>	<u>\$ 5,067,637</u>	<u>\$ 4,734,516</u>	<u>\$ 4,734,950</u>	<u>\$ 4,784,646</u>	<u>\$ 5,294,938</u>	<u>\$ 7,231,691</u>	<u>\$ 10,981,685</u>	<u>\$ 96,614,589</u>
12	Mcf by Customer Class													
13	Residential Sales	1,333,000	1,292,000	969,000	553,000	260,000	124,000	89,000	86,000	89,000	142,000	409,000	907,000	6,253,000
14	Commercial Sales	661,239	655,603	457,309	277,529	134,569	80,744	56,766	52,809	51,817	77,181	171,161	423,897	3,100,624
15	Industrial Sales	33,000	32,000	30,900	29,800	28,800	27,750	27,750	28,750	28,750	30,850	30,900	31,000	360,251
16	Public Utilities	<u>3,137</u>	<u>2,307</u>	<u>1,099</u>	<u>642</u>	<u>363</u>	<u>221</u>	<u>245</u>	<u>196</u>	<u>197</u>	<u>705</u>	<u>1,014</u>	<u>1,195</u>	<u>11,321</u>
17	Total Sales	2,030,376	1,981,911	1,458,308	860,971	423,732	232,715	173,761	167,756	169,764	250,736	612,075	1,363,092	9,725,195
18	Transportation	2,400,889	2,222,626	1,947,625	1,563,628	1,330,623	1,208,624	1,155,623	1,197,625	1,245,622	1,435,619	1,711,619	2,041,885	19,462,007
19	Total Volumes	<u>4,431,265</u>	<u>4,204,537</u>	<u>3,405,933</u>	<u>2,424,598</u>	<u>1,754,355</u>	<u>1,441,339</u>	<u>1,329,384</u>	<u>1,365,381</u>	<u>1,415,386</u>	<u>1,686,355</u>	<u>2,323,694</u>	<u>3,404,977</u>	<u>29,187,202</u>

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Revenues At Present and Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M 2.1
Page 1 of 1
Witness: M. J. Bell

Line No.	Rate Classification (A)	Customer Bills (B)	Volumes (C)	Revenue At Present Rates (D) (\$)	D-2.4 Ratemaking Adjustment (E) (\$)	Revenue Adjusted (F) (\$)	Revenue At Proposed Rates (G) (\$)	Revenue Change (H=G-F) (\$)	% Of Revenue Change (I=H/D) (%)
1 Sales Service									
2	General Service - Residential	1,180,666	6,248,080.5	\$49,618,662	\$62,481	\$49,681,142	\$62,630,986	\$12,949,843	26.10
3	LG&E Commercial	41	1,697.8	9,744	0	\$9,744	9,744	\$0	0.00
4	LG&E Residential	192	2,018.9	13,752	0	\$13,752	13,752	\$0	0.00
5	Inland Gas General Service - Residential	108	990.2	396	0	\$396	396	\$0	0.00
6	Inland Gas General Service - Residential	0	-	0	0	\$0	0	\$0	0.00
7	Inland Gas General Service - Residential	36	333.6	200	0	\$200	200	\$0	0.00
8	LG&E Residential	12	605.2	212	0	\$212	212	\$0	0.00
9	LG&E Commercial	12	710.9	249	0	\$249	249	\$0	0.00
10	LG&E Residential	12	714.1	256	0	\$256	256	\$0	0.00
11	LG&E Residential	12	257.6	103	0	\$103	103	\$0	0.00
12	General Service - Commercial	119,233	3,098,215.1	18,479,342	\$30,982	\$18,510,324	22,437,014	\$3,926,690	21.25
13	General Service - Industrial	524	360,250.5	1,407,299	\$3,603	\$1,410,902	1,723,027	\$312,125	22.18
14	Interruptible Service - Industrial	0	-	0	\$0	\$0	0	\$0.00	0.00
15	Intrastate Utility Service - Wholesale	24	11,320.7	47,711	\$113	\$47,824	55,930	\$8,105.43	16.99
16 Transportation Service									
17	GTS Choice - Residential	281,946	1,707,000.0	9,029,105	0	\$9,029,105	12,465,512	\$3,436,406	38.06
18	GTS Choice - Commercial	47,445	1,859,990.8	5,787,037	0	\$5,787,037	7,975,146	2,188,108	37.81
19	GTS Choice - Industrial	149	71,999.9	127,654	0	\$127,654	192,717	65,063	50.97
20	GTS Delivery Service - Commercial	428	1,380,570.0	1,398,811	0	\$1,398,811	1,868,525	469,714	33.58
21	GTS Delivery Service - Industrial	468	5,517,297.4	3,222,464	0	\$3,222,464	4,843,276	1,620,812	50.30
22	GTS Grandfathered Delivery Service - Commercial	145	203,630.5	351,127	0	\$351,127	522,631	171,503	48.84
23	GTS Grandfathered Delivery Service - Industrial	180	154,467.9	276,061	0	\$276,061	404,015	127,954	46.35
24	GTS Main Line Service - Industrial	36	680,981.0	67,641	0	\$67,641	67,641	0	0.00
25	GTS Flex Rate - Commercial	12	541,812.0	224,062	0	\$224,062	224,062	0	0.00
26	GTS Flex Rate - Commercial	12	533,988.0	221,011	0	\$221,011	221,011	0	0.00
27	GTS Flex Rate - Industrial	36	4,689,510.0	411,572	0	\$411,572	411,572	0	0.00
28	GTS Flex Rate - Industrial	12	410,759.0	189,660	0	\$189,660	189,660	0	0.00
29	GTS Special Agency Service	0	0.0	0	0	\$0	0	0	0.00
30	GTS Special Rate - Industrial	12	1,710,000.0	500,855	0	500,855	500,855	0	0.00
31	Total Sales and Transportation	1,631,753	29,187,201.6	\$91,384,988	\$97,179	\$91,482,167	\$116,758,491	\$25,276,325	27.66
32 Other Gas Department Revenue									
33	Acct. 487 Forfeited Discounts			\$476,000	\$0	\$476,000	608,048	\$132,048	27.74
34	Acct. 488 Miscellaneous Service Revenue			137,000	0	\$137,000	137,000	0	0.00
35	Acct. 493 Rent From Gas Property			72,000	0	\$72,000	72,000	0	0.00
36	Acct. 495 Non-Traditional Sales			0	0	\$0	0	0	0.00
37	Acct. 495 Other Gas Revenues - Other			515,000	0	515,000	515,000	0	0.00
38	Total Other Gas Department Revenue			\$1,200,000	\$0	\$1,200,000	\$1,332,048	\$132,048	11.00
39	Total Gross Revenue			\$92,584,988	\$97,179	\$92,682,167	\$118,090,539	\$25,408,373	27.41

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 1 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	FERC Acct (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Operating Revenue</u>														
2		<u>Sales of Gas</u>														
3	480	Residential Sales 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
4	481.1	Commercial Sales 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
5	481.2	Industrial Sales 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
8	483	Public Utilities		<u>10,644</u>	<u>8,122</u>	<u>4,448</u>	<u>3,059</u>	<u>2,211</u>	<u>1,781</u>	<u>1,853</u>	<u>1,705</u>	<u>1,706</u>	<u>3,252</u>	<u>4,191</u>	<u>4,740</u>	<u>47,711</u>
6		Total Sales of Gas		\$11,203,787	\$11,002,432	\$8,708,241	\$6,055,008	\$4,097,953	\$3,225,474	\$2,950,497	\$2,930,151	\$2,926,922	\$3,286,160	\$4,924,378	\$8,266,923	\$69,577,926
7		<u>Other Operating Revenue</u>														
9	489	Transportation Revenue - Residential		\$1,272,310	\$1,247,887	\$1,043,190	\$776,342	\$588,767	\$498,639	\$472,721	\$470,126	\$473,989	\$506,718	\$679,056	\$999,361	\$9,029,105
10	489	Transportation Revenue - Commercial		1,045,545	1,002,644	859,208	661,629	526,760	464,147	452,815	442,331	458,402	523,836	653,430	891,301	7,982,049
11	489	Transportation Revenue - Industrial		496,168	458,665	430,197	387,749	363,244	344,917	325,021	346,652	359,704	396,276	434,250	453,066	4,795,908
12	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
13	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
14	493	Rent 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
15	495	Non-Traditional Sales		0	0	0	0	0	0	0	0	0	0	0	0	0
16	495	Other Gas Revenues - Other		<u>66,000</u>	<u>58,000</u>	<u>61,000</u>	<u>85,000</u>	<u>24,000</u>	<u>19,000</u>	<u>16,000</u>	<u>15,000</u>	<u>16,000</u>	<u>18,000</u>	<u>25,000</u>	<u>112,000</u>	<u>515,000</u>
17		Total Other Operating Revenue		\$2,950,023	\$2,861,196	\$2,488,595	\$2,003,720	\$1,558,770	\$1,368,703	\$1,301,557	\$1,307,109	\$1,345,094	\$1,480,831	\$1,835,736	\$2,505,728	\$23,007,062
18		Total Operating Revenue		\$14,153,810	\$13,863,628	\$11,196,836	\$8,058,728	\$5,656,723	\$4,594,177	\$4,252,054	\$4,237,260	\$4,272,016	\$4,766,991	\$6,760,114	\$10,772,651	\$92,584,988

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 2 of 21
Witness: M. J. Bell

Current Annualized																	
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)	
1		<u>Sales Service</u>															
2	GSR	General Service - Residential															
3		Bills		99,289	99,473	99,542	99,522	99,040	98,094	97,239	97,617	96,979	96,955	97,991	98,925	1,180,666	
4		Volumes [1]		1,331,907.1	1,291,151.8	968,403.0	552,553.4	259,776.4	123,911.3	88,930.0	85,940.7	88,922.9	141,784.3	408,542.4	906,257.2	6,248,080.5	
5		Revenue Less Gas Cost		\$4,900,971	\$4,808,810	\$4,054,074	\$3,079,671	\$2,385,252	\$2,050,044	\$1,952,768	\$1,952,548	\$1,948,087	\$2,071,474	\$2,714,887	\$3,897,441	\$35,816,027	
6		Gas Cost		\$2,942,316	\$2,852,283	\$2,139,299	\$1,220,646	\$573,872	\$273,732	\$196,455	\$189,852	\$196,440	\$313,216	\$902,511	\$2,002,013	\$13,802,635	
7		Total Revenue [2]		\$7,843,287	\$7,661,094	\$6,193,373	\$4,300,316	\$2,959,124	\$2,323,776	\$2,149,224	\$2,142,399	\$2,144,527	\$2,384,690	\$3,617,398	\$5,899,454	\$49,618,662	
8	G1C	LG&E Commercial															
9		Bills		3	3	4	4	4	4	4	3	3	3	3	3	41	
10		Volumes [1]		307.2	374.8	373.1	173.3	68.9	18.0	29.1	16.7	8.8	22.2	83.3	222.4	1,697.8	
11		Revenue Less Gas Cost		\$833	\$979	\$1,032	\$601	\$376	\$266	\$290	\$207	\$190	\$219	\$350	\$650	\$5,994	
12		Gas Cost		\$679	\$828	\$824	\$383	\$152	\$40	\$64	\$37	\$19	\$49	\$184	\$491	\$3,751	
13		Total Revenue [2]		\$1,512	\$1,807	\$1,856	\$984	\$528	\$306	\$355	\$244	\$209	\$268	\$534	\$1,142	\$9,744	
14	G1R	LG&E Residential															
15		Bills		16	16	16	16	16	16	16	16	16	16	16	16	192	
16		Volumes [1]		458.3	345.9	279.4	174.8	81.1	33.4	24.1	27.6	28.4	68.0	159.2	338.7	2,018.9	
17		Revenue Less Gas Cost		\$1,633	\$1,300	\$1,103	\$794	\$516	\$375	\$348	\$358	\$360	\$478	\$748	\$1,279	\$9,292	
18		Gas Cost		\$1,012	\$764	\$617	\$386	\$179	\$74	\$53	\$61	\$63	\$150	\$352	\$748	\$4,460	
19		Total Revenue [2]		\$2,645	\$2,064	\$1,721	\$1,180	\$696	\$449	\$401	\$419	\$423	\$628	\$1,099	\$2,027	\$13,752	
20	IN3	Inland Gas General Service - Residential															
21		Bills		9	9	9	10	8	9	9	9	9	9	9	9	108	
22		Volumes [1]		247.9	172.9	116.2	84.5	36.3	17.0	11.6	10.8	11.5	34.0	90.2	157.3	990.2	
23		Revenue Less Gas Cost		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396	
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
25		Total Revenue [2]		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396	
26	IN4	Inland Gas General Service - Residential															
27		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0	
28		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
31		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
32	IN5	Inland Gas General Service - Residential															
33		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36	
34		Volumes [1]		84.3	54.6	43.5	25.4	12.3	4.9	2.4	2.9	4.3	14.9	32.1	52.0	333.6	
35		Revenue Less Gas Cost		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200	
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37		Total Revenue [2]		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200	

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 3 of 21
Witness: M. J. Bell

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Sales Service</u>														
2	LG2	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		161.1	142.8	70.5	36.6	15.2	2.9	3.2	3.4	3.8	19.0	51.7	95.0	605.2
5		Revenue Less Gas Cost		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
8	LG2	LG&E Commercial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes [1]		191.8	167.7	88.3	54.0	20.2	7.6	7.9	6.8	6.6	14.8	41.5	103.7	710.9
11		Revenue Less Gas Cost		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
14	LG3	LG&E Residential														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		91.8	73.4	45.4	104.5	67.4	26.5	26.2	11.8	26.2	75.9	105.5	59.5	714.1
17		Revenue Less Gas Cost		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
20	LG4	LG&E Residential														
21		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Volumes [1]		49.5	58.7	42.0	20.7	11.2	4.0	2.6	2.8	3.0	3.9	18.9	40.3	257.6
23		Revenue Less Gas Cost		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
26	GSO	General Service - Commercial														
27		Bills		10,207	10,271	10,035	10,003	9,882	9,780	9,783	9,770	9,739	9,772	9,915	10,076	119,233
28		Volumes [1]		660,740.0	655,060.9	456,847.5	277,301.9	134,480.2	80,718.3	56,728.5	52,785.7	51,801.2	77,144.1	171,035.9	423,570.9	3,098,215.1
29		Revenue Less Gas Cost		\$1,756,583	\$1,756,857	\$1,376,372	\$1,020,003	\$725,887	\$612,681	\$565,185	\$556,595	\$553,487	\$606,603	\$802,479	\$1,302,344	\$11,635,075
30		Gas Cost		\$1,459,641	\$1,447,095	\$1,009,222	\$612,588	\$297,080	\$178,315	\$125,319	\$116,609	\$114,434	\$170,419	\$377,835	\$935,710	\$6,844,267
31		Total Revenue [2]		\$3,216,224	\$3,203,952	\$2,385,593	\$1,632,590	\$1,022,967	\$790,996	\$690,504	\$673,204	\$667,921	\$777,022	\$1,180,314	\$2,238,054	\$18,479,342

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 4 of 21
Witness: M. J. Bell

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Sales Service</u>														
2	GSO	General Service - Industrial														
3		Bills		43	43	43	43	43	44	44	45	44	44	44	44	524
4		Volumes [1]		33,000.2	31,999.9	30,900.0	29,799.9	28,800.3	27,749.9	27,749.9	28,750.2	28,750.2	30,849.9	30,900.0	31,000.1	360,250.5
5		Revenue Less Gas Cost		\$56,249	\$54,442	\$52,827	\$50,922	\$48,742	\$46,839	\$46,838	\$48,653	\$48,602	\$52,087	\$52,446	\$52,823	\$611,470
6		Gas Cost		\$72,901	\$70,691	\$68,261	\$65,831	\$63,623	\$61,302	\$61,302	\$63,512	\$63,512	\$68,151	\$68,261	\$68,482	\$795,829
7		Total Revenue [2]		\$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
8	IS	Interruptible Service - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	IUS	Intrastate Utility Service - Wholesale														
15		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
16		Volumes [1]		3,136.7	2,307.2	1,098.6	641.7	362.9	221.4	245.0	196.3	196.6	705.2	1,014.3	1,194.8	11,320.7
17		Revenue Less Gas Cost		\$3,715	\$3,025	\$2,021	\$1,641	\$1,409	\$1,292	\$1,312	\$1,271	\$1,271	\$1,694	\$1,951	\$2,101	\$22,703
18		Gas Cost		\$6,929	\$5,097	\$2,427	\$1,418	\$802	\$489	\$541	\$434	\$434	\$1,558	\$2,241	\$2,639	\$25,009
19		Total Revenue [2]		\$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

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 5 of 21
Witness: M. J. Bell

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Transportation Service</u>														
2	GTR	GTS Choice - Residential														
3		Bills		23,720	23,785	23,786	23,694	23,612	23,386	23,238	23,223	23,179	23,188	23,458	23,677	281,946
4		Volumes [1]		364,000.0	353,000.0	265,000.0	151,000.0	71,000.0	34,000.0	24,000.0	23,000.0	25,000.0	39,000.0	111,000.0	247,000.0	1,707,000.0
5		Revenue Less Gas Cost		\$1,272,310	\$1,247,887	\$1,043,190	\$776,342	\$588,767	\$498,639	\$472,721	\$470,126	\$473,989	\$506,718	\$679,056	\$999,361	\$9,029,105
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$1,272,310	\$1,247,887	\$1,043,190	\$776,342	\$588,767	\$498,639	\$472,721	\$470,126	\$473,989	\$506,718	\$679,056	\$999,361	\$9,029,105
8	GTO	GTS Choice - Commercial														
9		Bills		3,837	3,809	4,093	4,081	4,058	4,042	4,016	3,956	3,924	3,899	3,877	3,853	47,445
10		Volumes [1]		322,000.8	312,002.4	236,001.1	155,003.9	96,998.6	74,000.1	65,999.0	64,001.1	68,998.0	90,994.6	139,994.7	233,996.5	1,859,990.8
11		Revenue Less Gas Cost		\$789,616	\$772,730	\$650,934	\$494,426	\$378,455	\$329,981	\$313,540	\$306,979	\$314,988	\$356,014	\$451,324	\$628,049	\$5,787,037
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$789,616	\$772,730	\$650,934	\$494,426	\$378,455	\$329,981	\$313,540	\$306,979	\$314,988	\$356,014	\$451,324	\$628,049	\$5,787,037
14	GTO	GTS Choice - Industrial														
15		Bills		13	13	12	13	12	12	12	12	12	12	13	13	149
16		Volumes [1]		6,000.1	5,999.9	5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	6,000.0	6,000.1	6,000.0	6,000.0	71,999.9
17		Revenue Less Gas Cost		\$10,924	\$10,957	\$10,827	\$10,674	\$10,509	\$10,423	\$10,406	\$10,371	\$10,373	\$10,599	\$10,774	\$10,818	\$127,654
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$10,924	\$10,957	\$10,827	\$10,674	\$10,509	\$10,423	\$10,406	\$10,371	\$10,373	\$10,599	\$10,774	\$10,818	\$127,654
20	DS	GTS Delivery Service - Commercial														
21		Bills		41	32	32	32	32	32	34	33	33	33	34	60	428
22		Volumes [1]		188,859.0	169,110.1	147,265.6	103,565.2	83,423.1	69,626.2	68,394.7	69,858.1	76,451.3	101,603.3	139,898.5	162,514.9	1,380,570.0
23		Revenue Less Gas Cost		\$164,810	\$140,448	\$128,558	\$104,772	\$93,808	\$86,299	\$88,654	\$87,938	\$91,526	\$105,217	\$127,573	\$179,209	\$1,398,811
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$164,810	\$140,448	\$128,558	\$104,772	\$93,808	\$86,299	\$88,654	\$87,938	\$91,526	\$105,217	\$127,573	\$179,209	\$1,398,811
26	DS	GTS Delivery Service - Industrial														
27		Bills		39	39	39	39	39	39	39	39	39	39	39	39	468
28		Volumes [1]		674,909.5	602,578.5	525,440.7	427,583.6	368,992.8	339,504.1	295,115.5	342,173.2	361,661.7	454,356.4	551,432.0	573,549.4	5,517,297.4
29		Revenue Less Gas Cost		\$346,618	\$318,984	\$289,731	\$256,524	\$235,868	\$225,560	\$206,225	\$226,264	\$235,124	\$269,348	\$301,962	\$310,255	\$3,222,464
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$346,618	\$318,984	\$289,731	\$256,524	\$235,868	\$225,560	\$206,225	\$226,264	\$235,124	\$269,348	\$301,962	\$310,255	\$3,222,464
32	GDS	GTS Grandfathered Delivery Service - Commercial														
33		Bills		12	12	12	12	12	12	12	12	12	12	13	12	145
34		Volumes [1]		25,802.9	25,486.0	22,066.6	16,282.9	15,072.9	10,869.6	12,145.5	10,637.9	11,242.7	14,420.7	18,455.5	21,147.3	203,630.5
35		Revenue Less Gas Cost		\$42,841	\$42,333	\$37,160	\$28,266	\$26,433	\$19,805	\$21,796	\$19,352	\$20,392	\$25,389	\$31,595	\$35,765	\$351,127
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$42,841	\$42,333	\$37,160	\$28,266	\$26,433	\$19,805	\$21,796	\$19,352	\$20,392	\$25,389	\$31,595	\$35,765	\$351,127

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 6 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		Transportation Service														
2	GDS	GTS Grandfathered Delivery Service - Industrial														
3		Bills		15	15	15	15	15	15	15	15	15	15	15	15	180
4		Volumes [1]		17,844.3	16,829.3	19,051.3	14,067.2	13,118.3	8,875.7	8,048.4	9,066.8	9,786.3	10,096.7	12,703.0	14,980.6	154,467.9
5		Revenue Less Gas Cost		\$30,796	\$29,310	\$33,020	\$25,234	\$23,459	\$16,407	\$15,158	\$16,878	\$17,954	\$18,533	\$22,800	\$26,513	\$276,061
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$30,796	\$29,310	\$33,020	\$25,234	\$23,459	\$16,407	\$15,158	\$16,878	\$17,954	\$18,533	\$22,800	\$26,513	\$276,061
8	DS3	GTS Main Line Service - Industrial														
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
10		Volumes [1]		58,289.0	56,724.0	56,724.0	57,213.0	57,995.0	58,484.0	55,942.0	54,866.0	55,746.0	58,093.0	57,604.0	53,301.0	680,981.0
11		Revenue Less Gas Cost		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
14	FX1	GTS Flex Rate - Commercial														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		74,328.0	58,680.0	70,416.0	34,230.0	29,340.0	29,340.0	29,340.0	29,340.0	34,230.0	39,120.0	49,878.0	63,570.0	541,812.0
17		Revenue Less Gas Cost		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
20	FX2	GTS Flex Rate - Commercial														
21		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Volumes [1]		44,010.0	56,724.0	33,252.0	47,922.0	37,164.0	37,164.0	39,120.0	37,164.0	41,076.0	50,856.0	54,768.0	54,768.0	533,988.0
23		Revenue Less Gas Cost		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011
26	FX5	GTS Flex Rate - Industrial														
27		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
28		Volumes [1]		411,738.0	369,684.0	397,068.0	381,420.0	392,178.0	381,420.0	392,178.0	392,178.0	381,420.0	397,068.0	391,200.0	401,958.0	4,689,510.0
29		Revenue Less Gas Cost		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
32	FX7	GTS Flex Rate - Industrial														
33		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
34		Volumes [1]		43,107.0	25,808.0	29,340.0	29,340.0	29,340.0	29,340.0	29,340.0	29,340.0	44,010.0	44,010.0	38,685.0	39,099.0	410,759.0
35		Revenue Less Gas Cost		\$18,202	\$13,531	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$18,446	\$18,446	\$17,008	\$17,120	\$189,660
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$18,202	\$13,531	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$18,446	\$18,446	\$17,008	\$17,120	\$189,660

[1] Reflects Normalized Volumes.
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 7 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		Transportation Service														
2	SAS	GTS Special Agency Service														
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	SC3	GTS Special Rate - Industrial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes [1]		170,000.0	170,000.0	140,000.0	140,000.0	130,000.0	130,000.0	130,000.0	130,000.0	130,000.0	130,000.0	140,000.0	170,000.0	1,710,000.0
11		Revenue Less Gas Cost		\$47,763	\$47,763	\$41,663	\$41,663	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$41,663	\$47,763	\$500,855
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$47,763	\$47,763	\$41,663	\$41,663	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$41,663	\$47,763	\$500,855
14		Total Sales and Transportation		\$14,017,810	\$13,711,628	\$11,040,836	\$7,880,728	\$5,576,723	\$4,533,177	\$4,201,054	\$4,189,260	\$4,219,016	\$4,712,991	\$6,691,114	\$10,610,651	\$91,384,988
15		Other Gas Department Revenue														
16		Acct. 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
17		Acct. 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
18		Acct. 493 Rent 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
19		Acct. 495 Non-Traditional Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Acct. 495 Other Gas Revenues - Other		\$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
21		Total Other Gas Department Revenue		\$136,000	\$152,000	\$156,000	\$178,000	\$80,000	\$61,000	\$51,000	\$48,000	\$53,000	\$54,000	\$69,000	\$162,000	\$1,200,000
22		Total Gross Revenue		\$14,153,810	\$13,863,628	\$11,196,836	\$8,058,728	\$5,656,723	\$4,594,177	\$4,252,054	\$4,237,260	\$4,272,016	\$4,766,991	\$6,760,114	\$10,772,651	\$92,584,988

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 8 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GSR	General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		99,289	99,473	99,542	99,522	99,040	98,094	97,239	97,617	96,979	96,955	97,991	98,925	1,180,666
4		Customer Charge	\$15.00	\$1,489,335	\$1,492,095	\$1,493,130	\$1,492,830	\$1,485,600	\$1,471,410	\$1,458,585	\$1,464,255	\$1,454,685	\$1,454,325	\$1,469,865	\$1,483,875	\$17,709,990
5		Accelerated Main Replacement Progra	\$2.25	\$223,400	\$223,814	\$223,970	\$223,925	\$222,840	\$220,712	\$218,788	\$219,638	\$218,203	\$218,149	\$220,480	\$222,581	\$2,656,499
6		Volumes (Mcf) [1]		1,331,907.1	1,291,151.8	968,403.0	552,553.4	259,776.4	123,911.3	88,930.0	85,940.7	88,922.9	141,784.3	408,542.4	906,257.2	6,248,080.5
7		Commodity Charge	\$2.2666	\$3,018,901	\$2,926,525	\$2,194,982	\$1,252,418	\$588,809	\$280,857	\$201,569	\$194,793	\$201,553	\$321,368	\$926,002	\$2,054,123	\$14,161,899
8		Revenue Less Gas Cost		\$4,731,636	\$4,642,434	\$3,912,082	\$2,969,172	\$2,297,249	\$1,972,979	\$1,878,941	\$1,878,686	\$1,874,440	\$1,993,842	\$2,616,347	\$3,760,579	\$34,528,388
9		Gas Cost Revenue [2]	\$2.2091	\$2,942,316	\$2,852,283	\$2,139,299	\$1,220,646	\$573,872	\$273,732	\$196,455	\$189,852	\$196,440	\$313,216	\$902,511	\$2,002,013	\$13,802,635
10		Revenue Excluding Riders		\$7,673,952	\$7,494,717	\$6,051,381	\$4,189,818	\$2,871,121	\$2,246,711	\$2,075,397	\$2,068,538	\$2,070,880	\$2,307,058	\$3,518,858	\$5,762,592	\$48,331,022
11		Riders:														
12		Energy Efficiency Conservation Progra	\$0.6900	\$68,509	\$68,636	\$68,684	\$68,670	\$68,338	\$67,685	\$67,095	\$67,356	\$66,916	\$66,899	\$67,614	\$68,258	\$814,660
13		Gas Cost Uncollectible Charge	\$0.0160	21,311	20,658	15,494	8,841	4,156	1,983	1,423	1,375	1,423	2,269	6,537	14,500	99,969
14		EAP Recovery	\$0.0597	79,515	77,082	57,814	32,987	15,509	7,398	5,309	5,131	5,309	8,465	24,390	54,104	373,010
15		Total Riders		\$169,335	\$166,377	\$141,992	\$110,498	\$88,003	\$77,065	\$73,827	\$73,861	\$73,647	\$77,632	\$98,540	\$136,862	\$1,267,639
16		Total Revenue		\$7,843,287	\$7,661,094	\$6,193,373	\$4,300,316	\$2,959,124	\$2,323,776	\$2,149,224	\$2,142,399	\$2,144,527	\$2,384,690	\$3,617,398	\$5,899,454	\$49,618,662
17	G1C	LG&E Commercial														
18		COMMERCIAL														
19		Customer Bills		3	3	4	4	4	4	4	3	3	3	3	3	41
20		Customer Charge	\$56.92	\$171	\$171	\$228	\$228	\$228	\$228	\$228	\$171	\$171	\$171	\$171	\$171	\$2,334
21		Volumes (Mcf) [1]		307.2	374.8	373.1	173.3	68.9	18.0	29.1	16.7	8.8	22.2	83.3	222.4	1,697.8
22		Commodity Charge	\$2.1558	\$662	\$808	\$804	\$374	\$149	\$39	\$63	\$36	\$19	\$48	\$180	\$479	\$3,660
23		Revenue Less Gas Cost		\$833	\$979	\$1,032	\$601	\$376	\$266	\$290	\$207	\$190	\$219	\$350	\$650	\$5,994
24		Gas Cost Revenue [2]	\$2.2091	\$679	\$828	\$824	\$383	\$152	\$40	\$64	\$37	\$19	\$49	\$184	\$491	\$3,751
25		Total Revenue		\$1,512	\$1,807	\$1,856	\$984	\$528	\$306	\$355	\$244	\$209	\$268	\$534	\$1,142	\$9,744

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 9 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	G1R	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		16	16	16	16	16	16	16	16	16	16	16	16	192
4		Customer Charge	\$17.27	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$3,316
5		Volumes (Mcf) [1]		458.3	345.9	279.4	174.8	81.1	33.4	24.1	27.6	28.4	68.0	159.2	338.7	2,018.9
6		Commodity Charge	\$2.9600	\$1,357	\$1,024	\$827	\$517	\$240	\$99	\$71	\$82	\$84	\$201	\$471	\$1,003	\$5,976
7		Revenue Less Gas Cost		\$1,633	\$1,300	\$1,103	\$794	\$516	\$375	\$348	\$358	\$360	\$478	\$748	\$1,279	\$9,292
8		Gas Cost Revenue [2]	\$2.2091	\$1,012	\$764	\$617	\$386	\$179	\$74	\$53	\$61	\$63	\$150	\$352	\$748	\$4,460
9		Total Revenue		\$2,645	\$2,064	\$1,721	\$1,180	\$696	\$449	\$401	\$419	\$423	\$628	\$1,099	\$2,027	\$13,752
10	IN3	Inland Gas General Service - Residential														
11		RESIDENTIAL														
12		Customer Bills		9	9	9	10	8	9	9	9	9	9	9	9	108
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		247.9	172.9	116.2	84.5	36.3	17.0	11.6	10.8	11.5	34.0	90.2	157.3	990.2
15		Commodity Charge	\$0.4000	\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
16		Revenue Less Gas Cost		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
19	IN4	Inland Gas General Service - Residential														
20		RESIDENTIAL														
21		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		-	-	-	-	-	-	-	-	-	-	-	-	-
24		Commodity Charge	\$0.5500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 10 of 21
Witness: M. J. Bell

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	IN5	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		84.3	54.6	43.5	25.4	12.3	4.9	2.4	2.9	4.3	14.9	32.1	52.0	333.6
6		Commodity Charge	\$0.6000	\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
7		Revenue Less Gas Cost		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
10	LG2	LG&E Residential														
11		RESIDENTIAL														
12		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		161.1	142.8	70.5	36.6	15.2	2.9	3.2	3.4	3.8	19.0	51.7	95.0	605.2
15		Commodity Charge	\$0.3500	\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
16		Revenue Less Gas Cost		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
19	LG2	LG&E Commercial														
20		COMMERCIAL														
21		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		191.8	167.7	88.3	54.0	20.2	7.6	7.9	6.8	6.6	14.8	41.5	103.7	710.9
24		Commodity Charge	\$0.3500	\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
25		Revenue Less Gas Cost		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 11 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	LG3	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]														
6		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.4	2.0	2.0	2.0	2.0	2.0	2.0	24.4
7		Over 2 Mcf		<u>89.8</u>	<u>71.4</u>	<u>43.4</u>	<u>102.5</u>	<u>65.4</u>	<u>24.1</u>	<u>24.2</u>	<u>9.8</u>	<u>24.2</u>	<u>73.9</u>	<u>103.5</u>	<u>57.5</u>	<u>689.7</u>
8		Commodity Charge		91.8	73.4	45.4	104.5	67.4	26.5	26.2	11.8	26.2	75.9	105.5	59.5	714.1
9		First 2 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$0.3500	<u>31</u>	<u>25</u>	<u>15</u>	<u>36</u>	<u>23</u>	<u>8</u>	<u>8</u>	<u>3</u>	<u>8</u>	<u>26</u>	<u>36</u>	<u>20</u>	<u>241</u>
				\$31	\$25	\$15	\$36	\$23	\$8	\$8	\$3	\$8	\$26	\$36	\$20	\$241
11		Revenue Less Gas Cost		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
12		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
14	LG4	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		49.5	58.7	42.0	20.7	11.2	4.0	2.6	2.8	3.0	3.9	18.9	40.3	257.6
6		Commodity Charge	\$0.4000	\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
7		Revenue Less Gas Cost		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 12 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GSO	General Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		10,207	10,271	10,035	10,003	9,882	9,780	9,783	9,770	9,739	9,772	9,915	10,076	119,233
4		Customer Charge	\$37.50	\$382,763	\$385,163	\$376,313	\$375,113	\$370,575	\$366,750	\$366,863	\$366,375	\$365,213	\$366,450	\$371,813	\$377,850	\$4,471,238
5		Accelerated Main Replacement Progra	\$8.02	\$81,860	\$82,373	\$80,481	\$80,224	\$79,254	\$78,436	\$78,460	\$78,355	\$78,107	\$78,371	\$79,518	\$80,810	\$956,249
6		Volumes (Mcf) [1]														
7		First 50 Mcf		267,674.0	278,751.2	227,896.5	149,381.8	76,805.7	48,735.1	38,320.5	36,243.0	36,349.0	49,862.3	96,888.0	195,908.3	1,502,815.4
8		Next 350 Mcf		283,489.2	279,296.2	181,833.2	106,946.4	47,813.0	28,650.6	16,633.3	15,250.7	14,035.7	24,169.7	64,078.0	176,923.0	1,239,119.0
9		Next 600 Mcf		79,219.5	70,800.1	38,109.6	16,494.1	7,331.2	3,286.7	1,774.7	1,292.0	1,416.5	3,112.1	8,498.8	39,805.4	271,140.7
10		Over 1,000 Mcf		<u>30,357.3</u>	<u>26,213.4</u>	<u>9,008.2</u>	<u>4,479.6</u>	<u>2,530.3</u>	<u>45.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,571.1</u>	<u>10,934.2</u>	<u>85,140.0</u>
				660,740.0	655,060.9	456,847.5	277,301.9	134,480.2	80,718.3	56,728.5	52,785.7	51,801.2	77,144.1	171,035.9	423,570.9	3,098,215.1
11		Commodity Charge														
12		First 50 Mcf	\$2.2666	\$606,710	\$631,817	\$516,550	\$338,589	\$174,088	\$110,463	\$86,857	\$82,148	\$82,389	\$113,018	\$219,606	\$444,046	\$3,406,281
13		Next 350 Mcf	\$1.7520	496,673	489,327	318,572	187,370	83,768	50,196	29,142	26,719	24,591	42,345	112,265	309,969	2,170,937
14		Next 600 Mcf	\$1.6659	131,972	117,946	63,487	27,478	12,213	5,475	2,956	2,152	2,360	5,184	14,158	66,312	451,693
15		Over 1,000 Mcf	\$1.5164	<u>46,034</u>	<u>39,750</u>	<u>13,660</u>	<u>6,793</u>	<u>3,837</u>	<u>70</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,382</u>	<u>16,581</u>	<u>129,106</u>
				\$1,281,389	\$1,278,840	\$912,269	\$560,229	\$273,906	\$166,204	\$118,955	\$111,020	\$109,339	\$160,548	\$348,412	\$836,907	\$6,158,017
16		Revenue Less Gas Cost		\$1,746,011	\$1,746,376	\$1,369,062	\$1,015,566	\$723,735	\$611,389	\$564,277	\$555,750	\$552,658	\$605,369	\$799,742	\$1,295,567	\$11,585,504
17		Gas Cost Revenue [2]	\$2.2091	\$1,459,641	\$1,447,095	\$1,009,222	\$612,588	\$297,080	\$178,315	\$125,319	\$116,609	\$114,434	\$170,419	\$377,835	\$935,710	\$6,844,267
18		Revenue Excluding Riders		\$3,205,652	\$3,193,471	\$2,378,284	\$1,628,153	\$1,020,815	\$789,704	\$689,596	\$672,359	\$667,092	\$775,788	\$1,177,578	\$2,231,277	\$18,429,771
19		Riders:														
20		Gas Cost Uncollectible Charge	\$0.0160	\$10,572	\$10,481	\$7,310	\$4,437	\$2,152	\$1,291	\$908	\$845	\$829	\$1,234	\$2,737	\$6,777	\$49,571
21		Total Revenue		\$3,216,224	\$3,203,952	\$2,385,593	\$1,632,590	\$1,022,967	\$790,996	\$690,504	\$673,204	\$667,921	\$777,022	\$1,180,314	\$2,238,054	\$18,479,342

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 13 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GSO	General Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		43	43	43	43	43	44	44	45	44	44	44	44	524
4		Customer Charge	\$37.50	\$1,613	\$1,613	\$1,613	\$1,613	\$1,613	\$1,650	\$1,650	\$1,688	\$1,650	\$1,650	\$1,650	\$1,650	\$19,650
5		Accelerated Main Replacement Progra	\$8.02	\$345	\$345	\$345	\$345	\$345	\$353	\$353	\$361	\$353	\$353	\$353	\$353	\$4,202
6		Volumes (Mcf) [1]														
7		First 50 Mcf		1,708.9	1,701.3	1,750.8	1,513.3	1,170.7	916.7	785.3	882.2	940.1	1,050.0	1,434.4	1,636.5	15,490.2
8		Next 350 Mcf		7,148.9	6,006.8	6,156.4	6,215.5	4,577.2	4,111.5	4,287.7	4,689.2	4,390.5	4,922.5	5,568.0	5,921.9	63,996.1
9		Next 600 Mcf		5,057.5	5,060.1	5,050.7	4,677.9	4,645.7	4,385.0	4,760.5	5,222.2	5,369.0	5,769.7	4,707.2	4,633.4	59,338.9
10		Over 1,000 Mcf		19,084.9	19,231.7	17,942.1	17,393.2	18,406.7	18,336.7	17,916.4	17,956.6	18,050.6	19,107.7	19,190.4	18,808.3	221,425.3
				33,000.2	31,999.9	30,900.0	29,799.9	28,800.3	27,749.9	27,749.9	28,750.2	28,750.2	30,849.9	30,900.0	31,000.1	360,250.5
11		Commodity Charge														
12		First 50 Mcf	\$2.2666	\$3,873	\$3,856	\$3,968	\$3,430	\$2,654	\$2,078	\$1,780	\$2,000	\$2,131	\$2,380	\$3,251	\$3,709	\$35,110
13		Next 350 Mcf	\$1.7520	12,525	10,524	10,786	10,890	8,019	7,203	7,512	8,215	7,692	8,624	9,755	10,375	112,121
14		Next 600 Mcf	\$1.6659	8,425	8,430	8,414	7,793	7,739	7,305	7,931	8,700	8,944	9,612	7,842	7,719	98,853
15		Over 1,000 Mcf	\$1.5164	28,940	29,163	27,207	26,375	27,912	27,806	27,168	27,229	27,372	28,975	29,100	28,521	335,769
				\$53,764	\$51,973	\$50,376	\$48,488	\$46,324	\$44,392	\$44,391	\$46,144	\$46,139	\$49,591	\$49,948	\$50,324	\$581,853
16		Revenue Less Gas Cost		\$55,721	\$53,930	\$52,333	\$50,445	\$48,281	\$46,395	\$46,394	\$48,193	\$48,142	\$51,594	\$51,951	\$52,327	\$605,706
17		Gas Cost Revenue [2]	\$2.2091	\$72,901	\$70,691	\$68,261	\$65,831	\$63,623	\$61,302	\$61,302	\$63,512	\$63,512	\$68,151	\$68,261	\$68,482	\$795,829
18		Revenue Excluding Riders		\$128,622	\$124,621	\$120,594	\$116,276	\$111,904	\$107,697	\$107,696	\$111,705	\$111,654	\$119,744	\$120,212	\$120,809	\$1,401,535
19		Riders:														
20		Gas Cost Uncollectible Charge	\$0.0160	\$528	\$512	\$494	\$477	\$461	\$444	\$444	\$460	\$460	\$494	\$494	\$496	\$5,764
21		Total 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

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 14 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	IS	Interruptible Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$1,007.05	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Accelerated Main Replacement Progra	\$449.59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge														
10		First 30,000 Mcf	\$0.5443	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Over 30,000 Mcf	\$0.2890	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Gas Cost Revenue [2]	\$2,2091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Revenue Excluding Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Riders:														
16		Gas Cost Uncollectible Charge	\$0.0160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IUS	Intrastate Utility Service - Wholesale														
19		WHOLESALE														
20		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
21		Customer Charge	\$477.00	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$11,448
22		Accelerated Main Replacement Progra	\$76.96	\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$1,847
23		Volumes (Mcf) [1]		3,136.7	2,307.2	1,098.6	641.7	362.9	221.4	245.0	196.3	196.6	705.2	1,014.3	1,194.8	11,320.7
24		Commodity Charge	\$0.8150	\$2,556	\$1,880	\$895	\$523	\$296	\$180	\$200	\$160	\$160	\$575	\$827	\$974	\$9,226
25		Revenue Less Gas Cost		\$3,664	\$2,988	\$2,003	\$1,631	\$1,404	\$1,288	\$1,308	\$1,268	\$1,268	\$1,683	\$1,935	\$2,082	\$22,521
26		Gas Cost Revenue [2]	\$2,2091	\$6,929	\$5,097	\$2,427	\$1,418	\$802	\$489	\$541	\$434	\$434	\$1,558	\$2,241	\$2,639	\$25,009
27		Revenue Excluding Riders		\$10,594	\$8,085	\$4,430	\$3,048	\$2,205	\$1,777	\$1,849	\$1,702	\$1,702	\$3,241	\$4,175	\$4,721	\$47,530
28		Riders:														
29		Gas Cost Uncollectible Charge	\$0.0160	\$50	\$37	\$18	\$10	\$6	\$4	\$4	\$3	\$3	\$11	\$16	\$19	\$181
30		Total Revenue		\$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

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 15 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GTR	GTS Choice - Residential														
2		RESIDENTIAL														
3		Customer Bills		23,720	23,785	23,786	23,694	23,612	23,386	23,238	23,223	23,179	23,188	23,458	23,677	281,946
4		Customer Charge	\$15.00	\$355,800	\$356,775	\$356,790	\$355,410	\$354,180	\$350,790	\$348,570	\$348,345	\$347,685	\$347,820	\$351,870	\$355,155	\$4,229,190
5		Accelerated Main Replacement Progra	\$2.25	\$53,370	\$53,516	\$53,519	\$53,312	\$53,127	\$52,619	\$52,286	\$52,252	\$52,153	\$52,173	\$52,781	\$53,273	\$634,379
6		Volumes (Mcf) [1]		364,000.0	353,000.0	265,000.0	151,000.0	71,000.0	34,000.0	24,000.0	23,000.0	25,000.0	39,000.0	111,000.0	247,000.0	1,707,000.0
7		Commodity Charge	\$2.2666	\$825,042	\$800,110	\$600,649	\$342,257	\$160,929	\$77,064	\$54,398	\$52,132	\$56,665	\$88,397	\$251,593	\$559,850	\$3,869,086
8		Revenue Less Gas Cost		\$1,234,212	\$1,210,401	\$1,010,958	\$750,978	\$568,236	\$480,473	\$455,254	\$452,729	\$456,503	\$488,390	\$656,243	\$968,278	\$8,732,655
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Revenue Excluding Riders		\$1,234,212	\$1,210,401	\$1,010,958	\$750,978	\$568,236	\$480,473	\$455,254	\$452,729	\$456,503	\$488,390	\$656,243	\$968,278	\$8,732,655
11		Riders:														
12		Energy Efficiency Conservation Progra	\$0.6900	\$16,367	\$16,412	\$16,412	\$16,349	\$16,292	\$16,136	\$16,034	\$16,024	\$15,994	\$16,000	\$16,186	\$16,337	\$194,543
13		EAP Recovery	\$0.0597	21,731	21,074	15,821	9,015	4,239	2,030	1,433	1,373	1,493	2,328	6,627	14,746	101,908
14		Total Riders		\$38,098	\$37,486	\$32,233	\$25,364	\$20,531	\$18,166	\$17,467	\$17,397	\$17,486	\$18,328	\$22,813	\$31,083	\$296,451
15		Total Revenue		\$1,272,310	\$1,247,887	\$1,043,190	\$776,342	\$588,767	\$498,639	\$472,721	\$470,126	\$473,989	\$506,718	\$679,056	\$999,361	\$9,029,105
16	GTO	GTS Choice - Commercial														
17		COMMERCIAL														
18		Customer Bills		3,837	3,809	4,093	4,081	4,058	4,042	4,016	3,956	3,924	3,899	3,877	3,853	47,445
19		Customer Charge	\$37.50	\$143,888	\$142,838	\$153,488	\$153,038	\$152,175	\$151,575	\$150,600	\$148,350	\$147,150	\$146,213	\$145,388	\$144,488	\$1,779,188
20		Accelerated Main Replacement Progra	\$8.02	\$30,773	\$30,548	\$32,826	\$32,730	\$32,545	\$32,417	\$32,208	\$31,727	\$31,470	\$31,270	\$31,094	\$30,901	\$380,509
21		Volumes (Mcf) [1]														
22		First 50 Mcf		115,248.5	116,322.6	106,138.4	75,878.9	48,386.9	34,090.9	31,140.7	30,451.2	32,109.0	40,148.2	62,458.3	94,003.8	786,377.4
23		Next 350 Mcf		147,158.6	143,758.3	103,281.1	63,376.9	39,602.3	30,878.4	27,567.7	26,232.9	28,470.1	38,563.3	57,697.6	100,340.5	806,927.7
24		Next 600 Mcf		37,085.0	34,041.2	18,666.5	11,741.5	6,797.7	6,188.9	5,312.4	5,525.8	6,310.6	8,979.6	14,083.0	24,521.2	179,253.4
25		Over 1,000 Mcf		22,508.7	17,880.3	7,915.1	4,006.6	2,211.7	2,841.9	1,978.2	1,791.2	2,108.3	3,303.5	5,755.8	15,131.0	87,432.3
				322,000.8	312,002.4	236,001.1	155,003.9	96,998.6	74,000.1	65,999.0	64,001.1	68,998.0	90,994.7	139,994.7	233,996.5	1,859,990.8
26		Commodity Charge														
27		First 50 Mcf	\$2.2666	\$261,222	\$263,657	\$240,573	\$171,987	\$109,674	\$77,270	\$70,584	\$69,021	\$72,778	\$91,000	\$141,568	\$213,069	\$1,782,403
28		Next 350 Mcf	\$1.7520	257,822	251,865	180,948	111,036	69,383	54,099	48,299	45,960	49,880	67,563	101,086	175,797	1,413,737
29		Next 600 Mcf	\$1.6659	61,780	56,709	31,097	19,560	11,324	10,310	8,850	9,205	10,513	14,959	23,461	40,850	298,618
30		Over 1,000 Mcf	\$1.5164	34,132	27,114	12,002	6,076	3,354	4,309	3,000	2,716	3,197	5,009	8,728	22,945	132,582
				\$614,956	\$599,344	\$464,621	\$308,659	\$193,735	\$145,989	\$130,732	\$126,902	\$136,368	\$178,531	\$274,843	\$452,660	\$3,627,341
31		Revenue Less Gas Cost		\$789,616	\$772,730	\$650,934	\$494,426	\$378,455	\$329,981	\$313,540	\$306,979	\$314,988	\$356,014	\$451,324	\$628,049	\$5,787,037
32		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		Total Revenue		\$789,616	\$772,730	\$650,934	\$494,426	\$378,455	\$329,981	\$313,540	\$306,979	\$314,988	\$356,014	\$451,324	\$628,049	\$5,787,037

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 16 of 21
Witness: M. J. Bell

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GTO	GTS Choice - Industrial														
2		INDUSTRIAL														
3		Customer Bills		13	13	12	13	12	12	12	12	12	12	13	13	149
4		Customer Charge	\$37.50	\$488	\$488	\$450	\$488	\$450	\$450	\$450	\$450	\$450	\$450	\$488	\$488	\$5,588
5		Accelerated Main Replacement Progra	\$8.02	\$104	\$104	\$96	\$104	\$96	\$96	\$96	\$96	\$96	\$96	\$104	\$104	\$1,195
6		Volumes (Mcf) [1]														
7		First 50 Mcf		472.7	517.8	508.5	429.7	346.2	313.1	310.6	295.6	279.2	420.4	426.1	467.9	4,787.8
8		Next 350 Mcf		2,210.2	2,239.1	2,090.2	1,600.8	1,646.5	1,359.8	1,359.2	1,380.5	1,335.8	1,812.9	2,003.7	2,070.3	21,109.0
9		Next 600 Mcf		2,400.0	2,344.7	2,065.1	1,901.5	1,446.5	1,488.2	1,395.6	1,201.0	1,365.8	1,413.9	1,953.8	1,933.6	20,909.7
10		Over 1,000 Mcf		<u>917.2</u>	<u>898.3</u>	<u>1,336.1</u>	<u>2,067.9</u>	<u>2,560.8</u>	<u>2,839.0</u>	<u>2,934.5</u>	<u>3,122.9</u>	<u>3,019.2</u>	<u>2,352.9</u>	<u>1,616.4</u>	<u>1,528.2</u>	<u>25,193.4</u>
				6,000.1	5,999.9	5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	6,000.0	6,000.1	6,000.0	6,000.0	71,999.9
11		Commodity Charge														
12		First 50 Mcf	\$2.2666	\$1,071	\$1,174	\$1,153	\$974	\$785	\$710	\$704	\$670	\$633	\$953	\$966	\$1,061	\$10,852
13		Next 350 Mcf	\$1.7520	3,872	3,923	3,662	2,805	2,885	2,382	2,381	2,419	2,340	3,176	3,510	3,627	36,983
14		Next 600 Mcf	\$1.6659	3,998	3,906	3,440	3,168	2,410	2,479	2,325	2,001	2,275	2,355	3,255	3,221	34,833
15		Over 1,000 Mcf	\$1.5164	<u>1,391</u>	<u>1,362</u>	<u>2,026</u>	<u>3,136</u>	<u>3,883</u>	<u>4,305</u>	<u>4,450</u>	<u>4,736</u>	<u>4,578</u>	<u>3,568</u>	<u>2,451</u>	<u>2,317</u>	<u>38,203</u>
				\$10,333	\$10,365	\$10,281	\$10,082	\$9,962	\$9,876	\$9,860	\$9,825	\$9,827	\$10,052	\$10,182	\$10,226	\$120,872
16		Revenue Less Gas Cost		\$10,924	\$10,957	\$10,827	\$10,674	\$10,509	\$10,423	\$10,406	\$10,371	\$10,373	\$10,599	\$10,774	\$10,818	\$127,654
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$10,924	\$10,957	\$10,827	\$10,674	\$10,509	\$10,423	\$10,406	\$10,371	\$10,373	\$10,599	\$10,774	\$10,818	\$127,654

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 17 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	DS	GTS Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		41	32	32	32	32	32	34	33	33	33	34	60	428
4		Customer Charge	\$1,007.05	\$41,289	\$32,226	\$32,226	\$32,226	\$32,226	\$32,226	\$34,240	\$33,233	\$33,233	\$33,233	\$34,240	\$60,423	\$431,017
5		Administrative Charge	\$55.90	\$2,292	\$1,789	\$1,789	\$1,789	\$1,789	\$1,789	\$1,901	\$1,845	\$1,845	\$1,845	\$1,901	\$3,354	\$23,925
6		Accelerated Main Replacement Progra	\$449.59	\$18,433	\$14,387	\$14,387	\$14,387	\$14,387	\$14,387	\$15,286	\$14,836	\$14,836	\$14,836	\$15,286	\$26,975	\$192,425
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		188,859.0	169,110.1	147,265.6	103,565.2	83,423.1	69,626.2	68,394.7	69,858.1	76,451.3	101,603.3	139,898.5	162,514.9	1,380,570.0
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Commodity Charge		188,859.0	169,110.1	147,265.6	103,565.2	83,423.1	69,626.2	68,394.7	69,858.1	76,451.3	101,603.3	139,898.5	162,514.9	1,380,570.0
11		First 30,000 Mcf	\$0.5443	\$102,796	\$92,047	\$80,157	\$56,371	\$45,407	\$37,898	\$37,227	\$38,024	\$41,612	\$55,303	\$76,147	\$88,457	\$751,444
12		Over 30,000 Mcf	\$0.2890	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$102,796	\$92,047	\$80,157	\$56,371	\$45,407	\$37,898	\$37,227	\$38,024	\$41,612	\$55,303	\$76,147	\$88,457	\$751,444
13		Revenue Less Gas Cost		\$164,810	\$140,448	\$128,558	\$104,772	\$93,808	\$86,299	\$88,654	\$87,938	\$91,526	\$105,217	\$127,573	\$179,209	\$1,398,811
14		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$164,810	\$140,448	\$128,558	\$104,772	\$93,808	\$86,299	\$88,654	\$87,938	\$91,526	\$105,217	\$127,573	\$179,209	\$1,398,811
16	DS	GTS Delivery Service - Industrial														
17		INDUSTRIAL														
18		Customer Bills		39	39	39	39	39	39	39	39	39	39	39	39	468
19		Customer Charge	\$1,007.05	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$471,299
20		Administrative Charge	\$55.90	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$26,161
21		Accelerated Main Replacement Progra	\$449.59	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$210,408
22		Volumes (Mcf) [1]														
23		First 30,000 Mcf		362,633.5	336,268.5	309,008.7	289,709.6	275,128.8	268,134.1	242,645.5	267,869.2	280,511.7	309,636.4	327,494.0	334,941.4	3,603,981.4
24		Over 30,000 Mcf		312,276.0	266,310.0	216,432.0	137,874.0	93,864.0	71,370.0	52,470.0	74,304.0	81,150.0	144,720.0	223,938.0	238,608.0	1,913,316.0
				674,909.5	602,578.5	525,440.7	427,583.6	368,992.8	339,504.1	295,115.5	342,173.2	361,661.7	454,356.4	551,432.0	573,549.4	5,517,297.4
25		Commodity Charge														
26		First 30,000 Mcf	\$0.5443	\$197,381	\$183,031	\$168,193	\$157,689	\$149,753	\$145,945	\$132,072	\$145,801	\$152,683	\$168,535	\$178,255	\$182,309	\$1,961,647
27		Over 30,000 Mcf	\$0.2890	90,248	76,964	62,549	39,846	27,127	20,626	15,164	21,474	23,452	41,824	64,718	68,958	552,948
				\$287,629	\$259,995	\$230,742	\$197,535	\$176,879	\$166,571	\$147,236	\$167,275	\$176,135	\$210,359	\$242,973	\$251,266	\$2,514,595
28		Revenue Less Gas Cost		\$346,618	\$318,984	\$289,731	\$256,524	\$235,868	\$225,560	\$206,225	\$226,264	\$235,124	\$269,348	\$301,962	\$310,255	\$3,222,464
29		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Total Revenue		\$346,618	\$318,984	\$289,731	\$256,524	\$235,868	\$225,560	\$206,225	\$226,264	\$235,124	\$269,348	\$301,962	\$310,255	\$3,222,464

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 18 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		12	12	12	12	12	12	12	12	12	12	13	12	145
4		Customer Charge	\$37.50	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$450	\$488	\$450	\$5,438
5		Administrative Charge	\$55.90	\$671	\$671	\$671	\$671	\$671	\$671	\$671	\$671	\$671	\$671	\$727	\$671	\$8,106
6		Accelerated Main Replacement Progra	\$8.02	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$96	\$104	\$96	\$1,163
7		Volumes (Mcf) [1]														
8		First 50 Mcf		600.0	600.0	600.0	600.0	600.0	600.0	600.0	600.0	600.0	600.0	550.0	600.0	7,150.0
9		Next 350 Mcf		4,200.0	4,200.0	4,200.0	4,182.5	4,127.0	4,044.2	3,998.9	3,891.4	4,069.2	4,045.0	3,850.0	4,200.0	49,008.2
10		Next 600 Mcf		7,070.0	6,882.7	6,964.3	6,167.1	6,270.1	4,699.5	5,144.3	4,257.5	4,801.3	6,031.9	6,494.6	6,960.4	71,743.7
11		Over 1,000 Mcf		<u>13,932.9</u>	<u>13,803.3</u>	<u>10,302.3</u>	<u>5,333.3</u>	<u>4,075.8</u>	<u>1,525.9</u>	<u>2,402.3</u>	<u>1,889.0</u>	<u>1,772.2</u>	<u>3,743.8</u>	<u>7,560.9</u>	<u>9,386.9</u>	<u>75,728.6</u>
				25,802.9	25,486.6	22,066.6	16,282.9	15,072.9	10,869.6	12,145.5	10,637.9	11,242.7	14,420.7	18,455.5	21,147.3	203,630.5
12		Commodity Charge														
13		First 50 Mcf	\$2.2666	\$1,360	\$1,360	\$1,360	\$1,360	\$1,360	\$1,360	\$1,360	\$1,360	\$1,360	\$1,360	\$1,247	\$1,360	\$16,206
14		Next 350 Mcf	\$1.7520	7,358	7,358	7,358	7,328	7,231	7,085	7,006	6,818	7,129	7,087	6,745	7,358	85,862
15		Next 600 Mcf	\$1.6659	11,778	11,466	11,602	10,274	10,445	7,829	8,570	7,093	7,998	10,049	10,819	11,595	119,518
16		Over 1,000 Mcf	\$1.5164	<u>21,128</u>	<u>20,931</u>	<u>15,622</u>	<u>8,087</u>	<u>6,181</u>	<u>2,314</u>	<u>3,643</u>	<u>2,864</u>	<u>2,687</u>	<u>5,677</u>	<u>11,465</u>	<u>14,234</u>	<u>114,835</u>
				\$41,624	\$41,116	\$35,943	\$27,049	\$25,216	\$18,588	\$20,579	\$18,135	\$19,175	\$24,172	\$30,277	\$34,548	\$336,421
17		Revenue Less Gas Cost		\$42,841	\$42,333	\$37,160	\$28,266	\$26,433	\$19,805	\$21,796	\$19,352	\$20,392	\$25,389	\$31,595	\$35,765	\$351,127
18		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue		\$42,841	\$42,333	\$37,160	\$28,266	\$26,433	\$19,805	\$21,796	\$19,352	\$20,392	\$25,389	\$31,595	\$35,765	\$351,127
20	GDS	GTS Grandfathered Delivery Service - Industrial														
21		INDUSTRIAL														
22		Customer Bills		15	15	15	15	15	15	15	15	15	15	15	15	180
23		Customer Charge	\$37.50	\$563	\$563	\$563	\$563	\$563	\$563	\$563	\$563	\$563	\$563	\$563	\$563	\$6,750
24		Administrative Charge	\$55.90	\$839	\$839	\$839	\$839	\$839	\$839	\$839	\$839	\$839	\$839	\$839	\$839	\$10,062
25		Accelerated Main Replacement Progra	\$8.02	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$1,444
26		Volumes (Mcf) [1]														
27		First 50 Mcf		609.9	622.4	750.0	735.6	694.2	473.6	460.0	510.6	530.3	604.5	606.1	666.9	7,264.1
28		Next 350 Mcf		3,896.3	3,965.4	4,483.7	4,484.4	3,857.7	2,799.5	2,736.4	3,003.2	2,907.0	3,132.7	3,912.5	4,183.5	43,362.3
29		Next 600 Mcf		5,621.7	5,802.3	6,622.1	5,166.4	4,115.7	2,754.1	2,958.6	3,457.3	3,411.2	3,405.2	4,279.4	5,280.7	52,874.7
30		Over 1,000 Mcf		<u>7,716.4</u>	<u>6,439.2</u>	<u>7,195.5</u>	<u>3,680.8</u>	<u>4,450.7</u>	<u>2,848.5</u>	<u>1,893.4</u>	<u>2,095.7</u>	<u>2,937.8</u>	<u>2,954.3</u>	<u>3,905.0</u>	<u>4,849.5</u>	<u>50,966.8</u>
				17,844.3	16,829.3	19,051.3	14,067.2	13,118.3	8,875.7	8,048.4	9,066.8	9,786.3	10,096.7	12,703.0	14,980.6	154,467.9
31		Commodity Charge														
32		First 50 Mcf	\$2.2666	\$1,382	\$1,411	\$1,700	\$1,667	\$1,573	\$1,073	\$1,043	\$1,157	\$1,202	\$1,370	\$1,374	\$1,512	\$16,465
33		Next 350 Mcf	\$1.7520	6,826	6,947	7,855	7,857	6,759	4,905	4,794	5,262	5,093	5,488	6,855	7,329	75,971
34		Next 600 Mcf	\$1.6659	9,365	9,666	11,032	8,607	6,856	4,588	4,929	5,760	5,683	5,673	7,129	8,797	88,084
35		Over 1,000 Mcf	\$1.5164	<u>11,701</u>	<u>9,764</u>	<u>10,911</u>	<u>5,582</u>	<u>6,749</u>	<u>4,319</u>	<u>2,871</u>	<u>3,178</u>	<u>4,455</u>	<u>4,480</u>	<u>5,922</u>	<u>7,354</u>	<u>77,286</u>
				\$29,275	\$27,789	\$31,498	\$23,712	\$21,938	\$14,886	\$13,637	\$15,356	\$16,433	\$17,011	\$21,279	\$24,992	\$257,806
36		Revenue Less Gas Cost		\$30,796	\$29,310	\$33,020	\$25,234	\$23,459	\$16,407	\$15,158	\$16,878	\$17,954	\$18,533	\$22,800	\$26,513	\$276,061
37		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		Total Revenue		\$30,796	\$29,310	\$33,020	\$25,234	\$23,459	\$16,407	\$15,158	\$16,878	\$17,954	\$18,533	\$22,800	\$26,513	\$276,061

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 19 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	DS3	GTS Main Line Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$200.00	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
5		Administrative Charge	\$55.90	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$2,012
6		Volumes (Mcf)[1]		58,289.0	56,724.0	56,724.0	57,213.0	57,995.0	58,484.0	55,942.0	54,866.0	55,746.0	58,093.0	57,604.0	53,301.0	680,981.0
7		Commodity Charge	\$0.0858	\$5,001	\$4,867	\$4,867	\$4,909	\$4,976	\$5,018	\$4,800	\$4,708	\$4,783	\$4,984	\$4,942	\$4,573	\$58,428
8		Revenue Less Gas Cost		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
11	FX1	GTS Flex Rate - Commercial														
12		COMMERCIAL														
13		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
14		Customer Charge	\$1,007.05	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$12,085
15		Administrative Charge	\$55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
16		Volumes (Mcf) [1]		74,328.0	58,680.0	70,416.0	34,230.0	29,340.0	29,340.0	29,340.0	29,340.0	34,230.0	39,120.0	49,878.0	63,570.0	541,812.0
17		Commodity Charge	\$0.3900	\$28,988	\$22,885	\$27,462	\$13,350	\$11,443	\$11,443	\$11,443	\$11,443	\$13,350	\$15,257	\$19,452	\$24,792	\$211,307
18		Revenue Less Gas Cost		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
19		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Total Revenue		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
21	FX2	GTS Flex Rate - Commercial														
22		COMMERCIAL														
23		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
24		Customer Charge	\$1,007.05	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$12,085
25		Administrative Charge	\$55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
26		Volumes (Mcf) [1]		44,010.0	56,724.0	33,252.0	47,922.0	37,164.0	37,164.0	39,120.0	37,164.0	41,076.0	50,856.0	54,768.0	54,768.0	533,988.0
27		Commodity Charge	\$0.3900	\$17,164	\$22,122	\$12,968	\$18,690	\$14,494	\$14,494	\$15,257	\$14,494	\$16,020	\$19,834	\$21,360	\$21,360	\$208,255
28		Revenue Less Gas Cost		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011
29		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Total Revenue		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 20 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	FX5	GTS Flex Rate - Industrial														
2		INDUSTRIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$200.00	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
5		Administrative Charge	\$55.90	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$2,012
6		Volumes (Mcf) [1]		411,738.0	369,684.0	397,068.0	381,420.0	392,178.0	381,420.0	392,178.0	392,178.0	381,420.0	397,068.0	391,200.0	401,958.0	4,689,510.0
7		Commodity Charge	\$0.0858	\$35,327	\$31,719	\$34,068	\$32,726	\$33,649	\$32,726	\$33,649	\$33,649	\$32,726	\$34,068	\$33,565	\$34,488	\$402,360
8		Revenue Less Gas Cost		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
11	FX7	GTS Flex Rate - Industrial														
12		INDUSTRIAL														
13		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
14		Customer Charge	\$1,007.05	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$12,085
15		Administrative Charge	\$55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
16		Volumes (Mcf) [1]														
17		First 25,000 Mcf		25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	300,000.0
18		Over 25,000 Mcf		18,107.0	808.0	4,340.0	4,340.0	4,340.0	4,340.0	4,340.0	4,340.0	19,010.0	19,010.0	13,685.0	14,099.0	110,759.0
				43,107.0	25,808.0	29,340.0	29,340.0	29,340.0	29,340.0	29,340.0	29,340.0	44,010.0	44,010.0	38,685.0	39,099.0	410,759.0
19		Commodity Charge														
20		First 25,000 Mcf	\$0.4900	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$147,000
21		Over 25,000 Mcf	\$0.2700	4,889	218	1,172	1,172	1,172	1,172	1,172	1,172	5,133	5,133	3,695	3,807	29,905
				\$17,139	\$12,468	\$13,422	\$13,422	\$13,422	\$13,422	\$13,422	\$13,422	\$17,383	\$17,383	\$15,945	\$16,057	\$176,905
22		Revenue Less Gas Cost		\$18,202	\$13,531	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$18,446	\$18,446	\$17,008	\$17,120	\$189,660
23		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Total Revenue		\$18,202	\$13,531	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$18,446	\$18,446	\$17,008	\$17,120	\$189,660

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Current Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.2
Page 21 of 21
Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	SAS	GTS Special Agency Service														
2		COMMERCIAL														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$1,007.05	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Administrative Charge	\$55.90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Progra	\$449.59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Commodity Charge														
11		First 30,000 Mcf	\$0.5443	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Over 30,000 Mcf	\$0.2890	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	SC3	GTS Special Rate - Industrial														
17		INDUSTRIAL														
18		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
19		Customer Charge	\$1,007.05	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$12,085
20		Administrative Charge	\$55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
21		Volumes (Mcf) [1]														
22		First 150,000 Mcf		150,000.0	150,000.0	140,000.0	140,000.0	130,000.0	130,000.0	130,000.0	130,000.0	130,000.0	130,000.0	140,000.0	150,000.0	1,650,000.0
23		Over 150,000 Mcf		20,000.0	20,000.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20,000.0	60,000.0
24		Commodity Charge														
25		First 150,000 Mcf	\$0.2900	\$43,500	\$43,500	\$40,600	\$40,600	\$37,700	\$37,700	\$37,700	\$37,700	\$37,700	\$37,700	\$40,600	\$43,500	\$478,500
26		Over 150,000 Mcf	\$0.1600	3,200	3,200	0	0	0	0	0	0	0	0	0	3,200	9,600
				\$46,700	\$46,700	\$40,600	\$40,600	\$37,700	\$37,700	\$37,700	\$37,700	\$37,700	\$37,700	\$40,600	\$46,700	\$488,100
27		Revenue Less Gas Cost		\$47,763	\$47,763	\$41,663	\$41,663	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$41,663	\$47,763	\$500,855
28		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		Total Revenue		\$47,763	\$47,763	\$41,663	\$41,663	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$41,663	\$47,763	\$500,855

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

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

Schedule M-2.2B
Page 1 of 15
Witness: M. J. Bell

Line	FERC No.	Acct (A)	Class/ Description (B)	Current Rates (C)	Mar-16 (J)	Apr-16 (K)	May-16 (L)	Jun-16 (M)	Jul-16 (N)	Aug-16 (O)	Total (P)
1			<u>Operating Revenue</u>								
2			<u>Sales of Gas</u>								
3	480		Residential Sales Revenue		\$6,276,124	\$4,382,491	\$2,940,691	\$2,336,930	\$2,148,656	\$2,146,395	\$20,231,286
4	481.1		Commercial Sales Revenue		2,391,534	1,662,489	998,724	799,681	686,631	669,269	7,208,328
5	481.2		Industrial Sales Revenue		45,928	41,981	37,593	33,564	56,477	60,501	276,043
8	483		Public Utilities		<u>4,455</u>	<u>3,108</u>	<u>2,162</u>	<u>1,797</u>	<u>1,840</u>	<u>1,693</u>	<u>15,056</u>
6			Total Sales of Gas		\$8,718,040	\$6,090,069	\$3,979,170	\$3,171,972	\$2,893,603	\$2,877,859	\$27,730,713
7			<u>Other Operating Revenue</u>								
9	489		Transportation Revenue - Residential		\$1,052,244	\$787,740	\$586,189	\$500,714	\$474,814	\$472,219	\$3,873,920
10	489		Transportation Revenue - Commercial		845,543	643,686	502,523	445,384	432,644	422,915	3,292,696
11	489		Transportation Revenue - Industrial		495,402	456,832	431,170	413,772	392,185	405,759	2,595,119
12	487		Forfeited Discounts		78,000	74,000	40,000	25,000	20,000	19,000	256,000
13	488		Miscellaneous Service Revenue		11,000	13,000	10,000	11,000	9,000	8,000	62,000
14	493		Rent from Gas Property		6,000	6,000	6,000	6,000	6,000	6,000	36,000
15	495		Non-Traditional Sales		0	0	0	0	0	0	0
16	495		Other Gas Revenues - Other		<u>61,000</u>	<u>85,000</u>	<u>24,000</u>	<u>19,000</u>	<u>16,000</u>	<u>15,000</u>	<u>220,000</u>
17			Total Other Operating Revenue		\$2,549,189	\$2,066,258	\$1,599,882	\$1,420,869	\$1,350,644	\$1,348,892	\$10,335,735
18			Total Operating Revenue		\$11,267,230	\$8,156,327	\$5,579,051	\$4,592,842	\$4,244,247	\$4,226,751	\$38,066,448

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 2 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Total
				(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Sales Service								
2	GSR	General Service - Residential								
3		Bills		99,486	99,466	98,985	98,040	97,184	97,562	590,723
4		Volumes	[1]	986,392.0	570,538.9	255,779.9	126,909.6	88,930.0	86,940.0	2,115,490.4
5		Revenue Less Gas Cost		\$ 4,095,205	\$ 3,120,793	\$ 2,374,904	\$ 2,056,098	\$ 1,951,782	\$ 1,953,902	\$ 15,552,684
6		Gas Cost		\$ 2,179,039	\$ 1,260,377	\$ 565,043	\$ 280,356	\$ 196,455	\$ 192,059	\$ 4,673,330
7		Total Revenue	[2]	\$ 6,274,243	\$ 4,381,171	\$ 2,939,948	\$ 2,336,454	\$ 2,148,237	\$ 2,145,961	\$ 20,226,014
8	G1C	LG&E Commercial								
9		Bills		4	4	4	4	4	3	23
10		Volumes	[1]	373.9	177.7	65.8	18.4	28.7	16.3	680.8
11		Revenue Less Gas Cost		\$ 1,034	\$ 611	\$ 370	\$ 267	\$ 290	\$ 206	\$ 2,777
12		Gas Cost		\$ 826	\$ 393	\$ 145	\$ 41	\$ 63	\$ 36	\$ 1,504
13		Total Revenue	[2]	\$ 1,860	\$ 1,003	\$ 515	\$ 308	\$ 353	\$ 242	\$ 4,281
14	G1R	LG&E Residential								
15		Bills		16	16	16	16	16	16	96
16		Volumes	[1]	284.6	180.5	79.8	34.2	24.1	28.0	631.2
17		Revenue Less Gas Cost		\$ 1,119	\$ 811	\$ 513	\$ 378	\$ 348	\$ 359	\$ 3,526
18		Gas Cost		\$ 629	\$ 399	\$ 176	\$ 76	\$ 53	\$ 62	\$ 1,394
19		Total Revenue	[2]	\$ 1,747	\$ 1,209	\$ 689	\$ 453	\$ 401	\$ 421	\$ 4,921
20	IN3	Inland Gas General Service - Residential								
21		Bills		9	10	8	9	9	9	54
22		Volumes	[1]	118.3	87.3	35.8	17.4	11.6	10.9	281.3
23		Revenue Less Gas Cost		\$ 47	\$ 35	\$ 14	\$ 7	\$ 5	\$ 4	\$ 113
24		Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
25		Total Revenue	[2]	\$ 47	\$ 35	\$ 14	\$ 7	\$ 5	\$ 4	\$ 113
26	IN3	Inland Gas General Service - Commercial								
27		Bills		0	0	0	0	0	0	0
28		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
30		Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
31		Total Revenue	[2]	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
32	IN4	Inland Gas General Service - Residential								
33		Bills		0	0	0	0	0	0	0
34		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35		Revenue Less Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
36		Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
37		Total Revenue	[2]	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
38	IN5	Inland Gas General Service - Residential								
39		Bills		3	3	3	3	3	3	18
40		Volumes	[1]	44.3	26.2	12.1	5.0	2.4	2.9	92.9
41		Revenue Less Gas Cost		\$ 27	\$ 16	\$ 7	\$ 3	\$ 1	\$ 2	\$ 56
42		Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
43		Total Revenue	[2]	\$ 27	\$ 16	\$ 7	\$ 3	\$ 1	\$ 2	\$ 56
44	LG2	LG&E Residential								
45		Bills		1	1	1	1	1	1	6
46		Volumes	[1]	71.8	37.8	15.0	2.9	3.2	3.5	134.2
47		Revenue Less Gas Cost		\$ 25	\$ 13	\$ 5	\$ 1	\$ 1	\$ 1	\$ 47
48		Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
49		Total Revenue	[2]	\$ 25	\$ 13	\$ 5	\$ 1	\$ 1	\$ 1	\$ 47
50	LG2	LG&E Commercial								
51		Bills		1	1	1	1	1	1	6
52		Volumes	[1]	88.5	55.3	19.3	7.8	7.7	6.7	185.3
53		Revenue Less Gas Cost		\$ 31	\$ 19	\$ 7	\$ 3	\$ 3	\$ 2	\$ 65
54		Gas Cost		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
55		Total Revenue	[2]	\$ 31	\$ 19	\$ 7	\$ 3	\$ 3	\$ 2	\$ 65

[1] Reflects forecasted volumes for March through August 2016.
[2] See Schedule M-2.2B Pages 6 through 15 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 3 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Total
				(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Sales Service								
2	LG3	LG&E Residential								
3		Bills		1	1	1	1	1	1	6
4		Volumes	[1]	46.2	107.9	66.4	26.7	26.2	11.9	285.3
5		Revenue Less Gas Cost	\$	\$17	\$38	\$24	\$10	\$10	\$5	\$103
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$17	\$38	\$24	\$10	\$10	\$5	\$103
8	LG4	LG&E Residential								
9		Bills		1	1	1	1	1	1	6
10		Volumes	[1]	42.8	21.4	11.0	4.1	2.6	2.8	84.7
11		Revenue Less Gas Cost	\$	\$17	\$9	\$4	\$2	\$1	\$1	\$34
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$17	\$9	\$4	\$2	\$1	\$1	\$34
14	GSO	General Service - Commercial								
15		Bills		10,035	10,003	9,882	9,780	9,783	9,770	59,253
16		Volumes	[1]	457,839.0	284,311.8	128,485.9	82,737.7	55,721.1	51,791.0	1,060,886.5
17		Revenue Less Gas Cost	\$	\$1,378,231	\$1,033,393	\$714,364	\$616,595	\$563,182	\$554,613	\$4,860,378
18		Gas Cost	\$	\$1,011,412	\$628,073	\$283,838	\$182,776	\$123,093	\$114,412	\$2,343,604
19		Total Revenue	[2]	\$2,389,643	\$1,661,466	\$998,202	\$799,371	\$686,275	\$669,025	\$7,203,982
20	GSO	General Service - Industrial								
21		Bills		41	41	41	42	43	44	252
22		Volumes	[1]	11,000.0	9,999.9	9,000.3	7,999.9	13,999.9	15,000.2	67,000.2
23		Revenue Less Gas Cost	\$	\$21,628	\$19,890	\$17,710	\$15,891	\$25,550	\$27,364	\$128,033
24		Gas Cost	\$	\$24,300	\$22,091	\$19,883	\$17,673	\$30,927	\$33,137	\$148,010
25		Total Revenue	[2]	\$45,928	\$41,981	\$37,593	\$33,564	\$56,477	\$60,501	\$276,043
26	IS	Interruptible Service - Industrial								
27		Bills		0	0	0	0	0	0	0
28		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IUS	Intrastate Utility Service - Wholesale								
33		Bills		2	2	2	2	2	2	12
34		Volumes	[1]	1,101.0	658.0	346.6	226.8	240.7	192.6	2,765.7
35		Revenue Less Gas Cost	\$	\$2,023	\$1,655	\$1,396	\$1,296	\$1,308	\$1,268	\$8,946
36		Gas Cost	\$	\$2,432	\$1,454	\$766	\$501	\$532	\$425	\$6,110
37		Total Revenue	[2]	\$4,455	\$3,108	\$2,162	\$1,797	\$1,840	\$1,693	\$15,056

[1] Reflects forecasted volumes for March through August 2016.
[2] See Schedule M-2.2B Pages 6 through 15 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 4 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Total
				(J)	(K)	(L)	(M)	(N)	(O)	(P)
1		Transportation Service								
2	GTR	GTS Choice - Residential								
3		Bills		23,772	23,681	23,598	23,372	23,225	23,210	140,858
4		Volumes	[1]	269,000.0	156,000.0	70,000.0	35,000.0	25,000.0	24,000.0	579,000.0
5		Revenue Less Gas Cost	\$	\$1,052,244	\$787,740	\$586,189	\$500,714	\$474,814	\$472,219	\$3,873,920
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$1,052,244	\$787,740	\$586,189	\$500,714	\$474,814	\$472,219	\$3,873,920
8	GTO	GTS Choice - Commercial								
9		Bills		4,093	4,081	4,058	4,042	4,016	3,956	24,246
10		Volumes	[1]	237,003.1	157,010.7	93,998.7	74,000.1	65,999.0	64,001.1	692,012.7
11		Revenue Less Gas Cost	\$	\$652,779	\$498,160	\$372,866	\$329,981	\$313,540	\$306,979	\$2,474,305
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$652,779	\$498,160	\$372,866	\$329,981	\$313,540	\$306,979	\$2,474,305
14	GTO	GTS Choice - Industrial								
15		Bills		12	12	13	12	12	12	73
16		Volumes	[1]	5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	35,999.8
17		Revenue Less Gas Cost	\$	\$10,827	\$10,628	\$10,554	\$10,423	\$10,406	\$10,371	\$63,210
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$10,827	\$10,628	\$10,554	\$10,423	\$10,406	\$10,371	\$63,210
20	DS	GTS Delivery Service - Commercial								
21		Bills		30	30	30	30	31	30	181
22		Volumes	[1]	150,352.9	105,552.7	83,488.4	69,799.2	69,258.1	70,729.6	549,180.9
23		Revenue Less Gas Cost	\$	\$127,213	\$102,829	\$90,819	\$83,368	\$84,586	\$83,874	\$572,689
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$127,213	\$102,829	\$90,819	\$83,368	\$84,586	\$83,874	\$572,689
26	DS	GTS Delivery Service - Industrial								
27		Bills		40	40	40	40	40	39	239
28		Volumes	[1]	540,140.7	440,983.9	382,344.6	353,438.7	305,081.1	341,182.0	2,363,171.0
29		Revenue Less Gas Cost	\$	\$299,495	\$265,580	\$244,898	\$234,907	\$213,162	\$225,974	\$1,484,015
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$299,495	\$265,580	\$244,898	\$234,907	\$213,162	\$225,974	\$1,484,015
32	GDS	GTS Grandfathered Delivery Service - Commercial								
33		Bills		12	12	12	12	12	12	72
34		Volumes	[1]	21,978.8	16,295.4	15,007.6	10,696.9	12,282.0	10,766.2	87,026.9
35		Revenue Less Gas Cost	\$	\$37,026	\$28,285	\$26,333	\$19,529	\$22,013	\$19,556	\$152,742
36		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue	[2]	\$37,026	\$28,285	\$26,333	\$19,529	\$22,013	\$19,556	\$152,742
38	GDS	GTS Grandfathered Delivery Service - Industrial								
39		Bills		15	15	15	15	15	15	90
40		Volumes	[1]	19,483.4	13,799.0	12,898.5	9,073.1	8,215.0	9,190.0	72,659.0
41		Revenue Less Gas Cost	\$	\$33,686	\$24,810	\$23,109	\$16,715	\$15,422	\$17,073	\$130,816
42		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
43		Total Revenue	[2]	\$33,686	\$24,810	\$23,109	\$16,715	\$15,422	\$17,073	\$130,816
44	DS3	GTS Main Line Service - Industrial								
45		Bills		3	3	3	3	3	3	18
46		Volumes	[1]	56,724.0	57,213.0	57,995.0	58,484.0	55,942.0	54,866.0	341,224.0
47		Revenue Less Gas Cost	\$	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$33,883
48		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49		Total Revenue	[2]	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$33,883
50	FX1	GTS Flex Rate - Commercial								
51		Bills		1	1	1	1	1	1	6
52		Volumes	[1]	70,416.0	34,230.0	29,340.0	29,340.0	29,340.0	29,340.0	222,006.0
53		Revenue Less Gas Cost	\$	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$92,960
54		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55		Total Revenue	[2]	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$92,960

[1] Reflects forecasted volumes for March through August 2016.

[2] See Schedule M-2.2B Pages 6 through 15 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 5 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16 (J)	Apr-16 (K)	May-16 (L)	Jun-16 (M)	Jul-16 (N)	Aug-16 (O)	Total (P)
1		Transportation Service								
2	FX2	GTS Flex Rate - Commercial								
3		Bills		1	1	1	1	1	1	6
4		Volumes	[1]	33,252.0	47,922.0	37,164.0	37,164.0	39,120.0	37,164.0	231,786.0
5		Revenue Less Gas Cost	\$	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$96,774
6		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue	[2]	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$96,774
8	FX5	GTS Flex Rate - Industrial								
9		Bills		3	3	3	3	3	3	18
10		Volumes	[1]	402,936.0	387,288.0	398,046.0	387,288.0	398,046.0	398,046.0	2,371,650.0
11		Revenue Less Gas Cost	\$	\$35,340	\$33,997	\$34,920	\$33,997	\$34,920	\$34,920	\$208,094
12		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue	[2]	\$35,340	\$33,997	\$34,920	\$33,997	\$34,920	\$34,920	\$208,094
14	FX7	GTS Flex Rate - Industrial								
15		Bills		1	1	1	1	1	1	6
16		Volumes	[1]	29,340.0	29,340.0	29,340.0	29,340.0	29,340.0	29,340.0	176,040.0
17		Revenue Less Gas Cost	\$	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$86,909
18		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue	[2]	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$86,909
20	SAS	GTS Special Agency Service								
21		Bills		0	0	0	0	0	0	0
22		Volumes	[1]	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23		Revenue Less Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue	[2]	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	SC3	GTS Special Rate - Industrial								
27		Bills		1	1	1	1	1	1	6
28		Volumes	[1]	383,376.0	383,376.0	383,376.0	383,376.0	383,376.0	383,376.0	2,300,256.0
29		Revenue Less Gas Cost	\$	\$81,903	\$81,903	\$81,903	\$81,903	\$81,903	\$81,903	\$491,419
30		Gas Cost	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue	[2]	\$81,903	\$81,903	\$81,903	\$81,903	\$81,903	\$81,903	\$491,419
32		Total Sales and Transportation		\$11,111,230	\$7,978,327	\$5,499,051	\$4,531,842	\$4,193,247	\$4,178,751	\$37,492,448
33		Other Gas Department Revenue								
34		Acct. 487 Forfeited Discounts		\$78,000	\$74,000	\$40,000	\$25,000	\$20,000	\$19,000	\$256,000
35		Acct. 488 Miscellaneous Service Revenue		11,000	13,000	10,000	11,000	9,000	8,000	62,000
36		Acct. 493 Rent From Gas Property		6,000	6,000	6,000	6,000	6,000	6,000	36,000
37		Acct. 495 Non-Traditional Sales		0	0	0	0	0	0	0
38		Acct. 495 Other Gas Revenues - Other		61,000	85,000	24,000	19,000	16,000	15,000	220,000
39		Total Other Gas Department Revenue		\$156,000	\$178,000	\$80,000	\$61,000	\$51,000	\$48,000	\$574,000
40		Total Gross Revenue		\$11,267,230	\$8,156,327	\$5,579,051	\$4,592,842	\$4,244,247	\$4,226,751	\$38,066,448

[1] Reflects forecasted volumes for March through August 2016.

[2] See Schedule M-2.2B Pages 6 through 15 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 6 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16 (J)	Apr-16 (K)	May-16 (L)	Jun-16 (M)	Jul-16 (N)	Aug-16 (O)	Total (P)
1	GSR	General Service - Residential								
2		RESIDENTIAL								
3		Customer Bills		99,486	99,466	98,985	98,040	97,184	97,562	590,723
4		Customer Charge	\$ 15.00	\$1,492,290	\$1,491,990	\$1,484,775	\$1,470,600	\$1,457,760	\$1,463,430	\$8,860,845
5		Accelerated Main Replacement Program	\$ 2.25	\$223,844	\$223,799	\$222,716	\$220,590	\$218,664	\$219,515	\$1,329,127
6		Volumes (Mcf) [1]		986,392.0	570,538.9	255,779.9	126,909.6	88,930.0	86,940.0	2,115,490.4
7		Commodity Charge	\$/Mcf 2.2666	\$2,235,756	\$1,293,183	\$579,751	\$287,653	\$201,569	\$197,058	\$4,794,971
8		Revenue Less Gas Cost		\$3,951,890	\$3,008,972	\$2,287,242	\$1,978,843	\$1,877,993	\$1,880,003	\$14,984,942
9		Gas Cost Revenue [2]	\$/Mcf	\$2,179,039	\$1,260,377	\$565,043	\$280,356	\$196,455	\$192,059	\$4,673,330
10		Revenue Excluding Riders		\$6,130,928	\$4,269,349	\$2,852,285	\$2,259,199	\$2,074,448	\$2,072,062	\$19,658,272
11		Riders:								
12		Energy Efficiency Conservation Program	\$	\$68,645	\$68,632	\$68,300	\$67,648	\$67,057	\$67,318	\$407,599
13		Gas Cost Uncollectible Charge	\$/Mcf	15,782	9,129	4,092	2,031	1,423	1,391	33,848
14		EAP Recovery	\$/Mcf	58,888	34,061	15,270	7,577	5,309	5,190	126,295
15		Total Riders		\$143,315	\$111,821	\$87,662	\$77,255	\$73,789	\$73,899	\$567,741
16		Total Revenue		\$6,274,243	\$4,381,171	\$2,939,948	\$2,336,454	\$2,148,237	\$2,145,961	\$20,226,014
17	G1C	LG&E Commercial								
18		COMMERCIAL								
19		Customer Bills		4	4	4	4	4	3	23
20		Customer Charge	\$ 56.92	\$228	\$228	\$228	\$228	\$228	\$171	\$1,309
21		Volumes (Mcf) [1]		373.9	177.7	65.8	18.4	28.7	16.3	680.8
22		Commodity Charge	\$/Mcf	\$806	\$383	\$142	\$40	\$62	\$35	\$1,468
23		Revenue Less Gas Cost		\$1,034	\$611	\$370	\$267	\$290	\$206	\$2,777
24		Gas Cost Revenue [2]	\$/Mcf	\$826	\$393	\$145	\$41	\$63	\$36	\$1,504
25		Total Revenue		\$1,860	\$1,003	\$515	\$308	\$353	\$242	\$4,281
26	G1R	LG&E Residential								
27		RESIDENTIAL								
28		Customer Bills		16	16	16	16	16	16	96
29		Customer Charge	\$ 17.27	\$276	\$276	\$276	\$276	\$276	\$276	\$1,658
30		Volumes (Mcf) [1]		284.6	180.5	79.8	34.2	24.1	28.0	631.2
31		Commodity Charge	\$/Mcf	\$842	\$534	\$236	\$101	\$71	\$83	\$1,868
32		Revenue Less Gas Cost		\$1,119	\$811	\$513	\$378	\$348	\$359	\$3,526
33		Gas Cost Revenue [2]	\$/Mcf	\$629	\$399	\$176	\$76	\$53	\$62	\$1,394
34		Total Revenue		\$1,747	\$1,209	\$689	\$453	\$401	\$421	\$4,921

[1] Reflects forecasted volumes for March through August 2016.
[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 7 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16 (J)	Apr-16 (K)	May-16 (L)	Jun-16 (M)	Jul-16 (N)	Aug-16 (O)	Total (P)
1	IN3	Inland Gas General Service - Residential								
2		RESIDENTIAL								
3		Customer Bills		9	10	8	9	9	9	54
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		118.3	87.3	35.8	17.4	11.6	10.9	281.3
6		Commodity Charge	\$/Mcf 0.4000	\$47	\$35	\$14	\$7	\$5	\$4	\$113
7		Revenue Less Gas Cost		\$47	\$35	\$14	\$7	\$5	\$4	\$113
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$47	\$35	\$14	\$7	\$5	\$4	\$113
10	IN3	Inland Gas General Service - Commercial								
11		COMMERCIAL								
12		Customer Bills		-	-	-	-	-	-	-
13		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		0.0	0.0	0.0	-	-	-	-
15		Commodity Charge	\$/Mcf 0.4000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	IN4	Inland Gas General Service - Residential								
20		RESIDENTIAL								
21		Customer Bills		-	-	-	-	-	-	-
22		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		-	-	-	-	-	-	-
24		Commodity Charge	\$/Mcf 0.5500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	IN5	Inland Gas General Service - Residential								
29		RESIDENTIAL								
30		Customer Bills		3	3	3	3	3	3	18
31		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32		Volumes (Mcf) [1]		44.3	26.2	12.1	5.0	2.4	2.9	92.9
33		Commodity Charge	\$/Mcf 0.6000	\$27	\$16	\$7	\$3	\$1	\$2	\$56
34		Revenue Less Gas Cost		\$27	\$16	\$7	\$3	\$1	\$2	\$56
35		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Total Revenue		\$27	\$16	\$7	\$3	\$1	\$2	\$56

[1] Reflects forecasted volumes for March through August 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 8 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16 (J)	Apr-16 (K)	May-16 (L)	Jun-16 (M)	Jul-16 (N)	Aug-16 (O)	Total (P)
1	LG2	LG&E Residential								
2		RESIDENTIAL								
3		Customer Bills		1	1	1	1	1	1	6
4		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		71.8	37.8	15.0	2.9	3.2	3.5	134.2
6		Commodity Charge	\$/Mcf 0.3500	\$25	\$13	\$5	\$1	\$1	\$1	\$47
7		Revenue Less Gas Cost		\$25	\$13	\$5	\$1	\$1	\$1	\$47
8		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$25	\$13	\$5	\$1	\$1	\$1	\$47
10	LG2	LG&E Commercial								
11		COMMERCIAL								
12		Customer Bills		1	1	1	1	1	1	6
13		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		88.5	55.3	19.3	7.8	7.7	6.7	185.3
15		Commodity Charge	\$/Mcf 0.3500	\$31	\$19	\$7	\$3	\$3	\$2	\$65
16		Revenue Less Gas Cost		\$31	\$19	\$7	\$3	\$3	\$2	\$65
17		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$31	\$19	\$7	\$3	\$3	\$2	\$65
19	LG3	LG&E Residential								
20		RESIDENTIAL								
21		Customer Bills		1	1	1	1	1	1	6
22		Customer Charge	\$ 1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$7
23		Volumes (Mcf) [1]								
24		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.0	12.0
25		Over 2 Mcf		44.2	105.9	64.4	24.7	24.2	9.9	273.3
				46.2	107.9	66.4	26.7	26.2	11.9	285.3
26		Commodity Charge								
27		First 2 Mcf	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28		Over 2 Mcf	\$/Mcf 0.3500	15.47	37.07	22.54	8.65	8.47	3.47	95.67
				\$15	\$37	\$23	\$9	\$8	\$3	\$96
29		Revenue Less Gas Cost		\$17	\$38	\$24	\$10	\$10	\$5	\$103
30		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue		\$17	\$38	\$24	\$10	\$10	\$5	\$103
32	LG4	LG&E Residential								
33		RESIDENTIAL								
34		Customer Bills		1	1	1	1	1	1	6
35		Customer Charge	\$ 0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36		Volumes (Mcf) [1]		42.8	21.4	11.0	4.1	2.6	2.8	84.7
37		Commodity Charge	\$/Mcf 0.4000	\$17	\$9	\$4	\$2	\$1	\$1	\$34
38		Revenue Less Gas Cost		\$17	\$9	\$4	\$2	\$1	\$1	\$34
39		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		Total Revenue		\$17	\$9	\$4	\$2	\$1	\$1	\$34

[1] Reflects forecasted volumes for March through August 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 9 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16 (J)	Apr-16 (K)	May-16 (L)	Jun-16 (M)	Jul-16 (N)	Aug-16 (O)	Total (P)
1		GSO General Service - Commercial								
2		COMMERCIAL								
3		Customer Bills		10,035	10,003	9,882	9,780	9,783	9,770	59,253
4		Customer Charge	\$ 37.50	\$376,313	\$375,113	\$370,575	\$366,750	\$366,863	\$366,375	\$2,221,988
5		Accelerated Main Replacement Program	\$ 8.02	\$80,481	\$80,224	\$79,254	\$78,436	\$78,460	\$78,355	\$475,209
6		Volumes (Mcf) [1]								
7		First 50 Mcf		228,161.1	151,617.8	74,747.8	49,444.5	37,876.5	35,798.1	577,645.8
8		Next 350 Mcf		182,329.9	110,454.4	44,771.9	29,757.9	16,144.2	14,771.7	398,230.0
9		Next 600 Mcf		38,273.9	17,458.5	6,818.4	3,463.3	1,700.4	1,221.2	68,935.7
10		Over 1,000 Mcf		<u>9,074.1</u>	<u>4,781.1</u>	<u>2,147.8</u>	<u>72.0</u>	<u>0.0</u>	<u>0.0</u>	<u>16,075.0</u>
				457,839.0	284,311.8	128,485.9	82,737.7	55,721.1	51,791.0	1,060,886.5
11		Commodity Charge								
12		First 50 Mcf	\$/Mcf 2.2666	\$517,150	\$343,657	\$169,423	\$112,071	\$85,851	\$81,140	\$1,309,292
13		Next 350 Mcf	\$/Mcf 1.7520	\$319,442	\$193,516	\$78,440	\$52,136	\$28,285	\$25,880	\$697,699
14		Next 600 Mcf	\$/Mcf 1.6659	\$63,760	\$29,084	\$11,359	\$5,770	\$2,833	\$2,034	\$114,840
15		Over 1,000 Mcf	\$/Mcf 1.5164	<u>\$13,760</u>	<u>\$7,250</u>	<u>\$3,257</u>	<u>\$109</u>	<u>\$-</u>	<u>\$0</u>	<u>\$24,376</u>
				\$914,112	\$573,507	\$262,479	\$170,085	\$116,968	\$109,054	\$2,146,207
16		Revenue Less Gas Cost		\$1,370,906	\$1,028,844	\$712,308	\$615,271	\$562,290	\$553,785	\$4,843,404
17		Gas Cost Revenue [2]	\$/Mcf	\$1,011,412	\$628,073	\$283,838	\$182,776	\$123,093	\$114,412	\$2,343,604
18		Revenue Excluding Riders		\$2,382,318	\$1,656,917	\$996,146	\$798,047	\$685,384	\$668,196	\$7,187,008
19		Riders:								
20		Gas Cost Uncollectible Charge	\$/Mcf	\$7,325	\$4,549	\$2,056	\$1,324	\$892	\$829	\$16,974
21		Total Revenue		\$2,389,643	\$1,661,466	\$998,202	\$799,371	\$686,275	\$669,025	\$7,203,982
22		GSO General Service - Industrial								
23		INDUSTRIAL								
24		Customer Bills		41	41	41	42	43	44	252
25		Customer Charge	\$ 37.50	\$1,538	\$1,538	\$1,538	\$1,575	\$1,613	\$1,650	\$9,450
26		Accelerated Main Replacement Program	\$ 8.02	\$329	\$329	\$329	\$337	\$345	\$353	\$2,021
27		Volumes (Mcf) [1]								
28		First 50 Mcf		1,600.8	1,363.3	1,020.7	766.7	735.3	832.2	6,319.0
29		Next 350 Mcf		5,106.4	5,165.5	3,527.2	3,061.5	3,937.7	4,339.2	25,137.5
30		Next 600 Mcf		3,350.7	3,077.9	3,045.7	2,835.0	4,410.5	4,872.2	21,592.0
31		Over 1,000 Mcf		<u>942.1</u>	<u>393.2</u>	<u>1,406.7</u>	<u>1,336.7</u>	<u>4,916.4</u>	<u>4,956.6</u>	<u>13,951.7</u>
				11,000.0	9,999.9	9,000.3	7,999.9	13,999.9	15,000.2	67,000.2
32		Commodity Charge								
33		First 50 Mcf	\$/Mcf 2.2666	\$3,628	\$3,090	\$2,314	\$1,738	\$1,667	\$1,886	\$14,323
34		Next 350 Mcf	\$/Mcf 1.7520	\$8,946	\$9,050	\$6,180	\$5,364	\$6,899	\$7,602	\$44,041
35		Next 600 Mcf	\$/Mcf 1.6659	\$5,582	\$5,127	\$5,074	\$4,723	\$7,347	\$8,117	\$35,970
36		Over 1,000 Mcf	\$/Mcf 1.5164	<u>\$14,229</u>	<u>\$596</u>	<u>\$2,133</u>	<u>\$2,027</u>	<u>\$7,455</u>	<u>\$7,516</u>	<u>\$21,156</u>
				\$19,585	\$17,864	\$15,700	\$13,851	\$23,368	\$25,121	\$115,490
37		Revenue Less Gas Cost		\$21,452	\$19,730	\$17,566	\$15,763	\$25,326	\$27,124	\$126,961
38		Gas Cost Revenue [2]	\$/Mcf	\$24,300	\$22,091	\$19,883	\$17,673	\$30,927	\$33,137	\$148,010
39		Revenue Excluding Riders		\$45,752	\$41,821	\$37,449	\$33,436	\$56,253	\$60,261	\$274,971
40		Riders:								
41		Gas Cost Uncollectible Charge	\$/Mcf	\$176	\$160	\$144	\$128	\$224	\$240	\$1,072
42		Total Revenue		\$45,928	\$41,981	\$37,593	\$33,564	\$56,477	\$60,501	\$276,043

[1] Reflects forecasted volumes for March through August 2016.
[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 10 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16 (J)	Apr-16 (K)	May-16 (L)	Jun-16 (M)	Jul-16 (N)	Aug-16 (O)	Total (P)
1	IS	Interruptible Service - Industrial								
2		INDUSTRIAL								
3		Customer Bills		0	0	0	0	0	0	0
4		Customer Charge	\$ 1,007.05	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Accelerated Main Replacement Program	\$ 449.59	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]								
7		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge								
10		First 30,000 Mcf	\$/Mcf 0.5443	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Over 30,000 Mcf	\$/Mcf 0.2890	0	0	0	0	0	0	0
12		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Gas Cost Revenue [2]	\$/Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Revenue Excluding Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Riders:								
16		Gas Cost Uncollectible Charge	\$/Mcf	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	IUS	Intrastate Utility Service - Wholesale								
2		WHOLESALE								
3		Customer Bills		2	2	2	2	2	2	12
4		Customer Charge	\$ 477.00	\$954	\$954	\$954	\$954	\$954	\$954	\$5,724
5		Accelerated Main Replacement Program	\$ 76.96	\$154	\$154	\$154	\$154	\$154	\$154	\$924
6		Volumes (Mcf) [1]		1,101.0	658.0	346.6	226.8	240.7	192.6	2,765.7
7		Commodity Charge	\$/Mcf 0.8150	\$897	\$536	\$282	\$185	\$196	\$157	\$2,254
8										
9		Revenue Less Gas Cost		\$2,005	\$1,644	\$1,390	\$1,293	\$1,304	\$1,265	\$8,902
10		Gas Cost Revenue [2]	\$/Mcf	\$2,432	\$1,454	\$766	\$501	\$532	\$425	\$6,110
11		Revenue Excluding Riders		\$4,437	\$3,098	\$2,156	\$1,794	\$1,836	\$1,690	\$15,011
12		Riders:								
13		Gas Cost Uncollectible Charge	\$/Mcf	\$18	\$11	\$6	\$4	\$4	\$3	\$44
14		Total Revenue		\$4,455	\$3,108	\$2,162	\$1,797	\$1,840	\$1,693	\$15,056

[1] Reflects forecasted volumes for March through August 2016.
[2] See WPM-A for Gas Cost Recovery Rate.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 11 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16 (J)	Apr-16 (K)	May-16 (L)	Jun-16 (M)	Jul-16 (N)	Aug-16 (O)	Total (P)
1	GTR	GTS Choice - Residential								
2		RESIDENTIAL								
3		Customer Bills		23,772	23,681	23,598	23,372	23,225	23,210	140,858
4		Customer Charge	\$ 15.00	\$356,580	\$355,215	\$353,970	\$350,580	\$348,375	\$348,150	\$2,112,870
5		Accelerated Main Replacement Program	\$ 2.25	\$53,487	\$53,282	\$53,096	\$52,587	\$52,256	\$52,223	\$316,931
6		Volumes (Mcf) [1]		269,000.0	156,000.0	70,000.0	35,000.0	25,000.0	24,000.0	579,000.0
7		Commodity Charge	\$/Mcf 2.2666	\$609,715	\$353,590	\$158,662	\$79,331	\$56,665	\$54,398	\$1,312,361
8		Revenue Less Gas Cost		\$1,019,782	\$762,087	\$565,728	\$482,498	\$457,296	\$454,771	\$3,742,162
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Revenue Excluding Riders		\$1,019,782	\$762,087	\$565,728	\$482,498	\$457,296	\$454,771	\$3,742,162
11		Riders:								
12		Energy Efficiency Conservation Program	\$	\$16,403	\$16,340	\$16,283	\$16,127	\$16,025	\$16,015	\$97,192
13		EAP Recovery	\$/Mcf	16,059	9,313	4,179	2,090	1,493	1,433	34,566
14		Total Riders		\$32,462	\$25,653	\$20,462	\$18,216	\$17,518	\$17,448	\$131,758
15		Total Revenue		\$1,052,244	\$787,740	\$586,189	\$500,714	\$474,814	\$472,219	\$3,873,920
16	GTO	GTS Choice - Commercial								
17		COMMERCIAL								
18		Customer Bills		4,093	4,081	4,058	4,042	4,016	3,956	24,246
19		Customer Charge	\$ 37.50	\$153,488	\$153,038	\$152,175	\$151,575	\$150,600	\$148,350	\$909,225
20		Accelerated Main Replacement Program	\$ 8.02	\$32,826	\$32,730	\$32,545	\$32,417	\$32,208	\$31,727	\$194,453
21		Volumes (Mcf) [1]								
22		First 50 Mcf		106,361.9	76,400.3	47,589.2	34,090.9	31,140.7	30,451.2	326,034.2
23		Next 350 Mcf		103,832.8	64,464.7	37,925.8	30,878.4	27,567.7	26,232.9	290,902.3
24		Next 600 Mcf		18,852.3	12,029.0	6,482.1	6,188.9	5,312.4	5,525.8	54,390.5
25		Over 1,000 Mcf		7,956.1	4,116.7	2,001.6	2,841.9	1,978.2	1,791.2	20,685.7
26		Commodity Charge		237,003.1	157,010.7	93,998.7	74,000.1	65,999.0	64,001.1	692,012.7
27		First 50 Mcf	\$/Mcf 2.2666	\$241,080	\$173,169	\$107,866	\$77,270	\$70,584	\$69,021	\$738,989
28		Next 350 Mcf	\$/Mcf 1.752	181,915	112,942	66,446	54,099	48,299	45,960	509,661
29		Next 600 Mcf	\$/Mcf 1.6659	31,406	20,039	10,799	10,310	8,850	9,205	90,609
30		Over 1,000 Mcf	\$/Mcf 1.5164	12,065	6,243	3,035	4,309	3,000	2,716	31,368
				\$466,466	\$312,393	\$188,145	\$145,989	\$130,732	\$126,902	\$1,370,627
31		Revenue Less Gas Cost		\$652,779	\$498,160	\$372,866	\$329,981	\$313,540	\$306,979	\$2,474,305
32		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		Total Revenue		\$652,779	\$498,160	\$372,866	\$329,981	\$313,540	\$306,979	\$2,474,305
34	GTO	GTS Choice - Industrial								
35		INDUSTRIAL								
36		Customer Bills		12	12	13	12	12	12	73
37		Customer Charge	\$ 37.50	\$450	\$450	\$488	\$450	\$450	\$450	\$2,738
38		Accelerated Main Replacement Program	\$ 8.02	\$96	\$96	\$104	\$96	\$96	\$96	\$585
39		Volumes (Mcf) [1]								
40		First 50 Mcf		508.5	429.7	346.2	313.1	310.6	295.6	2,203.7
41		Next 350 Mcf		2,090.2	1,600.8	1,646.5	1,359.8	1,359.2	1,380.5	9,437.0
42		Next 600 Mcf		2,065.1	1,901.5	1,446.5	1,488.2	1,395.6	1,201.0	9,497.9
43		Over 1,000 Mcf		1,336.1	2,067.9	2,560.8	2,839.0	2,934.5	3,122.9	14,861.2
44		Commodity Charge		5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	35,999.8
45		First 50 Mcf	\$/Mcf 2.2666	\$1,153	\$974	\$785	\$710	\$704	\$670	\$4,995
46		Next 350 Mcf	\$/Mcf 1.7520	3,662	2,805	2,885	2,382	2,381	2,419	16,534
47		Next 600 Mcf	\$/Mcf 1.6659	3,440	3,168	2,410	2,479	2,325	2,001	15,823
48		Over 1,000 Mcf	\$/Mcf 1.5164	2,026	3,136	3,883	4,305	4,450	4,736	22,536
				\$10,281	\$10,082	\$9,962	\$9,876	\$9,860	\$9,825	\$59,887
49		Revenue Less Gas Cost		\$10,827	\$10,628	\$10,554	\$10,423	\$10,406	\$10,371	\$63,210
50		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51		Total Revenue		\$10,827	\$10,628	\$10,554	\$10,423	\$10,406	\$10,371	\$63,210

[1] Reflects forecasted volumes for March through August 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 12 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16 (J)	Apr-16 (K)	May-16 (L)	Jun-16 (M)	Jul-16 (N)	Aug-16 (O)	Total (P)
1 DS		GTS Delivery Service - Commercial								
2		COMMERCIAL								
3		Customer Bills		30	30	30	30	31	30	181
4		Customer Charge	\$ 1,007.05	\$30,212	\$30,212	\$30,212	\$30,212	\$31,219	\$30,212	\$182,276
5		Administrative Charge	\$ 55.90	\$1,677	\$1,677	\$1,677	\$1,677	\$1,733	\$1,677	\$10,118
6		Accelerated Main Replacement Program	\$ 449.59	\$13,488	\$13,488	\$13,488	\$13,488	\$13,937	\$13,488	\$81,376
7		Volumes (Mcf) [1]								
8		First 30,000 Mcf		150,352.9	105,552.7	83,488.4	69,799.2	69,258.1	70,729.6	549,180.9
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
				150,352.9	105,552.7	83,488.4	69,799.2	69,258.1	70,729.6	549,180.9
10		Commodity Charge								
11		First 30,000 Mcf	\$/Mcf 0.5443	\$81,837	\$57,452	\$45,443	\$37,992	\$37,697	\$38,498	\$298,919
12		Over 30,000 Mcf	\$/Mcf 0.289	0	0	0	0	0	0	0
				\$81,837	\$57,452	\$45,443	\$37,992	\$37,697	\$38,498	\$298,919
13		Revenue Less Gas Cost		\$127,213	\$102,829	\$90,819	\$83,368	\$84,586	\$83,874	\$572,689
14		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$127,213	\$102,829	\$90,819	\$83,368	\$84,586	\$83,874	\$572,689
16 DS		GTS Delivery Service - Industrial								
17		INDUSTRIAL								
18		Customer Bills		40	40	40	40	40	39	239
19		Customer Charge	\$ 1,007.05	\$40,282	\$40,282	\$40,282	\$40,282	\$40,282	\$39,275	\$240,685
20		Administrative Charge	\$ 55.90	\$2,236	\$2,236	\$2,236	\$2,236	\$2,236	\$2,180	\$13,360
21		Accelerated Main Replacement Program	\$ 449.59	\$17,984	\$17,984	\$17,984	\$17,984	\$17,984	\$17,534	\$107,452
22		Volumes (Mcf) [1]								
23		First 30,000 Mcf		324,686.7	304,087.9	289,458.6	283,046.7	252,611.1	267,856.0	1,721,747.0
24		Over 30,000 Mcf		215,454.0	136,896.0	92,886.0	70,392.0	52,470.0	73,326.0	641,424.0
				540,140.7	440,983.9	382,344.6	353,438.7	305,081.1	341,182.0	2,363,171.0
25		Commodity Charge								
26		First 30,000 Mcf	\$/Mcf 0.5443	\$176,727	\$165,515	\$157,552	\$154,062	\$137,496	\$145,794	\$937,147
27		Over 30,000 Mcf	\$/Mcf 0.2890	62,266	39,563	26,844	20,343	15,164	21,191	185,372
				\$238,993	\$205,078	\$184,396	\$174,406	\$152,660	\$166,985	\$1,122,518
28		Revenue Less Gas Cost		\$299,495	\$265,580	\$244,898	\$234,907	\$213,162	\$225,974	\$1,484,015
29		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Total Revenue		\$299,495	\$265,580	\$244,898	\$234,907	\$213,162	\$225,974	\$1,484,015
31 GDS		GTS Grandfathered Delivery Service - Commercial								
32		COMMERCIAL								
33		Customer Bills		12	12	12	12	12	12	72
34		Customer Charge	\$ 37.50	\$450	\$450	\$450	\$450	\$450	\$450	\$2,700
35		Administrative Charge	\$ 55.90	\$671	\$671	\$671	\$671	\$671	\$671	\$4,025
36		Accelerated Main Replacement Program	\$ 8.02	\$96	\$96	\$96	\$96	\$96	\$96	\$577
37		Volumes (Mcf) [1]								
38		First 50 Mcf		600.0	600.0	600.0	600.0	600.0	600.0	3,600.0
39		Next 350 Mcf		4,200.0	4,182.9	4,125.3	4,039.8	4,001.5	3,894.7	24,444.2
40		Next 600 Mcf		6,960.1	6,168.9	6,261.4	4,613.4	5,206.3	4,316.8	33,526.9
41		Over 1,000 Mcf		10,218.7	5,343.6	4,020.9	1,443.7	2,474.2	1,954.7	25,455.8
				21,978.8	16,295.4	15,007.6	10,696.9	12,282.0	10,766.2	87,026.9
42		Commodity Charge								
43		First 50 Mcf	\$/Mcf 2.2666	\$1,360	\$1,360	\$1,360	\$1,360	\$1,360	\$1,360	\$8,160
44		Next 350 Mcf	\$/Mcf 1.752	7,358	7,328	7,228	7,078	7,011	6,824	42,826
45		Next 600 Mcf	\$/Mcf 1.6659	11,595	10,277	10,431	7,685	8,673	7,191	55,852
46		Over 1,000 Mcf	\$/Mcf 1.5164	15,496	8,103	6,097	2,189	3,752	2,964	38,601
				\$35,809	\$27,068	\$25,116	\$18,312	\$20,796	\$18,339	\$145,440
47		Revenue Less Gas Cost		\$37,026	\$28,285	\$26,333	\$19,529	\$22,013	\$19,556	\$152,742
48		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
49		Total Revenue		\$37,026	\$28,285	\$26,333	\$19,529	\$22,013	\$19,556	\$152,742

[1] Reflects forecasted volumes for March through August 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 13 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16 (J)	Apr-16 (K)	May-16 (L)	Jun-16 (M)	Jul-16 (N)	Aug-16 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Industrial								
2		INDUSTRIAL								
3		Customer Bills		15	15	15	15	15	15	90
4		Customer Charge	\$ 37.50	\$563	\$563	\$563	\$563	\$563	\$563	\$3,375
5		Administrative Charge	\$ 55.90	\$839	\$839	\$839	\$839	\$839	\$839	\$5,031
6		Accelerated Main Replacement Program	\$ 8.02	\$120	\$120	\$120	\$120	\$120	\$120	\$722
7		Volumes (Mcf) [1]								
8		First 50 Mcf		750.0	734.7	693.8	473.8	460.0	510.6	3,622.9
9		Next 350 Mcf		4,494.5	4,473.4	3,834.3	2,817.8	2,743.9	3,011.3	21,375.2
10		Next 600 Mcf		6,682.3	5,077.0	4,045.5	2,778.8	3,023.0	3,501.7	25,108.3
11		Over 1,000 Mcf		<u>7,556.6</u>	<u>3,513.9</u>	<u>4,324.9</u>	<u>3,002.7</u>	<u>1,988.1</u>	<u>2,166.4</u>	<u>22,552.6</u>
				19,483.4	13,799.0	12,898.5	9,073.1	8,215.0	9,190.0	72,659.0
12		Commodity Charge								
13		First 50 Mcf	\$/Mcf 2.2666	\$1,700	\$1,665	\$1,573	\$1,074	\$1,043	\$1,157	\$8,212
14		Next 350 Mcf	\$/Mcf 1.7520	7,874	7,837	6,718	4,937	4,807	5,276	37,449
15		Next 600 Mcf	\$/Mcf 1.6659	11,132	8,458	6,739	4,629	5,036	5,833	41,828
16		Over 1,000 Mcf	\$/Mcf 1.5164	<u>11,459</u>	<u>5,328</u>	<u>6,558</u>	<u>4,553</u>	<u>3,015</u>	<u>3,285</u>	<u>34,199</u>
				\$32,165	\$23,289	\$21,588	\$15,193	\$13,901	\$15,552	\$121,688
17		Revenue Less Gas Cost		\$33,686	\$24,810	\$23,109	\$16,715	\$15,422	\$17,073	\$130,816
18		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue		\$33,686	\$24,810	\$23,109	\$16,715	\$15,422	\$17,073	\$130,816
20	DS3	GTS Main Line Service - Industrial								
21		INDUSTRIAL								
22		Customer Bills		3	3	3	3	3	3	18
23		Customer Charge	\$ 200.00	\$600	\$600	\$600	\$600	\$600	\$600	\$3,600
24		Administrative Charge	\$ 55.90	\$168	\$168	\$168	\$168	\$168	\$168	\$1,006
25		Volumes (Mcf)[1]		56,724.0	57,213.0	57,995.0	58,484.0	55,942.0	54,866.0	341,224.0
26		Commodity Charge	\$/Mcf 0.0858	\$4,867	\$4,909	\$4,976	\$5,018	\$4,800	\$4,708	\$29,277
27		Revenue Less Gas Cost		\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$33,883
28		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		Total Revenue		\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$33,883
30	FX1	GTS Flex Rate - Commercial								
31		COMMERCIAL								
32		Customer Bills		1	1	1	1	1	1	6
33		Customer Charge	\$ 1,007.05	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$6,042
34		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$335
35		Volumes (Mcf) [1]		70,416.0	34,230.0	29,340.0	29,340.0	29,340.0	29,340.0	222,006.0
36		Commodity Charge	\$/Mcf 0.3900	\$27,462	\$13,350	\$11,443	\$11,443	\$11,443	\$11,443	\$86,582
37		Revenue Less Gas Cost		\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$92,960
38		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
39		Total Revenue		\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$92,960

[1] Reflects forecasted volumes for March through August 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 14 of 15
Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Most Current Rates (C)	Mar-16 (J)	Apr-16 (K)	May-16 (L)	Jun-16 (M)	Jul-16 (N)	Aug-16 (O)	Total (P)
1	FX2	GTS Flex Rate - Commercial								
2		COMMERCIAL								
3		Customer Bills		1	1	1	1	1	1	6
4		Customer Charge	\$ 1,007.05	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$6,042
5		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$335
6		Volumes (Mcf) [1]		33,252.0	47,922.0	37,164.0	37,164.0	39,120.0	37,164.0	231,786.0
7		Commodity Charge	\$/Mcf 0.3900	\$12,968	\$18,690	\$14,494	\$14,494	\$15,257	\$14,494	\$90,397
8		Revenue Less Gas Cost		\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$96,774
9		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$96,774
11	FX5	GTS Flex Rate - Industrial								
12		INDUSTRIAL								
13		Customer Bills		3	3	3	3	3	3	18
14		Customer Charge	\$ 200.00	\$600	\$600	\$600	\$600	\$600	\$600	\$3,600
15		Administrative Charge	\$ 55.90	\$168	\$168	\$168	\$168	\$168	\$168	\$1,006
16		Volumes (Mcf) [1]		402,936.0	387,288.0	398,046.0	387,288.0	398,046.0	398,046.0	2,371,650.0
17		Commodity Charge	\$/Mcf 0.0858	\$34,572	\$33,229	\$34,152	\$33,229	\$34,152	\$34,152	\$203,488
18		Revenue Less Gas Cost		\$35,340	\$33,997	\$34,920	\$33,997	\$34,920	\$34,920	\$208,094
19		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Total Revenue		\$35,340	\$33,997	\$34,920	\$33,997	\$34,920	\$34,920	\$208,094
21	FX7	GTS Flex Rate - Industrial								
22		INDUSTRIAL								
23		Customer Bills		1	1	1	1	1	1	6
24		Customer Charge	\$ 1,007.05	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$6,042
25		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$335
26		Volumes (Mcf) [1]								
27		First 25,000 Mcf		25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	150,000.0
28		Over 25,000 Mcf		4,340.0	4,340.0	4,340.0	4,340.0	4,340.0	4,340.0	26,040.0
				29,340.0	29,340.0	29,340.0	29,340.0	29,340.0	29,340.0	176,040.0
29		Commodity Charge								
30		First 25,000 Mcf	\$/Mcf 0.4900	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$73,500
31		Over 25,000 Mcf	\$/Mcf 0.2700	1,172	1,172	1,172	1,172	1,172	1,172	7,031
				\$13,422	\$13,422	\$13,422	\$13,422	\$13,422	\$13,422	\$80,531
32		Revenue Less Gas Cost		\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$86,909
33		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		Total Revenue		\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$86,909

[1] Reflects forecasted volumes for March through August 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Test Year Revenues at Most Current Rates
For the 6 Months Ended August 31, 2016
(Gas Service)

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised
Work Paper Reference No(s): WPM-B.1, WPM-C.1, WPM-D.1
6 Mos Actual / 6 Mos Forecasted

Schedule M-2.2B
Page 15 of 15
Witness: M. J. Bell

Line No.	Rate Code	Class/Description	Most Current Rates	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Total
(A)	(B)	(C)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
1	SAS	GTS Special Agency Service								
2		COMMERCIAL								
3		Customer Bills		-	-	-	-	-	-	-
4		Customer Charge	\$ 1,007.05	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Administrative Charge	\$ 55.90	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Program	\$ 449.59	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]								
8		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Commodity Charge								
11		First 30,000 Mcf	\$/Mcf 0.5443	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Over 30,000 Mcf	\$/Mcf 0.289	0	0	0	0	0	0	0
13		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Gas Cost Revenue	\$/Mcf 0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	SC3	GTS Special Rate - Industrial								
17		INDUSTRIAL								
18		Customer Bills		1	1	1	1	1	1	6
19		Customer Charge	\$ 1,007.05	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$6,042
20		Administrative Charge	\$ 55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$335
21		Volumes (Mcf) [1]								
22		First 150,000 Mcf		150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	900,000.0
23		Over 150,000 Mcf		233,376.0	233,376.0	233,376.0	233,376.0	233,376.0	233,376.0	1,400,256.0
24		Commodity Charge								
25		First 150,000 Mcf	\$/Mcf 0.2900	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$43,500	\$261,000
26		Over 150,000 Mcf	\$/Mcf 0.1600	37,340	37,340	37,340	37,340	37,340	37,340	224,041
27		Revenue Less Gas Cost		\$80,840	\$80,840	\$80,840	\$80,840	\$80,840	\$80,840	\$485,041
28		Gas Cost Revenue	\$/Mcf 0.0000	\$81,903	\$81,903	\$81,903	\$81,903	\$81,903	\$81,903	\$491,419
29		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		Total Revenue		\$81,903	\$81,903	\$81,903	\$81,903	\$81,903	\$81,903	\$491,419

[1] Reflects forecasted volumes for March through August 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 1 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	FERC Acct (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Operating Revenue</u>														
2		<u>Sales of Gas</u>														
3	480	Residential Sales Revenue		\$10,239,050	\$9,991,055	\$8,003,401	\$5,440,130	\$3,625,767	\$2,769,004	\$2,535,935	\$2,525,256	\$2,530,601	\$2,856,064	\$4,521,429	\$7,608,213	\$62,645,905
4	481.1	Commercial Sales Revenue		3,961,465	3,948,420	2,931,958	1,988,973	1,224,595	934,052	808,270	786,530	780,139	916,956	1,422,106	2,743,543	22,447,007
5	481.2	Industrial Sales Revenue		158,291	153,312	148,408	143,058	137,509	132,254	132,252	137,224	137,165	147,145	147,804	148,604	1,723,027
8	483	Public Utilities		<u>12,479</u>	<u>9,522</u>	<u>5,214</u>	<u>3,585</u>	<u>2,592</u>	<u>2,087</u>	<u>2,171</u>	<u>1,998</u>	<u>1,999</u>	<u>3,812</u>	<u>4,914</u>	<u>5,557</u>	<u>55,930</u>
6		Total Sales of Gas		\$14,371,285	\$14,102,309	\$11,088,981	\$7,575,746	\$4,990,463	\$3,837,397	\$3,478,629	\$3,451,007	\$3,449,904	\$3,923,977	\$6,096,253	\$10,505,917	\$86,871,868
7		<u>Other Operating Revenue</u>														
9	489	Transportation Revenue - Residential		\$1,914,083	\$1,872,220	\$1,526,708	\$1,077,207	\$761,411	\$611,511	\$569,221	\$564,988	\$571,941	\$627,096	\$915,323	\$1,453,803	\$12,465,512
10	489	Transportation Revenue - Commercial		1,461,885	1,398,730	1,183,869	877,322	677,292	580,779	560,950	548,137	570,437	665,940	861,855	1,203,167	10,590,364
11	489	Transportation Revenue - Industrial		720,903	669,511	614,676	551,987	508,762	479,899	447,448	482,318	503,262	566,463	629,641	655,878	6,830,748
12	487	Forfeited Discounts		67,004	90,004	89,004	85,004	51,004	36,004	31,004	30,004	33,004	22,004	29,004	45,004	608,048
13	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
14	493	Rent 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
15	495	Non-Traditional Sales		0	0	0	0	0	0	0	0	0	0	0	0	0
16	495	Other Gas Revenues - Other		<u>66,000</u>	<u>58,000</u>	<u>61,000</u>	<u>85,000</u>	<u>24,000</u>	<u>19,000</u>	<u>16,000</u>	<u>15,000</u>	<u>16,000</u>	<u>18,000</u>	<u>25,000</u>	<u>112,000</u>	<u>515,000</u>
17		Total Other Operating Revenue		\$4,243,875	\$4,103,465	\$3,492,258	\$2,695,520	\$2,038,469	\$1,744,192	\$1,639,622	\$1,654,446	\$1,709,644	\$1,924,503	\$2,486,823	\$3,485,853	\$31,218,671
18		Total Operating Revenue		\$18,615,161	\$18,205,774	\$14,581,239	\$10,271,266	\$7,028,932	\$5,581,589	\$5,118,251	\$5,105,454	\$5,159,549	\$5,848,480	\$8,583,075	\$13,991,770	\$118,090,539

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 2 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Sales Service</u>														
2	GSR	General Service - Residential														
3		Bills		99,289	99,473	99,542	99,522	99,040	98,094	97,239	97,617	96,979	96,955	97,991	98,925	1,180,666
4		Volumes [1]		1,331,907.1	1,291,151.8	968,403.0	552,553.4	259,776.4	123,911.3	88,930.0	85,940.7	88,922.9	141,784.3	408,542.4	906,257.2	6,248,080.5
5		Revenue Less Gas Cost		\$7,293,830	\$7,136,506	\$5,862,251	\$4,218,197	\$3,051,144	\$2,494,801	\$2,339,061	\$2,334,972	\$2,333,719	\$2,542,163	\$3,617,700	\$5,604,009	\$48,828,351
6		Gas Cost		\$2,942,316	\$2,852,283	\$2,139,299	\$1,220,646	\$573,872	\$273,732	\$196,455	\$189,852	\$196,440	\$313,216	\$902,511	\$2,002,013	\$13,802,635
7		Total Revenue [2]		\$10,236,146	\$9,988,789	\$8,001,550	\$5,438,843	\$3,625,016	\$2,768,533	\$2,535,516	\$2,524,824	\$2,530,158	\$2,855,378	\$4,520,211	\$7,606,021	\$62,630,986
8	G1C	LG&E Commercial														
9		Bills		3	3	4	4	4	4	4	3	3	3	3	3	41
10		Volumes [1]		307.2	374.8	373.1	173.3	68.9	18.0	29.1	16.7	8.8	22.2	83.3	222.4	1,697.8
11		Revenue Less Gas Cost		\$833	\$979	\$1,032	\$601	\$376	\$266	\$290	\$207	\$190	\$219	\$350	\$650	\$5,994
12		Gas Cost		\$679	\$828	\$824	\$383	\$152	\$40	\$64	\$37	\$19	\$49	\$184	\$491	\$3,751
13		Total Revenue [2]		\$1,512	\$1,807	\$1,856	\$984	\$528	\$306	\$355	\$244	\$209	\$268	\$534	\$1,142	\$9,744
14	G1R	LG&E Residential														
15		Bills		16	16	16	16	16	16	16	16	16	16	16	16	192
16		Volumes [1]		458.3	345.9	279.4	174.8	81.1	33.4	24.1	27.6	28.4	68.0	159.2	338.7	2,018.9
17		Revenue Less Gas Cost		\$1,633	\$1,300	\$1,103	\$794	\$516	\$375	\$348	\$358	\$360	\$478	\$748	\$1,279	\$9,292
18		Gas Cost		\$1,012	\$764	\$617	\$386	\$179	\$74	\$53	\$61	\$63	\$150	\$352	\$748	\$4,460
19		Total Revenue [2]		\$2,645	\$2,064	\$1,721	\$1,180	\$696	\$449	\$401	\$419	\$423	\$628	\$1,099	\$2,027	\$13,752
20	IN3	Inland Gas General Service - Residential														
21		Bills		9	9	9	10	8	9	9	9	9	9	9	9	108
22		Volumes [1]		247.9	172.9	116.2	84.5	36.3	17.0	11.6	10.8	11.5	34.0	90.2	157.3	990.2
23		Revenue Less Gas Cost		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
26	IN4	Inland Gas General Service - Residential														
27		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
28		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IN5	Inland Gas General Service - Residential														
33		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
34		Volumes [1]		84.3	54.6	43.5	25.4	12.3	4.9	2.4	2.9	4.3	14.9	32.1	52.0	333.6
35		Revenue Less Gas Cost		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200

[1] Reflects Normalized Volumes.
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 3 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		Sales Service														
2	LG2	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		161.1	142.8	70.5	36.6	15.2	2.9	3.2	3.4	3.8	19.0	51.7	95.0	605.2
5		Revenue Less Gas Cost		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
8	LG2	LG&E Commercial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes [1]		191.8	167.7	88.3	54.0	20.2	7.6	7.9	6.8	6.6	14.8	41.5	103.7	710.9
11		Revenue Less Gas Cost		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
2	LG3	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		91.8	73.4	45.4	104.5	67.4	26.5	26.2	11.8	26.2	75.9	105.5	59.5	714.1
5		Revenue Less Gas Cost		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
8	LG4	LG&E Residential														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes [1]		49.5	58.7	42.0	20.7	11.2	4.0	2.6	2.8	3.0	3.9	18.9	40.3	257.6
11		Revenue Less Gas Cost		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
14	GSO	General Service - Commercial														
15		Bills		10,207	10,271	10,035	10,003	9,882	9,780	9,783	9,770	9,739	9,772	9,915	10,076	119,233
16		Volumes [1]		660,740.0	655,060.9	456,847.5	277,301.9	134,480.2	80,718.3	56,728.5	52,785.7	51,801.2	77,144.1	171,035.9	423,570.9	3,098,215.1
17		Revenue Less Gas Cost		\$2,500,246	\$2,499,460	\$1,920,849	\$1,375,382	\$926,979	\$755,428	\$682,594	\$669,675	\$665,494	\$746,265	\$1,043,722	\$1,806,654	\$15,592,747
18		Gas Cost		\$1,459,641	\$1,447,095	\$1,009,222	\$612,588	\$297,080	\$178,315	\$125,319	\$116,609	\$114,434	\$170,419	\$377,835	\$935,710	\$6,844,267
19		Total Revenue [2]		\$3,959,886	\$3,946,555	\$2,930,070	\$1,987,970	\$1,224,060	\$933,743	\$807,913	\$786,284	\$779,928	\$916,684	\$1,421,557	\$2,742,365	\$22,437,014

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 4 of 21
Witness: M. J. Bell

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		Sales Service														
2	GSO	General Service - Industrial														
3		Bills		43	43	43	43	43	44	44	45	44	44	44	44	524
4		Volumes [1]		33,000.2	31,999.9	30,900.0	29,799.9	28,800.3	27,749.9	27,749.9	28,750.2	28,750.2	30,849.9	30,900.0	31,000.1	360,250.5
5		Revenue Less Gas Cost		\$85,391	\$82,621	\$80,147	\$77,227	\$73,887	\$70,951	\$70,950	\$73,712	\$73,653	\$78,994	\$79,543	\$80,121	\$927,197
6		Gas Cost		\$72,901	\$70,691	\$68,261	\$65,831	\$63,623	\$61,302	\$61,302	\$63,512	\$63,512	\$68,151	\$68,261	\$68,482	\$795,829
7		Total Revenue [2]		\$158,291	\$153,312	\$148,408	\$143,058	\$137,509	\$132,254	\$132,252	\$137,224	\$137,165	\$147,145	\$147,804	\$148,604	\$1,723,027
8	IS	Interruptible Service - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	IUS	Intrastate Utility Service - Wholesale														
15		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
16		Volumes [1]		3,136.7	2,307.2	1,098.6	641.7	362.9	221.4	245.0	196.3	196.6	705.2	1,014.3	1,194.8	11,320.7
17		Revenue Less Gas Cost		\$5,550	\$4,425	\$2,787	\$2,168	\$1,790	\$1,598	\$1,630	\$1,564	\$1,564	\$2,254	\$2,673	\$2,918	\$30,921
18		Gas Cost		\$6,929	\$5,097	\$2,427	\$1,418	\$802	\$489	\$541	\$434	\$434	\$1,558	\$2,241	\$2,639	\$25,009
19		Total Revenue [2]		\$12,479	\$9,522	\$5,214	\$3,585	\$2,592	\$2,087	\$2,171	\$1,998	\$1,999	\$3,812	\$4,914	\$5,557	\$55,930

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 5 of 21
Witness: M. J. Bell

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Transportation Service</u>														
2	GTR	GTS Choice - Residential														
3		Bills		23,720	23,785	23,786	23,694	23,612	23,386	23,238	23,223	23,179	23,188	23,458	23,677	281,946
4		Volumes [1]		364,000.0	353,000.0	265,000.0	151,000.0	71,000.0	34,000.0	24,000.0	23,000.0	25,000.0	39,000.0	111,000.0	247,000.0	1,707,000.0
5		Revenue Less Gas Cost		\$1,914,083	\$1,872,220	\$1,526,708	\$1,077,207	\$761,411	\$611,511	\$569,221	\$564,988	\$571,941	\$627,096	\$915,323	\$1,453,803	\$12,465,512
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$1,914,083	\$1,872,220	\$1,526,708	\$1,077,207	\$761,411	\$611,511	\$569,221	\$564,988	\$571,941	\$627,096	\$915,323	\$1,453,803	\$12,465,512
8	GTO	GTS Choice - Commercial														
9		Bills		3,837	3,809	4,093	4,081	4,058	4,042	4,016	3,956	3,924	3,899	3,877	3,853	47,445
10		Volumes [1]		322,000.8	312,002.4	236,001.1	155,003.9	96,998.6	74,000.1	65,999.0	64,001.1	68,998.0	90,994.6	139,994.7	233,996.5	1,859,990.8
11		Revenue Less Gas Cost		\$1,137,522	\$1,112,184	\$920,333	\$680,858	\$503,673	\$429,731	\$405,038	\$396,113	\$408,978	\$472,279	\$618,663	\$889,774	\$7,975,146
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$1,137,522	\$1,112,184	\$920,333	\$680,858	\$503,673	\$429,731	\$405,038	\$396,113	\$408,978	\$472,279	\$618,663	\$889,774	\$7,975,146
14	GTO	GTS Choice - Industrial														
15		Bills		13	13	12	13	12	12	12	12	12	12	13	13	149
16		Volumes [1]		6,000.1	5,999.9	5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	6,000.0	6,000.1	6,000.0	6,000.0	71,999.9
17		Revenue Less Gas Cost		\$16,488	\$16,537	\$16,358	\$16,104	\$15,869	\$15,738	\$15,713	\$15,659	\$15,662	\$16,007	\$16,257	\$16,325	\$192,717
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$16,488	\$16,537	\$16,358	\$16,104	\$15,869	\$15,738	\$15,713	\$15,659	\$15,662	\$16,007	\$16,257	\$16,325	\$192,717
20	DS	GTS Delivery Service - Commercial														
21		Bills		41	32	32	32	32	32	34	33	33	33	34	60	428
22		Volumes [1]		188,859.0	169,110.1	147,265.6	103,565.2	83,423.1	69,626.2	68,394.7	69,858.1	76,451.3	101,603.3	139,898.5	162,514.9	1,380,570.0
23		Revenue Less Gas Cost		\$229,953	\$199,017	\$179,352	\$140,013	\$121,881	\$109,462	\$111,277	\$111,132	\$117,067	\$139,709	\$175,645	\$234,016	\$1,868,525
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$229,953	\$199,017	\$179,352	\$140,013	\$121,881	\$109,462	\$111,277	\$111,132	\$117,067	\$139,709	\$175,645	\$234,016	\$1,868,525
26	DS	GTS Delivery Service - Industrial														
27		Bills		39	39	39	39	39	39	39	39	39	39	39	39	468
28		Volumes [1]		674,909.5	602,578.5	525,440.7	427,583.6	368,992.8	339,504.1	295,115.5	342,173.2	361,661.7	454,356.4	551,432.0	573,549.4	5,517,297.4
29		Revenue Less Gas Cost		\$532,760	\$487,050	\$438,664	\$383,732	\$349,565	\$332,514	\$300,533	\$333,679	\$348,332	\$404,943	\$458,893	\$472,611	\$4,843,276
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$532,760	\$487,050	\$438,664	\$383,732	\$349,565	\$332,514	\$300,533	\$333,679	\$348,332	\$404,943	\$458,893	\$472,611	\$4,843,276
32	GDS	GTS Grandfathered Delivery Service - Commercial														
33		Bills		12	12	12	12	12	12	12	12	12	12	13	12	145
34		Volumes [1]		25,802.9	25,486.0	22,066.6	16,282.9	15,072.9	10,869.6	12,145.5	10,637.9	11,242.7	14,420.7	18,455.5	21,147.3	203,630.5
35		Revenue Less Gas Cost		\$64,359	\$63,581	\$55,658	\$42,038	\$39,232	\$29,081	\$32,129	\$28,386	\$29,979	\$37,633	\$47,032	\$53,523	\$522,631
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$64,359	\$63,581	\$55,658	\$42,038	\$39,232	\$29,081	\$32,129	\$28,386	\$29,979	\$37,633	\$47,032	\$53,523	\$522,631

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 6 of 21
Witness: M. J. Bell

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		Transportation Service														
2	GDS	GTS Grandfathered Delivery Service - Industrial														
3		Bills		15	15	15	15	15	15	15	15	15	15	15	15	180
4		Volumes [1]		17,844.3	16,829.3	19,051.3	14,067.2	13,118.3	8,875.7	8,048.4	9,066.8	9,786.3	10,096.7	12,703.0	14,980.6	154,467.9
5		Revenue Less Gas Cost		\$45,600	\$43,324	\$49,005	\$37,081	\$34,363	\$23,563	\$21,650	\$24,284	\$25,932	\$26,818	\$33,354	\$39,041	\$404,015
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$45,600	\$43,324	\$49,005	\$37,081	\$34,363	\$23,563	\$21,650	\$24,284	\$25,932	\$26,818	\$33,354	\$39,041	\$404,015
8	DS3	GTS Main Line Service - Industrial														
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
10		Volumes [1]		58,289.0	56,724.0	56,724.0	57,213.0	57,995.0	58,484.0	55,942.0	54,866.0	55,746.0	58,093.0	57,604.0	53,301.0	680,981.0
11		Revenue Less Gas Cost		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
14	FX1	GTS Flex Rate - Commercial														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		74,328.0	58,680.0	70,416.0	34,230.0	29,340.0	29,340.0	29,340.0	29,340.0	34,230.0	39,120.0	49,878.0	63,570.0	541,812.0
17		Revenue Less Gas Cost		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
2	FX2	GTS Flex Rate - Commercial														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		44,010.0	56,724.0	33,252.0	47,922.0	37,164.0	37,164.0	39,120.0	37,164.0	41,076.0	50,856.0	54,768.0	54,768.0	533,988.0
5		Revenue Less Gas Cost		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011
8	FX5	GTS Flex Rate - Industrial														
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
10		Volumes [1]		411,738.0	369,684.0	397,068.0	381,420.0	392,178.0	381,420.0	392,178.0	392,178.0	381,420.0	397,068.0	391,200.0	401,958.0	4,689,510.0
11		Revenue Less Gas Cost		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
14	FX7	GTS Flex Rate - Industrial														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		43,107.0	25,808.0	29,340.0	29,340.0	29,340.0	29,340.0	29,340.0	29,340.0	44,010.0	44,010.0	38,685.0	39,099.0	410,759.0
17		Revenue Less Gas Cost		\$18,202	\$13,531	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$18,446	\$18,446	\$17,008	\$17,120	\$189,660
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$18,202	\$13,531	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$18,446	\$18,446	\$17,008	\$17,120	\$189,660

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 7 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		Transportation Service														
2	SAS	GTS Special Agency Service														
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	SC3	GTS Special Rate - Industrial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes [1]		170,000.0	170,000.0	140,000.0	140,000.0	130,000.0	130,000.0	130,000.0	130,000.0	130,000.0	130,000.0	140,000.0	170,000.0	1,710,000.0
11		Revenue Less Gas Cost		\$47,763	\$47,763	\$41,663	\$41,663	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$41,663	\$47,763	\$500,855
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$47,763	\$47,763	\$41,663	\$41,663	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$41,663	\$47,763	\$500,855
14		Total Sales and Transportation		\$18,468,157	\$18,042,770	\$14,414,235	\$10,082,262	\$6,937,928	\$5,509,585	\$5,056,247	\$5,046,450	\$5,095,545	\$5,783,476	\$8,503,071	\$13,818,766	\$116,758,491
15		Other Gas Department Revenue														
16		Acct. 487 Forfeited Discounts		\$67,004	\$90,004	\$89,004	\$85,004	\$51,004	\$36,004	\$31,004	\$30,004	\$33,004	\$22,004	\$29,004	\$45,004	\$608,048
17		Acct. 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
18		Acct. 493 Rent 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
19		Acct. 495 Non-Traditional Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Acct. 495 Other Gas Revenues - Other		\$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
21		Total Other Gas Department Revenue		\$147,004	\$163,004	\$167,004	\$189,004	\$91,004	\$72,004	\$62,004	\$59,004	\$64,004	\$65,004	\$80,004	\$173,004	\$1,332,048
22		Total Gross Revenue		\$18,615,161	\$18,205,774	\$14,581,239	\$10,271,266	\$7,028,932	\$5,581,589	\$5,118,251	\$5,105,454	\$5,159,549	\$5,848,480	\$8,583,075	\$13,991,770	\$118,090,539

[1] Reflects Normalized Volumes.

[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 8 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GSR	General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		99,289	99,473	99,542	99,522	99,040	98,094	97,239	97,617	96,979	96,955	97,991	98,925	1,180,666
4		Customer Charge	\$19.75	\$1,960,958	\$1,964,592	\$1,965,955	\$1,965,560	\$1,956,040	\$1,937,357	\$1,920,470	\$1,927,936	\$1,915,335	\$1,914,861	\$1,935,322	\$1,953,769	\$23,318,154
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		1,331,907.1	1,291,151.8	968,403.0	552,553.4	259,776.4	123,911.3	88,930.0	85,940.7	88,922.9	141,784.3	408,542.4	906,257.2	6,248,080.5
7		Commodity Charge \$/Mcf	\$3.8668	\$5,150,218	\$4,992,626	\$3,744,621	\$2,136,613	\$1,004,503	\$479,140	\$343,875	\$332,316	\$343,847	\$548,252	\$1,579,752	\$3,504,315	\$24,160,078
8		Revenue Less Gas Cost		\$7,111,176	\$6,957,218	\$5,710,575	\$4,102,173	\$2,960,543	\$2,416,497	\$2,264,345	\$2,260,251	\$2,259,182	\$2,463,113	\$3,515,074	\$5,458,084	\$47,478,231
9		Gas Cost Revenue \$/Mcf [2]	\$2.2091	\$2,942,316	\$2,852,283	\$2,139,299	\$1,220,646	\$573,872	\$273,732	\$196,455	\$189,852	\$196,440	\$313,216	\$902,511	\$2,002,013	\$13,802,635
10		Revenue Excluding Riders		\$10,053,492	\$9,809,501	\$7,849,874	\$5,322,819	\$3,534,415	\$2,690,229	\$2,460,800	\$2,450,103	\$2,455,622	\$2,776,328	\$4,417,585	\$7,460,097	\$61,280,866
11		Riders:														
12		Energy Efficiency Conservation Program	\$0.6900	\$68,509	\$68,636	\$68,684	\$68,670	\$68,338	\$67,685	\$67,095	\$67,356	\$66,916	\$66,899	\$67,614	\$68,258	\$814,660
13		Gas Cost Uncollectible Charge \$/Mcf	\$0.0260	34,630	33,570	25,178	14,366	6,754	3,222	2,312	2,234	2,312	3,686	10,622	23,563	162,450
14		EAP Recovery \$/Mcf	\$0.0597	79,515	77,082	57,814	32,987	15,509	7,398	5,309	5,131	5,309	8,465	24,390	54,104	373,010
15		Total Riders		\$182,654	\$179,288	\$151,676	\$116,024	\$90,600	\$78,304	\$74,716	\$74,721	\$74,536	\$79,050	\$102,626	\$145,924	\$1,350,120
16		Total Revenue		\$10,236,146	\$9,988,789	\$8,001,550	\$5,438,843	\$3,625,016	\$2,768,533	\$2,535,516	\$2,524,824	\$2,530,158	\$2,855,378	\$4,520,211	\$7,606,021	\$62,630,986
17	G1C	LG&E Commercial														
18		COMMERCIAL														
19		Customer Bills		3	3	4	4	4	4	4	3	3	3	3	3	41
20		Customer Charge	\$56.92	\$171	\$171	\$228	\$228	\$228	\$228	\$228	\$171	\$171	\$171	\$171	\$171	\$2,334
21		Volumes (Mcf) [1]		307.2	374.8	373.1	173.3	68.9	18.0	29.1	16.7	8.8	22.2	83.3	222.4	1,697.8
22		Commodity Charge	\$2.1558	\$662	\$808	\$804	\$374	\$149	\$39	\$63	\$36	\$19	\$48	\$180	\$479	\$3,660
23		Revenue Less Gas Cost		\$833	\$979	\$1,032	\$601	\$376	\$266	\$290	\$207	\$190	\$219	\$350	\$650	\$5,994
24		Gas Cost Revenue [2]	\$2.2091	\$679	\$828	\$824	\$383	\$152	\$40	\$64	\$37	\$19	\$49	\$184	\$491	\$3,751
25		Total Revenue		\$1,512	\$1,807	\$1,856	\$984	\$528	\$306	\$355	\$244	\$209	\$268	\$534	\$1,142	\$9,744

[1] Reflects Normalized Volumes.
[2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 9 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	G1R	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		16	16	16	16	16	16	16	16	16	16	16	16	192
4		Customer Charge	\$17.27	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$3,316
5		Volumes (Mcf) [1]		458.3	345.9	279.4	174.8	81.1	33.4	24.1	27.6	28.4	68.0	159.2	338.7	2,018.9
6		Commodity Charge	\$2.9600	\$1,357	\$1,024	\$827	\$517	\$240	\$99	\$71	\$82	\$84	\$201	\$471	\$1,003	\$5,976
7		Revenue Less Gas Cost		\$1,633	\$1,300	\$1,103	\$794	\$516	\$375	\$348	\$358	\$360	\$478	\$748	\$1,279	\$9,292
8		Gas Cost Revenue [2]	\$2.2091	\$1,012	\$764	\$617	\$386	\$179	\$74	\$53	\$61	\$63	\$150	\$352	\$748	\$4,460
9		Total Revenue		\$2,645	\$2,064	\$1,721	\$1,180	\$696	\$449	\$401	\$419	\$423	\$628	\$1,099	\$2,027	\$13,752
10	IN3	Inland Gas General Service - Residential														
11		RESIDENTIAL														
12		Customer Bills		9	9	9	10	8	9	9	9	9	9	9	9	108
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		247.9	172.9	116.2	84.5	36.3	17.0	11.6	10.8	11.5	34.0	90.2	157.3	990.2
15		Commodity Charge	\$0.4000	\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
16		Revenue Less Gas Cost		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
1	IN4	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6		Commodity Charge	\$0.5500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 10 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	IN5	Inland Gas General Service - Residential														
2		RESIDENTIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		84.3	54.6	43.5	25.4	12.3	4.9	2.4	2.9	4.3	14.9	32.1	52.0	333.6
6		Commodity Charge	\$0.6000	\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
7		Revenue Less Gas Cost		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Total Revenue		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
10	LG2	LG&E Residential														
11		RESIDENTIAL														
12		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		161.1	142.8	70.5	36.6	15.2	2.9	3.2	3.4	3.8	19.0	51.7	95.0	605.2
15		Commodity Charge	\$0.3500	\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
16		Revenue Less Gas Cost		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
19	LG2	LG&E Commercial														
20		COMMERCIAL														
21		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		191.8	167.7	88.3	54.0	20.2	7.6	7.9	6.8	6.6	14.8	41.5	103.7	710.9
24		Commodity Charge	\$0.3500	\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
25		Revenue Less Gas Cost		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		Total Revenue		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 11 of 21
Witness: M. J. Bell

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	LG3	LG&E Residential														
2		RESIDENTIAL														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]														
6		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.4	2.0	2.0	2.0	2.0	2.0	2.0	24.4
7		Over 2 Mcf		<u>89.8</u>	<u>71.4</u>	<u>43.4</u>	<u>102.5</u>	<u>65.4</u>	<u>24.1</u>	<u>24.2</u>	<u>9.8</u>	<u>24.2</u>	<u>73.9</u>	<u>103.5</u>	<u>57.5</u>	<u>689.7</u>
8		Commodity Charge		91.8	73.4	45.4	104.5	67.4	26.5	26.2	11.8	26.2	75.9	105.5	59.5	714.1
9		First 2 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$0.3500	<u>31.43</u>	<u>24.99</u>	<u>15.19</u>	<u>35.88</u>	<u>22.89</u>	<u>8.44</u>	<u>8.47</u>	<u>3.43</u>	<u>8.47</u>	<u>25.87</u>	<u>36.23</u>	<u>20.13</u>	<u>241.42</u>
				\$31	\$25	\$15	\$36	\$23	\$8	\$8	\$3	\$8	\$26	\$36	\$20	\$241
11		Revenue Less Gas Cost		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
12		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
14	LG4	LG&E Residential														
15		RESIDENTIAL														
16		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
17		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Volumes (Mcf) [1]		49.5	58.7	42.0	20.7	11.2	4.0	2.6	2.8	3.0	3.9	18.9	40.3	257.6
19		Commodity Charge	\$0.4000	\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
20		Revenue Less Gas Cost		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
21		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Total Revenue		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 12 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GSO	General Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		10,207	10,271	10,035	10,003	9,882	9,780	9,783	9,770	9,739	9,772	9,915	10,076	119,233
4		Customer Charge	\$51.00	\$520,557	\$523,821	\$511,785	\$510,153	\$503,982	\$498,780	\$498,933	\$498,270	\$496,689	\$498,372	\$505,665	\$513,876	\$6,080,883
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 50 Mcf		267,674.0	278,751.2	227,896.5	149,381.8	76,805.7	48,735.1	38,320.5	36,243.0	36,349.0	49,862.3	96,888.0	195,908.3	1,502,815.4
8		Next 350 Mcf		283,489.2	279,296.2	181,833.2	106,946.4	47,813.0	28,650.6	16,633.3	15,250.7	14,035.7	24,169.7	64,078.0	176,923.0	1,239,119.0
9		Next 600 Mcf		79,219.5	70,800.1	38,109.6	16,494.1	7,331.2	3,286.7	1,774.7	1,292.0	1,416.5	3,112.1	8,498.8	39,805.4	271,140.7
10		Over 1,000 Mcf		30,357.3	26,213.4	9,008.2	4,479.6	2,530.3	45.9	0.0	0.0	0.0	0.0	1,571.1	10,934.2	85,140.0
				660,740.0	655,060.9	456,847.5	277,301.9	134,480.2	80,718.3	56,728.5	52,785.7	51,801.2	77,144.1	171,035.9	423,570.9	3,098,215.1
11		Commodity Charge														
12		First 50 Mcf	\$3.4714	\$929,204	\$967,657	\$791,120	\$518,564	\$266,623	\$169,179	\$133,026	\$125,814	\$126,182	\$173,092	\$336,337	\$680,076	\$5,216,873
13		Next 350 Mcf	\$2.6833	760,687	749,435	487,913	286,969	128,297	76,878	44,632	40,922	37,662	64,855	171,941	474,737	3,324,928
14		Next 600 Mcf	\$2.5514	202,121	180,639	97,233	42,083	18,705	8,386	4,528	3,296	3,614	7,940	21,684	101,560	691,788
15		Over 1,000 Mcf	\$2.3223	70,499	60,875	20,920	10,403	5,876	107	-	-	-	-	3,649	25,392	197,721
				\$1,962,509	\$1,958,607	\$1,397,186	\$858,019	\$419,501	\$254,549	\$182,186	\$170,033	\$167,458	\$245,887	\$533,610	\$1,281,766	\$9,431,310
16		Revenue Less Gas Cost		\$2,483,066	\$2,482,428	\$1,908,971	\$1,368,172	\$923,483	\$753,329	\$681,119	\$668,303	\$664,147	\$744,259	\$1,039,275	\$1,795,642	\$15,512,193
17		Gas Cost Revenue [2]	\$2.2091	\$1,459,641	\$1,447,095	\$1,009,222	\$612,588	\$297,080	\$178,315	\$125,319	\$116,609	\$114,434	\$170,419	\$377,835	\$935,710	\$6,844,267
18		Revenue Excluding Riders		\$3,942,707	\$3,929,523	\$2,918,192	\$1,980,760	\$1,220,563	\$931,644	\$806,438	\$784,911	\$778,581	\$914,678	\$1,417,110	\$2,731,352	\$22,356,460
19		Riders:														
20		Gas Cost Uncollectible Charge	\$0.0260	\$17,179	\$17,032	\$11,878	\$7,210	\$3,496	\$2,099	\$1,475	\$1,372	\$1,347	\$2,006	\$4,447	\$11,013	\$80,554
21		Total Revenue		\$3,959,886	\$3,946,555	\$2,930,070	\$1,987,970	\$1,224,060	\$933,743	\$807,913	\$786,284	\$779,928	\$916,684	\$1,421,557	\$2,742,365	\$22,437,014

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 13 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GSO	General Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		43	43	43	43	43	44	44	45	44	44	44	44	524
4		Customer Charge	\$51.00	\$2,193	\$2,193	\$2,193	\$2,193	\$2,193	\$2,244	\$2,244	\$2,295	\$2,244	\$2,244	\$2,244	\$2,244	\$26,724
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 50 Mcf		1,708.9	1,701.3	1,750.8	1,513.3	1,170.7	916.7	785.3	882.2	940.1	1,050.0	1,434.4	1,636.5	15,490.2
8		Next 350 Mcf		7,148.9	6,006.8	6,156.4	6,215.5	4,577.2	4,111.5	4,287.7	4,689.2	4,390.5	4,922.5	5,568.0	5,921.9	63,996.1
9		Next 600 Mcf		5,057.5	5,060.1	5,050.7	4,677.9	4,645.7	4,385.0	4,760.5	5,222.2	5,369.0	5,769.7	4,707.2	4,633.4	59,338.9
10		Over 1,000 Mcf		<u>19,084.9</u>	<u>19,231.7</u>	<u>17,942.1</u>	<u>17,393.2</u>	<u>18,406.7</u>	<u>18,336.7</u>	<u>17,916.4</u>	<u>17,956.6</u>	<u>18,050.6</u>	<u>19,107.7</u>	<u>19,190.4</u>	<u>18,808.3</u>	<u>221,425.3</u>
				33,000.2	31,999.9	30,900.0	29,799.9	28,800.3	27,749.9	27,749.9	28,750.2	28,750.2	30,849.9	30,900.0	31,000.1	360,250.5
11		Commodity Charge														
12		First 50 Mcf	\$3.4714	\$5,932	\$5,906	\$6,078	\$5,253	\$4,064	\$3,182	\$2,726	\$3,062	\$3,263	\$3,645	\$4,979	\$5,681	\$53,773
13		Next 350 Mcf	\$2.6833	19,183	16,118	16,519	16,678	12,282	11,032	11,505	12,583	11,781	13,209	14,941	15,890	171,721
14		Next 600 Mcf	\$2.5514	12,904	12,910	12,886	11,935	11,853	11,188	12,146	13,324	13,698	14,721	12,010	11,822	151,397
15		Over 1,000 Mcf	\$2.3223	<u>44,321</u>	<u>44,662</u>	<u>41,667</u>	<u>40,392</u>	<u>42,746</u>	<u>42,583</u>	<u>41,607</u>	<u>41,701</u>	<u>41,919</u>	<u>44,374</u>	<u>44,566</u>	<u>43,679</u>	<u>514,216</u>
				\$82,339	\$79,596	\$77,151	\$74,259	\$70,945	\$67,986	\$67,984	\$70,670	\$70,662	\$75,948	\$76,496	\$77,071	\$891,107
16		Revenue Less Gas Cost		\$84,532	\$81,789	\$79,344	\$76,452	\$73,138	\$70,230	\$70,228	\$72,965	\$72,906	\$78,192	\$78,740	\$79,315	\$917,831
17		Gas Cost Revenue [2]	\$2.2091	\$72,901	\$70,691	\$68,261	\$65,831	\$63,623	\$61,302	\$61,302	\$63,512	\$63,512	\$68,151	\$68,261	\$68,482	\$795,829
18		Revenue Excluding Riders		\$157,433	\$152,480	\$147,605	\$142,283	\$136,761	\$131,532	\$131,531	\$136,477	\$136,418	\$146,343	\$147,001	\$147,798	\$1,713,660
19		Riders:														
20		Gas Cost Uncollectible Charge	\$0.0260	\$858	\$832	\$803	\$775	\$749	\$722	\$722	\$748	\$748	\$802	\$803	\$806	\$9,367
21		Total Revenue		\$158,291	\$153,312	\$148,408	\$143,058	\$137,509	\$132,254	\$132,252	\$137,224	\$137,165	\$147,145	\$147,804	\$148,604	\$1,723,027

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 14 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	IS	Interruptible Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$1,462.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Commodity Charge														
10		First 30,000 Mcf	\$0.9002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		Over 30,000 Mcf	\$0.4781	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Gas Cost Revenue [2]	\$2.2091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Revenue Excluding Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Riders:														
16		Gas Cost Uncollectible Charge	\$0.0260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	IUS	Intrastate Utility Service - Wholesale														
19		WHOLESALE														
20		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
21		Customer Charge	\$649.00	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$1,298	\$15,576
22		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		3,136.7	2,307.2	1,098.6	641.7	362.9	221.4	245.0	196.3	196.6	705.2	1,014.3	1,194.8	11,320.7
24		Commodity Charge	\$1.3295	\$4,170	\$3,067	\$1,461	\$853	\$482	\$294	\$326	\$261	\$261	\$938	\$1,349	\$1,588	\$15,051
25																
26		Revenue Less Gas Cost		\$5,468	\$4,365	\$2,759	\$2,151	\$1,780	\$1,592	\$1,624	\$1,559	\$1,559	\$2,236	\$2,647	\$2,886	\$30,627
27		Gas Cost Revenue [2]	\$2.2091	\$6,929	\$5,097	\$2,427	\$1,418	\$802	\$489	\$541	\$434	\$434	\$1,558	\$2,241	\$2,639	\$25,009
28		Revenue Excluding Riders		\$12,398	\$9,462	\$5,186	\$3,569	\$2,582	\$2,081	\$2,165	\$1,993	\$1,994	\$3,793	\$4,887	\$5,526	\$55,635
29		Riders:														
30		Gas Cost Uncollectible Charge	\$0.0260	\$82	\$60	\$29	\$17	\$9	\$6	\$6	\$5	\$5	\$18	\$26	\$31	\$294
31		Total Revenue		\$12,479	\$9,522	\$5,214	\$3,585	\$2,592	\$2,087	\$2,171	\$1,998	\$1,999	\$3,812	\$4,914	\$5,557	\$55,930

[1] Reflects Normalized Volumes.

[2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 15 of 21
Witness: M. J. Bell

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GTR	GTS Choice - Residential														
2		RESIDENTIAL														
3		Customer Bills		23,720	23,785	23,786	23,694	23,612	23,386	23,238	23,223	23,179	23,188	23,458	23,677	281,946
4		Customer Charge	\$19.75	\$468,470	\$469,754	\$469,774	\$467,957	\$466,337	\$461,874	\$458,951	\$458,654	\$457,785	\$457,963	\$463,296	\$467,621	\$5,568,434
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		364,000.0	353,000.0	265,000.0	151,000.0	71,000.0	34,000.0	24,000.0	23,000.0	25,000.0	39,000.0	111,000.0	247,000.0	1,707,000.0
7		Commodity Charge	\$3.8668	\$1,407,515	\$1,364,980	\$1,024,702	\$583,887	\$274,543	\$131,471	\$92,803	\$88,936	\$96,670	\$150,805	\$429,215	\$955,100	\$6,600,628
8		Revenue Less Gas Cost		\$1,875,985	\$1,834,734	\$1,494,476	\$1,051,843	\$740,880	\$593,345	\$551,754	\$547,591	\$554,455	\$608,768	\$892,510	\$1,422,720	\$12,169,061
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Revenue Excluding Riders		\$1,875,985	\$1,834,734	\$1,494,476	\$1,051,843	\$740,880	\$593,345	\$551,754	\$547,591	\$554,455	\$608,768	\$892,510	\$1,422,720	\$12,169,061
11		Riders:														
12		Energy Efficiency Conservation Program	\$0.6900	\$16,367	\$16,412	\$16,412	\$16,349	\$16,292	\$16,136	\$16,034	\$16,024	\$15,994	\$16,000	\$16,186	\$16,337	\$194,543
13		EAP Recovery	\$0.0597	<u>21,731</u>	<u>21,074</u>	<u>15,821</u>	<u>9,015</u>	<u>4,239</u>	<u>2,030</u>	<u>1,433</u>	<u>1,373</u>	<u>1,493</u>	<u>2,328</u>	<u>6,627</u>	<u>14,746</u>	<u>101,908</u>
14		Total Riders		\$38,098	\$37,486	\$32,233	\$25,364	\$20,531	\$18,166	\$17,467	\$17,397	\$17,486	\$18,328	\$22,813	\$31,083	\$296,451
15		Total Revenue		\$1,914,083	\$1,872,220	\$1,526,708	\$1,077,207	\$761,411	\$611,511	\$569,221	\$564,988	\$571,941	\$627,096	\$915,323	\$1,453,803	\$12,465,512
16	GTO	GTS Choice - Commercial														
17		COMMERCIAL														
18		Customer Bills		3,837	3,809	4,093	4,081	4,058	4,042	4,016	3,956	3,924	3,899	3,877	3,853	47,445
19		Customer Charge	\$51.00	\$195,687	\$194,259	\$208,743	\$208,131	\$206,958	\$206,142	\$204,816	\$201,756	\$200,124	\$198,849	\$197,727	\$196,503	\$2,419,695
20		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Volumes (Mcf) [1]														
22		First 50 Mcf		115,248.5	116,322.6	106,138.4	75,878.9	48,386.9	34,090.9	31,140.7	30,451.2	32,109.0	40,148.2	62,458.3	94,003.8	786,377.4
23		Next 350 Mcf		147,158.6	143,758.3	103,281.1	63,376.9	39,602.3	30,878.4	27,567.7	26,232.9	28,470.1	38,563.3	57,697.6	100,340.5	806,927.7
24		Next 600 Mcf		37,085.0	34,041.2	18,666.5	11,741.5	6,797.7	6,188.9	5,312.4	5,525.8	6,310.6	8,979.6	14,083.0	24,521.2	179,253.4
25		Over 1,000 Mcf		<u>22,508.7</u>	<u>17,880.3</u>	<u>7,915.1</u>	<u>4,006.6</u>	<u>2,211.7</u>	<u>2,841.9</u>	<u>1,978.2</u>	<u>1,791.2</u>	<u>2,108.3</u>	<u>3,303.5</u>	<u>5,755.8</u>	<u>15,131.0</u>	<u>87,432.3</u>
				322,000.8	312,002.4	236,001.1	155,003.9	96,998.6	74,000.1	65,999.0	64,001.1	68,998.0	90,994.6	139,994.7	233,996.5	1,859,990.8
26		Commodity Charge														
27		First 50 Mcf	\$3.4714	\$400,074	\$403,802	\$368,449	\$263,406	\$167,970	\$118,343	\$108,102	\$105,708	\$111,463	\$139,370	\$216,818	\$326,325	\$2,729,830
28		Next 350 Mcf	\$2.6833	394,871	385,747	277,134	170,059	106,265	82,856	73,972	70,391	76,394	103,477	154,820	269,244	2,165,229
29		Next 600 Mcf	\$2.5514	94,619	86,853	47,626	29,957	17,344	15,790	13,554	14,099	16,101	22,911	35,931	62,563	457,347
30		Over 1,000 Mcf	\$2.3223	<u>52,272</u>	<u>41,523</u>	<u>18,381</u>	<u>9,305</u>	<u>5,136</u>	<u>6,600</u>	<u>4,594</u>	<u>4,160</u>	<u>4,896</u>	<u>7,672</u>	<u>13,367</u>	<u>35,139</u>	<u>203,044</u>
				\$941,835	\$917,925	\$711,590	\$472,727	\$296,715	\$223,589	\$200,222	\$194,357	\$208,854	\$273,430	\$420,936	\$693,271	\$5,555,451
31		Revenue Less Gas Cost		\$1,137,522	\$1,112,184	\$920,333	\$680,858	\$503,673	\$429,731	\$405,038	\$396,113	\$408,978	\$472,279	\$618,663	\$889,774	\$7,975,146
32		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		Total Revenue		\$1,137,522	\$1,112,184	\$920,333	\$680,858	\$503,673	\$429,731	\$405,038	\$396,113	\$408,978	\$472,279	\$618,663	\$889,774	\$7,975,146

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 16 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GTO	GTS Choice - Industrial														
2		INDUSTRIAL														
3		Customer Bills		13	13	12	13	12	12	12	12	12	12	13	13	149
4		Customer Charge	\$51.00	\$663	\$663	\$612	\$663	\$612	\$612	\$612	\$612	\$612	\$612	\$663	\$663	\$7,599
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 50 Mcf		472.7	517.8	508.5	429.7	346.2	313.1	310.6	295.6	279.2	420.4	426.1	467.9	4,787.8
8		Next 350 Mcf		2,210.2	2,239.1	2,090.2	1,600.8	1,646.5	1,359.8	1,359.2	1,380.5	1,335.8	1,812.9	2,003.7	2,070.3	21,109.0
9		Next 600 Mcf		2,400.0	2,344.7	2,065.1	1,901.5	1,446.5	1,488.2	1,395.6	1,201.0	1,365.8	1,413.9	1,953.8	1,933.6	20,909.7
10		Over 1,000 Mcf		917.2	898.3	1,336.1	2,067.9	2,560.8	2,839.0	2,934.5	3,122.9	3,019.2	2,352.9	1,616.4	1,528.2	25,193.4
				6,000.1	5,999.9	5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	6,000.0	6,000.1	6,000.0	6,000.0	71,999.9
11		Commodity Charge														
12		First 50 Mcf	\$3.4714	\$1,641	\$1,797	\$1,765	\$1,492	\$1,202	\$1,087	\$1,078	\$1,026	\$969	\$1,459	\$1,479	\$1,624	\$16,620
13		Next 350 Mcf	\$2.6833	5,931	6,008	5,609	4,295	4,418	3,649	3,647	3,704	3,584	4,865	5,377	5,555	56,642
14		Next 600 Mcf	\$2.5514	6,123	5,982	5,269	4,851	3,691	3,797	3,561	3,064	3,485	3,607	4,985	4,933	53,349
15		Over 1,000 Mcf	\$2.3223	2,130	2,086	3,103	4,802	5,947	6,593	6,815	7,252	7,011	5,464	3,754	3,549	58,507
				\$15,825	\$15,874	\$15,746	\$15,441	\$15,257	\$15,126	\$15,101	\$15,047	\$15,050	\$15,395	\$15,594	\$15,662	\$185,118
16		Revenue Less Gas Cost		16,487.93	16,537.06	16,357.57	16,103.86	15,869.40	15,737.65	15,712.88	15,658.99	15,661.75	16,007.49	16,257.39	16,324.84	192,716.81
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Total Revenue		\$16,488	\$16,537	\$16,358	\$16,104	\$15,869	\$15,738	\$15,713	\$15,659	\$15,662	\$16,007	\$16,257	\$16,325	\$192,717

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 17 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	DS	GTS Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		41	32	32	32	32	32	34	33	33	33	34	60	428
4		Customer Charge	\$1,462.00	\$59,942	\$46,784	\$46,784	\$46,784	\$46,784	\$46,784	\$49,708	\$48,246	\$48,246	\$48,246	\$49,708	\$87,720	\$625,736
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		188,859.0	169,110.1	147,265.6	103,565.2	83,423.1	69,626.2	68,394.7	69,858.1	76,451.3	101,603.3	139,898.5	162,514.9	1,380,570.0
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
				188,859.0	169,110.1	147,265.6	103,565.2	83,423.1	69,626.2	68,394.7	69,858.1	76,451.3	101,603.3	139,898.5	162,514.9	1,380,570.0
10		Commodity Charge														
11		First 30,000 Mcf	\$0.9002	\$170,011	\$152,233	\$132,568	\$93,229	\$75,097	\$62,678	\$61,569	\$62,886	\$68,821	\$91,463	\$125,937	\$146,296	\$1,242,789
12		Over 30,000 Mcf	\$0.4781	0	0	0	0	0	0	0	0	0	0	0	0	0
				\$170,011	\$152,233	\$132,568	\$93,229	\$75,097	\$62,678	\$61,569	\$62,886	\$68,821	\$91,463	\$125,937	\$146,296	\$1,242,789
13		Revenue Less Gas Cost		\$229,953	\$199,017	\$179,352	\$140,013	\$121,881	\$109,462	\$111,277	\$111,132	\$117,067	\$139,709	\$175,645	\$234,016	\$1,868,525
14		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$229,953	\$199,017	\$179,352	\$140,013	\$121,881	\$109,462	\$111,277	\$111,132	\$117,067	\$139,709	\$175,645	\$234,016	\$1,868,525
16	DS	GTS Delivery Service - Industrial														
17		INDUSTRIAL														
18		Customer Bills		39	39	39	39	39	39	39	39	39	39	39	39	468
19		Customer Charge	\$1,462.00	\$57,018	\$57,018	\$57,018	\$57,018	\$57,018	\$57,018	\$57,018	\$57,018	\$57,018	\$57,018	\$57,018	\$57,018	\$684,216
20		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		Volumes (Mcf) [1]														
23		First 30,000 Mcf		362,633.5	336,268.5	309,008.7	289,709.6	275,128.8	268,134.1	242,645.5	267,869.2	280,511.7	309,636.4	327,494.0	334,941.4	3,603,981.4
24		Over 30,000 Mcf		312,276.0	266,310.0	216,432.0	137,874.0	93,864.0	71,370.0	52,470.0	74,304.0	81,150.0	144,720.0	223,938.0	238,608.0	1,913,316.0
				674,909.5	602,578.5	525,440.7	427,583.6	368,992.8	339,504.1	295,115.5	342,173.2	361,661.7	454,356.4	551,432.0	573,549.4	5,517,297.4
25		Commodity Charge														
26		First 30,000 Mcf	\$0.9002	\$326,443	\$302,709	\$278,170	\$260,797	\$247,671	\$241,374	\$218,429	\$241,136	\$252,517	\$278,735	\$294,810	\$301,514	\$3,244,304
27		Over 30,000 Mcf	\$0.4781	149,299	127,323	103,476	65,918	44,876	34,122	25,086	35,525	38,798	69,191	107,065	114,078	914,756
				\$475,742	\$430,032	\$381,646	\$326,714	\$292,547	\$275,496	\$243,515	\$276,661	\$291,314	\$347,925	\$401,875	\$415,593	\$4,159,060
28		Revenue Less Gas Cost		\$532,760	\$487,050	\$438,664	\$383,732	\$349,565	\$332,514	\$300,533	\$333,679	\$348,332	\$404,943	\$458,893	\$472,611	\$4,843,276
29		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Total Revenue		\$532,760	\$487,050	\$438,664	\$383,732	\$349,565	\$332,514	\$300,533	\$333,679	\$348,332	\$404,943	\$458,893	\$472,611	\$4,843,276

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 18 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GDS	GTS Grandfathered Delivery Service - Commercial														
2		COMMERCIAL														
3		Customer Bills		12	12	12	12	12	12	12	12	12	12	13	12	145
4		Customer Charge	\$51.00	\$612	\$612	\$612	\$612	\$612	\$612	\$612	\$612	\$612	\$612	\$663	\$612	\$7,395
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 50 Mcf		600.0	600.0	600.0	600.0	600.0	600.0	600.0	600.0	600.0	600.0	550.0	600.0	7,150.0
9		Next 350 Mcf		4,200.0	4,200.0	4,200.0	4,182.5	4,127.0	4,044.2	3,998.9	3,891.4	4,069.2	4,045.0	3,850.0	4,200.0	49,008.2
10		Next 600 Mcf		7,070.0	6,882.7	6,964.3	6,167.1	6,270.1	4,699.5	5,144.3	4,257.5	4,801.3	6,031.9	6,494.6	6,960.4	71,743.7
11		Over 1,000 Mcf		<u>13,932.9</u>	<u>13,803.3</u>	<u>10,302.3</u>	<u>5,333.3</u>	<u>4,075.8</u>	<u>1,525.9</u>	<u>2,402.3</u>	<u>1,889.0</u>	<u>1,772.2</u>	<u>3,743.8</u>	<u>9,386.9</u>	<u>9,386.9</u>	<u>75,728.6</u>
				25,802.9	25,486.0	22,066.6	16,282.9	15,072.9	10,869.6	12,145.5	10,637.9	11,242.7	14,420.7	18,455.5	21,147.3	203,630.5
12		Commodity Charge														
13		First 50 Mcf	\$3.4714	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$2,083	\$1,909	\$2,083	\$24,821
14		Next 350 Mcf	\$2.6833	11,270	11,270	11,270	11,223	11,074	10,852	10,730	10,442	10,919	10,854	10,331	11,270	131,504
15		Next 600 Mcf	\$2.5514	18,038	17,561	17,769	15,735	15,998	11,990	13,125	10,863	12,250	15,390	16,570	17,759	183,047
16		Over 1,000 Mcf	\$2.3223	<u>32,356</u>	<u>32,055</u>	<u>23,925</u>	<u>12,386</u>	<u>9,465</u>	<u>3,544</u>	<u>5,579</u>	<u>4,387</u>	<u>4,116</u>	<u>8,694</u>	<u>17,559</u>	<u>21,799</u>	<u>175,865</u>
				\$63,747	\$62,969	\$55,046	\$41,426	\$38,620	\$28,469	\$31,517	\$27,774	\$29,367	\$37,021	\$46,369	\$52,911	\$515,236
17		Revenue Less Gas Cost		\$64,359	\$63,581	\$55,658	\$42,038	\$39,232	\$29,081	\$32,129	\$28,386	\$29,979	\$37,633	\$47,032	\$53,523	\$522,631
18		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue		\$64,359	\$63,581	\$55,658	\$42,038	\$39,232	\$29,081	\$32,129	\$28,386	\$29,979	\$37,633	\$47,032	\$53,523	\$522,631
20	GDS	GTS Grandfathered Delivery Service - Industrial														
21		INDUSTRIAL														
22		Customer Bills		15	15	15	15	15	15	15	15	15	15	15	15	180
23		Customer Charge	\$51.00	\$765	\$765	\$765	\$765	\$765	\$765	\$765	\$765	\$765	\$765	\$765	\$765	\$9,180
24		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Volumes (Mcf) [1]														
27		First 50 Mcf		609.9	622.4	750.0	735.6	694.2	473.6	460.0	510.6	530.3	604.5	606.1	666.9	7,264.1
28		Next 350 Mcf		3,896.3	3,965.4	4,483.7	4,484.4	3,857.7	2,799.5	2,736.4	3,003.2	2,907.0	3,132.7	3,912.5	4,183.5	43,362.3
29		Next 600 Mcf		5,621.7	5,802.3	6,622.1	5,166.4	4,115.7	2,754.1	2,958.6	3,457.3	3,411.2	3,405.2	4,279.4	5,280.7	52,874.7
30		Over 1,000 Mcf		<u>7,716.4</u>	<u>6,439.2</u>	<u>7,195.5</u>	<u>3,680.8</u>	<u>4,450.7</u>	<u>2,848.5</u>	<u>1,893.4</u>	<u>2,095.7</u>	<u>2,937.8</u>	<u>2,954.3</u>	<u>3,905.0</u>	<u>4,849.5</u>	<u>50,966.8</u>
				17,844.3	16,829.3	19,051.3	14,067.2	13,118.3	8,875.7	8,048.4	9,066.8	9,786.3	10,096.7	12,703.0	14,980.6	154,467.9
31		Commodity Charge														
32		First 50 Mcf	\$3.4714	\$2,117	\$2,161	\$2,604	\$2,554	\$2,410	\$1,644	\$1,597	\$1,773	\$1,841	\$2,098	\$2,104	\$2,315	\$25,217
33		Next 350 Mcf	\$2.6833	10,455	10,640	12,031	12,033	10,351	7,512	7,343	8,058	7,800	8,406	10,498	11,226	116,354
34		Next 600 Mcf	\$2.5514	14,343	14,804	16,896	13,182	10,501	7,027	7,549	8,821	8,703	8,688	10,918	13,473	134,905
35		Over 1,000 Mcf	\$2.3223	<u>17,920</u>	<u>14,954</u>	<u>16,710</u>	<u>8,548</u>	<u>10,336</u>	<u>6,615</u>	<u>4,397</u>	<u>4,867</u>	<u>6,822</u>	<u>6,861</u>	<u>9,069</u>	<u>11,262</u>	<u>118,360</u>
				\$44,835	\$42,559	\$48,240	\$36,316	\$33,598	\$22,798	\$20,885	\$23,519	\$25,167	\$26,053	\$32,589	\$38,276	\$394,835
36		Revenue Less Gas Cost		\$45,600	\$43,324	\$49,005	\$37,081	\$34,363	\$23,563	\$21,650	\$24,284	\$25,932	\$26,818	\$33,354	\$39,041	\$404,015
37		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38		Total Revenue		\$45,600	\$43,324	\$49,005	\$37,081	\$34,363	\$23,563	\$21,650	\$24,284	\$25,932	\$26,818	\$33,354	\$39,041	\$404,015

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 19 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code	Class/Description	Proposed Rates	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	DS3	GTS Main Line Service - Industrial														
2		INDUSTRIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$255.90	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$9,212
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf)[1]		58,289.0	56,724.0	56,724.0	57,213.0	57,995.0	58,484.0	55,942.0	54,866.0	55,746.0	58,093.0	57,604.0	53,301.0	680,981.0
7		Commodity Charge	\$0.0858	\$5,001	\$4,867	\$4,867	\$4,909	\$4,976	\$5,018	\$4,800	\$4,708	\$4,783	\$4,984	\$4,942	\$4,573	\$58,428
8		Revenue Less Gas Cost		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
11	FX1	GTS Flex Rate - Commercial														
12		COMMERCIAL														
13		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
14		Customer Charge	\$1,062.95	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$12,755
15		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Volumes (Mcf) [1]		74,328.0	58,680.0	70,416.0	34,230.0	29,340.0	29,340.0	29,340.0	29,340.0	34,230.0	39,120.0	49,878.0	63,570.0	541,812.0
17		Commodity Charge	\$0.3900	\$28,988	\$22,885	\$27,462	\$13,350	\$11,443	\$11,443	\$11,443	\$11,443	\$13,350	\$15,257	\$19,452	\$24,792	\$211,307
18		Revenue Less Gas Cost		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
19		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Total Revenue		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
21	FX2	GTS Flex Rate - Commercial														
22		COMMERCIAL														
23		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
24		Customer Charge	\$1,062.95	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$12,755
25		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Volumes (Mcf) [1]		44,010.0	56,724.0	33,252.0	47,922.0	37,164.0	37,164.0	39,120.0	37,164.0	41,076.0	50,856.0	54,768.0	54,768.0	533,988.0
27		Commodity Charge	\$0.3900	\$17,164	\$22,122	\$12,968	\$18,690	\$14,494	\$14,494	\$15,257	\$14,494	\$16,020	\$19,834	\$21,360	\$21,360	\$208,255
28		Revenue Less Gas Cost		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011
29		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Total Revenue		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 20 of 21
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code	Class/Description	Proposed Rates	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
1	FX5	GTS Flex Rate - Industrial														
2		INDUSTRIAL														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$255.90	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$9,212
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		411,738.0	369,684.0	397,068.0	381,420.0	392,178.0	381,420.0	392,178.0	392,178.0	381,420.0	397,068.0	391,200.0	401,958.0	4,689,510.0
7		Commodity Charge	\$0.0858	\$35,327	\$31,719	\$34,068	\$32,726	\$33,649	\$32,726	\$33,649	\$33,649	\$32,726	\$34,068	\$33,565	\$34,488	\$402,360
8		Revenue Less Gas Cost		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Total Revenue		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
11	FX7	GTS Flex Rate - Industrial														
12		INDUSTRIAL														
13		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
14		Customer Charge	\$1,062.95	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$12,755
15		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Volumes (Mcf) [1]														
17		First 25,000 Mcf		25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	300,000.0
18		Over 25,000 Mcf		<u>18,107.0</u>	<u>808.0</u>	<u>4,340.0</u>	<u>4,340.0</u>	<u>4,340.0</u>	<u>4,340.0</u>	<u>4,340.0</u>	<u>4,340.0</u>	<u>19,010.0</u>	<u>19,010.0</u>	<u>13,685.0</u>	<u>14,099.0</u>	<u>110,759.0</u>
				43,107.0	25,808.0	29,340.0	29,340.0	29,340.0	29,340.0	29,340.0	29,340.0	44,010.0	44,010.0	38,685.0	39,099.0	410,759.0
19		Commodity Charge														
20		First 25,000 Mcf	\$0.4900	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$147,000
21		Over 25,000 Mcf	\$0.2700	<u>4,889</u>	<u>218</u>	<u>1,172</u>	<u>1,172</u>	<u>1,172</u>	<u>1,172</u>	<u>1,172</u>	<u>1,172</u>	<u>5,133</u>	<u>5,133</u>	<u>3,695</u>	<u>3,807</u>	<u>29,905</u>
				\$17,139	\$12,468	\$13,422	\$13,422	\$13,422	\$13,422	\$13,422	\$13,422	\$17,383	\$17,383	\$15,945	\$16,057	\$176,905
22		Revenue Less Gas Cost		\$18,202	\$13,531	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$18,446	\$18,446	\$17,008	\$17,120	\$189,660
23		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Total Revenue		\$18,202	\$13,531	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$14,485	\$18,446	\$18,446	\$17,008	\$17,120	\$189,660

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Annualized Test Year Revenues at Proposed Rates
For the 12 Months Ended December 31, 2017
(Gas Service)

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

Schedule M-2.3
Page 21 of 21
Witness: M. J. Bell

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	SAS	GTS Special Agency Service														
2		COMMERCIAL														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$1,462.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Over 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Commodity Charge														
11		First 30,000 Mcf	\$0.9002	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Over 30,000 Mcf	\$0.4781	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Total Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	SC3	GTS Special Rate - Industrial														
17		INDUSTRIAL														
18		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
19		Customer Charge	\$1,062.95	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$12,755
20		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Volumes (Mcf) [1]														
22		First 150,000 Mcf		150,000.0	150,000.0	140,000.0	140,000.0	130,000.0	130,000.0	130,000.0	130,000.0	130,000.0	130,000.0	140,000.0	150,000.0	1,650,000.0
23		Over 150,000 Mcf		20,000.0	20,000.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	20,000.0	60,000.0
24		Commodity Charge														
25		First 150,000 Mcf	\$0.2900	\$43,500	\$43,500	\$40,600	\$40,600	\$37,700	\$37,700	\$37,700	\$37,700	\$37,700	\$37,700	\$40,600	\$43,500	\$478,500
26		Over 150,000 Mcf	\$0.1600	3,200	3,200	0	0	0	0	0	0	0	0	0	3,200	9,600
27		Revenue Less Gas Cost		\$47,763	\$47,763	\$41,663	\$41,663	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$41,663	\$47,763	\$500,855
28		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
29		Total Revenue		\$47,763	\$47,763	\$41,663	\$41,663	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$38,763	\$41,663	\$47,763	\$500,855

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(n)

Description of Filing Requirement:

A typical bill comparison under present and proposed rates for all customer classes.

Response:

Please refer to the attached Schedule N.

Responsible Witness:

Melissa J. Bell

SCHEDULE N

TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES

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

N	TYPICAL BILL COMPARISON UNDER PRESENT AND PROPOSED RATES FOR ALL CUSTOMER CLASSES
---	--

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 1 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(C + G) (H)	(D + G) (I)	(I - H) / H (J)
1	GSR	Not	1.0	\$20.30	\$24.41	\$4.11	20.2%	\$2.21	\$22.51	\$26.62	18.3%
2	General	Applicable	2.0	\$22.65	\$28.37	\$5.72	25.3%	\$4.42	\$27.07	\$32.79	21.1%
3	Service		4.0	\$27.37	\$36.31	\$8.94	32.7%	\$8.84	\$36.21	\$45.15	24.7%
4	Residential		5.4	\$30.66	\$41.86	\$11.20	36.5%	\$11.93	\$42.59	\$53.79	26.3%
5			6.0	\$32.08	\$44.24	\$12.16	37.9%	\$13.25	\$45.33	\$57.49	26.8%
6			8.0	\$36.79	\$52.17	\$15.38	41.8%	\$17.67	\$54.46	\$69.84	28.2%
7			10.0	\$41.51	\$60.11	\$18.60	44.8%	\$22.09	\$63.60	\$82.20	29.2%
8			12.0	\$46.22	\$68.04	\$21.82	47.2%	\$26.51	\$72.73	\$94.55	30.0%
9			16.0	\$55.64	\$83.90	\$28.26	50.8%	\$35.35	\$90.99	\$119.25	31.1%
10			18.0	\$60.35	\$91.83	\$31.48	52.2%	\$39.76	\$100.11	\$131.59	31.4%
11			22.0	\$69.78	\$107.70	\$37.92	54.3%	\$48.60	\$118.38	\$156.30	32.0%
12			25.0	\$76.85	\$119.60	\$42.75	55.6%	\$55.23	\$132.08	\$174.83	32.4%

Average monthly bill = 5.4

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 2 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Level of Use	Current Bill	Proposed Bill	Increase (D - C)	Increase (E/C)	Gas Cost	Total Current Bill	Total Proposed Bill	Percent Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(C + G)	(D + G)	(I - H) / H
			(MCF)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)
1	G1C	Not	11.0	\$80.63	\$80.63	\$0.00	0.0%	\$24.40	\$105.03	\$105.03	0.0%
2	LG&E	Applicable	30.0	\$121.59	\$121.59	\$0.00	0.0%	\$66.55	\$188.14	\$188.14	0.0%
3	Commercial		42.5	\$148.43	\$148.43	\$0.00	0.0%	\$94.17	\$242.60	\$242.60	0.0%
4			50.0	\$164.71	\$164.71	\$0.00	0.0%	\$110.92	\$275.63	\$275.63	0.0%
5			60.0	\$186.27	\$186.27	\$0.00	0.0%	\$133.10	\$319.37	\$319.37	0.0%
6			80.0	\$229.38	\$229.38	\$0.00	0.0%	\$177.47	\$406.85	\$406.85	0.0%
7			90.0	\$250.94	\$250.94	\$0.00	0.0%	\$199.66	\$450.60	\$450.60	0.0%
8			100.0	\$272.50	\$272.50	\$0.00	0.0%	\$221.84	\$494.34	\$494.34	0.0%
9			120.0	\$315.62	\$315.62	\$0.00	0.0%	\$266.21	\$581.83	\$581.83	0.0%
10			140.0	\$358.73	\$358.73	\$0.00	0.0%	\$310.58	\$669.31	\$669.31	0.0%
11			160.0	\$401.85	\$401.85	\$0.00	0.0%	\$354.94	\$756.79	\$756.79	0.0%
12			180.0	\$444.96	\$444.96	\$0.00	0.0%	\$399.31	\$844.27	\$844.27	0.0%

Average monthly bill = 42.5

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 3 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (J) (I - H) / H
1	G1R	Not	1.0	\$20.23	\$20.23	\$0.00	0.0%	\$2.22	\$22.45	\$22.45	0.0%
2	LG&E	Applicable	3.0	\$26.15	\$26.15	\$0.00	0.0%	\$6.66	\$32.81	\$32.81	0.0%
3	Residential		6.0	\$35.03	\$35.03	\$0.00	0.0%	\$13.31	\$48.34	\$48.34	0.0%
4			10.0	\$46.87	\$46.87	\$0.00	0.0%	\$22.18	\$69.05	\$69.05	0.0%
5			10.5	\$48.41	\$48.41	\$0.00	0.0%	\$23.34	\$71.75	\$71.75	0.0%
6			12.0	\$52.79	\$52.79	\$0.00	0.0%	\$26.62	\$79.41	\$79.41	0.0%
7			14.0	\$58.71	\$58.71	\$0.00	0.0%	\$31.06	\$89.77	\$89.77	0.0%
8			16.0	\$64.63	\$64.63	\$0.00	0.0%	\$35.49	\$100.12	\$100.12	0.0%
9			20.0	\$76.47	\$76.47	\$0.00	0.0%	\$44.37	\$120.84	\$120.84	0.0%
10			30.0	\$106.07	\$106.07	\$0.00	0.0%	\$66.55	\$172.62	\$172.62	0.0%
11			40.0	\$135.67	\$135.67	\$0.00	0.0%	\$88.74	\$224.41	\$224.41	0.0%
12			50.0	\$165.27	\$165.27	\$0.00	0.0%	\$110.92	\$276.19	\$276.19	0.0%

Average monthly bill = 10.5

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 4 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(C + G) (H)	(D + G) (I)	(I - H) / H (J)
1	IN3	Not	3.0	\$1.24	\$1.24	\$0.00	0.0%	\$0.00	\$1.24	\$1.24	0.0%
2	Inland	Applicable	5.0	\$2.07	\$2.07	\$0.00	0.0%	\$0.00	\$2.07	\$2.07	0.0%
3	Gas		7.0	\$2.90	\$2.90	\$0.00	0.0%	\$0.00	\$2.90	\$2.90	0.0%
4	General		9.3	\$3.83	\$3.83	\$0.00	0.0%	\$0.00	\$3.83	\$3.83	0.0%
5	Service		10.0	\$4.14	\$4.14	\$0.00	0.0%	\$0.00	\$4.14	\$4.14	0.0%
6	Residential		11.0	\$4.55	\$4.55	\$0.00	0.0%	\$0.00	\$4.55	\$4.55	0.0%
7			16.0	\$6.62	\$6.62	\$0.00	0.0%	\$0.00	\$6.62	\$6.62	0.0%
8			20.0	\$8.28	\$8.28	\$0.00	0.0%	\$0.00	\$8.28	\$8.28	0.0%
9			30.0	\$12.42	\$12.42	\$0.00	0.0%	\$0.00	\$12.42	\$12.42	0.0%
10			40.0	\$16.56	\$16.56	\$0.00	0.0%	\$0.00	\$16.56	\$16.56	0.0%
11			50.0	\$20.70	\$20.70	\$0.00	0.0%	\$0.00	\$20.70	\$20.70	0.0%
12			70.0	\$28.97	\$28.97	\$0.00	0.0%	\$0.00	\$28.97	\$28.97	0.0%

Average monthly bill = 9.3

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 5 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (%) (J) (I - H) / H
1	IN3	Not	0.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
2	Inland	Applicable	3.0	\$1.24	\$1.24	\$0.00	0.0%	\$0.00	\$1.24	\$1.24	0.0%
3	Gas		8.0	\$3.31	\$3.31	\$0.00	0.0%	\$0.00	\$3.31	\$3.31	0.0%
4	General		10.0	\$4.14	\$4.14	\$0.00	0.0%	\$0.00	\$4.14	\$4.14	0.0%
5	Service		11.0	\$4.55	\$4.55	\$0.00	0.0%	\$0.00	\$4.55	\$4.55	0.0%
6	Commercial		13.0	\$5.38	\$5.38	\$0.00	0.0%	\$0.00	\$5.38	\$5.38	0.0%
7			16.0	\$6.62	\$6.62	\$0.00	0.0%	\$0.00	\$6.62	\$6.62	0.0%
8			20.0	\$8.28	\$8.28	\$0.00	0.0%	\$0.00	\$8.28	\$8.28	0.0%
9			30.0	\$12.42	\$12.42	\$0.00	0.0%	\$0.00	\$12.42	\$12.42	0.0%
10			40.0	\$16.56	\$16.56	\$0.00	0.0%	\$0.00	\$16.56	\$16.56	0.0%
11			50.0	\$20.70	\$20.70	\$0.00	0.0%	\$0.00	\$20.70	\$20.70	0.0%
12	70.0		\$28.97	\$28.97	\$0.00	0.0%	\$0.00	\$28.97	\$28.97	\$28.97	0.0%

Average monthly bill = 0.0

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 6 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	IN4	Not	0.0	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00	0.0%
2	Inland	Applicable	3.0	\$1.69	\$1.69	\$0.00	0.0%	\$0.00	\$1.69	\$1.69	0.0%
3	Gas		6.0	\$3.38	\$3.38	\$0.00	0.0%	\$0.00	\$3.38	\$3.38	0.0%
4	General		7.0	\$3.95	\$3.95	\$0.00	0.0%	\$0.00	\$3.95	\$3.95	0.0%
5	Service		10.0	\$5.64	\$5.64	\$0.00	0.0%	\$0.00	\$5.64	\$5.64	0.0%
6	Residential		12.0	\$6.77	\$6.77	\$0.00	0.0%	\$0.00	\$6.77	\$6.77	0.0%
7			14.0	\$7.89	\$7.89	\$0.00	0.0%	\$0.00	\$7.89	\$7.89	0.0%
8			16.0	\$9.02	\$9.02	\$0.00	0.0%	\$0.00	\$9.02	\$9.02	0.0%
9			20.0	\$11.28	\$11.28	\$0.00	0.0%	\$0.00	\$11.28	\$11.28	0.0%
10			30.0	\$16.92	\$16.92	\$0.00	0.0%	\$0.00	\$16.92	\$16.92	0.0%
11			40.0	\$22.56	\$22.56	\$0.00	0.0%	\$0.00	\$22.56	\$22.56	0.0%
12			50.0	\$28.20	\$28.20	\$0.00	0.0%	\$0.00	\$28.20	\$28.20	0.0%

Average monthly bill = 0.0

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 7 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(C + G)	(D + G)	(I - H) / H
1	IN5	Not	1.0	\$0.61	\$0.61	\$0.00	0.0%	\$0.00	\$0.61	\$0.61	0.0%
2	Inland	Applicable	3.0	\$1.84	\$1.84	\$0.00	0.0%	\$0.00	\$1.84	\$1.84	0.0%
3	Gas		6.0	\$3.68	\$3.68	\$0.00	0.0%	\$0.00	\$3.68	\$3.68	0.0%
4	General		7.0	\$4.30	\$4.30	\$0.00	0.0%	\$0.00	\$4.30	\$4.30	0.0%
5	Service		9.3	\$5.69	\$5.69	\$0.00	0.0%	\$0.00	\$5.69	\$5.69	0.0%
6	Residential		10.0	\$6.14	\$6.14	\$0.00	0.0%	\$0.00	\$6.14	\$6.14	0.0%
7			15.0	\$9.21	\$9.21	\$0.00	0.0%	\$0.00	\$9.21	\$9.21	0.0%
8			16.0	\$9.82	\$9.82	\$0.00	0.0%	\$0.00	\$9.82	\$9.82	0.0%
9			20.0	\$12.28	\$12.28	\$0.00	0.0%	\$0.00	\$12.28	\$12.28	0.0%
10			30.0	\$18.42	\$18.42	\$0.00	0.0%	\$0.00	\$18.42	\$18.42	0.0%
11			40.0	\$24.56	\$24.56	\$0.00	0.0%	\$0.00	\$24.56	\$24.56	0.0%
12			50.0	\$30.70	\$30.70	\$0.00	0.0%	\$0.00	\$30.70	\$30.70	0.0%

Average monthly bill = 9.3

Note: Total Current Bill does not include Gas Cost because Inland is not currently billed for Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 8 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (%) (J) (I - H) / H
1	LG2	Not	3.0	\$1.05	\$1.05	\$0.00	0.0%	\$0.00	\$1.05	\$1.05	0.0%
2	LG&E	Applicable	8.0	\$2.80	\$2.80	\$0.00	0.0%	\$0.00	\$2.80	\$2.80	0.0%
3	Residential		10.0	\$3.50	\$3.50	\$0.00	0.0%	\$0.00	\$3.50	\$3.50	0.0%
4			12.0	\$4.20	\$4.20	\$0.00	0.0%	\$0.00	\$4.20	\$4.20	0.0%
5			16.0	\$5.60	\$5.60	\$0.00	0.0%	\$0.00	\$5.60	\$5.60	0.0%
6			20.0	\$7.00	\$7.00	\$0.00	0.0%	\$0.00	\$7.00	\$7.00	0.0%
7			30.0	\$10.50	\$10.50	\$0.00	0.0%	\$0.00	\$10.50	\$10.50	0.0%
8			40.0	\$14.00	\$14.00	\$0.00	0.0%	\$0.00	\$14.00	\$14.00	0.0%
9			46.7	\$16.35	\$16.35	\$0.00	0.0%	\$0.00	\$16.35	\$16.35	0.0%
10			50.0	\$17.50	\$17.50	\$0.00	0.0%	\$0.00	\$17.50	\$17.50	0.0%
11			70.0	\$24.50	\$24.50	\$0.00	0.0%	\$0.00	\$24.50	\$24.50	0.0%
12			90.0	\$31.50	\$31.50	\$0.00	0.0%	\$0.00	\$31.50	\$31.50	0.0%

Average monthly bill = 46.7

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 9 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (C + G) (H)	Total Proposed Bill (\$) (D + G) (I)	Percent Increase (I - H) / H (%) (J)
1	LG2	Not	3.0	\$1.05	\$1.05	\$0.00	0.0%	\$0.00	\$1.05	\$1.05	0.0%
2	LG&E	Applicable	8.0	\$2.80	\$2.80	\$0.00	0.0%	\$0.00	\$2.80	\$2.80	0.0%
3	Commercial		10.0	\$3.50	\$3.50	\$0.00	0.0%	\$0.00	\$3.50	\$3.50	0.0%
4			12.0	\$4.20	\$4.20	\$0.00	0.0%	\$0.00	\$4.20	\$4.20	0.0%
5			16.0	\$5.60	\$5.60	\$0.00	0.0%	\$0.00	\$5.60	\$5.60	0.0%
6			20.0	\$7.00	\$7.00	\$0.00	0.0%	\$0.00	\$7.00	\$7.00	0.0%
7			30.0	\$10.50	\$10.50	\$0.00	0.0%	\$0.00	\$10.50	\$10.50	0.0%
8			40.0	\$14.00	\$14.00	\$0.00	0.0%	\$0.00	\$14.00	\$14.00	0.0%
9			50.0	\$17.50	\$17.50	\$0.00	0.0%	\$0.00	\$17.50	\$17.50	0.0%
10			59.2	\$20.73	\$20.73	\$0.00	0.0%	\$0.00	\$20.73	\$20.73	0.0%
11			60.0	\$21.00	\$21.00	\$0.00	0.0%	\$0.00	\$21.00	\$21.00	0.0%
12			90.0	\$31.50	\$31.50	\$0.00	0.0%	\$0.00	\$31.50	\$31.50	0.0%

Average monthly bill = 59.2

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 10 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (\$) (H) (C + G)	Total Proposed Bill (\$) (I) (D + G)	Percent Increase (%) (J) (I - H) / H
1	LG3	Not	3.0	\$1.55	\$1.55	\$0.00	0.0%	\$0.00	\$1.55	\$1.55	0.0%
2	LG&E	Applicable	8.0	\$3.30	\$3.30	\$0.00	0.0%	\$0.00	\$3.30	\$3.30	0.0%
3	Residential		10.0	\$4.00	\$4.00	\$0.00	0.0%	\$0.00	\$4.00	\$4.00	0.0%
4			12.0	\$4.70	\$4.70	\$0.00	0.0%	\$0.00	\$4.70	\$4.70	0.0%
5			16.0	\$6.10	\$6.10	\$0.00	0.0%	\$0.00	\$6.10	\$6.10	0.0%
6			20.0	\$7.50	\$7.50	\$0.00	0.0%	\$0.00	\$7.50	\$7.50	0.0%
7			30.0	\$11.00	\$11.00	\$0.00	0.0%	\$0.00	\$11.00	\$11.00	0.0%
8			35.0	\$12.75	\$12.75	\$0.00	0.0%	\$0.00	\$12.75	\$12.75	0.0%
9			50.0	\$18.00	\$18.00	\$0.00	0.0%	\$0.00	\$18.00	\$18.00	0.0%
10			59.5	\$21.33	\$21.33	\$0.00	0.0%	\$0.00	\$21.33	\$21.33	0.0%
11			60.0	\$21.50	\$21.50	\$0.00	0.0%	\$0.00	\$21.50	\$21.50	0.0%
12			70.0	\$25.00	\$25.00	\$0.00	0.0%	\$0.00	\$25.00	\$25.00	0.0%

Average monthly bill = 59.5

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 11 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$) (C + G)	Total Proposed Bill (\$) (D + G)	Percent Increase (J) (I - H) / H
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	LG4	Not	1.0	\$0.40	\$0.40	\$0.00	0.0%	\$0.00	\$0.40	\$0.40	0.0%
2	LG&E	Applicable	3.0	\$1.20	\$1.20	\$0.00	0.0%	\$0.00	\$1.20	\$1.20	0.0%
3	Residential		6.0	\$2.40	\$2.40	\$0.00	0.0%	\$0.00	\$2.40	\$2.40	0.0%
4			8.0	\$3.20	\$3.20	\$0.00	0.0%	\$0.00	\$3.20	\$3.20	0.0%
5			10.0	\$4.00	\$4.00	\$0.00	0.0%	\$0.00	\$4.00	\$4.00	0.0%
6			12.0	\$4.80	\$4.80	\$0.00	0.0%	\$0.00	\$4.80	\$4.80	0.0%
7			16.0	\$6.40	\$6.40	\$0.00	0.0%	\$0.00	\$6.40	\$6.40	0.0%
8			20.0	\$8.00	\$8.00	\$0.00	0.0%	\$0.00	\$8.00	\$8.00	0.0%
9			21.5	\$8.59	\$8.59	\$0.00	0.0%	\$0.00	\$8.59	\$8.59	0.0%
10			30.0	\$12.00	\$12.00	\$0.00	0.0%	\$0.00	\$12.00	\$12.00	0.0%
11			40.0	\$16.00	\$16.00	\$0.00	0.0%	\$0.00	\$16.00	\$16.00	0.0%
12			50.0	\$20.00	\$20.00	\$0.00	0.0%	\$0.00	\$20.00	\$20.00	0.0%

Average monthly bill = 21.5

Note: LG&E are not billed Gas Cost.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 12 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand (A)	Level of Use (MCF) (B)	Current Bill (\$) (C)	Proposed Bill (\$) (D)	Increase (D - C) (\$) (E)	Increase (E/C) (%) (F)	Gas Cost (\$) (G)	Total Current Bill (C + G) (\$)	Total Proposed Bill (D + G) (\$)	Percent Increase (I - H) / H (%) (J)
1	GSO	Not	10.0	\$68.49	\$86.11	\$17.62	25.7%	\$22.18	\$90.67	\$108.29	19.4%
2	General	Applicable	26.2	\$105.71	\$143.03	\$37.32	35.3%	\$58.14	\$163.85	\$201.17	22.8%
3	Service		30.0	\$114.42	\$156.34	\$41.92	36.6%	\$66.55	\$180.97	\$222.89	23.2%
4	Commercial & Industrial		50.0	\$160.35	\$226.57	\$66.22	41.3%	\$110.92	\$271.27	\$337.49	24.4%
5			70.0	\$187.96	\$281.03	\$93.07	49.5%	\$155.29	\$343.25	\$436.32	27.1%
6			100.0	\$249.44	\$362.73	\$113.29	45.4%	\$221.84	\$471.28	\$584.57	24.0%
7			150.0	\$338.54	\$498.89	\$160.35	47.4%	\$332.76	\$671.30	\$831.65	23.9%
8			200.0	\$427.63	\$635.05	\$207.42	48.5%	\$443.68	\$871.31	\$1,078.73	23.8%
9			250.0	\$516.73	\$771.21	\$254.48	49.2%	\$554.60	\$1,071.33	\$1,325.81	23.8%
10			300.0	\$605.82	\$907.37	\$301.55	49.8%	\$665.52	\$1,271.34	\$1,572.89	23.7%
11			350.0	\$694.92	\$1,043.53	\$348.61	50.2%	\$776.44	\$1,471.36	\$1,819.97	23.7%
12			400.0	\$784.01	\$1,179.69	\$395.68	50.5%	\$887.36	\$1,671.37	\$2,067.05	23.7%
13			450.0	\$873.11	\$1,315.85	\$442.74	50.7%	\$998.28	\$1,871.39	\$2,314.13	23.7%
14			500.0	\$953.59	\$1,438.82	\$485.23	50.9%	\$1,109.20	\$2,062.79	\$2,548.02	23.5%
15			690.1	\$1,276.02	\$1,931.52	\$655.50	51.4%	\$1,531.01	\$2,807.03	\$3,462.53	23.4%
16			700.0	\$1,292.75	\$1,957.08	\$664.33	51.4%	\$1,552.88	\$2,845.63	\$3,509.96	23.3%
17			1,000.0	\$1,801.49	\$2,734.47	\$932.98	51.8%	\$2,218.40	\$4,019.89	\$4,952.87	23.2%
18			1,200.0	\$2,110.75	\$3,206.91	\$1,096.16	51.9%	\$2,662.08	\$4,772.83	\$5,868.99	23.0%

Average monthly bill = 26.2 (Commercial)
Average monthly bill = 690.1 (Industrial)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 13 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
									(C + G)	(D + G)	(I - H) / H
1	IS	Not	0.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$0.00	\$1,456.64	\$1,462.00	0.4%
2	Interruptible Service	Applicable	100.0	\$1,514.06	\$1,556.01	\$41.95	2.8%	\$221.84	\$1,735.90	\$1,777.85	2.4%
3			300.0	\$1,628.90	\$1,744.03	\$115.13	7.1%	\$665.52	\$2,294.42	\$2,409.55	5.0%
4	Industrial		500.0	\$1,743.74	\$1,932.05	\$188.31	10.8%	\$1,109.20	\$2,852.94	\$3,041.25	6.6%
5		700.0	\$1,858.58	\$2,120.07	\$261.49	14.1%	\$1,552.88	\$3,411.46	\$3,672.95	7.7%	
6		900.0	\$1,973.42	\$2,308.09	\$334.67	17.0%	\$1,996.56	\$3,969.98	\$4,304.65	8.4%	
7		1,100.0	\$2,088.26	\$2,496.11	\$407.85	19.5%	\$2,440.24	\$4,528.50	\$4,936.35	9.0%	
8		1,500.0	\$2,317.94	\$2,872.15	\$554.21	23.9%	\$3,327.60	\$5,645.54	\$6,199.75	9.8%	
9	2,000.0	\$2,605.04	\$3,342.20	\$737.16	28.3%	\$4,436.80	\$7,041.84	\$7,779.00	10.5%		
10	3,000.0	\$3,179.24	\$4,282.30	\$1,103.06	34.7%	\$6,655.20	\$9,834.44	\$10,937.50	11.2%		
11	3,500.0	\$3,466.34	\$4,752.35	\$1,286.01	37.1%	\$7,764.40	\$11,230.74	\$12,516.75	11.5%		
12	4,000.0	\$3,753.44	\$5,222.40	\$1,468.96	39.1%	\$8,873.60	\$12,627.04	\$14,096.00	11.6%		
13	5,000.0	\$4,327.64	\$6,162.50	\$1,834.86	42.4%	\$11,092.00	\$15,419.64	\$17,254.50	11.9%		
14	6,000.0	\$4,901.84	\$7,102.60	\$2,200.76	44.9%	\$13,310.40	\$18,212.24	\$20,413.00	12.1%		
15	7,000.0	\$5,476.04	\$8,042.70	\$2,566.66	46.9%	\$15,528.80	\$21,004.84	\$23,571.50	12.2%		

Average monthly bill = 0.0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED SALES SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 14 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Level of Use (MCF)	Current Bill (\$)	Proposed Bill (\$)	Increase (D - C) (\$)	Increase (E/C) (%)	Gas Cost (\$)	Total Current Bill (\$)	Total Proposed Bill (\$)	Percent Increase (%)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(C + G)	(D + G)	(I - H) / H
1	IUS	Not	250.0	\$765.19	\$991.36	\$226.17	29.6%	\$554.60	\$1,319.79	\$1,545.96	17.1%
2	Intrastate	Applicable	471.7	\$952.51	\$1,294.95	\$342.44	36.0%	\$1,046.42	\$1,998.93	\$2,341.37	17.1%
3	Utility		500.0	\$976.41	\$1,333.70	\$357.29	36.6%	\$1,109.20	\$2,085.61	\$2,442.90	17.1%
4	Service		600.0	\$1,060.90	\$1,470.64	\$409.74	38.6%	\$1,331.04	\$2,391.94	\$2,801.68	17.1%
5	Wholesale		650.0	\$1,103.15	\$1,539.12	\$435.97	39.5%	\$1,441.96	\$2,545.11	\$2,981.08	17.1%
6			700.0	\$1,145.39	\$1,607.58	\$462.19	40.4%	\$1,552.88	\$2,698.27	\$3,160.46	17.1%
7			750.0	\$1,187.64	\$1,676.06	\$488.42	41.1%	\$1,663.80	\$2,851.44	\$3,339.86	17.1%
8			800.0	\$1,229.88	\$1,744.52	\$514.64	41.8%	\$1,774.72	\$3,004.60	\$3,519.24	17.1%
9			900.0	\$1,314.37	\$1,881.46	\$567.09	43.1%	\$1,996.56	\$3,310.93	\$3,878.02	17.1%
10			1,000.0	\$1,398.86	\$2,018.40	\$619.54	44.3%	\$2,218.40	\$3,617.26	\$4,236.80	17.1%
11			2,000.0	\$2,243.76	\$3,387.80	\$1,144.04	51.0%	\$4,436.80	\$6,680.56	\$7,824.60	17.1%
12			3,000.0	\$3,088.66	\$4,757.20	\$1,668.54	54.0%	\$6,655.20	\$9,743.86	\$11,412.40	17.1%
13			4,000.0	\$3,933.56	\$6,126.60	\$2,193.04	55.8%	\$8,873.60	\$12,807.16	\$15,000.20	17.1%
14			5,000.0	\$4,778.46	\$7,496.00	\$2,717.54	56.9%	\$11,092.00	\$15,870.46	\$18,588.00	17.1%
15			6,000.0	\$5,623.36	\$8,865.40	\$3,242.04	57.7%	\$13,310.40	\$18,933.76	\$22,175.80	17.1%

Average monthly bill = 471.7

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 15 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Transportation Commodity Charge				Gas Cost* (\$)	Total Current Bill (C + G + K) (\$)	Total Proposed Bill (D + H + K) (\$)	Percent Increase (Decrease) (M - L)/L (%)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (D - C) (\$)	Percent Increase (Decrease) (E/C) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (H - G) (\$)	Percent Increase (Decrease) (I/G) (%)				
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)				
1	GTR	Not	1.0	\$17.94	\$20.44	\$2.50	13.9%	\$2.34	\$3.94	\$1.60	68.4%	\$0.00	\$20.28	\$24.38	20.2%
2	GTS	Applicable	2.0	\$17.94	\$20.44	\$2.50	13.9%	\$4.68	\$7.88	\$3.20	68.4%	\$0.00	\$22.62	\$28.32	25.2%
3	Choice		4.0	\$17.94	\$20.44	\$2.50	13.9%	\$9.37	\$15.77	\$6.40	68.3%	\$0.00	\$27.31	\$36.21	32.6%
4	Residential		5.4	\$17.94	\$20.44	\$2.50	13.9%	\$12.73	\$21.44	\$8.71	68.4%	\$0.00	\$30.67	\$41.88	36.6%
5			6.1	\$17.94	\$20.44	\$2.50	13.9%	\$14.27	\$24.03	\$9.76	68.4%	\$0.00	\$32.21	\$44.47	38.1%
6			8.0	\$17.94	\$20.44	\$2.50	13.9%	\$18.72	\$31.52	\$12.80	68.4%	\$0.00	\$36.66	\$51.96	41.7%
7			10.0	\$17.94	\$20.44	\$2.50	13.9%	\$23.41	\$39.41	\$16.00	68.3%	\$0.00	\$41.35	\$59.85	44.7%
8			12.0	\$17.94	\$20.44	\$2.50	13.9%	\$28.09	\$47.29	\$19.20	68.4%	\$0.00	\$46.03	\$67.73	47.1%
9			16.0	\$17.94	\$20.44	\$2.50	13.9%	\$37.45	\$63.05	\$25.60	68.4%	\$0.00	\$55.39	\$83.49	50.7%
10			18.0	\$17.94	\$20.44	\$2.50	13.9%	\$42.12	\$70.92	\$28.80	68.4%	\$0.00	\$60.06	\$91.36	52.1%
11			22.0	\$17.94	\$20.44	\$2.50	13.9%	\$51.49	\$86.69	\$35.20	68.4%	\$0.00	\$69.43	\$107.13	54.3%
11			25.0	\$17.94	\$20.44	\$2.50	13.9%	\$58.51	\$98.51	\$40.00	68.4%	\$0.00	\$76.45	\$118.95	55.6%

Average monthly bill = 6.1

* Gas supplied by marketers.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 16 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Transportation Commodity Charge				Gas Cost* (\$) (K)	Total Current Bill (\$) (C + G + K) (L)	Total Proposed Bill (\$) (D + H + K) (M)	Percent Increase (Decrease) (%) (N)
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (\$) (E)	Percent Increase (Decrease) (%) (F)	Current Commodity Charge (\$) (G)	Proposed Commodity Charge (\$) (H)	Dollar Increase (Decrease) (\$) (I)	Percent Increase (Decrease) (%) (J)				
1	GTO	Not	10.0	\$45.52	\$51.00	\$5.48	12.0%	\$22.81	\$34.85	\$12.04	52.8%	\$0.00	\$68.33	\$85.85	25.6%
2	GTS	Applicable	30.0	\$45.52	\$51.00	\$5.48	12.0%	\$68.42	\$104.56	\$36.14	52.8%	\$0.00	\$113.94	\$155.56	36.5%
3	Choice		39.4	\$45.52	\$51.00	\$5.48	12.0%	\$89.79	\$137.22	\$47.43	52.8%	\$0.00	\$135.31	\$188.22	39.1%
4	Commercial		50.0	\$45.52	\$51.00	\$5.48	12.0%	\$114.03	\$174.27	\$60.24	52.8%	\$0.00	\$159.55	\$225.27	41.2%
5	and		70.0	\$45.52	\$51.00	\$5.48	12.0%	\$149.34	\$228.21	\$78.87	52.8%	\$0.00	\$194.86	\$279.21	43.3%
6	Industrial		100.0	\$45.52	\$51.00	\$5.48	12.0%	\$202.32	\$309.13	\$106.81	52.8%	\$0.00	\$247.84	\$360.13	45.3%
7			150.0	\$45.52	\$51.00	\$5.48	12.0%	\$290.62	\$443.99	\$153.37	52.8%	\$0.00	\$336.14	\$494.99	47.3%
8			200.0	\$45.52	\$51.00	\$5.48	12.0%	\$378.91	\$578.85	\$199.94	52.8%	\$0.00	\$424.43	\$629.85	48.4%
9			250.0	\$45.52	\$51.00	\$5.48	12.0%	\$467.21	\$713.71	\$246.50	52.8%	\$0.00	\$512.73	\$764.71	49.1%
10			300.0	\$45.52	\$51.00	\$5.48	12.0%	\$555.50	\$848.57	\$293.07	52.8%	\$0.00	\$601.02	\$899.57	49.7%
11			486.5	\$45.52	\$51.00	\$5.48	12.0%	\$884.82	\$1,351.56	\$466.74	52.7%	\$0.00	\$930.34	\$1,402.56	50.8%
12			350.0	\$45.52	\$51.00	\$5.48	12.0%	\$643.80	\$983.43	\$339.63	52.8%	\$0.00	\$689.32	\$1,034.43	50.1%
13			400.0	\$45.52	\$51.00	\$5.48	12.0%	\$732.09	\$1,118.29	\$386.20	52.8%	\$0.00	\$777.61	\$1,169.29	50.4%
14			450.0	\$45.52	\$51.00	\$5.48	12.0%	\$816.09	\$1,246.56	\$430.47	52.7%	\$0.00	\$861.61	\$1,297.56	50.6%
15			500.0	\$45.52	\$51.00	\$5.48	12.0%	\$900.07	\$1,374.82	\$474.75	52.7%	\$0.00	\$945.59	\$1,425.82	50.8%
16			700.0	\$45.52	\$51.00	\$5.48	12.0%	\$1,236.03	\$1,887.88	\$651.85	52.7%	\$0.00	\$1,281.55	\$1,938.88	51.3%
17			1,000.0	\$45.52	\$51.00	\$5.48	12.0%	\$1,739.97	\$2,657.47	\$917.50	52.7%	\$0.00	\$1,785.49	\$2,708.47	51.7%
18			1,200.0	\$45.52	\$51.00	\$5.48	12.0%	\$2,046.03	\$3,124.71	\$1,078.68	52.7%	\$0.00	\$2,091.55	\$3,175.71	51.8%
Average monthly bill =			39.4	(Commercial)											
Average monthly bill =			486.5	(Industrial)											

* Gas supplied by marketers.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 17 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K)	Total Proposed Bill (D + H + L)	Percent Increase (Decrease) (P - O)/O
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	
1	DS	Not	100.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$55.82	\$91.41	\$35.59	63.8%	\$1,568.36	\$1,553.41	-1.0%
2	GTS	Applicable	150.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$83.74	\$137.12	\$53.38	63.7%	\$1,596.28	\$1,599.12	0.2%
3	Interruptible		300.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$167.46	\$274.23	\$106.77	63.8%	\$1,680.00	\$1,736.23	3.3%
4	Service		500.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$279.10	\$457.05	\$177.95	63.8%	\$1,791.64	\$1,919.05	7.1%
5	Commercial		1,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$558.20	\$914.10	\$355.90	63.8%	\$2,070.74	\$2,376.10	14.7%
6	and		3,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,674.60	\$2,742.30	\$1,067.70	63.8%	\$3,187.14	\$4,204.30	31.9%
7	Industrial		3,835.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$2,140.70	\$3,505.58	\$1,364.88	63.8%	\$3,653.24	\$4,967.58	36.0%
8			5,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$2,791.00	\$4,570.50	\$1,779.50	63.8%	\$4,303.54	\$6,032.50	40.2%
9			10,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$5,582.00	\$9,141.00	\$3,559.00	63.8%	\$7,094.54	\$10,603.00	49.5%
10			11,789.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$6,580.62	\$10,776.33	\$4,195.71	63.8%	\$8,093.16	\$12,238.33	51.2%
11			15,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$8,373.00	\$13,711.50	\$5,338.50	63.8%	\$9,885.54	\$15,173.50	53.5%
12			20,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$11,164.00	\$18,282.00	\$7,118.00	63.8%	\$12,676.54	\$19,744.00	55.8%
13			25,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$13,955.00	\$22,852.50	\$8,897.50	63.8%	\$15,467.54	\$24,314.50	57.2%
14			30,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$16,746.00	\$27,423.00	\$10,677.00	63.8%	\$18,258.54	\$28,885.00	58.2%
15			35,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$18,260.50	\$29,882.50	\$11,622.00	63.6%	\$19,773.04	\$31,344.50	58.5%
16			40,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$19,775.00	\$32,342.00	\$12,567.00	63.5%	\$21,287.54	\$33,804.00	58.8%
Average monthly bill =			3,835.0	(Commercial)														
Average monthly bill =			11,789.0	(Industrial)														

Note: Customers electing Standby Service pay an additional \$6.6495/Mcf per contracted volumes per month. Standby rate is as of February 28, 2013.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 18 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (P - O)/O (Q)
				Current Monthly Customer Charge (C)	Proposed Monthly Customer Charge (D)	Dollar Increase (Decrease) (E)	Percent Increase (Decrease) (F)	Current Monthly Administrative Charge (G)	Proposed Monthly Administrative Charge (H)	Dollar Increase (Decrease) (I)	Percent Increase (Decrease) (J)	Current Commodity Charge (K)	Proposed Commodity Charge (L)	Dollar Increase (Decrease) (M)	Percent Increase (Decrease) (N)			
				(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)	(\$)	(\$)	(\$)	(%)			
1	GDS	Not	10.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$22.81	\$34.85	\$12.04	52.8%	\$124.23	\$85.85	-30.9%
2	GTS	Applicable	30.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$68.42	\$104.56	\$36.14	52.8%	\$169.84	\$155.56	-8.4%
3	General		50.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$114.03	\$174.27	\$60.24	52.8%	\$215.45	\$225.27	4.6%
4	Service		70.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$149.34	\$228.21	\$78.87	52.8%	\$250.76	\$279.21	11.3%
5	Commercial		100.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$202.32	\$309.13	\$106.81	52.8%	\$303.74	\$360.13	18.6%
6	and		150.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$290.62	\$443.99	\$153.37	52.8%	\$392.04	\$494.99	26.3%
7	Industrial		200.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$378.91	\$578.85	\$199.94	52.8%	\$480.33	\$629.85	31.1%
8			250.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$467.21	\$713.71	\$246.50	52.8%	\$568.63	\$764.71	34.5%
9			300.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$555.50	\$848.57	\$293.07	52.8%	\$656.92	\$899.57	36.9%
10			350.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$643.80	\$983.43	\$339.63	52.8%	\$745.22	\$1,034.43	38.8%
11			400.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$732.09	\$1,118.29	\$386.20	52.8%	\$833.51	\$1,169.29	40.3%
12			450.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$816.09	\$1,246.56	\$430.47	52.7%	\$917.51	\$1,297.56	41.4%
13			500.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$900.07	\$1,374.82	\$474.75	52.7%	\$1,001.49	\$1,425.82	42.4%
14			700.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,236.03	\$1,887.88	\$651.85	52.7%	\$1,337.45	\$1,938.88	45.0%
15			1,000.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,739.97	\$2,657.47	\$917.50	52.7%	\$1,841.39	\$2,708.47	47.1%
16			858.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,522.67	\$2,325.73	\$803.06	52.7%	\$1,624.09	\$2,376.73	46.3%
17			1,200.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$2,046.03	\$3,124.71	\$1,078.68	52.7%	\$2,147.45	\$3,175.71	47.9%
18			1,414.0	\$45.52	\$51.00	\$5.48	12.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$2,373.51	\$3,624.65	\$1,251.14	52.7%	\$2,474.93	\$3,675.65	48.5%

Average monthly bill = 1,414.0 (Commercial)
Average monthly bill = 858.0 (Industrial)

Note: Customers electing Standby Service pay an additional \$6.6495/Mcf per contracted volumes per month. Standby rate is as of February 28, 2013.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 19 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (P - O)/O (%) (Q)
				Current Monthly Customer Charge (C) (\$)	Proposed Monthly Customer Charge (D) (\$)	Dollar Increase (Decrease) (E) (\$) (D - C)	Percent Increase (Decrease) (F) (%) (E/C)	Current Monthly Administrative Charge (G) (\$)	Proposed Monthly Administrative Charge (H) (\$)	Dollar Increase (Decrease) (I) (\$) (H - G)	Percent Increase (Decrease) (J) (%) (I/G)	Current Commodity Charge (K) (\$)	Proposed Commodity Charge (L) (\$)	Dollar Increase (Decrease) (M) (\$) (L - K)	Percent Increase (Decrease) (N) (%) (M/K)			
1	DS3	Not	50.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$4.99	\$4.99	\$0.00	0.0%	\$260.89	\$260.89	0.0%
2	GTS	Applicable	100.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$9.97	\$9.97	\$0.00	0.0%	\$265.87	\$265.87	0.0%
3	Main		300.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$29.91	\$29.91	\$0.00	0.0%	\$285.81	\$285.81	0.0%
4	Line		500.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$49.85	\$49.85	\$0.00	0.0%	\$305.75	\$305.75	0.0%
5	Service		700.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$69.79	\$69.79	\$0.00	0.0%	\$325.69	\$325.69	0.0%
6	Industrial		1,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$99.70	\$99.70	\$0.00	0.0%	\$355.60	\$355.60	0.0%
7			1,500.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$149.55	\$149.55	\$0.00	0.0%	\$405.45	\$405.45	0.0%
8			3,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$299.10	\$299.10	\$0.00	0.0%	\$555.00	\$555.00	0.0%
9			4,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$398.80	\$398.80	\$0.00	0.0%	\$654.70	\$654.70	0.0%
10			5,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$498.50	\$498.50	\$0.00	0.0%	\$754.40	\$754.40	0.0%
11			6,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$598.20	\$598.20	\$0.00	0.0%	\$854.10	\$854.10	0.0%
12			7,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$697.90	\$697.90	\$0.00	0.0%	\$953.80	\$953.80	0.0%
13			8,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$797.60	\$797.60	\$0.00	0.0%	\$1,053.50	\$1,053.50	0.0%
14			9,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$897.30	\$897.30	\$0.00	0.0%	\$1,153.20	\$1,153.20	0.0%
15			10,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$997.00	\$997.00	\$0.00	0.0%	\$1,252.90	\$1,252.90	0.0%
16			11,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,096.70	\$1,096.70	\$0.00	0.0%	\$1,352.60	\$1,352.60	0.0%
17			18,916.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,885.92	\$1,885.92	\$0.00	0.0%	\$2,141.82	\$2,141.82	0.0%
Average monthly bill =			18,916.0															

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 20 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K)	Total Proposed Bill (D + H + L)	Percent Increase (Decrease) (P - O)/O
				Current Monthly Charge (\$)	Proposed Monthly Charge (\$)	Dollar Increase (Decrease) (D - C) (\$)	Percent Increase (Decrease) (E/C) (%)	Current Monthly Charge (\$)	Proposed Monthly Charge (\$)	Dollar Increase (Decrease) (H - G) (\$)	Percent Increase (Decrease) (I/G) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (L - K) (\$)	Percent Increase (Decrease) (M/K) (%)			
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
1	FX1	Not	100.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$39.00	\$39.00	\$0.00	0.0%	\$1,101.95	\$1,101.95	0.0%
2	GTS	Applicable	150.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$58.50	\$58.50	\$0.00	0.0%	\$1,121.45	\$1,121.45	0.0%
3	Flex		300.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$117.00	\$117.00	\$0.00	0.0%	\$1,179.95	\$1,179.95	0.0%
4	Rate		500.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$195.00	\$195.00	\$0.00	0.0%	\$1,257.95	\$1,257.95	0.0%
5	Commercial		1,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$390.00	\$390.00	\$0.00	0.0%	\$1,452.95	\$1,452.95	0.0%
6			3,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,170.00	\$1,170.00	\$0.00	0.0%	\$2,232.95	\$2,232.95	0.0%
7			5,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,950.00	\$1,950.00	\$0.00	0.0%	\$3,012.95	\$3,012.95	0.0%
8			10,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$3,900.00	\$3,900.00	\$0.00	0.0%	\$4,962.95	\$4,962.95	0.0%
9			15,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$5,850.00	\$5,850.00	\$0.00	0.0%	\$6,912.95	\$6,912.95	0.0%
10			20,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$7,800.00	\$7,800.00	\$0.00	0.0%	\$8,862.95	\$8,862.95	0.0%
11			25,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$9,750.00	\$9,750.00	\$0.00	0.0%	\$10,812.95	\$10,812.95	0.0%
12			30,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$11,700.00	\$11,700.00	\$0.00	0.0%	\$12,762.95	\$12,762.95	0.0%
13			45,151.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$17,608.89	\$17,608.89	\$0.00	0.0%	\$18,671.84	\$18,671.84	0.0%
14			35,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$13,650.00	\$13,650.00	\$0.00	0.0%	\$14,712.95	\$14,712.95	0.0%
15			40,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$15,600.00	\$15,600.00	\$0.00	0.0%	\$16,662.95	\$16,662.95	0.0%
Average monthly bill =			45,151.0															

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 21 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (Decrease) (P - O)/O (Q)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%) (E/C)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%) (I/G)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%) (M/K)			
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)			
1	FX2	Not	100.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$39.00	\$39.00	\$0.00	0.0%	\$1,101.95	\$1,101.95	0.0%
2	GTS	Applicable	150.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$58.50	\$58.50	\$0.00	0.0%	\$1,121.45	\$1,121.45	0.0%
3	Flex		300.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$117.00	\$117.00	\$0.00	0.0%	\$1,179.95	\$1,179.95	0.0%
4	Rate		500.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$195.00	\$195.00	\$0.00	0.0%	\$1,257.95	\$1,257.95	0.0%
5	Industrial		1,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$390.00	\$390.00	\$0.00	0.0%	\$1,452.95	\$1,452.95	0.0%
6			3,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,170.00	\$1,170.00	\$0.00	0.0%	\$2,232.95	\$2,232.95	0.0%
7			5,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,950.00	\$1,950.00	\$0.00	0.0%	\$3,012.95	\$3,012.95	0.0%
8			10,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$3,900.00	\$3,900.00	\$0.00	0.0%	\$4,962.95	\$4,962.95	0.0%
9			15,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$5,850.00	\$5,850.00	\$0.00	0.0%	\$6,912.95	\$6,912.95	0.0%
10			20,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$7,800.00	\$7,800.00	\$0.00	0.0%	\$8,862.95	\$8,862.95	0.0%
11			25,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$9,750.00	\$9,750.00	\$0.00	0.0%	\$10,812.95	\$10,812.95	0.0%
12			30,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$11,700.00	\$11,700.00	\$0.00	0.0%	\$12,762.95	\$12,762.95	0.0%
13			44,499.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$17,354.61	\$17,354.61	\$0.00	0.0%	\$18,417.56	\$18,417.56	0.0%
14			35,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$13,650.00	\$13,650.00	\$0.00	0.0%	\$14,712.95	\$14,712.95	0.0%
15			40,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$15,600.00	\$15,600.00	\$0.00	0.0%	\$16,662.95	\$16,662.95	0.0%

Average monthly bill = 44,499.0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 22 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K)	Total Proposed Bill (D + H + L)	Percent Increase (P - O)/O (%)
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Monthly Administrativ Charge (\$)	Proposed Monthly Administrativ Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)			
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)			
1	FX5	Not	100.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$8.58	\$8.58	\$0.00	0.0%	\$264.48	\$264.48	0.0%
2	GTS	Applicable	200.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$17.16	\$17.16	\$0.00	0.0%	\$273.06	\$273.06	0.0%
3	Flex		500.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$42.90	\$42.90	\$0.00	0.0%	\$298.80	\$298.80	0.0%
4	Rate		1,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$85.80	\$85.80	\$0.00	0.0%	\$341.70	\$341.70	0.0%
5	Industrial		5,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$429.00	\$429.00	\$0.00	0.0%	\$684.90	\$684.90	0.0%
6			10,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$858.00	\$858.00	\$0.00	0.0%	\$1,113.90	\$1,113.90	0.0%
7			15,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,287.00	\$1,287.00	\$0.00	0.0%	\$1,542.90	\$1,542.90	0.0%
8			20,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,716.00	\$1,716.00	\$0.00	0.0%	\$1,971.90	\$1,971.90	0.0%
9			30,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$2,574.00	\$2,574.00	\$0.00	0.0%	\$2,829.90	\$2,829.90	0.0%
10			50,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$4,290.00	\$4,290.00	\$0.00	0.0%	\$4,545.90	\$4,545.90	0.0%
11			70,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$6,006.00	\$6,006.00	\$0.00	0.0%	\$6,261.90	\$6,261.90	0.0%
12			90,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$7,722.00	\$7,722.00	\$0.00	0.0%	\$7,977.90	\$7,977.90	0.0%
13			130,264.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$11,176.65	\$11,176.65	\$0.00	0.0%	\$11,432.55	\$11,432.55	0.0%
14			110,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$9,438.00	\$9,438.00	\$0.00	0.0%	\$9,693.90	\$9,693.90	0.0%
15			120,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$10,296.00	\$10,296.00	\$0.00	0.0%	\$10,551.90	\$10,551.90	0.0%
16			130,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$11,154.00	\$11,154.00	\$0.00	0.0%	\$11,409.90	\$11,409.90	0.0%
17			150,000.0	\$200.00	\$255.90	\$55.90	28.0%	\$55.90	\$0.00	-\$55.90	-100.0%	\$12,870.00	\$12,870.00	\$0.00	0.0%	\$13,125.90	\$13,125.90	0.0%
Average monthly bill =			130,264.0															

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 23 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand (A)	Monthly Transp Volume (MCF) (B)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K) (O)	Total Proposed Bill (D + H + L) (P)	Percent Increase (P - O)/O (Q)
				Current Monthly Customer Charge (\$) (C)	Proposed Monthly Customer Charge (\$) (D)	Dollar Increase (Decrease) (\$) (E)	Percent Increase (Decrease) (%) (F)	Current Monthly Administrativ Charge (\$) (G)	Proposed Monthly Administrativ Charge (\$) (H)	Dollar Increase (Decrease) (\$) (I)	Percent Increase (Decrease) (%) (J)	Current Commodity Charge (\$) (K)	Proposed Commodity Charge (\$) (L)	Dollar Increase (Decrease) (\$) (M)	Percent Increase (Decrease) (%) (N)			
1	FX7	Not	100.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$49.00	\$49.00	\$0.00	0.0%	\$1,111.95	\$1,111.95	0.0%
2	GTS	Applicable	150.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$73.50	\$73.50	\$0.00	0.0%	\$1,136.45	\$1,136.45	0.0%
3	Flex		300.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$147.00	\$147.00	\$0.00	0.0%	\$1,209.95	\$1,209.95	0.0%
4	Rate		500.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$245.00	\$245.00	\$0.00	0.0%	\$1,307.95	\$1,307.95	0.0%
5	Industrial		1,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$490.00	\$490.00	\$0.00	0.0%	\$1,552.95	\$1,552.95	0.0%
6			3,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,470.00	\$1,470.00	\$0.00	0.0%	\$2,532.95	\$2,532.95	0.0%
7			5,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$2,450.00	\$2,450.00	\$0.00	0.0%	\$3,512.95	\$3,512.95	0.0%
8			10,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$4,900.00	\$4,900.00	\$0.00	0.0%	\$5,962.95	\$5,962.95	0.0%
9			15,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$7,350.00	\$7,350.00	\$0.00	0.0%	\$8,412.95	\$8,412.95	0.0%
10			20,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$9,800.00	\$9,800.00	\$0.00	0.0%	\$10,862.95	\$10,862.95	0.0%
11			25,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$12,250.00	\$12,250.00	\$0.00	0.0%	\$13,312.95	\$13,312.95	0.0%
12			30,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$13,600.00	\$13,600.00	\$0.00	0.0%	\$14,662.95	\$14,662.95	0.0%
13			35,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$14,950.00	\$14,950.00	\$0.00	0.0%	\$16,012.95	\$16,012.95	0.0%
14			34,230.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$14,742.10	\$14,742.10	\$0.00	0.0%	\$15,805.05	\$15,805.05	0.0%
15			45,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$17,650.00	\$17,650.00	\$0.00	0.0%	\$18,712.95	\$18,712.95	0.0%
Average monthly bill =			34,230.0															

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 24 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K)	Total Proposed Bill (D + H + L)	Percent Increase (P - O)/O
				Current Monthly Customer Charge (\$)	Proposed Monthly Customer Charge (\$)	Dollar Increase (Decrease) (\$)	Percent Increase (Decrease) (%)	Current Monthly Administrative Charge (\$)	Proposed Monthly Administrative Charge (\$)	Dollar Increase (Decrease) (H - G) (\$)	Percent Increase (Decrease) (I/G) (%)	Current Commodity Charge (\$)	Proposed Commodity Charge (\$)	Dollar Increase (Decrease) (L - K) (\$)	Percent Increase (Decrease) (M/K) (%)			
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
1	SAS	Not	100.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$55.82	\$91.41	\$35.59	63.8%	\$1,568.36	\$1,553.41	-1.0%
2	GTS	Applicable	150.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$83.74	\$137.12	\$53.38	63.7%	\$1,596.28	\$1,599.12	0.2%
3	Special		300.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$167.46	\$274.23	\$106.77	63.8%	\$1,680.00	\$1,736.23	3.3%
4	Rate		500.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$279.10	\$457.05	\$177.95	63.8%	\$1,791.64	\$1,919.05	7.1%
5	Industrial		1,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$558.20	\$914.10	\$355.90	63.8%	\$2,070.74	\$2,376.10	14.7%
6			3,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,674.60	\$2,742.30	\$1,067.70	63.8%	\$3,187.14	\$4,204.30	31.9%
7			4,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$2,232.80	\$3,656.40	\$1,423.60	63.8%	\$3,745.34	\$5,118.40	36.7%
8			5,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$2,791.00	\$4,570.50	\$1,779.50	63.8%	\$4,303.54	\$6,032.50	40.2%
9			10,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$5,582.00	\$9,141.00	\$3,559.00	63.8%	\$7,094.54	\$10,603.00	49.5%
10			15,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$8,373.00	\$13,711.50	\$5,338.50	63.8%	\$9,885.54	\$15,173.50	53.5%
11			20,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$11,164.00	\$18,282.00	\$7,118.00	63.8%	\$12,676.54	\$19,744.00	55.8%
12			25,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$13,955.00	\$22,852.50	\$8,897.50	63.8%	\$15,467.54	\$24,314.50	57.2%
13			30,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$16,746.00	\$27,423.00	\$10,677.00	63.8%	\$18,258.54	\$28,885.00	58.2%
14			35,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$18,260.50	\$29,883.00	\$11,622.50	63.6%	\$19,773.04	\$31,345.00	58.5%
15			40,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$19,775.00	\$32,343.00	\$12,568.00	63.6%	\$21,287.54	\$33,805.00	58.8%
16			45,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$21,289.50	\$34,803.00	\$13,513.50	63.5%	\$22,802.04	\$36,265.00	59.0%
17			50,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$22,804.00	\$37,263.00	\$14,459.00	63.4%	\$24,316.54	\$38,725.00	59.3%
18			55,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$24,318.50	\$39,723.00	\$15,404.50	63.3%	\$25,831.04	\$41,185.00	59.4%
19			60,000.0	\$1,456.64	\$1,462.00	\$5.36	0.4%	\$55.90	\$0.00	-\$55.90	-100.0%	\$25,833.00	\$42,183.00	\$16,350.00	63.3%	\$27,345.54	\$43,645.00	59.6%

Average monthly bill = 0.0

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016-00162
EFFECT OF PROPOSED TRANSPORTATION SERVICE RATES
TYPICAL BILL COMPARISON
TWELVE MONTHS ENDING DECEMBER 31, 2017

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

Schedule N
Page 25 of 25
Witness: M. J. Bell

Line No.	Rate Code	Level of Demand	Monthly Transp Volume (MCF)	Monthly Customer Charge				Monthly Administrative Charge				Transportation Commodity Charge				Total Current Bill (C + G + K)	Total Proposed Bill (D + H + L)	Percent Increase (P - O)/O	
				Current Monthly Customer Charge	Proposed Monthly Customer Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Monthly Administrative Charge	Proposed Monthly Administrative Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)	Current Commodity Charge	Proposed Commodity Charge	Dollar Increase (Decrease)	Percent Increase (Decrease)				
				(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)				(O)
1	SC3	Not	100.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$29.00	\$29.00	\$0.00	0.0%	\$1,091.95	\$1,091.95	0.0%	
2	GTS	Applicable	500.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$145.00	\$145.00	\$0.00	0.0%	\$1,207.95	\$1,207.95	0.0%	
3	Special		1,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$290.00	\$290.00	\$0.00	0.0%	\$1,352.95	\$1,352.95	0.0%	
4	Rate		3,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$870.00	\$870.00	\$0.00	0.0%	\$1,932.95	\$1,932.95	0.0%	
5	Industrial		5,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$1,450.00	\$1,450.00	\$0.00	0.0%	\$2,512.95	\$2,512.95	0.0%	
6			10,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$2,900.00	\$2,900.00	\$0.00	0.0%	\$3,962.95	\$3,962.95	0.0%	
7			20,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$5,800.00	\$5,800.00	\$0.00	0.0%	\$6,862.95	\$6,862.95	0.0%	
8			40,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$11,600.00	\$11,600.00	\$0.00	0.0%	\$12,662.95	\$12,662.95	0.0%	
9			60,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$17,400.00	\$17,400.00	\$0.00	0.0%	\$18,462.95	\$18,462.95	0.0%	
10			80,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$23,200.00	\$23,200.00	\$0.00	0.0%	\$24,262.95	\$24,262.95	0.0%	
11			100,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$29,000.00	\$29,000.00	\$0.00	0.0%	\$30,062.95	\$30,062.95	0.0%	
12			125,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$36,250.00	\$36,250.00	\$0.00	0.0%	\$37,312.95	\$37,312.95	0.0%	
13			150,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$43,500.00	\$43,500.00	\$0.00	0.0%	\$44,562.95	\$44,562.95	0.0%	
14			175,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$47,500.00	\$47,500.00	\$0.00	0.0%	\$48,562.95	\$48,562.95	0.0%	
15			200,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$51,500.00	\$51,500.00	\$0.00	0.0%	\$52,562.95	\$52,562.95	0.0%	
16			225,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$55,500.00	\$55,500.00	\$0.00	0.0%	\$56,562.95	\$56,562.95	0.0%	
17			250,000.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$59,500.00	\$59,500.00	\$0.00	0.0%	\$60,562.95	\$60,562.95	0.0%	
18			142,500.0	\$1,007.05	\$1,062.95	\$55.90	5.6%	\$55.90	\$0.00	-\$55.90	-100.0%	\$42,300.00	\$42,300.00	\$0.00	0.0%	\$43,362.95	\$43,362.95	0.0%	
Average monthly bill =			142,500.0																

Columbia Gas of Kentucky, Inc.
CASE NO. 2016-00162
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 17

Description of Filing Requirement:

(1) Public Postings.

- (a) A utility shall post at its place of business a copy of the notice no later than the date the application is submitted to the commission.
- (b) A utility that maintains a Web site shall, within five (5) business days of the date the application is submitted to the commission, post on its Web sites:
 - 1. A copy of the public notice; and
 - 2. A hyperlink to the location on the commission's Web site where the case documents are available.
- (c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.

(2) Customer Notice.

- (a) If the utility has twenty (20) or fewer customers...
- (b) An applicant that has more than twenty (20) customers and is not a sewage utility shall post at its place of business a sheet containing the information required by subsection (4) of this section and shall:
 - 1. Including notice with customer bills mailed no later than the date the application is submitted to the commission;
 - 2. Mailing a written notice to each customer no later than the date the application is submitted to the commission;
 - 3. Publishing notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made no later than the date the application is submitted to the commission; or
 - 4. Publishing notice in a trade publication or newsletter delivered to all customers no later than the date the application is submitted to the commission.
- (c) A utility that provides service in more than one (1) county may use a combination of the notice methods listed in paragraph (b) of this subsection.

(3) Proof of notice. An applicant shall file with the commission no later than forty-five (45) days from the date of the initial filing:

- (a) If notice is mailed to its customers, an affidavit from an authorized

representative of the utility verifying the contents of the notice, that notice was mailed to all customers, and the date of the mailing;

- (b) If notice is published in a newspaper of general circulation in the utility's service area, an affidavit from the publisher verifying the contents of the notice, that the notice was published, and the dates of the notice's publication; or
- (c) If notice is published in a trade publication or newsletter delivered to all customers, an affidavit from an authorized representative of the utility verifying the contents of the notice, the mailing of the trade publication or newsletter, that notice was included in the publication or newsletter, and the date of mailing.

(4) Notice Content. Each notice shall contain the following information:

- (a) The proposed effective date and the date the proposed rates are expected to be filed with the commission;
- (b) The present rates and proposed rates for each customer classification to which the proposed rates will apply;
- (c) The amount of the change requested in both dollar amounts and percentage change for each customer classification to which the proposed rates will apply;
- (d) The amount of the average usage and the effect upon the average bill for each customer classification to which the proposed rates will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer classification for the proposed rate change in basic local service;
- (e) A statement that a person may examine this application at the offices of (utility name) located at (utility address);
- (f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at <http://psc.ky.gov>;
- (g) A statement that comments regarding the application may be submitted to the Public Service Commission through its Web site or by mail to Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602;
- (h) A statement that the rates contained in this notice are the rates proposed by (utility name) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;
- (i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and
- (j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of initial publication or

mailing of the notice, the commission may take final action on the application.

(5) Abbreviated form of notice. Upon written request, the commission may grant a utility permission to use an abbreviated form of published notice of the proposed rates, provided the notice includes a coupon that may be used to obtain all of the required information.

Response:

Section 17-(1)

Columbia acknowledges these requirements and will comply with them. The location of Columbia's office is below:

Columbia Gas of Kentucky, Inc.
2001 Mercer Road
Lexington, Kentucky 40511-1018

Section 17-(2)

- (a) Not applicable.
- (b) The notice will be posted as required until the commission has issued a final order. The customer notice was provided to local newspapers for publication once a week for three (3) consecutive weeks, as required.
- (c) The Company will use Customer Notice method 3 (newspaper publication) for all counties, except Lewis County, in its service territory. Customers in Lewis County will receive a copy of the newspaper notice as specified in Customer Notice method 2 – through direct mail, with the direct mailing completed no later than the date of the filing of the Application.

Section 17-(3)

The customer notification is being published, as required, in the following papers:

Owingsville Bath County News-Outlook
Paris Bourbon County Citizen
Ashland Daily Independent
Brooksville Bracken County News
Grayson Journal Enquirer
Winchester Sun
Manchester Enterprise
Irvine Citizen Voice & Times

Lexington Herald-Leader
Prestonburg Floyd County Times
Frankfort State Journal
Greenup County News
Cynthiana Democrat
Nicholasville Jessamine Journal
Paintsville Herald
Hindman Troublesome Creek Times
Louisa Big Sandy News
Three Forks Tradition
Whitesburg Mountain Eagle
Richmond Register
Inez Mountain Citizen
Maysville Ledger-Independent
Mt. Sterling Advocate
The Carlisle Mercury
Booneville Sentinel
Pikeville Appalachain News-Express
Robertson County News
Georgetown News-Graphic
Versailles Woodford Sun

Section 17-(4)

A copy of the notice is attached.

Section 17-(5)

Columbia did not request an abbreviated form of notice.

Responsible Witness:

Herbert A. Miller, Jr.

NOTICE

Notice is hereby given that Columbia Gas of Kentucky, Inc., ("Columbia") a Kentucky Corporation, expects to apply on May 27, 2016 to the Kentucky Public Service Commission ("Commission"), Frankfort, Kentucky, for approval of an adjustment of rates to become effective June 27, 2016, for service rendered on and after June 27, 2016. The present rates charged in all territory served by Columbia are as follows:

	Charge \$	Gas Cost Adjustment Demand \$	Gas Cost Adjustment Commodity ³ \$	Total Billing Rate \$
<u>RATE SCHEDULES GS and SVGTS¹</u>				
<u>Residential (GSR)</u>				
Customer Charge per billing period	15.00			15.00
AMRP Rider per billing period	2.25			2.25
EECPRC per billing period	0.69			0.69
Delivery Charge per Mcf	2.2666	1.3114	0.9137	4.4917
EAP Rider per Mcf	0.0597			0.0597
NGR&D Rider per Mcf	0.0139			0.0139
<u>Commercial or Industrial (GSO)</u>				
Customer Charge per billing period	37.50			37.50
AMRP Rider per billing period	8.02			8.02
Delivery Charge per Mcf				
First 50 Mcf or less per billing period	2.2666	1.3114	0.9137	4.4917
Next 350 Mcf per billing period	1.7520	1.3114	0.9137	3.9771
Next 600 Mcf per billing period	1.6659	1.3114	0.9137	3.8910
Over 1,000 Mcf per billing period	1.5164	1.3114	0.9137	3.7415
NGR&D Rider per Mcf	0.0139			0.0139
<u>RATE SCHEDULE IS - INTERRUPTIBLE SALES SERVICE</u>				
Customer Charge per billing period	1,007.05			1,007.05
AMRP Rider per billing period	449.59			449.59
Delivery Charge per Mcf				
First 30,000 Mcf per billing period	0.5443		0.9137	1.4580
Over 30,000 Mcf per billing period	0.2890		0.9137	1.2027
NGR&D Rider per Mcf	0.0139			0.0139
Firm Service Demand Charge				
Demand Charge times Daily Firm Volumes (Mcf) in Customer Agreement		6.8316		6.8316
<u>RATE SCHEDULE IUS - INTRASTATE UTILITY SERVICE¹</u>				
Customer Charge per billing period	477.00			477.00
AMRP Rider per billing period	76.96			76.96
Delivery Charge per Mcf	0.8150	1.3114	0.9137	3.0401
NGR&D Rider per Mcf	0.0139			0.0139
<u>RATE SCHEDULE SS - STANDBY SERVICE</u>				
Standby Service Demand Charge per Mcf				
Demand Charge times Standby Service Volumes (Mcf) in Customer Agreement		6.8316		6.8316
Standby Service Commodity Charge per Mcf			0.9137	0.9137
<u>RATE SCHEDULE DS - DELIVERY SERVICE</u>				
Administrative Charge per billing period	55.90			55.90
Customer Charge per billing period ²	1,007.05			1,007.05
AMRP Rider – DS only - per billing period ²	449.59			449.59
Customer Charge - Grandfathered Service only – per billing period	37.50			37.50
AMRP Rider – Grandfathered Service only - per billing period	8.02			8.02
Customer Charge - Intrastate Utility only – per billing period	477.00			477.00
AMRP Rider – Intrastate Utility only - per billing period	76.96			76.96
<u>Delivery Charge per Mcf²</u>				
First 30,000 Mcf per billing period	0.5443			0.5443
Over 30,000 Mcf per billing period	0.2890			0.2890
<u>Delivery Charge - Grandfathered Service only</u>				
First 50 Mcf or less per billing period	2.2666			2.2666
Next 350 Mcf per billing period	1.7520			1.7520
Next 600 Mcf per billing period	1.6659			1.6659
Over 1,000 Mcf per billing period	1.5164			1.5164
<u>Delivery Charge - Intrastate Utility only</u>				
All volumes per billing period	0.8150			0.8150
Banking and Balancing Service per Mcf		0.0209		0.0209
NGR&D Rider per Mcf	0.0139			0.0139
<u>RATE SCHEDULE MLDS - MAINLINE DELIVERY SERVICE</u>				
Administrative Charge per billing period	55.90			55.90
Customer Charge per billing period	200.00			200.00
Delivery Charge per Mcf	0.0858			0.0858
NGR&D Rider per Mcf	0.0139			0.0139
Banking and Balancing Service per Mcf		0.0209		0.0209

The proposed rates to be charged in all territory served by Columbia Gas of Kentucky, Inc. are as follows:

	Charge \$	Gas Cost Adjustment Demand \$	Gas Cost Adjustment Commodity ³ \$	Total Billing Rate \$
<u>RATE SCHEDULES GS and SVGTS¹</u>				
<u>Residential (GSR)</u>				
Customer Charge per billing period	19.75			19.75
AMRP Rider per billing period	0.00			0.00
EECPRC per billing period	0.69			0.69
Delivery Charge per Mcf	3.8668	1.3114	0.9237	6.1019
EAP Rider per Mcf	0.0597			0.0597
NGR&D Rider per Mcf	0.0139			0.0139
<u>Commercial or Industrial (GSO)</u>				
Customer Charge per billing period	51.00			51.00
AMRP Rider per billing period	0.00			0.00
Delivery Charge per Mcf				
First 50 Mcf or less per billing period	3.4714	1.3114	0.9237	5.7065
Next 350 Mcf per billing period	2.6833	1.3114	0.9237	4.9184
Next 600 Mcf per billing period	2.5514	1.3114	0.9237	4.7865
Over 1,000 Mcf per billing period	2.3223	1.3114	0.9237	4.5574
NGR&D Rider per Mcf	0.0139			0.0139
<u>RATE SCHEDULE IS - INTERRUPTIBLE SALES SERVICE</u>				
Customer Charge per billing period	1,462.00			1,462.00
AMRP Rider per billing period	0.00			0.00
Delivery Charge per Mcf				
First 30,000 Mcf per billing period	0.9002		0.9237	1.8239
Over 30,000 Mcf per billing period	0.4781		0.9237	1.4018
NGR&D Rider per Mcf	0.0139			0.0139
Firm Service Demand Charge				
Demand Charge times Daily Firm Volumes (Mcf) in Customer Agreement		6.8316		6.8316
<u>RATE SCHEDULE IUS - INTRASTATE UTILITY SERVICE¹</u>				
Customer Charge per billing period	649.00			649.00
AMRP Rider per billing period	0.00			0.00
Delivery Charge per Mcf	1.3295	1.3114	0.9237	3.5646
NGR&D Rider per Mcf	0.0139			0.0139
<u>RATE SCHEDULE SS - STANDBY SERVICE</u>				
Standby Service Demand Charge per Mcf				
Demand Charge times Standby Service Volumes (Mcf) in Customer Agreement		6.8316		6.8316
Standby Service Commodity Charge per Mcf			0.9237	0.9237
<u>RATE SCHEDULE DS - DELIVERY SERVICE</u>				
Customer Charge per billing period ²	1,462.00			1,462.00
AMRP Rider – DS only - per billing period ²	0.00			0.00
Customer Charge - Grandfathered Service only – per billing period	51.00			51.00
AMRP Rider – Grandfathered Service only - per billing period	0.00			0.00
Customer Charge - Intrastate Utility only – per billing period	649.00			649.00
AMRP Rider – Intrastate Utility only - per billing period	0.00			0.00
<u>Delivery Charge per Mcf²</u>				
First 30,000 Mcf per billing period	0.9002			0.9002
Over 30,000 Mcf per billing period	0.4781			0.4781
<u>Delivery Charge - Grandfathered Service only</u>				
First 50 Mcf or less per billing period	3.4714			3.4714
Next 350 Mcf per billing period	2.6833			2.6833
Next 600 Mcf per billing period	2.5514			2.5514
Over 1,000 Mcf per billing period	2.3223			2.3223
<u>Delivery Charge - Intrastate Utility only</u>				
All volumes per billing period	1.3295			1.3295
Banking and Balancing Service per Mcf		0.0209		0.0209
NGR&D Rider per Mcf	0.0139			0.0139
<u>RATE SCHEDULE MLDS - MAINLINE DELIVERY SERVICE</u>				
Customer Charge per billing period	255.90			255.90
Delivery Charge per Mcf	0.0858			0.0858
NGR&D Rider per Mcf	0.0139			0.0139
Banking and Balancing Service per Mcf		0.0209		0.0209

Columbia Gas of Kentucky, Inc. Notice (continued from previous page)

IMPACT OF PROPOSED RATES

The foregoing proposed rates designed to recover Columbia's revenue deficiency reflect an increase of approximately 27.41% to Columbia. The estimated amount of increase per customer class is as follows:

Residential		\$16,386,249	27.90%	
Commercial		\$6,535,005	24.66%	
Industrial		\$2,346,965	37.81%	
Wholesale		\$8,106	16.95%	
Other Gas Department Revenue		\$132,048	11.00%	

The average monthly bill for each customer class to which the proposed rates will apply will increase approximately as follows:

Residential – based on average usage of 5.5 Mcf		\$11.35	26.4%	
Commercial – based on average usage of 26.2 Mcf		\$37.32	22.8%	
Industrial – based on average usage of 690.1 Mcf		\$655.50	23.4%	
Wholesale – based on average usage of 471.7 Mcf		\$342.44	17.1%	

The rates contained in this notice are the rates proposed by Columbia; however, the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice. In addition to the adjustment of rates described above, Columbia is also seeking Public Service Commission approval of the following:

- Modification of the Accelerated Main Replacement Program Rider to permit inclusion of replacement of older plastic pipe susceptible to brittle-like cracking and incremental meter replacements, if any, pursuant to the requirements of Columbia's Statistical Meter Sampling Program in the calculation of the AMRP Rider revenue requirement.
- Revision of the "Returned Check Fee" to "Returned Payment Fee" to apply to any form of payment returned unpaid by a customer's financial institution.
- The ability to designate an alternate point of receipt from time to time for Delivery Service customers in order to support continued reliable service.
- The ability to move a Delivery Service customer to the applicable sales service rate primarily due to the customer's failure to deliver gas to Columbia for a period of at least five (5) consecutive days.
- Revisions and clarification of the Cash-Out and Imbalance index pricing for Delivery Service customers as shown below:
 - Present Cash-out on days when Customer's deliveries are less than its usage, the Company will sell gas to the Customer at the current month's average indexed price, as reported in PLATTS Gas Daily in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines," under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia," adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 120%.
 - Proposed Cash-out on days when Customer's deliveries are less than its usage, the Company will sell gas to the Customer at the higher of: (1) 120% of the average of the Daily Index prices for each day of the applicable month as reported in PLATTS Gas Daily in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint, plus the 100% load factor TCO FTS costs (including demand, commodity and retainage); or (2) 120% of the highest commodity purchases by the Company during the calendar month, including the delivered cost of purchases at the city gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month.
 - Present Cash-out on days when Customer's deliveries are greater than its usage, Company may, at its option, purchase the excess deliveries at the current month's average indexed price, as reported in PLATTS Gas Daily in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines," under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia," adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 80%.

- Proposed Cash-out on days when Customer's deliveries are greater than its usage, Company may, at its option, purchase the excess deliveries at the lower of: (1) 80% of the average of the Daily Index prices for each day of the applicable month as reported in PLATTS Gas Daily, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint; or (2) 80% of the lowest cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the City Gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month.
- Present charge under Imbalances for Company purchase of excess deliveries is the current month's average indexed price, as reported in PLATTS Gas Daily in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines" under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia," adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 80%. In addition, if the Customer's exceeded bank tolerance causes the Company to incur a storage overrun penalty, Customer is subject its proportionate share of any pipeline penalty
- Proposed charge under Imbalances for Company purchase of excess deliveries is the lower of: (1) 80% of the average of the Daily Index prices for each day of the applicable month as reported in PLATTS Gas Daily publication, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint; or (2) 80% of the lowest cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the City Gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty (30) days before the beginning of the calendar month. In addition, if the Customer's exceeded bank tolerance causes the Company to incur a pipeline penalty, Customer is subject to its proportionate share of any such penalty.
- Present charge under Imbalances for all deficiencies in deliveries is the current month's average indexed price, as reported in PLATTS Gas Daily in the monthly report titled "Prices of Spot of Gas Delivered to Pipelines," under the column heading "Index" for "Columbia Gas Transmission Corp., Appalachia," adjusted for Columbia Gas Transmission Corporation's FTS Retainage and commodity charges, times 120%.
- Proposed charge under Imbalances for all deficiencies in deliveries is the higher of: (1) 120% of the average of the Daily Index prices for each day of the applicable month as reported in the PLATTS Gas Daily publication, in the Daily price survey section under the heading "Appalachia" for "Columbia Gas, App." Midpoint, plus the 100% load factor TCO FTS costs (including demand, commodity and retainage); or (2) 120% of the highest commodity cost of purchases by the Company during the calendar month, including the delivered cost of purchases at the city gate, if any, excluding any purchases under fixed price commodity contracts for which the price was determined more than thirty days before the beginning of the calendar month.
- Clarification that Standby Service for Delivery Service customers should only be considered in under-delivery situations.

Any person may examine this application at Columbia's offices located at 2001 Mercer Road, Lexington, KY 40511 or on Columbia's web site at <http://www.columbiagasky.com>.

Any person may examine this application at the Public Service Commission's offices located at 211 Sower Boulevard, Frankfort, KY, Monday through Friday 8:00am to 4:30pm or through the Commission's web site at <http://psc.ky.gov>.

Written comments regarding the application may be submitted to the Commission by mail at Kentucky Public Service Commission, P. O. Box 615, 211 Sower Boulevard, Frankfort, Kentucky 40602 or through the Public Service Commission's web site shown above.

Any corporation, association, or person may submit a timely written request to intervene to the Public Service Commission at the address listed above. The written request must establish the grounds for the request including the status and interest of the party. If the Commission does not receive a written request for intervention within thirty (30) days of the initial publication of this notice, the Commission may take final action on the application.

¹ Customers taking Small Volume Gas Transportation Service ("SVGTS") are not charged the Gas Cost Adjustment.

² Applicable to all Rate Schedule DS customers except those served under Grandfathered or Intrastate Utility provisions.

³ The Gas Cost Adjustment Commodity includes a Gas Cost Uncollectible Charge presently \$0.0160 per Mcf and proposed to be \$0.0260 per Mcf. The Gas Cost Adjustment total applicable to a customer currently served under Rate Schedule GS or IUS that was previously served under Rate Schedule SVGTS is presently \$4.3062 and is proposed to be \$4.3162 only for those months of the prior twelve months during which the customer was served under Rate Schedule SVGTS.