

WORKPAPERS

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

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

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

LINE NO.	ACCT. NO.	09/30/2015	10/31/2015	11/30/2015	12/31/2015	01/31/2016	02/29/2016	03/31/2016	04/30/2016	05/31/2016	06/30/2016	07/31/2016	08/31/2016
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	521	521	521	521	521	521	521	521	521	521	521	521
2	303.00	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348
3	303.10	0	0	0	0	0	0	0	0	0	0	0	0
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	5,174,690	5,181,924	5,188,933	5,266,272	5,268,409	5,301,761	5,352,094	5,352,094	5,372,206	5,553,111	5,584,912	5,603,550
6	INTANGIBLE	5,249,559	5,256,792	5,263,802	5,341,141	5,343,278	5,376,630	5,426,963	5,426,963	5,447,075	5,627,980	5,659,781	5,678,419
7	304.10	0	0	0	0	0	0	0	0	0	0	0	0
8	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0
9	374.10	206	206	206	206	206	206	206	206	206	206	206	206
10	374.20	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756
11	374.40	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306
12	374.50	2,666,575	2,666,575	2,666,575	2,666,576	2,666,576	2,666,576	2,670,261	2,674,999	2,678,895	2,682,791	2,687,424	2,690,794
13	375.20	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125
14	375.30	0	0	0	0	0	0	0	0	0	0	0	0
15	375.40	1,845,331	1,849,829	1,849,830	1,866,689	1,866,689	1,871,441	1,883,866	1,900,608	1,919,457	1,942,096	1,966,420	1,998,536
16	375.60	0	0	0	0	0	0	0	0	0	0	0	0
17	375.70	7,416,801	7,416,801	7,416,802	7,969,800	7,980,989	7,980,989	8,009,947	8,038,905	8,067,863	8,096,821	8,125,779	8,154,737
18	375.71	256,845	256,845	256,845	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809
19	375.80	0	0	0	0	0	0	0	0	0	0	0	0
20	376.00	193,637,671	194,304,028	196,359,597	198,409,232	199,917,669	201,200,177	201,883,468	202,634,046	203,437,485	204,903,787	206,443,800	208,491,358
21	378.10	513,596	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504
22	378.20	8,312,662	8,358,118	9,303,591	9,428,604	9,527,217	9,494,586	9,504,379	9,518,595	9,539,445	9,567,560	9,596,202	9,643,903
23	378.30	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443
24	379.10	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901
25	380.00	113,118,049	113,873,940	114,613,930	115,258,005	115,734,653	116,344,344	116,633,919	117,037,112	117,553,398	118,213,523	118,903,765	119,944,340

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

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

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

LINE NO.	ACCT. NO.	09/30/2015	10/31/2015	11/30/2015	12/31/2015	01/31/2016	02/29/2016	03/31/2016	04/30/2016	05/31/2016	06/30/2016	07/31/2016	08/31/2016
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	13,204,305	13,245,723	13,177,602	13,270,915	13,317,385	13,358,441	13,370,550	13,388,030	13,414,145	13,449,526	13,485,433	13,545,876
2	381.10	8,607,905	8,607,905	8,607,871	8,705,079	8,705,079	8,705,079	8,711,818	8,718,557	8,732,141	8,738,880	8,745,619	8,752,358
3	382.00	8,649,024	8,666,787	8,681,694	8,991,831	8,996,004	9,009,271	9,027,383	9,051,497	9,075,926	9,103,936	9,135,000	9,171,013
4	383.00	5,435,534	5,468,863	5,477,371	5,504,717	5,509,636	5,526,145	5,539,729	5,557,209	5,571,740	5,586,271	5,603,645	5,616,702
5	384.00	2,255,592	2,255,592	2,255,592	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522
6	385.00	3,058,989	3,057,596	3,057,594	3,047,363	3,046,795	3,049,398	3,060,034	3,074,460	3,091,098	3,111,210	3,132,797	3,162,071
7	387.20	0	0	0	0	0	0	0	0	0	0	0	0
8	387.41	735,336	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771
9	387.42	796,185	796,603	796,603	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187
10	387.44	135,927	135,927	135,927	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590
11	387.45	2,493,380	2,481,880	2,482,491	2,682,977	2,744,867	2,744,231	2,744,231	2,744,231	2,744,231	2,744,231	2,929,559	2,967,467
12	387.46	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644
13	DISTRIBUTION	375,095,087	376,652,669	380,349,570	384,457,553	386,669,321	388,606,440	389,695,347	390,994,011	392,481,586	394,796,394	397,411,205	400,794,917
14	391.10	223,185	223,185	223,185	713,481	713,481	713,481	713,481	713,481	713,481	713,481	713,481	713,481
15	391.11	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816
16	391.12	612,195	612,195	612,195	668,138	853,483	853,483	853,483	853,483	853,483	853,483	853,483	853,483
17	392.20	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778
18	392.21	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241
21	394.11	0	0	0	0	0	0	0	0	0	0	0	0
22	394.13	0	0	0	0	0	0	0	0	0	0	0	0
23	394.20	0	0	0	0	0	0	0	0	0	0	0	0
24	394.30	2,932,960	2,933,915	2,918,228	2,921,176	2,921,176	2,910,614	2,910,614	2,910,614	2,910,614	2,910,614	2,910,614	2,931,885
25	395.00	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258
26	396.00	258,255	258,255	258,255	258,255	258,255	253,135	253,135	253,135	253,135	253,135	253,135	253,135
27	398.00	104,079	104,079	91,077	91,077	91,077	91,077	116,560	134,250	151,940	169,630	187,320	205,010
28	GENERAL	4,303,227	4,304,183	4,275,493	4,824,681	5,010,026	4,994,344	5,019,827	5,037,517	5,055,207	5,072,897	5,090,587	5,129,548
29	TOTAL	384,647,874	386,213,644	389,888,865	394,623,374	397,022,625	398,977,414	400,142,137	401,458,491	402,983,868	405,497,271	408,161,573	411,602,884
30	378.21	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)
31	OTHER	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)
32	TOTAL	383,870,782	385,436,552	389,111,773	393,846,282	396,245,533	398,200,322	399,365,045	400,681,399	402,206,776	404,720,179	407,384,481	410,825,792

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

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

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

LINE NO.	ACCT. NO.	12/31/2016	01/31/2017	02/28/2017	03/31/2017	04/30/2017	05/31/2017	06/30/2017	07/31/2017	08/31/2017	09/30/2017	10/31/2017	11/30/2017	12/31/2017	13 MONTH AVERAGE
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	521	521	521	521	521	521	521	521	521	521	521	521	521	521
2	303.00	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348	74,348
3	303.10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	6,911,693	6,911,693	6,911,693	6,911,693	7,109,552	7,109,552	7,109,552	9,902,108	9,902,108	9,902,108	9,902,108	9,902,108	9,951,178	8,341,319
6	INTANGIBLE	6,986,562	6,986,562	6,986,562	6,986,562	7,184,421	7,184,421	7,184,421	9,976,977	9,976,977	9,976,977	9,976,977	9,976,977	10,026,047	8,416,188
7	304.10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9															
10	374.10	206	206	206	206	206	206	206	206	206	206	206	206	206	206
11	374.20	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756	877,756
12	374.40	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306	661,306
13	374.50	2,705,747	2,707,958	2,711,854	2,715,119	2,720,489	2,724,911	2,729,333	2,734,493	2,738,389	2,743,444	2,748,499	2,752,079	2,755,449	2,729,828
14	375.20	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125
15	375.30	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	375.40	2,110,469	2,121,526	2,132,583	2,143,113	2,159,855	2,178,914	2,202,185	2,227,035	2,260,837	2,296,323	2,332,336	2,355,186	2,377,299	2,222,897
17	375.60	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	375.70	8,270,569	8,315,322	8,360,075	8,404,828	8,449,581	8,494,334	8,539,087	8,583,840	8,628,593	8,673,346	8,718,099	10,207,989	10,252,742	8,761,416
19	375.71	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809	259,809
20	375.80	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	376.00	214,795,774	215,313,555	215,832,389	216,433,358	217,350,121	218,480,538	220,136,086	221,632,210	223,901,762	225,805,291	227,816,332	229,207,471	230,358,105	221,312,537
22	378.10	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504	518,504
23	378.20	9,798,485	9,813,964	9,824,494	9,835,971	9,853,767	9,878,934	9,912,525	9,946,853	10,002,872	10,058,786	10,115,859	10,150,713	10,185,146	9,952,182
24	378.30	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443	45,443
25	379.10	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901	254,901
26	380.00	123,414,817	123,827,010	124,162,649	124,506,712	125,033,471	125,707,229	126,567,684	127,462,361	128,816,041	130,191,308	131,592,794	132,466,516	133,326,866	127,467,343

COLUMBIA GAS OF KENTUCKY, INC.
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FORECASTED TEST PERIOD 12/31/2016 to 12/31/2017

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

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

LINE NO.	ACCT. NO.	12/31/2016	01/31/2017	02/28/2017	03/31/2017	04/30/2017	05/31/2017	06/30/2017	07/31/2017	08/31/2017	09/30/2017	10/31/2017	11/30/2017	12/31/2017	13 MONTH AVERAGE
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	13,740,998	13,763,111	13,777,011	13,792,701	13,816,710	13,852,301	13,900,423	13,949,282	14,031,205	14,112,496	14,195,473	14,245,911	14,296,033	13,959,511
2	381.10	8,779,314	8,803,849	8,808,798	8,813,747	8,818,696	8,828,489	8,833,438	8,838,387	8,843,336	8,848,285	8,853,234	8,858,183	8,863,132	8,830,068
3	382.00	9,302,111	9,317,485	9,336,334	9,353,287	9,380,665	9,408,464	9,440,476	9,475,646	9,517,134	9,562,623	9,608,534	9,638,439	9,667,081	9,462,175
4	383.00	5,673,880	5,682,726	5,698,310	5,711,157	5,732,428	5,750,013	5,767,703	5,788,553	5,804,559	5,825,198	5,845,626	5,860,262	5,873,635	5,770,311
5	384.00	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522	2,257,522
6	385.00	3,262,948	3,274,005	3,285,062	3,295,592	3,312,334	3,331,393	3,354,664	3,379,514	3,413,316	3,448,802	3,484,815	3,507,665	3,529,778	3,375,376
7	387.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	387.41	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771	735,771
9	387.42	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187	795,187
10	387.44	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590	133,590
11	387.45	3,303,477	3,284,944	3,266,411	3,343,596	3,420,781	3,569,780	3,682,977	3,810,495	3,959,494	4,144,506	4,293,505	4,462,932	4,591,714	3,779,585
12	387.46	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644
13	DISTRIBUTION	411,814,351	412,881,217	413,851,732	415,004,943	416,704,660	418,861,062	421,722,343	424,484,431	428,573,300	432,366,170	436,260,868	440,369,108	442,732,742	424,278,994
14	391.10	713,481	713,481	713,481	713,481	713,481	713,481	713,481	713,481	713,481	713,481	713,481	855,162	855,162	735,278
15	391.11	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816	18,816
16	391.12	853,483	853,483	853,483	853,483	1,437,266	1,437,266	1,437,266	1,437,266	1,437,266	1,437,266	1,437,266	1,437,266	1,437,266	1,257,641
17	392.20	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778
18	392.21	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241	24,241
21	394.11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	394.13	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	394.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	394.30	3,113,423	3,104,368	3,095,313	3,096,787	3,098,261	3,135,116	3,154,280	3,180,605	3,217,460	3,272,006	3,308,861	3,763,757	3,827,147	3,259,030
25	395.00	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258	9,258
26	396.00	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135	253,135
27	398.00	267,978	272,190	276,402	280,614	284,826	289,038	293,250	297,462	301,674	305,886	310,098	319,575	323,787	294,060
28	GENERAL	5,374,054	5,369,211	5,364,368	5,370,054	5,959,523	6,000,590	6,023,966	6,054,503	6,095,570	6,154,328	6,195,395	6,801,449	6,869,051	5,971,697
29	378.21	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)
30	OTHER	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)
30	TOTAL	423,397,875	424,459,898	425,425,570	426,584,467	429,071,512	431,268,981	434,153,638	439,738,819	443,868,755	447,720,383	451,656,148	456,370,442	458,850,748	437,889,787

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

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

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

Line No.	Month	Gas Plant in Service				Reserve for Depreciation & Amortization				
		Plant Beginning Balance	Additions	Retirements	Plant Ending Balance	Reserve Beginning Balance	Depreciation Accrual	Retirements	Cost of Removal	Reserve Ending Balance
		(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9= 5+6-7+8)
		\$	\$	\$	\$	\$	\$	\$	\$	\$
1	February 2016				398,200,322					142,470,379
2	March 2016	398,200,322	1,316,883	(152,160)	399,365,045	142,470,379	726,681	152,160	(34,432)	143,010,468
3	April 2016	399,365,045	1,495,892	(179,538)	400,681,399	143,010,468	742,085	179,538	(43,594)	143,529,421
4	May 2016	400,681,399	1,730,607	(205,230)	402,206,776	143,529,421	742,479	205,230	(52,334)	144,014,336
5	June 2016	402,206,776	2,831,412	(318,009)	404,720,179	144,014,336	747,330	318,009	(75,922)	144,367,735
6	July 2016	404,720,179	3,023,375	(359,073)	407,384,481	144,367,735	753,157	359,073	(79,502)	144,682,317
7	August 2016	407,384,481	3,908,001	(466,690)	410,825,792	144,682,317	758,562	466,690	(114,145)	144,860,044
8	September 2016	410,825,792	3,969,389	(446,999)	414,348,182	144,860,044	764,565	446,999	(110,986)	145,066,624
9	October 2016	414,348,182	3,969,916	(467,638)	417,850,460	145,066,624	771,071	467,638	(114,461)	145,255,596
10	November 2016	417,850,460	2,888,484	(346,648)	420,392,296	145,255,596	776,653	346,648	(78,239)	145,607,362
11	December 2016	420,392,296	3,280,307	(274,728)	423,397,875	145,607,362	788,714	274,728	(66,445)	146,054,903
12	January 2017	423,397,875	1,206,810	(144,787)	424,459,898	146,054,903	1,268,135	144,787	(39,275)	147,138,976
13	February 2017	424,459,898	1,097,297	(131,625)	425,425,570	147,138,976	1,268,434	131,625	(34,010)	148,241,775
14	March 2017	425,425,570	1,316,953	(158,056)	426,584,467	148,241,775	1,271,382	158,056	(36,327)	149,318,774
15	April 2017	426,584,467	2,799,156	(312,111)	429,071,512	149,318,774	1,281,859	312,111	(55,387)	150,233,136
16	May 2017	429,071,512	2,497,470	(300,001)	431,268,981	150,233,136	1,293,826	300,001	(69,920)	151,157,041
17	June 2017	431,268,981	3,277,848	(393,191)	434,153,638	151,157,041	1,300,314	393,191	(93,613)	151,970,550
18	July 2017	434,153,638	5,965,947	(380,766)	439,738,819	151,970,550	1,330,802	380,766	(92,665)	152,827,922
19	August 2017	439,738,819	4,693,186	(563,250)	443,868,755	152,827,922	1,363,642	563,250	(140,259)	153,488,054
20	September 2017	443,868,755	4,376,866	(525,238)	447,720,383	153,488,054	1,374,971	525,238	(134,258)	154,203,529
21	October 2017	447,720,383	4,472,794	(537,029)	451,656,148	154,203,529	1,385,739	537,029	(138,259)	154,913,979
22	November 2017	451,656,148	5,086,849	(372,555)	456,370,442	154,913,979	1,395,887	372,555	(88,979)	155,848,332
23	December 2017	456,370,442	2,811,897	(331,591)	458,850,748	155,848,332	1,404,797	331,591	(83,187)	156,838,351
24	13 Month Average December 31, 2017				437,889,787					151,710,409
25	Forecasted Test Period TME December 31, 2017 Depreciation Expense						15,939,787			

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

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

WPB-2.2
SHEET 2 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 02/29/2016 (1)	Additions (2)	Retirements (3)	Balance as of 03/31/2016 (4)=(1+2+3)	Reserve Beginning Balance 02/29/2016 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	45,799	Amort.	207	0	46,006
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	5,301,761	50,333	0	5,352,094	2,150,290	Amort.	65,756	0	2,216,047
8		Total Intangible Plant	5,376,630	50,333	0	5,426,963	2,196,090		65,963	0	2,262,053
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	170,453	1.53%	843	0	171,296
16	374.50	Rights Of Way	2,666,576	4,212	(527)	2,670,261	906,530	1.22%	2,713	527	908,716
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	1,997	1.96%	3	0	2,000
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	1,871,441	14,110	(1,685)	1,883,866	486,466	1.96%	3,067	1,685	(211)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	7,980,989	32,854	(3,896)	8,009,947	3,220,067	1.99%	13,259	3,896	3,229,430
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	155,155	Amort.	2,754	0	157,909
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	201,200,177	776,482	(93,191)	201,883,468	56,755,636	1.57%	263,684	93,191	(14,005)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	353,312	2.35%	1,015	0	354,327
26	378.20	M & R Sta Equip-General-Regulating	9,494,586	11,162	(1,369)	9,504,379	3,221,848	2.35%	18,603	1,369	(105)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	34,988	2.35%	89	0	35,077
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
29	380.00	Services	116,344,344	329,063	(39,488)	116,633,919	57,575,963	2.59%	251,422	39,488	(19,796)

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

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

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

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 02/29/2016 (1)	Additions (2)	Retirements (3)	Balance as of 03/31/2016 (4)=(1+2+3)	Reserve Beginning Balance 02/29/2016 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12) (8)	Retirements (8)	Cost of Removal (9)	Balance as of 03/31/2016 (10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	
DISTRIBUTION PLANT												
1	381.00	Meters	13,358,441	13,794	(1,685)	13,370,550	4,686,266	2.59%	28,845	1,685	0	4,713,426
2	381.10	Meters - AMI	8,705,079	7,687	(948)	8,711,818	373,392	2.59%	18,796	948	0	391,240
3	382.00	Meter Installations	9,009,271	20,639	(2,527)	9,027,383	4,482,538	2.39%	17,962	2,527	(105)	4,497,868
4	383.00	House Regulators	5,526,145	15,479	(1,895)	5,539,729	1,460,409	1.39%	6,409	1,895	(105)	1,464,818
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,748,639	1.10%	2,069	0	0	1,750,708
6	385.00	Industrial M & R Station Equipment	3,049,398	12,110	(1,474)	3,060,034	864,245	2.09%	5,320	1,474	(105)	867,986
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	371,708	2.34%	1,435	0	0	373,143
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	537,036	2.34%	1,551	0	0	538,587
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	45,544	2.34%	261	0	0	45,805
11	387.45	Other Equip-Telemetering	2,744,231	0	0	2,744,231	547,160	2.34%	5,351	0	0	552,511
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>110,013</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>110,235</u>
13		Total Distribution Plant	388,606,440	1,237,592	(148,685)	389,695,347	138,316,582		645,673	148,685	(34,432)	138,779,138
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(80,906)	5.00%	2,973	0	0	(77,933)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(13,035)	6.67%	105	0	0	(12,930)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	547,335	20.00%	14,225	0	0	561,560
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	20,305	2.94%	235	0	0	20,540
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,587	2.94%	60	0	0	4,647
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	13,799	4.00%	81	0	0	13,880
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,910,614	0	0	2,910,614	1,210,842	4.00%	9,702	0	0	1,220,544
26	395.00	Laboratory	9,258	0	0	9,258	7,140	5.00%	39	0	0	7,179
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>91,077</u>	<u>28,958</u>	<u>(3,475)</u>	<u>116,560</u>	<u>20,212</u>	6.67%	<u>577</u>	<u>3,475</u>	<u>0</u>	<u>17,314</u>
29		Total General Plant	4,994,344	28,958	(3,475)	5,019,827	1,967,723		27,997	3,475	0	1,992,245
OTHER PLANT												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(10,016)	Amort.	(12,952)	0	0	(22,968)
32		TOTAL GAS PLANT IN SERVICE	<u>398,200,322</u>	<u>1,316,883</u>	<u>(152,160)</u>	<u>399,365,045</u>	<u>142,470,379</u>		<u>726,681</u>	<u>152,160</u>	<u>(34,432)</u>	<u>143,010,468</u>

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

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

WPB-2.2
SHEET 4 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 03/31/2016 (1)	Additions (2)	Retirements (3)	Balance as of 04/30/2016 (4)=(1+2+3)	Reserve Beginning Balance 03/31/2016 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	46,006	Amort.	207	0	46,212
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>5,352,094</u>	<u>0</u>	<u>0</u>	<u>5,352,094</u>	<u>2,216,047</u>	Amort.	<u>66,174</u>	<u>0</u>	<u>2,282,221</u>
8		Total Intangible Plant	<u>5,426,963</u>	<u>0</u>	<u>0</u>	<u>5,426,963</u>	<u>2,262,053</u>		<u>66,381</u>	<u>0</u>	<u>2,328,433</u>
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	171,296	1.53%	843	0	172,139
16	374.50	Rights Of Way	2,670,261	5,370	(632)	2,674,999	908,716	1.22%	2,717	632	910,801
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,000	1.96%	3	0	2,003
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	1,883,866	19,059	(2,317)	1,900,608	487,637	1.96%	3,091	2,317	(211)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,009,947	32,854	(3,896)	8,038,905	3,229,430	1.99%	13,307	3,896	3,238,841
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	157,909	Amort.	2,754	0	160,663
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	201,883,468	852,930	(102,352)	202,634,046	56,912,124	1.57%	264,622	102,352	(15,374)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	354,327	2.35%	1,015	0	355,342
26	378.20	M & R Sta Equip-General-Regulating	9,504,379	16,111	(1,895)	9,518,595	3,238,977	2.35%	18,627	1,895	(105)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,077	2.35%	89	0	35,166
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
29	380.00	Services	116,633,919	458,160	(54,967)	117,037,112	57,768,101	2.59%	252,170	54,967	(27,483)

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

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

WPB-2.2
SHEET 5 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			03/31/2016			04/30/2016	03/31/2016					04/30/2016
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)			
			\$	\$	\$	\$	\$	\$	\$	\$		
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	13,370,550	19,902	(2,422)	13,388,030	4,713,426	2.59%	28,877	2,422	0	4,739,881
2	381.10	Meters - AMI	8,711,818	7,687	(948)	8,718,557	391,240	2.59%	18,810	948	0	409,102
3	382.00	Meter Installations	9,027,383	27,378	(3,264)	9,051,497	4,497,868	2.39%	18,004	3,264	(211)	4,512,397
4	383.00	House Regulators	5,539,729	19,902	(2,422)	5,557,209	1,464,818	1.39%	6,427	2,422	(105)	1,468,718
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,750,708	1.10%	2,069	0	0	1,752,777
6	385.00	Industrial M & R Station Equipment	3,060,034	16,427	(2,001)	3,074,460	867,986	2.09%	5,342	2,001	(105)	871,222
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	373,143	2.34%	1,435	0	0	374,578
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	538,587	2.34%	1,551	0	0	540,138
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	45,805	2.34%	261	0	0	46,066
11	387.45	Other Equip-Telemetering	2,744,231	0	0	2,744,231	552,511	2.34%	5,351	0	0	557,862
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>110,235</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>110,457</u>
13		Total Distribution Plant	389,695,347	1,475,780	(177,116)	390,994,011	138,779,138		647,587	177,116	(43,594)	139,206,015
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(77,933)	5.00%	2,973	0	0	(74,960)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,930)	6.67%	105	0	0	(12,825)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	561,560	20.00%	14,225	0	0	575,785
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	20,540	2.94%	235	0	0	20,775
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,647	2.94%	60	0	0	4,707
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	13,880	4.00%	81	0	0	13,961
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,910,614	0	0	2,910,614	1,220,544	4.00%	9,702	0	0	1,230,246
26	395.00	Laboratory	9,258	0	0	9,258	7,179	5.00%	39	0	0	7,218
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>116,560</u>	<u>20,112</u>	<u>(2,422)</u>	<u>134,250</u>	<u>17,314</u>	6.67%	<u>697</u>	<u>2,422</u>	<u>0</u>	<u>15,589</u>
29		Total General Plant	5,019,827	20,112	(2,422)	5,037,517	1,992,245		28,117	2,422	0	2,017,940
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(22,968)	Amort.	(2,159)	0	0	(25,126)
32		TOTAL GAS PLANT IN SERVICE	<u>400,142,137</u>	<u>1,495,892</u>	<u>(179,538)</u>	<u>401,458,491</u>	<u>143,033,436</u>		<u>742,085</u>	<u>179,538</u>	<u>(43,594)</u>	<u>143,552,388</u>

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

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

WPB-2.2
SHEET 6 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 04/30/2016 (1)	Additions (2)	Retirements (3)	Balance as of 05/31/2016 (4)=(1+2+3)	Reserve Beginning Balance 04/30/2016 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	46,212	Amort.	207	0	46,419
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>5,352,094</u>	<u>20,112</u>	<u>0</u>	<u>5,372,206</u>	<u>2,282,221</u>	Amort.	<u>66,342</u>	<u>0</u>	<u>2,348,563</u>
8		Total Intangible Plant	<u>5,426,963</u>	<u>20,112</u>	<u>0</u>	<u>5,447,075</u>	<u>2,328,433</u>		<u>66,549</u>	<u>0</u>	<u>2,394,982</u>
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	172,139	1.53%	843	0	172,982
16	374.50	Rights Of Way	2,674,999	4,423	(527)	2,678,895	910,801	1.22%	2,722	527	912,996
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,003	1.96%	3	0	2,006
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	1,900,608	21,376	(2,527)	1,919,457	488,200	1.96%	3,120	2,527	(211)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,038,905	32,854	(3,896)	8,067,863	3,238,841	1.99%	13,355	3,896	3,248,300
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	160,663	Amort.	2,754	0	163,417
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	202,634,046	912,951	(109,512)	203,437,485	57,059,020	1.57%	265,638	109,512	(16,427)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	355,342	2.35%	1,015	0	356,357
26	378.20	M & R Sta Equip-General-Regulating	9,518,595	23,693	(2,843)	9,539,445	3,255,604	2.35%	18,661	2,843	(105)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,166	2.35%	89	0	35,255
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
29	380.00	Services	117,037,112	586,732	(70,446)	117,553,398	57,937,821	2.59%	253,162	70,446	(35,170)

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

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

WPB-2.2
SHEET 7 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			04/30/2016			05/31/2016	04/30/2016		(7)=((1+4)/2*6/12))			05/31/2016
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10)=(5+7-8+9)			
			\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	13,388,030	29,695	(3,580)	13,414,145	4,739,881	2.59%	28,924	3,580	0	4,765,225
2	381.10	Meters - AMI	8,718,557	15,479	(1,895)	8,732,141	409,102	2.59%	18,832	1,895	0	426,039
3	382.00	Meter Installations	9,051,497	27,799	(3,370)	9,075,926	4,512,397	2.39%	18,052	3,370	(211)	4,526,868
4	383.00	House Regulators	5,557,209	16,532	(2,001)	5,571,740	1,468,718	1.39%	6,446	2,001	(105)	1,473,058
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,752,777	1.10%	2,069	0	0	1,754,846
6	385.00	Industrial M & R Station Equipment	3,074,460	18,849	(2,211)	3,091,098	871,222	2.09%	5,369	2,211	(105)	874,275
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	374,578	2.34%	1,435	0	0	376,013
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	540,138	2.34%	1,551	0	0	541,689
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	46,066	2.34%	261	0	0	46,327
11	387.45	Other Equip-Telemetering	2,744,231	0	0	2,744,231	557,862	2.34%	5,351	0	0	563,213
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>110,457</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>110,679</u>
13		Total Distribution Plant	390,994,011	1,690,383	(202,808)	392,481,586	139,206,015		649,874	202,808	(52,334)	139,600,747
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(74,960)	5.00%	2,973	0	0	(71,987)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,825)	6.67%	105	0	0	(12,720)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	575,785	20.00%	14,225	0	0	590,010
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	20,775	2.94%	235	0	0	21,010
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,707	2.94%	60	0	0	4,767
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	13,961	4.00%	81	0	0	14,042
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,910,614	0	0	2,910,614	1,230,246	4.00%	9,702	0	0	1,239,948
26	395.00	Laboratory	9,258	0	0	9,258	7,218	5.00%	39	0	0	7,257
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>134,250</u>	<u>20,112</u>	<u>(2,422)</u>	<u>151,940</u>	<u>15,589</u>	6.67%	<u>795</u>	<u>2,422</u>	<u>0</u>	<u>13,962</u>
29		Total General Plant	5,037,517	20,112	(2,422)	5,055,207	2,017,940		28,215	2,422	0	2,043,733
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(25,126)	Amort.	(2,159)	0	0	(27,285)
32		TOTAL GAS PLANT IN SERVICE	<u>400,681,399</u>	<u>1,730,607</u>	<u>(205,230)</u>	<u>402,206,776</u>	<u>143,527,262</u>		<u>742,479</u>	<u>205,230</u>	<u>(52,334)</u>	<u>144,012,177</u>

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

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

WPB-2.2
SHEET 8 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 05/31/2016 (1)	Additions (2)	Retirements (3)	Balance as of 06/30/2016 (4)=(1+2+3)	Reserve Beginning Balance 05/31/2016 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	46,419	Amort.	207	0	46,626
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>5,372,206</u>	<u>180,905</u>	<u>0</u>	<u>5,553,111</u>	<u>2,348,563</u>	Amort.	<u>68,017</u>	<u>0</u>	<u>2,416,580</u>
8		Total Intangible Plant	5,447,075	180,905	0	5,627,980	2,394,982		68,224	0	2,463,206
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	172,982	1.53%	843	0	173,825
16	374.50	Rights Of Way	2,678,895	4,423	(527)	2,682,791	912,996	1.22%	2,726	527	915,195
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,006	1.96%	3	0	2,009
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	1,919,457	25,693	(3,054)	1,942,096	488,582	1.96%	3,154	3,054	(316)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,067,863	32,854	(3,896)	8,096,821	3,248,300	1.99%	13,403	3,896	3,257,807
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	163,417	Amort.	2,754	0	166,171
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	203,437,485	1,666,267	(199,965)	204,903,787	57,198,719	1.57%	267,123	199,965	(30,011)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	356,357	2.35%	1,015	0	357,372
26	378.20	M & R Sta Equip-General-Regulating	9,539,445	31,906	(3,791)	9,567,560	3,271,317	2.35%	18,709	3,791	(211)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,255	2.35%	89	0	35,344
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
29	380.00	Services	117,553,398	750,157	(90,032)	118,213,523	58,085,367	2.59%	254,432	90,032	(44,963)

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

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

WPB-2.2
SHEET 9 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 05/31/2016 (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of 06/30/2016 (4)=(1+2+3) \$	Reserve Beginning Balance 05/31/2016 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=((1+4)/2*6/12) \$	Retirements (8) \$	Cost of Removal (9) \$	Balance as of 06/30/2016 (10)=(5+7-8+9) \$
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	13,414,145	40,225	(4,844)	13,449,526	4,765,225	2.59%	28,990	4,844	0	4,789,371
2	381.10	Meters - AMI	8,732,141	7,687	(948)	8,738,880	426,039	2.59%	18,854	948	0	443,945
3	382.00	Meter Installations	9,075,926	31,801	(3,791)	9,103,936	4,526,868	2.39%	18,104	3,791	(211)	4,540,970
4	383.00	House Regulators	5,571,740	16,532	(2,001)	5,586,271	1,473,058	1.39%	6,462	2,001	(105)	1,477,414
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,754,846	1.10%	2,069	0	0	1,756,915
6	385.00	Industrial M & R Station Equipment	3,091,098	22,850	(2,738)	3,111,210	874,275	2.09%	5,401	2,738	(105)	876,833
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	376,013	2.34%	1,435	0	0	377,448
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	541,689	2.34%	1,551	0	0	543,240
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	46,327	2.34%	261	0	0	46,588
11	387.45	Other Equip-Telemetering	2,744,231	0	0	2,744,231	563,213	2.34%	5,351	0	0	568,564
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>110,679</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>110,901</u>
13		Total Distribution Plant	392,481,586	2,630,395	(315,587)	394,796,394	139,600,747		652,951	315,587	(75,922)	139,862,189
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(71,987)	5.00%	2,973	0	0	(69,014)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,720)	6.67%	105	0	0	(12,615)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	590,010	20.00%	14,225	0	0	604,235
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	21,010	2.94%	235	0	0	21,245
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,767	2.94%	60	0	0	4,827
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,042	4.00%	81	0	0	14,123
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,910,614	0	0	2,910,614	1,239,948	4.00%	9,702	0	0	1,249,650
26	395.00	Laboratory	9,258	0	0	9,258	7,257	5.00%	39	0	0	7,296
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>151,940</u>	<u>20,112</u>	<u>(2,422)</u>	<u>169,630</u>	<u>13,962</u>	6.67%	<u>894</u>	<u>2,422</u>	<u>0</u>	<u>12,434</u>
29		Total General Plant	5,055,207	20,112	(2,422)	5,072,897	2,043,733		28,314	2,422	0	2,069,625
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(27,285)	Amort.	(2,159)	0	0	(29,444)
32		TOTAL GAS PLANT IN SERVICE	<u>402,206,776</u>	<u>2,831,412</u>	<u>(318,009)</u>	<u>404,720,179</u>	<u>144,012,177</u>		<u>747,330</u>	<u>318,009</u>	<u>(75,922)</u>	<u>144,365,576</u>

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

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

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

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 06/30/2016 (1)	Additions (2)	Retirements (3)	Balance as of 07/31/2016 (4)=(1+2+3)	Reserve Beginning Balance 06/30/2016 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	46,626	Amort.	207	0	46,832
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	5,553,111	31,801	0	5,584,912	2,416,580	Amort.	69,789	0	2,486,369
8		Total Intangible Plant	5,627,980	31,801	0	5,659,781	2,463,206		69,996	0	2,533,201
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	173,825	1.53%	843	0	174,668
16	374.50	Rights Of Way	2,682,791	5,265	(632)	2,687,424	915,195	1.22%	2,730	632	917,293
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,009	1.96%	3	0	2,012
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	1,942,096	27,694	(3,370)	1,966,420	488,366	1.96%	3,192	3,370	(316)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,096,821	32,854	(3,896)	8,125,779	3,257,807	1.99%	13,451	3,896	3,267,362
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	166,171	Amort.	2,754	0	168,925
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	204,903,787	1,749,981	(209,968)	206,443,800	57,235,866	1.57%	269,090	209,968	(31,485)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	357,372	2.35%	1,015	0	358,387
26	378.20	M & R Sta Equip-General-Regulating	9,567,560	32,538	(3,896)	9,596,202	3,286,024	2.35%	18,765	3,896	(211)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,344	2.35%	89	0	35,433
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
29	380.00	Services	118,213,523	784,380	(94,138)	118,903,765	58,204,804	2.59%	255,889	94,138	(47,069)

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

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

WPB-2.2
SHEET 11 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			06/30/2016			07/31/2016	06/30/2016					07/31/2016
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
DISTRIBUTION PLANT												
1	381.00	Meters	13,449,526	40,856	(4,949)	13,485,433	4,789,371	2.59%	29,067	4,949	0	4,813,489
2	381.10	Meters - AMI	8,738,880	7,687	(948)	8,745,619	443,945	2.59%	18,869	948	0	461,866
3	382.00	Meter Installations	9,103,936	35,276	(4,212)	9,135,000	4,540,970	2.39%	18,163	4,212	(211)	4,554,710
4	383.00	House Regulators	5,586,271	19,796	(2,422)	5,603,645	1,477,414	1.39%	6,481	2,422	(105)	1,481,368
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,756,915	1.10%	2,069	0	0	1,758,984
6	385.00	Industrial M & R Station Equipment	3,111,210	24,535	(2,948)	3,132,797	876,833	2.09%	5,437	2,948	(105)	879,217
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	377,448	2.34%	1,435	0	0	378,883
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	543,240	2.34%	1,551	0	0	544,791
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	46,588	2.34%	261	0	0	46,849
11	387.45	Other Equip-Telemetry	2,744,231	210,600	(25,272)	2,929,559	568,564	2.34%	5,532	25,272	0	548,824
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>110,901</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>111,123</u>
13		Total Distribution Plant	394,796,394	2,971,462	(356,651)	397,411,205	139,862,189		656,908	356,651	(79,502)	140,082,944
GENERAL PLANT												
14												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(69,014)	5.00%	2,973	0	0	(66,041)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,615)	6.67%	105	0	0	(12,510)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	604,235	20.00%	14,225	0	0	618,460
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	21,245	2.94%	235	0	0	21,480
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,827	2.94%	60	0	0	4,887
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,123	4.00%	81	0	0	14,204
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,910,614	0	0	2,910,614	1,249,650	4.00%	9,702	0	0	1,259,352
26	395.00	Laboratory	9,258	0	0	9,258	7,296	5.00%	39	0	0	7,335
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>169,630</u>	<u>20,112</u>	<u>(2,422)</u>	<u>187,320</u>	<u>12,434</u>	6.67%	<u>992</u>	<u>2,422</u>	<u>0</u>	<u>11,004</u>
29		Total General Plant	5,072,897	20,112	(2,422)	5,090,587	2,069,625		28,412	2,422	0	2,095,615
OTHER PLANT												
30												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(29,444)	Amort.	(2,159)	0	0	(31,602)
32		TOTAL GAS PLANT IN SERVICE	<u>404,720,179</u>	<u>3,023,375</u>	<u>(359,073)</u>	<u>407,384,481</u>	<u>144,365,576</u>		<u>753,157</u>	<u>359,073</u>	<u>(79,502)</u>	<u>144,680,159</u>

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

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

WPB-2.2
SHEET 12 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 07/31/2016 (1)	Additions (2)	Retirements (3)	Balance as of 08/31/2016 (4)=(1+2+3)	Reserve Beginning Balance 07/31/2016 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	46,832	Amort.	207	0	47,039
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>5,584,912</u>	<u>18,638</u>	<u>0</u>	<u>5,603,550</u>	<u>2,486,369</u>	Amort.	<u>70,209</u>	<u>0</u>	<u>2,556,579</u>
8		Total Intangible Plant	5,659,781	18,638	0	5,678,419	2,533,201		70,416	0	2,603,617
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	174,668	1.53%	843	0	175,511
16	374.50	Rights Of Way	2,687,424	3,791	(421)	2,690,794	917,293	1.22%	2,734	421	919,606
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,012	1.96%	3	0	2,015
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	1,966,420	36,539	(4,423)	1,998,536	487,872	1.96%	3,238	4,423	486,266
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,125,779	32,854	(3,896)	8,154,737	3,267,362	1.99%	13,499	3,896	3,276,965
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	168,925	Amort.	2,754	0	171,679
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	206,443,800	2,326,814	(279,256)	208,491,358	57,263,503	1.57%	271,437	279,256	57,213,775
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	358,387	2.35%	1,015	0	359,402
26	378.20	M & R Sta Equip-General-Regulating	9,596,202	54,230	(6,529)	9,643,903	3,300,682	2.35%	18,839	6,529	3,312,676
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,433	2.35%	89	0	35,522
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
29	380.00	Services	118,903,765	1,182,414	(141,839)	119,944,340	58,319,486	2.59%	257,757	141,839	58,364,432

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

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

WPB-2.2
SHEET 13 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 07/31/2016 (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of 08/31/2016 (4)=(1+2+3) \$	Reserve Beginning Balance 07/31/2016 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=((1+4)/2*6/12) \$	Retirements (8) \$	Cost of Removal (9) \$	Balance as of 08/31/2016 (10)=(5+7-8+9) \$
DISTRIBUTION PLANT												
1	381.00	Meters	13,485,433	68,656	(8,213)	13,545,876	4,813,489	2.59%	29,171	8,213	0	4,834,447
2	381.10	Meters - AMI	8,745,619	7,687	(948)	8,752,358	461,866	2.59%	18,883	948	0	479,801
3	382.00	Meter Installations	9,135,000	40,962	(4,949)	9,171,013	4,554,710	2.39%	18,230	4,949	(211)	4,567,780
4	383.00	House Regulators	5,603,645	14,847	(1,790)	5,616,702	1,481,368	1.39%	6,498	1,790	(105)	1,485,971
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,758,984	1.10%	2,069	0	0	1,761,053
6	385.00	Industrial M & R Station Equipment	3,132,797	33,275	(4,001)	3,162,071	879,217	2.09%	5,482	4,001	(211)	880,487
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	378,883	2.34%	1,435	0	0	380,318
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	544,791	2.34%	1,551	0	0	546,342
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	46,849	2.34%	261	0	0	47,110
11	387.45	Other Equip-Telemetry	2,929,559	43,068	(5,160)	2,967,467	548,824	2.34%	5,750	5,160	0	549,414
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>111,123</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>111,345</u>
13		Total Distribution Plant	397,411,205	3,845,137	(461,425)	400,794,917	140,082,944		661,760	461,425	(114,145)	140,169,134
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(66,041)	5.00%	2,973	0	0	(63,068)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,510)	6.67%	105	0	0	(12,405)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	618,460	20.00%	14,225	0	0	632,685
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	21,480	2.94%	235	0	0	21,715
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,887	2.94%	60	0	0	4,947
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,204	4.00%	81	0	0	14,285
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,910,614	24,114	(2,843)	2,931,885	1,259,352	4.00%	9,737	2,843	0	1,266,246
26	395.00	Laboratory	9,258	0	0	9,258	7,335	5.00%	39	0	0	7,374
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>187,320</u>	<u>20,112</u>	<u>(2,422)</u>	<u>205,010</u>	<u>11,004</u>	6.67%	<u>1,090</u>	<u>2,422</u>	<u>0</u>	<u>9,672</u>
29		Total General Plant	5,090,587	44,226	(5,265)	5,129,548	2,095,615		28,545	5,265	0	2,118,895
OTHER PLANT												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(31,602)	Amort.	(2,159)	0	0	(33,761)
32		TOTAL GAS PLANT IN SERVICE	<u>407,384,481</u>	<u>3,908,001</u>	<u>(466,690)</u>	<u>410,825,792</u>	<u>144,680,159</u>		<u>758,562</u>	<u>466,690</u>	<u>(114,145)</u>	<u>144,857,886</u>

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

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

WPB-2.2
SHEET 14 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 08/31/2016 (1)	Additions (2)	Retirements (3)	Balance as of 09/30/2016 (4)=(1+2+3)	Reserve Beginning Balance 08/31/2016 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	47,039	Amort.	207	0	47,245
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>5,603,550</u>	<u>244,612</u>	<u>0</u>	<u>5,848,162</u>	<u>2,556,579</u>	Amort.	<u>70,622</u>	<u>0</u>	<u>2,627,200</u>
8		Total Intangible Plant	<u>5,678,419</u>	<u>244,612</u>	<u>0</u>	<u>5,923,031</u>	<u>2,603,617</u>		<u>70,828</u>	<u>0</u>	<u>2,674,445</u>
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	175,511	1.53%	843	0	176,354
16	374.50	Rights Of Way	2,690,794	5,054	(632)	2,695,216	919,606	1.22%	2,738	632	921,712
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,015	1.96%	3	0	2,018
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	1,998,536	38,750	(4,633)	2,032,653	486,266	1.96%	3,292	4,633	(421)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,154,737	32,854	(3,896)	8,183,695	3,276,965	1.99%	13,547	3,896	3,286,616
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	171,679	Amort.	2,754	0	174,433
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	208,491,358	2,072,304	(248,719)	210,314,943	57,213,775	1.57%	273,969	248,719	(37,276)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	359,402	2.35%	1,015	0	360,417
26	378.20	M & R Sta Equip-General-Regulating	9,643,903	53,914	(6,423)	9,691,394	3,312,676	2.35%	18,932	6,423	(316)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,522	2.35%	89	0	35,611
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
29	380.00	Services	119,944,340	1,206,106	(144,682)	121,005,764	58,364,432	2.59%	260,025	144,682	(72,341)

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

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

WPB-2.2
SHEET 15 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			08/31/2016			09/30/2016	08/31/2016					09/30/2016
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		<u>DISTRIBUTION PLANT</u>										
1	381.00	Meters	13,545,876	68,024	(8,213)	13,605,687	4,834,447	2.59%	29,301	8,213	0	4,855,535
2	381.10	Meters - AMI	8,752,358	7,687	(948)	8,759,097	479,801	2.59%	18,898	948	0	497,751
3	382.00	Meter Installations	9,171,013	45,279	(5,476)	9,210,816	4,567,780	2.39%	18,305	5,476	(316)	4,580,293
4	383.00	House Regulators	5,616,702	19,375	(2,317)	5,633,760	1,485,971	1.39%	6,516	2,317	(105)	1,490,065
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,761,053	1.10%	2,069	0	0	1,763,122
6	385.00	Industrial M & R Station Equipment	3,162,071	34,960	(4,212)	3,192,819	880,487	2.09%	5,534	4,212	(211)	881,598
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	380,318	2.34%	1,435	0	0	381,753
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	546,342	2.34%	1,551	0	0	547,893
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	47,110	2.34%	261	0	0	47,371
11	387.45	Other Equip-Telemetering	2,967,467	78,133	(9,372)	3,036,228	549,414	2.34%	5,854	9,372	0	545,896
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>111,345</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>111,567</u>
13		Total Distribution Plant	400,794,917	3,662,440	(439,523)	404,017,834	140,169,134		667,153	439,523	(110,986)	140,285,778
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(63,068)	5.00%	2,973	0	0	(60,095)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,405)	6.67%	105	0	0	(12,300)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	632,685	20.00%	14,225	0	0	646,910
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	21,715	2.94%	235	0	0	21,950
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	4,947	2.94%	60	0	0	5,007
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,285	4.00%	81	0	0	14,366
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,931,885	42,225	(5,054)	2,969,056	1,266,246	4.00%	9,835	5,054	0	1,271,027
26	395.00	Laboratory	9,258	0	0	9,258	7,374	5.00%	39	0	0	7,413
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>205,010</u>	<u>20,112</u>	<u>(2,422)</u>	<u>222,700</u>	<u>9,672</u>	6.67%	<u>1,189</u>	<u>2,422</u>	<u>0</u>	<u>8,439</u>
29		Total General Plant	5,129,548	62,337	(7,476)	5,184,409	2,118,895		28,742	7,476	0	2,140,161
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(33,761)	Amort.	(2,159)	0	0	(35,919)
32		TOTAL GAS PLANT IN SERVICE	<u>410,825,792</u>	<u>3,969,389</u>	<u>(446,999)</u>	<u>414,348,182</u>	<u>144,857,886</u>		<u>764,565</u>	<u>446,999</u>	<u>(110,986)</u>	<u>145,064,465</u>

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

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

WPB-2.2
SHEET 16 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 09/30/2016 (1)	Additions (2)	Retirements (3)	Balance as of 10/31/2016 (4)=(1+2+3)	Reserve Beginning Balance 09/30/2016 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	47,245	Amort.	207	0	47,452
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>5,848,162</u>	<u>72,131</u>	<u>0</u>	<u>5,920,293</u>	<u>2,627,200</u>	Amort.	<u>71,484</u>	<u>0</u>	<u>2,698,684</u>
8		Total Intangible Plant	5,923,031	72,131	0	5,995,162	2,674,445		71,691	0	2,746,136
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	176,354	1.53%	843	0	177,197
16	374.50	Rights Of Way	2,695,216	4,949	(632)	2,699,533	921,712	1.22%	2,742	632	923,822
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,018	1.96%	3	0	2,021
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,032,653	39,066	(4,633)	2,067,086	484,504	1.96%	3,348	4,633	(421)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,183,695	32,854	(3,896)	8,212,653	3,286,616	1.99%	13,595	3,896	3,296,315
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	174,433	Amort.	2,754	0	177,187
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	210,314,943	2,200,875	(264,092)	212,251,726	57,201,749	1.57%	276,429	264,092	(39,593)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	360,417	2.35%	1,015	0	361,432
26	378.20	M & R Sta Equip-General-Regulating	9,691,394	54,967	(6,634)	9,739,727	3,324,869	2.35%	19,026	6,634	(316)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,611	2.35%	89	0	35,700
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
29	380.00	Services	121,005,764	1,224,955	(146,999)	122,083,720	58,407,434	2.59%	262,334	146,999	(73,499)

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

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

WPB-2.2
SHEET 17 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			09/30/2016			10/31/2016	09/30/2016					10/31/2016
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		<u>DISTRIBUTION PLANT</u>										
1	381.00	Meters	13,605,687	69,498	(8,319)	13,666,866	4,855,535	2.59%	29,432	8,319	0	4,876,648
2	381.10	Meters - AMI	8,759,097	7,687	(948)	8,765,836	497,751	2.59%	18,912	948	0	515,715
3	382.00	Meter Installations	9,210,816	45,279	(5,476)	9,250,619	4,580,293	2.39%	18,385	5,476	(316)	4,592,886
4	383.00	House Regulators	5,633,760	18,849	(2,211)	5,650,398	1,490,065	1.39%	6,535	2,211	(105)	1,494,284
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,763,122	1.10%	2,069	0	0	1,765,191
6	385.00	Industrial M & R Station Equipment	3,192,819	35,276	(4,212)	3,223,883	881,598	2.09%	5,588	4,212	(211)	882,763
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	381,753	2.34%	1,435	0	0	383,188
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	547,893	2.34%	1,551	0	0	549,444
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	47,371	2.34%	261	0	0	47,632
11	387.45	Other Equip-Telemetry	3,036,228	101,193	(12,110)	3,125,311	545,896	2.34%	6,007	12,110	0	539,793
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>111,567</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>111,789</u>
13		Total Distribution Plant	404,017,834	3,835,448	(460,162)	407,393,120	140,285,778		672,575	460,162	(114,461)	140,383,730
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(60,095)	5.00%	2,973	0	0	(57,122)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,300)	6.67%	105	0	0	(12,195)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	646,910	20.00%	14,225	0	0	661,135
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	21,950	2.94%	235	0	0	22,185
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,007	2.94%	60	0	0	5,067
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,366	4.00%	81	0	0	14,447
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	2,969,056	42,225	(5,054)	3,006,227	1,271,027	4.00%	9,959	5,054	0	1,275,932
26	395.00	Laboratory	9,258	0	0	9,258	7,413	5.00%	39	0	0	7,452
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>222,700</u>	<u>20,112</u>	<u>(2,422)</u>	<u>240,390</u>	<u>8,439</u>	6.67%	<u>1,287</u>	<u>2,422</u>	<u>0</u>	<u>7,304</u>
29		Total General Plant	5,184,409	62,337	(7,476)	5,239,270	2,140,161		28,964	7,476	0	2,161,649
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(35,919)	Amort.	(2,159)	0	0	(38,078)
32		TOTAL GAS PLANT IN SERVICE	<u>414,348,182</u>	<u>3,969,916</u>	<u>(467,638)</u>	<u>417,850,460</u>	<u>145,064,465</u>		<u>771,071</u>	<u>467,638</u>	<u>(114,461)</u>	<u>145,253,437</u>

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

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

WPB-2.2
SHEET 18 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 10/31/2016 (1)	Additions (2)	Retirements (3)	Balance as of 11/30/2016 (4)=(1+2+3)	Reserve Beginning Balance 10/31/2016 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	47,452	Amort.	207	0	47,658
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>5,920,293</u>	<u>0</u>	<u>0</u>	<u>5,920,293</u>	<u>2,698,684</u>	Amort.	<u>72,085</u>	<u>0</u>	<u>2,770,769</u>
8		Total Intangible Plant	5,995,162	0	0	5,995,162	2,746,136		72,292	0	2,818,428
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	177,197	1.53%	843	0	178,040
16	374.50	Rights Of Way	2,699,533	3,686	(421)	2,702,798	923,822	1.22%	2,746	421	926,147
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,021	1.96%	3	0	2,024
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,067,086	25,061	(3,054)	2,089,093	482,798	1.96%	3,394	3,054	(316)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,212,653	32,854	(3,896)	8,241,611	3,296,315	1.99%	13,643	3,896	3,306,062
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	177,187	Amort.	2,754	0	179,942
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	212,251,726	1,751,034	(210,179)	213,792,581	57,174,493	1.57%	278,704	210,179	(31,485)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	361,432	2.35%	1,015	0	362,447
26	378.20	M & R Sta Equip-General-Regulating	9,739,727	33,485	(4,001)	9,769,211	3,336,945	2.35%	19,103	4,001	(211)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,700	2.35%	89	0	35,789
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
29	380.00	Services	122,083,720	762,583	(91,506)	122,754,797	58,449,270	2.59%	264,222	91,506	(45,806)

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

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

WPB-2.2
SHEET 19 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 10/31/2016 (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of 11/30/2016 (4)=(1+2+3) \$	Reserve Beginning Balance 10/31/2016 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=((1+4)/2*6/12) \$	Retirements (8) \$	Cost of Removal (9) \$	Balance as of 11/30/2016 (10)=(5+7-8+9) \$
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	13,666,866	42,225	(5,054)	13,704,037	4,876,648	2.59%	29,538	5,054	0	4,901,132
2	381.10	Meters - AMI	8,765,836	7,687	(948)	8,772,575	515,715	2.59%	18,927	948	0	533,694
3	382.00	Meter Installations	9,250,619	29,905	(3,580)	9,276,944	4,592,886	2.39%	18,450	3,580	(211)	4,607,545
4	383.00	House Regulators	5,650,398	13,900	(1,685)	5,662,613	1,494,284	1.39%	6,552	1,685	(105)	1,499,046
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,765,191	1.10%	2,069	0	0	1,767,260
6	385.00	Industrial M & R Station Equipment	3,223,883	22,534	(2,738)	3,243,679	882,763	2.09%	5,632	2,738	(105)	885,552
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	383,188	2.34%	1,435	0	0	384,623
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	549,444	2.34%	1,551	0	0	550,995
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	47,632	2.34%	261	0	0	47,893
11	387.45	Other Equip-Telemetering	3,125,311	101,193	(12,110)	3,214,394	539,793	2.34%	6,181	12,110	0	533,864
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>111,789</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>112,011</u>
13		Total Distribution Plant	407,393,120	2,826,147	(339,172)	409,880,095	140,383,730		677,334	339,172	(78,239)	140,643,653
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(57,122)	5.00%	2,973	0	0	(54,149)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,195)	6.67%	105	0	0	(12,090)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	661,135	20.00%	14,225	0	0	675,360
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	22,185	2.94%	235	0	0	22,420
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,067	2.94%	60	0	0	5,127
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,447	4.00%	81	0	0	14,528
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,006,227	42,225	(5,054)	3,043,398	1,275,932	4.00%	10,083	5,054	0	1,280,961
26	395.00	Laboratory	9,258	0	0	9,258	7,452	5.00%	39	0	0	7,491
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>240,390</u>	<u>20,112</u>	<u>(2,422)</u>	<u>258,080</u>	<u>7,304</u>	6.67%	<u>1,385</u>	<u>2,422</u>	<u>0</u>	<u>6,267</u>
29		Total General Plant	5,239,270	62,337	(7,476)	5,294,131	2,161,649		29,186	7,476	0	2,183,359
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(38,078)	Amort.	(2,159)	0	0	(40,236)
32		TOTAL GAS PLANT IN SERVICE	<u>417,850,460</u>	<u>2,888,484</u>	<u>(346,648)</u>	<u>420,392,296</u>	<u>145,253,437</u>		<u>776,653</u>	<u>346,648</u>	<u>(78,239)</u>	<u>145,605,204</u>

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

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

WPB-2.2
SHEET 20 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 11/30/2016 (1)	Additions (2)	Retirements (3)	Balance as of 12/31/2016 (4)=(1+2+3)	Reserve Beginning Balance 11/30/2016 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	47,658	Amort.	207	0	47,865
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	5,920,293	991,400	0	6,911,693	2,770,769	Amort.	80,279	0	2,851,048
8		Total Intangible Plant	5,995,162	991,400	0	6,986,562	2,818,428		80,485	0	2,898,913
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	178,040	1.53%	843	0	178,883
16	374.50	Rights Of Way	2,702,798	3,370	(421)	2,705,747	926,147	1.22%	2,749	421	928,475
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,024	1.96%	3	0	2,027
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	1.96%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,089,093	24,324	(2,948)	2,110,469	482,822	1.96%	3,430	2,948	(316)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	1.96%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,241,611	32,854	(3,896)	8,270,569	3,306,062	1.99%	13,691	3,896	3,315,857
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	179,942	Amort.	2,754	0	182,696
23	375.80	Struc & Improv-Communications	0	0	0	0	0	5.32%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	213,792,581	1,139,978	(136,785)	214,795,774	57,211,533	1.57%	280,368	136,785	(20,534)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	362,447	2.35%	1,015	0	363,462
26	378.20	M & R Sta Equip-General-Regulating	9,769,211	33,275	(4,001)	9,798,485	3,351,836	2.35%	19,160	4,001	(211)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,789	2.35%	89	0	35,878
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	2.27%	0	0	267,731
29	380.00	Services	122,754,797	750,052	(90,032)	123,414,817	58,576,180	2.59%	265,658	90,032	(44,963)

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

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

WPB-2.2
SHEET 21 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			11/30/2016			12/31/2016	11/30/2016					12/31/2016
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		<u>DISTRIBUTION PLANT</u>										
1	381.00	Meters	13,704,037	42,015	(5,054)	13,740,998	4,901,132	2.59%	29,618	5,054	0	4,925,696
2	381.10	Meters - AMI	8,772,575	7,687	(948)	8,779,314	533,694	2.59%	18,941	948	0	551,687
3	382.00	Meter Installations	9,276,944	28,642	(3,475)	9,302,111	4,607,545	2.39%	18,502	3,475	(211)	4,622,361
4	383.00	House Regulators	5,662,613	12,741	(1,474)	5,673,880	1,499,046	1.39%	6,566	1,474	(105)	1,504,033
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,767,260	1.10%	2,069	0	0	1,769,329
6	385.00	Industrial M & R Station Equipment	3,243,679	21,902	(2,633)	3,262,948	885,552	2.09%	5,666	2,633	(105)	888,480
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	2.32%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	384,623	2.34%	1,435	0	0	386,058
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	550,995	2.34%	1,551	0	0	552,546
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	47,893	2.34%	261	0	0	48,154
11	387.45	Other Equip-Telemetry	3,214,394	101,193	(12,110)	3,303,477	533,864	2.34%	6,355	12,110	0	528,109
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>112,011</u>	2.34%	<u>222</u>	<u>0</u>	<u>0</u>	<u>112,233</u>
13		Total Distribution Plant	409,880,095	2,198,033	(263,777)	411,814,351	140,643,653		680,946	263,777	(66,445)	140,994,377
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(54,149)	5.00%	2,973	0	0	(51,176)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(12,090)	6.67%	105	0	0	(11,985)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	675,360	20.00%	14,225	0	0	689,585
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	22,420	2.94%	235	0	0	22,655
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,127	2.94%	60	0	0	5,187
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,528	4.00%	81	0	0	14,609
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	13.77%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,043,398	79,607	(9,582)	3,113,423	1,280,961	4.00%	10,261	9,582	0	1,281,640
26	395.00	Laboratory	9,258	0	0	9,258	7,491	5.00%	39	0	0	7,530
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	0.00%	0	0	0	199,322
28	398.00	Miscellaneous Equipment	<u>258,080</u>	<u>11,267</u>	<u>(1,369)</u>	<u>267,978</u>	<u>6,267</u>	6.67%	<u>1,462</u>	<u>1,369</u>	<u>0</u>	<u>6,360</u>
29		Total General Plant	5,294,131	90,874	(10,951)	5,374,054	2,183,359		29,441	10,951	0	2,201,849
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(40,236)	Amort.	(2,159)	0	0	(42,395)
32		TOTAL GAS PLANT IN SERVICE	<u>420,392,296</u>	<u>3,280,307</u>	<u>(274,728)</u>	<u>423,397,875</u>	<u>145,605,204</u>		<u>788,714</u>	<u>274,728</u>	<u>(66,445)</u>	<u>146,052,744</u>

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

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

WPB-2.2
SHEET 22 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 12/31/2016 (1)	Additions (2)	Retirements (3)	Balance as of 01/31/2017 (4)=(1+2+3)	Reserve Beginning Balance 12/31/2016 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	47,865	Amort.	207	0	48,071
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>6,911,693</u>	<u>0</u>	<u>0</u>	<u>6,911,693</u>	<u>2,851,048</u>	Amort.	<u>85,851</u>	<u>0</u>	<u>2,936,900</u>
8		Total Intangible Plant	<u>6,986,562</u>	<u>0</u>	<u>0</u>	<u>6,986,562</u>	<u>2,898,913</u>		<u>86,058</u>	<u>0</u>	<u>2,984,971</u>
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	178,883	1.74%	959	0	179,842
16	374.50	Rights Of Way	2,705,747	2,527	(316)	2,707,958	928,475	1.29%	2,910	316	931,069
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,027	3.18%	6	0	2,033
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,110,469	12,531	(1,474)	2,121,526	482,988	3.18%	5,607	1,474	(105)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,270,569	50,860	(6,107)	8,315,322	3,315,857	2.13%	14,720	6,107	3,324,470
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	182,696	Amort.	2,754	0	185,450
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	214,795,774	588,332	(70,551)	215,313,555	57,334,582	2.30%	412,188	70,551	(10,635)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	363,462	3.32%	1,435	0	364,897
26	378.20	M & R Sta Equip-General-Regulating	9,798,485	17,585	(2,106)	9,813,964	3,366,784	3.32%	27,131	2,106	(105)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	35,878	3.32%	126	0	36,004
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
29	380.00	Services	123,414,817	468,423	(56,230)	123,827,010	58,706,843	5.10%	525,389	56,230	(28,115)

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

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

WPB-2.2
SHEET 23 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 12/31/2016 (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of 01/31/2017 (4)=(1+2+3) \$	Reserve Beginning Balance 12/31/2016 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=((1+4)/2*6/12) \$	Retirements (8) \$	Cost of Removal (9) \$	Balance as of 01/31/2017 (10)=(5+7-8+9) \$
DISTRIBUTION PLANT												
1	381.00	Meters	13,740,998	25,167	(3,054)	13,763,111	4,925,696	3.30%	37,818	3,054	0	4,960,460
2	381.10	Meters - AMI	8,779,314	27,905	(3,370)	8,803,849	551,687	8.06%	59,050	3,370	0	607,367
3	382.00	Meter Installations	9,302,111	17,480	(2,106)	9,317,485	4,622,361	2.44%	18,930	2,106	(105)	4,639,080
4	383.00	House Regulators	5,673,880	10,004	(1,158)	5,682,726	1,504,033	2.73%	12,918	1,158	(105)	1,515,688
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,769,329	1.01%	1,900	0	0	1,771,229
6	385.00	Industrial M & R Station Equipment	3,262,948	12,531	(1,474)	3,274,005	888,480	5.08%	13,837	1,474	(105)	900,738
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	386,058	3.74%	2,293	0	0	388,351
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	552,546	3.74%	2,478	0	0	555,024
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	48,154	3.74%	416	0	0	48,570
11	387.45	Other Equip-Telemetering	3,303,477	(21,060)	2,527	3,284,944	528,109	3.74%	10,267	(2,527)	0	540,903
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>112,233</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>112,587</u>
13		Total Distribution Plant	411,814,351	1,212,285	(145,419)	412,881,217	140,994,377		1,153,486	145,419	(39,275)	141,963,169
GENERAL PLANT												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(51,176)	5.00%	2,973	0	0	(48,203)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,985)	6.67%	105	0	0	(11,880)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	689,585	20.00%	14,225	0	0	703,810
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	22,655	9.15%	730	0	0	23,385
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,187	9.15%	187	0	0	5,374
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,609	4.00%	81	0	0	14,690
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,113,423	(10,319)	1,264	3,104,368	1,281,640	4.00%	10,363	(1,264)	0	1,293,267
26	395.00	Laboratory	9,258	0	0	9,258	7,530	5.00%	39	0	0	7,569
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,322	2.59%	546	0	0	199,868
28	398.00	Miscellaneous Equipment	<u>267,978</u>	<u>4,844</u>	<u>(632)</u>	<u>272,190</u>	<u>6,360</u>	6.67%	<u>1,501</u>	<u>632</u>	<u>0</u>	<u>7,229</u>
29		Total General Plant	5,374,054	(5,475)	632	5,369,211	2,201,849		30,750	(632)	0	2,233,231
OTHER PLANT												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(42,395)	Amort.	(2,159)	0	0	(44,554)
32		TOTAL GAS PLANT IN SERVICE	<u>423,397,875</u>	<u>1,206,810</u>	<u>(144,787)</u>	<u>424,459,898</u>	<u>146,052,744</u>		<u>1,268,135</u>	<u>144,787</u>	<u>(39,275)</u>	<u>147,136,818</u>

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

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

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

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 01/31/2017 (1)	Additions (2)	Retirements (3)	Balance as of 02/28/2017 (4)=(1+2+3)	Reserve Beginning Balance 01/31/2017 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	48,071	Amort.	207	0	48,278
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>6,911,693</u>	<u>0</u>	<u>0</u>	<u>6,911,693</u>	<u>2,936,900</u>	Amort.	<u>83,225</u>	<u>0</u>	<u>3,020,125</u>
8		Total Intangible Plant	<u>6,986,562</u>	<u>0</u>	<u>0</u>	<u>6,986,562</u>	<u>2,984,971</u>		<u>83,432</u>	<u>0</u>	<u>3,068,402</u>
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	179,842	1.74%	959	0	180,801
16	374.50	Rights Of Way	2,707,958	4,423	(527)	2,711,854	931,069	1.29%	2,913	527	933,455
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,033	3.18%	6	0	2,039
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,121,526	12,531	(1,474)	2,132,583	487,016	3.18%	5,637	1,474	(105)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,315,322	50,860	(6,107)	8,360,075	3,324,470	2.13%	14,799	6,107	3,333,162
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	185,450	Amort.	2,754	0	188,204
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	215,313,555	589,596	(70,762)	215,832,389	57,665,584	2.30%	413,182	70,762	(10,635)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	364,897	3.32%	1,435	0	366,332
26	378.20	M & R Sta Equip-General-Regulating	9,813,964	12,004	(1,474)	9,824,494	3,391,704	3.32%	27,167	1,474	(105)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,004	3.32%	126	0	36,130
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
29	380.00	Services	123,827,010	381,445	(45,806)	124,162,649	59,147,887	5.10%	526,978	45,806	(22,850)

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

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

WPB-2.2
SHEET 25 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			01/31/2017			02/28/2017	01/31/2017					02/28/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	13,763,111	15,795	(1,895)	13,777,011	4,960,460	3.30%	37,868	1,895	0	4,996,433
2	381.10	Meters - AMI	8,803,849	5,581	(632)	8,808,798	607,367	8.06%	59,149	632	0	665,884
3	382.00	Meter Installations	9,317,485	21,376	(2,527)	9,336,334	4,639,080	2.44%	18,965	2,527	(105)	4,655,413
4	383.00	House Regulators	5,682,726	17,690	(2,106)	5,698,310	1,515,688	2.73%	12,946	2,106	(105)	1,526,423
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,771,229	1.01%	1,900	0	0	1,773,129
6	385.00	Industrial M & R Station Equipment	3,274,005	12,531	(1,474)	3,285,062	900,738	5.08%	13,883	1,474	(105)	913,042
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	388,351	3.74%	2,293	0	0	390,644
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	555,024	3.74%	2,478	0	0	557,502
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	48,570	3.74%	416	0	0	48,986
11	387.45	Other Equip-Telemetry	3,284,944	(21,060)	2,527	3,266,411	540,903	3.74%	10,209	(2,527)	0	553,639
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>112,587</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>112,941</u>
13		Total Distribution Plant	412,881,217	1,102,772	(132,257)	413,851,732	141,963,169		1,156,417	132,257	(34,010)	142,953,319
<u>GENERAL PLANT</u>												
14												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(48,203)	5.00%	2,973	0	0	(45,230)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,880)	6.67%	105	0	0	(11,775)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	703,810	20.00%	14,225	0	0	718,035
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	23,385	9.15%	730	0	0	24,115
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,374	9.15%	187	0	0	5,561
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,690	4.00%	81	0	0	14,771
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,104,368	(10,319)	1,264	3,095,313	1,293,267	4.00%	10,333	(1,264)	0	1,304,864
26	395.00	Laboratory	9,258	0	0	9,258	7,569	5.00%	39	0	0	7,608
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	199,868	2.59%	546	0	0	200,414
28	398.00	Miscellaneous Equipment	<u>272,190</u>	<u>4,844</u>	<u>(632)</u>	<u>276,402</u>	<u>7,229</u>	6.67%	<u>1,525</u>	<u>632</u>	<u>0</u>	<u>8,122</u>
29		Total General Plant	5,369,211	(5,475)	632	5,364,368	2,233,231		30,744	(632)	0	2,264,607
<u>OTHER PLANT</u>												
30												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(44,554)	Amort.	(2,159)	0	0	(46,712)
32		TOTAL GAS PLANT IN SERVICE	<u>424,459,898</u>	<u>1,097,297</u>	<u>(131,625)</u>	<u>425,425,570</u>	<u>147,136,818</u>		<u>1,268,434</u>	<u>131,625</u>	<u>(34,010)</u>	<u>148,239,617</u>

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

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

WPB-2.2
SHEET 26 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 02/28/2017 (1)	Additions (2)	Retirements (3)	Balance as of 03/31/2017 (4)=(1+2+3)	Reserve Beginning Balance 02/28/2017 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12))	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	48,278	Amort.	207	0	48,484
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>6,911,693</u>	<u>0</u>	<u>0</u>	<u>6,911,693</u>	<u>3,020,125</u>	Amort.	<u>83,225</u>	<u>0</u>	<u>3,103,350</u>
8		Total Intangible Plant	<u>6,986,562</u>	<u>0</u>	<u>0</u>	<u>6,986,562</u>	<u>3,068,402</u>		<u>83,432</u>	<u>0</u>	<u>3,151,834</u>
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	180,801	1.74%	959	0	181,760
16	374.50	Rights Of Way	2,711,854	3,686	(421)	2,715,119	933,455	1.29%	2,917	421	935,951
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,039	3.18%	6	0	2,045
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,132,583	12,004	(1,474)	2,143,113	491,074	3.18%	5,665	1,474	(105)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,360,075	50,860	(6,107)	8,404,828	3,333,162	2.13%	14,879	6,107	3,341,934
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	188,204	Amort.	2,754	0	190,958
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	215,832,389	682,892	(81,923)	216,433,358	57,997,369	2.30%	414,255	81,923	(12,320)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	366,332	3.32%	1,435	0	367,767
26	378.20	M & R Sta Equip-General-Regulating	9,824,494	13,057	(1,580)	9,835,971	3,417,292	3.32%	27,197	1,580	(105)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,130	3.32%	126	0	36,256
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
29	380.00	Services	124,162,649	390,922	(46,859)	124,506,712	59,606,209	5.10%	528,422	46,859	(23,482)

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

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

WPB-2.2
SHEET 27 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			02/28/2017			03/31/2017	02/28/2017		(7)=((1+4)/2*6/12)			03/31/2017
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)	(8)	(9)	(10)=(5+7-8+9)			
			\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	13,777,011	17,796	(2,106)	13,792,701	4,996,433	3.30%	37,908	2,106	0	5,032,235
2	381.10	Meters - AMI	8,808,798	5,581	(632)	8,813,747	665,884	8.06%	59,182	632	0	724,434
3	382.00	Meter Installations	9,336,334	19,270	(2,317)	9,353,287	4,655,413	2.44%	19,001	2,317	(105)	4,671,992
4	383.00	House Regulators	5,698,310	14,637	(1,790)	5,711,157	1,526,423	2.73%	12,978	1,790	(105)	1,537,506
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,773,129	1.01%	1,900	0	0	1,775,029
6	385.00	Industrial M & R Station Equipment	3,285,062	12,004	(1,474)	3,295,592	913,042	5.08%	13,929	1,474	(105)	925,392
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	390,644	3.74%	2,293	0	0	392,937
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	557,502	3.74%	2,478	0	0	559,980
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	48,986	3.74%	416	0	0	49,402
11	387.45	Other Equip-Telemetering	3,266,411	87,715	(10,530)	3,343,596	553,639	3.74%	10,301	10,530	0	553,410
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>112,941</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>113,295</u>
13		Total Distribution Plant	413,851,732	1,310,424	(157,213)	415,004,943	142,953,319		1,159,355	157,213	(36,327)	143,919,134
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(45,230)	5.00%	2,973	0	0	(42,257)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,775)	6.67%	105	0	0	(11,670)
17	391.12	Office Furn & Equip-Info Systems	853,483	0	0	853,483	718,035	20.00%	14,225	0	0	732,260
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	24,115	9.15%	730	0	0	24,845
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,561	9.15%	187	0	0	5,748
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,771	4.00%	81	0	0	14,852
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,095,313	1,685	(211)	3,096,787	1,304,864	4.00%	10,320	211	0	1,314,973
26	395.00	Laboratory	9,258	0	0	9,258	7,608	5.00%	39	0	0	7,647
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	200,414	2.59%	546	0	0	200,960
28	398.00	Miscellaneous Equipment	<u>276,402</u>	<u>4,844</u>	<u>(632)</u>	<u>280,614</u>	<u>8,122</u>	6.67%	<u>1,548</u>	<u>632</u>	<u>0</u>	<u>9,038</u>
29		Total General Plant	5,364,368	6,529	(843)	5,370,054	2,264,607		30,754	843	0	2,294,518
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(46,712)	Amort.	(2,159)	0	0	(48,871)
32		TOTAL GAS PLANT IN SERVICE	<u>425,425,570</u>	<u>1,316,953</u>	<u>(158,056)</u>	<u>426,584,467</u>	<u>148,239,617</u>		<u>1,271,382</u>	<u>158,056</u>	<u>(36,327)</u>	<u>149,316,616</u>

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

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

WPB-2.2
SHEET 28 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 03/31/2017 (1)	Additions (2)	Retirements (3)	Balance as of 04/30/2017 (4)=(1+2+3)	Reserve Beginning Balance 03/31/2017 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	48,484	Amort.	207	0	48,691
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	6,911,693	197,859	0	7,109,552	3,103,350	Amort.	84,873	0	3,188,223
8		Total Intangible Plant	6,986,562	197,859	0	7,184,421	3,151,834		85,080	0	3,236,914
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	181,760	1.74%	959	0	182,719
16	374.50	Rights Of Way	2,715,119	6,107	(737)	2,720,489	935,951	1.29%	2,922	737	938,136
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,045	3.18%	6	0	2,051
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,143,113	19,059	(2,317)	2,159,855	495,160	3.18%	5,701	2,317	(211)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,404,828	50,860	(6,107)	8,449,581	3,341,934	2.13%	14,958	6,107	3,350,785
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	190,958	Amort.	2,754	0	193,712
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	216,433,358	1,041,754	(124,991)	217,350,121	58,317,381	2.30%	415,709	124,991	(18,743)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	367,767	3.32%	1,435	0	369,202
26	378.20	M & R Sta Equip-General-Regulating	9,835,971	20,218	(2,422)	9,853,767	3,442,804	3.32%	27,237	2,422	(105)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,256	3.32%	126	0	36,382
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
29	380.00	Services	124,506,712	598,574	(71,815)	125,033,471	60,064,290	5.10%	530,273	71,815	(35,907)

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

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

WPB-2.2
SHEET 29 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			03/31/2017			04/30/2017	03/31/2017					04/30/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
DISTRIBUTION PLANT												
1	381.00	Meters	13,792,701	27,273	(3,264)	13,816,710	5,032,235	3.30%	37,963	3,264	0	5,066,934
2	381.10	Meters - AMI	8,813,747	5,581	(632)	8,818,696	724,434	8.06%	59,216	632	0	783,018
3	382.00	Meter Installations	9,353,287	31,064	(3,686)	9,380,665	4,671,992	2.44%	19,046	3,686	(211)	4,687,141
4	383.00	House Regulators	5,711,157	24,114	(2,843)	5,732,428	1,537,506	2.73%	13,017	2,843	(105)	1,547,575
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,775,029	1.01%	1,900	0	0	1,776,929
6	385.00	Industrial M & R Station Equipment	3,295,592	19,059	(2,317)	3,312,334	925,392	5.08%	13,987	2,317	(105)	936,957
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	392,937	3.74%	2,293	0	0	395,230
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	559,980	3.74%	2,478	0	0	562,458
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	49,402	3.74%	416	0	0	49,818
11	387.45	Other Equip-Telemetry	3,343,596	87,715	(10,530)	3,420,781	553,410	3.74%	10,541	10,530	0	553,421
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>113,295</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>113,649</u>
13		Total Distribution Plant	415,004,943	1,931,378	(231,661)	416,704,660	143,919,134		1,163,291	231,661	(55,387)	144,795,377
GENERAL PLANT												
14												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(42,257)	5.00%	2,973	0	0	(39,284)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,670)	6.67%	105	0	0	(11,565)
17	391.12	Office Furn & Equip-Info Systems	853,483	663,390	(79,607)	1,437,266	732,260	20.00%	19,090	79,607	0	671,743
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	24,845	9.15%	730	0	0	25,575
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,748	9.15%	187	0	0	5,935
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,852	4.00%	81	0	0	14,933
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,096,787	1,685	(211)	3,098,261	1,314,973	4.00%	10,325	211	0	1,325,087
26	395.00	Laboratory	9,258	0	0	9,258	7,647	5.00%	39	0	0	7,686
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	200,960	2.59%	546	0	0	201,506
28	398.00	Miscellaneous Equipment	<u>280,614</u>	<u>4,844</u>	<u>(632)</u>	<u>284,826</u>	<u>9,038</u>	6.67%	<u>1,571</u>	<u>632</u>	<u>0</u>	<u>9,977</u>
29		Total General Plant	5,370,054	669,919	(80,450)	5,959,523	2,294,518		35,647	80,450	0	2,249,715
OTHER PLANT												
30												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(48,871)	Amort.	(2,159)	0	0	(51,029)
32		TOTAL GAS PLANT IN SERVICE	<u>426,584,467</u>	<u>2,799,156</u>	<u>(312,111)</u>	<u>429,071,512</u>	<u>149,316,616</u>		<u>1,281,859</u>	<u>312,111</u>	<u>(55,387)</u>	<u>150,230,977</u>

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

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

WPB-2.2
SHEET 30 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 04/30/2017 (1)	Additions (2)	Retirements (3)	Balance as of 05/31/2017 (4)=(1+2+3)	Reserve Beginning Balance 04/30/2017 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	48,691	Amort.	207	0	48,897
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>7,109,552</u>	<u>0</u>	<u>0</u>	<u>7,109,552</u>	<u>3,188,223</u>	Amort.	<u>86,522</u>	<u>0</u>	<u>3,274,745</u>
8		Total Intangible Plant	<u>7,184,421</u>	<u>0</u>	<u>0</u>	<u>7,184,421</u>	<u>3,236,914</u>		<u>86,729</u>	<u>0</u>	<u>3,323,642</u>
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	182,719	1.74%	959	0	183,678
16	374.50	Rights Of Way	2,720,489	5,054	(632)	2,724,911	938,136	1.29%	2,927	632	940,431
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,051	3.18%	6	0	2,057
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,159,855	21,692	(2,633)	2,178,914	498,333	3.18%	5,749	2,633	(211)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,449,581	50,860	(6,107)	8,494,334	3,350,785	2.13%	15,038	6,107	3,359,716
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	193,712	Amort.	2,754	0	196,466
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	217,350,121	1,284,576	(154,159)	218,480,538	58,589,356	2.30%	417,671	154,159	(23,166)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	369,202	3.32%	1,435	0	370,637
26	378.20	M & R Sta Equip-General-Regulating	9,853,767	28,642	(3,475)	9,878,934	3,467,514	3.32%	27,297	3,475	(211)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,382	3.32%	126	0	36,508
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
29	380.00	Services	125,033,471	765,685	(91,927)	125,707,229	60,486,841	5.10%	532,824	91,927	(45,911)

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

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

WPB-2.2
SHEET 31 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			04/30/2017			05/31/2017	04/30/2017					05/31/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		<u>DISTRIBUTION PLANT</u>										
1	381.00	Meters	13,816,710	40,435	(4,844)	13,852,301	5,066,934	3.30%	38,045	4,844	0	5,100,135
2	381.10	Meters - AMI	8,818,696	11,162	(1,369)	8,828,489	783,018	8.06%	59,265	1,369	0	840,914
3	382.00	Meter Installations	9,380,665	31,590	(3,791)	9,408,464	4,687,141	2.44%	19,102	3,791	(211)	4,702,241
4	383.00	House Regulators	5,732,428	20,007	(2,422)	5,750,013	1,547,575	2.73%	13,061	2,422	(105)	1,558,109
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,776,929	1.01%	1,900	0	0	1,778,829
6	385.00	Industrial M & R Station Equipment	3,312,334	21,692	(2,633)	3,331,393	936,957	5.08%	14,063	2,633	(105)	948,282
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	395,230	3.74%	2,293	0	0	397,523
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	562,458	3.74%	2,478	0	0	564,936
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	49,818	3.74%	416	0	0	50,234
11	387.45	Other Equip-Telemetry	3,420,781	169,322	(20,323)	3,569,780	553,421	3.74%	10,894	20,323	0	543,992
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>113,649</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>114,003</u>
13		Total Distribution Plant	416,704,660	2,450,717	(294,315)	418,861,062	144,795,377		1,168,657	294,315	(69,920)	145,599,800
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(39,284)	5.00%	2,973	0	0	(36,311)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,565)	6.67%	105	0	0	(11,460)
17	391.12	Office Furn & Equip-Info Systems	1,437,266	0	0	1,437,266	671,743	20.00%	23,954	0	0	695,697
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	25,575	9.15%	730	0	0	26,305
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	5,935	9.15%	187	0	0	6,122
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	14,933	4.00%	81	0	0	15,014
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,098,261	41,909	(5,054)	3,135,116	1,325,087	4.00%	10,389	5,054	0	1,330,422
26	395.00	Laboratory	9,258	0	0	9,258	7,686	5.00%	39	0	0	7,725
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	201,506	2.59%	546	0	0	202,052
28	398.00	Miscellaneous Equipment	<u>284,826</u>	<u>4,844</u>	<u>(632)</u>	<u>289,038</u>	<u>9,977</u>	6.67%	<u>1,595</u>	<u>632</u>	<u>0</u>	<u>10,940</u>
29		Total General Plant	5,959,523	46,753	(5,686)	6,000,590	2,249,715		40,599	5,686	0	2,284,628
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(51,029)	Amort.	(2,159)	0	0	(53,188)
32		TOTAL GAS PLANT IN SERVICE	<u>429,071,512</u>	<u>2,497,470</u>	<u>(300,001)</u>	<u>431,268,981</u>	<u>150,230,977</u>		<u>1,293,826</u>	<u>300,001</u>	<u>(69,920)</u>	<u>151,154,882</u>

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

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

WPB-2.2
SHEET 32 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 05/31/2017 (1)	Additions (2)	Retirements (3)	Balance as of 06/30/2017 (4)=(1+2+3)	Reserve Beginning Balance 05/31/2017 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	48,897	Amort.	207	0	49,104
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>7,109,552</u>	<u>0</u>	<u>0</u>	<u>7,109,552</u>	<u>3,274,745</u>	Amort.	<u>85,980</u>	<u>0</u>	<u>3,360,725</u>
8		Total Intangible Plant	7,184,421	0	0	7,184,421	3,323,642		86,186	0	3,409,829
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	183,678	1.74%	959	0	184,637
16	374.50	Rights Of Way	2,724,911	5,054	(632)	2,729,333	940,431	1.29%	2,932	632	942,731
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,057	3.18%	6	0	2,063
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,178,914	26,430	(3,159)	2,202,185	501,238	3.18%	5,805	3,159	(316)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,494,334	50,860	(6,107)	8,539,087	3,359,716	2.13%	15,117	6,107	3,368,726
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	196,466	Amort.	2,754	0	199,220
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	218,480,538	1,881,311	(225,763)	220,136,086	58,829,702	2.30%	420,341	225,763	(33,907)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	370,637	3.32%	1,435	0	372,072
26	378.20	M & R Sta Equip-General-Regulating	9,878,934	38,119	(4,528)	9,912,525	3,491,125	3.32%	27,378	4,528	(211)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,508	3.32%	126	0	36,634
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
29	380.00	Services	125,707,229	977,759	(117,304)	126,567,684	60,881,827	5.10%	536,084	117,304	(58,652)

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

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

WPB-2.2
SHEET 33 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			05/31/2017			06/30/2017	05/31/2017					06/30/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
DISTRIBUTION PLANT												
1	381.00	Meters	13,852,301	54,651	(6,529)	13,900,423	5,100,135	3.30%	38,160	6,529	0	5,131,766
2	381.10	Meters - AMI	8,828,489	5,581	(632)	8,833,438	840,914	8.06%	59,315	632	0	899,597
3	382.00	Meter Installations	9,408,464	36,329	(4,317)	9,440,476	4,702,241	2.44%	19,163	4,317	(211)	4,716,876
4	383.00	House Regulators	5,750,013	20,112	(2,422)	5,767,703	1,558,109	2.73%	13,101	2,422	(105)	1,568,683
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,778,829	1.01%	1,900	0	0	1,780,729
6	385.00	Industrial M & R Station Equipment	3,331,393	26,430	(3,159)	3,354,664	948,282	5.08%	14,152	3,159	(211)	959,064
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	397,523	3.74%	2,293	0	0	399,816
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	564,936	3.74%	2,478	0	0	567,414
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	50,234	3.74%	416	0	0	50,650
11	387.45	Other Equip-Telemetry	3,569,780	128,571	(15,374)	3,682,977	543,992	3.74%	11,302	15,374	0	539,920
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>114,003</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>114,357</u>
13		Total Distribution Plant	418,861,062	3,251,207	(389,926)	421,722,343	145,599,800		1,175,571	389,926	(93,613)	146,291,832
GENERAL PLANT												
14												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(36,311)	5.00%	2,973	0	0	(33,338)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,460)	6.67%	105	0	0	(11,355)
17	391.12	Office Furn & Equip-Info Systems	1,437,266	0	0	1,437,266	695,697	20.00%	23,954	0	0	719,651
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	26,305	9.15%	730	0	0	27,035
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	6,122	9.15%	187	0	0	6,309
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,014	4.00%	81	0	0	15,095
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,135,116	21,797	(2,633)	3,154,280	1,330,422	4.00%	10,482	2,633	0	1,338,271
26	395.00	Laboratory	9,258	0	0	9,258	7,725	5.00%	39	0	0	7,764
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	202,052	2.59%	546	0	0	202,598
28	398.00	Miscellaneous Equipment	<u>289,038</u>	<u>4,844</u>	<u>(632)</u>	<u>293,250</u>	<u>10,940</u>	6.67%	<u>1,618</u>	<u>632</u>	<u>0</u>	<u>11,926</u>
29		Total General Plant	6,000,590	26,641	(3,265)	6,023,966	2,284,628		40,715	3,265	0	2,322,078
OTHER PLANT												
30												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(53,188)	Amort.	(2,159)	0	0	(55,347)
32		TOTAL GAS PLANT IN SERVICE	<u>431,268,981</u>	<u>3,277,848</u>	<u>(393,191)</u>	<u>434,153,638</u>	<u>151,154,882</u>		<u>1,300,314</u>	<u>393,191</u>	<u>(93,613)</u>	<u>151,968,392</u>

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

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

WPB-2.2
SHEET 34 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 06/30/2017 (1)	Additions (2)	Retirements (3)	Balance as of 07/31/2017 (4)=(1+2+3)	Reserve Beginning Balance 06/30/2017 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	49,104	Amort.	207	0	49,310
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>7,109,552</u>	<u>2,792,556</u>	<u>0</u>	<u>9,902,108</u>	<u>3,360,725</u>	Amort.	<u>108,620</u>	<u>0</u>	<u>3,469,345</u>
8		Total Intangible Plant	<u>7,184,421</u>	<u>2,792,556</u>	<u>0</u>	<u>9,976,977</u>	<u>3,409,829</u>		<u>108,827</u>	<u>0</u>	<u>3,518,655</u>
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	184,637	1.74%	959	0	185,596
16	374.50	Rights Of Way	2,729,333	5,897	(737)	2,734,493	942,731	1.29%	2,937	737	944,931
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,063	3.18%	6	0	2,069
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,202,185	28,220	(3,370)	2,227,035	503,568	3.18%	5,869	3,370	(316)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,539,087	50,860	(6,107)	8,583,840	3,368,726	2.13%	15,197	6,107	3,377,816
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	199,220	Amort.	2,754	0	201,974
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	220,136,086	1,700,090	(203,966)	221,632,210	58,990,373	2.30%	423,361	203,966	(30,642)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	372,072	3.32%	1,435	0	373,507
26	378.20	M & R Sta Equip-General-Regulating	9,912,525	38,961	(4,633)	9,946,853	3,513,764	3.32%	27,472	4,633	(211)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,634	3.32%	126	0	36,760
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
29	380.00	Services	126,567,684	1,016,720	(122,043)	127,462,361	61,241,955	5.10%	539,814	122,043	(60,969)

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

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

WPB-2.2
SHEET 35 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			06/30/2017			07/31/2017	06/30/2017					07/31/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		<u>DISTRIBUTION PLANT</u>										
1	381.00	Meters	13,900,423	55,493	(6,634)	13,949,282	5,131,766	3.30%	38,293	6,634	0	5,163,425
2	381.10	Meters - AMI	8,833,438	5,581	(632)	8,838,387	899,597	8.06%	59,348	632	0	958,313
3	382.00	Meter Installations	9,440,476	40,014	(4,844)	9,475,646	4,716,876	2.44%	19,231	4,844	(211)	4,731,052
4	383.00	House Regulators	5,767,703	23,693	(2,843)	5,788,553	1,568,683	2.73%	13,145	2,843	(105)	1,578,880
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,780,729	1.01%	1,900	0	0	1,782,629
6	385.00	Industrial M & R Station Equipment	3,354,664	28,220	(3,370)	3,379,514	959,064	5.08%	14,254	3,370	(211)	969,737
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	399,816	3.74%	2,293	0	0	402,109
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	567,414	3.74%	2,478	0	0	569,892
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	50,650	3.74%	416	0	0	51,066
11	387.45	Other Equip-Telemetering	3,682,977	144,893	(17,375)	3,810,495	539,920	3.74%	11,677	17,375	0	534,222
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>114,357</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>114,711</u>
13		Total Distribution Plant	421,722,343	3,138,642	(376,554)	424,484,431	146,291,832		1,183,319	376,554	(92,665)	147,005,932
14		<u>GENERAL PLANT</u>										
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(33,338)	5.00%	2,973	0	0	(30,365)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,355)	6.67%	105	0	0	(11,250)
17	391.12	Office Furn & Equip-Info Systems	1,437,266	0	0	1,437,266	719,651	20.00%	23,954	0	0	743,605
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	27,035	9.15%	730	0	0	27,765
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	6,309	9.15%	187	0	0	6,496
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,095	4.00%	81	0	0	15,176
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,154,280	29,905	(3,580)	3,180,605	1,338,271	4.00%	10,558	3,580	0	1,345,249
26	395.00	Laboratory	9,258	0	0	9,258	7,764	5.00%	39	0	0	7,803
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	202,598	2.59%	546	0	0	203,144
28	398.00	Miscellaneous Equipment	<u>293,250</u>	<u>4,844</u>	<u>(632)</u>	<u>297,462</u>	<u>11,926</u>	6.67%	<u>1,642</u>	<u>632</u>	<u>0</u>	<u>12,936</u>
29		Total General Plant	6,023,966	34,749	(4,212)	6,054,503	2,322,078		40,815	4,212	0	2,358,681
30		<u>OTHER PLANT</u>										
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(55,347)	Amort.	(2,159)	0	0	(57,505)
32		TOTAL GAS PLANT IN SERVICE	<u>434,153,638</u>	<u>5,965,947</u>	<u>(380,766)</u>	<u>439,738,819</u>	<u>151,968,392</u>		<u>1,330,802</u>	<u>380,766</u>	<u>(92,665)</u>	<u>152,825,763</u>

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

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

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

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 07/31/2017 (1)	Additions (2)	Retirements (3)	Balance as of 08/31/2017 (4)=(1+2+3)	Reserve Beginning Balance 07/31/2017 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	49,310	Amort.	207	0	49,517
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>9,902,108</u>	<u>0</u>	<u>0</u>	<u>9,902,108</u>	<u>3,469,345</u>	Amort.	<u>131,771</u>	<u>0</u>	<u>3,601,116</u>
8		Total Intangible Plant	9,976,977	0	0	9,976,977	3,518,655		131,977	0	3,650,632
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	185,596	1.74%	959	0	186,555
16	374.50	Rights Of Way	2,734,493	4,423	(527)	2,738,389	944,931	1.29%	2,942	527	947,346
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,069	3.18%	6	0	2,075
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,227,035	38,435	(4,633)	2,260,837	505,751	3.18%	5,946	4,633	(421)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,583,840	50,860	(6,107)	8,628,593	3,377,816	2.13%	15,276	6,107	3,386,985
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	201,974	Amort.	2,754	0	204,728
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	221,632,210	2,579,029	(309,477)	223,901,762	59,179,126	2.30%	426,970	309,477	(46,437)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	373,507	3.32%	1,435	0	374,942
26	378.20	M & R Sta Equip-General-Regulating	9,946,853	63,601	(7,582)	10,002,872	3,536,392	3.32%	27,597	7,582	(421)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,760	3.32%	126	0	36,886
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
29	380.00	Services	127,462,361	1,538,271	(184,591)	128,816,041	61,598,757	5.10%	544,592	184,591	(92,348)

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

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

WPB-2.2
SHEET 37 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			07/31/2017			08/31/2017	07/31/2017					08/31/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	13,949,282	93,085	(11,162)	14,031,205	5,163,425	3.30%	38,473	11,162	0	5,190,736
2	381.10	Meters - AMI	8,838,387	5,581	(632)	8,843,336	958,313	8.06%	59,381	632	0	1,017,062
3	382.00	Meter Installations	9,475,646	47,174	(5,686)	9,517,134	4,731,052	2.44%	19,309	5,686	(316)	4,744,359
4	383.00	House Regulators	5,788,553	18,217	(2,211)	5,804,559	1,578,880	2.73%	13,187	2,211	(105)	1,589,751
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,782,629	1.01%	1,900	0	0	1,784,529
6	385.00	Industrial M & R Station Equipment	3,379,514	38,435	(4,633)	3,413,316	969,737	5.08%	14,378	4,633	(211)	979,271
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	402,109	3.74%	2,293	0	0	404,402
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	569,892	3.74%	2,478	0	0	572,370
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	51,066	3.74%	416	0	0	51,482
11	387.45	Other Equip-Telemetering	3,810,495	169,322	(20,323)	3,959,494	534,222	3.74%	12,108	20,323	0	526,007
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>114,711</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>115,065</u>
13		Total Distribution Plant	424,484,431	4,646,433	(557,564)	428,573,300	147,005,932		1,192,880	557,564	(140,259)	147,500,989
<u>GENERAL PLANT</u>												
14												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(30,365)	5.00%	2,973	0	0	(27,392)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,250)	6.67%	105	0	0	(11,145)
17	391.12	Office Furn & Equip-Info Systems	1,437,266	0	0	1,437,266	743,605	20.00%	23,954	0	0	767,559
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	27,765	9.15%	730	0	0	28,495
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	6,496	9.15%	187	0	0	6,683
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,176	4.00%	81	0	0	15,257
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,180,605	41,909	(5,054)	3,217,460	1,345,249	4.00%	10,663	5,054	0	1,350,858
26	395.00	Laboratory	9,258	0	0	9,258	7,803	5.00%	39	0	0	7,842
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	203,144	2.59%	546	0	0	203,690
28	398.00	Miscellaneous Equipment	<u>297,462</u>	<u>4,844</u>	<u>(632)</u>	<u>301,674</u>	<u>12,936</u>	6.67%	<u>1,665</u>	<u>632</u>	<u>0</u>	<u>13,969</u>
29		Total General Plant	6,054,503	46,753	(5,686)	6,095,570	2,358,681		40,943	5,686	0	2,393,938
<u>OTHER PLANT</u>												
30												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(57,505)	Amort.	(2,159)	0	0	(59,664)
32		TOTAL GAS PLANT IN SERVICE	<u>439,738,819</u>	<u>4,693,186</u>	<u>(563,250)</u>	<u>443,868,755</u>	<u>152,825,763</u>		<u>1,363,642</u>	<u>563,250</u>	<u>(140,259)</u>	<u>153,485,896</u>

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

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

WPB-2.2
SHEET 38 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 08/31/2017 (1)	Additions (2)	Retirements (3)	Balance as of 09/30/2017 (4)=(1+2+3)	Reserve Beginning Balance 08/31/2017 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	49,517	Amort.	207	0	49,723
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>9,902,108</u>	<u>0</u>	<u>0</u>	<u>9,902,108</u>	<u>3,601,116</u>	Amort.	<u>131,738</u>	<u>0</u>	<u>3,732,853</u>
8		Total Intangible Plant	9,976,977	0	0	9,976,977	3,650,632		131,944	0	3,782,576
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	Non-Dep.	<u>0</u>	<u>0</u>	<u>0</u>
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	186,555	1.74%	959	0	187,514
16	374.50	Rights Of Way	2,738,389	5,792	(737)	2,743,444	947,346	1.29%	2,946	737	949,555
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,075	3.18%	6	0	2,081
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,260,837	40,330	(4,844)	2,296,323	506,643	3.18%	6,038	4,844	(527)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,628,593	50,860	(6,107)	8,673,346	3,386,985	2.13%	15,355	6,107	3,396,233
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	204,728	Amort.	2,754	0	207,482
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	223,901,762	2,163,094	(259,565)	225,805,291	59,250,182	2.30%	430,969	259,565	(38,961)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	374,942	3.32%	1,435	0	376,377
26	378.20	M & R Sta Equip-General-Regulating	10,002,872	63,496	(7,582)	10,058,786	3,555,986	3.32%	27,752	7,582	(421)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	36,886	3.32%	126	0	37,012
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
29	380.00	Services	128,816,041	1,562,806	(187,539)	130,191,308	61,866,410	5.10%	550,391	187,539	(93,717)

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

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

WPB-2.2
SHEET 39 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			08/31/2017			09/30/2017	08/31/2017					09/30/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
DISTRIBUTION PLANT												
1	381.00	Meters	14,031,205	92,348	(11,057)	14,112,496	5,190,736	3.30%	38,698	11,057	0	5,218,377
2	381.10	Meters - AMI	8,843,336	5,581	(632)	8,848,285	1,017,062	8.06%	59,414	632	0	1,075,844
3	382.00	Meter Installations	9,517,134	51,702	(6,213)	9,562,623	4,744,359	2.44%	19,398	6,213	(316)	4,757,228
4	383.00	House Regulators	5,804,559	23,482	(2,843)	5,825,198	1,589,751	2.73%	13,229	2,843	(105)	1,600,032
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,784,529	1.01%	1,900	0	0	1,786,429
6	385.00	Industrial M & R Station Equipment	3,413,316	40,330	(4,844)	3,448,802	979,271	5.08%	14,525	4,844	(211)	988,741
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	404,402	3.74%	2,293	0	0	406,695
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	572,370	3.74%	2,478	0	0	574,848
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	51,482	3.74%	416	0	0	51,898
11	387.45	Other Equip-Telemetering	3,959,494	210,179	(25,167)	4,144,506	526,007	3.74%	12,629	25,167	0	513,469
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>115,065</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>115,419</u>
13		Total Distribution Plant	428,573,300	4,310,000	(517,130)	432,366,170	147,500,989		1,204,065	517,130	(134,258)	148,053,666
GENERAL PLANT												
14												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(27,392)	5.00%	2,973	0	0	(24,419)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,145)	6.67%	105	0	0	(11,040)
17	391.12	Office Furn & Equip-Info Systems	1,437,266	0	0	1,437,266	767,559	20.00%	23,954	0	0	791,513
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	28,495	9.15%	730	0	0	29,225
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	6,683	9.15%	187	0	0	6,870
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,257	4.00%	81	0	0	15,338
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,217,460	62,022	(7,476)	3,272,006	1,350,858	4.00%	10,816	7,476	0	1,354,198
26	395.00	Laboratory	9,258	0	0	9,258	7,842	5.00%	39	0	0	7,881
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	203,690	2.59%	546	0	0	204,236
28	398.00	Miscellaneous Equipment	<u>301,674</u>	<u>4,844</u>	<u>(632)</u>	<u>305,886</u>	<u>13,969</u>	6.67%	<u>1,689</u>	<u>632</u>	<u>0</u>	<u>15,026</u>
29		Total General Plant	6,095,570	66,866	(8,108)	6,154,328	2,393,938		41,120	8,108	0	2,426,950
OTHER PLANT												
30												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(59,664)	Amort.	(2,159)	0	0	(61,822)
32		TOTAL GAS PLANT IN SERVICE	<u>443,868,755</u>	<u>4,376,866</u>	<u>(525,238)</u>	<u>447,720,383</u>	<u>153,485,896</u>		<u>1,374,971</u>	<u>525,238</u>	<u>(134,258)</u>	<u>154,201,370</u>

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

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

WPB-2.2
SHEET 40 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 09/30/2017 (1)	Additions (2)	Retirements (3)	Balance as of 10/31/2017 (4)=(1+2+3)	Reserve Beginning Balance 09/30/2017 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	49,723	Amort.	207	0	49,930
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	9,902,108	0	0	9,902,108	3,732,853	Amort.	131,272	0	3,864,125
8		Total Intangible Plant	9,976,977	0	0	9,976,977	3,782,576		131,478	0	3,914,055
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	187,514	1.74%	959	0	188,473
16	374.50	Rights Of Way	2,743,444	5,792	(737)	2,748,499	949,555	1.29%	2,952	737	951,770
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,081	3.18%	6	0	2,087
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,296,323	40,962	(4,949)	2,332,336	507,310	3.18%	6,133	4,949	(527)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,673,346	50,860	(6,107)	8,718,099	3,396,233	2.13%	15,435	6,107	3,405,561
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	207,482	Amort.	2,754	0	210,236
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	225,805,291	2,285,242	(274,201)	227,816,332	59,382,625	2.30%	434,721	274,201	(41,172)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	376,377	3.32%	1,435	0	377,812
26	378.20	M & R Sta Equip-General-Regulating	10,058,786	64,865	(7,792)	10,115,859	3,575,735	3.32%	27,908	7,792	(421)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	37,012	3.32%	126	0	37,138
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
29	380.00	Services	130,191,308	1,592,606	(191,120)	131,592,794	62,135,545	5.10%	556,291	191,120	(95,507)

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

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

WPB-2.2
SHEET 41 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance 09/30/2017 (1) \$	Additions (2) \$	Retirements (3) \$	Balance as of 10/31/2017 (4)=(1+2+3) \$	Reserve Beginning Balance 09/30/2017 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=((1+4)/2*6/12) \$	Retirements (8) \$	Cost of Removal (9) \$	Balance as of 10/31/2017 (10)=(5+7-8+9) \$
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	14,112,496	94,349	(11,372)	14,195,473	5,218,377	3.30%	38,923	11,372	0	5,245,928
2	381.10	Meters - AMI	8,848,285	5,581	(632)	8,853,234	1,075,844	8.06%	59,448	632	0	1,134,660
3	382.00	Meter Installations	9,562,623	52,229	(6,318)	9,608,534	4,757,228	2.44%	19,491	6,318	(316)	4,770,085
4	383.00	House Regulators	5,825,198	23,271	(2,843)	5,845,626	1,600,032	2.73%	13,276	2,843	(105)	1,610,360
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,786,429	1.01%	1,900	0	0	1,788,329
6	385.00	Industrial M & R Station Equipment	3,448,802	40,962	(4,949)	3,484,815	988,741	5.08%	14,676	4,949	(211)	998,257
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	406,695	3.74%	2,293	0	0	408,988
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	574,848	3.74%	2,478	0	0	577,326
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	51,898	3.74%	416	0	0	52,314
11	387.45	Other Equip-Telemetry	4,144,506	169,322	(20,323)	4,293,505	513,469	3.74%	13,149	20,323	0	506,295
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>115,419</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>115,773</u>
13		Total Distribution Plant	432,366,170	4,426,041	(531,343)	436,260,868	148,053,666		1,215,124	531,343	(138,259)	148,599,188
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	0	0	713,481	(24,419)	5.00%	2,973	0	0	(21,446)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(11,040)	6.67%	105	0	0	(10,935)
17	391.12	Office Furn & Equip-Info Systems	1,437,266	0	0	1,437,266	791,513	20.00%	23,954	0	0	815,467
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	29,225	9.15%	730	0	0	29,955
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	6,870	9.15%	187	0	0	7,057
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,338	4.00%	81	0	0	15,419
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,272,006	41,909	(5,054)	3,308,861	1,354,198	4.00%	10,968	5,054	0	1,360,112
26	395.00	Laboratory	9,258	0	0	9,258	7,881	5.00%	39	0	0	7,920
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	204,236	2.59%	546	0	0	204,782
28	398.00	Miscellaneous Equipment	<u>305,886</u>	<u>4,844</u>	<u>(632)</u>	<u>310,098</u>	<u>15,026</u>	6.67%	<u>1,712</u>	<u>632</u>	<u>0</u>	<u>16,106</u>
29		Total General Plant	6,154,328	46,753	(5,686)	6,195,395	2,426,950		41,295	5,686	0	2,462,559
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(61,822)	Amort.	(2,159)	0	0	(63,981)
32		TOTAL GAS PLANT IN SERVICE	<u>447,720,383</u>	<u>4,472,794</u>	<u>(537,029)</u>	<u>451,656,148</u>	<u>154,201,370</u>		<u>1,385,739</u>	<u>537,029</u>	<u>(138,259)</u>	<u>154,911,821</u>

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

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

WPB-2.2
SHEET 42 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 10/31/2017 (1)	Additions (2)	Retirements (3)	Balance as of 11/30/2017 (4)=(1+2+3)	Reserve Beginning Balance 10/31/2017 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	49,930	Amort.	207	0	50,136
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>9,902,108</u>	<u>0</u>	<u>0</u>	<u>9,902,108</u>	<u>3,864,125</u>	Amort.	<u>129,646</u>	<u>0</u>	<u>3,993,771</u>
8		Total Intangible Plant	9,976,977	0	0	9,976,977	3,914,055		129,852	0	4,043,907
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	188,473	1.74%	959	0	189,432
16	374.50	Rights Of Way	2,748,499	4,107	(527)	2,752,079	951,770	1.29%	2,957	527	954,200
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,087	3.18%	6	0	2,093
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,332,336	25,904	(3,054)	2,355,186	507,967	3.18%	6,211	3,054	(316)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	8,718,099	1,495,997	(6,107)	10,207,989	3,405,561	2.13%	16,797	6,107	3,416,251
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	210,236	Amort.	2,754	0	212,990
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	227,816,332	1,580,890	(189,751)	229,207,471	59,501,973	2.30%	437,981	189,751	(28,431)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	377,812	3.32%	1,435	0	379,247
26	378.20	M & R Sta Equip-General-Regulating	10,115,859	39,593	(4,739)	10,150,713	3,595,430	3.32%	28,035	4,739	(211)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	37,138	3.32%	126	0	37,264
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
29	380.00	Services	131,592,794	992,922	(119,200)	132,466,516	62,405,209	5.10%	561,126	119,200	(59,600)

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

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

WPB-2.2
SHEET 43 OF 45
WITNESS: S. M. KATKO

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			10/31/2017			11/30/2017	10/31/2017					11/30/2017
(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)			
			\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	14,195,473	57,283	(6,845)	14,245,911	5,245,928	3.30%	39,107	6,845	0	5,278,190
2	381.10	Meters - AMI	8,853,234	5,581	(632)	8,858,183	1,134,660	8.06%	59,481	632	0	1,193,509
3	382.00	Meter Installations	9,608,534	34,012	(4,107)	9,638,439	4,770,085	2.44%	19,568	4,107	(211)	4,785,335
4	383.00	House Regulators	5,845,626	16,637	(2,001)	5,860,262	1,610,360	2.73%	13,315	2,001	(105)	1,621,569
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,788,329	1.01%	1,900	0	0	1,790,229
6	385.00	Industrial M & R Station Equipment	3,484,815	25,904	(3,054)	3,507,665	998,257	5.08%	14,801	3,054	(105)	1,009,899
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	408,988	3.74%	2,293	0	0	411,281
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	577,326	3.74%	2,478	0	0	579,804
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	52,314	3.74%	416	0	0	52,730
11	387.45	Other Equip-Telemetering	4,293,505	192,488	(23,061)	4,462,932	506,295	3.74%	13,645	23,061	0	496,879
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>115,773</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>116,127</u>
13		Total Distribution Plant	436,260,868	4,471,318	(363,078)	440,369,108	148,599,188		1,225,745	363,078	(88,979)	149,372,876
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	713,481	141,681	0	855,162	(21,446)	5.00%	3,268	0	0	(18,178)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(10,935)	6.67%	105	0	0	(10,830)
17	391.12	Office Furn & Equip-Info Systems	1,437,266	0	0	1,437,266	815,467	20.00%	23,954	0	0	839,421
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	29,955	9.15%	730	0	0	30,685
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	7,057	9.15%	187	0	0	7,244
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,419	4.00%	81	0	0	15,500
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,308,861	463,741	(8,845)	3,763,757	1,360,112	4.00%	11,788	8,845	0	1,363,055
26	395.00	Laboratory	9,258	0	0	9,258	7,920	5.00%	39	0	0	7,959
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	204,782	2.59%	546	0	0	205,328
28	398.00	Miscellaneous Equipment	<u>310,098</u>	<u>10,109</u>	<u>(632)</u>	<u>319,575</u>	<u>16,106</u>	6.67%	<u>1,750</u>	<u>632</u>	<u>0</u>	<u>17,224</u>
29		Total General Plant	6,195,395	615,531	(9,477)	6,801,449	2,462,559		42,448	9,477	0	2,495,530
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(63,981)	Amort.	(2,159)	0	0	(66,139)
32		TOTAL GAS PLANT IN SERVICE	<u>451,656,148</u>	<u>5,086,849</u>	<u>(372,555)</u>	<u>456,370,442</u>	<u>154,911,821</u>		<u>1,395,887</u>	<u>372,555</u>	<u>(88,979)</u>	<u>155,846,174</u>

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

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

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

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization				
			Plant Beginning Balance 11/30/2017 (1)	Additions (2)	Retirements (3)	Balance as of 12/31/2017 (4)=(1+2+3)	Reserve Beginning Balance 11/30/2017 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Retirements (8)	Cost of Removal (9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>									
2		<u>INTANGIBLE PLANT</u>									
3	301.00	Organization	521	0	0	521	0	Amort.	0	0	0
4	303.00	Miscellaneous Intangible Plant	74,348	0	0	74,348	50,136	Amort.	207	0	50,343
5	303.10	Misc Intangible Plant-Dis Software	0	0	0	0	0	Amort.	0	0	0
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	Amort.	0	0	0
7	303.30	Misc Intangible Plant-Other Software	<u>9,902,108</u>	<u>49,070</u>	<u>0</u>	<u>9,951,178</u>	<u>3,993,771</u>	<u>Amort.</u>	<u>128,895</u>	<u>0</u>	<u>4,122,666</u>
8		Total Intangible Plant	9,976,977	49,070	0	10,026,047	4,043,907		129,101	0	4,173,008
9		<u>PRODUCTION PLANT - LPG</u>									
10	304.10	Land	0	0	0	0	0	Non-Dep.	0	0	0
11		Total Production Plant	0	0	0	0	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>									
13	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	Non-Dep.	0	0	0
14	374.20	Land-Other Distribution Systems	877,756	0	0	877,756	(523)	Non-Dep.	0	0	(523)
15	374.40	Land Rights-Other Distr Systems	661,306	0	0	661,306	189,432	1.74%	959	0	190,391
16	374.50	Rights Of Way	2,752,079	3,791	(421)	2,755,449	954,200	1.29%	2,960	421	956,739
17	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,093	3.18%	6	0	2,099
18	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	3.18%	0	0	(78)
19	375.40	Struc & Improv-Regulating	2,355,186	25,167	(3,054)	2,377,299	510,808	3.18%	6,271	3,054	(316)
20	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	3.18%	0	0	0
21	375.70	Struc & Improv-Other Distr. Systems	10,207,989	50,860	(6,107)	10,252,742	3,416,251	2.13%	18,159	6,107	3,428,303
22	375.71	Struc & Improv-Other Distr Sys-Ilp	259,809	0	0	259,809	212,990	Amort.	2,754	0	215,744
23	375.80	Struc & Improv-Communications	0	0	0	0	0	0.00%	0	0	0
24	376.00	Mains:									
		Cast Iron									
		Bare Steel									
		Coated Steel									
		Plastic									
		All Mains Activity	229,207,471	1,307,531	(156,897)	230,358,105	59,721,772	2.30%	440,417	156,897	(23,587)
25	378.10	M & R Station Equip-General	518,504	0	0	518,504	379,247	3.32%	1,435	0	380,682
26	378.20	M & R Sta Equip-General-Regulating	10,150,713	39,172	(4,739)	10,185,146	3,618,515	3.32%	28,131	4,739	(211)
27	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	45,443	37,264	3.32%	126	0	37,390
28	379.10	M & R Sta Equip-City Gate Check Sta	254,901	0	0	254,901	267,731	0.60%	0	0	267,731
29	380.00	Services	132,466,516	977,654	(117,304)	133,326,866	62,787,535	5.10%	564,811	117,304	(58,652)

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

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

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

Line No.	Acct. No.	Description	Gas Plant in Service				Reserve for Depreciation & Amortization					
			Plant Beginning Balance	Additions	Retirements	Balance as of	Reserve Beginning Balance	Depreciation Accrual Rates	Depreciation Accrual	Retirements	Cost of Removal	Balance as of
			11/30/2017			12/31/2017	11/30/2017					12/31/2017
			(1)	(2)	(3)	(4)=(1+2+3)	(5)	(6)	(7)=((1+4)/2*6/12)	(8)	(9)	(10)=(5+7-8+9)
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>DISTRIBUTION PLANT</u>												
1	381.00	Meters	14,245,911	56,967	(6,845)	14,296,033	5,278,190	3.30%	39,245	6,845	0	5,310,590
2	381.10	Meters - AMI	8,858,183	5,581	(632)	8,863,132	1,193,509	8.06%	59,514	632	0	1,252,391
3	382.00	Meter Installations	9,638,439	32,538	(3,896)	9,667,081	4,785,335	2.44%	19,627	3,896	(211)	4,800,855
4	383.00	House Regulators	5,860,262	15,163	(1,790)	5,873,635	1,621,569	2.73%	13,347	1,790	(105)	1,633,021
5	384.00	House Regulator Installations	2,257,522	0	0	2,257,522	1,790,229	1.01%	1,900	0	0	1,792,129
6	385.00	Industrial M & R Station Equipment	3,507,665	25,167	(3,054)	3,529,778	1,009,899	5.08%	14,896	3,054	(105)	1,021,636
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,771	0	0	735,771	411,281	3.74%	2,293	0	0	413,574
9	387.42	Other Equipment-Radio	795,187	0	0	795,187	579,804	3.74%	2,478	0	0	582,282
10	387.44	Other Equip-Other Communication	133,590	0	0	133,590	52,730	3.74%	416	0	0	53,146
11	387.45	Other Equip-Telemetering	4,462,932	146,367	(17,585)	4,591,714	496,879	3.74%	14,110	17,585	0	493,404
12	387.46	Other Equip-Cust Info Service	<u>113,644</u>	<u>0</u>	<u>0</u>	<u>113,644</u>	<u>116,127</u>	3.74%	<u>354</u>	<u>0</u>	<u>0</u>	<u>116,481</u>
13		Total Distribution Plant	440,369,108	2,685,958	(322,324)	442,732,742	149,372,876		1,234,209	322,324	(83,187)	150,201,574
<u>GENERAL PLANT</u>												
15	391.10	Office Furn & Equip-Unspecified	855,162	0	0	855,162	(18,178)	5.00%	3,563	0	0	(14,615)
16	391.11	Office Furn & Equip-Data Handling	18,816	0	0	18,816	(10,830)	6.67%	105	0	0	(10,725)
17	391.12	Office Furn & Equip-Info Systems	1,437,266	0	0	1,437,266	839,421	20.00%	23,954	0	0	863,375
18	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	30,685	9.15%	730	0	0	31,415
19	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	7,244	9.15%	187	0	0	7,431
20	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0
21	394.10	Tools,Shop, & Gar Eq-Garage & Serv	24,241	0	0	24,241	15,500	4.00%	81	0	0	15,581
22	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0.00%	0	0	0	0
23	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	37,937
24	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	185
25	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,763,757	72,025	(8,635)	3,827,147	1,363,055	4.00%	12,652	8,635	0	1,367,072
26	395.00	Laboratory	9,258	0	0	9,258	7,959	5.00%	39	0	0	7,998
27	396.00	Power Operated Equip-General Tools	253,135	0	0	253,135	205,328	2.59%	546	0	0	205,874
28	398.00	Miscellaneous Equipment	<u>319,575</u>	<u>4,844</u>	<u>(632)</u>	<u>323,787</u>	<u>17,224</u>	6.67%	<u>1,788</u>	<u>632</u>	<u>0</u>	<u>18,380</u>
29		Total General Plant	6,801,449	76,869	(9,267)	6,869,051	2,495,530		43,645	9,267	0	2,529,908
<u>OTHER PLANT</u>												
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(66,139)	Amort.	(2,159)	0	0	(68,298)
32		TOTAL GAS PLANT IN SERVICE	<u>456,370,442</u>	<u>2,811,897</u>	<u>(331,591)</u>	<u>458,850,748</u>	<u>155,846,174</u>		<u>1,404,797</u>	<u>331,591</u>	<u>(83,187)</u>	<u>156,836,193</u>

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

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

WPB-2.2a
SHEET 2 OF 4
WITNESS: S. M. KATKO

Line No.	Description	Gas Plant Account	Plant Balance	Initial Life	Remaining Post Life as of 2/28/2016	Reserve Balance 2/28/2016	3/31/2016 Monthly Amortization	4/30/2016 Monthly Amortization	5/31/2016 Monthly Amortization	6/30/2016 Monthly Amortization	7/31/2016 Monthly Amortization	8/31/2016 Monthly Amortization	9/30/2016 Monthly Amortization	10/31/2016 Monthly Amortization	11/30/2016 Monthly Amortization	12/31/2016 Monthly Amortization
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1	Application - Refresh- Mar. 2016	303.30	3,422	60.0			29	57	57	57	57	57	57	57	57	57
2	Customer Digital Roadmap - Mar. 2016	303.30	5,591	60.0			47	93	93	93	93	93	93	93	93	93
3	End User Computing - Improvement Initiatives- Mar. 2016	303.30	1,762	60.0			15	29	29	29	29	29	29	29	29	29
4	Establish Application Vulnerability Scanning Program- Mar. 2016	303.30	6,192	60.0			52	103	103	103	103	103	103	103	103	103
5	Field/Customer BASC Enhancements- Mar. 2016	303.30	18,638	60.0			155	311	311	311	311	311	311	311	311	311
6	Infrastructure - Consolidation/Rationalization/Refresh - Mar. 2016	303.30	6,271	60.0			52	105	105	105	105	105	105	105	105	105
7	Mobility - Strategy and Performance - Mar. 2016	303.30	3,306	60.0			28	55	55	55	55	55	55	55	55	55
8	NiSource Data Warehouse and Business Intelligence Program -Mar. 2016	303.30	5,160	60.0			43	86	86	86	86	86	86	86	86	86
9	Bill Presentation Program -May 2016	303.30	20,129	60.0				168	168	335	335	335	335	335	335	335
10	Application - Consolidation/Rationalization-Jun. 2016	303.30	2,053	60.0					17	34	34	34	34	34	34	34
11	Corporate BASC Enhancements-Jun. 2016	303.30	15,953	60.0					133	266	266	266	266	266	266	266
12	Customer Digital Roadmap -Jun. 2016	303.30	55,914	60.0					466	932	932	932	932	932	932	932
13	Electronic Field Documentation Programs (WMSDocs 'Plus') -Jun. 2016	303.30	45,544	60.0					380	759	759	759	759	759	759	759
14	Field/Customer BASC Enhancements-Jun. 2016	303.30	37,276	60.0					311	621	621	621	621	621	621	621
15	Information - Enterprise Business Intelligence - Mandatory-Jun. 2016	303.30	4,128	60.0					34	69	69	69	69	69	69	69
16	Mobility - Strategy and Performance-Jun. 2016	303.30	4,960	60.0					41	83	83	83	83	83	83	83
17	NiSource Data Warehouse and Business Intelligence Program -Jun. 2016	303.30	5,160	60.0					43	86	86	86	86	86	86	86
18	Security - Security Improvements-Jun. 2016	303.30	9,907	60.0						83	165	165	165	165	165	165
19	TIMP (Transmission and Distribution System Improvement Charge)-Jul. 2016	303.30	31,827	60.0							265	530	530	530	530	530
20	Contact Center Interactive Voice Response (IVR) Upgrade/Refresh -Aug. 2016	303.30	18,638	60.0								155	311	311	311	311
21	AD Authentication for Unix-Sep. 2016	303.30	1,238	60.0									10	21	21	21
22	Application - Consolidation/Rationalization-Sep. 2016	303.30	13,689	60.0									114	228	228	228
23	Consolidation of GRC, ERM and SOX Applications -Sep. 2016	303.30	19,144	60.0									160	319	319	319
24	Corporate BASC Enhancements-Sep. 2016	303.30	23,929	60.0									199	399	399	399
25	Customer Digital Roadmap -Sep. 2016	303.30	46,595	60.0									388	777	777	777
26	End User Computing - Improvement Initiatives-Sep. 2016	303.30	3,523	60.0									29	59	59	59
27	Field/Customer BASC Enhancements-Sep. 2016	303.30	46,595	60.0									388	777	777	777
28	Information - Enterprise Business Intelligence - Mandatory-Sep. 2016	303.30	6,192	60.0									52	103	103	103
29	Infrastructure - Consolidation/Rationalization/Refresh-Sep. 2016	303.30	69,643	60.0									580	1,161	1,161	1,161
30	Mobility - Strategy and Performance-Sep. 2016	303.30	1,711	60.0									14	29	29	29
31	NiSource Data Warehouse and Business Intelligence Program -Sep. 2016	303.30	5,160	60.0									43	86	86	86
32	Security - Security Improvements-Sep. 2016	303.30	7,197	60.0									60	120	120	120
33	Commercial Operations Business Improvement Program-Oct. 2016	303.30	72,141	60.0										601	1,202	1,202
34	Application - Consolidation/Rationalization-Dec.2016	303.30	3,422	60.0												29
35	Application - Refresh-Dec.2016	303.30	22,245	60.0												185
36	Asset/Work Management/Mobile Application Upgrade/Replacement -Dec.2016	303.30	25,462	60.0												212
37	Corporate BASC Enhancements-Dec.2016	303.30	23,929	60.0												199
38	Customer Digital Roadmap -Dec.2016	303.30	46,595	60.0												388
39	Designated Devices - Network Equipment Purchases-Dec.2016	303.30	154,740	60.0												1,290
40	Designated Devices - PC Purchase-Dec.2016	303.30	50,333	60.0												419
41	End User Computing - Improvement Initiatives-Dec.2016	303.30	4,278	60.0												36
42	Equipment Leases-Dec.2016	303.30	13,224	60.0												110
43	Field/Customer BASC Enhancements-Dec.2016	303.30	46,595	60.0												388
44	High Accuracy GPS - CKY-Dec.2016	303.30	110,565	60.0												921
45	Hitachi IDM / AccessIT Replacement-Dec.2016	303.30	8,256	60.0												69
46	Information - Enterprise Business Intelligence - Mandatory-Dec.2016	303.30	7,550	60.0												63
47	Information - Enterprise Business Intelligence - Strategic-Dec.2016	303.30	2,064	60.0												17
48	Infrastructure - Consolidation/Rationalization/Refresh-Dec.2016	303.30	6,845	60.0												57
49	IT Management - Technology Small Projects/Initiatives-Dec.2016	303.30	20,133	60.0												168
###	Misc-Dec.2016	303.30	44,303	60.0												369
###	Modernize Training and Standards -Dec.2016	303.30	30,958	60.0												258
###	NAC - Network Access Control-Dec.2016	303.30	7,224	60.0												60
###	Network - Data/Voice/Video Network Improvements-Dec.2016	303.30	61,665	60.0												514
###	Network - Installations/Improvements - Satellite, Cell Boosting, Wireless-Dec.2016	303.30	30,629	60.0												255
###	Network - Voice Over IP (VOIP) Program-Dec.2016	303.30	86,683	60.0												722
###	NiSource Data Warehouse and Business Intelligence Program -Dec.2016	303.30	5,160	60.0												43
###	Operations - Microsoft New Purchases/True-Up-Dec.2016	303.30	30,800	60.0												257
###	SCADA Refresh/Replacement-Dec.2016	303.30	126,739	60.0												1,056
###	Security - Security Improvements-Dec.2016	303.30	5,572	60.0												46
###	Server Lease-Dec.2016	303.30	15,400	60.0												128
###	Subtotal						2,150,291	65,756	66,174	66,342	68,017	69,789	70,209	70,622	71,484	72,085
###	Total Intangible Plant						2,196,091	65,963	66,381	66,549	68,224	69,996	70,416	70,828	71,691	72,292

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

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

WPB-2.2a
SHEET 4 OF 4
WITNESS: S. M. KATKO

Line No.	Description	Gas Plant Account	Plant Balance	Initial Life	Remaining Post Life as of 2/28/2016	1/31/2017 Monthly Amortization	2/28/2017 Monthly Amortization	3/31/2017 Monthly Amortization	4/30/2017 Monthly Amortization	5/31/2017 Monthly Amortization	6/30/2017 Monthly Amortization	7/31/2017 Monthly Amortization	8/31/2017 Monthly Amortization	9/30/2017 Monthly Amortization	10/31/2017 Monthly Amortization	11/30/2017 Monthly Amortization	12/31/2017 Monthly Amortization
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Application - Refresh- Mar. 2016	303.30	3,422	60.0		57	57	57	57	57	57	57	57	57	57	57	57
2	Customer Digital Roadmap - Mar. 2016	303.30	5,591	60.0		93	93	93	93	93	93	93	93	93	93	93	93
3	End User Computing - Improvement Initiatives- Mar. 2016	303.30	1,762	60.0		29	29	29	29	29	29	29	29	29	29	29	29
4	Establish Application Vulnerability Scanning Program- Mar. 2016	303.30	6,192	60.0		103	103	103	103	103	103	103	103	103	103	103	103
5	Field/Customer BASIC Enhancements- Mar. 2016	303.30	18,638	60.0		311	311	311	311	311	311	311	311	311	311	311	311
6	Infrastructure - Consolidation/Rationalization/Refresh - Mar. 2016	303.30	6,271	60.0		105	105	105	105	105	105	105	105	105	105	105	105
7	Mobility - Strategy and Performance - Mar. 2016	303.30	3,306	60.0		55	55	55	55	55	55	55	55	55	55	55	55
8	NiSource Data Warehouse and Business Intelligence Program -Mar. 2016	303.30	5,160	60.0		86	86	86	86	86	86	86	86	86	86	86	86
9	Bill Presentation Program -May 2016	303.30	20,129	60.0		335	335	335	335	335	335	335	335	335	335	335	335
10	Application - Consolidation/Rationalization-Jun. 2016	303.30	2,053	60.0		34	34	34	34	34	34	34	34	34	34	34	34
11	Corporate BASIC Enhancements-Jun. 2016	303.30	15,953	60.0		266	266	266	266	266	266	266	266	266	266	266	266
12	Customer Digital Roadmap -Jun. 2016	303.30	55,914	60.0		932	932	932	932	932	932	932	932	932	932	932	932
13	Electronic Field Documentation Programs (WMSDocs 'Plus') -Jun. 2016	303.30	45,544	60.0		759	759	759	759	759	759	759	759	759	759	759	759
14	Field/Customer BASIC Enhancements-Jun. 2016	303.30	37,276	60.0		621	621	621	621	621	621	621	621	621	621	621	621
15	Information - Enterprise Business Intelligence - Mandatory-Jun. 2016	303.30	4,128	60.0		69	69	69	69	69	69	69	69	69	69	69	69
16	Mobility - Strategy and Performance-Jun. 2016	303.30	4,960	60.0		83	83	83	83	83	83	83	83	83	83	83	83
17	NiSource Data Warehouse and Business Intelligence Program -Jun. 2016	303.30	5,160	60.0		86	86	86	86	86	86	86	86	86	86	86	86
18	Security - Security Improvements-Jun. 2016	303.30	9,907	60.0		165	165	165	165	165	165	165	165	165	165	165	165
19	TIMP (Transmission and Distribution System Improvement Charge)-Jul. 2016	303.30	31,827	60.0		530	530	530	530	530	530	530	530	530	530	530	530
20	Contact Center Interactive Voice Response (IVR) Upgrade/Refresh -Aug. 2016	303.30	18,638	60.0		311	311	311	311	311	311	311	311	311	311	311	311
21	AD Authentication for Unix-Sep. 2016	303.30	1,238	60.0		21	21	21	21	21	21	21	21	21	21	21	21
22	Application - Consolidation/Rationalization-Sep. 2016	303.30	13,689	60.0		228	228	228	228	228	228	228	228	228	228	228	228
23	Consolidation of GRC, ERM and SOX Applications -Sep. 2016	303.30	19,144	60.0		319	319	319	319	319	319	319	319	319	319	319	319
24	Corporate BASIC Enhancements-Sep. 2016	303.30	23,929	60.0		399	399	399	399	399	399	399	399	399	399	399	399
25	Customer Digital Roadmap -Sep. 2016	303.30	46,595	60.0		777	777	777	777	777	777	777	777	777	777	777	777
26	End User Computing - Improvement Initiatives-Sep. 2016	303.30	3,523	60.0		59	59	59	59	59	59	59	59	59	59	59	59
27	Field/Customer BASIC Enhancements-Sep. 2016	303.30	46,595	60.0		777	777	777	777	777	777	777	777	777	777	777	777
28	Information - Enterprise Business Intelligence - Mandatory-Sep. 2016	303.30	6,192	60.0		103	103	103	103	103	103	103	103	103	103	103	103
29	Infrastructure - Consolidation/Rationalization/Refresh-Sep. 2016	303.30	69,643	60.0		1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161	1,161
30	Mobility - Strategy and Performance-Sep. 2016	303.30	1,711	60.0		29	29	29	29	29	29	29	29	29	29	29	29
31	NiSource Data Warehouse and Business Intelligence Program -Sep. 2016	303.30	5,160	60.0		86	86	86	86	86	86	86	86	86	86	86	86
32	Security - Security Improvements-Sep. 2016	303.30	7,197	60.0		120	120	120	120	120	120	120	120	120	120	120	120
33	Commercial Operations Business Improvement Program-Oct. 2016	303.30	72,141	60.0		1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202
34	Application - Consolidation/Rationalization-Dec.2016	303.30	3,422	60.0		57	57	57	57	57	57	57	57	57	57	57	57
35	Application - Refresh-Dec.2016	303.30	22,245	60.0		371	371	371	371	371	371	371	371	371	371	371	371
36	Asset/Work Management/Mobile Application Upgrade/Replacement -Dec.2016	303.30	25,462	60.0		424	424	424	424	424	424	424	424	424	424	424	424
37	Corporate BASIC Enhancements-Dec.2016	303.30	23,929	60.0		399	399	399	399	399	399	399	399	399	399	399	399
38	Customer Digital Roadmap -Dec.2016	303.30	46,595	60.0		777	777	777	777	777	777	777	777	777	777	777	777
39	Designated Devices - Network Equipment Purchases-Dec.2016	303.30	154,740	60.0		2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579	2,579
40	Designated Devices - PC Purchase-Dec.2016	303.30	50,333	60.0		839	839	839	839	839	839	839	839	839	839	839	839
41	End User Computing - Improvement Initiatives-Dec.2016	303.30	4,278	60.0		71	71	71	71	71	71	71	71	71	71	71	71
42	Equipment Leases-Dec.2016	303.30	13,224	60.0		220	220	220	220	220	220	220	220	220	220	220	220
43	Field/Customer BASIC Enhancements-Dec.2016	303.30	46,595	60.0		777	777	777	777	777	777	777	777	777	777	777	777
44	High Accuracy GPS - CKY-Dec.2016	303.30	110,565	60.0		1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843	1,843
45	Hitachi IDM / AccessIT Replacement-Dec.2016	303.30	8,256	60.0		138	138	138	138	138	138	138	138	138	138	138	138
46	Information - Enterprise Business Intelligence - Mandatory-Dec.2016	303.30	7,550	60.0		126	126	126	126	126	126	126	126	126	126	126	126
47	Information - Enterprise Business Intelligence - Strategic-Dec.2016	303.30	2,064	60.0		34	34	34	34	34	34	34	34	34	34	34	34
48	Infrastructure - Consolidation/Rationalization/Refresh-Dec.2016	303.30	6,845	60.0		114	114	114	114	114	114	114	114	114	114	114	114
49	IT Management - Technology Small Projects/Initiatives-Dec.2016	303.30	20,133	60.0		336	336	336	336	336	336	336	336	336	336	336	336
###	Misc-Dec.2016	303.30	44,303	60.0		738	738	738	738	738	738	738	738	738	738	738	738
###	Modernize Training and Standards -Dec.2016	303.30	30,958	60.0		516	516	516	516	516	516	516	516	516	516	516	516
###	NAC - Network Access Control-Dec.2016	303.30	7,224	60.0		120	120	120	120	120	120	120	120	120	120	120	120
###	Network - Data/Voice/Video Network Improvements-Dec.2016	303.30	61,665	60.0		1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028
###	Network - Installations/Improvements - Satellite, Cell Boosting, Wireless-Dec.2016	303.30	30,629	60.0		510	510	510	510	510	510	510	510	510	510	510	510
###	Network - Voice Over IP (VOIP) Program-Dec.2016	303.30	86,683	60.0		1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445	1,445
###	NiSource Data Warehouse and Business Intelligence Program -Dec.2016	303.30	5,160	60.0		86	86	86	86	86	86	86	86	86	86	86	86
###	Operations - Microsoft New Purchases/True-Up-Dec.2016	303.30	30,800	60.0		513	513	513	513	513	513	513	513	513	513	513	513
###	SCADA Refresh/Replacement-Dec.2016	303.30	126,739	60.0		2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112	2,112
###	Security - Security Improvements-Dec.2016	303.30	5,572	60.0		93	93	93	93	93	93	93	93	93	93	93	93
###	Server Lease-Dec.2016	303.30	15,400	60.0		257	257	257	257	257	257	257	257	257	257	257	257
###	Planning and Budgeting Solution-Apr. 2017	303.30	19,817	60.0					1,648	3,297	3,297	3,297	3,297	3,297	3,297	3,297	3,297
###	Budgeted Items/Projects TBD- Est. Jul. 2017	303.30	2,792,556	60.0													
###	Modernize Training and Standards - Dec. 2017	303.30	12,383	60.0													103
###	Supply Chain Transformation-Dec. 2017	303.30	36,692	60.0													306
###	Subtotal					85,851	83,225	83,225	84,873	86,522	85,980	108,620	131,771	131,738	131,272	129,646	128,895
###	Total Intangible Plant					86,058	83,432	83,432	85,080	86,729	86,186	108,827	131,977	131,944	131,478	129,852	129,101

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

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

WPB-3.1
SHEET 1 OF 4

LINE NO.	ACCT. NO.	Actual 09/30/2015	Actual 10/31/2015	Actual 11/30/2015	Actual 12/31/2015	Actual 01/31/2016	Actual 02/29/2016	Projected 03/31/2016	Projected 04/30/2016	Projected 05/31/2016	Projected 06/30/2016	Projected 07/31/2016	Projected 08/31/2016
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	0	0	0	0	0	0	0	0	0	0	0	0
2	303.00	44,767	44,973	45,180	45,386	45,593	45,799	46,006	46,212	46,419	46,626	46,832	47,039
3	303.10	0	0	0	0	0	0	0	0	0	0	0	0
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	1,827,487	1,893,422	1,959,573	2,027,215	2,094,397	2,150,290	2,216,047	2,282,221	2,348,563	2,416,580	2,486,369	2,556,579
6	INTANGIBLE	1,872,254	1,938,396	2,004,753	2,072,601	2,139,989	2,196,090	2,262,053	2,328,433	2,394,982	2,463,206	2,533,201	2,603,617
7	304.10	0	0	0	0	0	0	0	0	0	0	0	0
8	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0
9													
10	374.10	0	0	0	0	0	0	0	0	0	0	0	0
11	374.20	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)
12	374.40	166,238	167,081	167,924	168,767	169,610	170,453	171,296	172,139	172,982	173,825	174,668	175,511
13	374.50	892,975	895,686	898,397	901,108	903,819	906,530	908,716	910,801	912,996	915,195	917,293	919,606
14	375.20	1,983	1,986	1,990	1,993	1,997	1,997	2,000	2,003	2,006	2,009	2,012	2,015
15	375.30	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)
16	375.40	482,491	485,508	488,530	486,300	489,349	486,466	487,637	488,200	488,582	488,366	487,872	486,266
17	375.60	0	0	0	0	0	0	0	0	0	0	0	0
18	375.70	3,156,249	3,168,548	3,180,848	3,193,606	3,206,832	3,220,067	3,229,430	3,238,841	3,248,300	3,257,807	3,267,362	3,276,965
19	375.71	130,414	135,299	140,185	145,132	150,144	155,155	157,909	160,663	163,417	166,171	168,925	171,679
20	375.80	0	0	0	0	0	0	0	0	0	0	0	0
21	376.00	55,879,160	56,061,221	56,194,485	56,331,198	56,763,773	56,755,636	56,912,124	57,059,020	57,198,719	57,235,866	57,263,503	57,213,775
22	378.10	348,240	349,250	350,266	351,281	352,296	353,312	354,327	355,342	356,357	357,372	358,387	359,402
23	378.20	3,198,198	3,189,646	3,196,504	3,190,544	3,203,222	3,221,848	3,238,977	3,255,604	3,271,317	3,286,024	3,300,682	3,312,676
24	378.30	34,543	34,632	34,721	34,810	34,899	34,988	35,077	35,166	35,255	35,344	35,433	35,522
25	379.10	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731
26	380.00	56,997,364	57,154,580	57,236,825	57,280,572	57,431,429	57,575,963	57,768,101	57,937,821	58,085,367	58,204,804	58,319,486	58,364,432

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

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

WPB-3.1
SHEET 2 OF 4

LINE NO.	ACCT. NO.	Actual 09/30/2015	Actual 10/31/2015	Actual 11/30/2015	Actual 12/31/2015	Actual 01/31/2016	Actual 02/29/2016	Projected 03/31/2016	Projected 04/30/2016	Projected 05/31/2016	Projected 06/30/2016	Projected 07/31/2016	Projected 08/31/2016
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	4,686,091	4,714,635	4,670,731	4,680,338	4,679,483	4,686,266	4,713,426	4,739,881	4,765,225	4,789,371	4,813,489	4,834,447
2	381.10	279,974	298,552	317,131	335,815	354,603	373,392	391,240	409,102	426,039	443,945	461,866	479,801
3	382.00	4,409,055	4,422,226	4,435,265	4,450,213	4,465,563	4,482,538	4,497,868	4,512,397	4,526,868	4,540,970	4,554,710	4,567,780
4	383.00	1,429,849	1,435,774	1,441,741	1,447,854	1,454,071	1,460,409	1,464,818	1,468,718	1,473,058	1,477,414	1,481,368	1,485,971
5	384.00	1,738,296	1,740,364	1,742,431	1,744,500	1,746,569	1,748,639	1,750,708	1,752,777	1,754,846	1,756,915	1,758,984	1,761,053
6	385.00	861,104	858,843	864,169	855,590	858,936	864,245	867,986	871,222	874,275	876,833	879,217	880,487
7	387.20	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)
8	387.41	364,535	365,969	367,404	368,838	370,273	371,708	373,143	374,578	376,013	377,448	378,883	380,318
9	387.42	530,693	532,246	533,799	533,935	535,485	537,036	538,587	540,138	541,689	543,240	544,791	546,342
10	387.44	48,328	48,593	48,858	46,784	45,283	45,544	45,805	46,066	46,327	46,588	46,849	47,110
11	387.45	536,838	529,168	534,009	536,516	541,808	547,160	552,511	557,862	563,213	568,564	573,915	579,266
12	387.46	108,905	109,126	109,348	109,570	109,791	110,013	110,235	110,457	110,679	110,901	111,123	111,345
13	DISTRIBUTION	136,488,739	136,906,153	137,162,778	137,402,482	138,076,453	138,316,582	138,779,138	139,206,015	139,600,747	139,862,189	140,082,944	140,169,134
14	391.10	(90,663)	(89,733)	(88,803)	(86,852)	(83,879)	(80,906)	(77,933)	(74,960)	(71,987)	(69,014)	(66,041)	(63,068)
15	391.11	(13,557)	(13,453)	(13,348)	(13,244)	(13,139)	(13,035)	(12,930)	(12,825)	(12,720)	(12,615)	(12,510)	(12,405)
16	391.12	489,355	499,558	509,761	520,430	533,111	547,335	561,560	575,785	590,010	604,235	618,460	632,685
17	392.20	19,132	19,366	19,601	19,836	20,070	20,305	20,540	20,775	21,010	21,245	21,480	21,715
18	392.21	3,095	3,155	3,215	4,468	4,527	4,587	4,647	4,707	4,767	4,827	4,887	4,947
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	13,395	13,476	13,556	13,637	13,718	13,799	13,880	13,961	14,042	14,123	14,204	14,285
21	394.11	0	0	0	0	0	0	0	0	0	0	0	0
22	394.13	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937
23	394.20	185	185	185	185	185	185	185	185	185	185	185	185
24	394.30	1,190,937	1,198,149	1,192,215	1,201,947	1,211,684	1,210,842	1,220,544	1,230,246	1,239,948	1,249,650	1,259,352	1,266,246
25	395.00	6,947	6,985	7,024	7,062	7,101	7,140	7,179	7,218	7,257	7,296	7,335	7,374
26	396.00	182,667	182,667	182,667	182,667	182,667	199,322	199,322	199,322	199,322	199,322	199,322	199,322
27	398.00	30,575	31,153	18,694	19,200	19,706	20,212	17,314	15,589	13,962	12,434	11,004	9,672
28	GENERAL	1,870,004	1,889,445	1,882,703	1,907,274	1,933,689	1,967,723	1,992,245	2,017,940	2,043,733	2,069,625	2,095,615	2,118,895
29	TOTAL	140,230,997	140,733,994	141,050,235	141,382,357	142,150,131	142,480,395	143,033,436	143,552,388	144,039,462	144,395,020	144,711,761	144,891,646
30	378.21	(2,415)	(3,935)	(5,455)	(6,976)	(8,496)	(10,016)	(22,968)	(25,126)	(27,285)	(29,444)	(31,602)	(33,761)
31	OTHER	(2,415)	(3,935)	(5,455)	(6,976)	(8,496)	(10,016)	(22,968)	(25,126)	(27,285)	(29,444)	(31,602)	(33,761)
32	TOTAL	140,228,582	140,730,059	141,044,780	141,375,381	142,141,635	142,470,379	143,010,468	143,527,262	144,012,177	144,365,576	144,680,159	144,857,886

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

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

WPB-3.1
SHEET 3 OF 4

LINE NO.	ACCT. NO.	12/31/2016	01/31/2017	02/28/2017	03/31/2017	04/30/2017	05/31/2017	06/30/2017	07/31/2017	08/31/2017	09/30/2017	10/31/2017	11/30/2017	12/31/2017	13 MONTH AVERAGE
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303.00	47,865	48,071	48,278	48,484	48,691	48,897	49,104	49,310	49,517	49,723	49,930	50,136	50,343	49,104
3	303.10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	2,851,048	2,936,900	3,020,125	3,103,350	3,188,223	3,274,745	3,360,725	3,469,345	3,601,116	3,732,853	3,864,125	3,993,771	4,122,666	3,424,538
6	INTANGIBLE	2,898,913	2,984,971	3,068,402	3,151,834	3,236,914	3,323,642	3,409,829	3,518,655	3,650,632	3,782,576	3,914,055	4,043,907	4,173,008	3,473,641
7	304.10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9															
10	374.10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	374.20	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)	(523)
12	374.40	178,883	179,842	180,801	181,760	182,719	183,678	184,637	185,596	186,555	187,514	188,473	189,432	190,391	184,637
13	374.50	928,475	931,069	933,455	935,951	938,136	940,431	942,731	944,931	947,346	949,555	951,770	954,200	956,739	942,676
14	375.20	2,027	2,033	2,039	2,045	2,051	2,057	2,063	2,069	2,075	2,081	2,087	2,093	2,099	2,063
15	375.30	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)
16	375.40	482,988	487,016	491,074	495,160	498,333	501,238	503,568	505,751	506,643	507,310	507,967	510,808	513,709	500,890
17	375.60	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	375.70	3,315,857	3,324,470	3,333,162	3,341,934	3,350,785	3,359,716	3,368,726	3,377,816	3,386,985	3,396,233	3,405,561	3,416,251	3,428,303	3,369,677
19	375.71	182,696	185,450	188,204	190,958	193,712	196,466	199,220	201,974	204,728	207,482	210,236	212,990	215,744	199,220
20	375.80	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	376.00	57,334,582	57,665,584	57,997,369	58,317,381	58,589,356	58,829,702	58,990,373	59,179,126	59,250,182	59,382,625	59,501,973	59,721,772	59,981,705	58,826,287
22	378.10	363,462	364,897	366,332	367,767	369,202	370,637	372,072	373,507	374,942	376,377	377,812	379,247	380,682	372,072
23	378.20	3,366,784	3,391,704	3,417,292	3,442,804	3,467,514	3,491,125	3,513,764	3,536,392	3,555,986	3,575,735	3,595,430	3,618,515	3,641,696	3,508,826
24	378.30	35,878	36,004	36,130	36,256	36,382	36,508	36,634	36,760	36,886	37,012	37,138	37,264	37,390	36,634
25	379.10	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731	267,731
26	380.00	58,706,843	59,147,887	59,606,209	60,064,290	60,486,841	60,881,827	61,241,955	61,598,757	61,866,410	62,135,545	62,405,209	62,787,535	63,176,390	61,085,053

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

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

WPB-3.1
SHEET 4 OF 4

LINE NO.	ACCT. NO.	12/31/2016	01/31/2017	02/28/2017	03/31/2017	04/30/2017	05/31/2017	06/30/2017	07/31/2017	08/31/2017	09/30/2017	10/31/2017	11/30/2017	12/31/2017	13 MONTH AVERAGE
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	4,925,696	4,960,460	4,996,433	5,032,235	5,066,934	5,100,135	5,131,766	5,163,425	5,190,736	5,218,377	5,245,928	5,278,190	5,310,590	5,124,685
2	381.10	551,687	607,367	665,884	724,434	783,018	840,914	899,597	958,313	1,017,062	1,075,844	1,134,660	1,193,509	1,252,391	900,360
3	382.00	4,622,361	4,639,080	4,655,413	4,671,992	4,687,141	4,702,241	4,716,876	4,731,052	4,744,359	4,757,228	4,770,085	4,785,335	4,800,855	4,714,156
4	383.00	1,504,033	1,515,688	1,526,423	1,537,506	1,547,575	1,558,109	1,568,683	1,578,880	1,589,751	1,600,032	1,610,360	1,621,569	1,633,021	1,568,587
5	384.00	1,769,329	1,771,229	1,773,129	1,775,029	1,776,929	1,778,829	1,780,729	1,782,629	1,784,529	1,786,429	1,788,329	1,790,229	1,792,129	1,780,729
6	385.00	888,480	900,738	913,042	925,392	936,957	948,282	959,064	969,737	979,271	988,741	998,257	1,009,899	1,021,636	956,884
7	387.20	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)
8	387.41	386,058	388,351	390,644	392,937	395,230	397,523	399,816	402,109	404,402	406,695	408,988	411,281	413,574	399,816
9	387.42	552,546	555,024	557,502	559,980	562,458	564,936	567,414	569,892	572,370	574,848	577,326	579,804	582,282	567,414
10	387.44	48,154	48,570	48,986	49,402	49,818	50,234	50,650	51,066	51,482	51,898	52,314	52,730	53,146	50,650
11	387.45	528,109	540,903	553,697	553,697	553,697	553,697	553,697	553,697	553,697	553,697	553,697	553,697	553,697	553,697
12	387.46	112,233	112,587	112,941	113,295	113,649	114,003	114,357	114,711	115,065	115,419	115,773	116,127	116,481	114,357
13	DISTRIBUTION	140,994,377	141,963,169	142,933,319	143,919,134	144,795,377	145,599,800	146,291,832	147,005,932	147,500,989	148,053,666	148,599,188	149,372,876	150,201,574	145,942,402
14	391.10	(51,176)	(48,203)	(45,230)	(42,257)	(39,284)	(36,311)	(33,338)	(30,365)	(27,392)	(24,419)	(21,446)	(18,473)	(14,615)	(33,247)
15	391.11	(11,985)	(11,880)	(11,775)	(11,670)	(11,565)	(11,460)	(11,355)	(11,250)	(11,145)	(11,040)	(10,935)	(10,830)	(10,725)	(11,355)
16	391.12	689,585	703,810	718,035	732,260	746,485	760,710	774,935	789,160	803,385	817,610	831,835	846,060	860,285	750,133
17	392.20	22,655	23,385	24,115	24,845	25,575	26,305	27,035	27,765	28,495	29,225	29,955	30,685	31,415	27,035
18	392.21	5,187	5,374	5,561	5,748	5,935	6,122	6,309	6,496	6,683	6,870	7,057	7,244	7,431	6,309
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	14,609	14,690	14,771	14,852	14,933	15,014	15,095	15,176	15,257	15,338	15,419	15,500	15,581	15,095
21	394.11	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	394.13	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937
23	394.20	185	185	185	185	185	185	185	185	185	185	185	185	185	185
24	394.30	1,281,640	1,293,267	1,304,894	1,316,521	1,328,148	1,339,775	1,351,402	1,363,029	1,374,656	1,386,283	1,397,910	1,409,537	1,421,164	1,333,005
25	395.00	7,530	7,569	7,608	7,647	7,686	7,725	7,764	7,803	7,842	7,881	7,920	7,959	7,998	7,764
26	396.00	199,322	199,868	200,414	200,960	201,506	202,052	202,598	203,144	203,690	204,236	204,782	205,328	205,874	202,598
27	398.00	6,360	7,229	8,122	9,038	9,977	10,940	11,926	12,936	13,969	15,026	16,106	17,224	18,380	12,094
28	GENERAL	2,201,849	2,233,231	2,264,607	2,294,518	2,249,715	2,284,628	2,322,078	2,358,681	2,393,938	2,426,950	2,462,559	2,495,530	2,529,908	2,347,554
29	378.21	(42,395)	(44,554)	(46,712)	(48,871)	(51,029)	(53,188)	(55,347)	(57,505)	(59,664)	(61,822)	(63,981)	(66,139)	(68,298)	(55,347)
30	OTHER	(42,395)	(44,554)	(46,712)	(48,871)	(51,029)	(53,188)	(55,347)	(57,505)	(59,664)	(61,822)	(63,981)	(66,139)	(68,298)	(55,347)
31	TOTAL	146,052,744	147,136,818	148,239,617	149,316,616	150,230,977	151,154,882	151,968,392	152,825,763	153,485,896	154,201,370	154,911,821	155,846,174	156,836,193	151,708,251

COLUMBIA GAS OF KENTUCKY, INC.
Case No. 2016-00162
WORKING CAPITAL COMPONENTS

WPB-5.1
SHEET 1 OF 1

Line No.	Month	Account 154	
		Miscellaneous Deferred Debits Plant Materials & Supplies	Account 165 Prepayments 1/
		\$	\$
1	February 29, 2015	82,505	328,268
2	March 31, 2015	82,517	375,579
3	April 30, 2015	82,440	497,759
4	May 31, 2015	83,167	199,721
5	June 30, 2015	85,075	111,792
6	July 31, 2015	88,519	679,159
7	August 31, 2015	86,125	680,670
8	September 30, 2015	85,994	795,174
9	October 31, 2015	88,437	517,352
10	November 30, 2015	29,083	543,927
11	December 31, 2015	90,458	459,898
12	January 31, 2016	90,547	389,393
13	February 29, 2016	91,281	525,045
14	13 Month Average	<u>82,011</u>	<u>469,518</u>

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

COLUMBIA GAS OF KENTUCKY, INC.
Case No. 2016-00162
Calculation of Gas Storage Balances

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

WPB-5.3
SHEET 1 OF 1
WITNESS: S. M. KATKO

Line No.	Month	Per Books (LIFO Method)						Ending Balance (Mcf)	Ending Balance \$	Annual WACOG Rate/Mcf (\$/Mcf)
		Account 164		Activity \$	Withdraw (Mcf)	Activity \$	Ending Balance (Mcf)			
		Firm Stor	Injection							
		Serv	(Mcf)	(3)	(4)	(5)	(6)			
		\$ (1)	(2)							
1	Dec-14	50,985,597	118,978	0	933,093	0	9,502,685	50,985,597		
2	Jan-15	38,512,093	119,748	447,618	3,456,694	12,921,122	6,165,739	38,512,093	3.7380	
3	YTD adj		119,748		3,456,694			2,586,133	(0.7750)	
4	Feb-15	35,265,845	37,324	110,591	2,005,728	5,942,972	4,197,335	35,265,845	2.9630	
5	YTD adj		157,072		5,462,422			(270,573)	0.0510	
6	Mar-15	30,561,304	76,878	231,710	1,548,002	4,665,678	2,726,211	30,561,304	3.0140	
7	YTD adj		233,950		7,010,424			(47,435)	0.0070	
8	Apr-15	34,074,405	1,234,818	3,730,385	56,223	169,850	3,904,806	34,074,405	3.0210	
9	YTD adj		1,468,768		7,066,647			(425,439)	0.0760	
10	May-15	39,571,600	1,912,611	5,923,356	233	722	5,817,184	39,571,600	3.0970	
11	YTD adj		3,381,379		7,066,880			(62,654)	0.0170	
12	Jun-15	41,286,403	646,635	2,013,621	75,840	236,166	6,387,979	41,286,403	3.1140	
13	YTD adj		4,028,014		7,142,720			(90,326)	0.0290	
14	Jul-15	45,130,430	1,391,062	4,372,108	139,279	437,754	7,639,762	45,130,430	3.1430	
15	YTD adj		5,419,076		7,281,999			1,863	(0.0010)	
16	Aug-15	49,793,981	1,483,836	4,662,213	167	525	9,123,431	49,793,981	3.1420	
17	YTD adj		6,902,912		7,282,166			(23,514)	0.0620	
18	Sep-15	53,448,848	1,137,183	3,643,534	(10,876)	(34,847)	10,271,490	53,448,848	3.2040	
19	YTD adj		8,040,095		7,271,290			(93,025)	(0.1210)	
20	Oct-15	54,141,911	500,161	1,541,996	245,186	755,908	10,526,465	54,141,911	3.0830	
21	YTD adj		8,540,256		7,516,476			(45,046)	(0.0440)	
22	Nov-15	52,375,824	162,531	493,932	728,849	2,214,972	9,960,147	52,375,824	3.0390	
23	YTD adj		8,702,787		8,245,325			(1,632,613)	0.0530	
24	Dec-15	46,381,601	34,056	105,301	1,444,667	4,466,910	8,549,536	46,381,601	3.0920	
25	LIFO adj for Net Gas Withdrawn	46,381,602	8,736,843		9,689,992		8,549,536	46,381,602		
26	Jan-16	38,950,208	155,459	406,681	2,996,206	7,838,075	5,708,789	38,950,208	2.6160	
27	YTD adj		155,459		2,996,206			355,093	(0.1250)	
28	Feb-16	34,495,823	29,609	73,756	1,960,351	4,883,234	3,778,047	34,495,823	2.4910	
29	YTD adj		185,068		4,956,557			(596,436)	0.1250	
30	Mar-16	30,430,571	17,000	44,472	1,343,000	3,513,288	2,452,047	30,430,571	2.6160	
31	YTD adj		202,068		6,299,557			0	0.0000	
32	Apr-16	32,821,595	914,000	2,391,024	0	0	3,366,047	32,821,595	2.6160	
33	YTD adj		1,116,068		6,299,557			0	0.0000	
34	May-16	36,676,401	1,473,550	3,854,807	0	0	4,839,597	36,676,401	2.6160	
35	YTD adj		2,589,618		6,299,557			0	0.0000	
36	Jun-16	40,531,208	1,473,550	3,854,807	0	0	6,313,147	40,531,208	2.6160	
37	YTD adj		4,063,168		6,299,557			0	0.0000	
38	Jul-16	44,386,015	1,473,550	3,854,807	0	0	7,786,697	44,386,015	2.6160	
39	YTD adj		5,536,718		6,299,557			0	0.0000	
40	Aug-16	48,240,822	1,473,550	3,854,807	0	0	9,260,247	48,240,822	2.6160	
41	Sep-16	51,473,021	1,235,550	3,232,199	0	0	10,495,797	51,473,021	2.6160	
42	Oct-16	52,440,941	370,000	967,920	0	0	10,865,797	52,440,941	2.6160	
43	Nov-16	49,581,653	0	0	1,093,000	2,859,288	9,772,797	49,581,653	2.6160	
44	Dec-16	45,343,733	0	0	1,620,000	4,237,920	8,152,797	45,343,733	2.6160	
45	LIFO adj for Net Gas Withdrawn	44,465,233	8,615,818		9,012,557		8,152,797	44,465,233		
46	Jan-17	38,359,228	17,000	49,079	2,132,000	6,155,084	6,037,797	38,359,228	2.8870	
47	Feb-17	33,714,045	0	0	1,609,000	4,645,183	4,428,797	33,714,045	2.8870	
48	Mar-17	29,888,770	2,000	5,774	1,327,000	3,831,049	3,103,797	29,888,770	2.8870	
49	Apr-17	32,215,692	806,000	2,326,922	0	0	3,909,797	32,215,692	2.8870	
50	May-17	36,050,783	1,328,400	3,835,091	0	0	5,238,197	36,050,783	2.8870	
51	Jun-17	39,885,874	1,328,400	3,835,091	0	0	6,566,597	39,885,874	2.8870	
52	Jul-17	43,720,965	1,328,400	3,835,091	0	0	7,894,997	43,720,965	2.8870	
53	Aug-17	47,556,056	1,328,400	3,835,091	0	0	9,223,397	47,556,056	2.8870	
54	Sep-17	51,229,474	1,272,400	3,673,419	0	0	10,495,797	51,229,474	2.8870	
55	Oct-17	52,297,664	370,000	1,068,190	0	0	10,865,797	52,297,664	2.8870	
56	Nov-17	49,165,269	0	0	1,085,000	3,132,395	9,780,797	49,165,269	2.8870	
57	Dec-17	44,494,103	0	0	1,618,000	4,671,166	8,162,797	44,494,103	2.8870	
58	LIFO adj for Net Gas Withdrawn	44,494,103	7,781,000		7,771,000		8,162,797	44,494,103		
59	13 Month Avg August 31, 2016	43,282,678								
60	13 Month Avg December 31, 2017	41,772,551								

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

WPB-6
SHEET 1 OF 3
REFERENCE: F/S, B-6

Account 282 - Deferred Income Taxes - Depreciation

	Sub-Acct. 2205 Excess Accelerated Depreciation - Federal \$	Sub-Acct. 4205 Excess Accelerated Depreciation - State \$	Reg. Sec. 1.167 Normalization Adjustment - Federal \$	Sub-Acct. 2211 Loss On Retirement Of ACRS Property - Federal \$	Sub-Acct. 4211 Loss On Retirement Of ACRS Property - State \$	Sub-Acct. 2231 Property Removal Costs - Federal \$	Sub-Acct. 4231 Property Removal Costs - State \$	Sub-Acct. 2232 Contributions In Aid & Construction - Federal \$	Sub-Acct. 4232 Contributions In Aid & Construction - State \$	Sub-Acct. 4231 Builder Incentives - Federal \$	Sub-Acct. 2232 Builder Incentives - State \$	Sub-Acct. 4227 Non Conforming Depreciation - State \$	Sub-Acct. 2951 RRA '93 1% Offset - Federal \$	Sub-Acct. 2953 RRA '93 Rate Base Increment - Federal \$
December 2016	(67,616,722)	(13,374,631)	274,460	(5,696,413)	(1,069,414)	(451,832)	(84,825)	1,487,528	279,263	7,464	1,364	3,721,597	(98,478)	(116,753)
January 2017	(68,118,157)	(13,464,328)	274,460	(5,720,940)	(1,074,019)	(453,202)	(85,082)	1,488,662	279,476	7,186	1,313	3,783,874	(98,394)	(129,991)
February 2017	(68,619,593)	(13,554,025)	274,460	(5,745,467)	(1,078,624)	(454,572)	(85,339)	1,489,796	279,689	6,908	1,262	3,846,150	(98,310)	(143,229)
March 2017	(69,121,028)	(13,643,722)	274,460	(5,769,965)	(1,083,223)	(455,940)	(85,596)	1,490,929	279,902	6,631	1,211	3,908,427	(98,226)	(156,452)
April 2017	(69,622,463)	(13,733,419)	274,460	(5,794,463)	(1,087,822)	(457,308)	(85,853)	1,492,062	280,115	6,354	1,160	3,970,703	(98,142)	(169,675)
May 2017	(70,123,898)	(13,823,116)	274,460	(5,818,961)	(1,092,421)	(458,676)	(86,110)	1,493,195	280,328	6,077	1,109	4,032,980	(98,058)	(182,898)
June 2017	(70,625,333)	(13,912,813)	274,460	(5,843,459)	(1,097,020)	(460,044)	(86,367)	1,494,328	280,541	5,800	1,058	4,095,257	(97,974)	(196,121)
July 2017	(71,126,768)	(14,002,510)	274,460	(5,867,957)	(1,101,619)	(461,412)	(86,624)	1,495,461	280,754	5,523	1,007	4,157,533	(97,890)	(209,344)
August 2017	(71,628,203)	(14,092,207)	274,460	(5,892,455)	(1,106,218)	(462,780)	(86,881)	1,496,594	280,967	5,246	956	4,219,810	(97,806)	(222,567)
September 2017	(72,129,638)	(14,181,904)	274,460	(5,916,953)	(1,110,817)	(464,148)	(87,138)	1,497,727	281,180	4,969	905	4,282,087	(97,722)	(235,790)
October 2017	(72,631,073)	(14,271,601)	274,460	(5,941,451)	(1,115,416)	(465,516)	(87,395)	1,498,860	281,393	4,692	854	4,344,363	(97,638)	(249,013)
November 2017	(73,132,508)	(14,361,297)	274,460	(5,965,978)	(1,120,021)	(466,886)	(87,652)	1,499,994	281,606	4,414	803	4,406,640	(97,554)	(262,251)
December 2017	(73,633,944)	(14,450,994)	274,460	(5,990,505)	(1,124,626)	(468,256)	(87,909)	1,501,128	281,819	4,136	752	4,468,917	(97,470)	(275,489)
13-Month Average Balance	(70,625,333)	(13,912,813)	274,460	(5,843,459)	(1,097,020)	(460,044)	(86,367)	1,494,328	280,541	5,800	1,058	4,095,257	(97,974)	(196,121)

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

WPB-6
SHEET 2 OF 3
REFERENCE: F/S, B-6

	Account 190 - Deferred Income Taxes				
	Sub-Acct. 2851	Sub-Acct. 4851	Sub-Acct. 1938	Sub-Acct. 3938	Sub-Acct. 2969
	Contributions	Contributions	Sub-Acct. 1947	Sub-Acct. 3947	Net Operating
	In Aid &	In Aid &	LIFO Inventory	LIFO Inventory	Loss
	Cust. Advances	Cust. Advances	Evaluation	Evaluation	- Federal
	- Federal	- State	- Federal	- State	- Federal
	\$	\$	\$	\$	\$
December 2016	1,169,068	219,477	2,289,737	417,578	1,363,497
January 2017	1,177,520	221,064	2,285,762	416,853	1,345,918
February 2017	1,185,972	222,651	2,281,787	416,128	1,328,339
March 2017	1,194,413	224,236	2,277,817	415,404	1,310,781
April 2017	1,202,854	225,821	2,273,847	414,680	1,293,223
May 2017	1,211,295	227,406	2,269,877	413,956	1,275,665
June 2017	1,219,736	228,991	2,265,907	413,232	1,258,107
July 2017	1,228,177	230,576	2,261,937	412,508	1,240,549
August 2017	1,236,618	232,161	2,257,967	411,784	1,222,991
September 2017	1,245,059	233,746	2,253,997	411,060	1,205,433
October 2017	1,253,500	235,331	2,250,027	410,336	1,187,875
November 2017	1,261,952	236,918	2,246,052	409,611	1,170,296
December 2017	1,270,404	238,505	2,242,077	408,886	1,152,716
13-Month					
Average Balance	1,219,736	228,991	2,265,907	413,232	1,258,107

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

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SHEET 3 OF 3

Account 282 - Deferred Income Taxes - Adjustment

	Reg. Sec. 1.167 Normalization Adjustment - Federal
	\$
December 2016	274,460
January 2017	274,460
February 2017	274,460
March 2017	274,460
April 2017	274,460
May 2017	274,460
June 2017	274,460
July 2017	274,460
August 2017	274,460
September 2017	274,460
October 2017	274,460
November 2017	274,460
December 2017	274,460

Calculation of Pro Forma Tax Depreciation

Deferred Taxes at 12-31-16	81,648,356
Projected Deferred Taxes at 12/2017	88,719,726
Increase in Deferred Taxes	7,071,369

	Per Regulatory Books	Per Reg. Sec. 1.167	Difference
Balance Deferred Taxes			
December 2016	81,648,356	81,648,356	-
January 2017	82,237,686	82,189,247	48,438
February 2017	82,827,015	82,681,700	145,315
March 2017	83,416,271	83,124,046	292,225
April 2017	84,005,528	83,516,345	489,182
May 2017	84,594,784	83,863,441	731,343
June 2017	85,184,040	84,160,491	1,023,549
July 2017	85,773,297	84,409,109	1,364,187
August 2017	86,362,553	84,607,680	1,754,873
September 2017	86,951,809	84,757,819	2,193,990
October 2017	87,541,066	84,857,912	2,683,153
November 2017	88,130,395	84,907,965	3,222,430
December 2017	88,719,726	84,909,580	3,810,145
Wtd Avg.	85,184,040	84,909,580	274,460

Columbia Gas of Kentucky, Inc.
Case No. 2016 - 00162
Uncollectible Gas Cost Revenue Adjustment
For the Twelve Months Ended December 31, 2017

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

Workpaper WPD-2.4A
Witness: M. J. Bell

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Expected Gas Cost Commodity at Current Rate [1]	Schedule M-2.2F	\$ 2.8155
2	Net Charge-off Rate	Schedule H-1	<u>0.923329%</u>
3	Uncollectible Gas Cost Rate	Line 1 * Line 2	\$ 0.0260
4	Tariff Volumes [2]	WPM - A.2	9,717,866.8
5	Uncollectible Gas Cost Tracker Revenue	Line 3 * Line 4	<u>\$ 252,665</u>
6	Less: Test Year Revenue [3]	Schedule M-2.2F	\$ 155,486
7	Uncollectible Gas Cost Revenue Adjustment	Line 5 - Line 6	<u><u>\$ 97,179</u></u>

[1] Expected Gas Cost Commodity Rate as of March 1, 2016 per PSC Order 2016-00060.

[2] Rate Schedules GSR, GSO, IS and IUS

[3] Uncollectible Gas Cost Rate of \$.0160/Mcf per PSC Order 2016-00060.

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Regulatory Amortization Expense
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

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

Workpaper WPD-2.4B
Witness: J. T. Croom

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Estimated Rate Case Expense	Schedule F-6	\$ 658,000
2	Years of Amortization		<u>3</u>
3	Annual Rate Case Expense	Line 1 / Line 2	<u>\$ 219,333</u>

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
PSC Assessment Fee Adjustment
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

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

Workpaper WPD-2.4C
Witness: J. T. Croom

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Annual Operating Revenues at Current Rate	Schedule C-1	\$ 92,584,988
2	PSC Assessment Factor		<u>0.1901%</u>
3	Annual PSC Assessment Expense	Line 1 * Line 2	\$ 176,004
4	Less: Test Year Expense		<u>\$ 253,452</u>
5	Total PSC Assessment Fee Adjustment		<u>\$ (77,448)</u>

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Uncollectible Accounts Adjustment
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

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

Workpaper WPD-2.4D
Witness: J. T. Croom

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Residential Sales and Transportation at Current Rate [1]	Schedule M-2.2F	\$ 58,547,797
2	Net Charge-off Rate	Schedule H-1	<u>0.923329%</u>
3	Uncollectible Accounts Expenses	Line 1 * Line 2	\$ 540,589
4	Less: Test Year Expense		<u>\$ 1,218,996</u>
5	Total Uncollectible Accounts Expense Adjustment	Line 3 - Line 4	<u>\$ (678,407)</u>

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

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Large Volume Uncollectible Accounts Adjustment
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

Data: ___ Base Period X Forecasted Period
Type of Filing: X Original _ Update _ Revised

Workpaper WPD-2.4E
Witness: J. T. Croom

Line No.	Description	Jan	Feb	Mar	Apr	May	June	July	August	September	October	November	December	Total
1	Large Volume Uncollectible Accounts													
2	2015 Actual		\$ 3,889	\$ 5,803	\$ (9,691)			\$ 10,186		\$ (10,186)				\$ -
3	2014 Actual				(6,106)		9,485	(9,485)	(17,496)	86,506	4,897		(480)	67,321
4	2013 Actual							\$ 3,298	\$ (17,352)	\$ (31,737)		\$ 2,211	\$ (2,211)	(45,791)
5	2012 Actual	\$ (4,931)	\$ -	\$ -	\$ 11,948	\$ 9,006	\$ (20,954)	\$ -	\$ -	\$ 6,397	\$ (3,243)	\$ (3,155)	\$ -	(4,932)
6	2011 Actual	-	-	(7,352)	(5,683)	-	-	8,001	(8,001)	6,100	(1,392)	222	51,897	<u>43,792</u>
7	Total	\$ (4,931)	\$ 3,889	\$ (1,549)	\$ (9,532)	\$ 9,006	\$ (11,469)	\$ 12,000	\$ (42,850)	\$ 57,080	\$ 262	\$ (722)	\$ 49,205	\$ 60,390
8	Five Year Average													\$ 12,078
9	Less: Test Year Expense													\$ <u>25,000</u>
10	Total Large Volume Uncollectible Accounts Adjustment													\$ <u><u>(12,922)</u></u>

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
ASC 712 Amortization Adjustment
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

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

Workpaper WPD-2.4F
Witness: J. T. Croom

<u>Line No.</u>	<u>Description</u>	<u>Adjustment</u>
1	ASC 712 - Post Employment Benefits	
2	2015 Actuals	\$ (105,144)
3	2014 Actuals	(207,844)
4	2013 Actuals	(619,347)
5	2012 Actuals	228,426
6	2011 Actuals	(205,938)
7	Total	<u>\$ (909,847)</u>
8	Five Year Average	\$ (181,969)
9	Less: Test Year Expense	<u>-</u>
10	Total ASC 712 Adjustment	<u><u>\$ (181,969)</u></u>

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Tracker Expense Adjustment
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

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

Workpaper WPD-2.4G
Witness: J. T. Croom

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Energy Assistance Program	Schedule M-2.2F	\$ 474,918
2	Less: Test Year Expense		<u>\$ 411,467</u>
3	Energy Assistance Program Adjustment	Line 1 - Line 2	\$ 63,451
4	Energy Efficiency Conservation Program	Schedule M-2.2F	\$ 1,009,202
5	Less: Test Year Expense		<u>\$ 1,123,000</u>
6	Energy Efficiency Conservation Program	Line 4 - Line 5	\$ (113,798)
7	Total Tracker Expense Adjustment	Line 3 + Line 6	<u>\$ (50,347)</u>

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Property Tax Adjustment
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

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

Workpaper WPD-2.4H
Witness: J. T. Croom

LINE NO.	DESCRIPTION	TAXABLE AMOUNT \$	EFFECTIVE TAX RATE	TAX AMOUNT \$
1	<u>Property, Plant and Equipment</u>			
2	Actual Assessed Value at December 31, 2014	239,670,783		
3	2015 Net Plant Additions	32,369,000		
4	2016 Net Plant Additions	28,819,638		
5	Estimated Assessed Value at December 31, 2016	300,859,421		
6	Effective Property Tax Rate		1.311%	
7	2017 Property Tax Expense - Property, Plant and Equipment			3,944,267
8	<u>Gas Storage</u>			
9	Actual Gas Storage Balance at December 31, 2015	46,381,602		
10	West Virginia Gas Storage Balance at December 31, 2015	16,994,184		
11	Percent in West Virginia at December 31, 2015	36.6399%		
12	Projected Gas Storage Balance at December 31, 2016	44,465,233		
13	Percent in West Virginia Based on December 31, 2015	36.6399%		
14	West Virginia Projected Gas Storage Balance at December 31, 2016	16,292,028		
15	Assessment Rate	60.000%		
16	West Virginia Storage Assessed Value	9,775,217		
17	Effective Tax Rate		1.9694%	
18	2017 Property Tax Expense - Storage			192,512
19	2017 Property Tax Expense - Total			4,136,779
20	Less: Test Year Expense, Sch. C-2.2B			3,924,000
21	Net Adjustment			\$ 212,779

Columbia Gas of Kentucky, Inc.
Case No. 2016-00162
Payroll Tax Adjustment
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2014

Data: ___ Base Period X Forecasted Period
Type of Filing: X Original _ Update _ Revised

Workpaper WPD-2.4I
Witness: J. T. Croom

Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
1	2 Year History													
2	2014 Net Labor	\$ 758,234	\$ 545,161	\$ 564,345	\$ 531,711	\$ 572,128	\$ 514,533	\$ 577,072	\$ 586,352	\$ 666,100	\$ 628,111	\$ 631,078	\$ 730,802	\$ 7,305,627
3	Payroll Taxes	\$ 64,137	\$ 44,470	\$ 32,647	\$ 32,496	\$ 49,595	\$ 35,954	\$ 38,089	\$ 40,262	\$ 45,577	\$ 62,313	\$ 55,044	\$ 48,193	\$ 548,777
4	Payroll Tax Allocation	0.085	0.082	0.058	0.061	0.087	0.070	0.066	0.069	0.068	0.099	0.087	0.066	0.075
5	2015 Net Labor	\$ 629,810	\$ 629,008	\$ 723,109	\$ 632,612	\$ 662,086	\$ 720,476	\$ 673,650	\$ 609,298	\$ 596,803	\$ 606,670	\$ 717,464	\$ 737,666	\$ 7,938,651
6	Payroll Taxes	\$ 53,664	\$ 47,319	\$ 55,062	\$ 46,022	\$ 62,051	\$ 47,358	\$ 46,176	\$ 42,298	\$ 40,728	\$ 57,296	\$ 46,948	\$ 48,269	\$ 593,190
7	Payroll Tax Allocation	0.085	0.075	0.076	0.073	0.094	0.066	0.069	0.069	0.068	0.094	0.065	0.065	0.075
8	Total Net Labor	\$ 1,388,044	\$ 1,174,169	\$ 1,287,454	\$ 1,164,322	\$ 1,234,214	\$ 1,235,009	\$ 1,250,722	\$ 1,195,650	\$ 1,262,904	\$ 1,234,781	\$ 1,348,541	\$ 1,468,468	\$ 15,244,279
9	Total Payroll Taxes	\$ 117,801	\$ 91,789	\$ 87,709	\$ 78,518	\$ 111,646	\$ 83,312	\$ 84,265	\$ 82,560	\$ 86,304	\$ 119,609	\$ 101,992	\$ 96,462	\$ 1,141,967
10	2 Year Average Payroll Tax Allocation	0.085	0.078	0.068	0.067	0.090	0.067	0.067	0.069	0.068	0.097	0.076	0.066	0.075
11	Percentage to be Used for Test Year Adjustment													7.5%
12	Test Year Net Labor	\$ 734,838	\$ 592,432	\$ 770,491	\$ 714,571	\$ 719,948	\$ 753,330	\$ 752,626	\$ 690,174	\$ 730,102	\$ 729,851	\$ 729,613	\$ 803,372	\$ 8,721,348
13	Payroll Tax Expense at 7.5%	\$ 55,113	\$ 44,432	\$ 57,787	\$ 53,593	\$ 53,996	\$ 56,500	\$ 56,447	\$ 51,763	\$ 54,758	\$ 54,739	\$ 54,721	\$ 60,253	\$ 654,102
14	Less: Test Year Expense, Sch. C-2.2B													\$ 672,000
15	Total Payroll Tax Adjustment (Acct 408)													\$ (17,898)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION/TOTAL COMPANY
FOR THE MOST RECENT FIVE CALENDAR YEARS

WORKPAPER: WPG-2
PAGE 1 OF 4

TOTAL COMPANY	January 2011	February 2011	March 2011	April 2011	May 2011	June 2011	July 2011	August 2011	September 2011	October 2011	November 2011	December 2011	Total 2011
WORKHOURS													
STRAIGHT TIME HOURS	20,256	16,105	21,736	19,703	20,392	20,200	19,216	20,658	19,998	20,190	21,504	21,569	241,527
OVERTIME HOURS	1,963	1,650	1,845	2,091	1,899	1,633	1,821	1,807	2,038	2,559	2,203	2,252	23,761
TOTAL WORKHOURS	22,219	17,755	23,581	21,794	22,291	21,833	21,037	22,465	22,036	22,749	23,707	23,821	265,287
LABOR DOLLARS													
STRAIGHT-TIME DOLLARS	617,326	537,434	655,493	594,497	611,524	609,450	592,870	622,491	610,692	617,970	656,110	658,541	7,384,397
OVERTIME DOLLARS	71,285	59,547	67,614	77,887	70,943	61,178	69,338	65,833	77,701	99,729	85,371	85,981	892,409
TOTAL LABOR DOLLARS	688,611	596,981	723,107	672,384	682,467	670,628	662,208	688,324	688,393	717,699	741,481	744,522	8,276,806
O&M DOLLARS	609,247	578,799	617,066	559,384	572,175	492,117	503,722	598,377	517,008	565,763	560,166	604,881	6,778,705
EMPLOYEE BENEFITS													
TOTAL EMPLOYEE BENEFITS	153,599	223,439	215,063	208,937	208,695	225,757	244,208	199,612	241,031	250,709	38,352	273,189	2,482,591
BENEFITS EXPENSED	92,095	178,135	142,203	157,734	158,591	173,914	202,413	143,088	181,597	182,752	(18,906)	223,719	1,817,335
PAYROLL TAXES													
TOTAL PAYROLL TAXES	58,166	108,297	53,328	45,668	44,608	44,687	63,732	45,689	43,549	47,690	49,703	73,830	678,947
PAYROLL TAXES EXPENSED	48,572	44,463	40,372	34,600	34,487	33,681	55,431	33,978	30,319	31,275	38,893	67,991	494,062
EMPLOYEE LEVELS (FULL TIME)													
AVERAGE EMPLOYEE LEVELS	120	118	118	117	117	114	114	114	114	122	122	122	118

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

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION/TOTAL COMPANY
FOR THE MOST RECENT FIVE CALENDAR YEARS

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PAGE 2 OF 4

	January 2013	February 2013	March 2013	April 2013	May 2013	June 2013	July 2013	August 2013	September 2013	October 2013	November 2013	December 2013	Total 2013
TOTAL COMPANY													
WORKHOURS													
STRAIGHT TIME HOURS	21,728	19,520	20,414	21,274	23,916	20,189	22,813	21,893	20,610	22,644	21,502	22,610	259,112
OVERTIME HOURS	2,270	2,174	2,467	2,409	2,793	2,360	2,090	2,990	2,909	3,482	3,993	2,944	32,879
TOTAL WORKHOURS	23,998	21,694	22,881	23,683	26,709	22,548	24,902	24,883	23,519	26,125	25,495	25,554	291,991
LABOR DOLLARS													
STRAIGHT-TIME DOLLARS	673,046	647,948	644,024	668,643	620,929	648,563	708,326	683,991	660,478	712,493	692,633	728,160	8,089,235
OVERTIME DOLLARS	92,256	90,381	99,624	100,481	93,787	98,524	88,394	125,747	122,768	150,013	172,197	129,267	1,363,440
TOTAL LABOR DOLLARS	765,303	738,329	743,649	769,124	714,717	747,087	796,720	809,739	783,246	862,506	864,830	857,427	9,452,675
O&M DOLLARS	650,334	648,524	644,561	612,680	664,646	628,333	571,850	664,686	562,069	658,926	672,871	745,802	7,725,282
EMPLOYEE BENEFITS													
TOTAL EMPLOYEE BENEFITS	195,013	201,970	1,333,896	183,156	172,082	240,983	191,577	167,282	495,168	194,523	(428,454)	262,737	3,209,933
BENEFITS EXPENSED	134,158	145,888	1,278,554	90,667	86,111	154,253	102,955	68,444	389,316	56,116	(547,981)	166,613	2,125,095
PAYROLL TAXES													
TOTAL PAYROLL TAXES	60,712	87,240	82,822	51,950	74,540	57,420	52,757	54,022	53,664	56,770	84,083	62,474	778,454
PAYROLL TAXES EXPENSED	47,475	50,215	42,267	37,446	60,582	44,648	39,203	38,669	36,858	35,920	73,377	58,304	564,964
EMPLOYEE LEVELS (FULL TIME)													
AVERAGE EMPLOYEE LEVELS	118	121	120	119	123	123	123	122	122	122	127	128	122
TOTAL COMPANY													
WORKHOURS													
STRAIGHT TIME HOURS	23,800	21,168	22,826	23,853	23,549	22,464	24,552	22,173	23,000	23,486	20,153	24,116	275,140
OVERTIME HOURS	4,671	3,213	2,425	2,073	2,166	2,427	2,383	2,797	3,127	2,515	3,231	3,038	34,063
TOTAL WORKHOURS	28,471	24,381	25,251	25,926	25,715	24,890	26,935	24,970	26,127	26,001	23,383	27,154	309,203
LABOR DOLLARS													
STRAIGHT-TIME DOLLARS	753,865	722,526	731,482	759,016	760,725	739,742	787,452	736,895	757,505	774,477	684,319	778,956	8,986,959
OVERTIME DOLLARS	201,626	138,905	100,651	87,646	92,208	103,786	102,407	125,573	136,470	110,221	144,599	134,477	1,478,568
TOTAL LABOR DOLLARS	955,491	861,431	832,133	846,663	852,933	843,527	889,859	862,467	893,975	884,697	828,917	913,433	10,465,527
O&M DOLLARS	765,635	552,546	571,658	538,880	579,428	521,834	584,372	593,833	735,091	639,512	638,133	742,032	7,462,953
EMPLOYEE BENEFITS													
TOTAL EMPLOYEE BENEFITS	164,002	148,069	155,449	139,245	128,636	177,115	136,131	162,666	206,623	163,190	34,130	173,336	1,788,593
BENEFITS EXPENSED	100,723	47,155	66,842	113,127	57,989	113,281	85,980	107,741	140,168	106,506	28,819	127,743	1,096,074
PAYROLL TAXES													
TOTAL PAYROLL TAXES	79,887	100,589	87,594	53,580	83,450	59,927	61,538	65,540	68,188	88,947	74,313	67,507	891,059
PAYROLL TAXES EXPENSED	64,137	44,470	32,647	32,496	49,595	35,954	38,089	40,262	45,577	62,313	55,044	48,193	548,777
EMPLOYEE LEVELS (FULL TIME)													
AVERAGE EMPLOYEE LEVELS	128	132	134	133	132	131	130	130	128	126	125	127	130

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2016 - 00162
PAYROLL ANALYSIS BY EMPLOYEE CLASSIFICATIONS/PAYROLL DISTRIBUTION/TOTAL COMPANY
FOR THE MOST RECENT FIVE CALENDAR YEARS

WORKPAPER: WPG-2
PAGE 3 OF 4

TOTAL COMPANY	January 2015	February 2015	March 2015	April 2015	May 2015	June 2015	July 2015	August 2015	September 2015	October 2015	November 2015	December 2015	Total 2015
WORKHOURS													
STRAIGHT TIME HOURS	22,632	20,912	23,275	23,275	24,832	25,448	26,697	24,361	25,856	25,820	24,700	27,055	294,863
OVERTIME HOURS	2,290	2,711	3,062	2,212	1,856	2,433	2,325	2,830	1,980	2,768	3,829	2,858	31,152
TOTAL WORKHOURS	24,922	23,623	26,337	25,487	26,688	27,881	29,022	27,191	27,836	28,588	28,529	29,913	326,014
LABOR DOLLARS													
STRAIGHT-TIME DOLLARS	750,339	711,621	769,667	771,633	789,425	820,666	858,201	827,739	839,599	851,775	826,162	900,137	9,716,962
OVERTIME DOLLARS	100,196	124,173	136,291	98,783	82,485	107,836	103,035	128,140	87,543	123,024	167,709	129,255	1,388,469
TOTAL LABOR DOLLARS	850,534	835,794	905,959	870,415	871,910	928,501	961,236	955,879	927,141	974,799	993,871	1,029,392	11,105,431
O&M DOLLARS													
	641,040	644,788	751,814	620,669	670,380	728,769	682,810	622,617	610,122	619,989	733,129	758,717	8,084,844
EMPLOYEE BENEFITS													
TOTAL EMPLOYEE BENEFITS	250,482	213,104	130,713	143,268	138,879	194,733	181,515	174,348	157,194	172,723	186,923	195,701	2,139,585
BENEFITS EXPENSED	172,694	147,418	94,266	100,925	95,844	135,321	118,747	105,918	94,495	106,576	119,062	127,618	1,418,885
PAYROLL TAXES													
TOTAL PAYROLL TAXES	77,621	70,083	76,911	64,700	92,328	66,632	70,272	67,810	67,697	92,152	71,846	74,018	892,070
PAYROLL TAXES EXPENSED	53,664	47,319	55,062	46,022	62,051	47,358	46,176	42,298	40,728	57,296	46,948	48,269	593,190
EMPLOYEE LEVELS (FULL TIME)													
AVERAGE EMPLOYEE LEVELS	130	132	132	144	143	142	143	143	144	144	144	144	140

Columbia Gas of Kentucky, Inc.
Determination of Test Year Gas Cost Revenue
For the 6 Months Ended August 31, 2016

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

Workpaper WPM-A.1
Sheet 1 of 1

		Base Period						
Line No.	Description (A)	Mar-16 (H)	Apr-16 (I)	May-16 (J)	Jun-16 (K)	Jul-16 (L)	Aug-16 (M)	Total (N)
1 Rate Schedule GSR - Residential								
2	Gas Cost Rate [1]	\$ /Mcf 2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
3	Volumes	Mcf 986,392.0	570,538.9	255,779.9	126,909.6	88,930.0	86,940.0	2,115,490.4
4	Total Gas Revenue	\$2,179,039	\$1,260,377	\$565,043	\$280,356	\$196,455	\$192,059	\$4,673,330
5 Rate Schedule GSO - Commercial								
6	Gas Cost Rate [1]	\$ /Mcf 2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
7	Volumes	Mcf 457,839.0	284,311.8	128,485.9	82,737.7	55,721.1	51,791.0	1,060,886.5
8	Total Gas Revenue	\$1,011,412	\$628,073	\$283,838	\$182,776	\$123,093	\$114,412	\$2,343,604
9 Rate Schedule GSO - Industrial								
10	Gas Cost Rate [1]	\$ /Mcf 2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
11	Volumes	Mcf 11,000.0	9,999.9	9,000.3	7,999.9	13,999.9	15,000.2	67,000.2
12	Total Gas Revenue	\$24,300	\$22,091	\$19,883	\$17,673	\$30,927	\$33,137	\$148,010
13 Rate Schedule IS - Industrial								
14	Gas Cost Rate [1]	\$ /Mcf 2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
15	Volumes	Mcf -	-	-	-	-	-	0.0
16	Total Gas Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Rate Schedule IUS - Wholesale								
18	Gas Cost Rate [1]	\$ /Mcf 2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
19	Volumes	Mcf 1,101.0	658.0	346.6	226.8	240.7	192.6	2,765.7
20	Total Gas Revenue	\$2,432	\$1,454	\$766	\$501	\$532	\$425	\$6,110
21 Rate Schedule G1R - Residential								
22	Gas Cost Rate [1]	\$ /Mcf 2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
23	Volumes	Mcf 284.6	180.5	79.8	34.2	24.1	28.0	631.2
24	Total Gas Revenue	\$629	\$399	\$176	\$76	\$53	\$62	\$1,394
25 Rate Schedule G1C - Commercial								
26	Gas Cost Rate [1]	\$ /Mcf 2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
27	Volumes	Mcf 373.9	177.7	65.8	18.4	28.7	16.3	680.8
28	Total Gas Revenue	\$826	\$393	\$145	\$41	\$63	\$36	\$1,504
29	Total Gas Cost Revenue	\$3,218,638	\$1,912,786	\$869,851	\$481,422	\$351,124	\$340,131	\$7,173,952

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

Columbia Gas of Kentucky, Inc.
Determination of Test Year Gas Cost Revenue
For the 12 Months Ended December 31, 2017

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

Workpaper WPM-A.2
Sheet 1 of 1

Forecasted Period

Line No.	Description (A)		Jan-17 (B)	Feb-17 (C)	Mar-17 (D)	Apr-17 (E)	May-17 (F)	Jun-17 (G)	Jul-17 (H)	Aug-17 (I)	Sep-17 (J)	Oct-17 (K)	Nov-17 (L)	Dec-17 (M)	Total (N)
1 Rate Schedule GSR - Residential															
2	Gas Cost Rate [1]	\$/Mcf	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
3	Volumes	Mcf	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
4	Total Gas Revenue	\$	\$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
5 Rate Schedule GSO - Commercial															
6	Gas Cost Rate [1]	\$/Mcf	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
7	Volumes	Mcf	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
8	Total Gas Revenue	\$	\$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
9 Rate Schedule GSO - Industrial															
10	Gas Cost Rate [1]	\$/Mcf	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
11	Volumes	Mcf	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
12	Total Gas Revenue	\$	\$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
13 Rate Schedule IS - Industrial															
14	Gas Cost Rate [1]	\$/Mcf	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
15	Volumes	Mcf	-	-	-	-	-	-	-	-	-	-	-	-	0.0
16	Total Gas Revenue	\$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17 Rate Schedule IUS - Wholesale															
18	Gas Cost Rate [1]	\$/Mcf	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
19	Volumes	Mcf	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
20	Total Gas Revenue	\$	\$6,929	\$5,097	\$2,427	\$1,418	\$802	\$489	\$541	\$434	\$434	\$1,558	\$2,241	\$2,639	\$25,009
21 Rate Schedule G1R - Residential															
22	Gas Cost Rate [1]	\$/Mcf	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
23	Volumes	Mcf	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
24	Total Gas Revenue	\$	\$1,012	\$764	\$617	\$386	\$179	\$74	\$53	\$61	\$63	\$150	\$352	\$748	\$4,460
25 Rate Schedule G1C - Commercial															
26	Gas Cost Rate [1]	\$/Mcf	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	2.2091	
27	Volumes	Mcf	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
28	Total Gas Revenue	\$	\$679	\$828	\$824	\$383	\$152	\$40	\$64	\$37	\$19	\$49	\$184	\$491	\$3,751
29			\$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

[1] Gas Cost Rate as of March 1, 2016, excluding Gas Cost Uncollectible Rider.

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 6 Months Ended August 31, 2016

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

Workpaper WPM-B.1
Sheet 1 of 6

Base Period									
Line No.	Description (A)	Reference (B)	Mar-16 (I)	Apr-16 (J)	May-16 (K)	Jun-16 (L)	Jul-16 (M)	Aug-16 (N)	Total (O)
1 Rate Schedule GSR - Residential									
2	Bills		97,713	97,144	96,559	95,773	95,176	94,917	577,282
3	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
4	Finaled Bills		<u>1,773</u>	<u>2,322</u>	<u>2,426</u>	<u>2,267</u>	<u>2,008</u>	<u>2,645</u>	<u>13,441</u>
5	Adjusted Bills		99,486	99,466	98,985	98,040	97,184	97,562	590,723
6 Rate Schedule G1C - Commercial									
7	Bills		4	4	4	4	3	3	22
8	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
9	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>
10	Adjusted Bills		4	4	4	4	4	3	23
11 Rate Schedule G1R - Residential									
12	Bills		16	16	16	16	16	16	96
13	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
14	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	Adjusted Bills		16	16	16	16	16	16	96
16 Rate Schedule IN3 - Residential									
17	Bills		9	9	8	9	9	9	53
18	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
19	Finaled Bills		<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
20	Adjusted Bills		9	10	8	9	9	9	54
21 Rate Schedule IN3 - Commercial									
22	Bills		0	0	0	0	0	0	0
23	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
24	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25	Adjusted Bills		0	0	0	0	0	0	0
26 Rate Schedule IN4 - Residential									
27	Bills		0	0	0	0	0	0	0
28	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
29	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
30	Adjusted Bills		0	0	0	0	0	0	0
31 Rate Schedule IN5 - Residential									
32	Bills		3	3	3	3	3	3	18
33	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
34	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
35	Adjusted Bills		3	3	3	3	3	3	18
36 Rate Schedule LG2 - Residential									
37	Bills		1	1	1	1	1	1	6
38	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
39	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40	Adjusted Bills		1	1	1	1	1	1	6

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 6 Months Ended August 31, 2016

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

Workpaper WPM-B.1
Sheet 2 of 6

Line No.	Description (A)	Reference (B)	Mar-16 (I)	Apr-16 (J)	May-16 (K)	Jun-16 (L)	Jul-16 (M)	Aug-16 (N)	Total (O)
1	Rate Schedule LG2 - Commercial								
2	Bills		1	1	1	1	1	1	6
3	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
4	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5	Adjusted Bills		1	1	1	1	1	1	6
6	Rate Schedule LG3 - Residential								
7	Bills		1	1	1	1	1	1	6
8	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
9	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
10	Adjusted Bills		1	1	1	1	1	1	6
11	Rate Schedule LG4 - Residential								
12	Bills		1	1	1	1	1	1	6
13	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
14	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15	Adjusted Bills		1	1	1	1	1	1	6
16	Rate Schedule GSO - Commercial								
17	Bills		9,951	9,865	9,776	9,693	9,709	9,679	58,673
18	Industrial Adjustment	(WPM-D)	(1)	(1)	(1)	(1)	(1)	(1)	(6)
19	Finaled Bills		<u>85</u>	<u>139</u>	<u>107</u>	<u>88</u>	<u>75</u>	<u>92</u>	<u>586</u>
20	Adjusted Bills		10,035	10,003	9,882	9,780	9,783	9,770	59,253
21	Rate Schedule GSO - Industrial								
22	Bills		41	41	41	41	41	41	246
23	Industrial Adjustment	(WPM-D)	0	0	0	0	2	2	4
24	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>2</u>
25	Adjusted Bills		41	41	41	42	43	44	252
26	Rate Schedule IS - Industrial								
27	Bills		0	0	0	0	0	0	0
28	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
29	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
30	Adjusted Bills		0	0	0	0	0	0	0
31	Rate Schedule IUS - Wholesale								
32	Bills		2	2	2	2	2	2	12
33	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
34	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
35	Adjusted Bills		2	2	2	2	2	2	12

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 6 Months Ended August 31, 2016

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

Workpaper WPM-B.1
Sheet 3 of 6

Line No.	Description (A)	Reference (B)	Mar-16 (I)	Apr-16 (J)	May-16 (K)	Jun-16 (L)	Jul-16 (M)	Aug-16 (N)	Total (O)
1	Tariff Sales Summary by Customer Class								
2	Total Residential Sales								
3	Bills		97,744	97,175	96,589	95,804	95,207	94,948	577,467
4	Industrial Adjustment		0	0	0	0	0	0	0
5	Finaled Bills		<u>1,773</u>	<u>2,323</u>	<u>2,426</u>	<u>2,267</u>	<u>2,008</u>	<u>2,645</u>	<u>13,442</u>
6	Adjusted Bills		99,517	99,498	99,015	98,071	97,215	97,593	590,909
7	Total Commercial Sales								
8	Bills		9,956	9,870	9,781	9,698	9,713	9,683	58,701
9	Industrial Adjustment		(1)	(1)	(1)	(1)	(1)	(1)	(6)
10	Finaled Bills		<u>85</u>	<u>139</u>	<u>107</u>	<u>88</u>	<u>76</u>	<u>92</u>	<u>587</u>
11	Adjusted Bills		10,040	10,008	9,887	9,785	9,788	9,774	59,282
12	Total Industrial Sales								
13	Bills		41	41	41	41	41	41	246
14	Industrial Adjustment		0	0	0	0	2	2	4
15	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>2</u>
16	Adjusted Bills		41	41	41	42	43	44	252
17	Total Wholesale Sales								
18	Bills		2	2	2	2	2	2	12
19	Industrial Adjustment		0	0	0	0	0	0	0
20	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21	Adjusted Bills		2	2	2	2	2	2	12
22	Total Tariff Sales								
23	Bills		107,743	107,088	106,413	105,545	104,963	104,674	636,426
24	Industrial Adjustment		(1)	(1)	(1)	(1)	1	1	(2)
25	Finaled Bills		<u>1,858</u>	<u>2,462</u>	<u>2,533</u>	<u>2,356</u>	<u>2,084</u>	<u>2,738</u>	<u>14,031</u>
26	Adjusted Bills		109,600	109,549	108,945	107,900	107,048	107,413	650,455

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 6 Months Ended August 31, 2016

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

Workpaper WPM-B.1
Sheet 4 of 6

Line No.	Description (A)	Reference (B)	Mar-16 (I)	Apr-16 (J)	May-16 (K)	Jun-16 (L)	Jul-16 (M)	Aug-16 (N)	Total (O)
1	Rate Schedule GTR - Residential								
2	Bills		23,635	23,498	23,356	23,166	23,022	22,960	139,637
3	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
4	Finaled Bills		<u>137</u>	<u>183</u>	<u>242</u>	<u>206</u>	<u>203</u>	<u>250</u>	<u>1,221</u>
5	Adjusted Bills		23,772	23,681	23,598	23,372	23,225	23,210	140,858
6	Rate Schedule GTO - Commercial								
7	Bills		4,083	4,063	4,048	4,022	3,959	3,943	24,118
8	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
9	Finaled Bills		<u>10</u>	<u>18</u>	<u>10</u>	<u>20</u>	<u>57</u>	<u>13</u>	<u>128</u>
10	Adjusted Bills		4,093	4,081	4,058	4,042	4,016	3,956	24,246
11	Rate Schedule GTO - Industrial								
12	Bills		12	12	12	12	12	12	72
13	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
14	Finaled Bills		<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
15	Adjusted Bills		12	12	13	12	12	12	73
16	Rate Schedule DS - Commercial								
17	Bills		30	30	30	30	30	30	180
18	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
19	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>
20	Adjusted Bills		30	30	30	30	31	30	181
21	Rate Schedule DS - Industrial								
22	Bills		39	39	39	39	39	39	234
23	Industrial Adjustment	(WPM-D)	1	1	1	1	1	0	5
24	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
25	Adjusted Bills		40	40	40	40	40	39	239
26	Rate Schedule GDS - Commercial								
27	Bills		12	12	12	12	12	12	72
28	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
29	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
30	Adjusted Bills		12	12	12	12	12	12	72
31	Rate Schedule GDS - Industrial								
32	Bills		15	15	15	15	15	15	90
33	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
34	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
35	Adjusted Bills		15	15	15	15	15	15	90
36	Rate Schedule DS3 - Industrial								
37	Bills		3	3	3	3	3	3	18
38	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0
39	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
40	Adjusted Bills		3	3	3	3	3	3	18

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 6 Months Ended August 31, 2016

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

Workpaper WPM-B.1
Sheet 5 of 6

Line No.	Description (A)	Reference (B)	Mar-16 (I)	Apr-16 (J)	May-16 (K)	Jun-16 (L)	Jul-16 (M)	Aug-16 (N)	Total (O)	
1	Rate Schedule FX1 - Commercial									
2	Bills		1	1	1	1	1	1	6	
3	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	
4	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
5	Adjusted Bills		1	1	1	1	1	1	6	
6	Rate Schedule FX2 - Commercial									
7	Bills		1	1	1	1	1	1	6	
8	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	
9	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
10	Adjusted Bills		1	1	1	1	1	1	6	
11	Rate Schedule FX5 - Industrial									
12	Bills		3	3	3	3	3	3	18	
13	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	
14	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
15	Adjusted Bills		3	3	3	3	3	3	18	
16	Rate Schedule FX7 - Industrial									
17	Bills		1	1	1	1	1	1	6	
18	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	
19	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
20	Adjusted Bills		1	1	1	1	1	1	6	
21	Rate Schedule SAS - Commercial									
22	Bills		0	0	0	0	0	0	0	
23	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	
24	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
25	Adjusted Bills		0	0	0	0	0	0	0	
26	Rate Schedule SC3 - Industrial									
27	Bills		1	1	1	1	1	1	6	
28	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	
29	Finaled Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
30	Adjusted Bills		1	1	1	1	1	1	6	

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 6 Months Ended August 31, 2016

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

Workpaper WPM-B.1
Sheet 6 of 6

Line No.	Description (A)	Reference (B)	Mar-16 (I)	Apr-16 (J)	May-16 (K)	Jun-16 (L)	Jul-16 (M)	Aug-16 (N)	Total (O)
1	Transportation Summary by Customer Class								
2	Total Residential Transportation								
3	Bills		23,635	23,498	23,356	23,166	23,022	22,960	139,637
4	Industrial Adjustment		0	0	0	0	0	0	0
5	Finaled Bills		<u>137</u>	<u>183</u>	<u>242</u>	<u>206</u>	<u>203</u>	<u>250</u>	<u>1,221</u>
6	Adjusted Bills		23,772	23,681	23,598	23,372	23,225	23,210	140,858
7	Total Commercial Transportation								
8	Bills		4,127	4,107	4,092	4,066	4,003	3,987	24,382
9	Industrial Adjustment		0	0	0	0	0	0	0
10	Finaled Bills		<u>10</u>	<u>18</u>	<u>10</u>	<u>20</u>	<u>58</u>	<u>13</u>	<u>129</u>
11	Adjusted Bills		4,137	4,125	4,102	4,086	4,061	4,000	24,511
12	Total Industrial Transportation								
13	Bills		74	74	74	74	74	74	444
14	Industrial Adjustment		1	1	1	1	1	0	5
15	Finaled Bills		<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
16	Adjusted Bills		75	75	76	75	75	74	450
17	Total Transportation								
18	Bills		27,836	27,679	27,522	27,306	27,099	27,021	164,463
19	Industrial Adjustment		1	1	1	1	1	0	5
20	Finaled Bills		<u>147</u>	<u>201</u>	<u>253</u>	<u>226</u>	<u>261</u>	<u>263</u>	<u>1,351</u>
21	Adjusted Bills		27,984	27,881	27,776	27,533	27,361	27,284	165,819
22	Total Company Bills								
23	Bills		135,579	134,767	133,935	132,851	132,062	131,695	800,889
24	Industrial Adjustment		0	0	0	0	2	1	3
25	Finaled Bills		<u>2,005</u>	<u>2,663</u>	<u>2,786</u>	<u>2,582</u>	<u>2,345</u>	<u>3,001</u>	<u>15,382</u>
26	Adjusted Bills		137,584	137,430	136,721	135,433	134,409	134,697	816,274

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 12 Months Ended December 31, 2017

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

Workpaper WPM-B.2
Sheet 3 of 6

Line No.	Description (A)	Reference (B)	Jan-17 (C)	Feb-17 (D)	Mar-17 (E)	Apr-17 (F)	May-17 (G)	Jun-17 (H)	Jul-17 (I)	Aug-17 (J)	Sep-17 (K)	Oct-17 (L)	Nov-17 (M)	Dec-17 (N)	Total (O)
1	Tariff Sales Summary by Customer Class														
2	Total Residential Sales														
3	Bills		97,732	97,872	97,800	97,231	96,644	95,858	95,262	95,003	94,942	95,291	96,432	97,362	1,157,429
4	Finalized Bills		<u>1,588</u>	<u>1,632</u>	<u>1,773</u>	<u>2,323</u>	<u>2,426</u>	<u>2,267</u>	<u>2,008</u>	<u>2,645</u>	<u>2,068</u>	<u>1,695</u>	<u>1,590</u>	<u>1,594</u>	<u>23,609</u>
5	Adjusted Bills		99,320	99,504	99,573	99,554	99,070	98,125	97,270	97,648	97,010	96,986	98,022	98,956	1,181,038
6	Total Commercial Sales														
7	Bills		10,121	10,208	9,956	9,870	9,781	9,698	9,713	9,683	9,673	9,707	9,855	10,023	118,288
8	Industrial Adjustment		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)
9	Finalized Bills		<u>91</u>	<u>68</u>	<u>85</u>	<u>139</u>	<u>107</u>	<u>88</u>	<u>76</u>	<u>92</u>	<u>71</u>	<u>70</u>	<u>65</u>	<u>58</u>	<u>1,010</u>
10	Adjusted Bills		10,211	10,275	10,040	10,008	9,887	9,785	9,788	9,774	9,743	9,776	9,919	10,080	119,286
11	Total Industrial Sales														
12	Bills		41	41	41	41	41	41	41	41	41	41	41	41	492
13	Industrial Adjustment		2	2	2	2	2	2	3	3	3	3	3	3	30
14	Finalized Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>
15	Adjusted Bills		43	43	43	43	43	44	44	45	44	44	44	44	524
16	Total Wholesale Sales														
17	Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
18	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
19	Finalized Bills		<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>	<u>0</u>
20	Adjusted Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
21	Total Tariff Sales														
22	Bills		107,896	108,123	107,799	107,144	106,468	105,599	105,018	104,729	104,658	105,041	106,330	107,428	1,276,233
23	Industrial Adjustment		1	1	1	1	1	1	2	2	2	2	2	2	18
24	Finalized Bills		<u>1,679</u>	<u>1,700</u>	<u>1,858</u>	<u>2,462</u>	<u>2,533</u>	<u>2,356</u>	<u>2,084</u>	<u>2,738</u>	<u>2,139</u>	<u>1,765</u>	<u>1,655</u>	<u>1,652</u>	<u>24,621</u>
25	Adjusted Bills		109,576	109,824	109,658	109,607	109,002	107,956	107,104	107,469	106,799	106,808	107,987	109,082	1,300,872

Columbia Gas of Kentucky, Inc.
Number of Bills
For the 12 Months Ended December 31, 2017

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

Workpaper WPM-B.2
Sheet 6 of 6

Line No.	Description (A)	Reference (B)	Jan-17 (C)	Feb-17 (D)	Mar-17 (E)	Apr-17 (F)	May-17 (G)	Jun-17 (H)	Jul-17 (I)	Aug-17 (J)	Sep-17 (K)	Oct-17 (L)	Nov-17 (M)	Dec-17 (N)	Total (O)
1	Rate Schedule SC3 - Industrial														
2	Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
3	Industrial Adjustment	(WPM-D)	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Finalized Bills		<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>	<u>0</u>
5	Adjusted Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
6	Transportation Summary by Customer Class														
7	Total Residential Transportation														
8	Bills		23,633	23,667	23,649	23,511	23,370	23,180	23,035	22,973	22,958	23,042	23,318	23,543	279,879
9	Finalized Bills		<u>87</u>	<u>118</u>	<u>137</u>	<u>183</u>	<u>242</u>	<u>206</u>	<u>203</u>	<u>250</u>	<u>221</u>	<u>146</u>	<u>140</u>	<u>134</u>	<u>2,067</u>
10	Adjusted 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
11	Total Commercial Transportation														
12	Bills		3,867	3,835	4,127	4,107	4,092	4,066	4,003	3,987	3,958	3,931	3,909	3,889	47,771
13	Industrial Adjustment		2	2	2	2	2	2	3	3	3	3	3	30	57
14	Finalized Bills		<u>23</u>	<u>18</u>	<u>10</u>	<u>18</u>	<u>10</u>	<u>20</u>	<u>58</u>	<u>13</u>	<u>10</u>	<u>12</u>	<u>14</u>	<u>8</u>	<u>214</u>
15	Adjusted Bills		3,892	3,855	4,139	4,127	4,104	4,088	4,064	4,003	3,971	3,946	3,926	3,927	48,042
16	Total Industrial Transportation														
17	Bills		75	75	74	74	74	74	74	74	74	74	75	75	892
18	Industrial Adjustment		0	0	0	0	0	0	0	0	0	0	0	0	0
19	Finalized Bills		<u>0</u>	<u>0</u>	<u>0</u>	<u>1</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>1</u>
20	Adjusted Bills		75	75	74	75	74	74	74	74	74	74	75	75	893
21	Total Transportation														
22	Bills		27,575	27,577	27,850	27,692	27,536	27,320	27,112	27,034	26,990	27,047	27,302	27,507	328,542
23	Industrial Adjustment		2	2	2	2	2	2	3	3	3	3	3	30	57
24	Finalized Bills		<u>110</u>	<u>136</u>	<u>147</u>	<u>202</u>	<u>252</u>	<u>226</u>	<u>261</u>	<u>263</u>	<u>231</u>	<u>158</u>	<u>154</u>	<u>142</u>	<u>2,282</u>
25	Adjusted Bills		27,687	27,715	27,999	27,896	27,790	27,548	27,376	27,300	27,224	27,208	27,459	27,679	330,881
26	Total Company Bills														
27	Bills		135,471	135,700	135,649	134,836	134,004	132,919	132,130	131,763	131,648	132,088	133,632	134,935	1,604,775
28	Industrial Adjustment		3	3	3	3	3	3	5	5	5	5	5	32	75
29	Finalized Bills		<u>1,789</u>	<u>1,836</u>	<u>2,005</u>	<u>2,664</u>	<u>2,785</u>	<u>2,582</u>	<u>2,345</u>	<u>3,001</u>	<u>2,370</u>	<u>1,923</u>	<u>1,809</u>	<u>1,794</u>	<u>26,903</u>
30	Adjusted Bills		137,263	137,539	137,657	137,503	136,792	135,504	134,480	134,769	134,023	134,016	135,446	136,761	1,631,753

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 6 Months Ended August 31, 2016

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

Workpaper WPM-C.1
 Sheet 1 of 6

Base Period									
Line No.	Description (A)	Reference (B)	Mar-16 (I)	Apr-16 (J)	May-16 (K)	Jun-16 (L)	Jul-16 (M)	Aug-16 (N)	Total (O)
1	Rate Schedule GSR - Residential								
2	Volumes		986,392.0	570,538.9	255,779.9	126,909.6	88,930.0	86,940.0	2,115,490.4
3	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
4	Adjusted Volumes		986,392.0	570,538.9	255,779.9	126,909.6	88,930.0	86,940.0	2,115,490.4
5	Rate Schedule G1C - Commercial								
6	Volumes		373.9	177.7	65.8	18.4	28.7	16.3	680.8
7	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
8	Adjusted Volumes		373.9	177.7	65.8	18.4	28.7	16.3	680.8
9	Rate Schedule G1R - Residential								
10	Volumes		284.6	180.5	79.8	34.2	24.1	28.0	631.2
11	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
12	Adjusted Volumes		284.6	180.5	79.8	34.2	24.1	28.0	631.2
13	Rate Schedule IN3 - Residential								
14	Volumes		118.3	87.3	35.8	17.4	11.6	10.9	281.3
15	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
16	Adjusted Volumes		118.3	87.3	35.8	17.4	11.6	10.9	281.3
17	Rate Schedule IN3 - Commercial								
18	Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
20	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Rate Schedule IN4 - Residential								
22	Volumes		0.0	0.0	0.0	0.0	0.0	0.0	-
23	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
24	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	-
25	Rate Schedule IN5 - Residential								
26	Volumes		44.3	26.2	12.1	5.0	2.4	2.9	92.9
27	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
28	Adjusted Volumes		44.3	26.2	12.1	5.0	2.4	2.9	92.9
29	Rate Schedule LG2 - Residential								
30	Volumes		71.8	37.8	15.0	2.9	3.2	3.5	134.2
31	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
32	Adjusted Volumes		71.8	37.8	15.0	2.9	3.2	3.5	134.2
33	Rate Schedule LG2 - Commercial								
34	Volumes		88.5	55.3	19.3	7.8	7.7	6.7	185.3
35	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
36	Adjusted Volumes		88.5	55.3	19.3	7.8	7.7	6.7	185.3
37	Rate Schedule LG3 - Residential								
38	Volumes								
39	First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.0	12.0
40	Over 2 Mcf		<u>44.2</u>	<u>105.9</u>	<u>64.4</u>	<u>24.7</u>	<u>24.2</u>	<u>9.9</u>	<u>273.3</u>
41	Industrial Adjustment	(WPM-D)	<u>46.2</u>	<u>107.9</u>	<u>66.4</u>	<u>26.7</u>	<u>26.2</u>	<u>11.9</u>	<u>285.3</u>
42	First 2 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
43	Over 2 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
44	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0
45	First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.0	12.0
46	Over 2 Mcf		<u>44.2</u>	<u>105.9</u>	<u>64.4</u>	<u>24.7</u>	<u>24.2</u>	<u>9.9</u>	<u>273.3</u>
47	Adjusted Volumes		46.2	107.9	66.4	26.7	26.2	11.9	285.3
48	Rate Schedule LG4 - Residential								
49	Volumes		42.8	21.4	11.0	4.1	2.6	2.8	84.7
50	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
51	Adjusted Volumes		42.8	21.4	11.0	4.1	2.6	2.8	84.7

Columbia Gas of Kentucky, Inc.
Volumes (Mcf)
For the 6 Months Ended August 31, 2016

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

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Sheet 2 of 6

Line No.	Description (A)	Reference (B)	Mar-16 (I)	Apr-16 (J)	May-16 (K)	Jun-16 (L)	Jul-16 (M)	Aug-16 (N)	Total (O)
1	Rate Schedule GSO - Commercial								
2	Volumes								
3	First 50 Mcf		228,211.1	151,667.8	74,797.8	49,494.5	37,876.5	35,798.1	577,845.8
4	Next 350 Mcf		182,679.9	110,804.4	44,821.9	29,757.9	16,144.2	14,771.7	398,980.0
5	Next 600 Mcf		38,873.9	17,858.5	6,818.4	3,463.3	1,700.4	1,221.2	69,935.7
6	Over 1,000 Mcf		<u>9,674.1</u>	<u>4,781.1</u>	<u>2,147.8</u>	<u>72.0</u>	<u>0.0</u>	<u>0.0</u>	<u>16,675.0</u>
			459,439.0	285,111.8	128,585.9	82,787.7	55,721.1	51,791.0	1,063,436.5
7	Industrial Adjustment	(WPM-D)							
8	First 50 Mcf		(50.0)	(50.0)	(50.0)	(50.0)	0.0	0.0	(200.0)
9	Next 350 Mcf		(350.0)	(350.0)	(50.0)	0.0	0.0	0.0	(750.0)
10	Next 600 Mcf		(600.0)	(400.0)	0.0	0.0	0.0	0.0	(1,000.0)
11	Over 1,000 Mcf		<u>(600.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(600.0)</u>
			(1,600.0)	(800.0)	(100.0)	(50.0)	0.0	0.0	(2,550.0)
12	Adjusted Volumes								
13	First 50 Mcf		228,161.1	151,617.8	74,747.8	49,444.5	37,876.5	35,798.1	577,645.8
14	Next 350 Mcf		182,329.9	110,454.4	44,771.9	29,757.9	16,144.2	14,771.7	398,230.0
15	Next 600 Mcf		38,273.9	17,458.5	6,818.4	3,463.3	1,700.4	1,221.2	68,935.7
16	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>
17	Adjusted Volumes		457,839.0	284,311.8	128,485.9	82,737.7	55,721.1	51,791.0	1,060,886.5
18	Rate Schedule GSO - Industrial								
19	Volumes								
20	First 50 Mcf		1,600.8	1,363.3	1,020.7	766.7	635.3	732.2	6,119.0
21	Next 350 Mcf		5,106.4	5,165.5	3,527.2	3,061.5	3,237.7	3,639.2	23,737.5
22	Next 600 Mcf		3,350.7	3,077.9	3,045.7	2,835.0	3,210.5	3,672.2	19,192.0
23	Over 1,000 Mcf		<u>942.1</u>	<u>393.2</u>	<u>1,406.7</u>	<u>1,336.7</u>	<u>916.4</u>	<u>956.6</u>	<u>5,951.7</u>
			11,000.0	9,999.9	9,000.3	7,999.9	7,999.9	9,000.2	55,000.2
24	Industrial Adjustment	(WPM-D)							
25	First 50 Mcf		0.0	0.0	0.0	0.0	100.0	100.0	200.0
26	Next 350 Mcf		0.0	0.0	0.0	0.0	700.0	700.0	1,400.0
27	Next 600 Mcf		0.0	0.0	0.0	0.0	1,200.0	1,200.0	2,400.0
28	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>4,000.0</u>	<u>4,000.0</u>	<u>8,000.0</u>
			0.0	0.0	0.0	0.0	6,000.0	6,000.0	12,000.0
29	Adjusted Volumes								
30	First 50 Mcf		1,600.8	1,363.3	1,020.7	766.7	735.3	832.2	6,319.0
31	Next 350 Mcf		5,106.4	5,165.5	3,527.2	3,061.5	3,937.7	4,339.2	25,137.5
32	Next 600 Mcf		3,350.7	3,077.9	3,045.7	2,835.0	4,410.5	4,872.2	21,592.0
33	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>
34	Adjusted Volumes		11,000.0	9,999.9	9,000.3	7,999.9	13,999.9	15,000.2	67,000.2
35	Rate Schedule IS - Industrial								
36	Volumes								
37	First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
38	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			0.0	0.0	0.0	0.0	0.0	0.0	0.0
39	Industrial Adjustment	(WPM-D)							
40	First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
41	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			0.0	0.0	0.0	0.0	0.0	0.0	0.0
42	Adjusted Volumes								
43	First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
44	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
45	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0
46	Rate Schedule IUS - Wholesale								
47	Volumes		1,101.0	658.0	346.6	226.8	240.7	192.6	2,765.7
48	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
49	Adjusted Volumes		1,101.0	658.0	346.6	226.8	240.7	192.6	2,765.7

Columbia Gas of Kentucky, Inc.
Volumes (Mcf)
For the 6 Months Ended August 31, 2016

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

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Sheet 3 of 6

Line No.	Description (A)	Reference (B)	Mar-16 (I)	Apr-16 (J)	May-16 (K)	Jun-16 (L)	Jul-16 (M)	Aug-16 (N)	Total (O)
1	Tariff Sales Summary by Customer Class								
2	Total Residential Sales								
3	Volumes		987,000.0	571,000.0	256,000.0	126,999.9	89,000.1	87,000.0	2,117,000.0
4	Industrial Adjustment		0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	Adjusted Volumes		987,000.0	571,000.0	256,000.0	126,999.9	89,000.1	87,000.0	2,117,000.0
6	Total Commercial Sales								
7	Volumes		459,901.4	285,344.8	128,671.0	82,813.9	55,757.5	51,814.0	1,064,302.6
8	Industrial Adjustment		<u>(1,600.0)</u>	<u>(800.0)</u>	<u>(100.0)</u>	<u>(50.0)</u>	0.0	0.0	<u>(2,550.0)</u>
9	Adjusted Volumes		458,301.4	284,544.8	128,571.0	82,763.9	55,757.5	51,814.0	1,061,752.6
10	Total Industrial Sales								
11	Volumes		11,000.0	9,999.9	9,000.3	7,999.9	7,999.9	9,000.2	55,000.2
12	Industrial Adjustment		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>6,000.0</u>	<u>6,000.0</u>	<u>12,000.0</u>
13	Adjusted Volumes		11,000.0	9,999.9	9,000.3	7,999.9	13,999.9	15,000.2	67,000.2
14	Total Wholesale Sales								
15	Volumes		1,101.0	658.0	346.6	226.8	240.7	192.6	2,765.7
16	Industrial Adjustment		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
17	Adjusted Volumes		1,101.0	658.0	346.6	226.8	240.7	192.6	2,765.7
18	Total Tariff Sales								
19	Volumes		1,459,002.4	867,002.7	394,017.9	218,040.5	152,998.2	148,006.8	3,239,068.5
20	Industrial Adjustment		<u>(1,600.0)</u>	<u>(800.0)</u>	<u>(100.0)</u>	<u>(50.0)</u>	<u>6,000.0</u>	<u>6,000.0</u>	<u>9,450.0</u>
21	Adjusted Volumes		1,457,402.4	866,202.7	393,917.9	217,990.5	158,998.2	154,006.8	3,248,518.5
22	Rate Schedule GTR - Residential								
23	Volumes		269,000.0	156,000.0	70,000.0	35,000.0	25,000.0	24,000.0	579,000.0
24	Industrial Adjustment	(WPM-D)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	Adjusted Volumes		269,000.0	156,000.0	70,000.0	35,000.0	25,000.0	24,000.0	579,000.0
26	Rate Schedule GTO - Commercial								
27	Volumes								
28	First 50 Mcf		106,361.9	76,400.3	47,589.2	34,090.9	31,140.7	30,451.2	326,034.2
29	Next 350 Mcf		103,832.8	64,464.7	37,925.8	30,878.4	27,567.7	26,232.9	290,902.3
30	Next 600 Mcf		18,852.3	12,029.0	6,482.1	6,188.9	5,312.4	5,525.8	54,390.5
31	Over 1,000 Mcf		<u>7,956.1</u>	<u>4,116.7</u>	<u>2,001.6</u>	<u>2,841.9</u>	<u>1,978.2</u>	<u>1,791.2</u>	<u>20,685.7</u>
	Adjusted Volumes		237,003.1	157,010.7	93,998.7	74,000.1	65,999.0	64,001.1	692,012.7
32	Industrial Adjustment (WPM-D)								
33	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
36	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	Adjusted Volumes								
38	First 50 Mcf		106,361.9	76,400.3	47,589.2	34,090.9	31,140.7	30,451.2	326,034.2
39	Next 350 Mcf		103,832.8	64,464.7	37,925.8	30,878.4	27,567.7	26,232.9	290,902.3
40	Next 600 Mcf		18,852.3	12,029.0	6,482.1	6,188.9	5,312.4	5,525.8	54,390.5
41	Over 1,000 Mcf		<u>7,956.1</u>	<u>4,116.7</u>	<u>2,001.6</u>	<u>2,841.9</u>	<u>1,978.2</u>	<u>1,791.2</u>	<u>20,685.7</u>
42	Adjusted Volumes		237,003.1	157,010.7	93,998.7	74,000.1	65,999.0	64,001.1	692,012.7
43	Rate Schedule GTO - Industrial								
44	Volumes								
45	First 50 Mcf		508.5	429.7	346.2	313.1	310.6	295.6	2,203.7
46	Next 350 Mcf		2,090.2	1,600.8	1,646.5	1,359.8	1,359.2	1,380.5	9,437.0
47	Next 600 Mcf		2,065.1	1,901.5	1,446.5	1,488.2	1,395.6	1,201.0	9,497.9
48	Over 1,000 Mcf		<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>14,861.2</u>
	Adjusted Volumes		5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	35,999.8
49	Industrial Adjustment (WPM-D)								
50	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
51	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
52	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
53	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0
54	Adjusted Volumes								
55	First 50 Mcf		508.5	429.7	346.2	313.1	310.6	295.6	2,203.7
56	Next 350 Mcf		2,090.2	1,600.8	1,646.5	1,359.8	1,359.2	1,380.5	9,437.0
57	Next 600 Mcf		2,065.1	1,901.5	1,446.5	1,488.2	1,395.6	1,201.0	9,497.9
58	Over 1,000 Mcf		<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>14,861.2</u>
59	Adjusted Volumes		5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	35,999.8

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 6 Months Ended August 31, 2016

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Workpaper WPM-C.1
 Sheet 4 of 6

Line No.	Description (A)	Reference (B)	Mar-16 (I)	Apr-16 (J)	May-16 (K)	Jun-16 (L)	Jul-16 (M)	Aug-16 (N)	Total (O)
1	Rate Schedule DS - Commercial								
2	Volumes								
3	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
4	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			150,352.9	105,552.7	83,488.4	69,799.2	69,258.1	70,729.6	549,180.9
5	Industrial Adjustment	(WPM-D)							
6	First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
7	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	Adjusted Volumes								
9	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
10	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
11	Adjusted Volumes		150,352.9	105,552.7	83,488.4	69,799.2	69,258.1	70,729.6	549,180.9
12	Rate Schedule DS - Industrial								
13	Volumes								
14	First 30,000 Mcf		319,686.7	299,087.9	284,458.6	278,046.7	247,611.1	277,856.0	1,706,747.0
15	Over 30,000 Mcf		<u>215,454.0</u>	<u>136,896.0</u>	<u>92,886.0</u>	<u>70,392.0</u>	<u>52,470.0</u>	<u>73,326.0</u>	<u>641,424.0</u>
			535,140.7	435,983.9	377,344.6	348,438.7	300,081.1	351,182.0	2,348,171.0
16	Industrial Adjustment	(WPM-D)							
17	First 30,000 Mcf		5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	(10,000.0)	15,000.0
18	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	(10,000.0)	15,000.0
19	Adjusted Volumes								
20	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
21	Over 30,000 Mcf		<u>215,454.0</u>	<u>136,896.0</u>	<u>92,886.0</u>	<u>70,392.0</u>	<u>52,470.0</u>	<u>73,326.0</u>	<u>641,424.0</u>
22	Adjusted Volumes		540,140.7	440,983.9	382,344.6	353,438.7	305,081.1	341,182.0	2,363,171.0
23	Rate Schedule GDS - Commercial								
24	Volumes								
25	First 50 Mcf		600.0	600.0	600.0	600.0	600.0	600.0	3,600.0
26	Next 350 Mcf		4,200.0	4,182.9	4,125.3	4,039.8	4,001.5	3,894.7	24,444.2
27	Next 600 Mcf		6,960.1	6,168.9	6,261.4	4,613.4	5,206.3	4,316.8	33,526.9
28	Over 1,000 Mcf		<u>10,218.7</u>	<u>5,343.6</u>	<u>4,020.9</u>	<u>1,443.7</u>	<u>2,474.2</u>	<u>1,954.7</u>	<u>25,455.8</u>
			21,978.8	16,295.4	15,007.6	10,696.9	12,282.0	10,766.2	87,026.9
29	Industrial Adjustment	(WPM-D)							
30	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
31	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
32	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
33	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	Adjusted Volumes								
35	First 50 Mcf		600.0	600.0	600.0	600.0	600.0	600.0	3,600.0
36	Next 350 Mcf		4,200.0	4,182.9	4,125.3	4,039.8	4,001.5	3,894.7	24,444.2
37	Next 600 Mcf		6,960.1	6,168.9	6,261.4	4,613.4	5,206.3	4,316.8	33,526.9
38	Over 1,000 Mcf		<u>10,218.7</u>	<u>5,343.6</u>	<u>4,020.9</u>	<u>1,443.7</u>	<u>2,474.2</u>	<u>1,954.7</u>	<u>25,455.8</u>
39	Adjusted Volumes		21,978.8	16,295.4	15,007.6	10,696.9	12,282.0	10,766.2	87,026.9
40	Rate Schedule GDS - Industrial								
41	Volumes								
42	First 50 Mcf		750.0	734.7	693.8	473.8	460.0	510.6	3,622.9
43	Next 350 Mcf		4,494.5	4,473.4	3,834.3	2,817.8	2,743.9	3,011.3	21,375.2
44	Next 600 Mcf		6,682.3	5,077.0	4,045.5	2,778.8	3,023.0	3,501.7	25,108.3
45	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
46	Industrial Adjustment	(WPM-D)							
47	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
48	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
49	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0
50	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			0.0	0.0	0.0	0.0	0.0	0.0	0.0
51	Adjusted Volumes								
52	First 50 Mcf		750.0	734.7	693.8	473.8	460.0	510.6	3,622.9
53	Next 350 Mcf		4,494.5	4,473.4	3,834.3	2,817.8	2,743.9	3,011.3	21,375.2
54	Next 600 Mcf		6,682.3	5,077.0	4,045.5	2,778.8	3,023.0	3,501.7	25,108.3
55	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>
56	Adjusted Volumes		19,483.4	13,799.0	12,898.5	9,073.1	8,215.0	9,190.0	72,659.0

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 6 Months Ended August 31, 2016

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

Workpaper WPM-C.1
 Sheet 6 of 6

Line No.	Description (A)	Reference (B)	Mar-16 (I)	Apr-16 (J)	May-16 (K)	Jun-16 (L)	Jul-16 (M)	Aug-16 (N)	Total (O)
1	Rate Schedule SC3 - Industrial								
2	Volumes								
3	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
4	Over 150,000 Mcf		<u>233,376.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>1,400,256.0</u>
			383,376.0	383,376.0	383,376.0	383,376.0	383,376.0	383,376.0	2,300,256.0
5	Industrial Adjustment	(WPM-D)							
6	First 150,000 Mcf		(10,000.0)	(10,000.0)	(20,000.0)	(20,000.0)	(20,000.0)	(20,000.0)	(100,000.0)
7	Over 150,000 Mcf		<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(1,400,256.0)</u>
			(243,376.0)	(243,376.0)	(253,376.0)	(253,376.0)	(253,376.0)	(253,376.0)	(1,500,256.0)
8	Adjusted Volumes								
9	First 150,000 Mcf		140,000.0	140,000.0	130,000.0	130,000.0	130,000.0	130,000.0	800,000.0
10	Over 150,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
11	Adjusted Volumes		140,000.0	140,000.0	130,000.0	130,000.0	130,000.0	130,000.0	800,000.0
12	Transportation Summary by Customer Class								
13	Total Residential Transportation								
14	Volumes		269,000.0	156,000.0	70,000.0	35,000.0	25,000.0	24,000.0	579,000.0
15	Industrial Adjustment		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
16	Adjusted Volumes		269,000.0	156,000.0	70,000.0	35,000.0	25,000.0	24,000.0	579,000.0
17	Total Commercial Transportation								
18	Volumes		513,002.8	361,010.8	258,998.7	221,000.2	215,999.1	212,000.9	1,782,012.5
19	Industrial Adjustment		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
20	Adjusted Volumes		513,002.8	361,010.8	258,998.7	221,000.2	215,999.1	212,000.9	1,782,012.5
21	Total Industrial Transportation								
22	Volumes		1,433,000.0	1,312,999.8	1,265,000.1	1,221,999.9	1,181,000.0	1,232,000.0	7,645,999.8
23	Industrial Adjustment		<u>(238,376.0)</u>	<u>(238,376.0)</u>	<u>(248,376.0)</u>	<u>(248,376.0)</u>	<u>(248,376.0)</u>	<u>(263,376.0)</u>	<u>(1,485,256.0)</u>
24	Adjusted Volumes		1,194,624.0	1,074,623.8	1,016,624.1	973,623.9	932,624.0	968,624.0	6,160,743.8
25	Total Transportation								
26	Volumes		2,215,002.8	1,830,010.6	1,593,998.8	1,478,000.1	1,421,999.1	1,468,000.9	10,007,012.3
27	Industrial Adjustment		<u>(238,376.0)</u>	<u>(238,376.0)</u>	<u>(248,376.0)</u>	<u>(248,376.0)</u>	<u>(248,376.0)</u>	<u>(263,376.0)</u>	<u>(1,485,256.0)</u>
28	Adjusted Volumes		1,976,626.8	1,591,634.6	1,345,622.8	1,229,624.1	1,173,623.1	1,204,624.9	8,521,756.3
29	Total Company Throughput								
30	Volumes		3,674,005.2	2,697,013.3	1,988,016.7	1,696,040.6	1,574,997.3	1,616,007.7	13,246,080.8
31	Industrial Adjustment		(239,976.0)	(239,176.0)	(248,476.0)	(248,426.0)	(242,376.0)	(257,376.0)	(1,475,806.0)
32	Adjusted Volumes		3,434,029.2	2,457,837.3	1,739,540.7	1,447,614.6	1,332,621.3	1,358,631.7	11,770,274.8

Columbia Gas of Kentucky, Inc.
Volumes (Mcf)
For the 6 Months Ended August 31, 2016

Workpaper WPM-C.2
Sheet 1 of 8

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

Line No.	Description (A)	Reference (B)	Jan-17 (C)	Feb-17 (D)	Mar-17 (E)	Apr-17 (F)	May-17 (G)	Jun-17 (H)	Jul-17 (I)	Aug-17 (J)	Sep-17 (K)	Oct-17 (L)	Nov-17 (M)	Dec-17 (N)	Total (O)
1	Rate Schedule GSR - Residential														
2	Volumes		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
3	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
4	Adjusted Volumes		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	Rate Schedule G1C - Commercial														
6	Volumes		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
7	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
8	Adjusted Volumes		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
9	Rate Schedule G1R - Residential														
10	Volumes		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
11	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
12	Adjusted Volumes		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
13	Rate Schedule IN3 - Residential														
14	Volumes		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	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	0.0	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
16	Adjusted Volumes		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
17	Rate Schedule IN4 - Residential														
18	Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
20	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21	Rate Schedule IN5 - Residential														
22	Volumes		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
23	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
24	Adjusted Volumes		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
25	Rate Schedule LG2 - Residential														
26	Volumes		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
27	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
28	Adjusted Volumes		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
29	Rate Schedule LG2 - Commercial														
30	Volumes		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
31	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
32	Adjusted Volumes		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

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 6 Months Ended August 31, 2016

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

Line No.	Description (A)	Reference (B)	Jan-17 (C)	Feb-17 (D)	Mar-17 (E)	Apr-17 (F)	May-17 (G)	Jun-17 (H)	Jul-17 (I)	Aug-17 (J)	Sep-17 (K)	Oct-17 (L)	Nov-17 (M)	Dec-17 (N)	Total (O)	
1	Rate Schedule LG3 - Residential															
2	Volumes															
3	First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.4	2.0	2.0	2.0	2.0	2.0	2.0	24.4	
4	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>	
5	Volumes		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	
6	Rate Schedule LG4 - Residential															
7	Volumes		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	
8	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	
9	Adjusted Volumes		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	
10	Rate Schedule GSO - Commercial															
11	Volumes															
12	First 50 Mcf		267,724.0	278,801.2	227,946.5	149,431.8	76,855.7	48,785.1	38,320.5	36,243.0	36,349.0	49,912.3	96,938.0	195,958.3	1,503,265.4	
13	Next 350 Mcf		283,839.2	279,646.2	182,183.2	107,296.4	47,863.0	28,650.6	16,633.3	15,250.7	14,035.7	24,219.7	64,428.0	177,273.0	1,241,319.0	
14	Next 600 Mcf		79,819.5	71,400.1	38,709.6	16,894.1	7,331.2	3,286.7	1,774.7	1,292.0	1,416.5	3,112.1	8,898.8	40,405.4	274,340.7	
15	Over 1,000 Mcf		<u>31,980.1</u>	<u>27,309.4</u>	<u>9,608.2</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>11,834.2</u>	<u>89,358.8</u>	
			663,362.8	657,156.9	458,447.5	278,101.9	134,580.2	80,768.3	56,728.5	52,785.7	51,801.2	77,244.1	171,835.9	425,470.9	3,108,283.9	
16	Industrial Adjustment	(WPM-D)														
17	First 50 Mcf		(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	0.0	0.0	0.0	(50.0)	(50.0)	(50.0)	(450.0)	
18	Next 350 Mcf		(350.0)	(350.0)	(350.0)	(350.0)	(50.0)	0.0	0.0	0.0	0.0	(50.0)	(350.0)	(350.0)	(2,200.0)	
19	Next 600 Mcf		(600.0)	(600.0)	(600.0)	(400.0)	0.0	0.0	0.0	0.0	0.0	0.0	(400.0)	(600.0)	(3,200.0)	
20	Over 1,000 Mcf		<u>(1,622.8)</u>	<u>(1,096.0)</u>	<u>(600.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(900.0)</u>	<u>(4,218.8)</u>	
			(2,622.8)	(2,096.0)	(1,600.0)	(800.0)	(100.0)	(50.0)	0.0	0.0	0.0	(100.0)	(800.0)	(1,900.0)	(10,068.8)	
21	Adjusted Volumes															
22	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	
23	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	
24	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	
25	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>	
26	Adjusted Volumes		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	

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 6 Months Ended August 31, 2016

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

Line No.	Description (A)	Reference (B)	Jan-17 (C)	Feb-17 (D)	Mar-17 (E)	Apr-17 (F)	May-17 (G)	Jun-17 (H)	Jul-17 (I)	Aug-17 (J)	Sep-17 (K)	Oct-17 (L)	Nov-17 (M)	Dec-17 (N)	Total (O)
1	Rate Schedule GSO - Industrial														
2	Volumes														
3	First 50 Mcf		1,558.9	1,551.3	1,600.8	1,363.3	1,020.7	766.7	635.3	732.2	790.1	900.0	1,284.4	1,486.5	13,690.2
4	Next 350 Mcf		6,098.9	4,956.8	5,106.4	5,165.5	3,527.2	3,061.5	3,237.7	3,639.2	3,340.5	3,872.5	4,518.0	4,871.9	51,396.1
5	Next 600 Mcf		3,257.5	3,260.1	3,350.7	3,077.9	3,045.7	2,835.0	3,210.5	3,672.2	3,819.0	4,119.7	3,007.2	2,833.4	39,488.9
6	Over 1,000 Mcf		<u>2,084.9</u>	<u>2,231.7</u>	<u>942.1</u>	<u>393.2</u>	<u>1,406.7</u>	<u>1,336.7</u>	<u>916.4</u>	<u>956.6</u>	<u>1,050.6</u>	<u>2,107.7</u>	<u>2,190.4</u>	<u>1,808.3</u>	<u>17,425.3</u>
			13,000.2	11,999.9	11,000.0	9,999.9	9,000.3	7,999.9	7,999.9	9,000.2	9,000.2	10,999.9	11,000.0	11,000.1	122,000.5
7	Industrial Adjustment	(WPM-D)													
8	First 50 Mcf		150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	1,800.0
9	Next 350 Mcf		1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	12,600.0
10	Next 600 Mcf		1,800.0	1,800.0	1,700.0	1,600.0	1,600.0	1,550.0	1,550.0	1,550.0	1,550.0	1,650.0	1,700.0	1,800.0	19,850.0
11	Over 1,000 Mcf		<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>204,000.0</u>
			20,000.0	20,000.0	19,900.0	19,800.0	19,800.0	19,750.0	19,750.0	19,750.0	19,750.0	19,850.0	19,900.0	20,000.0	238,250.0
12	Adjusted Volumes														
13	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
14	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
15	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
16	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>
17	Adjusted Volumes		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
18	Rate Schedule IS - Industrial														
19	Volumes														
20	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
21	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
22	Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23	Rate Schedule IUS - Wholesale														
24	Volumes		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
25	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
26	Adjusted Volumes		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

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 6 Months Ended August 31, 2016

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

Line No.	Description (A)	Reference (B)	Jan-17 (C)	Feb-17 (D)	Mar-17 (E)	Apr-17 (F)	May-17 (G)	Jun-17 (H)	Jul-17 (I)	Aug-17 (J)	Sep-17 (K)	Oct-17 (L)	Nov-17 (M)	Dec-17 (N)	Total (O)
1	Tariff Sales Summary by Customer Class														
2	Total Residential Sales														
3	Volumes		1,333,000.0	1,292,000.1	969,000.0	552,999.9	259,999.9	124,000.0	89,000.1	86,000.0	89,000.1	142,000.0	409,000.0	907,000.0	6,253,000.1
4	Industrial Adjustment		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5	Adjusted Volumes		1,333,000.0	1,292,000.1	969,000.0	552,999.9	259,999.9	124,000.0	89,000.1	86,000.0	89,000.1	142,000.0	409,000.0	907,000.0	6,253,000.1
6	Total Commercial Sales														
7	Volumes		663,861.8	657,699.4	458,908.9	278,329.2	134,669.3	80,793.9	56,765.5	52,809.2	51,816.6	77,281.1	171,960.7	425,797.0	3,110,692.6
8	Industrial Adjustment		(2,622.8)	(2,096.0)	(1,600.0)	(800.0)	(100.0)	(50.0)	0.0	0.0	0.0	(100.0)	(800.0)	(1,900.0)	(10,068.8)
9	Adjusted Volumes		661,239.0	655,603.4	457,308.9	277,529.2	134,569.3	80,743.9	56,765.5	52,809.2	51,816.6	77,181.1	171,160.7	423,897.0	3,100,623.8
10	Total Industrial Sales														
11	Volumes		13,000.2	11,999.9	11,000.0	9,999.9	9,000.3	7,999.9	7,999.9	9,000.2	9,000.2	10,999.9	11,000.0	11,000.1	122,000.5
12	Industrial Adjustment		20,000.0	20,000.0	19,900.0	19,800.0	19,800.0	19,750.0	19,750.0	19,750.0	19,750.0	19,850.0	19,900.0	20,000.0	238,250.0
13	Adjusted Volumes		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
14	Total Wholesale Sales														
15	Volumes		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
16	Industrial Adjustment		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17	Adjusted Volumes		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
18	Total Tariff Sales														
19	Volumes		2,012,998.7	1,964,006.6	1,440,007.5	841,970.7	404,032.4	213,015.2	154,010.5	148,005.7	150,013.5	230,986.2	592,975.0	1,344,991.9	9,497,013.9
20	Industrial Adjustment		17,377.2	17,904.0	18,300.0	19,000.0	19,700.0	19,700.0	19,750.0	19,750.0	19,750.0	19,750.0	19,100.0	18,100.0	228,181.2
21	Adjusted Volumes		2,030,375.9	1,981,910.6	1,458,307.5	860,970.7	423,732.4	232,715.2	173,760.5	167,755.7	169,763.5	250,736.2	612,075.0	1,363,091.9	9,725,195.1
22	Rate Schedule GTR - Residential														
23	Volumes		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
24	Industrial Adjustment	(WPM-D)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	Adjusted Volumes		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
26	Rate Schedule GTO - Commercial														
27	Volumes														
28	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
29	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
30	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
31	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
	Adjusted Volumes		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
32	Industrial Adjustment (WPM-D)														
33	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36	Over 1,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37	Adjusted Volumes														
38	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
39	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
40	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
41	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
42	Adjusted Volumes		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

Columbia Gas of Kentucky, Inc.
Volumes (Mcf)
For the 6 Months Ended August 31, 2016

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

Line No.	Description (A)	Reference (B)	Jan-17 (C)	Feb-17 (D)	Mar-17 (E)	Apr-17 (F)	May-17 (G)	Jun-17 (H)	Jul-17 (I)	Aug-17 (J)	Sep-17 (K)	Oct-17 (L)	Nov-17 (M)	Dec-17 (N)	Total (O)
1	Rate Schedule GTO - Industrial														
2	Volumes														
3	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
4	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
5	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
6	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
7	Industrial Adjustment	(WPM-D)													
8	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	Adjusted Volumes														
13	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
14	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
15	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
16	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>
17	Adjusted Volumes		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
18	Rate Schedule DS - Commercial														
19	Volumes														
20	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
21	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			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
22	Industrial Adjustment	(WPM-D)													
23	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
24	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	Adjusted Volumes														
26	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
27	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
28	Adjusted Volumes		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
29	Rate Schedule DS - Industrial														
30	Volumes														
31	First 30,000 Mcf		372,633.5	346,268.5	319,008.7	299,709.6	285,128.8	278,134.1	252,645.5	277,869.2	290,511.7	319,636.4	337,494.0	344,941.4	3,723,981.4
32	Over 30,000 Mcf		<u>312,276.0</u>	<u>266,310.0</u>	<u>216,432.0</u>	<u>137,874.0</u>	<u>93,864.0</u>	<u>71,370.0</u>	<u>52,470.0</u>	<u>74,304.0</u>	<u>81,150.0</u>	<u>144,720.0</u>	<u>223,938.0</u>	<u>238,608.0</u>	<u>1,913,316.0</u>
			684,909.5	612,578.5	535,440.7	437,583.6	378,992.8	349,504.1	305,115.5	352,173.2	371,661.7	464,356.4	561,432.0	583,549.4	5,637,297.4
33	Industrial Adjustment	(WPM-D)													
34	First 30,000 Mcf		(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(120,000.0)
35	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(120,000.0)
36	Adjusted Volumes														
37	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
38	Over 30,000 Mcf		<u>312,276.0</u>	<u>266,310.0</u>	<u>216,432.0</u>	<u>137,874.0</u>	<u>93,864.0</u>	<u>71,370.0</u>	<u>52,470.0</u>	<u>74,304.0</u>	<u>81,150.0</u>	<u>144,720.0</u>	<u>223,938.0</u>	<u>238,608.0</u>	<u>1,913,316.0</u>
39	Adjusted Volumes		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

Columbia Gas of Kentucky, Inc.
Volumes (Mcf)
For the 6 Months Ended August 31, 2016

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

Line No.	Description (A)	Reference (B)	Jan-17 (C)	Feb-17 (D)	Mar-17 (E)	Apr-17 (F)	May-17 (G)	Jun-17 (H)	Jul-17 (I)	Aug-17 (J)	Sep-17 (K)	Oct-17 (L)	Nov-17 (M)	Dec-17 (N)	Total (O)
1	Rate Schedule GDS - Commercial														
2	Volumes														
3	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
4	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
5	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
6	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	25,486.0	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
7	Industrial Adjustment	(WPM-D)													
8	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12	Adjusted Volumes														
13	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
14	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
15	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
16	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>
17	Adjusted Volumes		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
18	Rate Schedule GDS - Industrial														
19	Volumes														
20	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
21	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
22	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
23	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
24	Industrial Adjustment	(WPM-D)													
25	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			0.0	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	Adjusted Volumes														
30	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
31	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
32	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
33	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>
34	Adjusted Volumes		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
35	Rate Schedule DS3 - Industrial														
36	Volumes		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
37	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
38	Adjusted Volumes		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
39	Rate Schedule FX1 - Commercial														
40	Volumes		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
41	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
42	Adjusted Volumes		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

Columbia Gas of Kentucky, Inc.
Volumes (Mcf)
For the 6 Months Ended August 31, 2016

Workpaper WPM-C.2
 Sheet 7 of 8

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

Line No.	Description (A)	Reference (B)	Jan-17 (C)	Feb-17 (D)	Mar-17 (E)	Apr-17 (F)	May-17 (G)	Jun-17 (H)	Jul-17 (I)	Aug-17 (J)	Sep-17 (K)	Oct-17 (L)	Nov-17 (M)	Dec-17 (N)	Total (O)
1	Rate Schedule FX2 - Commercial														
2	Volumes		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
3	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
4	Adjusted Volumes		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	Rate Schedule FX5 - Industrial														
6	Volumes		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	Industrial Adjustment	(WPM-D)	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
8	Adjusted Volumes		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
9	Rate Schedule FX7 - Industrial														
10	Volumes														
11	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
12	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
13	Industrial Adjustment	(WPM-D)													
14	First 25,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15	Over 25,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16	Adjusted Volumes														
17	First 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>
19	Adjusted Volumes		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
20	Rate Schedule SAS - Commercial														
21	Volumes														
22	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
23	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24	Industrial Adjustment	(WPM-D)													
25	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
26	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	Adjusted Volumes														
28	First 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
29	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
30	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31	Rate Schedule SC3 - Industrial														
32	Volumes														
33	First 150,000 Mcf		150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	150,000.0	1,800,000.0
34	Over 150,000 Mcf		<u>245,112.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>233,376.0</u>	<u>245,112.0</u>	<u>2,823,984.0</u>
			395,112.0	383,376.0	383,376.0	383,376.0	383,376.0	383,376.0	383,376.0	383,376.0	383,376.0	383,376.0	383,376.0	395,112.0	4,623,984.0
35	Industrial Adjustment	(WPM-D)													
36	First 150,000 Mcf		0.0	0.0	(10,000.0)	(10,000.0)	(20,000.0)	(20,000.0)	(20,000.0)	(20,000.0)	(20,000.0)	(20,000.0)	(10,000.0)	0.0	(150,000.0)
37	Over 150,000 Mcf		<u>(225,112.0)</u>	<u>(213,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(225,112.0)</u>	<u>(2,763,984.0)</u>
			(225,112.0)	(213,376.0)	(243,376.0)	(243,376.0)	(253,376.0)	(253,376.0)	(253,376.0)	(253,376.0)	(253,376.0)	(253,376.0)	(243,376.0)	(225,112.0)	(2,913,984.0)
38	Adjusted Volumes														
39	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
40	Over 150,000 Mcf		<u>20,000.0</u>	<u>20,000.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>20,000.0</u>	<u>60,000.0</u>
41	Adjusted Volumes		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

Columbia Gas of Kentucky, Inc.
 Volumes (Mcf)
 For the 6 Months Ended August 31, 2016

Workpaper WPM-C.2
 Sheet 8 of 8

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

Line No.	Description (A)	Reference (B)	Jan-17 (C)	Feb-17 (D)	Mar-17 (E)	Apr-17 (F)	May-17 (G)	Jun-17 (H)	Jul-17 (I)	Aug-17 (J)	Sep-17 (K)	Oct-17 (L)	Nov-17 (M)	Dec-17 (N)	Total (O)
1	Transportation Summary by Customer Class														
2	Total Residential Transportation														
3	Volumes		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
4	Industrial Adjustment		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
5	Adjusted Volumes		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
6	Total Commercial Transportation														
7	Volumes		655,000.7	622,002.5	509,001.3	357,004.0	261,998.6	220,999.9	214,999.2	211,001.1	231,998.0	296,994.6	402,994.7	535,996.7	4,519,991.3
8	Industrial Adjustment		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
9	Adjusted Volumes		655,000.7	622,002.5	509,001.3	357,004.0	261,998.6	220,999.9	214,999.2	211,001.1	231,998.0	296,994.6	402,994.7	535,996.7	4,519,991.3
10	Total Industrial Transportation														
11	Volumes		1,616,999.9	1,470,999.7	1,426,999.9	1,308,999.7	1,261,000.1	1,216,999.9	1,179,999.8	1,227,000.0	1,252,000.0	1,363,000.2	1,451,000.0	1,494,000.0	16,268,999.2
12	Industrial Adjustment		<u>(235,112.0)</u>	<u>(223,376.0)</u>	<u>(253,376.0)</u>	<u>(253,376.0)</u>	<u>(263,376.0)</u>	<u>(263,376.0)</u>	<u>(263,376.0)</u>	<u>(263,376.0)</u>	<u>(263,376.0)</u>	<u>(263,376.0)</u>	<u>(253,376.0)</u>	<u>(235,112.0)</u>	<u>(3,033,984.0)</u>
13	Adjusted Volumes		1,381,887.9	1,247,623.7	1,173,623.9	1,055,623.7	997,624.1	953,623.9	916,623.8	963,624.0	988,624.0	1,099,624.2	1,197,624.0	1,258,888.0	13,235,015.2
14	Total Transportation														
15	Volumes		2,636,000.6	2,446,002.2	2,201,001.2	1,817,003.7	1,593,998.7	1,471,999.8	1,418,999.0	1,461,001.1	1,508,998.0	1,698,994.8	1,964,994.7	2,276,996.7	22,495,990.5
16	Industrial Adjustment		<u>(235,112.0)</u>	<u>(223,376.0)</u>	<u>(253,376.0)</u>	<u>(253,376.0)</u>	<u>(263,376.0)</u>	<u>(263,376.0)</u>	<u>(263,376.0)</u>	<u>(263,376.0)</u>	<u>(263,376.0)</u>	<u>(263,376.0)</u>	<u>(253,376.0)</u>	<u>(235,112.0)</u>	<u>(3,033,984.0)</u>
17	Adjusted Volumes		2,400,888.6	2,222,626.2	1,947,625.2	1,563,627.7	1,330,622.7	1,208,623.8	1,155,623.0	1,197,625.1	1,245,622.0	1,435,618.8	1,711,618.7	2,041,884.7	19,462,006.5
18	Total Company Throughput														
19	Volumes		4,648,999.3	4,410,008.8	3,641,008.7	2,658,974.4	1,998,031.1	1,685,015.0	1,573,009.5	1,609,006.8	1,659,011.5	1,929,981.0	2,557,969.7	3,621,988.6	31,993,004.4
20	Industrial Adjustment		<u>(217,734.8)</u>	<u>(205,472.0)</u>	<u>(235,076.0)</u>	<u>(234,376.0)</u>	<u>(243,676.0)</u>	<u>(243,676.0)</u>	<u>(243,626.0)</u>	<u>(243,626.0)</u>	<u>(243,626.0)</u>	<u>(243,626.0)</u>	<u>(234,276.0)</u>	<u>(217,012.0)</u>	<u>(2,805,802.8)</u>
21	Adjusted Volumes		4,431,264.5	4,204,536.8	3,405,932.7	2,424,598.4	1,754,355.1	1,441,339.0	1,329,383.5	1,365,380.8	1,415,385.5	1,686,355.0	2,323,693.7	3,404,976.6	29,187,201.6

Columbia Gas of Kentucky, Inc.
 Adjustment to Test Year Bills and Mcf
 For the 6 Months Ended August 31, 2016

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

Workpaper WPM-D.1
 Sheet 1 of 2

Line No.	Description (A)	Reference (B)	Base Period						Total (O)
			Mar-16 (I)	Apr-16 (J)	May-16 (K)	Jun-16 (L)	Jul-16 (M)	Aug-16 (N)	
1	Large Com/Ind Customers								
2	Rate Schedule GSO - Commercial	(WPD)	(1)	(1)	(1)	(1)	(1)	(1)	(6)
3	Rate Schedule GSO - Industrial	(WPD)	0	0	0	0	2	2	4
4	Rate Schedule GDS - Commercial	(WPD)	0	0	0	0	0	0	0
5	Rate Schedule DS - Industrial	(WPD)	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>5</u>
6	Adjusted Bills		0	0	0	0	2	1	3
7	Total Adjusted Bills		0	0	0	0	2	1	3
8	Large Com/Ind Volumes								
9	Rate Schedule GSO - Commercial								
10	First 50 Mcf		(50.0)	(50.0)	(50.0)	(50.0)	0.0	0.0	(200.0)
11	Next 350 Mcf		(350.0)	(350.0)	(50.0)	0.0	0.0	0.0	(750.0)
12	Next 600 Mcf		(600.0)	(400.0)	0.0	0.0	0.0	0.0	(1,000.0)
13	Over 1,000 Mcf		<u>(600.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(600.0)</u>
14	Adjusted Volumes		(1,600.0)	(800.0)	(100.0)	(50.0)	0.0	0.0	(2,550.0)
15	Rate Schedule GSO - Industrial								
16	First 50 Mcf		0.0	0.0	0.0	0.0	100.0	100.0	200.0
17	Next 350 Mcf		0.0	0.0	0.0	0.0	700.0	700.0	1,400.0
18	Next 600 Mcf		0.0	0.0	0.0	0.0	1,200.0	1,200.0	2,400.0
19	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>4,000.0</u>	<u>4,000.0</u>	<u>8,000.0</u>
20	Adjusted Volumes		0.0	0.0	0.0	0.0	6,000.0	6,000.0	12,000.0
21	Rate Schedule DS - Industrial								
22	First 30,000 Mcf		5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	(10,000.0)	15,000.0
23	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
24	Adjusted Volumes		5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	(10,000.0)	15,000.0
25	Rate Schedule SC3 - Industrial								
26	Next 150,000 Mcf		(10,000.0)	(10,000.0)	(20,000.0)	(20,000.0)	(20,000.0)	(20,000.0)	(100,000.0)
27	Over 150,000 Mcf		<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(1,400,256.0)</u>
28	Adjusted Volumes		(243,376.0)	(243,376.0)	(253,376.0)	(253,376.0)	(253,376.0)	(253,376.0)	(1,500,256.0)
29	Total Adjusted Volumes		(239,976.0)	(239,176.0)	(248,476.0)	(248,426.0)	(242,376.0)	(257,376.0)	(1,475,806.0)

Columbia Gas of Kentucky, Inc.
Adjustment to Test Year Bills and Mcf
For the 6 Months Ended August 31, 2016

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

Workpaper WPM-D.2
Sheet 1 of 2

Line No.	Description (A)	Reference (B)	Jan-17 (C)	Feb-17 (D)	Mar-17 (E)	Apr-17 (F)	May-17 (G)	Jun-17 (H)	Jul-17 (I)	Aug-17 (J)	Sep-17 (K)	Oct-17 (L)	Nov-17 (M)	Dec-17 (N)	Total (O)
1	Large Com/Ind Customers														
2	Rate Schedule GSO - Commercial		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(12)
3	Rate Schedule GSO - Industrial		2	2	2	2	2	2	3	3	3	3	3	3	30
4	Rate Schedule GDS - Commercial		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Rate Schedule GDS - Industrial		0	0	0	0	0	0	0	0	0	0	0	0	0
6	Rate Schedule DS - Industrial		0	0	0	0	0	0	0	0	0	0	0	0	0
7	Rate Schedule SAS - Commercial		<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>	<u>0</u>
8	Adjusted Bills		1	1	1	1	1	1	2	2	2	2	2	2	18
9	Total Adjusted Bills		1	1	1	1	1	1	2	2	2	2	2	2	18
10	Large Com/Ind Volumes														
11	Rate Schedule GSO - Commercial														
12	First 50 Mcf		(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	(50.0)	0.0	0.0	0.0	(50.0)	(50.0)	(50.0)	(450.0)
13	Next 350 Mcf		(350.0)	(350.0)	(350.0)	(350.0)	(50.0)	0.0	0.0	0.0	0.0	(50.0)	(350.0)	(350.0)	(2,200.0)
14	Next 600 Mcf		(600.0)	(600.0)	(600.0)	(400.0)	0.0	0.0	0.0	0.0	0.0	0.0	(400.0)	(600.0)	(3,200.0)
15	Over 1,000 Mcf		<u>(1,622.8)</u>	<u>(1,096.0)</u>	<u>(600.0)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>(900.0)</u>	<u>(4,218.8)</u>
16	Adjusted Volumes		(2,622.8)	(2,096.0)	(1,600.0)	(800.0)	(100.0)	(50.0)	0.0	0.0	0.0	(100.0)	(800.0)	(1,900.0)	(10,068.8)
17	Rate Schedule GSO - Industrial														
18	First 50 Mcf		150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	150.0	1,800.0
19	Next 350 Mcf		1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	1,050.0	12,600.0
20	Next 600 Mcf		1,800.0	1,800.0	1,700.0	1,600.0	1,600.0	1,550.0	1,550.0	1,550.0	1,550.0	1,650.0	1,700.0	1,800.0	19,850.0
21	Over 1,000 Mcf		<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>17,000.0</u>	<u>204,000.0</u>
22	Adjusted Volumes		20,000.0	20,000.0	19,900.0	19,800.0	19,800.0	19,750.0	19,750.0	19,750.0	19,750.0	19,850.0	19,900.0	20,000.0	238,250.0
23	Rate Schedule GDS - Commercial														
24	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
28	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29	Rate Schedule GDS - Industrial														
30	First 50 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31	Next 350 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32	Next 600 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33	Over 1,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
34	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35	Rate Schedule DS - Industrial														
36	First 30,000 Mcf		(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(120,000.0)
37	Over 30,000 Mcf		<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
38	Adjusted Volumes		(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(10,000.0)	(120,000.0)
39	Rate Schedule SC3 - Industrial														
40	Next 150,000 Mcf		0.0	0.0	(10,000.0)	(10,000.0)	(20,000.0)	(20,000.0)	(20,000.0)	(20,000.0)	(20,000.0)	(20,000.0)	(10,000.0)	0.0	(150,000.0)
41	Over 150,000 Mcf		<u>(225,112.0)</u>	<u>(213,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(233,376.0)</u>	<u>(225,112.0)</u>	<u>(2,763,984.0)</u>
42	Adjusted Volumes		(225,112.0)	(213,376.0)	(243,376.0)	(243,376.0)	(253,376.0)	(253,376.0)	(253,376.0)	(253,376.0)	(253,376.0)	(253,376.0)	(243,376.0)	(225,112.0)	(2,913,984.0)
43	Total Adjusted Volumes		(217,734.8)	(205,472.0)	(235,076.0)	(234,376.0)	(243,676.0)	(243,676.0)	(243,626.0)	(243,626.0)	(243,626.0)	(243,626.0)	(234,276.0)	(217,012.0)	(2,805,802.8)

