

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

1. Refer to the employee positions listed in the Cole rebuttal testimony on pages 4-9.
  - a. For each position that existed prior to calendar year 2014-
    - i. State the position;
    - ii. State the current number of employees in each position; and
    - iii. State whether or not there are current vacancies in any of these positions. If so, how many vacancies?
  - b. For each position that has been created since calendar year 2013-
    - i. State the position;
    - ii. State the current number of employees in each position;
    - iii. State whether there are current vacancies in any of these positions. If so, how many vacancies? and,
    - iv. State whether any of the created positions will be eliminated due to a constricted capital budget and general reduction in projects.

**Response:**

See Staff Post Hearing Cole 1 Attachment A for responses to a.i, through iii and

b. i through iii.

b. iv. Any potential change in the capital budget will have no bearing on the positions created since the last case. As such, the positions will not be eliminated.

KY PSC Case No. 2016-00162 Attachment A to Staff Post Hearing 1-Cole 1

Positions existing prior to 2014

Job Title	Number of employees	Number of vacancies
Field Operations Leader	6	0
Compliance Specialist	1	0
Construction Specialist	1	0
Construction Coordinator	14	0

Positions created since 2013	Number of employees	Number of vacancies
GM/VP Operations	1	0
State Finance Director	1	0
OJT Coaches	2	0
Field Operations Leader	1	0
Mgr System Operations	1	0
External Affairs Specialist	1	0
Leader GPS Program Support	1	0
Gas Survey & GPS Quality Tech	1	0
Utility B	18	1
Construction Coordinator	2	0

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

2. State the amount of overtime paid in calendar years 2014, 2015, the base period and in the test year?

**Response:**

The amount of overtime paid in calendar years 2014, 2015, the base period and test year as submitted on Schedule G-2 are as follows:

	<u>2014</u>	<u>2015</u>	<u>Base Period</u>	<u>Test Period</u>
Overtime Labor	\$ 1,478,568	\$ 1,388,469	\$ 1,455,447	\$ 1,530,185
Total Labor	\$ 10,465,527	\$ 11,105,431	\$ 11,748,155	\$ 12,294,953
% of Overtime to Labor	14.13%	12.50%	12.39%	12.45%

As the table demonstrates, overtime as a percentage of total labor has decreased since 2014.

**COLUMBIA GAS OF KENTUCKY, INC.  
RESPONSE TO STAFF'S POST HEARING DATA REQUESTS  
DATED NOVEMBER 4, 2016**

3. State the costs paid to outside contractors in calendar years 2014, 2015, the base period and in the test year?

**Response:**

Below please find a table which shows the costs paid to outside contractors in calendar years 2014, 2015, the base period and the test year. Please note, costs paid to contractors are fully loaded and include labor, overheads, benefits and supervisory, general and administrative costs of the firms employed.

<b>Columbia Gas of Kentucky</b>				
	<b>2014</b>	<b>2015</b>	<b>Base Period</b>	<b>Test Period</b>
<b>Total Outside Services</b>	<b>3,775,896</b>	<b>3,471,137</b>	<b>3,635,784</b>	<b>3,943,830</b>

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

4. Provide the average age of Columbia's current workforce.

**Response:**

Below, please find a chart which demonstrates the breakdown of Columbia's current workforce. The average age of Columbia's current workforce is 42.2 years. Per the chart, 26% of Columbia's workforce is currently eligible for retirement and an additional 18% will be eligible for retirement in the next 0 to 10 years.

<b>Age Range</b>	<b>Total Count</b>	<b>% of Workforce</b>	<b>Retirement Projection Date</b>
70.6-55.6	40	26%	Currently Eligible for Retirement
55.5-45.6	27	18%	Eligible for Retirement in 0-10 Years
45.5-35.6	18	11%	Eligible for Retirement in 10-20 Years
35.6-20.6	69	45%	Existing Workforce
Total	154	100%	

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

1. Provide the average age of Columbia's current workforce who are in field positions.

**Response:**

Below please find a table which demonstrates the average age of Columbia's current workforce who are in field positions. The average age for Columbia's field positions is 41.3. As shown below, 23% of Columbia's workforce is currently eligible for retirement and an additional 18% will be eligible for retirement in the next 0 to 10 years.

<b>Age Range</b>	<b>Total Count</b>	<b>% of Workforce</b>	<b>Retirement Projection Date</b>
65.6-55.6	30	23%	Currently Eligible for Retirement
55.5-45.6	23	18%	Eligible for Retirement in 0-10 Years
45.5-35.6	14	11%	Eligible for Retirement in 10-20 Years
35.6-20.6	64	48%	Existing Workforce
Total	131	100%	

KY PSC Case No. 2016-00162  
Response to Staff's Post Hearing Data Request Cooper-1  
Respondent: Judy M. Cooper

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

1. Provide a current sample copy of an actual monthly bill for the seven municipals or jurisdictions referenced in Staff's First Request, Item 48, showing the franchise fee listed as a separate line item on the bill.

- a. If the franchise fee is not listed, explain why.
- b. If the franchise fees are not listed as a separate line item on the bill but are being recovered, explain where on the bill the franchise fees are included.

**Response:** Please see Attachment A which contains sample bills for each of the seven municipalities.





Account Number: [REDACTED]  
 Statement Date: 10/18/2016  
 6043  
 Page 1 of 2

### Contact Us

**Phone**  
 Emergency Service 24/7  
 1-800-432-9515  
 For gas leaks or odors of gas

**Customer Call Center Hours**  
 1-800-432-9345  
 7 a.m. - 7 p.m. Mon. - Fri.  
 8 a.m. - 12 p.m. Sat.

For hearing-impaired relay call 711.

**Web**  
 Make payments and access your account at [ColumbiaGasKY.com](http://ColumbiaGasKY.com)

**Mobile**  
 Make payments and access your account at [m.ColumbiaGasKY.com](http://m.ColumbiaGasKY.com)

**Mail Payments**  
 Columbia Gas of Kentucky  
 P.O. Box 742523  
 Cincinnati, OH 45274-2523

**Authorized Payment Locations**  
 Find locations online at [ColumbiaGasKY.com](http://ColumbiaGasKY.com)

### Account Profile

**Customer Name:** [REDACTED]      **Your Contact Information:** Ashland KY 41102 [REDACTED]      **Type of Customer:** Residential  
**Account Number:** [REDACTED]      **Budget Payment Plan**

• Is your contact information correct? Make all changes on the reverse side.

### Budget Payment Plan

Previous Amount Due on 09/30/2016	\$40.00
Payments Received by 09/30/2016 Thank you	-\$40.00
<b>Budget Balance on 10/17/2016</b>	<b>\$0.00</b>
Budget Amount This Period	+\$40.00
<b>Current Charges Due by 10/31/2016</b>	<b>\$40.00</b>

• There are 6 months remaining in the Budget Year, which ends in April, 2017.

### Actual Account Summary

Beginning Balance	\$63.44	CR
Payments Received	-\$40.00	
Current Utility Charges	+\$19.03	
<b>Actual Account Balance</b>	<b>\$84.41</b>	<b>CR</b>

• Your Actual Account Balance reflects the actual amount you owe based on your billed usage and payments as of the date of this bill.  
 • For more information regarding these charges, see the Detail Charges section.

### Your Safety

In case of an emergency, such as odor of gas, carbon monoxide or fire:

1. Leave the area immediately.
2. Leave windows and doors in their positions and avoid doing anything that could cause a spark.
3. From a safe area, call 911 and Columbia Gas at 1-800-432-9515.

**Always Call 8-1-1 Before You Dig**  
 If you're planning a home or landscaping project, call Kentucky 811 at 8-1-1 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.



**Employee Identification**  
 All of our employees and contractors carry photo identification. If someone claims to represent us, ask to see identification. Call the police if you see suspicious activity.

### 13 Month Usage History

Mcf

Month	Mcf	Avg Temp	Mcf Per Day
Oct 15	0.0	62.4	0.0
Nov 15	1.0	55.3	0.0
Dec 15	3.0	46.1	0.0
Jan 16	8.4	38.0	0.0
Feb 16	10.1	32.0	0.0
Mar 16	3.6	40.0	0.0
Apr 16	2.4	50.0	0.0
May 16	0.2	60.0	0.0
Jun 16	0.1	70.0	0.0
Jul 16	0.0	78.0	0.0
Aug 16	0.0	82.0	0.0
Sep 16	0.0	85.0	0.0
Oct 16	0.0	86.0	0.0

**Meter Number:** [REDACTED]      **Service Address:** Ashland KY 41102 [REDACTED]

**Meter Readings - 31 Billing Days**

Actual Reading on 10/17	1925
Actual Reading on 9/16	1925
<b>Gas Used (Mcf)</b>	<b>0.0</b>

**Usage Comparison - Mcf**

Month	Mcf	Avg Temp	Mcf Per Day
Oct 15	0.0	62.4	0.0
Sep 16	0.0	75.3	0.0
Oct 16	0.0	66.1	0.0

Your Average Monthly Usage = 2.6 Mcf.  
 Your Total Annual Usage = 30.7 Mcf.  
 Your next meter reading date is 11/15/2016.

▼ Please fold on the perforation below, detach and return with your payment.

**Columbia Gas of Kentucky**  
 A NISource Company  
 P.O. Box 14241  
 Lexington, KY 40512-4241

**Web**  
[ColumbiaGasKY.com](http://ColumbiaGasKY.com)

**Mobile**  
[m.ColumbiaGasKY.com](http://m.ColumbiaGasKY.com)

**Phone**  
 1-800-432-6516

Account Number: [REDACTED]  
**Amount Due by 10/31/2016: \$40.00**  
**Amount Enclosed:** \$

00007470 01 AV 0.373 1  
 AUTO\*\*SCH 5-DIGIT 41102  
 [REDACTED]  
 ASHLAND KY 41102 [REDACTED]

Make check payable to:  
 COLUMBIA GAS  
 P O BOX 742523  
 CINCINNATI OH 45274-2523

Account Number: ~~XXXXXXXXXX~~  
 Statement Date: 10/18/2016  
 6043  
 Page 2 of 2

### Helpful Definitions

**Customer Charge** covers a portion of the fixed costs required to ensure that natural gas service is available to your home. This amount is the same with each bill.

**Estimated Readings** are calculated based on your typical monthly usage rather than on an actual meter reading.

**Gas Delivery Charges** are the costs of delivering the gas to retail customers. The charges for these services are regulated and these services must be purchased from Columbia Gas.

**Gas Supply Cost** includes the cost of natural gas, interstate pipeline charges, storage costs, and related charges and is passed through to customers at cost without markup.

Gas supply service may be purchased from a participating competitive gas supplier in the Customer CHOICE program.

Mcf is equal to 1,000 cubic feet and is used to measure your gas usage.

### Legal Information

**Rate Schedule**  
 Information about rate schedules is available upon request or at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).

**Bankruptcy Notices**  
 Mail to Columbia Gas of Kentucky, Revenue Recovery, PO Box 117, Columbus, OH 43216.

**Other Correspondence (except payments)**  
 Mail to Columbia Gas of Kentucky, P.O. Box 2318, Columbus, OH 43216-2318 or contact us at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).

### Detail Charges

Customer Charge	\$15.00
Gas Delivery Charge	\$0.00
<b>Delivery</b>	<b>+\$15.00</b>
Gas Supply Cost 0.0 Mcf at \$4.50340 per Mcf	\$0.00
<b>Supply</b>	<b>+\$0.00</b>
Accelerated Main Replacement Program Rider	\$2.26
Energy Efficiency and Conservation Rider	\$0.69
Research & Development Factor	\$0.00
Ashland City Franchise Fee	\$0.54
School Tax	\$0.54
<b>Taxes &amp; Fees</b>	<b>+\$4.03</b>
<b>Total Current Utility Charges</b>	<b>\$19.03</b>

### Message Board

- Enjoy the convenience of managing your account online by enrolling in Paperless Billing. Monthly email alerts, 24/7 account access and up to two years of past bills and payment history! Enroll today at [ColumbiaGasKY.com/PaperlessBilling](http://ColumbiaGasKY.com/PaperlessBilling).
- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).
- Take control of your gas bill by choosing your natural gas supplier. It's your Choice. Go to [ColumbiaGasKY.com](http://ColumbiaGasKY.com) and search Choice for more information.

### Change Contact Information

If information is incorrect in the Account Profile, please update and print clearly in the space provided below.

Address	
City	
State	Zip Code
Phone Number	
Add or Edit Email	

### WinterCare Contribution

WinterCare, Columbia Gas of Kentucky's fuel fund program, is a fund of last resort for households who have exhausted all other sources of assistance and still have trouble paying their heating bills. The fund is administered by The Community Action Council and is supported through donations from customers and matching contributions from Columbia Gas.

\* Your donation is tax-deductible.

Monthly Contribution	One-Time Contribution
\$10    \$5    \$1	
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$ <input type="text"/>
\$ <input type="text"/>	



Account Number: **GREENUP KY 41144**  
 Statement Date: 10/21/2016  
 7015  
 Page 1 of 2

### Contact Us

**Phone**  
 Emergency Service 24/7  
 1-800-432-9515  
 For gas leaks or odors of gas

**Customer Call Center Hours**  
 1-800-432-9345  
 7 a.m. - 7 p.m. Mon. - Fri.  
 8 a.m. - 12 p.m. Sat.

For hearing-impaired relay call 711.

**Web**  
 Make payments and access your account at [ColumbiaGasKY.com](http://ColumbiaGasKY.com)

**Mobile**  
 Make payments and access your account at [m.ColumbiaGasKY.com](http://m.ColumbiaGasKY.com)

**Mail Payments**  
 Columbia Gas of Kentucky  
 P.O. Box 742523  
 Cincinnati, OH 45274-2523

**Authorized Payment Locations**  
 Find locations online at [ColumbiaGasKY.com](http://ColumbiaGasKY.com)

### Account Profile

**Customer Name:** **Your Contact Information:** **Type of Customer:**  
 Greenup KY 41144 Greenup KY 41144 Residential  
 Paperless Billing

**Account Number:**

- Is your contact information correct? Make all changes on the reverse side.

### Account Summary

Previous Amount Due on 10/05/2016	\$18.31
Payments Received by 09/23/2016 Thank you	-\$18.31
<b>Balance on 10/20/2016</b>	<b>\$0.00</b>
Charges for Gas Service This Period	+ \$20.41

**Current Charges Due by 11/03/2016 \$20.41**

- If paid after 11/03/16, a late payment charge of 5% may be applied.
- For more information regarding these charges, see the Detail Charges section.

### Your Safety

In case of an emergency, such as odor of gas, carbon monoxide or fire:

1. Leave the area immediately.
2. Leave windows and doors in their positions and avoid doing anything that could cause a spark.
3. From a safe area, call 911 and Columbia Gas at 1-800-432-9515.

**Always Call 8-1-1 Before You Dig**  
 If you're planning a home or landscaping project, call Kentucky 811 at 8-1-1 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.

### 13 Month Usage History

Month	Mcf	Avg Temp	Mcf Per Day
Oct 15	1.0	59.2 °	0.0
Sep 16	0.0	75.2 °	0.0
Oct 16	0.3	65.3 °	0.0

Your Average Monthly Usage = 4.9 Mcf.  
 Your Total Annual Usage = 58.7 Mcf.  
 Your next meter reading date is 11/18/2016.

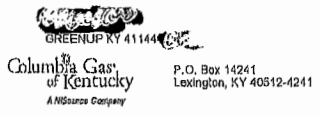
**Meter Number:**  
**Service Address:**  
 Greenup KY 41144

**Meter Readings - 29 Billing Days**

Actual Reading on 10/20	5212
Actual Reading on 9/21	5209
<b>Gas Used (Mcf)</b>	<b>0.3</b>

**Employee Identification**  
 All of our employees and contractors carry photo identification. If someone claims to represent us, ask to see identification. Call the police if you see suspicious activity.

▼ Please fold on the perforation below, detach and return with your payment.

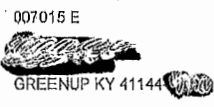


**Web**  
[ColumbiaGasKY.com](http://ColumbiaGasKY.com)

**Mobile**  
[m.ColumbiaGasKY.com](http://m.ColumbiaGasKY.com)

**Phone**  
 1-800-432-9515

Account Number: **GREENUP KY 41144**  
**Amount Due by 11/03/2016: \$20.41**  
**Amount Enclosed:** \$



Make check payable to:  
 COLUMBIA GAS  
 P O BOX 742523  
 CINCINNATI OH 45274-2523

Account Number: **7015**  
 Statement Date: **10/21/2016**  
 Page 2 of 2

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### Detail Charges

Customer Charge	\$15.00
Gas Delivery Charge	\$0.68
<b>Delivery</b>	<b>+\$15.68</b>
Gas Supply Cost 0.3 Mcf at \$4.50340 per Mcf	\$1.36
<b>Supply</b>	<b>+\$1.36</b>
Accelerated Main Replacement Program Rider	\$2.26
Energy Assistance Program Surcharge	\$0.02
Energy Efficiency and Conservation Rider	\$0.69
Research & Development Factor	\$0.00
Greenup City Franchise Fee	\$0.40
<b>Taxes &amp; Fees</b>	<b>+\$3.37</b>
<b>Total Current Utility Charges</b>	<b>\$20.41</b>

### Message Board

- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).
- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments - for budgeting that's a whole lot easier. Enroll today at [ColumbiaGasKY.com/Budget](http://ColumbiaGasKY.com/Budget).
- Take control of your gas bill by choosing your natural gas supplier. It's your Choice. Go to [ColumbiaGasKY.com](http://ColumbiaGasKY.com) and search Choice for more information.

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Phone Number	
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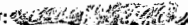
### WinterCare Contribution

WinterCare, Columbia Gas of Kentucky's fuel fund program, is a fund of last resort for households who have exhausted all other sources of assistance and still have trouble paying their heating bills. The fund is administered by The Community Action Council and is supported through donations from customers and matching contributions from Columbia Gas.

\* Your donation is tax-deductible.

Monthly Contribution	One-Time Contribution						
<table border="1"> <tr> <td>\$10</td> <td>\$5</td> <td>\$1</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table>	\$10	\$5	\$1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
\$10	\$5	\$1					
<input type="text"/>	<input type="text"/>	<input type="text"/>					
<input type="text"/>							



Account Number:   
 Statement Date: 10/14/2016  
 602  
 Page 2 of 2

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Mcf is equal to 1,000 cubic feet and is used to measure your gas usage.

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**Other Correspondence (except payments)**  
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### Detail Charges

Customer Charge	\$15.00
Gas Delivery Charge	\$0.00
<b>Delivery</b>	<b>+ \$15.00</b>
Gas Supply Cost 0.0 Mcf at \$4.50340 per Mcf	\$0.00
<b>Supply</b>	<b>+ \$0.00</b>
Accelerated Main Replacement Program Rider	\$2.26
Energy Efficiency and Conservation Rider	\$0.69
Research & Development Factor	\$0.00
Irvine City Franchise Fee	\$0.36
School Tax	\$0.54
<b>Taxes &amp; Fees</b>	<b>+ \$3.85</b>
<b>Total Current Utility Charges</b>	<b>\$18.85</b>

### Message Board

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- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).
- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments - for budgeting that's a whole lot easier. Enroll today at [ColumbiaGasKY.com/Budget](http://ColumbiaGasKY.com/Budget).
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### Change Contact Information

If information is incorrect in the Account Profile, please update and print clearly in the space provided below.

Address	
City	
State	Zip Code
Phone Number	
Add or Edit Email	

### WinterCare Contribution

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\* Your donation is tax-deductible.

Monthly Contribution	One-Time Contribution						
<table border="1"> <tr> <td>\$10</td> <td>\$5</td> <td>\$1</td> </tr> <tr> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </table>	\$10	\$5	\$1	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ <input type="text"/>
\$10	\$5	\$1					
<input type="text"/>	<input type="text"/>	<input type="text"/>					
\$ <input type="text"/>							



Account Number: [REDACTED]  
 Statement Date: 11/01/2016  
 811  
 Page 1 of 2

### Contact Us

**Phone**  
 Emergency Service 24/7  
 1-800-432-9515  
 For gas leaks or odors of gas

Customer Call Center Hours  
 1-800-432-9345  
 7 a.m. - 7 p.m. Mon. - Fri.  
 8 a.m. - 12 p.m. Sat.

For hearing-impaired relay call 711.

**Web**  
 Make payments and access your account at [ColumbiaGasKY.com](http://ColumbiaGasKY.com)

**Mobile**  
 Make payments and access your account at [m.ColumbiaGasKY.com](http://m.ColumbiaGasKY.com)

**Mail Payments**  
 Columbia Gas of Kentucky  
 P.O. Box 742523  
 Cincinnati, OH 45274-2523

**Authorized Payment Locations**  
 Find locations online at [ColumbiaGasKY.com](http://ColumbiaGasKY.com)

### Account Profile

**Customer Name:** [REDACTED]  
**Your Contact Information:** [REDACTED] Lexington KY 40502  
**Account Number:** [REDACTED]  
**Type of Customer:** Residential Automatic Payment

• Is your contact information correct? Make all changes on the reverse side.

### Account Summary

Previous Amount Due on 10/13/2016	\$21.44
Payments Received by 10/12/2016 Thank you	- \$21.44
Balance on 10/31/2016	\$0.00
Charges for Gas Service This Period	+ \$22.18

**Current Charges Due by 11/14/2016 \$22.18**

- An Automatic Payment of \$22.18 will be made on 11/14/2016 by your bank.
- If paid after 11/14/16, a late payment charge of 5% may be applied.
- For more information regarding these charges, see the Detail Charges section.

Foreign language interpreter service is available by phone and in-person. This service is available 24/7 to report emergencies.

### Your Safety

In case of an emergency, such as odor of gas, carbon monoxide or fire:

1. Leave the area immediately.
2. Leave windows and doors in their positions and avoid doing anything that could cause a spark.
3. From a safe area, call 911 and Columbia Gas at 1-800-432-9515.

**Always Call 8-1-1 Before You Dig**  
 If you're planning a home or landscaping project, call Kentucky 811 at 8-1-1 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.

**Employee Identification**  
 All of our employees and contractors carry photo identification. If someone claims to represent us, ask to see identification. Call the police if you see suspicious activity.

### 13 Month Usage History

Month	Mcf
Nov 29 2015	0.5
Dec 30 2015	2.8
Jan 31 2016	7.6
Feb 29 2016	23.4
Mar 31 2016	17.4
Apr 30 2016	2.3
May 31 2016	1.1
Jun 30 2016	0.3
Jul 29 2016	0.3
Aug 31 2016	0.2
Sep 30 2016	0.2
Oct 31 2016	0.3
Nov 30 2016	0.4

**Meter Number:** [REDACTED]  
**Service Address:** [REDACTED] Lexington KY 40502

**Meter Readings - 31 Billing Days**  
 Actual Reading on 10/31: 1659  
 Actual Reading on 9/30: 1605  
 Gas Used (Mcf): 0.4

**Usage Comparison - Mcf**

Month	Mcf	Avg Temp	Mcf Per Day
Nov 15	0.5	58.2°	0.0
Oct 16	0.3	73.1°	0.0
Nov 16	0.4	63.2°	0.0

Your Average Monthly Usage = 4.7 Mcf.  
 Your Total Annual Usage = 56.2 Mcf.  
 Your next meter reading date is 12/01/2016.

▼ Please fold on the perforation below, detach and return with your payment.

[REDACTED]  
 Lexington KY 40502  
 Columbia Gas of Kentucky  
 A NISource Company  
 P.O. Box 14241  
 Lexington, KY 40512-4241

**Web**  
[ColumbiaGasKY.com](http://ColumbiaGasKY.com)

**Mobile**  
[m.ColumbiaGasKY.com](http://m.ColumbiaGasKY.com)

**Phone**  
 1-800-432-9515

Account Number: [REDACTED]  
**Automatic Bill Payment on 11/14/2016 \$22.18**

00003906 01 AV 0.373 1  
 AUTO\*\*SCH 5-DIGIT 40502  
 [REDACTED]  
 LEXINGTON KY 40502



COLUMBIA GAS  
 P O BOX 742523  
 CINCINNATI OH 45274-2523



Account Number: [REDACTED]  
 Statement Date: 11/01/2016  
 811  
 Page 2 of 2

### Helpful Definitions

**Customer Charge** covers a portion of the fixed costs required to ensure that natural gas service is available to your home. This amount is the same with each bill.

**Estimated Readings** are calculated based on your typical monthly usage rather than on an actual meter reading.

**Gas Delivery Charges** are the costs of delivering the gas to retail customers. The charges for these services are regulated and these services must be purchased from Columbia Gas.

**Gas Supply Cost** includes the cost of natural gas, interstate pipeline charges, storage costs, and related charges and is passed through to customers at cost without markup.

Gas supply service may be purchased from a participating competitive gas supplier in the Customer CHOICE program.

**Mcf** is equal to 1,000 cubic feet and is used to measure your gas usage.

### Legal Information

**Rate Schedule**  
 Information about rate schedules is available upon request or at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).

**Bankruptcy Notices**  
 Mail to Columbia Gas of Kentucky, Revenue Recovery, PO Box 117, Columbus, OH 43216.

**Other Correspondence (except payments)**  
 Mail to Columbia Gas of Kentucky, P.O. Box 2318, Columbus, OH 43216-2318 or contact us at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).

### Detail Charges

Customer Charge	\$15.00
Gas Delivery Charge	\$0.91
<b>Delivery</b>	<b>+\$15.91</b>
Gas Supply Cost 0.4 Mcf at \$4.60340 per Mcf	\$1.81
<b>Supply</b>	<b>+\$1.81</b>
Accelerated Main Replacement Program Rider	\$2.26
Energy Assistance Program Surcharge	\$0.02
Energy Efficiency and Conservation Rider	\$0.69
Research & Development Factor	\$0.01
Lex-Fay, Urban Govt. Franchise Fee	\$0.86
School Tax	\$0.62
<b>Taxes &amp; Fees</b>	<b>+\$4.46</b>
<b>Total Current Utility Charges</b>	<b>\$22.18</b>

### Message Board

- Enjoy the convenience of managing your account online by enrolling in Paperless Billing. Monthly email alerts, 24/7 account access and up to two years of past bills and payment history! Enroll today at [ColumbiaGasKY.com/PaperlessBilling](http://ColumbiaGasKY.com/PaperlessBilling).
- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments - for budgeting that's a whole lot easier. Enroll today at [ColumbiaGasKY.com/Budget](http://ColumbiaGasKY.com/Budget).
- Take control of your gas bill by choosing your natural gas supplier. It's your Choice. Go to [ColumbiaGasKY.com](http://ColumbiaGasKY.com) and search Choice for more information.

### Change Contact Information

If information is incorrect in the Account Profile, please update and print clearly in the space provided below.

Address	
City	
State	Zip Code
Phone Number	
Add or Edit Email	

### WinterCare Contribution

WinterCare, Columbia Gas of Kentucky's fuel fund program, is a fund of last resort for households who have exhausted all other sources of assistance and still have trouble paying their heating bills. The fund is administered by The Community Action Council and is supported through donations from customers and matching contributions from Columbia Gas.

\* Your donation is tax-deductible.

Monthly Contribution	One-Time Contribution
\$10    \$5    \$1	
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$ <input type="text"/>
\$ <input type="text"/>	





Account Number: [REDACTED]  
 Statement Date: 10/14/2016  
 9903  
 Page 1 of 2

### Contact Us

**Phone**  
 Emergency Service 24/7  
 1-800-432-9515  
 For gas leaks or odors of gas

Customer Call Center Hours  
 1-800-432-9345  
 7 a.m. - 7 p.m. Mon. - Fri.  
 8 a.m. - 12 p.m. Sat.

For hearing-impaired relay call 711.

**Web**  
 Make payments and access your account at ColumbiaGasKY.com

**Mobile**  
 Make payments and access your account at m.ColumbiaGasKY.com

**Mail Payments**  
 Columbia Gas of Kentucky  
 P.O. Box 742523  
 Cincinnati, OH 45274-2523

**Authorized Payment Locations**  
 Find locations online at ColumbiaGasKY.com

### Account Profile

Customer Name: [REDACTED]      Your Contact Information: [REDACTED]      Type of Customer: Residential  
 [REDACTED]      Ravenna KY 40472-4888      Paperless Billing  
 Account Number: [REDACTED]      Budget Payment Plan

- Is your contact information correct? Make all changes on the reverse side.

### Budget Payment Plan

Previous Amount Due on 09/28/2016	\$94.00
Payments Received by 10/03/2016 Thank you	-\$94.00
<hr/>	
Budget Balance on 10/13/2016	\$0.00
Budget Amount This Period	+ \$47.00
<hr/>	
<b>Current Charges Due by 10/27/2016</b>	<b>\$47.00</b>

- There are 6 months remaining in the Budget Year, which ends in April, 2017.

### Actual Account Summary

Beginning Balance	\$12.89 CR
Payments Received	-\$94.00
Current Utility Charges	+\$27.48
<hr/>	
<b>Actual Account Balance</b>	<b>\$79.21 CR</b>

- Your Actual Account Balance reflects the actual amount you owe based on your billed usage and payments as of the date of this bill.
- For more information regarding these charges, see the Detail Charges section.

### Your Safety

In case of an emergency, such as odor of gas, carbon monoxide or fire:

1. Leave the area immediately.
2. Leave windows and doors in their positions and avoid doing anything that could cause a spark.
3. From a safe area, call 911 and Columbia Gas at 1-800-432-9515.

Always Call 8-1-1 Before You Dig  
 If you're planning a home or landscaping project, call Kentucky 811 at 8-1-1 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.



### Employee Identification

All of our employees and contractors carry photo identification. If someone claims to represent us, ask to see identification. Call the police if you see suspicious activity.

### 13 Month Usage History

Mcf ■ Actual

Month	Mcf
Oct 2015	1.3
Nov 2015	3.0
Dec 2015	5.7
Jan 2016	8.5
Feb 2016	9.6
Mar 2016	5.5
Apr 2016	3.9
May 2016	1.4
Jun 2016	1.3
Jul 2016	1.3
Aug 2016	1.3
Sep 2016	1.2
Oct 2016	1.2

Monthly Billing Days

<b>Meter Number:</b> [REDACTED]	<b>Usage Comparison - Mcf</b>																
<b>Service Address:</b> [REDACTED] Ravenna KY 40472-4888	<table border="1"> <thead> <tr> <th>Month</th> <th>Mcf</th> <th>Avg Temp</th> <th>Mcf Per Day</th> </tr> </thead> <tbody> <tr><td>Oct 16</td><td>1.3</td><td>54.7 °</td><td>0.0</td></tr> <tr><td>Sep 16</td><td>1.2</td><td>76.7 °</td><td>0.0</td></tr> <tr><td>Oct 16</td><td>1.2</td><td>68.4 °</td><td>0.0</td></tr> </tbody> </table>	Month	Mcf	Avg Temp	Mcf Per Day	Oct 16	1.3	54.7 °	0.0	Sep 16	1.2	76.7 °	0.0	Oct 16	1.2	68.4 °	0.0
Month	Mcf	Avg Temp	Mcf Per Day														
Oct 16	1.3	54.7 °	0.0														
Sep 16	1.2	76.7 °	0.0														
Oct 16	1.2	68.4 °	0.0														
<b>Meter Readings - 29 Billing Days</b>	Your Average Monthly Usage = 3.7 Mcf.																
Actual Reading on 10/13 4112	Your Total Annual Usage = 43.9 Mcf.																
Actual Reading on 9/14 4100	Your next meter reading date is 11/12/2016.																
<b>Gas Used (Mcf)</b> 1.2																	

Please fold on the perforation below, detach and return with your payment.

[REDACTED]  
 RAVENNA KY 40472-1431

Columbia Gas of Kentucky  
 A NISource Company

P.O. Box 14241  
 Lexington, KY 40512-4241

**Web**  
 ColumbiaGasKY.com

**Mobile**  
 m.ColumbiaGasKY.com

**Phone**  
 1-800-432-9516

Account Number: [REDACTED]  
**Amount Due by 10/27/2016: \$47.00**


Amount Enclosed: \$

009903 E

[REDACTED]  
 RAVENNA KY 40472-4888

Make check payable to:  
 COLUMBIA GAS  
 P O BOX 742523  
 CINCINNATI OH 45274-2523



Account Number:   
 Statement Date: 10/14/2016  
 9903  
 Page 2 of 2

### Helpful Definitions

**Customer Charge** covers a portion of the fixed costs required to ensure that natural gas service is available to your home. This amount is the same with each bill.

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**Gas Supply Cost** includes the cost of natural gas, interstate pipeline charges, storage costs, and related charges and is passed through to customers at cost without markup.

Gas supply service may be purchased from a participating competitive gas supplier in the Customer CHOICE program.

Mcf is equal to 1,000 cubic feet and is used to measure your gas usage.

### Legal Information

**Rate Schedule**  
 Information about rate schedules is available upon request or at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).

**Bankruptcy Notices**  
 Mail to Columbia Gas of Kentucky, Revenue Recovery, PO Box 117, Columbus, OH 43216.

**Other Correspondence (except payments)**  
 Mail to Columbia Gas of Kentucky, P.O. Box 2318, Columbus, OH 43216-2318 or contact us at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).

### Detail Charges

Customer Charge	\$15.00
Gas Delivery Charge	\$2.72
<b>Delivery</b>	<b>+\$17.72</b>
Gas Supply Cost 1.2 Mcf at \$4.50340 per Mcf	\$5.41
<b>Supply</b>	<b>+\$5.41</b>
Accelerated Main Replacement Program Rider	\$2.26
Energy Assistance Program Surcharge	\$0.07
Energy Efficiency and Conservation Rider	\$0.69
Research & Development Factor	\$0.02
Ravenna City Franchise Fee	\$0.62
School Tax	\$0.79
<b>Taxes &amp; Fees</b>	<b>+\$4.35</b>
<b>Total Current Utility Charges</b>	<b>\$27.48</b>

### Message Board

- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).
- Take control of your gas bill by choosing your natural gas supplier. It's your Choice. Go to [ColumbiaGasKY.com](http://ColumbiaGasKY.com) and search Choice for more information.

### Change Contact Information

If information is incorrect in the Account Profile, please update and print clearly in the space provided below.

Address	
City	
State	Zip Code
Phone Number	
Add or Edit Email	

### WinterCare Contribution

WinterCare, Columbia Gas of Kentucky's fuel fund program, is a fund of last resort for households who have exhausted all other sources of assistance and still have trouble paying their heating bills. The fund is administered by The Community Action Council and is supported through donations from customers and matching contributions from Columbia Gas.

\* Your donation is tax-deductible.

Monthly Contribution	One-Time Contribution
\$10    \$5    \$1	
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$ <input type="text"/>
\$ <input type="text"/>	



Account Number: [REDACTED]  
 Statement Date: 10/13/2016  
 534  
 Page 1 of 2

### Contact Us

**Phone**  
 Emergency Service 24/7  
 1-800-432-9515  
 For gas leaks or odors of gas

Customer Call Center Hours  
 1-800-432-9345  
 7 a.m. - 7 p.m. Mon. - Fri.  
 8 a.m. - 12 p.m. Sat.

For hearing-impaired relay call 711.

**Web**  
 Make payments and access your account at ColumbiaGasKY.com

**Mobile**  
 Make payments and access your account at m.ColumbiaGasKY.com

**Mail Payments**  
 Columbia Gas of Kentucky  
 P.O. Box 742523  
 Cincinnati, OH 45274-2523

**Authorized Payment Locations**  
 Find locations online at ColumbiaGasKY.com

### Account Profile

**Customer Name:** [REDACTED]      **Your Contact Information:** Winchester KY 40391 [REDACTED]      **Type of Customer:** Residential  
 Budget Payment Plan

**Account Number:** [REDACTED]

- Is your contact information correct? Make all changes on the reverse side.

### Budget Payment Plan

Previous Amount Due on 09/27/2016	\$50.00
Payments Received by 09/19/2016 Thank you	-\$50.00
<hr/>	
Budget Balance on 10/12/2016	\$0.00
Budget Amount This Period	+ \$50.00
<hr/>	
<b>Current Charges Due by 10/26/2016</b>	<b>\$50.00</b>

- There are 6 months remaining in the Budget Year, which ends in April, 2017.

### Actual Account Summary

Beginning Balance	\$84.00	CR
Payments Received	-\$50.00	
Current Utility Charges	+\$23.38	
<hr/>		
<b>Actual Account Balance</b>	<b>\$110.62</b>	<b>CR</b>

- Your Actual Account Balance reflects the actual amount you owe based on your billed usage and payments as of the date of this bill.
- For more information regarding these charges, see the Detail Charges section.

### Your Safety

In case of an emergency, such as odor of gas, carbon monoxide or fire:

1. Leave the area immediately.
2. Leave windows and doors in their positions and avoid doing anything that could cause a spark.
3. From a safe area, call 911 and Columbia Gas at 1-800-432-9515.

Always Call 8-1-1 Before You Dig  
 If you're planning a home or landscaping project, call Kentucky 811 at 8-1-1 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.



**Employee Identification**  
 All of our employees and contractors carry photo identification. If someone claims to represent us, ask to see identification. Call the police if you see suspicious activity.

### 13 Month Usage History

Mcf

Month	Mcf
Oct 29 2015	0.9
Nov 28	3.0
Dec 31	6.8
Jan 31	8.8
Feb 29	12.3
Mar 31	8.2
Apr 30	6.3
May 31	1.4
Jun 30	1.4
Jul 31	0.5
Aug 31	0.4
Sep 30	0.5
Oct 29 2016	0.6

Monthly Billing Days

---

**Meter Number:** [REDACTED]  
**Service Address:** Winchester KY 40391 [REDACTED]

**Meter Readings - 29 Billing Days**

Actual Reading on 10/12	7749
Actual Reading on 9/13	7743
<b>Gas Used (Mcf)</b>	<b>0.6</b>

**Usage Comparison - Mcf**

Month	Mcf	Avg Temp	Mcf Per Day
Oct 16	0.9	64.7 °	0.0
Sep 16	0.6	78.2 °	0.0
Oct 16	0.6	68.6 °	0.0

Your Average Monthly Usage = 3.9 Mcf.  
 Your Total Annual Usage = 47.2 Mcf.  
 Your next meter reading date is 11/10/2016.

Please fold on the perforation below, detach and return with your payment.

WINCHESTER KY 40391 [REDACTED]

Columbia Gas of Kentucky  
 A NISource Company

P.O. Box 14241  
 Lexington, KY 40512-4241

**Web**  
 ColumbiaGasKY.com

**Mobile**  
 m.ColumbiaGasKY.com

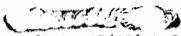
**Phone**  
 1-800-432-9515

Account Number: [REDACTED]  
**Amount Due by 10/26/2016: \$50.00**

Amount Enclosed: \$

00002857 01 AV 0.373 1  
 AUTO\*\*SCH 6-DIGIT 40391  
 WINCHESTER KY 40391 [REDACTED]

Make check payable to:  
 COLUMBIA GAS  
 P O BOX 742523  
 CINCINNATI OH 45274-2523

Account Number:   
 Statement Date: 10/13/2016  
 534  
 Page 2 of 2

### Helpful Definitions

**Customer Charge** covers a portion of the fixed costs required to ensure that natural gas service is available to your home. This amount is the same with each bill.

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**Gas Supply Cost** includes the cost of natural gas, interstate pipeline charges, storage costs, and related charges and is passed through to customers at cost without markup.

Gas supply service may be purchased from a participating competitive gas supplier in the Customer CHOICE program.

Mcf is equal to 1,000 cubic feet and is used to measure your gas usage.

### Legal Information

**Rate Schedule**  
 Information about rate schedules is available upon request or at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).

**Bankruptcy Notices**  
 Mail to Columbia Gas of Kentucky, Revenue Recovery, PO Box 117, Columbus, OH 43216.

**Other Correspondence (except payments)**  
 Mail to Columbia Gas of Kentucky, P.O. Box 2318, Columbus, OH 43216-2318 or contact us at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).

### Detail Charges

Customer Charge	\$15.00
Gas Delivery Charge	\$1.36
<b>Delivery</b>	<b>+\$16.36</b>
Gas Supply Cost 0.6 Mcf at \$4.50340 per Mcf	\$2.70
<b>Supply</b>	<b>+\$2.70</b>
Accelerated Main Replacement Program Rider	\$2.26
Energy Assistance Program Surcharge	\$0.04
Energy Efficiency and Conservation Rider	\$0.69
Research & Development Factor	\$0.01
Winchester City Franchise Fee	\$0.66
School Tax	\$0.66
<b>Taxes &amp; Fees</b>	<b>+\$4.32</b>
<b>Total Current Utility Charges</b>	<b>\$23.38</b>

### Message Board

- Enjoy the convenience of managing your account online by enrolling in Paperless Billing. Monthly email alerts, 24/7 account access and up to two years of past bills and payment history! Enroll today at [ColumbiaGasKY.com/PaperlessBilling](http://ColumbiaGasKY.com/PaperlessBilling).
- Never worry about missing a payment or writing a check again by enrolling in Automatic Payment today at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).
- Take control of your gas bill by choosing your natural gas supplier. It's your Choice. Go to [ColumbiaGasKY.com](http://ColumbiaGasKY.com) and search Choice for more information.

### Change Contact Information

If information is incorrect in the Account Profile, please update and print clearly in the space provided below.

Address	
City	
State	Zip Code
Phone Number	
Add or Edit Email	

### WinterCare Contribution

WinterCare, Columbia Gas of Kentucky's fuel fund program, is a fund of last resort for households who have exhausted all other sources of assistance and still have trouble paying their heating bills. The fund is administered by The Community Action Council and is supported through donations from customers and matching contributions from Columbia Gas.

\* Your donation is tax-deductible.

Monthly Contribution			One-Time Contribution
\$10	\$5	\$1	\$
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
\$			



Account Number: ~~XXXXXXXXXX~~  
 Statement Date: 11/04/2016  
 590  
 Page 1 of 2

### Contact Us

**Phone**  
 Emergency Service 24/7  
 1-800-432-9515  
 For gas leaks or odors of gas

Customer Call Center Hours  
 1-800-432-9345  
 7 a.m. - 7 p.m. Mon. - Fri.  
 8 a.m. - 12 p.m. Sat.

For hearing-impaired relay call 711.

**Web**  
 Make payments and access your account at [ColumbiaGasKY.com](http://ColumbiaGasKY.com)

**Mobile**  
 Make payments and access your account at [m.ColumbiaGasKY.com](http://m.ColumbiaGasKY.com)

**Mail Payments**  
 Columbia Gas of Kentucky  
 P.O. Box 742523  
 Cincinnati, OH 45274-2523

**Authorized Payment Locations**  
 Find locations online at [ColumbiaGasKY.com](http://ColumbiaGasKY.com)

### Account Profile

Customer Name: ~~XXXXXXXXXX~~  
 Your Contact Information: Versailles KY 40383  
 Type of Customer: Residential  
 Automatic Payment

Account Number: ~~XXXXXXXXXX~~

• Is your contact information correct? Make all changes on the reverse side.

### Account Summary

Previous Amount Due on 10/18/2016 \$28.21  
 Payments Received by 10/17/2016 Thank you -\$28.21

---

Balance on 11/03/2016 \$0.00  
 Charges for Gas Service This Period +\$47.61

### Current Charges Due by 11/17/2016 \$47.61

- An Automatic Payment of \$47.61 will be made on 11/17/2016 by your bank.
- If paid after 11/17/16, a late payment charge of 5% may be applied.
- For more information regarding these charges, see the Detail Charges section.

Foreign language interpreter service is available by phone and in-person. This service is available 24/7 to report emergencies.

### Your Safety

In case of an emergency, such as odor of gas, carbon monoxide or fire:

- Leave the area immediately.
- Leave windows and doors in their positions and avoid doing anything that could cause a spark.
- From a safe area, call 911 and Columbia Gas at 1-800-432-9515.

**Always Call 8-1-1 Before You Dig**  
 If you're planning a home or landscaping project, call Kentucky 811 at 8-1-1 at least two business days before digging. A representative will mark the approximate location of underground utility lines for free.

**Employee Identification**  
 All of our employees and contractors carry photo identification. If someone claims to represent us, ask to see identification. Call the police if you see suspicious activity.

### 13 Month Usage History

Month	Usage (Mcf)
Nov 29 2015	12.3
Dec 31 2015	28.7
Jan 31 2016	31.5
Feb 29 2016	51.5
Mar 31 2016	40.7
Apr 30 2016	14.7
May 31 2016	8.4
Jun 30 2016	4.2
Jul 31 2016	1.4
Aug 31 2016	1.4
Sep 30 2016	1.3
Oct 31 2016	1.3
Nov 29 2016	4.0

Meter Number: ~~XXXXXXXXXX~~  
 Service Address: Versailles KY 40383

Meter Readings - 29 Billing Days  
 Actual Reading on 11/3 6970  
 Actual Reading on 10/5 9930

Gas Used (Mcf) 4.0

Months	Mcf	Avg Temp	Mcf Per Day
Nov 15	12.3	57.7°	0.4
Oct 15	1.3	71.4°	0.0
Nov 16	4.0	63.6°	0.1

Your Average Monthly Usage = 15.8 Mcf.  
 Your Total Annual Usage = 189.1 Mcf.  
 Your next meter reading date is 12/06/2016.

▼ Please fold on the perforation below, detach and return with your payment.

VERSAILLES KY 40383  
 Columbia Gas of Kentucky  
 A NiSource Company  
 P.O. Box 14241  
 Lexington, KY 40512-4241

**Web**  
[ColumbiaGasKY.com](http://ColumbiaGasKY.com)

**Mobile**  
[m.ColumbiaGasKY.com](http://m.ColumbiaGasKY.com)

**Phone**  
 1-800-432-9515

Account Number: ~~XXXXXXXXXX~~  
**Automatic Bill Payment on 11/17/2016 \$47.61**

00002109 01 AV 0.373 1  
 AUTO\*\*SCH 6-DIGIT 40324  
 VERSAILLES KY 40383

COLUMBIA GAS  
 P O BOX 742523  
 CINCINNATI OH 45274-2523



Account Number: [REDACTED]  
 Statement Date: 11/04/2016  
 590  
 Page 2 of 2

### Helpful Definitions

**Customer Charge** covers a portion of the fixed costs required to ensure that natural gas service is available to your home. This amount is the same with each bill.

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Mcf is equal to 1,000 cubic feet and is used to measure your gas usage.

### Legal Information

**Rate Schedule**  
 Information about rate schedules is available upon request or at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).

**Bankruptcy Notices**  
 Mail to Columbia Gas of Kentucky, Revenue Recovery, P.O. Box 117, Columbus, OH 43216.

**Other Correspondence (except payments)**  
 Mail to Columbia Gas of Kentucky, P.O. Box 2318, Columbus, OH 43216-2318 or contact us at [ColumbiaGasKY.com](http://ColumbiaGasKY.com).

### Detail Charges

Customer Charge	\$15.00
Gas Delivery Charge	\$9.07
<b>Delivery</b>	<b>+\$24.07</b>
Gas Supply Cost 4.0 Mcf at \$4.50340 per Mcf	\$18.02
<b>Supply</b>	<b>+\$18.02</b>
Accelerated Main Replacement Program Rider	\$2.26
Energy Assistance Program Surcharge	\$0.24
Energy Efficiency and Conservation Rider	\$0.69
Research & Development Factor	\$0.08
Versailles City Franchise Fee	\$0.91
School Tax	\$1.36
<b>Taxes &amp; Fees</b>	<b>+\$5.52</b>
<b>Total Current Utility Charges</b>	<b>\$47.61</b>

### Message Board

- Enjoy the convenience of managing your account online by enrolling in Paperless Billing. Monthly email alerts, 24/7 account access and up to two years of past bills and payment history! Enroll today at [ColumbiaGasKY.com/PaperlessBilling](http://ColumbiaGasKY.com/PaperlessBilling).
- Take the seasonal highs and lows out by dividing your yearly energy use into 12 equal monthly payments - for budgeting that's a whole lot easier. Enroll today at [ColumbiaGasKY.com/Budget](http://ColumbiaGasKY.com/Budget).
- Take control of your gas bill by choosing your natural gas supplier. It's your Choice. Go to [ColumbiaGasKY.com](http://ColumbiaGasKY.com) and search Choice for more information.

### Change Contact Information

If information is incorrect in the Account Profile, please update and print clearly in the space provided below.

Address

City

State  Zip Code

Phone Number

Add or Edit Email

### WinterCare Contribution

WinterCare, Columbia Gas of Kentucky's fuel fund program, is a fund of last resort for households who have exhausted all other sources of assistance and still have trouble paying their heating bills. The fund is administered by The Community Action Council and is supported through donations from customers and matching contributions from Columbia Gas.

\* Your donation is tax-deductible.

Monthly Contribution      One-Time Contribution

\$10    \$5    \$1      \$

\$

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

2. Provide a schedule showing all of the capital costs, including ROE and long- and short-term debt cost, and the capital structure that will be used for determining the AMRP cost of capital.

**Response:**

Please see the table below that provides the capital structure that will be used in future AMRP filings to determine the AMRP cost of capital.

<b>CLASS OF CAPITAL</b>	<b>AMOUNT \$</b>	<b>PERCENT OF TOTAL</b>	<b>COST RATE</b>	<b>WEIGHTED COST</b>
SHORT-TERM DEBT	3,114,231	1.26%	2.50%	0.03%
LONG-TERM DEBT	114,698,846	46.32%	5.64%	2.61%
PREFERRED STOCK	0	0.00%	0.00%	0.00%
COMMON EQUITY	129,778,000	52.42%	9.80%	5.14%
TOTAL CAPITAL	247,591,077	100.00%		7.78%

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

1. Provide the proof of revenue spread sheets that were attached to the Settlement electronically in Excel spread sheet format.

**Response:**

Please see CKY\_R\_PHDR\_MILLER1\_ATT\_A\_111116.xlsm for the proof of revenue spread sheets that were attached to the Settlement.

When reviewing the spreadsheet for this response, it was noticed that for the SAS rate schedule on page 5 the current rate blockings consisting of the First 30,000 Mcf and Over 30,000 Mcf is shown instead of the proposed First 30,000, Next 70,000, and Over 100,000 rate blocking as intended. The SAS rate schedule, IS rate schedule and DS rate schedule all billed the same base rates and are proposed to do so as a result of this rate case.

Because there are no customers on rate schedule SAS in this rate case there is no revenue impact to the proof of revenue. There is also no impact to the final rate design or M Schedules (revenue schedules). It is also important to note that the



Tariff sheets that are attached to the settlement showed the correct proposed rate blocks for rate schedule SAS.

Columbia has corrected in attachment A the proof of revenue spreadsheet to show that rate schedule SAS will have proposed rates blocks of First 30,000, Next 70,000, and Over 100,000 the same as rate schedules IS and DS.

SCHEDULE M

REVENUE SUMMARY FOR BASE PERIOD AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2016-00162

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

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

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
M	BASE AND FORECASTED PERIOD AT PRESENT RATES
M-2.1	PRESENT AND PROPOSED REVENUE AT FORECASTED PERIOD
M-2.2	BILLING ANALYSIS FOR THE FORECASTED PERIOD AT PRESENT RATES
M-2.2B	BILLING ANALYSIS FOR THE BASE PERIOD AT CURRENT RATES
M-2.3	BILLING ANALYSIS FOR THE FORECASTED PERIOD AT PROPOSED RATES

Data entry areas are shown in the color blue. Calculations and text are shown in black. Instructions are highlighted in yellow.

Columbia Gas of Kentucky, Inc.

Case No. **Case No. 2016-00162**

Witness: **Witness: M. J. Bell**

Expected Gas Cost Firm Commodity Rate: **2.8155**  
 Gas Cost Adjustment Rate: **2.2091**  
 Gas Cost Adjustment Firm Commodity Rate: **0.8977** GCA - uncollectible  
 Gas Cost Adjustment Firm Demand Rate: **1.3114**  
 Gas Cost Adjustment Date: **March 1, 2016**

Input area:

Rate Code	Rate Schedule Name	Current Rates					Cust Chg.	Admin chg	AMRP	EECP	EAP	R&D	Uncoll
		First Block	Second Block	Third Block	Fourth Block	Fifth Block							
GSR	General Service - Residential	2.2666					15.00		2.25	0.69	0.0597	0.0139	0.0160
G1C	LG&E Commercial	2.1558					56.92						
G1R	LG&E Residential	2.9600					17.27						
IN3	Inland Gas General Service - Residential	0.4000					0.00					0.0139	
IN3	Inland Gas General Service - Commercial	0.4000					0.00					0.0139	
IN4	Inland Gas General Service - Residential	0.5500					0.00					0.0139	
IN5	Inland Gas General Service - Residential	0.6000					0.00					0.0139	
LG2	LG&E Residential	0.3500					0.00						
LG2	LG&E Commercial	0.3500					0.00						
LG3	LG&E Residential	0.0000	0.3500				1.20						
LG4	LG&E Residential	0.4000					0.00						
GSO	General Service - Commercial	2.2666	1.7520	1.6659	1.5164		37.50	8.02				0.0139	0.0160
GSO	General Service - Industrial	2.2666	1.7520	1.6659	1.5164		37.50	8.02				0.0139	0.0160
GST	General Service - Trans Fallback - Comm	0.0000					0.00						
GST	General Service - Trans Fallback - Ind	0.0000					0.00						
IST	Interruptible Service - Fallback - Commercial	0.0000					0.00						
IST	Interruptible Service - Fallback - Industrial	0.0000					0.00						
IS	Interruptible Service - Industrial	0.5443	0.2890	0.2890			1,007.05	449.59				0.0139	0.0160
IUS	Intrastate Utility Service - Wholesale	0.8150					477.00	76.96				0.0139	0.0160

<b>Transportation Service</b>												
GTR	GTS Choice - Residential	2.2666					15.00		2.25	0.69	0.0597	0.0139
GTO	GTS Choice - Commercial	2.2666	1.7520	1.6659	1.5164		37.50		8.02			0.0139
GTO	GTS Choice - Industrial	2.2666	1.7520	1.6659	1.5164		37.50		8.02			0.0139
DS	GTS Delivery Service - Commercial	0.5443	0.2890	0.2890			1,007.05	55.90	449.59			0.0139
DS	GTS Delivery Service - Industrial	0.5443	0.2890	0.2890			1,007.05	55.90	449.59			0.0139
GDS	GTS Grandfathered Delivery Service - Commercial	2.2666	1.7520	1.6659	1.5164		37.50	55.90	8.02			0.0139
GDS	GTS Grandfathered Delivery Service - Industrial	2.2666	1.7520	1.6659	1.5164		37.50	55.90	8.02			0.0139
DS3	GTS Main Line Service - Industrial	0.0858					200.00	55.90				0.0139
FX1	GTS Flex Rate - Commercial	0.3900					1,007.05	55.90				
FX2	GTS Flex Rate - Commercial	0.3900					1,007.05	55.90				
FX5	GTS Flex Rate - Industrial	0.0858					200.00	55.90				
FX7	GTS Flex Rate - Industrial	0.4900	0.2700	0.2700			1,007.05	55.90				
SAS	GTS Special Agency Service	0.5443	0.2890	0.2890			1,007.05	55.90	449.59			0.0139
SC3	GTS Special Rate - Industrial	0.2900	0.1600	0.1600			1,007.05	55.90				

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Proposed Rates											
<u>First Block</u>	<u>Second Block</u>	<u>Third Block</u>	<u>Fourth Block</u>	<u>Fifth Block</u>	<u>Cust Chg.</u>	<u>Admin chg.</u>	<u>AMRP</u>	<u>EECP</u>	<u>EAP</u>	<u>R&amp;D</u>	<u>Uncoll</u>
3.5927					16.00		0.00	0.6900	0.0597	0.0139	0.0260
2.1558					56.92						
2.9600					17.27						
0.4000					0.00					0.0139	
0.4000					0.00					0.0139	
0.5500					0.00					0.0139	
0.6000					0.00					0.0139	
0.3500					0.00						
0.3500					0.00						
0.0000	0.3500				1.20						
0.4000					0.00						
3.0332	2.3446	2.2294	2.0294		44.69		0.00			0.0139	0.0260
3.0332	2.3446	2.2294	2.0294		44.69		0.00			0.0139	0.0260
0.0000					0.00						
0.0000					0.00						
0.0000					0.00						
0.0000					0.00						
0.6321	0.3773	0.3283			2,007.00		0.00				0.0260
1.1635					567.40		0.00			0.0139	0.0260

3.5927				16.00	0.00	0.69	0.0597	0.0139
3.0332	2.3446	2.2294	2.0294	44.69	0.00			0.0139
3.0332	2.3446	2.2294	2.0294	44.69	0.00			0.0139
0.6321	0.3773	0.3283		2,007.00	0.00			0.0139
0.6321	0.3773	0.3283		2,007.00	0.00			0.0139
3.0332	2.3446	2.2294	2.0294	44.69	0.00			0.0139
3.0332	2.3446	2.2294	2.0294	44.69	0.00			0.0139
0.0858				255.90	0.00			0.0139
0.3900				1,062.95	0.00			
0.3900				1,062.95	0.00			
0.0858				255.90	0.00			
0.4900	0.2700			1,062.95	0.00			
0.6321	0.3773	0.3283		2,007.00	0.00	0.00		0.0139
0.2900	0.1600			1,062.95	0.00			

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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

Worksheet WPM-A.2  
Sheet 1 of 1

Line No.	Description (A)	Forecasted Period												Total (N)	
		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)		
<b>1 Rate Schedule GSR - Residential</b>															
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
<b>5 Rate Schedule GSO - Commercial</b>															
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
<b>9 Rate Schedule GSO - Industrial</b>															
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
<b>13 Rate Schedule IS - Industrial</b>															
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
<b>17 Rate Schedule IUS - Wholesale</b>															
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
<b>21 Rate Schedule G1R - Residential</b>															
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
<b>25 Rate Schedule G1C - Commercial</b>															
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 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	<b>Tariff Sales Summary by Customer Class</b>														
2	<b>Total Residential Sales</b>														
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	<b>Total Commercial Sales</b>														
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	<b>Total Industrial Sales</b>														
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	<b>Total Wholesale Sales</b>														
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	<b>Total Tariff Sales</b>														
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 X Forecasted Period  
 Type of Filing: X 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	<b>Rate Schedule SC3 - Industrial</b>														
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		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Adjusted Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
6	<b>Transportation Summary by Customer Class</b>														
7	<b>Total Residential Transportation</b>														
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		87	118	137	183	242	206	203	250	221	146	140	134	2,067
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	<b>Total Commercial Transportation</b>														
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		23	18	10	18	10	20	58	13	10	12	14	8	214
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	<b>Total Industrial Transportation</b>														
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		0	0	0	1	0	0	0	0	0	0	0	0	1
20	Adjusted Bills		75	75	74	75	74	74	74	74	74	74	75	75	893
21	<b>Total Transportation</b>														
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		110	136	147	202	252	226	261	263	231	158	154	142	2,282
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	<b>Total Company Bills</b>														
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		1,789	1,836	2,005	2,664	2,785	2,582	2,345	3,001	2,370	1,923	1,809	1,794	26,903
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



Check - Do Not File	Per		Diff
	Per Above	Rev. Summ.	
Residential Tariff DIS	1,157,429	1,157,429	-
Residential Choice DIS	279,879	279,879	-
C&I Tariff	118,804	118,804	-
C&I Choice	47,391	47,391	-
Transportation	1,272	1,272	-
	1,604,775	1,604,775	-

Columbia Gas of Kentucky, Inc.  
Volumes (Mcf)  
For the 12 Months Ended December 31, 2017

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

Workpaper WPM-C.2  
Sheet 1 of 8

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	<b>Rate Schedule GSR - Residential</b>														
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)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	Adjusted Volumes		1,331,907.1	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	<b>Rate Schedule G1C - Commercial</b>														
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)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	Adjusted Volumes		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	<b>Rate Schedule G1R - Residential</b>														
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)	0.0	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		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	<b>Rate Schedule IN3 - Residential</b>														
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)	0.0	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		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	<b>Rate Schedule IN4 - Residential</b>														
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)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20	Adjusted Volumes		0.0	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	<b>Rate Schedule IN5 - Residential</b>														
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)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24	Adjusted Volumes		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	<b>Rate Schedule LG2 - Residential</b>														
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)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	Adjusted Volumes		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	<b>Rate Schedule LG2 - Commercial</b>														
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)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32	Adjusted Volumes		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 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-C.2  
Sheet 2 of 8

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	<b>Rate Schedule LG3 - Residential</b>														
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		89.8	71.4	43.4	102.5	65.4	24.1	24.2	9.8	24.2	73.9	103.5	57.5	689.7
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	<b>Rate Schedule LG4 - Residential</b>														
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)	0.0	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	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	<b>Rate Schedule GSO - Commercial</b>														
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		31,980.1	27,309.4	9,608.2	4,479.6	2,530.3	45.9	0.0	0.0	0.0	0.0	1,571.1	11,834.2	89,358.8
16	Industrial Adjustment	(WPM-D)	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
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)	(350.0)	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		(1,622.8)	(1,096.0)	(600.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(900.0)	(4,218.8)
21	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)
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		30,357.3	26,213.4	9,008.2	4,479.6	2,530.3	45.9	0.0	0.0	0.0	0.0	1,571.1	10,934.2	85,140.0
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 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-C.2  
Sheet 3 of 8

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	<b>Rate Schedule GSO - Industrial</b>														
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		2,084.9	2,231.7	942.1	393.2	1,406.7	1,336.7	916.4	956.6	1,050.6	2,107.7	2,190.4	1,808.3	17,425.3
			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		17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	204,000.0
			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		19,084.9	19,231.7	17,942.1	17,393.2	18,406.7	18,336.7	17,916.4	17,956.6	18,050.6	19,107.7	19,190.4	18,808.3	221,425.3
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	<b>Rate Schedule IS - Industrial</b>														
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	Next 70,000 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
22	Over 100,000 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	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
24	<b>Rate Schedule IUS - Wholesale</b>														
25	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
26	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
27	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 12 Months Ended December 31, 2017

Data: \_\_ Base Period\_X\_Forecasted Period  
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12 Months Forecasted

Workpaper WPM-C.2  
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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)
<b>1</b>	<b>Tariff Sales Summary by Customer Class</b>														
<b>2</b>	<b>Total Residential Sales</b>														
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
<b>6</b>	<b>Total Commercial Sales</b>														
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
<b>10</b>	<b>Total Industrial Sales</b>														
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
<b>14</b>	<b>Total Wholesale Sales</b>														
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
<b>18</b>	<b>Total Tariff Sales</b>														
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	19,100.0	18,100.0	228,181.2	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
<b>22</b>	<b>Rate Schedule GTR - Residential</b>														
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
<b>26</b>	<b>Rate Schedule GTO - Commercial</b>														
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
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 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-C.2  
Sheet 5 of 8

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	<b>Rate Schedule GTO - Industrial</b>														
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		917.2	898.3	1,336.1	2,067.9	2,560.8	2,839.0	2,934.5	3,122.9	3,019.2	2,352.9	1,616.4	1,528.2	25,193.4
			6,000.1	5,999.9	5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	6,000.0	6,000.1	6,000.0	6,000.0	71,999.9
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		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			0.0	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		917.2	898.3	1,336.1	2,067.9	2,560.8	2,839.0	2,934.5	3,122.9	3,019.2	2,352.9	1,616.4	1,528.2	25,193.4
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	<b>Rate Schedule DS - Commercial</b>														
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	Next 70,000 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
22	Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			188,859.0	169,110.1	147,265.6	103,565.2	83,423.1	69,626.2	68,394.7	69,858.1	76,451.3	101,603.3	139,898.5	162,514.9	1,380,570.0
23	Industrial Adjustment	(WPM-D)													
24	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
25	Next 70,000 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 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27	Adjusted Volumes														
28	First 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
29	Next 70,000 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	-
30	Over 100,000 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
31	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
32	<b>Rate Schedule DS - Industrial</b>														
33	Volumes														
34	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
35	Next 70,000 Mcf		157,996.0	151,150.0	145,282.0	110,734.0	93,864.0	71,370.0	52,470.0	74,304.0	81,150.0	118,558.0	143,008.0	147,898.0	1,347,784.0
36	Over 100,000 Mcf		154,280.0	115,160.0	71,150.0	27,140.0	0.0	0.0	0.0	0.0	0.0	26,162.0	80,930.0	90,710.0	565,532.0
			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
37	Industrial Adjustment	(WPM-D)													
38	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)
39	Next 70,000 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
40	Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			(10,000.0)	(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)
41	Adjusted Volumes														
42	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
43	Next 70,000 Mcf		157,996.0	151,150.0	145,282.0	110,734.0	93,864.0	71,370.0	52,470.0	74,304.0	81,150.0	118,558.0	143,008.0	147,898.0	1,347,784.0
44	Over 100,000 Mcf		154,280.0	115,160.0	71,150.0	27,140.0	0.0	0.0	0.0	0.0	0.0	26,162.0	80,930.0	90,710.0	565,532.0
45	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 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-C.2  
Sheet 6 of 8

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	<b>Rate Schedule GDS - Commercial</b>														
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		13,932.9	13,803.3	10,302.3	5,333.3	4,075.8	1,525.9	2,402.3	1,889.0	1,772.2	3,743.8	7,560.9	9,386.9	75,728.6
			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		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			0.0	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		13,932.9	13,803.3	10,302.3	5,333.3	4,075.8	1,525.9	2,402.3	1,889.0	1,772.2	3,743.8	7,560.9	9,386.9	75,728.6
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	<b>Rate Schedule GDS - Industrial</b>														
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		7,716.4	6,439.2	7,195.5	3,680.8	4,450.7	2,848.5	1,893.4	2,095.7	2,937.8	2,954.3	3,905.0	4,849.5	50,966.8
			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		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			0.0	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		7,716.4	6,439.2	7,195.5	3,680.8	4,450.7	2,848.5	1,893.4	2,095.7	2,937.8	2,954.3	3,905.0	4,849.5	50,966.8
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	<b>Rate Schedule DS3 - Industrial</b>														
36	Volumes														
37	Industrial Adjustment	(WPM-D)	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
38	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
			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	<b>Rate Schedule FX1 - Commercial</b>														
40	Volumes														
41	Industrial Adjustment	(WPM-D)	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
42	Adjusted Volumes		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			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 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-C.2  
Sheet 7 of 8

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	<b>Rate Schedule FX2 - Commercial</b>														
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)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4	Adjusted Volumes		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	<b>Rate Schedule FX5 - Industrial</b>														
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)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8	Adjusted Volumes		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	<b>Rate Schedule FX7 - Industrial</b>														
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		19,077.0	1,389.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	20,000.0	20,000.0	14,555.0	14,979.0	120,000.0
			44,077.0	26,389.0	30,000.0	30,000.0	30,000.0	30,000.0	30,000.0	30,000.0	45,000.0	45,000.0	39,555.0	39,979.0	420,000.0
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		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			0.0	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		19,077.0	1,389.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	20,000.0	20,000.0	14,555.0	14,979.0	120,000.0
19	Adjusted Volumes		44,077.0	26,389.0	30,000.0	30,000.0	30,000.0	30,000.0	30,000.0	30,000.0	45,000.0	45,000.0	39,555.0	39,979.0	420,000.0
20	<b>Rate Schedule SAS - Commercial</b>														
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	Next 70,000 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 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25	Industrial Adjustment	(WPM-D)													
26	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
27	Next 70,000 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
28	Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29	Adjusted Volumes														
30	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
31	Next 70,000 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
32	Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33	Adjusted Volumes		0.0	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	<b>Rate Schedule SC3 - Industrial</b>														
35	Volumes														
36	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
37	Over 150,000 Mcf		245,112.0	233,376.0	233,376.0	233,376.0	233,376.0	233,376.0	233,376.0	233,376.0	233,376.0	233,376.0	233,376.0	245,112.0	2,823,984.0
			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
38	Industrial Adjustment	(WPM-D)													
39	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)
40	Over 150,000 Mcf		(230,112.0)	(228,376.0)	(233,376.0)	(245,376.0)	(252,376.0)	(261,376.0)	(261,376.0)	(261,376.0)	(261,376.0)	(243,376.0)	(218,376.0)	(223,376.0)	(2,893,984.0)
			(230,112.0)	(228,376.0)	(243,376.0)	(255,376.0)	(272,376.0)	(281,376.0)	(281,376.0)	(281,376.0)	(281,376.0)	(263,376.0)	(238,376.0)	(233,376.0)	(3,043,984.0)
41	Adjusted Volumes														
42	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
43	Over 150,000 Mcf		15,000.0	5,000.0	0.0	(12,000.0)	(19,000.0)	(28,000.0)	(28,000.0)	(28,000.0)	(28,000.0)	(10,000.0)	10,000.0	10,000.0	(70,000.0)
44	Adjusted Volumes		165,000.0	155,000.0	140,000.0	128,000.0	111,000.0	102,000.0	102,000.0	102,000.0	102,000.0	120,000.0	145,000.0	150,000.0	1,580,000.0

**Columbia Gas of Kentucky, Inc.**  
**Volumes (Mcf)**  
**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-C.2  
Sheet 8 of 8

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)
<b>1</b>	<b>Transportation Summary by Customer Class</b>														
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		0.0	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		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		0.0	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	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		1,617,969.9	1,471,580.7	1,427,659.9	1,309,659.7	1,261,660.1	1,217,659.9	1,180,659.8	1,227,660.0	1,252,990.0	1,363,990.2	1,451,870.0	1,494,880.0	16,278,240.2
12	Industrial Adjustment		(240,112.0)	(238,376.0)	(253,376.0)	(265,376.0)	(282,376.0)	(291,376.0)	(291,376.0)	(291,376.0)	(273,376.0)	(248,376.0)	(243,376.0)	(245,112.0)	(3,163,984.0)
13	Adjusted Volumes		1,377,857.9	1,233,204.7	1,174,283.9	1,044,283.7	979,284.1	926,283.9	889,283.8	936,284.0	979,614.0	1,115,614.2	1,208,494.0	1,249,768.0	13,114,256.2
14	<b>Total Transportation</b>														
15	Volumes		2,636,970.6	2,446,583.2	2,201,661.2	1,817,663.7	1,594,658.7	1,472,659.8	1,419,659.0	1,461,661.1	1,509,988.0	1,699,984.8	1,965,864.7	2,277,876.7	22,505,231.5
16	Industrial Adjustment		(240,112.0)	(238,376.0)	(253,376.0)	(265,376.0)	(282,376.0)	(291,376.0)	(291,376.0)	(291,376.0)	(273,376.0)	(248,376.0)	(243,376.0)	(245,112.0)	(3,163,984.0)
17	Adjusted Volumes		2,396,858.6	2,208,207.2	1,948,285.2	1,552,287.7	1,312,282.7	1,181,283.8	1,128,283.0	1,170,285.1	1,236,612.0	1,451,608.8	1,722,488.7	2,032,764.7	19,341,247.5
<b>18</b>	<b>Total Company Throughput</b>														
19	Volumes		4,649,969.3	4,410,589.8	3,641,668.7	2,659,634.4	1,998,691.1	1,685,675.0	1,573,669.5	1,609,666.8	1,660,001.5	1,930,971.0	2,558,839.7	3,622,868.6	32,002,245.4
20	Industrial Adjustment		(222,734.8)	(220,472.0)	(235,076.0)	(246,376.0)	(262,676.0)	(271,676.0)	(271,626.0)	(271,626.0)	(253,626.0)	(228,626.0)	(224,276.0)	(227,012.0)	(2,935,802.8)
21	Adjusted Volumes		4,427,234.5	4,190,117.8	3,406,592.7	2,413,258.4	1,736,015.1	1,413,999.0	1,302,043.5	1,338,040.8	1,406,375.5	1,702,345.0	2,334,563.7	3,395,856.6	29,066,442.6

<b>Check - Do Not File</b>			
	Per Above	Per Rev. Summ.	Diff
Residential Tariff DIS	6,253,000.10	6,253,000.1	-
Residential Choice DIS	1,707,000.0	1,707,000.0	-
C&I Tariff	#REF!	3,244,013.8	#REF!
C&I Choice	1,931,990.70	1,931,990.7	-
Transportation	18,866,240.80	18,856,999.8	9,241.00
	#REF!	31,993,004.4	#REF!

**Columbia Gas of Kentucky, Inc.**  
**Adjustment to Test Year Bills and Mcf**  
**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-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	<b>Large Com/Ind Customers</b>														
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		0	0	0	0	0	0	0	0	0	0	0	0	0
8	Adjusted Bills		1	1	1	1	1	1	2	2	2	2	2	2	18
9	<b>Total Adjusted Bills</b>		<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>18</b>
10	<b>Large Com/Ind Volumes</b>														
11	<b>Rate Schedule GSO - Commercial</b>														
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)	(350.0)	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		(1,622.8)	(1,096.0)	(600.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(950.0)	(4,218.8)
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	<b>Rate Schedule GSO - Industrial</b>														
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	1,650.0	1,650.0	1,700.0	1,800.0	19,850.0
21	Over 1,000 Mcf		17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	17,000.0	204,000.0
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	<b>Rate Schedule GDS - Commercial</b>														
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		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28	Adjusted Volumes		0.0	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	<b>Rate Schedule GDS - Industrial</b>														
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		0.0	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	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	<b>Rate Schedule DS - Industrial</b>														
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	Next 70,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38	Over 100,000 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
39	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)
40	<b>Rate Schedule SC3 - Industrial</b>														
41	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)
42	Over 150,000 Mcf		(230,112.0)	(228,376.0)	(233,376.0)	(245,376.0)	(252,376.0)	(261,376.0)	(261,376.0)	(261,376.0)	(261,376.0)	(243,376.0)	(218,376.0)	(223,376.0)	(2,893,984.0)
43	Adjusted Volumes		(230,112.0)	(228,376.0)	(243,376.0)	(255,376.0)	(272,376.0)	(281,376.0)	(281,376.0)	(281,376.0)	(281,376.0)	(263,376.0)	(238,376.0)	(233,376.0)	(3,043,984.0)
44	<b>Total Adjusted Volumes</b>		<b>(222,734.8)</b>	<b>(220,472.0)</b>	<b>(235,076.0)</b>	<b>(246,376.0)</b>	<b>(262,676.0)</b>	<b>(271,676.0)</b>	<b>(271,626.0)</b>	<b>(271,626.0)</b>	<b>(253,626.0)</b>	<b>(228,626.0)</b>	<b>(224,276.0)</b>	<b>(227,012.0)</b>	<b>(2,935,802.8)</b>





**Columbia Gas of Kentucky, Inc.**  
**Case No. 2016-00162**  
**Revenues At Present and Proposed Rates**  
**For the 12 Months Ended December 31, 2017**  
**(Gas Service)**

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

**Schedule M**  
**Page 2 of 3**  
Witness: M. J. Bell

Current Annualized

Line No.	Description	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
1	Revenue by Customer Class													
2	Residential Sales	\$ 7,846,191	\$ 7,663,360	\$ 6,195,224	\$ 4,301,603	\$ 2,959,875	\$ 2,324,247	\$ 2,149,642	\$ 2,142,831	\$ 2,144,969	\$ 2,385,375	\$ 3,618,616	\$ 5,901,645	\$ 49,633,580
3	Commercial Sales	3,217,803	3,205,818	2,387,481	1,633,593	1,023,502	791,305	690,861	673,450	668,133	777,295	1,180,863	2,239,232	\$ 18,489,335
4	Industrial Sales	129,150	125,133	121,089	116,753	112,365	108,141	108,140	112,165	112,114	120,238	120,707	121,305	\$ 1,407,299
5	Public Utilities	<u>10,644</u>	<u>8,122</u>	<u>4,448</u>	<u>3,059</u>	<u>2,211</u>	<u>1,781</u>	<u>1,853</u>	<u>1,705</u>	<u>1,706</u>	<u>3,252</u>	<u>4,191</u>	<u>4,740</u>	<u>47,711</u>
6	Total Sales	11,203,787	11,002,432	8,708,241	6,055,008	4,097,953	3,225,474	2,950,497	2,930,151	2,926,922	3,286,160	4,924,378	8,266,923	\$ 69,577,926
7	Transportation	2,813,485	2,706,953	2,332,773	1,823,978	1,475,908	1,303,401	1,246,255	1,254,807	1,290,762	1,429,498	1,768,571	2,528,311	21,974,702
8	Other Revenue	<u>136,000</u>	<u>152,000</u>	<u>156,000</u>	<u>178,000</u>	<u>80,000</u>	<u>61,000</u>	<u>51,000</u>	<u>48,000</u>	<u>53,000</u>	<u>54,000</u>	<u>69,000</u>	<u>162,000</u>	<u>1,200,000</u>
9	Total Operating Revenues	14,153,272	13,861,385	11,197,014	8,056,986	5,653,862	4,589,875	4,247,752	4,232,958	4,270,683	4,769,659	6,761,949	10,957,234	92,752,628
10	Gas Cost Revenue	<u>4,483,478</u>	<u>4,376,758</u>	<u>3,220,650</u>	<u>1,901,251</u>	<u>935,708</u>	<u>513,952</u>	<u>383,735</u>	<u>370,504</u>	<u>374,902</u>	<u>553,542</u>	<u>1,351,384</u>	<u>3,010,085</u>	<u>21,475,950</u>
11	Total Revenue (Excluding Gas Cost)	\$ 9,669,794	\$ 9,484,627	\$ 7,976,364	\$ 6,155,735	\$ 4,718,153	\$ 4,075,923	\$ 3,864,017	\$ 3,862,454	\$ 3,895,781	\$ 4,216,116	\$ 5,410,565	\$ 7,947,149	\$ 71,276,678
12	Mcf by Customer Class													
13	Residential Sales	1,333,000	1,292,000	969,000	553,000	260,000	124,000	89,000	86,000	89,000	142,000	409,000	907,000	6,253,000
14	Commercial Sales	661,239	655,603	457,309	277,529	134,569	80,744	56,766	52,809	51,817	77,181	171,161	423,897	3,100,624
15	Industrial Sales	33,000	32,000	30,900	29,800	28,800	27,750	27,750	28,750	28,750	30,850	30,900	31,000	360,251
16	Public Utilities	<u>3,137</u>	<u>2,307</u>	<u>1,099</u>	<u>642</u>	<u>363</u>	<u>221</u>	<u>245</u>	<u>196</u>	<u>197</u>	<u>705</u>	<u>1,014</u>	<u>1,195</u>	<u>11,321</u>
17	Total Sales	2,030,376	1,981,911	1,458,308	860,971	423,732	232,715	173,761	167,756	169,764	250,736	612,075	1,363,092	9,725,195
18	Transportation	2,396,859	2,208,207	1,948,285	1,552,288	1,312,283	1,181,284	1,128,283	1,170,285	1,236,612	1,451,609	1,722,489	2,032,765	19,341,248
19	Total Volumes	<u>4,427,235</u>	<u>4,190,118</u>	<u>3,406,593</u>	<u>2,413,258</u>	<u>1,736,015</u>	<u>1,413,999</u>	<u>1,302,044</u>	<u>1,338,041</u>	<u>1,406,376</u>	<u>1,702,345</u>	<u>2,334,564</u>	<u>3,395,857</u>	<u>29,066,443</u>

**Columbia Gas of Kentucky, Inc.**  
Case No. 2016-00162  
Revenues At Present and Proposed Rates  
For the 12 Months Ended December 31, 2017  
(Gas Service)

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

Schedule M  
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Proposed Annualized

Line No.	Description	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
1	Revenue by Customer Class													
2	Residential Sales	\$ 9,501,640	\$ 9,264,126	\$ 7,364,680	\$ 4,915,467	\$ 3,183,162	\$ 2,367,188	\$ 2,146,913	\$ 2,135,636	\$ 2,142,556	\$ 2,453,620	\$ 4,041,981	\$ 6,988,839	\$ 56,505,808
3	Commercial Sales	3,649,346	3,636,388	2,692,276	1,817,549	1,109,287	840,209	723,542	703,418	697,548	824,257	1,292,186	2,518,172	\$ 20,504,179
4	Industrial Sales	147,631	142,998	138,403	133,417	128,288	123,399	123,398	128,024	127,973	137,285	137,876	138,602	\$ 1,607,294
5	Public Utilities	<u>11,795</u>	<u>8,976</u>	<u>4,869</u>	<u>3,316</u>	<u>2,368</u>	<u>1,887</u>	<u>1,967</u>	<u>1,802</u>	<u>1,803</u>	<u>3,532</u>	<u>4,582</u>	<u>5,195</u>	<u>52,092</u>
6	Total Sales	13,310,413	13,052,489	10,200,227	6,869,749	4,423,106	3,332,682	2,995,821	2,968,880	2,969,880	3,418,693	5,476,625	9,650,809	\$ 78,669,373
7	Transportation	3,605,279	3,467,515	2,923,750	2,195,131	1,695,359	1,449,465	1,371,323	1,380,843	1,425,742	1,608,374	2,088,414	3,107,478	26,318,673
8	Other Revenue	141,811	157,811	161,811	183,811	85,811	66,811	56,811	53,811	58,811	59,811	74,811	167,811	1,269,732
9	Total Operating Revenues	17,057,502	16,677,815	13,285,788	9,248,691	6,204,276	4,848,959	4,423,955	4,403,534	4,454,433	5,086,879	7,639,849	12,926,098	106,257,779
10	Gas Cost Revenue	4,483,478	4,376,758	3,220,650	1,901,251	935,708	513,952	383,735	370,504	374,902	553,542	1,351,384	3,010,085	21,475,950
11	Total Revenue (Excluding Gas Cost)	\$ 12,574,025	\$ 12,301,057	\$ 10,065,138	\$ 7,347,440	\$ 5,268,568	\$ 4,335,006	\$ 4,040,220	\$ 4,033,030	\$ 4,079,531	\$ 4,533,336	\$ 6,288,465	\$ 9,916,014	\$ 84,781,828
12	Mcf by Customer Class													
13	Residential Sales	1,333,000	1,292,000	969,000	553,000	260,000	124,000	89,000	86,000	89,000	142,000	409,000	907,000	6,253,000
14	Commercial Sales	661,239	655,603	457,309	277,529	134,569	80,744	56,766	52,809	51,817	77,181	171,161	423,897	3,100,624
15	Industrial Sales	33,000	32,000	30,900	29,800	28,800	27,750	27,750	28,750	28,750	30,850	30,900	31,000	360,251
16	Public Utilities	<u>3,137</u>	<u>2,307</u>	<u>1,099</u>	<u>642</u>	<u>363</u>	<u>221</u>	<u>245</u>	<u>196</u>	<u>197</u>	<u>705</u>	<u>1,014</u>	<u>1,195</u>	<u>11,321</u>
17	Total Sales	2,030,376	1,981,911	1,458,308	860,971	423,732	232,715	173,761	167,756	169,764	250,736	612,075	1,363,092	9,725,195
18	Transportation	2,396,859	2,208,207	1,948,285	1,552,288	1,312,283	1,181,284	1,128,283	1,170,285	1,236,612	1,451,609	1,722,489	2,032,765	19,341,248
19	Total Volumes	4,427,235	4,190,118	3,406,593	2,413,258	1,736,015	1,413,999	1,302,044	1,338,041	1,406,376	1,702,345	2,334,564	3,395,857	29,066,443

\$ 70,076,678

\$ 71,276,678 with LCR A  
56,507,540 without LCF  
\$ 14,769,138  
884,000 in FP 2+10



Columbia Gas of Kentucky, Inc.  
Case No. 2016-00162  
Revenues At Present and Proposed Rates  
For the 12 Months Ended December 31, 2017  
(Gas Service)

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

Schedule M 2.1  
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Witness: M. J. Bell

Line No.	Rate Classification (A)	Customer Bills (B)	Volumes (C)	Revenue At Present Rates (D) (\$)	D-2.4 Ratemaking Adjustment (E) (\$)	Revenue Adjusted (F) (\$)	Revenue Proposed Rates (G) (\$)	Revenue Change (H=G-F) (\$)	% Of Revenue Change (I=H/D) (%)
<b>1 Sales Service</b>									
2	General Service - Residential	1,180,666	6,248,080.5	\$49,618,662	\$62,481	\$49,681,142	\$56,490,889	\$6,809,747	13.72
3	LG&E Commercial	41	1,697.8	9,744	0	\$9,744	9,744	\$0	0.00
4	LG&E Residential	192	2,018.9	13,752	0	\$13,752	13,752	\$0	0.00
5	Inland Gas General Service - Residential	108	990.2	396	0	\$396	396	\$0	0.00
6	Inland Gas General Service - Residential	0	-	0	0	\$0	0	\$0	0.00
7	Inland Gas General Service - Residential	36	333.6	200	0	\$200	200	\$0	0.00
8	LG&E Residential	12	605.2	212	0	\$212	212	\$0	0.00
9	LG&E Commercial	12	710.9	249	0	\$249	249	\$0	0.00
10	LG&E Residential	12	714.1	256	0	\$256	256	\$0	0.00
11	LG&E Residential	12	257.6	103	0	\$103	103	\$0	0.00
12	General Service - Commercial	119,233	3,098,215.1	18,479,342	\$30,982	\$18,510,324	20,494,186	\$1,983,861	10.74
13	General Service - Industrial	524	360,250.5	1,407,299	\$3,603	\$1,410,902	1,607,294	\$196,393	13.96
14	Interruptible Service - Industrial	0	-	0	\$0	\$0	0	\$0.00	0.00
15	Intrastate Utility Service - Wholesale	24	11,320.7	47,711	\$113	\$47,824	52,092	\$4,267.80	8.95
<b>16 Transportation Service</b>									
17	GTS Choice - Residential	281,946	1,707,000.0	9,029,105	0	\$9,029,105	10,940,326	\$1,911,220	21.17
18	GTS Choice - Commercial	47,445	1,859,990.8	5,787,037	0	\$5,787,037	6,974,542	1,187,505	20.52
19	GTS Choice - Industrial	149	71,999.9	127,654	0	\$127,654	168,417	40,763	31.93
20	GTS Delivery Service - Commercial	428	1,380,570.0	1,398,811	0	\$1,398,811	1,731,654	332,843	23.79
21	GTS Delivery Service - Industrial	468	5,517,297.4	3,222,464	0	\$3,222,464	3,911,536	689,072	21.38
22	GTS Grandfathered Delivery Service - Commercial	145	203,630.5	351,127	0	\$351,127	456,701	105,574	30.07
23	GTS Grandfathered Delivery Service - Industrial	180	154,467.9	276,061	0	\$276,061	353,056	76,995	27.89
24	GTS Main Line Service - Industrial	36	680,981.0	67,641	0	\$67,641	67,641	0	0.00
25	GTS Flex Rate - Commercial	12	541,812.0	224,062	0	\$224,062	224,062	0	0.00
26	GTS Flex Rate - Commercial	12	533,988.0	221,011	0	\$221,011	221,011	0	0.00
27	GTS Flex Rate - Industrial	36	4,689,510.0	411,572	0	\$411,572	411,572	0	0.00
28	GTS Flex Rate - Industrial	12	420,000.0	192,155	0	\$192,155	192,155	0	0.00
29	GTS Special Agency Service	0	0.0	0	0	\$0	0	0	0.00
30	GTS Special Rate - Industrial	12	1,580,000.0	666,000	0	666,000	666,000	0	0.00
31	Total Sales and Transportation	1,631,753	29,066,442.6	\$91,552,628	\$97,179	\$91,649,807	\$104,988,047	\$13,338,240	14.57
<b>32 Other Gas Department Revenue</b>									
33	Acct. 487 Forfeited Discounts			\$476,000	\$0	\$476,000	545,732	\$69,732	14.65
34	Acct. 488 Miscellaneous Service Revenue			137,000	0	\$137,000	137,000	0	0.00
35	Acct. 493 Rent From Gas Property			72,000	0	\$72,000	72,000	0	0.00
36	Acct. 495 Non-Traditional Sales			0	0	\$0	0	0	0.00
37	Acct. 495 Other Gas Revenues - Other			515,000	0	515,000	515,000	0	0.00
38	Total Other Gas Department Revenue			\$1,200,000	\$0	\$1,200,000	\$1,269,732	\$69,732	5.81
39	Total Gross Revenue			\$92,752,628	\$97,179	\$92,849,807	\$106,257,779	\$13,407,972	14.46

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.2  
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 Witness: M. J. Bell

Current Annualized																
Line No.	FERC Acct (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Operating Revenue</u>														
2		<u>Sales of Gas</u>														
3	480	Residential Sales Revenue		\$7,846,191	\$7,663,360	\$6,195,224	\$4,301,603	\$2,959,875	\$2,324,247	\$2,149,642	\$2,142,831	\$2,144,969	\$2,385,375	\$3,618,616	\$5,901,645	\$49,633,580
4	481.1	Commercial Sales Revenue		3,217,803	3,205,818	2,387,481	1,633,593	1,023,502	791,305	690,861	673,450	668,133	777,295	1,180,863	2,239,232	18,489,335
5	481.2	Industrial Sales Revenue		129,150	125,133	121,089	116,753	112,365	108,141	108,140	112,165	112,114	120,238	120,707	121,305	1,407,299
8	483	Public Utilities		10,644	8,122	4,448	3,059	2,211	1,781	1,853	1,705	1,706	3,252	4,191	4,740	47,711
6		Total Sales of Gas		\$11,203,787	\$11,002,432	\$8,708,241	\$6,055,008	\$4,097,953	\$3,225,474	\$2,950,497	\$2,930,151	\$2,926,922	\$3,286,160	\$4,924,378	\$8,266,923	\$69,577,926
7		<u>Other Operating Revenue</u>														
9	489	Transportation Revenue - Residential		\$1,272,310	\$1,247,887	\$1,043,190	\$776,342	\$588,767	\$498,639	\$472,721	\$470,126	\$473,989	\$506,718	\$679,056	\$999,361	\$9,029,105
10	489	Transportation Revenue - Commercial		1,045,545	1,002,644	859,208	661,629	526,760	464,147	452,815	442,331	458,402	523,836	653,430	891,301	7,982,049
11	489	Transportation Revenue - Industrial		495,629	456,422	430,375	386,007	360,382	340,615	320,719	342,351	358,371	398,944	436,085	637,649	4,963,548
12	487	Forfeited Discounts		56,000	79,000	78,000	74,000	40,000	25,000	20,000	19,000	22,000	11,000	18,000	34,000	476,000
13	488	Miscellaneous Service Revenue		8,000	9,000	11,000	13,000	10,000	11,000	9,000	8,000	9,000	19,000	20,000	10,000	137,000
14	493	Rent from Gas Property		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
15	495	Non-Traditional Sales		0	0	0	0	0	0	0	0	0	0	0	0	0
16	495	Other Gas Revenues - Other		66,000	58,000	61,000	85,000	24,000	19,000	16,000	15,000	16,000	18,000	25,000	112,000	515,000
17		Total Other Operating Revenue		\$2,949,485	\$2,858,953	\$2,488,773	\$2,001,978	\$1,555,908	\$1,364,401	\$1,297,255	\$1,302,807	\$1,343,762	\$1,483,498	\$1,837,571	\$2,690,311	\$23,174,702
18		Total Operating Revenue		\$14,153,272	\$13,861,385	\$11,197,014	\$8,056,986	\$5,653,862	\$4,589,875	\$4,247,752	\$4,232,958	\$4,270,683	\$4,769,659	\$6,761,949	\$10,957,234	\$92,752,628

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.2  
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 Witness: M. J. Bell

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Sales Service</u>														
2	GSR	General Service - Residential														
3		Bills		99,289	99,473	99,542	99,522	99,040	98,094	97,239	97,617	96,979	96,955	97,991	98,925	1,180,666
4		Volumes [1]		1,331,907.1	1,291,151.8	968,403.0	552,553.4	259,776.4	123,911.3	88,930.0	85,940.7	88,922.9	141,784.3	408,542.4	906,257.2	6,248,080.5
5		Revenue Less Gas Cost		\$4,900,971	\$4,808,810	\$4,054,074	\$3,079,671	\$2,385,252	\$2,050,044	\$1,952,768	\$1,952,548	\$1,948,087	\$2,071,474	\$2,714,887	\$3,897,441	\$35,816,027
6		Gas Cost		\$2,942,316	\$2,852,283	\$2,139,299	\$1,220,646	\$573,872	\$273,732	\$196,455	\$189,852	\$196,440	\$313,216	\$902,511	\$2,002,013	\$13,802,635
7		Total Revenue [2]		\$7,843,287	\$7,661,094	\$6,193,373	\$4,300,316	\$2,959,124	\$2,323,776	\$2,149,224	\$2,142,399	\$2,144,527	\$2,384,690	\$3,617,398	\$5,899,454	\$49,618,662
8	G1C	LG&E Commercial														
9		Bills		3	3	4	4	4	4	4	3	3	3	3	3	41
10		Volumes [1]		307.2	374.8	373.1	173.3	68.9	18.0	29.1	16.7	8.8	22.2	83.3	222.4	1,697.8
11		Revenue Less Gas Cost		\$833	\$979	\$1,032	\$601	\$376	\$266	\$290	\$207	\$190	\$219	\$350	\$650	\$5,994
12		Gas Cost		\$679	\$828	\$824	\$383	\$152	\$40	\$64	\$37	\$19	\$49	\$184	\$491	\$3,751
13		Total Revenue [2]		\$1,512	\$1,807	\$1,856	\$984	\$528	\$306	\$355	\$244	\$209	\$268	\$534	\$1,142	\$9,744
14	G1R	LG&E Residential														
15		Bills		16	16	16	16	16	16	16	16	16	16	16	16	192
16		Volumes [1]		458.3	345.9	279.4	174.8	81.1	33.4	24.1	27.6	28.4	68.0	159.2	338.7	2,018.9
17		Revenue Less Gas Cost		\$1,633	\$1,300	\$1,103	\$794	\$516	\$375	\$348	\$358	\$360	\$478	\$748	\$1,279	\$9,292
18		Gas Cost		\$1,012	\$764	\$617	\$386	\$179	\$74	\$53	\$61	\$63	\$150	\$352	\$748	\$4,460
19		Total Revenue [2]		\$2,645	\$2,064	\$1,721	\$1,180	\$696	\$449	\$401	\$419	\$423	\$628	\$1,099	\$2,027	\$13,752
20	IN3	Inland Gas General Service - Residential														
21		Bills		9	9	9	10	8	9	9	9	9	9	9	9	108
22		Volumes [1]		247.9	172.9	116.2	84.5	36.3	17.0	11.6	10.8	11.5	34.0	90.2	157.3	990.2
23		Revenue Less Gas Cost		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
26	IN4	Inland Gas General Service - Residential														
27		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
28		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IN5	Inland Gas General Service - Residential														
33		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
34		Volumes [1]		84.3	54.6	43.5	25.4	12.3	4.9	2.4	2.9	4.3	14.9	32.1	52.0	333.6
35		Revenue Less Gas Cost		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200

[1] Reflects Normalized Volumes.  
 [2] See Schedule M-2.2 Pages 8 through 21 for detail.



Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

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 Witness: M. J. Bell

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Sales Service</u>														
2	LG2	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		161.1	142.8	70.5	36.6	15.2	2.9	3.2	3.4	3.8	19.0	51.7	95.0	605.2
5		Revenue Less Gas Cost		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
8	LG2	LG&E Commercial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes [1]		191.8	167.7	88.3	54.0	20.2	7.6	7.9	6.8	6.6	14.8	41.5	103.7	710.9
11		Revenue Less Gas Cost		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
14	LG3	LG&E Residential														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		91.8	73.4	45.4	104.5	67.4	26.5	26.2	11.8	26.2	75.9	105.5	59.5	714.1
17		Revenue Less Gas Cost		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
20	LG4	LG&E Residential														
21		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Volumes [1]		49.5	58.7	42.0	20.7	11.2	4.0	2.6	2.8	3.0	3.9	18.9	40.3	257.6
23		Revenue Less Gas Cost		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
26	GSO	General Service - Commercial														
27		Bills		10,207	10,271	10,035	10,003	9,882	9,780	9,783	9,770	9,739	9,772	9,915	10,076	119,233
28		Volumes [1]		660,740.0	655,060.9	456,847.5	277,301.9	134,480.2	80,718.3	56,728.5	52,785.7	51,801.2	77,144.1	171,035.9	423,570.9	3,098,215.1
29		Revenue Less Gas Cost		\$1,756,583	\$1,756,857	\$1,376,372	\$1,020,003	\$725,887	\$612,681	\$565,185	\$556,595	\$553,487	\$606,603	\$802,479	\$1,302,344	\$11,635,075
30		Gas Cost		\$1,459,641	\$1,447,095	\$1,009,222	\$612,588	\$297,080	\$178,315	\$125,319	\$116,609	\$114,434	\$170,419	\$377,835	\$935,710	\$6,844,267
31		Total Revenue [2]		\$3,216,224	\$3,203,952	\$2,385,593	\$1,632,590	\$1,022,967	\$790,996	\$690,504	\$673,204	\$667,921	\$777,022	\$1,180,314	\$2,238,054	\$18,479,342

[1] Reflects Normalized Volumes.  
 [2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

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Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Sales Service</u>														
2	GSO	General Service - Industrial														
3		Bills		43	43	43	43	43	44	44	45	44	44	44	44	524
4		Volumes [1]		33,000.2	31,999.9	30,900.0	29,799.9	28,800.3	27,749.9	27,749.9	28,750.2	28,750.2	30,849.9	30,900.0	31,000.1	360,250.5
5		Revenue Less Gas Cost		\$56,249	\$54,442	\$52,827	\$50,922	\$48,742	\$46,839	\$46,838	\$48,653	\$48,602	\$52,087	\$52,446	\$52,823	\$611,470
6		Gas Cost		\$72,901	\$70,691	\$68,261	\$65,831	\$63,623	\$61,302	\$61,302	\$63,512	\$63,512	\$68,151	\$68,261	\$68,482	\$795,829
7		Total Revenue [2]		\$129,150	\$125,133	\$121,089	\$116,753	\$112,365	\$108,141	\$108,140	\$112,165	\$112,114	\$120,238	\$120,707	\$121,305	\$1,407,299
8	IS	Interruptible Service - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	IUS	Intrastate Utility Service - Wholesale														
15		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
16		Volumes [1]		3,136.7	2,307.2	1,098.6	641.7	362.9	221.4	245.0	196.3	196.6	705.2	1,014.3	1,194.8	11,320.7
17		Revenue Less Gas Cost		\$3,715	\$3,025	\$2,021	\$1,641	\$1,409	\$1,292	\$1,312	\$1,271	\$1,271	\$1,694	\$1,951	\$2,101	\$22,703
18		Gas Cost		\$6,929	\$5,097	\$2,427	\$1,418	\$802	\$489	\$541	\$434	\$434	\$1,558	\$2,241	\$2,639	\$25,009
19		Total Revenue [2]		\$10,644	\$8,122	\$4,448	\$3,059	\$2,211	\$1,781	\$1,853	\$1,705	\$1,706	\$3,252	\$4,191	\$4,740	\$47,711

[1] Reflects Normalized Volumes.  
 [2] See Schedule M-2.2 Pages 8 through 21 for detail.

**Columbia Gas of Kentucky, Inc.**  
**Case No. 2016-00162**  
**Annualized Test Year Revenues at Current Rates**  
**For the 12 Months Ended December 31, 2017**  
**(Gas Service)**

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

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Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Transportation Service</u>														
2	GTR	GTS Choice - Residential														
3		Bills		23,720	23,785	23,786	23,694	23,612	23,386	23,238	23,223	23,179	23,188	23,458	23,677	281,946
4		Volumes [1]		364,000.0	353,000.0	265,000.0	151,000.0	71,000.0	34,000.0	24,000.0	23,000.0	25,000.0	39,000.0	111,000.0	247,000.0	1,707,000.0
5		Revenue Less Gas Cost		\$1,272,310	\$1,247,887	\$1,043,190	\$776,342	\$588,767	\$498,639	\$472,721	\$470,126	\$473,989	\$506,718	\$679,056	\$999,361	\$9,029,105
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$1,272,310	\$1,247,887	\$1,043,190	\$776,342	\$588,767	\$498,639	\$472,721	\$470,126	\$473,989	\$506,718	\$679,056	\$999,361	\$9,029,105
8	GTO	GTS Choice - Commercial														
9		Bills		3,837	3,809	4,093	4,081	4,058	4,042	4,016	3,956	3,924	3,899	3,877	3,853	47,445
10		Volumes [1]		322,000.8	312,002.4	236,001.1	155,003.9	96,998.6	74,000.1	65,999.0	64,001.1	68,998.0	90,994.6	139,994.7	233,996.5	1,859,990.8
11		Revenue Less Gas Cost		\$789,616	\$772,730	\$650,934	\$494,426	\$378,455	\$329,981	\$313,540	\$306,979	\$314,988	\$356,014	\$451,324	\$628,049	\$5,787,037
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$789,616	\$772,730	\$650,934	\$494,426	\$378,455	\$329,981	\$313,540	\$306,979	\$314,988	\$356,014	\$451,324	\$628,049	\$5,787,037
14	GTO	GTS Choice - Industrial														
15		Bills		13	13	12	13	12	12	12	12	12	12	13	13	149
16		Volumes [1]		6,000.1	5,999.9	5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	6,000.0	6,000.1	6,000.0	6,000.0	71,999.9
17		Revenue Less Gas Cost		\$10,924	\$10,957	\$10,827	\$10,674	\$10,509	\$10,423	\$10,406	\$10,371	\$10,373	\$10,599	\$10,774	\$10,818	\$127,654
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$10,924	\$10,957	\$10,827	\$10,674	\$10,509	\$10,423	\$10,406	\$10,371	\$10,373	\$10,599	\$10,774	\$10,818	\$127,654
20	DS	GTS Delivery Service - Commercial														
21		Bills		41	32	32	32	32	32	34	33	33	33	34	60	428
22		Volumes [1]		188,859.0	169,110.1	147,265.6	103,565.2	83,423.1	69,626.2	68,394.7	69,858.1	76,451.3	101,603.3	139,898.5	162,514.9	1,380,570.0
23		Revenue Less Gas Cost		\$164,810	\$140,448	\$128,558	\$104,772	\$93,808	\$86,299	\$88,654	\$87,938	\$91,526	\$105,217	\$127,573	\$179,209	\$1,398,811
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$164,810	\$140,448	\$128,558	\$104,772	\$93,808	\$86,299	\$88,654	\$87,938	\$91,526	\$105,217	\$127,573	\$179,209	\$1,398,811
26	DS	GTS Delivery Service - Industrial														
27		Bills		39	39	39	39	39	39	39	39	39	39	39	39	468
28		Volumes [1]		674,909.5	602,578.5	525,440.7	427,583.6	368,992.8	339,504.1	295,115.5	342,173.2	361,661.7	454,356.4	551,432.0	573,549.4	5,517,297.4
29		Revenue Less Gas Cost		\$346,618	\$318,984	\$289,731	\$256,524	\$235,868	\$225,560	\$206,225	\$226,264	\$235,124	\$269,348	\$301,962	\$310,255	\$3,222,464
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$346,618	\$318,984	\$289,731	\$256,524	\$235,868	\$225,560	\$206,225	\$226,264	\$235,124	\$269,348	\$301,962	\$310,255	\$3,222,464
32	GDS	GTS Grandfathered Delivery Service - Commercial														
33		Bills		12	12	12	12	12	12	12	12	12	12	13	12	145
34		Volumes [1]		25,802.9	25,486.0	22,066.6	16,282.9	15,072.9	10,869.6	12,145.5	10,637.9	11,242.7	14,420.7	18,455.5	21,147.3	203,630.5
35		Revenue Less Gas Cost		\$42,841	\$42,333	\$37,160	\$28,266	\$26,433	\$19,805	\$21,796	\$19,352	\$20,392	\$25,389	\$31,595	\$35,765	\$351,127
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$42,841	\$42,333	\$37,160	\$28,266	\$26,433	\$19,805	\$21,796	\$19,352	\$20,392	\$25,389	\$31,595	\$35,765	\$351,127

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

**Columbia Gas of Kentucky, Inc.**  
**Case No. 2016-00162**  
**Annualized Test Year Revenues at Current Rates**  
**For the 12 Months Ended December 31, 2017**  
**(Gas Service)**

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

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Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<b>Transportation Service</b>														
2	GDS	GTS Grandfathered Delivery Service - Industrial														
3		Bills		15	15	15	15	15	15	15	15	15	15	15	15	180
4		Volumes [1]		17,844.3	16,829.3	19,051.3	14,067.2	13,118.3	8,875.7	8,048.4	9,066.8	9,786.3	10,096.7	12,703.0	14,980.6	154,467.9
5		Revenue Less Gas Cost		\$30,796	\$29,310	\$33,020	\$25,234	\$23,459	\$16,407	\$15,158	\$16,878	\$17,954	\$18,533	\$22,800	\$26,513	\$276,061
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$30,796	\$29,310	\$33,020	\$25,234	\$23,459	\$16,407	\$15,158	\$16,878	\$17,954	\$18,533	\$22,800	\$26,513	\$276,061
8	DS3	GTS Main Line Service - Industrial														
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
10		Volumes [1]		58,289.0	56,724.0	56,724.0	57,213.0	57,995.0	58,484.0	55,942.0	54,866.0	55,746.0	58,093.0	57,604.0	53,301.0	680,981.0
11		Revenue Less Gas Cost		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
14	FX1	GTS Flex Rate - Commercial														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		74,328.0	58,680.0	70,416.0	34,230.0	29,340.0	29,340.0	29,340.0	29,340.0	34,230.0	39,120.0	49,878.0	63,570.0	541,812.0
17		Revenue Less Gas Cost		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
20	FX2	GTS Flex Rate - Commercial														
21		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Volumes [1]		44,010.0	56,724.0	33,252.0	47,922.0	37,164.0	37,164.0	39,120.0	37,164.0	41,076.0	50,856.0	54,768.0	54,768.0	533,988.0
23		Revenue Less Gas Cost		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011
26	FX5	GTS Flex Rate - Industrial														
27		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
28		Volumes [1]		411,738.0	369,684.0	397,068.0	381,420.0	392,178.0	381,420.0	392,178.0	392,178.0	381,420.0	397,068.0	391,200.0	401,958.0	4,689,510.0
29		Revenue Less Gas Cost		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
32	FX7	GTS Flex Rate - Industrial														
33		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
34		Volumes [1]		44,077.0	26,389.0	30,000.0	30,000.0	30,000.0	30,000.0	30,000.0	30,000.0	45,000.0	45,000.0	39,555.0	39,979.0	420,000.0
35		Revenue Less Gas Cost		\$18,464	\$13,688	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$18,713	\$18,713	\$17,243	\$17,357	\$192,155
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$18,464	\$13,688	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$18,713	\$18,713	\$17,243	\$17,357	\$192,155

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.2  
 Page 7 of 21  
 Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Transportation Service</u>														
2	SAS	GTS Special Agency Service														
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	SC3	GTS Special Rate - Industrial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes [1]		165,000.0	155,000.0	140,000.0	128,000.0	111,000.0	102,000.0	102,000.0	102,000.0	120,000.0	145,000.0	150,000.0	160,000.0	1,580,000.0
11		Revenue Less Gas Cost		\$46,963	\$45,363	\$41,663	\$39,743	\$35,723	\$34,283	\$34,283	\$34,283	\$37,163	\$41,163	\$43,263	\$46,163	\$480,055
12		Adjustment to Reflect Minimum Bill		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185,945	\$185,945
13		Total Revenue [2]		\$46,963	\$45,363	\$41,663	\$39,743	\$35,723	\$34,283	\$34,283	\$34,283	\$37,163	\$41,163	\$43,263	\$232,108	\$666,000
14		Total Sales and Transportation		\$14,017,272	\$13,709,385	\$11,041,014	\$7,878,986	\$5,573,862	\$4,528,875	\$4,196,752	\$4,184,958	\$4,217,683	\$4,715,659	\$6,692,949	\$10,795,234	\$91,552,628
15		<u>Other Gas Department Revenue</u>														
16		Acct. 487 Forfeited Discounts		\$56,000	\$79,000	\$78,000	\$74,000	\$40,000	\$25,000	\$20,000	\$19,000	\$22,000	\$11,000	\$18,000	\$34,000	\$476,000
17		Acct. 488 Miscellaneous Service Revenue		\$8,000	\$9,000	\$11,000	\$13,000	\$10,000	\$11,000	\$9,000	\$8,000	\$9,000	\$19,000	\$20,000	\$10,000	\$137,000
18		Acct. 493 Rent From Gas Property		\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$72,000
19		Acct. 495 Non-Traditional Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Acct. 495 Other Gas Revenues - Other		\$66,000	\$58,000	\$61,000	\$85,000	\$24,000	\$19,000	\$16,000	\$15,000	\$16,000	\$18,000	\$25,000	\$112,000	\$515,000
21		Total Other Gas Department Revenue		\$136,000	\$152,000	\$156,000	\$178,000	\$80,000	\$61,000	\$51,000	\$48,000	\$53,000	\$54,000	\$69,000	\$162,000	\$1,200,000
22		Total Gross Revenue		\$14,153,272	\$13,861,385	\$11,197,014	\$8,056,986	\$5,653,862	\$4,589,875	\$4,247,752	\$4,232,958	\$4,270,683	\$4,769,659	\$6,761,949	\$10,957,234	\$92,752,628

[1] Reflects Normalized Volumes.  
 [2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.2  
 Page 8 of 21  
 Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GSR	General Service - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		99,289	99,473	99,542	99,522	99,040	98,094	97,239	97,617	96,979	96,955	97,991	98,925	1,180,666
4		Customer Charge	\$15.00	\$1,489,335	\$1,492,095	\$1,493,130	\$1,492,830	\$1,485,600	\$1,471,410	\$1,458,585	\$1,464,255	\$1,454,685	\$1,454,325	\$1,469,865	\$1,483,875	\$17,709,990
5		Accelerated Main Replacement Progre	\$2.25	\$223,400	\$223,814	\$223,970	\$223,925	\$222,840	\$220,712	\$218,788	\$219,638	\$218,203	\$218,149	\$220,480	\$222,581	\$2,656,499
6		Volumes (Mcf) [1]		1,331,907.1	1,291,151.8	968,403.0	552,553.4	259,776.4	123,911.3	88,930.0	85,940.7	88,922.9	141,784.3	408,542.4	906,257.2	6,248,080.5
7		Commodity Charge	\$2.2666	\$3,018,901	\$2,926,525	\$2,194,982	\$1,252,418	\$588,809	\$280,857	\$201,569	\$194,793	\$201,553	\$321,368	\$928,002	\$2,054,123	\$14,161,899
8		Revenue Less Gas Cost		\$4,731,636	\$4,642,434	\$3,912,082	\$2,969,172	\$2,297,249	\$1,972,979	\$1,878,941	\$1,878,686	\$1,874,440	\$1,993,842	\$2,616,347	\$3,760,579	\$34,528,388
9		Gas Cost Revenue [2]	\$2.2091	\$2,942,316	\$2,852,283	\$2,139,299	\$1,220,646	\$573,872	\$273,732	\$196,455	\$189,852	\$196,440	\$313,216	\$902,511	\$2,002,013	\$13,802,635
10		Revenue Excluding Riders		\$7,673,952	\$7,494,717	\$6,051,381	\$4,189,818	\$2,871,121	\$2,246,711	\$2,075,397	\$2,068,538	\$2,070,880	\$2,307,058	\$3,518,858	\$5,762,592	\$48,331,022
11		Riders:														
12		Energy Efficiency Conservation Progra	\$0.6900	\$68,509	\$68,636	\$68,684	\$68,670	\$68,338	\$67,685	\$67,095	\$67,356	\$66,916	\$66,899	\$67,614	\$68,258	\$814,660
13		Gas Cost Uncollectible Charge	\$0.0160	21,311	20,658	15,494	8,841	4,156	1,983	1,423	1,375	1,423	2,269	6,537	14,500	99,969
14		EAP Recovery	\$0.0597	79,515	77,082	57,814	32,987	15,509	7,398	5,309	5,131	5,309	8,465	24,390	54,104	373,010
15		Total Riders		\$169,335	\$166,377	\$141,992	\$110,498	\$88,003	\$77,065	\$73,827	\$73,861	\$73,647	\$77,632	\$98,540	\$136,862	\$1,287,639
16		<b>Total Revenue</b>		<b>\$7,843,287</b>	<b>\$7,661,094</b>	<b>\$6,193,373</b>	<b>\$4,300,316</b>	<b>\$2,959,124</b>	<b>\$2,323,776</b>	<b>\$2,149,224</b>	<b>\$2,142,399</b>	<b>\$2,144,527</b>	<b>\$2,384,690</b>	<b>\$3,617,398</b>	<b>\$5,899,454</b>	<b>\$49,618,662</b>
17	G1C	LG&E Commercial														
18		<b>COMMERCIAL</b>														
19		Customer Bills		3	3	4	4	4	4	4	3	3	3	3	3	41
20		Customer Charge	\$56.92	\$171	\$171	\$228	\$228	\$228	\$228	\$228	\$171	\$171	\$171	\$171	\$171	\$2,334
21		Volumes (Mcf) [1]		307.2	374.8	373.1	173.3	68.9	18.0	29.1	16.7	8.8	22.2	83.3	222.4	1,697.8
22		Commodity Charge	\$2.1558	\$662	\$808	\$804	\$374	\$149	\$39	\$63	\$36	\$19	\$48	\$180	\$479	\$3,660
23		Revenue Less Gas Cost		\$833	\$979	\$1,032	\$601	\$376	\$266	\$290	\$207	\$190	\$219	\$350	\$650	\$5,994
24		Gas Cost Revenue [2]	\$2.2091	\$679	\$828	\$824	\$383	\$152	\$40	\$64	\$37	\$19	\$49	\$184	\$491	\$3,751
25		<b>Total Revenue</b>		<b>\$1,512</b>	<b>\$1,807</b>	<b>\$1,856</b>	<b>\$984</b>	<b>\$528</b>	<b>\$306</b>	<b>\$355</b>	<b>\$244</b>	<b>\$209</b>	<b>\$268</b>	<b>\$534</b>	<b>\$1,142</b>	<b>\$9,744</b>

[1] Reflects Normalized Volumes.  
 [2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.2  
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 Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	G1R	LG&E Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		16	16	16	16	16	16	16	16	16	16	16	16	192
4		Customer Charge	\$17.27	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$3,316
5		Volumes (Mcf) [1]		458.3	345.9	279.4	174.8	81.1	33.4	24.1	27.6	28.4	68.0	159.2	338.7	2,018.9
6		Commodity Charge	\$2.9600	\$1,357	\$1,024	\$827	\$517	\$240	\$99	\$71	\$82	\$84	\$201	\$471	\$1,003	\$5,976
7		Revenue Less Gas Cost		\$1,633	\$1,300	\$1,103	\$794	\$516	\$375	\$348	\$358	\$360	\$478	\$748	\$1,279	\$9,292
8		Gas Cost Revenue [2]	\$2.2091	\$1,012	\$764	\$617	\$386	\$179	\$74	\$53	\$61	\$63	\$150	\$352	\$748	\$4,460
9		<b>Total Revenue</b>		<b>\$2,645</b>	<b>\$2,064</b>	<b>\$1,721</b>	<b>\$1,180</b>	<b>\$696</b>	<b>\$449</b>	<b>\$401</b>	<b>\$419</b>	<b>\$423</b>	<b>\$628</b>	<b>\$1,099</b>	<b>\$2,027</b>	<b>\$13,752</b>
10	IN3	Inland Gas General Service - Residential														
11		<b>RESIDENTIAL</b>														
12		Customer Bills		9	9	9	10	8	9	9	9	9	9	9	9	108
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		247.9	172.9	116.2	84.5	36.3	17.0	11.6	10.8	11.5	34.0	90.2	157.3	990.2
15		Commodity Charge	\$0.4000	\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
16		Revenue Less Gas Cost		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		<b>\$99</b>	<b>\$69</b>	<b>\$46</b>	<b>\$34</b>	<b>\$15</b>	<b>\$7</b>	<b>\$5</b>	<b>\$4</b>	<b>\$5</b>	<b>\$14</b>	<b>\$36</b>	<b>\$63</b>	<b>\$396</b>
19	IN4	Inland Gas General Service - Residential														
20		<b>RESIDENTIAL</b>														
21		Customer Bills		-	-	-	-	-	-	-	-	-	-	-	-	-
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		-	-	-	-	-	-	-	-	-	-	-	-	-
24		Commodity Charge	\$0.5500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

[1] Reflects Normalized Volumes.  
 [2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

Data: \_\_ Base Period \_\_ Forecasted Period  
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 12 Months Forecasted

Schedule M-2.2  
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 Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	IN5	Inland Gas General Service - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		84.3	54.6	43.5	25.4	12.3	4.9	2.4	2.9	4.3	14.9	32.1	52.0	333.6
6		Commodity Charge	\$0.6000	\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
7		Revenue Less Gas Cost		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		<b>Total Revenue</b>		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
10	LG2	LG&E Residential														
11		<b>RESIDENTIAL</b>														
12		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		161.1	142.8	70.5	36.6	15.2	2.9	3.2	3.4	3.8	19.0	51.7	95.0	605.2
15		Commodity Charge	\$0.3500	\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
16		Revenue Less Gas Cost		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
19	LG2	LG&E Commercial														
20		<b>COMMERCIAL</b>														
21		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		191.8	167.7	88.3	54.0	20.2	7.6	7.9	6.8	6.6	14.8	41.5	103.7	710.9
24		Commodity Charge	\$0.3500	\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
25		Revenue Less Gas Cost		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		<b>Total Revenue</b>		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249

[1] Reflects Normalized Volumes.



Columbia Gas of Kentucky, Inc.  
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Schedule M-2.2  
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 Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	LG3	LG&E Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]														
6		First 2 Mcf		2.0	2.0	2.0	2.0	2.0	2.4	2.0	2.0	2.0	2.0	2.0	2.0	24.4
7		Over 2 Mcf		89.8	71.4	43.4	102.5	65.4	24.1	24.2	9.8	24.2	73.9	103.5	57.5	689.7
				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
8		Commodity Charge														
9		First 2 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$0.3500	\$31	\$25	\$15	\$36	\$23	\$8	\$8	\$3	\$8	\$26	\$36	\$20	\$241
				\$31	\$25	\$15	\$36	\$23	\$8	\$8	\$3	\$8	\$26	\$36	\$20	\$241
11		Revenue Less Gas Cost		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
12		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue</b>		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
14	LG4	LG&E Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		49.5	58.7	42.0	20.7	11.2	4.0	2.6	2.8	3.0	3.9	18.9	40.3	257.6
6		Commodity Charge	\$0.4000	\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
7		Revenue Less Gas Cost		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		<b>Total Revenue</b>		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.2  
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 Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Current Annualized												Total (P)		
				Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)			
1	GSO	General Service - Commercial																
2		<b>COMMERCIAL</b>																
3		Customer Bills		10,207	10,271	10,035	10,003	9,882	9,780	9,783	9,770	9,739	9,772	9,915	10,076			119,233
4		Customer Charge	\$37.50	\$382,763	\$385,163	\$376,313	\$375,113	\$370,575	\$366,750	\$366,863	\$366,375	\$365,213	\$366,450	\$371,813	\$377,850	\$4,471,238		
5		Accelerated Main Replacement Progre	\$8.02	\$91,860	\$92,373	\$90,481	\$90,224	\$79,254	\$78,436	\$78,480	\$78,355	\$78,107	\$78,371	\$79,518	\$80,810	\$956,249		
6		Volumes (Mcf) [1]																
7		First 50 Mcf		287,874.0	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	195,988.3	1,502,815.4		
8		Next 350 Mcf		283,488.2	279,286.2	161,633.2	106,946.4	47,813.0	28,650.6	16,633.3	15,260.7	14,035.7	24,169.7	64,078.0	176,923.0	1,238,119.0		
9		Next 600 Mcf		79,219.5	70,900.1	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	38,805.4	271,140.7		
10		Over 1,000 Mcf		30,392.3	28,213.4	9,008.2	4,479.6	2,593.3	45.9	0.0	0.0	0.0	0.0	1,871.1	10,934.2	85,140.0		
11		Commodity Charge		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	171,095.9	423,570.9	3,096,215.1		
12		First 50 Mcf	\$2.2666	\$606,710	\$631,817	\$516,550	\$338,589	\$174,088	\$110,463	\$86,857	\$82,148	\$82,389	\$113,018	\$219,606	\$444,046	\$3,406,281		
13		Next 350 Mcf	\$1.7520	498,673	489,327	318,572	187,370	83,768	50,196	29,142	26,719	24,591	42,345	112,265	309,969	2,170,937		
14		Next 600 Mcf	\$1.6659	131,972	117,946	63,487	27,478	12,213	5,475	2,956	2,152	2,580	5,184	14,158	66,312	451,693		
15		Over 1,000 Mcf	\$1.5164	46,034	39,750	13,660	6,793	3,837	70	0	0	0	2,382	16,581	129,106			
16		Revenue Less Gas Cost		\$1,281,389	\$1,278,840	\$912,269	\$560,229	\$273,906	\$166,204	\$118,955	\$111,020	\$109,339	\$160,548	\$348,412	\$936,907	\$6,158,017		
17		Gas Cost Revenue [2]	\$2.2091	\$1,746,011	\$1,746,376	\$1,369,062	\$1,015,566	\$723,735	\$611,389	\$564,277	\$555,750	\$552,658	\$605,369	\$798,742	\$1,295,567	\$11,585,504		
18		Revenue Excluding Riders		\$3,205,662	\$3,193,471	\$2,378,284	\$1,628,153	\$1,020,815	\$789,704	\$689,586	\$672,359	\$667,092	\$775,788	\$1,177,578	\$2,231,277	\$18,429,771		
19		Riders:																
20		Gas Cost Uncollectible Charge	\$0.0160	\$10,572	\$10,481	\$7,310	\$4,437	\$2,152	\$1,291	\$908	\$845	\$829	\$1,234	\$2,737	\$6,777	\$49,571		
21		Total Revenue		\$3,216,224	\$3,203,952	\$2,385,593	\$1,632,590	\$1,022,967	\$790,996	\$690,504	\$673,204	\$667,921	\$777,022	\$1,180,314	\$2,238,054	\$18,479,342		

[1] Reflects Normalized Volumes.  
 [2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

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 Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GSO	General Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		43	43	43	43	43	44	44	45	44	44	44	44	524
4		Customer Charge	\$37.50	\$1,613	\$1,613	\$1,613	\$1,613	\$1,613	\$1,650	\$1,650	\$1,688	\$1,650	\$1,650	\$1,650	\$1,650	\$19,650
5		Accelerated Main Replacement Progre	\$8.02	\$345	\$345	\$345	\$345	\$345	\$353	\$353	\$361	\$353	\$353	\$353	\$353	\$4,202
6		Volumes (Mcf) [1]														
7		First 50 Mcf		1,708.9	1,701.3	1,750.8	1,513.3	1,170.7	916.7	785.3	882.2	940.1	1,050.0	1,434.4	1,636.5	15,490.2
8		Next 350 Mcf		7,148.9	6,006.8	6,156.4	6,215.5	4,577.2	4,111.5	4,287.7	4,689.2	4,390.5	4,922.5	5,568.0	5,921.9	63,996.1
9		Next 600 Mcf		5,057.5	5,060.1	5,050.7	4,677.9	4,645.7	4,385.0	4,760.5	5,222.2	5,369.0	5,769.7	4,707.2	4,633.4	59,338.9
10		Over 1,000 Mcf		19,084.9	19,231.7	17,942.1	17,393.2	18,406.7	18,336.7	17,916.4	17,956.6	18,050.6	19,107.7	19,190.4	18,808.3	221,425.3
				33,000.2	31,999.9	30,900.0	29,799.9	28,800.3	27,749.9	27,749.9	28,750.2	28,750.2	30,849.9	30,900.0	31,000.1	360,250.5
11		Commodity Charge														
12		First 50 Mcf	\$2.2666	\$3,873	\$3,856	\$3,968	\$3,430	\$2,654	\$2,078	\$1,780	\$2,000	\$2,131	\$2,380	\$3,251	\$3,709	\$35,110
13		Next 350 Mcf	\$1.7520	12,525	10,524	10,786	10,890	8,019	7,203	7,512	8,215	7,692	8,624	9,755	10,375	112,121
14		Next 600 Mcf	\$1.6659	8,425	8,430	8,414	7,793	7,739	7,305	7,931	8,700	8,944	9,612	7,842	7,719	98,853
15		Over 1,000 Mcf	\$1.5164	28,940	29,163	27,207	26,375	27,912	27,806	27,168	27,229	27,372	28,975	29,100	28,521	335,769
				\$53,764	\$51,973	\$50,376	\$48,488	\$46,324	\$44,392	\$44,391	\$46,144	\$46,139	\$49,591	\$49,948	\$50,324	\$581,853
16		Revenue Less Gas Cost		\$55,721	\$53,930	\$52,333	\$50,445	\$48,281	\$46,395	\$46,394	\$48,193	\$48,142	\$51,594	\$51,951	\$52,327	\$605,706
17		Gas Cost Revenue [2]	\$2.2091	\$72,901	\$70,691	\$68,261	\$65,831	\$63,623	\$61,302	\$61,302	\$63,512	\$63,512	\$68,151	\$68,261	\$68,482	\$795,829
18		Revenue Excluding Riders		\$128,622	\$124,621	\$120,594	\$116,276	\$111,904	\$107,697	\$107,696	\$111,705	\$111,654	\$119,744	\$120,212	\$120,809	\$1,401,535
19		Riders:														
20		Gas Cost Uncollectible Charge	\$0.0160	\$528	\$512	\$494	\$477	\$461	\$444	\$444	\$460	\$460	\$494	\$494	\$496	\$5,764
21		Total Revenue		\$129,150	\$125,133	\$121,089	\$116,753	\$112,365	\$108,141	\$108,140	\$112,165	\$112,114	\$120,238	\$120,707	\$121,305	\$1,407,299

[1] Reflects Normalized Volumes.  
 [2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.2  
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 Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	IS	Interruptible Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$1,007.05	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Accelerated Main Replacement Progr	\$449.59	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Next 70,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Commodity Charge														
11		First 30,000 Mcf	\$0.5443	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Next 70,000 Mcf	\$0.2890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Over 100,000 Mcf	\$0.2890	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Gas Cost Revenue [2]	\$2.2091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Excluding Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Riders:														
18		Gas Cost Uncollectible Charge	\$0.0160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IUS	Intrastate Utility Service - Wholesale														
21		<b>WHOLESALE</b>														
22		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
23		Customer Charge	\$477.00	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$954	\$11,448
24		Accelerated Main Replacement Progr	\$76.96	\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$1,847
25		Volumes (Mcf) [1]		3,136.7	2,307.2	1,098.6	641.7	362.9	221.4	245.0	196.3	196.6	705.2	1,014.3	1,194.8	11,320.7
26		Commodity Charge	\$0.8150	\$2,556	\$1,880	\$895	\$523	\$296	\$180	\$200	\$160	\$160	\$575	\$827	\$974	\$9,226
27		Revenue Less Gas Cost		\$3,664	\$2,988	\$2,003	\$1,631	\$1,404	\$1,288	\$1,308	\$1,268	\$1,268	\$1,683	\$1,935	\$2,082	\$22,521
28		Gas Cost Revenue [2]	\$2.2091	\$6,929	\$5,097	\$2,427	\$1,418	\$802	\$489	\$541	\$434	\$434	\$1,558	\$2,241	\$2,639	\$25,009
29		Revenue Excluding Riders		\$10,594	\$8,085	\$4,430	\$3,048	\$2,205	\$1,777	\$1,849	\$1,702	\$1,702	\$3,241	\$4,175	\$4,721	\$47,530
30		Riders:														
31		Gas Cost Uncollectible Charge	\$0.0160	\$50	\$37	\$18	\$10	\$6	\$4	\$4	\$3	\$3	\$11	\$16	\$19	\$181
32		<b>Total Revenue</b>		\$10,644	\$8,122	\$4,448	\$3,059	\$2,211	\$1,781	\$1,853	\$1,705	\$1,706	\$3,252	\$4,191	\$4,740	\$47,711

[1] Reflects Normalized Volumes.  
 [2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
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Data: \_\_ Base Period \_\_X\_\_ Forecasted Period  
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Schedule M-2.2  
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 Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GTR	GTS Choice - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		23,720	23,785	23,786	23,694	23,612	23,386	23,238	23,223	23,179	23,188	23,458	23,677	281,946
4		Customer Charge	\$15.00	\$355,800	\$356,775	\$356,790	\$355,410	\$354,180	\$350,790	\$348,570	\$348,345	\$347,685	\$347,820	\$351,870	\$355,155	\$4,229,190
5		Accelerated Main Replacement Progre	\$2.25	\$53,370	\$53,516	\$53,519	\$53,312	\$53,127	\$52,619	\$52,286	\$52,252	\$52,153	\$52,173	\$52,781	\$53,273	\$634,379
6		Volumes (Mcf) [1]		364,000.0	353,000.0	265,000.0	151,000.0	71,000.0	34,000.0	24,000.0	23,000.0	25,000.0	39,000.0	111,000.0	247,000.0	1,707,000.0
7		Commodity Charge	\$2.2666	\$825,042	\$800,110	\$600,649	\$342,257	\$160,929	\$77,064	\$54,398	\$52,132	\$56,665	\$88,397	\$251,593	\$559,850	\$3,869,086
8		Revenue Less Gas Cost		\$1,234,212	\$1,210,401	\$1,010,958	\$750,978	\$568,236	\$480,473	\$455,254	\$452,729	\$456,503	\$488,390	\$656,243	\$968,278	\$8,732,655
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Revenue Excluding Riders		\$1,234,212	\$1,210,401	\$1,010,958	\$750,978	\$568,236	\$480,473	\$455,254	\$452,729	\$456,503	\$488,390	\$656,243	\$968,278	\$8,732,655
11		Riders:														
12		Energy Efficiency Conservation Progra	\$0.6900	\$16,367	\$16,412	\$16,412	\$16,349	\$16,292	\$16,136	\$16,034	\$16,024	\$15,994	\$16,000	\$16,186	\$16,337	\$194,543
13		EAP Recovery	\$0.0597	21,731	21,074	15,821	9,015	4,239	2,030	1,433	1,373	1,493	2,328	6,627	14,746	101,908
14		Total Riders		\$38,098	\$37,486	\$32,233	\$25,364	\$20,531	\$18,166	\$17,467	\$17,397	\$17,486	\$18,328	\$22,813	\$31,083	\$296,451
15		<b>Total Revenue</b>		<b>\$1,272,310</b>	<b>\$1,247,887</b>	<b>\$1,043,190</b>	<b>\$776,342</b>	<b>\$588,767</b>	<b>\$498,639</b>	<b>\$472,721</b>	<b>\$470,126</b>	<b>\$473,989</b>	<b>\$506,718</b>	<b>\$679,056</b>	<b>\$998,361</b>	<b>\$9,029,105</b>
16	GTO	GTS Choice - Commercial														
17		<b>COMMERCIAL</b>														
18		Customer Bills		3,837	3,809	4,093	4,081	4,058	4,042	4,016	3,956	3,924	3,899	3,877	3,853	47,445
19		Customer Charge	\$37.50	\$143,888	\$142,838	\$153,488	\$153,038	\$152,175	\$151,575	\$150,600	\$148,350	\$147,150	\$146,213	\$145,388	\$144,488	\$1,779,188
20		Accelerated Main Replacement Progre	\$8.02	\$30,773	\$30,548	\$32,826	\$32,730	\$32,545	\$32,417	\$32,208	\$31,727	\$31,470	\$31,270	\$31,094	\$30,901	\$380,509
21		Volumes (Mcf) [1]														
22		First 50 Mcf		115,248.5	116,322.6	106,138.4	75,878.9	48,386.9	34,090.9	31,140.7	30,451.2	32,109.0	40,148.2	62,458.3	94,003.8	786,377.4
23		Next 350 Mcf		147,158.6	143,758.3	103,281.1	63,376.9	39,602.3	30,878.4	27,567.7	26,232.9	28,470.1	38,563.3	57,697.6	100,340.5	806,927.7
24		Next 600 Mcf		37,085.0	34,041.2	18,666.5	11,741.5	6,797.7	6,188.9	5,312.4	5,525.8	6,310.6	8,979.6	14,083.0	24,521.2	179,253.4
25		Over 1,000 Mcf		22,508.7	17,880.3	7,915.1	4,006.6	2,211.7	2,841.9	1,978.2	1,791.2	2,108.3	3,303.5	5,755.8	15,131.0	87,432.3
26		Commodity Charge		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
27		First 50 Mcf	\$2.2666	\$261,222	\$263,657	\$240,573	\$171,987	\$109,674	\$77,270	\$70,584	\$69,021	\$72,778	\$91,000	\$141,568	\$213,069	\$1,782,403
28		Next 350 Mcf	\$1.7520	257,822	251,865	180,948	111,036	69,383	54,099	48,299	45,960	49,880	67,563	101,086	175,797	1,413,737
29		Next 600 Mcf	\$1.6659	61,780	56,709	31,097	19,560	11,324	10,310	8,850	9,205	10,513	14,959	23,461	40,850	298,618
30		Over 1,000 Mcf	\$1.5164	34,132	27,114	12,002	6,076	3,354	4,309	3,000	2,716	3,197	5,009	8,728	22,945	132,582
				\$614,956	\$599,344	\$464,621	\$308,659	\$193,735	\$145,989	\$130,732	\$126,902	\$136,368	\$178,531	\$274,843	\$452,660	\$3,627,341
31		Revenue Less Gas Cost		\$789,616	\$772,730	\$650,934	\$494,426	\$378,455	\$329,981	\$313,540	\$306,979	\$314,988	\$356,014	\$451,324	\$628,049	\$5,787,037
32		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		<b>Total Revenue</b>		<b>\$789,616</b>	<b>\$772,730</b>	<b>\$650,934</b>	<b>\$494,426</b>	<b>\$378,455</b>	<b>\$329,981</b>	<b>\$313,540</b>	<b>\$306,979</b>	<b>\$314,988</b>	<b>\$356,014</b>	<b>\$451,324</b>	<b>\$628,049</b>	<b>\$5,787,037</b>

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.2  
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 Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GTO	GTS Choice - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		13	13	12	13	12	12	12	12	12	12	13	13	149
4		Customer Charge	\$37.50	\$488	\$488	\$450	\$488	\$450	\$450	\$450	\$450	\$450	\$450	\$488	\$488	\$5,588
5		Accelerated Main Replacement Progre	\$8.02	\$104	\$104	\$96	\$104	\$96	\$96	\$96	\$96	\$96	\$96	\$104	\$104	\$1,195
6		Volumes (Mcf) [1]														
7		First 50 Mcf		472.7	517.8	508.5	429.7	346.2	313.1	310.6	295.6	279.2	420.4	426.1	467.9	4,787.8
8		Next 350 Mcf		2,210.2	2,239.1	2,090.2	1,600.8	1,646.5	1,359.8	1,359.2	1,380.5	1,335.8	1,812.9	2,003.7	2,070.3	21,109.0
9		Next 600 Mcf		2,400.0	2,344.7	2,065.1	1,901.5	1,446.5	1,488.2	1,395.6	1,201.0	1,365.8	1,413.9	1,953.8	1,933.6	20,909.7
10		Over 1,000 Mcf		917.2	898.3	1,336.1	2,067.9	2,560.8	2,839.0	2,934.5	3,122.9	3,019.2	2,352.9	1,616.4	1,528.2	25,193.4
				6,000.1	5,999.9	5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	6,000.0	6,000.1	6,000.0	6,000.0	71,999.9
11		Commodity Charge														
12		First 50 Mcf	\$2.2666	\$1,071	\$1,174	\$1,153	\$974	\$785	\$710	\$704	\$670	\$633	\$953	\$966	\$1,061	\$10,852
13		Next 350 Mcf	\$1.7520	3,872	3,923	3,662	2,805	2,885	2,382	2,381	2,419	2,340	3,176	3,510	3,627	36,983
14		Next 600 Mcf	\$1.6659	3,998	3,906	3,440	3,168	2,410	2,479	2,325	2,001	2,275	2,355	3,255	3,221	34,833
15		Over 1,000 Mcf	\$1.5164	1,391	1,362	2,026	3,136	3,883	4,305	4,450	4,736	4,578	3,568	2,451	2,317	38,203
				\$10,333	\$10,365	\$10,281	\$10,082	\$9,962	\$9,876	\$9,860	\$9,825	\$9,827	\$10,052	\$10,182	\$10,226	\$120,872
16		Revenue Less Gas Cost		\$10,924	\$10,957	\$10,827	\$10,674	\$10,509	\$10,423	\$10,406	\$10,371	\$10,373	\$10,599	\$10,774	\$10,818	\$127,654
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		\$10,924	\$10,957	\$10,827	\$10,674	\$10,509	\$10,423	\$10,406	\$10,371	\$10,373	\$10,599	\$10,774	\$10,818	\$127,654

[1] Reflects Normalized Volumes.

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

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

Schedule M.2.2  
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 Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Current Annualized												Total (P)		
				Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)			
1	DS	GTS Delivery Service - Commercial																
2		<b>COMMERCIAL</b>																
3		Customer Bills		32	32	32	32	32	32	32	32	32	32	32	32	32	32	32
4		Customer Charge	\$1,007.05	\$41,289	\$32,226	\$32,226	\$32,226	\$32,226	\$32,226	\$32,226	\$32,226	\$32,226	\$32,226	\$32,226	\$32,226	\$32,226	\$32,226	\$32,226
5		Administrative Charge	\$55.90	\$2,292	\$1,789	\$1,789	\$1,789	\$1,789	\$1,789	\$1,789	\$1,789	\$1,845	\$1,845	\$1,845	\$1,901	\$3,354	\$3,354	\$23,925
6		Accelerated Main Replacement Progr	\$449.59	\$16,433	\$14,387	\$14,387	\$14,387	\$14,387	\$14,387	\$14,387	\$14,387	\$14,836	\$14,836	\$14,836	\$15,286	\$26,975	\$26,975	\$162,425
7		Volumes (Mcf) [1]																
8		First 30,000 Mcf	188,859.0	189,110.1	147,265.6	103,565.2	83,423.1	69,626.2	68,394.7	69,626.2	68,394.7	69,626.2	69,626.2	69,626.2	69,626.2	69,626.2	69,626.2	69,626.2
9		Next 70,000 Mcf	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Over 100,000 Mcf	188,859.0	189,110.1	147,265.6	103,565.2	83,423.1	69,626.2	68,394.7	69,626.2	68,394.7	69,626.2	69,626.2	69,626.2	69,626.2	69,626.2	69,626.2	69,626.2
11		Commodity Charge	\$0.5443	\$102,796	\$92,047	\$80,157	\$45,407	\$37,898	\$37,227	\$37,898	\$37,227	\$38,024	\$38,024	\$38,024	\$38,024	\$38,024	\$38,024	\$38,024
12		First 30,000 Mcf	\$0.2890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Next 70,000 Mcf	\$0.2890	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Over 100,000 Mcf	\$0.2890	\$102,796	\$92,047	\$80,157	\$45,407	\$37,898	\$37,227	\$37,898	\$37,227	\$38,024	\$38,024	\$38,024	\$38,024	\$38,024	\$38,024	\$38,024
15		Revenue Less Gas Cost	\$164,810	\$140,448	\$128,558	\$104,772	\$93,808	\$86,299	\$88,654	\$86,299	\$88,654	\$87,938	\$87,938	\$87,938	\$87,938	\$87,938	\$87,938	\$87,938
16		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Total Revenue	\$164,810	\$140,448	\$128,558	\$104,772	\$93,808	\$86,299	\$88,654	\$86,299	\$88,654	\$87,938	\$87,938	\$87,938	\$87,938	\$87,938	\$87,938	\$87,938
18	DS	GTS Delivery Service - Industrial																
19		<b>INDUSTRIAL</b>																
20		Customer Bills		39	39	39	39	39	39	39	39	39	39	39	39	39	39	39
21		Customer Charge	\$1,007.05	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275	\$39,275
22		Administrative Charge	\$55.90	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180	\$2,180
23		Accelerated Main Replacement Progr	\$449.59	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534	\$17,534
24		Volumes (Mcf) [1]																
25		First 30,000 Mcf	362,633.5	336,265.5	309,008.7	289,709.6	275,128.8	268,134.1	242,645.5	268,134.1	242,645.5	267,869.2	267,869.2	267,869.2	267,869.2	267,869.2	267,869.2	267,869.2
26		Next 70,000 Mcf	157,996.0	151,150.0	145,282.0	110,734.0	93,864.0	71,370.0	52,470.0	93,864.0	71,370.0	74,904.0	74,904.0	74,904.0	74,904.0	74,904.0	74,904.0	74,904.0
27		Over 100,000 Mcf	154,280.0	115,160.0	71,150.0	27,140.0	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		Commodity Charge	\$0.5443	\$197,381	\$165,031	\$157,889	\$149,753	\$145,945	\$132,072	\$149,753	\$132,072	\$145,801	\$145,801	\$145,801	\$145,801	\$145,801	\$145,801	\$145,801
29		First 30,000 Mcf	\$0.2890	45,661	41,987	32,002	27,127	20,626	15,164	27,127	15,164	21,474	21,474	21,474	21,474	21,474	21,474	21,474
30		Next 70,000 Mcf	\$0.2890	44,587	20,562	7,843	0	0	0	0	0	0	0	0	0	0	0	0
31		Over 100,000 Mcf	\$0.2890	\$287,629	\$259,995	\$230,742	\$197,535	\$176,879	\$147,236	\$197,535	\$147,236	\$167,275	\$167,275	\$167,275	\$167,275	\$167,275	\$167,275	\$167,275
32		Revenue Less Gas Cost	\$346,618	\$318,984	\$299,731	\$256,524	\$235,868	\$225,560	\$206,225	\$235,868	\$206,225	\$226,264	\$226,264	\$226,264	\$226,264	\$226,264	\$226,264	\$226,264
33		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		Total Revenue	\$346,618	\$318,984	\$299,731	\$256,524	\$235,868	\$225,560	\$206,225	\$235,868	\$206,225	\$226,264	\$226,264	\$226,264	\$226,264	\$226,264	\$226,264	\$226,264

[1] Reflects Normalized Volumes.





[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2016-00162  
Annualized Test Year Revenues at Current Rates  
For the 12 Months Ended December 31, 2017  
(Gas Service)

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

Schedule M-2.2  
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Witness: M. J. Bell

Current Annualized

Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	DS3	GTS Main Line Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$200.00	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
5		Administrative Charge	\$55.90	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$2,012
6		Volumes (Mcf)[1]		58,289.0	56,724.0	56,724.0	57,213.0	57,995.0	58,484.0	55,942.0	54,866.0	55,746.0	58,093.0	57,604.0	53,301.0	680,981.0
7		Commodity Charge	\$0.0858	\$5,001	\$4,867	\$4,867	\$4,909	\$4,976	\$5,018	\$4,800	\$4,708	\$4,783	\$4,984	\$4,942	\$4,573	\$58,428
8		Revenue Less Gas Cost		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		<b>Total Revenue</b>		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
11	FX1	GTS Flex Rate - Commercial														
12		<b>COMMERCIAL</b>														
13		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
14		Customer Charge	\$1,007.05	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$12,085
15		Administrative Charge	\$55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
16		Volumes (Mcf) [1]		74,328.0	58,680.0	70,416.0	34,230.0	29,340.0	29,340.0	29,340.0	29,340.0	34,230.0	39,120.0	49,878.0	63,570.0	541,812.0
17		Commodity Charge	\$0.3900	\$28,988	\$22,885	\$27,462	\$13,350	\$11,443	\$11,443	\$11,443	\$11,443	\$13,350	\$15,257	\$19,452	\$24,792	\$211,307
18		Revenue Less Gas Cost		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
19		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		<b>Total Revenue</b>		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
21	FX2	GTS Flex Rate - Commercial														
22		<b>COMMERCIAL</b>														
23		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
24		Customer Charge	\$1,007.05	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$12,085
25		Administrative Charge	\$55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
26		Volumes (Mcf) [1]		44,010.0	56,724.0	33,252.0	47,922.0	37,164.0	37,164.0	39,120.0	37,164.0	41,076.0	50,856.0	54,768.0	54,768.0	533,988.0
27		Commodity Charge	\$0.3900	\$17,164	\$22,122	\$12,968	\$18,690	\$14,494	\$14,494	\$15,257	\$14,494	\$16,020	\$19,834	\$21,360	\$21,360	\$208,255
28		Revenue Less Gas Cost		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011
29		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		<b>Total Revenue</b>		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Current Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
 Type of Filing: X Original \_ Update \_ Revised  
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Schedule M-2.2  
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 Witness: M. J. Bell

Current Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Current Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	FX5	GTS Flex Rate - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$200.00	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$600	\$7,200
5		Administrative Charge	\$55.90	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$168	\$2,012
6		Volumes (Mcf) [1]		411,738.0	369,684.0	397,068.0	381,420.0	392,178.0	381,420.0	392,178.0	392,178.0	381,420.0	397,068.0	391,200.0	401,958.0	4,689,510.0
7		Commodity Charge	\$0.0858	\$35,327	\$31,719	\$34,068	\$32,726	\$33,649	\$32,726	\$33,649	\$33,649	\$32,726	\$34,068	\$33,565	\$34,488	\$402,360
8		Revenue Less Gas Cost		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		<b>Total Revenue</b>		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
11	FX7	GTS Flex Rate - Industrial														
12		<b>INDUSTRIAL</b>														
13		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
14		Customer Charge	\$1,007.05	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$1,007	\$12,085
15		Administrative Charge	\$55.90	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$56	\$671
16		Volumes (Mcf) [1]														
17		First 25,000 Mcf		25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	300,000.0
18		Over 25,000 Mcf		19,077.0	1,389.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	20,000.0	20,000.0	14,555.0	14,979.0	120,000.0
				44,077.0	26,389.0	30,000.0	30,000.0	30,000.0	30,000.0	30,000.0	30,000.0	45,000.0	45,000.0	39,555.0	39,979.0	420,000.0
19		Commodity Charge														
20		First 25,000 Mcf	\$0.4900	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$147,000
21		Over 25,000 Mcf	\$0.2700	5,151	375	1,350	1,350	1,350	1,350	1,350	1,350	5,400	5,400	3,930	4,044	32,400
				\$17,401	\$12,625	\$13,600	\$13,600	\$13,600	\$13,600	\$13,600	\$13,600	\$17,650	\$17,650	\$16,180	\$16,294	\$179,400
22		Revenue Less Gas Cost		\$18,464	\$13,688	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$18,713	\$18,713	\$17,243	\$17,357	\$192,155
23		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		<b>Total Revenue</b>		\$18,464	\$13,688	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$18,713	\$18,713	\$17,243	\$17,357	\$192,155

[1] Reflects Normalized Volumes.





Tar	bf Gas	6,720,309	6,625,674	5,487,590	4,153,757	3,162,245	2,711,522	2,566,762	2,559,647	2,552,020	2,732,618	3,572,994	5,256,839	48,101,976
	Gas Cost	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
	Total	11,203,787	11,002,432	8,708,241	6,055,008	4,097,953	3,225,474	2,950,497	2,930,151	2,926,922	3,286,160	4,924,378	8,266,923	69,577,926
		-	-	-	-	-	-	-	-	-	-	-	-	-
	Tran bf Gas	2,813,485	2,706,953	2,332,773	1,823,978	1,475,908	1,303,401	1,246,255	1,254,807	1,290,762	1,429,498	1,768,571	2,342,366	21,788,757
	Gas Cost	-	-	-	-	-	-	-	-	-	-	-	185,945	185,945
	Total	2,813,485	2,706,953	2,332,773	1,823,978	1,475,908	1,303,401	1,246,255	1,254,807	1,290,762	1,429,498	1,768,571	2,528,311	21,974,702
		-	-	-	-	-	-	-	-	-	-	-	(185,945)	(185,945)
	Difference	4,882,340	4,812,671	3,729,605	2,353,377	1,367,240	909,632	792,487	773,310	739,559	831,153	1,722,410	3,240,512	26,154,296

RPS														
Tariff	Res	9,239,154	8,822,762	6,987,269	4,750,563	2,713,869	1,969,728	1,712,865	1,697,393	1,720,633	2,040,068	3,448,717	6,422,170	51,525,190
	Com	(8,704)	(9,199)	(3,581)	(3,551)	(3,406)	(3,202)	(4,250)	(3,901)	(4,832)	(5,968)	(8,122)	(8,995)	(67,710)
	Com	4,046,911	3,805,572	2,742,496	1,784,423	967,173	737,820	635,404	544,775	616,374	654,450	1,143,752	2,589,866	20,269,015
	Ind	100,096	89,711	75,277	64,075	53,354	53,373	53,397	52,870	47,166	58,734	63,447	94,829	806,328
	WS	22,661	11,905	5,316	3,999	2,800	2,785	2,883	3,984	2,854	6,416	4,976	6,397	76,974
	EG	3,429	3,176	2,163	2,408	70,873	26,946	19,911	15,628	2,496	29	2,525	961	150,545
			13,403,546	12,723,926	9,808,940	6,601,915	3,804,663	2,787,450	2,420,211	2,310,750	2,384,690	2,753,729	4,655,296	9,105,226
Trans	Res	1,145,792	1,105,724	923,123	700,188	496,038	419,729	394,191	391,294	392,940	427,033	568,053	865,400	7,829,504
	Com	2,998	3,639	(1,630)	(2,009)	(2,387)	(2,562)	(3,115)	(3,115)	(3,086)	(2,212)	(670)	961	(13,187)
	Com	260,977	234,525	216,043	160,960	131,077	107,709	112,167	118,578	120,343	147,876	183,245	244,058	2,037,557
	Ind	552,524	504,835	474,614	421,481	384,544	353,811	343,983	364,136	374,699	414,260	454,119	491,015	5,134,023
	Cho Com	732,182	672,708	569,605	398,350	287,915	245,146	232,161	228,219	247,541	276,300	364,070	556,699	4,810,897
	Co Ind	7,404	7,408	7,431	7,293	7,259	7,239	7,157	7,141	7,162	7,287	7,406	7,421	87,608
			2,701,878	2,528,839	2,189,186	1,686,264	1,304,445	1,131,073	1,086,544	1,106,253	1,139,599	1,270,544	1,576,224	2,165,553
Pricing		7,745,365	7,565,620	6,121,916	4,259,775	2,940,210	2,314,867	2,142,910	2,136,326	2,138,238	2,374,642	3,587,689	5,833,042	49,160,601
		(5,658,181)	(5,158,307)	(3,687,024)	(2,342,139)	(864,453)	(472,583)	(277,301)	(174,424)	(246,452)	(379,087)	(1,067,607)	(3,272,184)	(23,599,742)
		19,612	20,155	21,897	28,677	29,961	27,997	24,799	32,666	25,540	20,933	19,637	19,686	291,559
		2,287	1,709	2,136	3,493	2,689	2,211	1,885	2,312	1,784	1,759	1,633	1,458	25,356
			3,207,231	3,195,337	2,380,171	1,629,156	1,021,351	790,013	689,954	672,605	667,304	776,061	1,178,127	2,232,455
		505,353	666,498	190,985	(57,108)	(283,094)	(341,060)	(396,590)	(433,648)	(472,295)	(494,483)	(398,098)	66,902	(1,446,639)

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Proposed Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.3  
 Page 1 of 21  
 Witness: M. J. Bell

Proposed Annualized																
Line No.	FERC Acct (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Operating Revenue</u>														
2		<u>Sales of Gas</u>														
3	480	Residential Sales Revenue		\$9,501,640	\$9,264,126	\$7,364,680	\$4,915,467	\$3,183,162	\$2,367,188	\$2,146,913	\$2,135,636	\$2,142,556	\$2,453,620	\$4,041,981	\$6,988,839	\$56,505,808
4	481.1	Commercial Sales Revenue		3,649,346	3,636,388	2,692,276	1,817,549	1,109,287	840,209	723,542	703,418	697,548	824,257	1,292,186	2,518,172	20,504,179
5	481.2	Industrial Sales Revenue		147,631	142,998	138,403	133,417	128,288	123,399	123,398	128,024	127,973	137,285	137,876	138,602	1,607,294
8	483	Public Utilities		11,795	8,976	4,869	3,316	2,368	1,887	1,967	1,802	1,803	3,532	4,582	5,195	52,092
6		Total Sales of Gas		\$13,310,413	\$13,052,489	\$10,200,227	\$6,869,749	\$4,423,106	\$3,332,682	\$2,995,821	\$2,968,880	\$2,969,880	\$3,418,693	\$5,476,625	\$9,650,809	\$78,669,373
7		<u>Other Operating Revenue</u>														
9	489	Transportation Revenue - Residential		\$1,725,360	\$1,686,269	\$1,364,874	\$946,965	\$653,405	\$514,494	\$475,500	\$471,597	\$478,168	\$529,451	\$796,930	\$1,297,312	\$10,940,326
10	489	Transportation Revenue - Commercial		1,282,388	1,222,914	1,039,159	776,272	604,358	522,156	506,476	494,317	513,021	592,822	759,349	1,073,727	9,386,960
11	489	Transportation Revenue - Industrial		597,530	558,332	519,717	471,894	437,597	412,815	389,347	414,928	434,554	486,101	532,134	736,438	5,991,388
12	487	Forfeited Discounts		61,811	84,811	83,811	79,811	45,811	30,811	25,811	24,811	27,811	16,811	23,811	39,811	545,732
13	488	Miscellaneous Service Revenue		8,000	9,000	11,000	13,000	10,000	11,000	9,000	8,000	9,000	19,000	20,000	10,000	137,000
14	493	Rent from Gas Property		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
15	495	Non-Traditional Sales		0	0	0	0	0	0	0	0	0	0	0	0	0
16	495	Other Gas Revenues - Other		66,000	58,000	61,000	85,000	24,000	19,000	16,000	15,000	16,000	18,000	25,000	112,000	515,000
17		Total Other Operating Revenue		\$3,747,090	\$3,625,326	\$3,085,561	\$2,378,942	\$1,781,170	\$1,516,276	\$1,428,134	\$1,434,654	\$1,484,553	\$1,668,185	\$2,163,225	\$3,275,289	\$27,588,405
18		Total Operating Revenue		\$17,057,502	\$16,677,815	\$13,285,788	\$9,248,691	\$6,204,276	\$4,848,959	\$4,423,955	\$4,403,534	\$4,454,433	\$5,086,879	\$7,639,849	\$12,926,098	\$106,257,779

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Proposed Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.3  
 Page 2 of 21  
 Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<b>Sales Service</b>														
2	GSR	General Service - Residential														
3		Bills		99,289	99,473	99,542	99,522	99,040	98,094	97,239	97,617	96,979	96,955	97,991	98,925	1,180,666
4		Volumes [1]		1,331,907.1	1,291,151.8	968,403.0	552,553.4	259,776.4	123,911.3	88,930.0	85,940.7	88,922.9	141,784.3	408,542.4	906,257.2	6,248,080.5
5		Revenue Less Gas Cost		\$6,556,420	\$6,409,577	\$5,223,530	\$3,693,535	\$2,608,539	\$2,092,984	\$1,950,039	\$1,945,352	\$1,945,674	\$2,139,718	\$3,138,252	\$4,984,635	\$42,688,255
6		Gas Cost		\$2,942,316	\$2,852,283	\$2,139,299	\$1,220,646	\$573,872	\$273,732	\$196,455	\$189,852	\$196,440	\$313,216	\$902,511	\$2,002,013	\$13,802,635
7		Total Revenue [2]		\$9,498,736	\$9,261,861	\$7,362,829	\$4,914,180	\$3,182,411	\$2,366,717	\$2,146,494	\$2,135,204	\$2,142,113	\$2,452,934	\$4,040,763	\$6,986,648	\$56,490,889
8	G1C	LG&E Commercial														
9		Bills		3	3	4	4	4	4	4	3	3	3	3	3	41
10		Volumes [1]		307.2	374.8	373.1	173.3	68.9	18.0	29.1	16.7	8.8	22.2	83.3	222.4	1,697.8
11		Revenue Less Gas Cost		\$833	\$979	\$1,032	\$601	\$376	\$266	\$290	\$207	\$190	\$219	\$350	\$650	\$5,994
12		Gas Cost		\$679	\$828	\$824	\$383	\$152	\$40	\$64	\$37	\$19	\$49	\$184	\$491	\$3,751
13		Total Revenue [2]		\$1,512	\$1,807	\$1,856	\$984	\$528	\$306	\$355	\$244	\$209	\$268	\$534	\$1,142	\$9,744
14	G1R	LG&E Residential														
15		Bills		16	16	16	16	16	16	16	16	16	16	16	16	192
16		Volumes [1]		458.3	345.9	279.4	174.8	81.1	33.4	24.1	27.6	28.4	68.0	159.2	338.7	2,018.9
17		Revenue Less Gas Cost		\$1,633	\$1,300	\$1,103	\$794	\$516	\$375	\$348	\$358	\$360	\$478	\$748	\$1,279	\$9,292
18		Gas Cost		\$1,012	\$764	\$617	\$386	\$179	\$74	\$53	\$61	\$63	\$150	\$352	\$748	\$4,460
19		Total Revenue [2]		\$2,645	\$2,064	\$1,721	\$1,180	\$696	\$449	\$401	\$419	\$423	\$628	\$1,099	\$2,027	\$13,752
20	IN3	Inland Gas General Service - Residential														
21		Bills		9	9	9	10	8	9	9	9	9	9	9	9	108
22		Volumes [1]		247.9	172.9	116.2	84.5	36.3	17.0	11.6	10.8	11.5	34.0	90.2	157.3	990.2
23		Revenue Less Gas Cost		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
26	IN4	Inland Gas General Service - Residential														
27		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
28		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	IN5	Inland Gas General Service - Residential														
33		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
34		Volumes [1]		84.3	54.6	43.5	25.4	12.3	4.9	2.4	2.9	4.3	14.9	32.1	52.0	333.6
35		Revenue Less Gas Cost		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200

[1] Reflects Normalized Volumes.  
 [2] See Schedule M-2.2 Pages 8 through 21 for detail.



Columbia Gas of Kentucky, Inc.  
Case No. 2016-00162  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2017  
(Gas Service)

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

Schedule M-2.3  
Page 3 of 21  
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<b>Sales Service</b>														
2	LG2	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		161.1	142.8	70.5	36.6	15.2	2.9	3.2	3.4	3.8	19.0	51.7	95.0	605.2
5		Revenue Less Gas Cost		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
8	LG2	LG&E Commercial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes [1]		191.8	167.7	88.3	54.0	20.2	7.6	7.9	6.8	6.6	14.8	41.5	103.7	710.9
11		Revenue Less Gas Cost		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
2	LG3	LG&E Residential														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		91.8	73.4	45.4	104.5	67.4	26.5	26.2	11.8	26.2	75.9	105.5	59.5	714.1
5		Revenue Less Gas Cost		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
8	LG4	LG&E Residential														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes [1]		49.5	58.7	42.0	20.7	11.2	4.0	2.6	2.8	3.0	3.9	18.9	40.3	257.6
11		Revenue Less Gas Cost		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
14	GSO	General Service - Commercial														
15		Bills		10,207	10,271	10,035	10,003	9,882	9,780	9,783	9,770	9,739	9,772	9,915	10,076	119,233
16		Volumes [1]		660,740.0	655,060.9	456,847.5	277,301.9	134,480.2	80,718.3	56,728.5	52,785.7	51,801.2	77,144.1	171,035.9	423,570.9	3,098,215.1
17		Revenue Less Gas Cost		\$2,188,127	\$2,187,428	\$1,681,167	\$1,203,958	\$811,672	\$661,585	\$597,866	\$586,563	\$582,903	\$653,565	\$913,802	\$1,581,284	\$13,649,919
18		Gas Cost		\$1,459,641	\$1,447,095	\$1,009,222	\$612,588	\$297,080	\$178,315	\$125,319	\$116,609	\$114,434	\$170,419	\$377,835	\$935,710	\$6,844,267
19		Total Revenue [2]		\$3,647,767	\$3,634,523	\$2,690,389	\$1,816,546	\$1,108,752	\$839,900	\$723,185	\$703,172	\$697,337	\$823,984	\$1,291,637	\$2,516,995	\$20,494,186

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Proposed Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.3  
 Page 4 of 21  
 Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<b>Sales Service</b>														
2	GSO	General Service - Industrial														
3		Bills		43	43	43	43	43	44	44	45	44	44	44	44	524
4		Volumes [1]		33,000.2	31,999.9	30,900.0	29,799.9	28,800.3	27,749.9	27,749.9	28,750.2	28,750.2	30,849.9	30,900.0	31,000.1	360,250.5
5		Revenue Less Gas Cost		\$74,731	\$72,307	\$70,142	\$67,586	\$64,665	\$62,097	\$62,095	\$64,512	\$64,461	\$69,135	\$69,615	\$70,120	\$811,465
6		Gas Cost		\$72,901	\$70,691	\$68,261	\$65,831	\$63,623	\$61,302	\$61,302	\$63,512	\$63,512	\$68,151	\$68,261	\$68,482	\$795,829
7		Total Revenue [2]		\$147,631	\$142,998	\$138,403	\$133,417	\$128,288	\$123,399	\$123,398	\$128,024	\$127,973	\$137,285	\$137,876	\$138,602	\$1,607,294
8	IS	Interruptible Service - Industrial														
9		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
10		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	IUS	Intrastate Utility Service - Wholesale														
15		Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
16		Volumes [1]		3,136.7	2,307.2	1,098.6	641.7	362.9	221.4	245.0	196.3	196.6	705.2	1,014.3	1,194.8	11,320.7
17		Revenue Less Gas Cost		\$4,866	\$3,879	\$2,442	\$1,898	\$1,566	\$1,398	\$1,426	\$1,368	\$1,369	\$1,974	\$2,341	\$2,556	\$27,084
18		Gas Cost		\$6,929	\$5,097	\$2,427	\$1,418	\$802	\$489	\$541	\$434	\$434	\$1,558	\$2,241	\$2,639	\$25,009
19		Total Revenue [2]		\$11,795	\$8,976	\$4,869	\$3,316	\$2,368	\$1,887	\$1,967	\$1,802	\$1,803	\$3,532	\$4,582	\$5,195	\$52,092

[1] Reflects Normalized Volumes.  
 [2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2016-00162  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2017  
(Gas Service)

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

Schedule M-2.3  
Page 5 of 21  
Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<b>Transportation Service</b>														
2	GTR	GTS Choice - Residential														
3		Bills		23,720	23,785	23,786	23,694	23,612	23,386	23,238	23,223	23,179	23,188	23,458	23,677	281,946
4		Volumes [1]		364,000.0	353,000.0	265,000.0	151,000.0	71,000.0	34,000.0	24,000.0	23,000.0	25,000.0	39,000.0	111,000.0	247,000.0	1,707,000.0
5		Revenue Less Gas Cost		\$1,725,360	\$1,686,269	\$1,364,874	\$946,965	\$653,405	\$514,494	\$475,500	\$471,597	\$478,168	\$529,451	\$796,930	\$1,297,312	\$10,940,326
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$1,725,360	\$1,686,269	\$1,364,874	\$946,965	\$653,405	\$514,494	\$475,500	\$471,597	\$478,168	\$529,451	\$796,930	\$1,297,312	\$10,940,326
8	GTO	GTS Choice - Commercial														
9		Bills		3,837	3,809	4,093	4,081	4,058	4,042	4,016	3,956	3,924	3,899	3,877	3,853	47,445
10		Volumes [1]		322,000.8	312,002.4	236,001.1	155,003.9	96,998.6	74,000.1	65,999.0	64,001.1	68,998.0	90,994.6	139,994.7	233,996.5	1,859,990.8
11		Revenue Less Gas Cost		\$994,432	\$972,287	\$804,686	\$595,437	\$440,614	\$376,004	\$354,424	\$346,618	\$357,855	\$413,163	\$541,067	\$777,956	\$6,974,542
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$994,432	\$972,287	\$804,686	\$595,437	\$440,614	\$376,004	\$354,424	\$346,618	\$357,855	\$413,163	\$541,067	\$777,956	\$6,974,542
14	GTO	GTS Choice - Industrial														
15		Bills		13	13	12	13	12	12	12	12	12	12	13	13	149
16		Volumes [1]		6,000.1	5,999.9	5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	6,000.0	6,000.1	6,000.0	6,000.0	71,999.9
17		Revenue Less Gas Cost		\$14,409	\$14,452	\$14,295	\$14,073	\$13,868	\$13,753	\$13,732	\$13,685	\$13,687	\$13,989	\$14,207	\$14,266	\$168,417
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$14,409	\$14,452	\$14,295	\$14,073	\$13,868	\$13,753	\$13,732	\$13,685	\$13,687	\$13,989	\$14,207	\$14,266	\$168,417
20	DS	GTS Delivery Service - Commercial														
21		Bills		41	32	32	32	32	32	34	33	33	33	34	60	428
22		Volumes [1]		188,859.0	169,110.1	147,265.6	103,565.2	83,423.1	69,626.2	68,394.7	69,858.1	76,451.3	101,603.3	139,898.5	162,514.9	1,380,570.0
23		Revenue Less Gas Cost		\$201,665	\$171,118	\$157,311	\$129,688	\$116,956	\$108,235	\$111,470	\$110,388	\$114,556	\$130,454	\$156,668	\$223,146	\$1,731,654
24		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Revenue [2]		\$201,665	\$171,118	\$157,311	\$129,688	\$116,956	\$108,235	\$111,470	\$110,388	\$114,556	\$130,454	\$156,668	\$223,146	\$1,731,654
26	DS	GTS Delivery Service - Industrial														
27		Bills		39	39	39	39	39	39	39	39	39	39	39	39	468
28		Volumes [1]		674,909.5	602,578.5	525,440.7	427,583.6	368,992.8	339,504.1	295,115.5	342,173.2	361,661.7	454,356.4	551,432.0	573,549.4	5,517,297.4
29		Revenue Less Gas Cost		\$417,756	\$385,664	\$351,771	\$312,088	\$287,597	\$274,688	\$251,446	\$275,628	\$286,202	\$327,315	\$365,808	\$375,571	\$3,911,536
30		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31		Total Revenue [2]		\$417,756	\$385,664	\$351,771	\$312,088	\$287,597	\$274,688	\$251,446	\$275,628	\$286,202	\$327,315	\$365,808	\$375,571	\$3,911,536
32	GDS	GTS Grandfathered Delivery Service - Commercial														
33		Bills		12	12	12	12	12	12	12	12	12	12	13	12	145
34		Volumes [1]		25,802.9	25,486.0	22,066.6	16,282.9	15,072.9	10,869.6	12,145.5	10,637.9	11,242.7	14,420.7	18,455.5	21,147.3	203,630.5
35		Revenue Less Gas Cost		\$56,241	\$55,560	\$48,637	\$36,735	\$34,282	\$25,412	\$28,076	\$24,805	\$26,197	\$32,885	\$41,099	\$46,771	\$456,701
36		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37		Total Revenue [2]		\$56,241	\$55,560	\$48,637	\$36,735	\$34,282	\$25,412	\$28,076	\$24,805	\$26,197	\$32,885	\$41,099	\$46,771	\$456,701

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2016-00162  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2017  
(Gas Service)

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

Schedule M-2.3  
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Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<u>Transportation Service</u>														
2	GDS	GTS Grandfathered Delivery Service - Industrial														
3		Bills		15	15	15	15	15	15	15	15	15	15	15	15	180
4		Volumes [1]		17,844.3	16,829.3	19,051.3	14,067.2	13,118.3	8,875.7	8,048.4	9,066.8	9,786.3	10,096.7	12,703.0	14,980.6	154,467.9
5		Revenue Less Gas Cost		\$39,848	\$37,859	\$42,824	\$32,403	\$30,029	\$20,591	\$18,920	\$21,221	\$22,662	\$23,436	\$29,147	\$34,116	\$353,056
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$39,848	\$37,859	\$42,824	\$32,403	\$30,029	\$20,591	\$18,920	\$21,221	\$22,662	\$23,436	\$29,147	\$34,116	\$353,056
8	DS3	GTS Main Line Service - Industrial														
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
10		Volumes [1]		58,289.0	56,724.0	56,724.0	57,213.0	57,995.0	58,484.0	55,942.0	54,866.0	55,746.0	58,093.0	57,604.0	53,301.0	680,981.0
11		Revenue Less Gas Cost		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
14	FX1	GTS Flex Rate - Commercial														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		74,328.0	58,680.0	70,416.0	34,230.0	29,340.0	29,340.0	29,340.0	29,340.0	34,230.0	39,120.0	49,878.0	63,570.0	541,812.0
17		Revenue Less Gas Cost		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
2	FX2	GTS Flex Rate - Commercial														
3		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Volumes [1]		44,010.0	56,724.0	33,252.0	47,922.0	37,164.0	37,164.0	39,120.0	37,164.0	41,076.0	50,856.0	54,768.0	54,768.0	533,988.0
5		Revenue Less Gas Cost		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011
8	FX5	GTS Flex Rate - Industrial														
9		Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
10		Volumes [1]		411,738.0	369,684.0	397,068.0	381,420.0	392,178.0	381,420.0	392,178.0	392,178.0	381,420.0	397,068.0	391,200.0	401,958.0	4,689,510.0
11		Revenue Less Gas Cost		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
12		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
14	FX7	GTS Flex Rate - Industrial														
15		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
16		Volumes [1]		44,077.0	26,389.0	30,000.0	30,000.0	30,000.0	30,000.0	30,000.0	30,000.0	45,000.0	45,000.0	39,555.0	39,979.0	420,000.0
17		Revenue Less Gas Cost		\$18,464	\$13,688	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$18,713	\$18,713	\$17,243	\$17,357	\$192,155
18		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		Total Revenue [2]		\$18,464	\$13,688	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$18,713	\$18,713	\$17,243	\$17,357	\$192,155

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2016-00162  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2017  
(Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
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Schedule M-2.3  
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Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1		<b>Transportation Service</b>														
2	SAS	GTS Special Agency Service														
3		Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Volumes [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Total Revenue [2]		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	SC3	GTS Special Rate - Industrial														
9		Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
10		Volumes [1]		165,000.0	155,000.0	140,000.0	128,000.0	111,000.0	102,000.0	102,000.0	102,000.0	120,000.0	145,000.0	150,000.0	160,000.0	1,580,000.0
11		Revenue Less Gas Cost		\$46,963	\$45,363	\$41,663	\$39,743	\$35,723	\$34,283	\$34,283	\$34,283	\$37,163	\$41,163	\$43,263	\$46,163	\$480,055
12		Adjustment of Minimum Bill		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Total Revenue [2]		\$46,963	\$45,363	\$41,663	\$39,743	\$35,723	\$34,283	\$34,283	\$34,283	\$37,163	\$41,163	\$43,263	\$46,163	\$666,000
14		Total Sales and Transportation		\$16,915,691	\$16,520,004	\$13,123,977	\$9,064,880	\$6,118,465	\$4,782,148	\$4,367,144	\$4,349,723	\$4,395,622	\$5,027,068	\$7,565,038	\$12,758,287	\$104,988,047
15		<b>Other Gas Department Revenue</b>														
16		Acct. 487 Forfeited Discounts		\$61,811	\$84,811	\$83,811	\$79,811	\$45,811	\$30,811	\$25,811	\$24,811	\$27,811	\$16,811	\$23,811	\$39,811	\$545,732
17		Acct. 488 Miscellaneous Service Revenue		\$8,000	\$9,000	\$11,000	\$13,000	\$10,000	\$11,000	\$9,000	\$8,000	\$9,000	\$19,000	\$20,000	\$10,000	\$137,000
18		Acct. 493 Rent from Gas Property		\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$72,000
19		Acct. 495 Non-Traditional Sales		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		Acct. 495 Other Gas Revenues - Other		\$66,000	\$58,000	\$61,000	\$85,000	\$24,000	\$19,000	\$16,000	\$15,000	\$16,000	\$18,000	\$25,000	\$112,000	\$515,000
21		Total Other Gas Department Revenue		\$141,811	\$157,811	\$161,811	\$183,811	\$85,811	\$66,811	\$56,811	\$53,811	\$58,811	\$59,811	\$74,811	\$167,811	\$1,269,732
22		Total Gross Revenue		\$17,057,502	\$16,677,815	\$13,285,788	\$9,248,691	\$6,204,276	\$4,848,959	\$4,423,955	\$4,403,534	\$4,454,433	\$5,086,879	\$7,639,849	\$12,926,098	\$106,257,779

[1] Reflects Normalized Volumes.  
[2] See Schedule M-2.2 Pages 8 through 21 for detail.

Columbia Gas of Kentucky, Inc.  
Case No. 2016-00162  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2017  
(Gas Service)

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

Schedule M-2.3  
Page 8 of 21  
Witness: M. J. Bell

Proposed Annualized																
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1	GSR	General Service - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		99,289	99,473	99,542	99,522	99,040	98,094	97,239	97,617	96,979	96,955	97,991	98,925	1,180,666
4		Customer Charge	\$16.00	\$1,588,624	\$1,591,568	\$1,592,672	\$1,592,352	\$1,584,640	\$1,569,504	\$1,555,824	\$1,561,872	\$1,551,664	\$1,551,280	\$1,567,856	\$1,582,800	\$18,890,656
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		1,331,907.1	1,291,151.8	968,403.0	552,553.4	259,776.4	123,911.3	88,930.0	85,940.7	88,922.9	141,784.3	408,542.4	906,257.2	6,248,080.5
7		Commodity Charge \$/Mcf	\$3.5927	\$4,785,143	\$4,638,721	\$3,479,181	\$1,985,159	\$933,299	\$445,176	\$319,499	\$308,759	\$319,473	\$509,388	\$1,467,770	\$3,255,910	\$22,447,479
8		Revenue Less Gas Cost		\$6,373,767	\$6,230,289	\$5,071,853	\$3,577,511	\$2,517,939	\$2,014,680	\$1,875,323	\$1,870,631	\$1,871,137	\$2,060,668	\$3,035,626	\$4,838,710	\$41,338,135
9		Gas Cost Revenue \$/Mcf [2]	\$2.2091	\$2,942,316	\$2,852,283	\$2,139,299	\$1,220,646	\$573,872	\$273,732	\$196,455	\$189,852	\$196,440	\$313,216	\$902,511	\$2,002,013	\$13,802,635
10		Revenue Excluding Riders		\$9,316,083	\$9,082,573	\$7,211,153	\$4,798,156	\$3,091,811	\$2,288,413	\$2,071,778	\$2,060,483	\$2,067,577	\$2,373,884	\$3,938,137	\$6,840,723	\$55,140,769
11		Riders:														
12		Energy Efficiency Conservation Program	\$0.6900	\$68,509	\$68,636	\$68,684	\$68,670	\$68,338	\$67,685	\$67,095	\$67,356	\$66,916	\$66,899	\$67,614	\$68,258	\$814,660
13		Gas Cost Uncollectible Charge \$/Mcf	\$0.0260	\$4,630	\$3,570	\$2,178	\$14,366	\$6,754	\$3,222	\$2,312	\$2,234	\$2,312	\$3,686	\$10,622	\$23,563	\$162,450
14		EAP Recovery \$/Mcf	\$0.0597	\$79,515	\$77,082	\$7,814	\$32,987	\$15,509	\$7,398	\$5,309	\$5,131	\$5,309	\$8,465	\$24,390	\$4,104	\$373,010
15		Total Riders		\$182,654	\$179,288	\$151,676	\$116,024	\$90,600	\$78,304	\$74,716	\$74,721	\$74,536	\$79,050	\$102,626	\$145,924	\$1,350,120
16		Total Revenue		\$9,498,736	\$9,261,861	\$7,362,829	\$4,914,180	\$3,182,411	\$2,366,717	\$2,146,494	\$2,135,204	\$2,142,113	\$2,452,934	\$4,040,763	\$6,986,648	\$56,490,889
17	G1C	LG&E Commercial														
18		<b>COMMERCIAL</b>														
19		Customer Bills		3	3	4	4	4	4	4	3	3	3	3	3	41
20		Customer Charge	\$56.92	\$171	\$171	\$228	\$228	\$228	\$228	\$228	\$171	\$171	\$171	\$171	\$171	\$2,334
21		Volumes (Mcf) [1]		307.2	374.8	373.1	173.3	68.9	18.0	29.1	16.7	8.8	22.2	83.3	222.4	1,697.8
22		Commodity Charge	\$2.1558	\$662	\$808	\$804	\$374	\$149	\$39	\$63	\$36	\$19	\$48	\$180	\$479	\$3,660
23		Revenue Less Gas Cost		\$833	\$979	\$1,032	\$601	\$376	\$266	\$290	\$207	\$190	\$219	\$350	\$650	\$5,994
24		Gas Cost Revenue [2]	\$2.2091	\$679	\$828	\$824	\$383	\$152	\$40	\$64	\$37	\$19	\$49	\$184	\$491	\$3,751
25		Total Revenue		\$1,512	\$1,807	\$1,856	\$984	\$528	\$306	\$355	\$244	\$209	\$268	\$534	\$1,142	\$9,744

[1] Reflects Normalized Volumes.  
[2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Proposed Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
 Type of Filing: X Original \_ Update \_ Revised  
 Work Paper Reference No(s):  
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Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	G1R	LG&E Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		16	16	16	16	16	16	16	16	16	16	16	16	192
4		Customer Charge	\$17.27	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$276	\$3,316
5		Volumes (Mcf) [1]		458.3	345.9	279.4	174.8	81.1	33.4	24.1	27.6	28.4	68.0	159.2	338.7	2,018.9
6		Commodity Charge	\$2.9600	\$1,357	\$1,024	\$827	\$517	\$240	\$99	\$71	\$82	\$84	\$201	\$471	\$1,003	\$5,976
7		Revenue Less Gas Cost		\$1,633	\$1,300	\$1,103	\$794	\$516	\$375	\$348	\$358	\$360	\$478	\$748	\$1,279	\$9,292
8		Gas Cost Revenue [2]	\$2.2091	\$1,012	\$764	\$617	\$386	\$179	\$74	\$53	\$61	\$63	\$150	\$352	\$748	\$4,460
9		<b>Total Revenue</b>		<b>\$2,645</b>	<b>\$2,064</b>	<b>\$1,721</b>	<b>\$1,180</b>	<b>\$696</b>	<b>\$449</b>	<b>\$401</b>	<b>\$419</b>	<b>\$423</b>	<b>\$628</b>	<b>\$1,099</b>	<b>\$2,027</b>	<b>\$13,752</b>
10	IN3	Inland Gas General Service - Residential														
11		<b>RESIDENTIAL</b>														
12		Customer Bills		9	9	9	10	8	9	9	9	9	9	9	9	108
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		247.9	172.9	116.2	84.5	36.3	17.0	11.6	10.8	11.5	34.0	90.2	157.3	990.2
15		Commodity Charge	\$0.4000	\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
16		Revenue Less Gas Cost		\$99	\$69	\$46	\$34	\$15	\$7	\$5	\$4	\$5	\$14	\$36	\$63	\$396
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		<b>\$99</b>	<b>\$69</b>	<b>\$46</b>	<b>\$34</b>	<b>\$15</b>	<b>\$7</b>	<b>\$5</b>	<b>\$4</b>	<b>\$5</b>	<b>\$14</b>	<b>\$36</b>	<b>\$63</b>	<b>\$396</b>
1	IN4	Inland Gas General Service - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6		Commodity Charge	\$0.5500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		<b>Total Revenue</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

[1] Reflects Normalized Volumes.  
 [2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Proposed Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

Data: \_\_\_ Base Period \_X\_ Forecasted Period  
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Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	IN5	Inland Gas General Service - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Volumes (Mcf) [1]		84.3	54.6	43.5	25.4	12.3	4.9	2.4	2.9	4.3	14.9	32.1	52.0	333.6
6		Commodity Charge	\$0.6000	\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
7		Revenue Less Gas Cost		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
8		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		<b>Total Revenue</b>		\$51	\$33	\$26	\$15	\$7	\$3	\$1	\$2	\$3	\$9	\$19	\$31	\$200
10	LG2	LG&E Residential														
11		<b>RESIDENTIAL</b>														
12		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
13		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Volumes (Mcf) [1]		161.1	142.8	70.5	36.6	15.2	2.9	3.2	3.4	3.8	19.0	51.7	95.0	605.2
15		Commodity Charge	\$0.3500	\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
16		Revenue Less Gas Cost		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		\$56	\$50	\$25	\$13	\$5	\$1	\$1	\$1	\$1	\$7	\$18	\$33	\$212
19	LG2	LG&E Commercial														
20		<b>COMMERCIAL</b>														
21		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
22		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Volumes (Mcf) [1]		191.8	167.7	88.3	54.0	20.2	7.6	7.9	6.8	6.6	14.8	41.5	103.7	710.9
24		Commodity Charge	\$0.3500	\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
25		Revenue Less Gas Cost		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249
26		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27		<b>Total Revenue</b>		\$67	\$59	\$31	\$19	\$7	\$3	\$3	\$2	\$2	\$5	\$15	\$36	\$249

[1] Reflects Normalized Volumes.



Columbia Gas of Kentucky, Inc.  
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 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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 Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	LG3	LG&E Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
4		Customer Charge	\$1.20	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$1	\$14
5		Volumes (Mcf) [1]		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
6		First 2 Mcf		89.8	71.4	43.4	102.5	65.4	24.1	24.2	9.8	24.2	73.9	103.5	57.5	689.7
7		Over 2 Mcf		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
8		Commodity Charge														
9		First 2 Mcf	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Over 2 Mcf	\$0.3500	31.43	24.99	15.19	35.88	22.89	8.44	8.47	3.43	8.47	25.87	36.23	20.13	241.42
				\$31	\$25	\$15	\$36	\$23	\$8	\$8	\$3	\$8	\$26	\$36	\$20	\$241
11		Revenue Less Gas Cost		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
12		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		<b>Total Revenue</b>		\$33	\$26	\$16	\$37	\$24	\$10	\$10	\$5	\$10	\$27	\$37	\$21	\$256
14	LG4	LG&E Residential														
15		<b>RESIDENTIAL</b>														
16		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
17		Customer Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Volumes (Mcf) [1]		49.5	58.7	42.0	20.7	11.2	4.0	2.6	2.8	3.0	3.9	18.9	40.3	257.6
19		Commodity Charge	\$0.4000	\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
20		Revenue Less Gas Cost		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103
21		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22		<b>Total Revenue</b>		\$20	\$23	\$17	\$8	\$4	\$2	\$1	\$1	\$1	\$2	\$8	\$16	\$103

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
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 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GSO	General Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		10,207	10,271	10,035	10,003	9,882	9,780	9,783	9,770	9,739	9,772	9,915	10,076	119,233
4		Customer Charge	\$44.69	\$456,151	\$459,011	\$448,464	\$447,034	\$441,627	\$437,068	\$437,202	\$436,621	\$435,236	\$436,711	\$443,101	\$450,296	\$5,328,523
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 50 Mcf		267,674.0	278,751.2	227,896.5	149,381.8	76,905.7	48,735.1	38,320.5	36,243.0	36,349.0	49,862.3	96,898.0	195,908.3	1,502,815.4
8		Next 350 Mcf		283,489.2	279,296.2	181,833.2	106,946.4	47,813.0	28,650.6	16,633.3	15,250.7	14,035.7	24,169.7	64,078.0	176,923.0	1,239,119.0
9		Next 600 Mcf		79,219.5	70,800.1	38,109.6	16,494.1	7,331.2	3,286.7	1,774.7	1,292.0	1,416.5	3,112.1	8,498.8	39,805.4	271,140.7
10		Over 1,000 Mcf		<u>30,357.3</u>	<u>26,213.4</u>	<u>9,008.2</u>	<u>4,479.6</u>	<u>2,530.3</u>	<u>45.9</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>1,571.1</u>	<u>10,934.2</u>	<u>85,140.0</u>
				660,740.0	655,060.9	456,847.5	277,301.9	134,480.2	80,718.3	56,728.5	52,785.7	51,801.2	77,144.1	171,035.9	423,570.9	3,098,215.1
11		Commodity Charge														
12		First 50 Mcf	\$3.0332	\$811,909	\$845,508	\$691,256	\$453,105	\$232,967	\$147,823	\$116,234	\$109,932	\$110,254	\$151,242	\$293,881	\$594,229	\$4,558,340
13		Next 350 Mcf	\$2.3446	664,669	654,838	426,326	250,747	112,102	67,174	38,998	35,757	32,908	56,668	150,237	414,814	2,905,238
14		Next 600 Mcf	\$2.2294	176,612	157,842	84,962	36,772	16,344	7,327	3,957	2,880	3,158	6,938	18,947	88,742	604,481
15		Over 1,000 Mcf	\$2.0294	<u>61,607</u>	<u>53,197</u>	<u>18,281</u>	<u>9,091</u>	<u>5,135</u>	<u>93</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,188</u>	<u>22,190</u>	<u>172,783</u>
				\$1,714,797	\$1,711,385	\$1,220,825	\$749,714	\$366,549	\$222,418	\$159,189	\$148,569	\$146,320	\$214,849	\$466,254	\$1,119,975	\$8,240,842
16		Revenue Less Gas Cost		\$2,170,947	\$2,170,396	\$1,669,289	\$1,196,748	\$808,175	\$659,486	\$596,391	\$585,191	\$581,556	\$651,559	\$909,355	\$1,570,271	\$13,569,365
17		Gas Cost Revenue [2]	\$2.2091	\$1,459,641	\$1,447,095	\$1,009,222	\$612,588	\$297,080	\$178,315	\$125,319	\$116,609	\$114,434	\$170,419	\$377,835	\$935,710	\$6,844,267
18		Revenue Excluding Riders		\$3,630,588	\$3,617,491	\$2,678,511	\$1,809,336	\$1,105,255	\$837,801	\$721,710	\$701,800	\$695,990	\$821,978	\$1,287,190	\$2,505,982	\$20,413,632
19		Riders:														
20		Gas Cost Uncollectible Charge	\$0.0260	\$17,179	\$17,032	\$11,878	\$7,210	\$3,496	\$2,099	\$1,475	\$1,372	\$1,347	\$2,006	\$4,447	\$11,013	\$80,554
21		<b>Total Revenue</b>		<b>\$3,647,767</b>	<b>\$3,634,523</b>	<b>\$2,690,389</b>	<b>\$1,816,546</b>	<b>\$1,108,752</b>	<b>\$839,900</b>	<b>\$723,185</b>	<b>\$703,172</b>	<b>\$697,337</b>	<b>\$823,984</b>	<b>\$1,291,637</b>	<b>\$2,516,995</b>	<b>\$20,494,186</b>

[1] Reflects Normalized Volumes.  
 [2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Proposed Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

Date: Base Period X, Forecasted Period  
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 Witness: M. J. Bell

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Proposed Annualized												Total (P)								
				Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)									
1	GSO	General Service - Industrial																						
2		<b>INDUSTRIAL</b>																						
3		Customer Bills	\$44.69	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$1,922	\$24,418
4		Customer Charge		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]																						
7		First 50 Mcf		1,708.9	1,701.3	1,750.8	1,513.3	1,170.7	916.7	785.3	882.2	940.1	1,050.0	1,434.4	1,636.5	15,490.2								
8		Next 350 Mcf		7,146.9	6,006.8	6,156.4	6,215.5	4,577.2	4,111.5	4,287.7	4,689.2	4,380.5	4,922.5	5,565.0	5,921.9	63,986.1								
9		Next 600 Mcf		5,057.5	5,060.1	5,050.7	4,677.9	4,645.7	4,385.0	4,760.5	5,222.2	5,389.0	5,769.7	4,707.2	4,633.4	59,338.9								
10		Over 1,000 Mcf		19,084.9	19,231.7	17,842.1	17,393.2	18,406.7	18,336.7	17,916.4	17,956.6	18,050.6	19,107.7	19,190.4	18,608.3	221,425.3								
11		Commodity Charge		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		First 50 Mcf	\$3.0532	\$5,183	\$5,160	\$5,311	\$4,590	\$3,551	\$2,781	\$2,382	\$2,676	\$2,852	\$3,185	\$4,351	\$4,964	\$46,985								
13		Next 350 Mcf	\$2.3446	16,781	14,084	14,434	14,573	10,732	9,640	10,053	10,994	10,294	11,541	13,055	13,884	150,045								
14		Next 600 Mcf	\$2.2294	11,275	11,281	11,260	10,429	10,357	9,776	10,613	11,642	11,970	12,863	10,494	10,330	132,290								
15		Over 1,000 Mcf	\$2.0294	38,731	39,029	36,412	35,298	37,213	36,360	36,441	36,632	38,777	38,945	38,170	38,170	449,361								
16		Revenue Less Gas Cost		\$71,951	\$69,554	\$67,417	\$64,890	\$61,994	\$59,409	\$59,408	\$61,754	\$61,747	\$66,366	\$66,845	\$67,348	\$778,681								
17		Gas Cost Revenue [2]	\$2.2091	\$73,873	\$71,475	\$69,338	\$66,811	\$63,916	\$61,375	\$61,374	\$63,765	\$63,713	\$66,333	\$68,811	\$69,314	\$802,098								
18		Revenue Excluding Riders		\$146,773	\$142,166	\$137,599	\$132,642	\$127,539	\$122,677	\$122,676	\$127,277	\$127,225	\$136,483	\$137,072	\$137,796	\$1,597,928								
19		Riders:																						
20		Gas Cost Uncollectible Charge	\$0.0260	\$658	\$632	\$603	\$775	\$749	\$722	\$722	\$748	\$748	\$602	\$603	\$606	\$9,367								
21		Total Revenue		\$147,631	\$142,998	\$138,403	\$133,417	\$128,288	\$123,399	\$123,398	\$128,024	\$127,973	\$137,285	\$137,876	\$138,602	\$1,607,294								

[1] Reflects Normalized Volumes.  
 [2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Proposed Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.3  
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 Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	IS	Interruptible Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$2,007.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8		Next 70,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Commodity Charge														
11		First 30,000 Mcf	\$0.6321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Next 70,000 Mcf	\$0.3773	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Over 100,000 Mcf	\$0.3283	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Gas Cost Revenue [2]	\$2,2091	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Revenue Excluding Riders		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Riders:														
18		Gas Cost Uncollectible Charge	\$0.0260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	IUS	Intrastate Utility Service - Wholesale														
21		<b>WHOLESALE</b>														
22		Customer Bills		2	2	2	2	2	2	2	2	2	2	2	2	24
23		Customer Charge	\$567.40	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$1,135	\$13,618
24		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Volumes (Mcf) [1]		3,136.7	2,307.2	1,098.6	641.7	362.9	221.4	245.0	196.3	196.6	705.2	1,014.3	1,194.8	11,320.7
26		Commodity Charge	\$1.1635	\$3,650	\$2,684	\$1,278	\$747	\$422	\$258	\$285	\$228	\$229	\$821	\$1,180	\$1,390	\$13,172
27		Revenue Less Gas Cost		\$4,784	\$3,819	\$2,413	\$1,881	\$1,557	\$1,392	\$1,420	\$1,363	\$1,364	\$1,955	\$2,315	\$2,525	\$26,789
28		Gas Cost Revenue [2]	\$2,2091	\$6,929	\$5,097	\$2,427	\$1,418	\$802	\$489	\$541	\$434	\$434	\$1,568	\$2,241	\$2,639	\$25,009
29		Revenue Excluding Riders		\$11,714	\$8,916	\$4,840	\$3,299	\$2,359	\$1,881	\$1,961	\$1,797	\$1,798	\$3,513	\$4,566	\$5,164	\$51,798
30		Riders:														
31		Gas Cost Uncollectible Charge	\$0.0260	\$82	\$60	\$29	\$17	\$9	\$6	\$6	\$5	\$5	\$18	\$26	\$31	\$294
32		<b>Total Revenue</b>		\$11,795	\$8,976	\$4,869	\$3,316	\$2,368	\$1,887	\$1,967	\$1,802	\$1,803	\$3,532	\$4,582	\$5,195	\$52,092

[1] Reflects Normalized Volumes.  
 [2] Reflects Gas Cost Adjustment Rate as of March 1, 2016.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Proposed Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

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 Witness: M. J. Bell

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GTR	GTS Choice - Residential														
2		<b>RESIDENTIAL</b>														
3		Customer Bills		23,720	23,785	23,786	23,694	23,612	23,386	23,238	23,223	23,179	23,188	23,458	23,677	281,946
4		Customer Charge	\$16.00	\$379,520	\$380,560	\$380,576	\$379,104	\$377,792	\$374,176	\$371,808	\$371,568	\$370,864	\$371,008	\$375,328	\$378,832	\$4,511,136
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		364,000.0	353,000.0	265,000.0	151,000.0	71,000.0	34,000.0	24,000.0	23,000.0	25,000.0	39,000.0	111,000.0	247,000.0	1,707,000.0
7		Commodity Charge	\$3.5927	\$1,307,743	\$1,268,223	\$952,066	\$542,498	\$255,082	\$122,152	\$86,225	\$62,632	\$89,818	\$140,115	\$398,790	\$887,397	\$6,132,739
8		Revenue Less Gas Cost		\$1,687,263	\$1,648,783	\$1,332,642	\$921,602	\$632,874	\$496,328	\$458,033	\$454,200	\$460,682	\$511,123	\$774,118	\$1,266,229	\$10,643,875
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		Revenue Excluding Riders		\$1,687,263	\$1,648,783	\$1,332,642	\$921,602	\$632,874	\$496,328	\$458,033	\$454,200	\$460,682	\$511,123	\$774,118	\$1,266,229	\$10,643,875
11		Riders:														
12		Energy Efficiency Conservation Program	\$0.6900	\$16,367	\$16,412	\$16,412	\$16,349	\$16,292	\$16,136	\$16,034	\$16,024	\$15,994	\$16,000	\$16,186	\$16,337	\$194,543
13		EAP Recovery	\$0.0597	21,731	21,074	15,821	9,015	4,239	2,030	1,433	1,373	1,493	2,328	6,627	14,746	101,908
14		Total Riders		\$38,098	\$37,486	\$32,233	\$25,364	\$20,531	\$18,166	\$17,467	\$17,397	\$17,486	\$18,328	\$22,813	\$31,083	\$296,451
15		Total Revenue		\$1,725,360	\$1,686,269	\$1,364,874	\$946,965	\$653,405	\$514,494	\$475,500	\$471,597	\$478,168	\$529,451	\$796,930	\$1,297,312	\$10,940,326
16	GTO	GTS Choice - Commercial														
17		<b>COMMERCIAL</b>														
18		Customer Bills		3,837	3,809	4,093	4,081	4,058	4,042	4,016	3,956	3,924	3,899	3,877	3,853	47,445
19		Customer Charge	\$44.69	\$171,476	\$170,224	\$182,916	\$182,380	\$181,352	\$180,637	\$179,475	\$176,794	\$175,364	\$174,246	\$173,263	\$172,191	\$2,120,317
20		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Volumes (Mcf) [1]														
22		First 50 Mcf		115,248.5	116,322.6	106,138.4	75,878.9	48,386.9	34,090.9	31,140.7	30,451.2	32,109.0	40,148.2	62,458.3	94,003.8	786,377.4
23		Next 350 Mcf		147,158.6	143,758.3	103,281.1	63,376.9	39,602.3	30,878.4	27,567.7	26,232.9	28,470.1	38,563.3	57,697.6	100,340.5	806,927.7
24		Next 600 Mcf		37,085.0	34,041.2	18,666.5	11,741.5	6,797.7	6,188.9	5,312.4	5,525.8	6,310.6	8,979.6	14,083.0	24,521.2	179,253.4
25		Over 1,000 Mcf		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
26		Commodity Charge		\$22,000.8	\$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
27		First 50 Mcf	\$3.0332	\$349,572	\$352,830	\$321,939	\$230,156	\$146,767	\$103,405	\$94,456	\$92,365	\$97,393	\$121,778	\$189,449	\$285,132	\$2,385,240
28		Next 350 Mcf	\$2.3446	345,028	337,056	242,153	148,593	92,852	72,398	64,635	61,506	66,751	90,416	135,278	235,258	1,891,923
29		Next 600 Mcf	\$2.2294	82,677	75,891	41,615	26,177	15,155	13,798	11,843	12,319	14,069	20,019	31,397	54,668	399,628
30		Over 1,000 Mcf	\$2.0294	45,679	36,286	16,063	8,131	4,488	5,767	4,015	3,635	4,279	6,704	11,681	30,707	177,435
31		Revenue Less Gas Cost		\$994,432	\$972,287	\$804,686	\$595,437	\$440,614	\$376,004	\$354,424	\$346,618	\$357,855	\$413,163	\$541,067	\$777,956	\$6,974,542
32		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33		Total Revenue		\$994,432	\$972,287	\$804,686	\$595,437	\$440,614	\$376,004	\$354,424	\$346,618	\$357,855	\$413,163	\$541,067	\$777,956	\$6,974,542

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Proposed Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

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 Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	GTO	GTS Choice - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		13	13	12	13	12	12	12	12	12	12	13	13	149
4		Customer Charge	\$44.69	\$581	\$581	\$536	\$581	\$536	\$536	\$536	\$536	\$536	\$536	\$581	\$581	\$6,659
5		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]														
7		First 50 Mcf		472.7	517.8	508.5	429.7	346.2	313.1	310.6	295.6	279.2	420.4	426.1	467.9	4,787.8
8		Next 350 Mcf		2,210.2	2,239.1	2,090.2	1,600.8	1,646.5	1,359.8	1,359.2	1,380.5	1,335.8	1,812.9	2,003.7	2,070.3	21,109.0
9		Next 600 Mcf		2,400.0	2,344.7	2,065.1	1,901.5	1,446.5	1,488.2	1,395.6	1,201.0	1,365.8	1,413.9	1,953.8	1,933.6	20,909.7
10		Over 1,000 Mcf		<u>917.2</u>	<u>898.3</u>	<u>1,336.1</u>	<u>2,067.9</u>	<u>2,560.8</u>	<u>2,839.0</u>	<u>2,934.5</u>	<u>3,122.9</u>	<u>3,019.2</u>	<u>2,352.9</u>	<u>1,616.4</u>	<u>1,528.2</u>	<u>25,193.4</u>
				6,000.1	5,999.9	5,999.9	5,999.9	6,000.0	6,000.1	5,999.9	6,000.0	6,000.0	6,000.1	6,000.0	6,000.0	71,999.9
11		Commodity Charge														
12		First 50 Mcf	\$3.0332	\$1,434	\$1,571	\$1,542	\$1,303	\$1,050	\$950	\$942	\$897	\$847	\$1,275	\$1,292	\$1,419	\$14,522
13		Next 350 Mcf	\$2.3446	5,182	5,250	4,901	3,753	3,860	3,188	3,187	3,237	3,132	4,251	4,698	4,854	49,492
14		Next 600 Mcf	\$2.2294	5,351	5,227	4,604	4,239	3,225	3,318	3,111	2,678	3,045	3,152	4,356	4,311	46,616
15		Over 1,000 Mcf	\$2.0294	<u>1,861</u>	<u>1,823</u>	<u>2,711</u>	<u>4,197</u>	<u>5,197</u>	<u>5,761</u>	<u>5,955</u>	<u>6,338</u>	<u>6,127</u>	<u>4,775</u>	<u>3,280</u>	<u>3,101</u>	<u>51,127</u>
				\$13,828	\$13,871	\$13,758	\$13,492	\$13,332	\$13,217	\$13,196	\$13,148	\$13,151	\$13,453	\$13,626	\$13,685	\$161,758
16		Revenue Less Gas Cost		14,408.72	14,451.63	14,294.75	14,073.38	13,868.47	13,753.42	13,731.79	13,684.73	13,687.14	13,989.10	14,207.42	14,266.33	168,416.88
17		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		<b>Total Revenue</b>		\$14,409	\$14,452	\$14,295	\$14,073	\$13,868	\$13,753	\$13,732	\$13,685	\$13,687	\$13,989	\$14,207	\$14,266	\$168,417

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Proposed Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.3  
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 Witness: M. J. Bell

		Proposed Annualized														
Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	DS	GTS Delivery Service - Commercial														
2		<b>COMMERCIAL</b>														
3		Customer Bills		41	32	32	32	32	32	34	33	33	33	34	60	428
4		Customer Charge	\$2,007.00	\$82,287	\$64,224	\$64,224	\$64,224	\$64,224	\$64,224	\$68,238	\$66,231	\$66,231	\$66,231	\$68,238	\$120,420	\$658,986
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		188,859.0	169,110.1	147,265.6	103,565.2	83,423.1	69,626.2	68,394.7	69,858.1	76,451.3	101,603.3	139,896.5	162,514.9	1,380,570.0
9		Next 70,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Over 100,000 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	139,896.5	162,514.9	1,380,570.0
11		Commodity Charge														
12		First 30,000 Mcf	\$0.6321	\$119,378	\$106,894	\$93,087	\$65,464	\$52,732	\$44,011	\$43,232	\$44,157	\$48,325	\$64,223	\$88,430	\$102,726	\$872,658
13		Next 70,000 Mcf	\$0.3773	0	0	0	0	0	0	0	0	0	0	0	0	0
14		Over 100,000 Mcf	\$0.3283	\$119,378	\$106,894	\$93,087	\$65,464	\$52,732	\$44,011	\$43,232	\$44,157	\$48,325	\$64,223	\$88,430	\$102,726	\$872,658
15		Revenue Less Gas Cost		\$201,665	\$171,118	\$157,311	\$129,888	\$116,956	\$108,235	\$111,470	\$110,388	\$114,556	\$130,454	\$156,668	\$223,146	\$1,731,654
16		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Total Revenue		\$201,665	\$171,118	\$157,311	\$129,888	\$116,956	\$108,235	\$111,470	\$110,388	\$114,556	\$130,454	\$156,668	\$223,146	\$1,731,654
18	DS	GTS Delivery Service - Industrial														
19		<b>INDUSTRIAL</b>														
20		Customer Bills		39	39	39	39	39	39	39	39	39	39	39	39	468
21		Customer Charge	\$2,007.00	\$78,273	\$78,273	\$78,273	\$78,273	\$78,273	\$78,273	\$78,273	\$78,273	\$78,273	\$78,273	\$78,273	\$78,273	\$839,276
22		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Volumes (Mcf) [1]														
25		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
26		Next 70,000 Mcf		157,986.0	151,150.0	145,282.0	110,734.0	93,884.0	71,370.0	52,470.0	74,304.0	81,150.0	118,568.0	143,008.0	147,898.0	1,347,784.0
27		Over 100,000 Mcf		154,280.0	115,160.0	71,150.0	27,140.0	0.0	0.0	0.0	0.0	0.0	26,620.0	80,830.0	90,710.0	565,632.0
28		Commodity Charge		674,909.5	602,578.5	525,440.7	427,583.6	368,922.8	339,504.1	295,115.5	342,173.2	361,661.7	454,356.4	551,432.0	573,549.4	5,577,287.4
29		First 30,000 Mcf	\$0.6321	\$228,221	\$212,555	\$195,324	\$183,125	\$173,909	\$169,488	\$153,376	\$169,320	\$177,311	\$195,721	\$207,009	\$211,716	\$2,278,077
30		Next 70,000 Mcf	\$0.3773	59,612	57,029	54,815	41,780	35,415	26,928	19,797	28,035	30,618	44,732	53,957	55,802	508,519
31		Over 100,000 Mcf	\$0.3283	50,650	37,807	23,559	8,510	0	0	0	0	0	8,589	25,569	29,780	185,664
32		Revenue Less Gas Cost		\$339,483	\$307,391	\$273,498	\$233,815	\$209,324	\$196,415	\$173,173	\$197,355	\$207,929	\$249,042	\$287,535	\$297,298	\$2,972,260
33		Gas Cost Revenue		\$417,756	\$385,664	\$351,771	\$312,088	\$287,597	\$274,688	\$251,446	\$275,628	\$286,202	\$327,315	\$365,808	\$375,571	\$3,911,536
34		Total Revenue		\$417,756	\$385,664	\$351,771	\$312,088	\$287,597	\$274,688	\$251,446	\$275,628	\$286,202	\$327,315	\$365,808	\$375,571	\$3,911,536

[1] Reflects Normalized Volumes.





Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Proposed Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

Schedule M-2.3  
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 Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code	Class/Description	Proposed Rates	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
1	DS3	GTS Main Line Service - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$255.90	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$9,212
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf)[1]		58,289.0	56,724.0	56,724.0	57,213.0	57,995.0	58,484.0	55,942.0	54,866.0	55,746.0	58,093.0	57,604.0	53,301.0	680,981.0
7		Commodity Charge	\$0.0858	\$5,001	\$4,867	\$4,867	\$4,909	\$4,976	\$5,018	\$4,800	\$4,708	\$4,783	\$4,984	\$4,942	\$4,573	\$58,428
8		Revenue Less Gas Cost		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		<b>Total Revenue</b>		\$5,769	\$5,635	\$5,635	\$5,677	\$5,744	\$5,786	\$5,568	\$5,475	\$5,551	\$5,752	\$5,710	\$5,341	\$67,641
11	FX1	GTS Flex Rate - Commercial														
12		<b>COMMERCIAL</b>														
13		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
14		Customer Charge	\$1,062.95	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$12,755
15		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Volumes (Mcf) [1]		74,328.0	58,680.0	70,416.0	34,230.0	29,340.0	29,340.0	29,340.0	29,340.0	34,230.0	39,120.0	49,878.0	63,570.0	541,812.0
17		Commodity Charge	\$0.3900	\$28,988	\$22,885	\$27,462	\$13,350	\$11,443	\$11,443	\$11,443	\$11,443	\$13,350	\$15,257	\$19,452	\$24,792	\$211,307
18		Revenue Less Gas Cost		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
19		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20		<b>Total Revenue</b>		\$30,051	\$23,948	\$28,525	\$14,413	\$12,506	\$12,506	\$12,506	\$12,506	\$14,413	\$16,320	\$20,515	\$25,855	\$224,062
21	FX2	GTS Flex Rate - Commercial														
22		<b>COMMERCIAL</b>														
23		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
24		Customer Charge	\$1,062.95	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$12,755
25		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Volumes (Mcf) [1]		44,010.0	56,724.0	33,252.0	47,922.0	37,164.0	37,164.0	39,120.0	37,164.0	41,076.0	50,856.0	54,768.0	54,768.0	533,988.0
27		Commodity Charge	\$0.3900	\$17,164	\$22,122	\$12,968	\$18,690	\$14,494	\$14,494	\$15,257	\$14,494	\$16,020	\$19,834	\$21,360	\$21,360	\$208,255
28		Revenue Less Gas Cost		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011
29		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30		<b>Total Revenue</b>		\$18,227	\$23,185	\$14,031	\$19,753	\$15,557	\$15,557	\$16,320	\$15,557	\$17,083	\$20,897	\$22,422	\$22,422	\$221,011

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
 Case No. 2016-00162  
 Annualized Test Year Revenues at Proposed Rates  
 For the 12 Months Ended December 31, 2017  
 (Gas Service)

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

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 Witness: M. J. Bell

Proposed Annualized																
Line No.	Rate Code	Class/Description	Proposed Rates	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
1	FX5	GTS Flex Rate - Industrial														
2		<b>INDUSTRIAL</b>														
3		Customer Bills		3	3	3	3	3	3	3	3	3	3	3	3	36
4		Customer Charge	\$255.90	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$768	\$9,212
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Volumes (Mcf) [1]		411,738.0	369,684.0	397,068.0	381,420.0	392,178.0	381,420.0	392,178.0	392,178.0	381,420.0	397,068.0	391,200.0	401,958.0	4,689,510.0
7		Commodity Charge	\$0.0858	\$35,327	\$31,719	\$34,068	\$32,726	\$33,649	\$32,726	\$33,649	\$33,649	\$32,726	\$34,068	\$33,565	\$34,488	\$402,360
8		Revenue Less Gas Cost		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
9		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10		<b>Total Revenue</b>		\$36,095	\$32,487	\$34,836	\$33,494	\$34,417	\$33,494	\$34,417	\$34,417	\$33,494	\$34,836	\$34,333	\$35,256	\$411,572
11	FX7	GTS Flex Rate - Industrial														
12		<b>INDUSTRIAL</b>														
13		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
14		Customer Charge	\$1,062.95	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$12,755
15		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16		Volumes (Mcf) [1]														
17		First 25,000 Mcf		25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	25,000.0	300,000.0
18		Over 25,000 Mcf		19,077.0	1,389.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	20,000.0	20,000.0	14,555.0	14,979.0	120,000.0
				44,077.0	26,389.0	30,000.0	30,000.0	30,000.0	30,000.0	30,000.0	30,000.0	45,000.0	45,000.0	39,555.0	39,979.0	420,000.0
19		Commodity Charge														
20		First 25,000 Mcf	\$0.4900	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$12,250	\$147,000
21		Over 25,000 Mcf	\$0.2700	5,151	375	1,350	1,350	1,350	1,350	1,350	1,350	5,400	5,400	3,930	4,044	32,400
				\$17,401	\$12,625	\$13,600	\$13,600	\$13,600	\$13,600	\$13,600	\$13,600	\$17,650	\$17,650	\$16,180	\$16,294	\$179,400
22		Revenue Less Gas Cost		\$18,464	\$13,688	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$18,713	\$18,713	\$17,243	\$17,357	\$192,155
23		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		<b>Total Revenue</b>		\$18,464	\$13,688	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$14,663	\$18,713	\$18,713	\$17,243	\$17,357	\$192,155

[1] Reflects Normalized Volumes.

Columbia Gas of Kentucky, Inc.  
Case No. 2016-00162  
Annualized Test Year Revenues at Proposed Rates  
For the 12 Months Ended December 31, 2017  
(Gas Service)

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

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Witness: M. J. Bell

Proposed Annualized

Line No.	Rate Code (A)	Class/Description (B)	Proposed Rates (C)	Jan-17 (D)	Feb-17 (E)	Mar-17 (F)	Apr-17 (G)	May-17 (H)	Jun-17 (I)	Jul-17 (J)	Aug-17 (K)	Sep-17 (L)	Oct-17 (M)	Nov-17 (N)	Dec-17 (O)	Total (P)
1	SAS	GTS Special Agency Service														
2		<b>COMMERCIAL</b>														
3		Customer Bills		0	0	0	0	0	0	0	0	0	0	0	0	0
4		Customer Charge	\$2,007.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Accelerated Main Replacement Program	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7		Volumes (Mcf) [1]														
8		First 30,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9		Over 100,000 Mcf		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10		Commodity Charge														
11		First 30,000 Mcf	\$0.6321	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12		Over 100,000 Mcf	\$0.3773	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13		Revenue Less Gas Cost		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14		Gas Cost Revenue	\$0.0000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		<b>Total Revenue</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	SC3	GTS Special Rate - Industrial														
17		<b>INDUSTRIAL</b>														
18		Customer Bills		1	1	1	1	1	1	1	1	1	1	1	1	12
19		Customer Charge	\$1,062.95	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$1,063	\$12,755
20		Administrative Charge	\$0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21		Volumes (Mcf) [1]														
22		First 150,000 Mcf		150,000.0	150,000.0	140,000.0	140,000.0	130,000.0	130,000.0	130,000.0	130,000.0	130,000.0	130,000.0	140,000.0	150,000.0	1,650,000.0
23		Over 150,000 Mcf		15,000.0	5,000.0	0.0	(12,000.0)	(19,000.0)	(28,000.0)	(28,000.0)	(28,000.0)	(10,000.0)	15,000.0	10,000.0	10,000.0	(70,000.0)
24		Commodity Charge		165,000.0	155,000.0	140,000.0	128,000.0	111,000.0	102,000.0	102,000.0	102,000.0	120,000.0	145,000.0	150,000.0	160,000.0	1,580,000.0
25		First 150,000 Mcf	\$0.2900	\$43,500	\$43,500	\$40,600	\$40,600	\$37,700	\$37,700	\$37,700	\$37,700	\$37,700	\$37,700	\$40,600	\$43,500	\$478,500
26		Over 150,000 Mcf	\$0.1600	2,400	800	0	(1,920)	(3,040)	(4,480)	(4,480)	(4,480)	(1,600)	2,400	1,600	1,600	(11,200)
27		Revenue Less Gas Cost		\$46,963	\$45,363	\$41,663	\$39,743	\$35,723	\$34,283	\$34,283	\$34,283	\$37,163	\$41,163	\$43,263	\$46,163	\$480,055
28		Adjustment to Minimum Bill		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185,945	\$185,945
29		<b>Total Revenue</b>		\$46,963	\$45,363	\$41,663	\$39,743	\$35,723	\$34,283	\$34,283	\$34,283	\$37,163	\$41,163	\$43,263	\$232,108	\$666,000

[1] Reflects Normalized Volumes.

DO NOT FILE	Residential Tariff	CC	1,588,902	1,591,846	1,592,950	1,592,630	1,584,918	1,569,782	1,556,102	1,562,150	1,551,942	1,551,558	1,568,134	1,583,078	18,893,986
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**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2017**

<u>Line No.</u>	<u>Description</u>	<u>Adjusted Bills</u> (1)	<u>Adjusted Volumes</u> (2) Mcf	<u>Revenue @ Current Rates</u> (3) \$	<u>Proposed Revenue Increase</u> (4) \$	<u>Total Proposed Revenue</u> (5=3+4) \$	<u>Proposed Increase By Rate Sched</u> (6) %	<u>Proposed Increase by Rate Class</u> (7)
		<b>WPM B.2</b>	<b>WPM C.2</b>	<b>Sch. M2.2 &amp; D2.4</b>		<b>Sch. M 2.3</b>		
1	<b>Total Revenues</b>							
2	GSR/GTR Residential	1,462,612	7,955,080.5	\$58,710,248	\$8,720,967	\$67,431,215	14.85%	14.85%
3	GSO/GTO/GDS	167,676	5,748,554.7	26,463,106	\$3,591,090	30,054,196	13.57%	13.57%
4	DS/SAS	896	6,897,867.4	4,621,276	\$1,021,915	5,643,190	22.11%	17.25%
5	IS	0	0.0	0	\$0	0	0.00%	17.25%
6	IUS	24	11,320.7	47,824	\$4,268	52,092	8.92%	8.92%
7	IN3 Residential	108	990.2	396	\$0	396	0.00%	14.85%
8	IN4	0	0.0	0	\$0	0	0.00%	14.85%
9	IN5	36	333.6	200	\$0	200	0.00%	14.85%
10	G1C	41	1,697.8	9,744	\$0	9,744	0.00%	13.57%
11	G1R	192	2,018.9	13,752	\$0	13,752	0.00%	14.85%
12	LG2 Residential	12	605.2	212	\$0	212	0.00%	14.85%
13	LG2 Commercial	12	710.9	249	\$0	249	0.00%	13.57%
14	LG3 Residential	12	714.1	256	\$0	256	0.00%	14.85%
15	LG4 Residential	12	257.6	103	\$0	103	0.00%	14.85%
16	DS3	36	680,981.0	67,641	\$0	67,641	0.00%	0.00%
17	FX1	12	541,812.0	224,062	\$0	224,062	0.00%	17.25%
18	FX2	12	533,988.0	221,011	\$0	221,011	0.00%	17.25%
19	FX5	36	4,689,510.0	411,572	\$0	411,572	0.00%	0.00%
20	FX7	12	420,000.0	192,155	\$0	192,155	0.00%	0.00%
21	SC3	12	1,580,000.0	666,000	\$0	666,000	0.00%	17.25%
22	<b>Other Gas Department Revenue</b>							
23	Acct. 487 Forefited Discounts			476,000	\$69,732	545,732	14.65%	
24	Acct. 488 Miscellaneous Service Revenue			137,000	\$0	137,000	0.00%	
25	Acct. 495 Non-Traditional Sales			72,000	\$0	72,000	0.00%	
26	Acct. 495 Prior Yr. Rate Refund - Net.			0	\$0	0	0.00%	
27	Acct. 495 Other Gas Revenues - Other			515,000	\$0	515,000	0.00%	
28	<b>Total Revenues</b>	<b>1,631,753</b>	<b>29,066,442.6</b>	<b>92,849,807</b>	<b>13,407,972</b>	<b>106,257,779</b>	<b>14.44%</b>	

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2017**

<u>Line No.</u>	<u>Description</u>	<u>Adjusted Bills</u> (1)	<u>Adjusted Volumes</u> (2) Mcf	<u>Revenue @ Current Rates</u> (3) \$	<u>Proposed Revenue Increase</u> (4) \$	<u>Total Proposed Revenue</u> (5=3+4) \$	<u>Proposed Increase By Rate Sched</u> (6) %	<u>Proposed Increase by Rate Class</u> (7)
		WPM B.2	WPM C.2	Sch. M 2.2		Sch. M 2.3		
1	<b>Delivery Charge Revenue Only (Base Rates, Admin. Charge &amp; AMRP Charge)</b>							
2	GSR/GTR Residential	1,462,612	7,955,080.5	\$43,261,042	\$8,720,967	\$51,982,010	20.16%	20.15%
3	GSO/GTO/GDS	167,676	5,748,554.7	18,733,089	3,591,090	22,324,179	19.17%	19.16%
4	DS/SAS	896	6,897,867.4	4,621,276	1,021,915	5,643,190	22.11%	17.25%
5	IS	0	0.0	0	0	0	0.00%	17.25%
6	IUS	24	11,320.7	22,521	4,268	26,789	18.95%	18.95%
7	IN3 Residential	108	990.2	396	0	396	0.00%	20.15%
8	IN4	0	0.0	0	0	0	0.00%	20.15%
9	IN5	36	333.6	200	0	200	0.00%	20.15%
10	G1C	41	1,697.8	5,994	0	5,994	0.00%	19.16%
11	G1R	192	2,018.9	9,292	0	9,292	0.00%	20.15%
12	LG2 Residential	12	605.2	212	0	212	0.00%	20.15%
13	LG2 Commercial	12	710.9	249	0	249	0.00%	19.16%
14	LG3 Residential	12	714.1	256	0	256	0.00%	20.15%
15	LG4 Residential	12	257.6	103	0	103	0.00%	20.15%
16	DS3	36	680,981.0	67,641	0	67,641	0.00%	0.00%
17	FX1	12	541,812.0	224,062	0	224,062	0.00%	17.25%
18	FX2	12	533,988.0	221,011	0	221,011	0.00%	17.25%
19	FX5	36	4,689,510.0	411,572	0	411,572	0.00%	0.00%
20	FX7	12	420,000.0	192,155	0	192,155	0.00%	0.00%
21	SC3	12	1,580,000.0	666,000	0	666,000	0.00%	17.25%
22	<b>Total Base Revenues</b>	<b>1,631,753</b>	<b>29,066,442.6</b>	<b>\$68,437,072</b>	<b>\$13,338,240</b>	<b>\$81,775,311</b>	<b>19.49%</b>	

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2017**

<u>Line No.</u>	<u>Description</u>	<u>Adjusted Bills</u> (1)	<u>Adjusted Volumes</u> (2) Mcf	<u>Revenue @ Current Rates</u> (3) \$	<u>Proposed Revenue Increase</u> (4) \$	<u>Total Proposed Revenue</u> (5=3+4) \$	<u>Proposed Increase By Rate Sched</u> (6) %	<u>Proposed Increase by Rate Class</u> (7)
		<b>WPM B.2</b>	<b>WPM C.2</b>	<b>Sch. M 2.2</b>		<b>Sch. M 2.3</b>		
1	<b>Gas Cost Revenue Only</b>							
2	GSR/GTR Residential			\$13,802,635	\$0	\$13,802,635	0.00%	
3	GSO/GTO/GDS			7,640,096	0	7,640,096	0.00%	
4	G1C			3,751	0	3,751	0.00%	
5	G1R			4,460	0	4,460	0.00%	
6	IUS			25,009	0	25,009	0.00%	
7	Total Gas Cost Revenues			<u>\$21,475,950</u>	<u>\$0</u>	<u>\$21,475,950</u>	0.00%	
8	<b>EAP Revenue</b>							
9	GSR/GTR Residential			\$474,918	\$0	\$474,918	0.00%	
10	Total EAP Revenues			<u>\$474,918</u>	<u>\$0</u>	<u>\$474,918</u>	0.00%	
11	<b>Energy Efficiency Conservation Program</b>							
12	GSR/GTR Residential			\$1,009,202	\$0	\$1,009,202	0.00%	
13	Total Energy Efficiency Conservation Revenues			<u>\$1,009,202</u>	<u>\$0</u>	<u>\$1,009,202</u>	0.00%	
14	<b>Gas Cost Uncollectible Charge</b>							
15	GSR/GTR Residential			162,450	0	162,450	0.00%	
16	GSO/GTO/GDS			89,920	0	89,920	0.00%	
17	IUS			294	(0)	294	-0.01%	
18	Total Gas Cost Uncollectible Charge			<u>\$252,665</u>	<u>\$0</u>	<u>\$252,665</u>	0.00%	



**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2017**

<b>Line No.</b>	<b>Description</b>	<b>Total (1)</b>	<b>GSR/GTR (2)</b>	<b>GSO/GTO/GDS (3)</b>	<b>IS/DS (4)</b>	<b>IUS (5)</b>	<b>DS-ML (6)</b>
1	<b>Determination of Revenue Distribution</b>						
2	Rate Base (Attachment CEN-3 Page 4, Line 12)	\$253,360,797	\$162,668,511	\$57,415,257	\$32,693,845	\$97,824	\$485,360
3	Unitized Return @ Current Rates	1.000000	0.144680	3.702130	0.187230	3.191490	22.319150
4	<b>Proposed Unitized Return</b>	<b>1.000000</b>	<b>0.769391</b>	<b>1.886000</b>	<b>0.512255</b>	<b>1.491500</b>	<b>6.235450</b>
5	<b>Change in Unitized Return</b>	<b>0.000000</b>	<b>0.624711</b>	<b>(1.816130)</b>	<b>0.325025</b>	<b>(1.699990)</b>	<b>(16.083700)</b>
6	Rate of Return Requested	8.410%	6.471%	15.861%	4.308%	12.544%	52.440%
7	Net Operating Income @ Requested Return (Line 2 x Line 6)	\$21,307,643	\$10,525,593	\$9,106,783	\$1,408,472	\$12,271	\$254,523
8	Net Operating Income @ Current Rates	\$6,057,270	\$553,639	\$4,995,219	\$246,522	\$7,338	\$254,552
9	Income Deficiency (Line 7 - Line 8)	\$15,250,373	\$9,971,954	\$4,111,564	\$1,161,950	\$4,933	(\$29)
10	Gross Conversion Factor	1.655089	1.655089	1.655089	1.655089	1.655089	1.655089
11	<b>Revenue Required Increase</b>	<b>25,240,723</b>	<b>16,504,471</b>	<b>6,805,004</b>	<b>1,923,131</b>	<b>8,165</b>	<b>(48)</b>
12	<b>Percent Distribution to Rate Classes</b>	<b>100.000%</b>	<b>65.389%</b>	<b>26.960%</b>	<b>7.619%</b>	<b>0.032%</b>	<b>0.000%</b>
13	Plus: Gas Cost Uncollectible Charge @ Current Rates	252,665	162,450	89,920	0	294	0
14	Less: Gas Cost Uncollectible Charge @ Proposed Rates	252,665	162,450	89,920	0	294	0
15	Less: Proposed Change Other Gas Department Revenue (Attachment MPB-2)	130,935	86,253	38,851	5,836	43	(48)
16	<b>Proposed Increase to Base Revenue</b>	<b>\$25,109,788</b>	<b>\$16,418,218</b>	<b>\$6,766,153</b>	<b>\$1,917,295</b>	<b>\$8,122</b>	<b>\$0</b>
17	<b>Percent Distribution to Rate Classes</b>	<b>100.000%</b>	<b>65.386%</b>	<b>26.946%</b>	<b>7.636%</b>	<b>0.032%</b>	<b>0.000%</b>
18	<b>Percent Distribution to Rate Classes</b>	<b>100.000%</b>	<b>65.386%</b>	<b>26.946%</b>	<b>7.636%</b>	<b>0.032%</b>	<b>0.000%</b>
19	<b>Settlement Increase</b>	<b>\$13,408,000</b>	<b>\$8,766,955</b>	<b>\$3,612,919</b>	<b>\$1,023,835</b>	<b>\$4,291</b>	<b>\$0</b>
20	Proposed Change Other Gas Department Revenue (Attachment MPB-2)	69,732	45,595	22,061	2,053	23	0
21	<b>Settlement Increase to Base Revenue</b>	<b>\$13,338,268</b>	<b>\$8,721,360</b>	<b>\$3,590,858</b>	<b>\$1,021,782</b>	<b>\$4,268</b>	<b>\$0</b>
22	<b>Current Base Revenue</b>	<b>68,437,072</b>	<b>43,271,501</b>	<b>18,739,332</b>	<b>5,924,504</b>	<b>22,521</b>	<b>479,213</b>
23	<b>Current Percent Distribution of Rate Classes</b>	<b>100.000%</b>	<b>63.228%</b>	<b>27.382%</b>	<b>8.657%</b>	<b>0.033%</b>	<b>0.700%</b>
24	<b>Proposed Base Revenue</b>	<b>81,775,340</b>	<b>51,992,861</b>	<b>22,330,190</b>	<b>6,946,286</b>	<b>26,789</b>	<b>479,213</b>
25	<b>Proposed Percent Distribution of Rate Classes</b>	<b>100.000%</b>	<b>63.580%</b>	<b>27.307%</b>	<b>8.494%</b>	<b>0.033%</b>	<b>0.586%</b>

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2017**

	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> (\$)	<u>Proposed Revenue</u> (\$)	<u>Current Rev Revenue</u> (\$)	<u>Current Rate</u> (\$)	<u>Proposed Inc. (Dec.)</u> (\$)
1	<b>GSR/GTR Rate Design</b>						
2	Total Revenue @ Current Rates			58,725,166			
3	Less: Gas Cost Revenue			13,807,095			
4	Less: Gas Cost Uncollectible Charge			162,450			
5	Less: EAP Revenue			474,918			
6	Less: EECF Revenue			1,009,202			
7	Less: G1R Base Revenue			9,292			
8	Less: IN3 Base Revenue			396			
9	Less: IN4 Base Revenue			0			
10	Less: IN5 Base Revenue			200			
11	Less: LG2 - Residential Base Revenue			212			
12	Less: LG3 - Residential Base Revenue			256			
13	Less: LG4 - Residential Base Revenue			103			
14	Plus: Proposed Increase to Base Rates			<u>8,721,360</u>			
15	Proposed Base Revenue			51,982,402			
16	Less: Customer Charge Revenue	1,462,612	<b>16.00</b>	23,401,792	21,939,180	15.00	1,462,612
17	Less: Accelerated Mains Replacement Program	1,462,612	<b>0.00</b>	0	3,290,877	2.25	(3,290,877)
18	Net Volumetric Base Revenue			28,580,610			
19	All Gas Consumed	7,955,080.5	<b>3.5927</b>	28,580,218	18,030,985	2.2666	<u>10,549,233</u>
20	<b>Total Base Revenue Change</b>						<b>8,720,968</b>

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2017**

	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> (\$)	<u>Proposed Revenue</u> (\$)	<u>Current Revenue</u> (\$)	<u>Pct. Of Current Rev</u>	<u>Current Rate</u> (\$)	<u>Proposed Inc. (Dec.)</u> (\$)
<b>1</b>	<b>GSO/GTO/GDS Rate Design</b>							
2				26,473,099				
3	Less: Gas Cost Revenue			7,643,847				
4	Less: Gas Cost Uncollectible Charge			89,920				
5	Less: G1C Base Revenue			5,994				
6	Less: LG2 Commercial Base Revenue			249				
7	Plus: Proposed Increase to Base Rates			<u>3,590,858</u>				
8	Net Base Revenue			22,323,947				
9	Less: Customer Charge Revenue	167,676	<b>44.69</b>	7,493,440	6,287,850		37.50	1,205,590
10	Less: Administrative Charge Revenue	325	<b>0.00</b>	0	18,168		55.90	(18,168)
11	Less: Accelerated Mains Replacement Program	167,676	<b>0.00</b>	0	1,344,762		8.02	(1,344,762)
12	Net Volumetric Base Revenue			14,830,507				
13	First 50 Mcf	2,323,884.9	<b>3.0332</b>	7,048,800	5,267,318	0.475290566	2.2666	1,781,482
14	Next 350 Mcf	2,223,522.3	<b>2.3446</b>	5,213,163	3,895,611	0.351516154	1.752	1,317,552
15	Next 600 Mcf	655,261.1	<b>2.2294</b>	1,460,794	1,091,599	0.098499272	1.6659	369,195
16	Over 1,000 Mcf	<u>545,886.4</u>	<b>2.0294</b>	<u>1,107,750</u>	<u>827,782</u>	<u>0.074694008</u>	1.5164	<u>279,968</u>
17	Total Commodity	5,748,554.7		14,830,507	11,082,310	1.000000000		3,748,197
<b>18</b>	<b>Total Base Revenue Change</b>							
								<b>3,590,858</b>

**Columbia Gas of Kentucky, Inc.**  
**Allocation of Proposed Annual Revenues by Rate Schedule Based on Revenue Requirement**  
**For the 12 Months Ended December 31, 2017**

	<u>Bills</u>	<u>Dth</u>	<u>Proposed Rate</u> (\$)	<u>Proposed Revenue</u> (\$)	<u>Current Revenue</u> (\$)	<u>Pct. Of Current Rev</u>	<u>Current Rate</u> (\$)	<u>Proposed Inc. (Dec.)</u> (\$)
<b>1</b>	<b>IS/DS Rate Design</b>							
2	Total Revenue @ Current Rates			5,924,504				
3	Less: FX1 Base Revenue			224,062				
4	Less: FX2 Base Revenue			221,011				
5	Less: FX7 Base Revenue			192,155				
6	Less: SC3 Base Revenue			666,000				
7	Plus: Proposed Increase to Base Rates			<u>1,021,782</u>				
8	Net Base Revenue			5,643,058				
9	Less: Customer Charge Revenue	896	<b>2,007.00</b>	1,798,272	902,317		1,007.05	895,955
10	Less: Administrative Charge Revenue	896	<b>0.00</b>	0	50,086		55.90	(50,086)
11	Less: Accelerated Mains Replacement Program	896	<b>0.00</b>	0	402,833		449.59	(402,833)
12	Net Volumetric Base Revenue			3,844,786				
13	First 30,000 Mcf	4,984,551.4	<b>0.6321</b>	<b>3,150,604</b>	2,713,091	0.830697607	0.5443	437,513
14	Next 70,000 Mcf	1,347,784.0	<b>0.3773</b>	<b>508,531</b>	389,510	0.119260518	0.2890	119,021
15	Over 100,000 Mcf	<u>565,532.0</u>	<b>0.3283</b>	<b>185,650</b>	<u>163,439</u>	<u>0.050041876</u>	0.2890	<u>22,211</u>
16	Total Commodity			3,844,785	3,266,040	1.000000000		578,745
<b>17</b>	<b>Total Base Revenue Change</b>							<b>1,021,782</b>



Exhibit No.: \_\_\_\_\_  
 Witness: M. P. Balmert  
 Attachment MPB-4  
 Page 1 of 5

**Columbia Gas of Kentucky, Inc.**  
**Calculation of Average GSR/GTR Bill**  
**March 2016**

<b>Line No.</b>	<b>Component</b>	<b>Sales Mcf</b>	<b>Rate Per Mcf \$</b>	<b>Amount \$</b>
1	<b>Prior Approved Rates</b>			
2	Monthly Customer Charge			15.00
3	Accelerated Mains Replacement Program (AMRP)			2.25
4	Energy Efficiency Conservation Program (EECP)			0.69
4	All Gas Consumed	5.5	2.2666	12.47
5	Research & Development	5.5	0.0139	0.08
6	Energy Assistance Plan (EAP)	5.5	0.0597	0.33
7	Gas Cost Adjustment (GCA)	5.5	2.2091	12.15
8	Gas Cost Uncollectible Charge	5.5	0.0160	<u>0.09</u>
9	Total Bill	5.5		<u><u>43.06</u></u>
10	<b>Proposed Rates</b>			
11	Monthly Customer Charge			16.00
12	Accelerated Mains Replacement Program (AMRP)			0.00
13	Energy Efficiency Conservation Program (EECP)			0.69
14	All Gas Consumed	5.5	3.5927	19.76
15	Research & Development	5.5	0.0139	0.08
16	Energy Assistance Plan (EAP)	5.5	0.0597	0.33
17	Gas Cost Adjustment (GCA)	5.5	2.2091	12.15
18	Gas Cost Uncollectible Charge	5.5	0.0260	0.14
19	Total Bill	5.5		<u><u>49.15</u></u>
20	<b>Percent Increase - Total</b>			<b>14.14%</b>
21	<b>Percent Increase - Delivery Charges only</b>			<b>20.32%</b>

1/ Prior Approved Rates as of 3-1-2016. Commodity cost imputed for GRT for illustrative purposes.

Exhibit No.: \_\_\_\_\_  
 Witness: M. P. Balmert  
 Attachment MPB-4  
 Page 2 of 5

**Columbia Gas of Kentucky, Inc.**  
**Calculation of Average GSO/GTO Bill**  
**March 2016**

Line No.	Component	Sales Mcf	Rate Per Mcf \$	GSO/GTO Amount \$
1	<b>Prior Approved Rates</b>			
2	Monthly Customer Charge			37.50
3	Accelerated Mains Replacement Program (AMRP)			8.02
4	First 50 Mcf	32.4	2.2666	73.44
5	Next 350 Mcf	0.0	1.7520	0.00
6	Next 600 Mcf	0.0	1.6659	0.00
7	Over 1,000 Mcf	0.0	1.5164	0.00
8	Research & Development	32.4	0.0139	0.45
9	Energy Assistance Plan (EAP)	32.4	0.0000	0.00
10	Gas Cost Adjustment (GCA)	32.4	2.2091	71.57
11	Gas Cost Uncollectible Charge	32.4	0.0160	<u>0.52</u>
12	Total Bill	32.4		<u><u>191.50</u></u>
13	<b>Proposed Rates</b>			
14	Monthly Customer Charge			44.69
15	Accelerated Mains Replacement Program (AMRP)			0.00
16	First 50 Mcf	32.4	3.0332	98.28
17	Next 350 Mcf	0.0	2.3446	0.00
18	Next 600 Mcf	0.0	2.2294	0.00
19	Over 1,000 Mcf	0.0	2.0294	0.00
20	Research & Development	32.4	0.0139	0.45
21	Energy Assistance Plan (EAP)	32.4	0.0000	0.00
22	Gas Cost Adjustment (GCA)	32.4	2.2091	71.57
23	Gas Cost Uncollectible Charge	32.4	0.0260	0.84
24	Total Bill	32.4		<u><u>215.83</u></u>
25	<b>Percent Increase - Total</b>			<b>12.70%</b>
26	<b>Percent Increase - Delivery Charges only</b>			<b>20.18%</b>

1/ Prior Approved Rates as of 3-1-2016. Commodity cost imputed for GTO for illustrative purposes.

Exhibit No.: \_\_\_\_\_  
 Witness: M. P. Balmert  
 Attachment MPB-4  
 Page 3 of 5

**Columbia Gas of Kentucky, Inc.**  
**Calculation of Average GDS Bill**  
**March 2016**

<b>Line No.</b>	<b>Component</b>	<b>Sales Mcf</b>	<b>Rate Per Mcf \$</b>	<b>GDS Amount \$</b>
<b>1</b>	<b>Prior Approved Rates</b>			
2	Monthly Customer Charge			37.50
3	Accelerated Mains Replacement Program (AMRP)			8.02
4	Administrative Charge			55.90
5	First 50 Mcf	50.0	2.2666	113.33
6	Next 350 Mcf	350.0	1.7520	613.20
7	Next 600 Mcf	600.0	1.6659	999.54
8	Over 1,000 Mcf	101.8	1.5164	154.37
6	Research & Development	1,101.8	0.0139	15.32
7	Energy Assistance Plan (EAP)	1,101.8	0.0000	0.00
8	Gas Cost Adjustment (GCA)	1,101.8	2.2091	2,433.99
9	Gas Cost Uncollectible Charge	1,101.8	0.0000	<u>0.00</u>
10	Total Bill	1,101.8		<u><u>4,431.17</u></u>
<b>11</b>	<b>Proposed Rates</b>			
12	Monthly Customer Charge			44.69
13	Accelerated Mains Replacement Program (AMRP)			0.00
14	Administrative Charge			0.00
15	First 50 Mcf	50.0	3.0332	151.66
16	Next 350 Mcf	350.0	2.3446	820.61
17	Next 600 Mcf	600.0	2.2294	1,337.64
18	Over 1,000 Mcf	101.8	2.0294	206.59
19	Research & Development	1,101.8	0.0139	15.32
20	Energy Assistance Plan (EAP)	1,101.8	0.0000	0.00
21	Gas Cost Adjustment (GCA)	1,101.8	2.2091	2,433.99
22	Gas Cost Uncollectible Charge	1,101.8	0.0000	0.00
23	Total Bill	1,101.8		<u><u>5,010.50</u></u>
24	<b>Percent Increase - Total</b>			<b>13.07%</b>
25	<b>Percent Increase - Delivery Charges only</b>			<b>32.05%</b>



1/ Prior Approved Rates as of 3-1-2016. Commodity cost imputed for GTO for illustrative purposes.

Exhibit No.: \_\_\_\_\_  
 Witness: M. P. Balmert  
 Attachment MPB-4  
 Page 4 of 5

**Columbia Gas of Kentucky, Inc.**  
**Calculation of Average DS Bill**  
**March 2016**

<b>Line No.</b>	<b>Component</b>	<b>Sales Mcf</b>	<b>Rate Per Mcf \$</b>	<b>DS Amount \$</b>
1	<b>Prior Approved Rates</b>			
2	Monthly Customer Charge			1,007.05
3	Accelerated Mains Replacement Program (AMRP) Administrative Charge			449.59 55.90
4	First 30,000 Mcf	7,794.2	0.5443	4,242.38
5	Next 70,000 Mcf	0.0	0.2890	0.00
6	Over 100,000 Mcf	0.0	0.2890	0.00
7	Research & Development	7,794.2	0.0139	108.34
8	Energy Assistance Plan (EAP)	7,794.2	0.0000	0.00
9	Gas Cost Adjustment (GCA)	7,794.2	2.8155	21,944.57
10	Gas Cost Uncollectible Charge	7,794.2	0.0000	<u>0.00</u>
11	Total Bill	7,794.2		<u><u>27,807.83</u></u>
12	<b>Proposed Rates</b>			
13	Monthly Customer Charge			2,007.00
14	Accelerated Mains Replacement Program (AMRP) Administrative Charge			0.00 0.00
15				
16				
17	First 30,000 Mcf	7,794.2	0.6321	4,926.71
18	Next 70,000 Mcf	0.0	0.3773	0.00
19	Over 30,000 Mcf	0.0	0.3283	0.00
20	Research & Development	7,794.2	0.0139	108.34
21	Energy Assistance Plan (EAP)	7,794.2	0.0000	0.00
22	Gas Cost Adjustment (GCA)	7,794.2	2.8155	21,944.57
23	Gas Cost Uncollectible Charge	7,794.2	0.0000	0.00
24	Total Bill	7,794.2		<u><u>28,986.62</u></u>
25	<b>Percent Increase - Total</b>			<b>4.24%</b>
26	<b>Percent Increase - Delivery Charges only</b>			<b>20.48%</b>

1/ Prior Approved Rates as of 3-1-2016. Commodity cost imputed for DS for illustrative purposes.

Exhibit No.: \_\_\_\_\_  
 Witness: M. P. Balmert  
 Attachment MPB-4  
 Page 5 of 5

**Columbia Gas of Kentucky, Inc.**  
**Calculation of Average DS-ML Bill**  
**March 2016**

<b>Line No.</b>	<b>Component</b>	<b>Sales Mcf</b>	<b>Rate Per Mcf \$</b>	<b>DS-ML Amount \$</b>
1	<b>Prior Approved Rates</b>			
2	Monthly Customer Charge			200.00
3	Accelerated Mains Replacement Program (AMRP)			0.00
4	Administrative Charge			55.90
5	All Gas Consumed	18,916.1	0.0858	1,623.00
6	Research & Development	18,916.1	0.0139	262.93
7	Energy Assistance Plan (EAP)	18,916.1	0.0000	0.00
8	Gas Cost Adjustment (GCA)	18,916.1	2.8155	53,258.28
9	Gas Cost Uncollectible Charge	18,916.1	0.0000	<u>0.00</u>
10	Total Bill	18,916.1		<u><u>55,400.11</u></u>
11	<b>Proposed Rates</b>			
12	Monthly Customer Charge			255.90
13	Accelerated Mains Replacement Program (AMRP)			0.00
14	Administrative Charge			0.00
15	All Gas Consumed	18,916.1	0.0858	1,623.00
16	Research & Development	18,916.1	0.0139	262.93
17	Energy Assistance Plan (EAP)	18,916.1	0.0000	0.00
18	Gas Cost Adjustment (GCA)	18,916.1	2.8155	53,258.28
19	Gas Cost Uncollectible Charge	18,916.1	0.0000	0.00
20	Total Bill	18,916.1		<u><u>55,400.11</u></u>
21	<b>Percent Increase - Total</b>			<b>0.00%</b>
22	<b>Percent Increase - Delivery Charges only</b>			<b>0.00%</b>

1/ Prior Approved Rates as of 3-1-2016. Commodity cost imputed for DS-ML for illustrative purposes.

Attachment MPB-2  
Page 1 of 1  
Witness: M. P. Balmert

**Columbia Gas of Kentucky, Inc.**  
**Schedule of Additional Revenues by Rate Schedule Based on Revenue Requirement - Late Payment Charge**  
**For the 12 Months Ended December 31, 2017**

<u>Line No.</u>	<u>Reference</u>	<u>Detail</u> (\$)	<u>Amount</u> (\$)	
1	<b>Change in Forfeited Discounts Revenue</b>			
2	Test Year Forfeited Discounts (Account 487)		476,000	
3	Test Year Revenue Subject to Late Payment Penalties:			
4	GSR General Service - Residential	Schedule M-2.1	49,618,662	257,981
5	G1C LG&E Commercial	Schedule M-2.1	9,744	51
6	G1R LG&E Residential	Schedule M-2.1	13,752	71
7	GSO General Service - Commercial	Schedule M-2.1	18,479,342	96,079
8	GSO General Service - Industrial	Schedule M-2.1	1,407,299	7,317
9	IS Interruptible Service - Industrial	Schedule M-2.1	0	0
10	IUS Intrastate Utility Service - Wholesale	Schedule M-2.1	47,711	248
11	GTR GTS Choice - Residential	Schedule M-2.1	9,029,105	46,945
12	GTO GTS Choice - Commercial	Schedule M-2.1	5,787,037	30,088
13	GTO GTS Choice - Industrial	Schedule M-2.1	127,654	664
14	DS GTS Delivery Service - Commercial	Schedule M-2.1	1,398,811	7,273
15	DS GTS Delivery Service - Industrial	Schedule M-2.1	3,222,464	16,754
16	GDS GTS Grandfathered Delivery Service - Commercial	Schedule M-2.1	351,127	1,826
17	GDS GTS Grandfathered Delivery Service - Industrial	Schedule M-2.1	276,061	1,435
18	DS3 GTS Main Line Service - Industrial	Schedule M-2.1	67,641	352
19	FX1 GTS Flex Rate - Commercial	Schedule M-2.1	224,062	1,165
20	FX2 GTS Flex Rate - Commercial	Schedule M-2.1	221,011	1,149
21	FX5 GTS Flex Rate - Industrial	Schedule M-2.1	411,572	2,140
22	FX7 GTS Flex Rate - Industrial	Schedule M-2.1	192,155	999
23	SAS GTS Special Agency Service	Schedule M-2.1	0	0
24	SC3 GTS Special Rate - Industrial	Schedule M-2.1	666,000	3,463
25	Total		91,551,212	476,000
26	Ratio of Late Payment Penalties to Total Revenue	Line 2 / Line 25		0.005199276
27	Proposed Revenue Subject to Late Payment Penalties:			
28	GSR/GTR Residential	Attachment MPB-1, Page 1	67,431,215	350,592
29	GSO/GTO/GDS	Attachment MPB-1, Page 1	30,054,196	156,260
30	DS/SAS	Attachment MPB-1, Page 1	5,643,190	29,341
31	IS	Attachment MPB-1, Page 1	0	0
32	IUS	Attachment MPB-1, Page 1	52,092	271
33	DS3	Attachment MPB-1, Page 1	67,641	352
34	FX1	Attachment MPB-1, Page 1	224,062	1,165
35	FX2	Attachment MPB-1, Page 1	221,011	1,149
36	FX5	Attachment MPB-1, Page 1	411,572	2,140
37	FX7	Attachment MPB-1, Page 1	192,155	999
38	SC3	Attachment MPB-1, Page 1	666,000	3,463
39	Total		104,963,135	545,732
40	Proposed Forfeited Discounts (Account 487)	Line 26 x Line 39		545,732
41	<b>Proposed Adjustment to Account 487 Revenue</b>	<b>Line 40 - Line 2</b>		<b>69,732</b>

Tariff now includes late payment charge on ALL bills  
Exclude IN's and LG's

Exhibit No.: \_\_\_\_\_  
Witness: M. P. Balmert  
Attachment MPB-3  
Page 1 of 1

Columbia Gas of Kentucky, Inc.  
Case No. 2016-00162  
Non-Gas Base Rates

	<u>Current Rates</u>	<u>Proposed Rates</u>
<b>General Service - Residential (GSR &amp; GRT)</b>		
Customer Charge	\$15.00	\$16.00
All Gas Consumed	\$2.2666	\$3.5927
<b>General Service - Other (GSO/GTR/GDS)</b>		
Customer Charge	\$37.50	\$44.69
First 50 Mcf	\$2.2666	\$3.0332
Next 350 Mcf	\$1.7520	\$2.3446
Next 600 Mcf	\$1.6659	\$2.2294
Over 1,000 Mcf	\$1.5164	\$2.0294
<b>Interruptible / Delivery Service (IS/DS)</b>		
Customer Charge	\$1,007.05	\$2,007.00
First 30,000 Mcf	\$0.5443	\$0.6321
Next 70,000 Mcf	\$0.2890	\$0.3773
Over 100,000 Mcf	\$0.2890	\$0.3283
<b>Intrastate Utility Sales Service (IUS)</b>		
Customer Charge	\$477.00	\$567.40
All Gas Consumed	\$0.8150	\$1.1635
<b>Delivery Service - Mainline (DS-ML)</b>		
Customer Charge	\$200.00	\$255.90
All Gas Consumed	\$0.0858	\$0.0858

Columbia Gas of Kentucky, Inc.  
Case No. 2016-00162

Revenue Proof

Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates	Present Revenue	D-2.4 Ratemaking Adjustment	Revenue Adjusted	Proposed Rates	Proposed Revenue	Revenue Increase
				(\$/Mcf)	(\$)	(\$)	(\$)	(\$/Mcf)	(\$)	(\$)
<b>Sales Service</b>										
<b>GSR</b>	General Service - Residential									
	Customer Charge:	1,180,666		\$15.00	\$17,709,990		\$17,709,990	\$16.00	\$18,890,656	\$1,180,666
	All Gas Consumed		6,248,080.5	\$2.2666	\$14,161,899		\$14,161,899	\$3.5927	\$22,447,479	\$8,285,580
	AMRP			\$2.25	\$2,656,499		\$2,656,499	\$0.00	\$0	(\$2,656,499)
	EECP			\$0.6900	\$814,660		\$814,660	\$0.6900	\$814,660	\$0
	EAP Revenue			\$0.0597	\$373,010		\$373,010	\$0.0597	\$373,010	\$0
	Gas Cost Uncollectible Accounts in GCA			\$0.0160	\$99,969	\$62,481	\$162,450	\$0.0260	\$162,450	(\$0)
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	<u>\$13,802,635</u>		<u>\$13,802,635</u>	\$2.2091	<u>\$13,802,635</u>	<u>\$0</u>
	Total				\$49,618,662		\$49,681,142		\$56,490,889	\$6,809,747
<b>G1C</b>	LG&E Commercial									
	Customer Charge:	41		\$56.92	\$2,334		\$2,334	\$56.92	\$2,334	\$0
	All Gas Consumed		1,697.8	\$2.1558	\$3,660		\$3,660	\$2.1558	\$3,660	\$0
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	<u>\$3,751</u>		<u>\$3,751</u>	\$2.2091	<u>\$3,751</u>	<u>\$0</u>
	Total				\$9,744		\$9,744		\$9,744	\$0
<b>G1R</b>	LG&E Residential									
	Customer Charge:	192		\$17.27	\$3,316		\$3,316	\$17.27	\$3,316	\$0
	All Gas Consumed		2,018.9	\$2.9600	\$5,976		\$5,976	\$2.9600	\$5,976	\$0
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	<u>\$4,460</u>		<u>\$4,460</u>	\$2.2091	<u>\$4,460</u>	<u>\$0</u>
	Total				\$13,752		\$13,752		\$13,752	\$0
<b>IN3</b>	Inland Gas General Service - Residential									
	Customer Charge:	108		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		990.2	\$0.4000	<u>\$396</u>		<u>\$396</u>	\$0.4000	<u>\$396</u>	<u>\$0</u>
	Total				\$396		\$396		\$396	\$0
<b>IN3</b>	Inland Gas General Service - Commercial									
	Customer Charge:	0		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		0.0	\$0.0000	<u>\$0</u>		<u>\$0</u>	\$0.0000	<u>\$0</u>	<u>\$0</u>
	Total				\$0		\$0		\$0	\$0
<b>IN4</b>	Inland Gas General Service - Residential									
	Customer Charge:	0		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		0.0	\$0.0000	<u>\$0</u>		<u>\$0</u>	\$0.0000	<u>\$0</u>	<u>\$0</u>
	Total				\$0		\$0		\$0	\$0
<b>IN5</b>	Inland Gas General Service - Residential									
	Customer Charge:	36		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		333.6	\$0.6000	<u>\$200</u>		<u>\$200</u>	\$0.6000	<u>\$200</u>	<u>\$0</u>
	Total				\$200		\$200		\$200	\$0

**Columbia Gas of Kentucky, Inc.**  
**Case No. 2016-00162**  
**Revenue Proof**

Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates	Present Revenue	D-2.4 Ratemaking Adjustment	Revenue Adjusted	Proposed Rates	Proposed Revenue	Revenue Increase
				(\$/Mcf)	(\$)	(\$)	(\$)	(\$/Mcf)	(\$)	(\$)
<b><u>Sales Service</u></b>										
<b>LG2</b>	LG&E Residential									
	Customer Charge:	12		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		605.2	\$0.3500	<u>\$212</u>		<u>\$212</u>	\$0.3500	<u>\$212</u>	<u>\$0</u>
	Total				\$212		\$212		\$212	\$0
<b>LG2</b>	LG&E Commercial									
	Customer Charge:	12		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		710.9	\$0.3500	<u>\$249</u>		<u>\$249</u>	\$0.3500	<u>\$249</u>	<u>\$0</u>
	Total				\$249		\$249		\$249	\$0
<b>LG3</b>	LG&E Residential									
	Customer Charge:	12		\$1.20	\$14		\$14	\$1.20	\$14	\$0
	First 2 Mcf		24.4	\$0.0000	\$0		\$0	\$0.0000	\$0	\$0
	Over 2 Mcf		<u>689.7</u>	\$0.3500	<u>\$241</u>		<u>\$241</u>	\$0.3500	<u>\$241</u>	<u>\$0</u>
	Total		714.1		\$256		\$256		\$256	\$0
<b>LG4</b>	LG&E Residential									
	Customer Charge:	12		\$0.00	\$0		\$0	\$0.00	\$0	\$0
	All Gas Consumed		257.6	\$0.4000	<u>\$103</u>		<u>\$103</u>	\$0.4000	<u>\$103</u>	<u>\$0</u>
	Total				\$103		\$103		\$103	\$0
<b>GSO</b>	General Service - Commercial									
	Customer Charge:	119,233		\$37.50	\$4,471,238		\$4,471,238	<b>\$44.69</b>	\$5,328,523	\$857,285
	First 50 Mcf		1,502,815.4	\$2.2666	\$3,406,281		\$3,406,281	<b>\$3.0332</b>	\$4,558,340	\$1,152,058
	Next 350 Mcf		1,239,119.0	\$1.7520	\$2,170,936		\$2,170,936	<b>\$2.3446</b>	\$2,905,238	\$734,302
	Next 600 Mcf		271,140.7	\$1.6659	\$451,693		\$451,693	<b>\$2.2294</b>	\$604,481	\$152,788
	Over 1,000 Mcf		85,140.0	\$1.5164	\$129,106		\$129,106	<b>\$2.0294</b>	\$172,783	\$43,677
	AMRP			\$8.02	\$956,249		\$956,249	\$0.00	\$0	(\$956,249)
	Gas Cost Uncollectible Accounts in GCA			\$0.0160	\$49,571	\$30,982	\$80,554	\$0.0260	\$80,554	\$0
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	<u>\$6,844,267</u>		<u>\$6,844,267</u>	\$2.2091	<u>\$6,844,267</u>	<u>\$0</u>
	Total		3,098,215.1		\$18,479,342		\$18,510,324		\$20,494,186	\$1,983,861
<b>GSO</b>	General Service - Industrial									
	Customer Charge:	524		\$37.50	\$19,650		\$19,650	\$44.69	\$23,418	\$3,768
	First 50 Mcf		15,490.2	\$2.2666	\$35,110		\$35,110	\$3.0332	\$46,985	\$11,875
	Next 350 Mcf		63,996.1	\$1.7520	\$112,121		\$112,121	\$2.3446	\$150,045	\$37,924
	Next 600 Mcf		59,338.9	\$1.6659	\$98,853		\$98,853	\$2.2294	\$132,290	\$33,437
	Over 1,000 Mcf		221,425.3	\$1.5164	\$335,769		\$335,769	\$2.0294	\$449,361	\$113,591
	AMRP			\$8.02	\$4,202		\$4,202	\$0.00	\$0	(\$4,202)
	Gas Cost Uncollectible Accounts in GCA			\$0.0160	\$5,764	\$3,603	\$9,367	\$0.0260	\$9,367	\$0
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	<u>\$795,829</u>		<u>\$795,829</u>	\$2.2091	<u>\$795,829</u>	<u>\$0</u>
	Total		360,250.5		\$1,407,299		\$1,410,902		\$1,607,294	\$196,393



**Columbia Gas of Kentucky, Inc.**  
**Case No. 2016-00162**  
**Revenue Proof**

Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates (\$/Mcf)	Present Revenue (\$)	D-2.4	Revenue Adjusted (\$)	Proposed Rates (\$/Mcf)	Proposed Revenue (\$)	Revenue Increase (\$)
						Ratemaking Adjustment (\$)				
<b><u>Sales Service</u></b>										
<b>IS</b>	Interruptible Service - Industrial									
	Customer Charge:	0		\$1,007.05	\$0		\$0	\$2,007.00	\$0	\$0
	First 30,000 Mcf		0.0	\$0.5443	\$0		\$0	\$0.6321	\$0	\$0
	Next 70,000 Mcf		0.0	\$0.2890	\$0		\$0	\$0.3773	\$0	\$0
	Over 100,000 Mcf		0.0	\$0.2890	\$0		\$0	\$0.3283	\$0	\$0
	AMRP			\$449.59	\$0		\$0	\$0.00	\$0	\$0
	Gas Cost Uncollectible Accounts in GCA			\$0.0160	\$0	\$0	\$0	\$0.0260	\$0	\$0
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	\$0	\$0	\$0	\$2.2091	\$0	\$0
	Total		0.0		\$0		\$0		\$0	\$0
<b>IUS</b>	Intrastate Utility Service - Wholesale									
	Customer Charge:	24		\$477.00	\$11,448		\$11,448	\$567.40	\$13,618	\$2,170
	All Gas Consumed		11,320.7	\$0.8150	\$9,226		\$9,226	\$1.1635	\$13,172	\$3,945
	AMRP			\$76.96	\$1,847		\$1,847	\$0.00	\$0	(\$1,847)
	Gas Cost Uncollectible Accounts in GCA			\$0.0160	\$181	\$113	\$294	\$0.0260	\$294	\$0
	Gas Cost Recovery (Per filed Schedule M)			\$2.2091	\$25,009		\$25,009	\$2.2091	\$25,009	\$0
	Total				\$47,711		\$47,824		\$52,092	\$4,268
<b><u>Transportation Service</u></b>										
<b>GTR</b>	GTS Choice - Residential									
	Customer Charge:	281,946		\$15.00	\$4,229,190		\$4,229,190	\$16.00	\$4,511,136	\$281,946
	All Gas Consumed		1,707,000.0	\$2.2666	\$3,869,086		\$3,869,086	\$3.5927	\$6,132,739	\$2,263,653
	AMRP			\$2.25	\$634,379		\$634,379	\$0.00	\$0	(\$634,379)
	EECP			\$0.6900	\$194,543		\$194,543	\$0.6900	\$194,543	\$0
	EAP Revenue			\$0.0597	\$101,908		\$101,908	\$0.0597	\$101,908	\$0
	Total				\$9,029,105		\$9,029,105		\$10,940,326	\$1,911,220
<b>GTO</b>	GTS Choice - Commercial									
	Customer Charge:	47,445		\$37.50	\$1,779,188		\$1,779,188	\$44.69	\$2,120,317	\$341,130
	First 50 Mcf		786,377.4	\$2.2666	\$1,782,403		\$1,782,403	\$3.0332	\$2,385,240	\$602,837
	Next 350 Mcf		806,927.7	\$1.7520	\$1,413,737		\$1,413,737	\$2.3446	\$1,891,923	\$478,185
	Next 600 Mcf		179,253.4	\$1.6659	\$298,618		\$298,618	\$2.2294	\$399,628	\$101,009
	Over 1,000 Mcf		87,432.3	\$1.5164	\$132,582		\$132,582	\$2.0294	\$177,435	\$44,853
	AMRP			\$8.02	\$380,509		\$380,509	\$0.00	\$0	(\$380,509)
	Total		1,859,990.8		\$5,787,037		\$5,787,037		\$6,974,542	\$1,187,505
<b>GTO</b>	GTS Choice - Industrial									
	Customer Charge:	149		\$37.50	\$5,588		\$5,588	\$44.69	\$6,659	\$1,071
	First 50 Mcf		4,787.8	\$2.2666	\$10,852		\$10,852	\$3.0332	\$14,522	\$3,670
	Next 350 Mcf		21,109.0	\$1.7520	\$36,983		\$36,983	\$2.3446	\$49,492	\$12,509
	Next 600 Mcf		20,909.7	\$1.6659	\$34,833		\$34,833	\$2.2294	\$46,616	\$11,783
	Over 1,000 Mcf		25,193.4	\$1.5164	\$38,203		\$38,203	\$2.0294	\$51,127	\$12,924
	AMRP			\$8.02	\$1,195		\$1,195	\$0.00	\$0	(\$1,195)
	Total		71,999.9		\$127,654		\$127,654		\$168,417	\$40,763

**Columbia Gas of Kentucky, Inc.**  
**Case No. 2016-00162**

**Revenue Proof**

Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates	Present Revenue	D-2.4 Ratemaking Adjustment	Revenue Adjusted	Proposed Rates	Proposed Revenue	Revenue Increase
				(\$/Mcf)	(\$)	(\$)	(\$)	(\$/Mcf)	(\$)	(\$)
<b><u>Transportation Service</u></b>										
<b>DS</b>	GTS Delivery Service - Commercial									
	Customer Charge:	428		\$1,007.05	\$431,017		\$431,017	\$2,007.00	\$858,996	\$427,979
	Administrative Charge:	428		\$55.90	\$23,925		\$23,925	\$0.00	\$0	(\$23,925)
	First 30,000 Mcf		1,380,570.0	\$0.5443	\$751,444		\$751,444	\$0.6321	\$872,658	\$121,214
	Next 70,000 Mcf		0.0	\$0.2890	\$0		\$0	\$0.3773	\$0	\$0
	Over 100,000 Mcf		0.0	\$0.2890	\$0		\$0	\$0.3283	\$0	\$0
	AMRP			\$449.59	<u>\$192,425</u>		<u>\$192,425</u>	\$0.0000	<u>\$0</u>	<u>(\$192,425)</u>
	Total		1,380,570.0		\$1,398,811		\$1,398,811		\$1,731,654	\$332,843
<b>DS</b>	GTS Delivery Service - Industrial									
	Customer Charge:	468		\$1,007.05	\$471,299		\$471,299	\$2,007.00	\$939,276	\$467,977
	Administrative Charge:	468		\$55.90	\$26,161		\$26,161	\$0.00	\$0	(\$26,161)
	First 30,000 Mcf		3,603,981.4	\$0.5443	\$1,961,647		\$1,961,647	\$0.6321	\$2,278,077	\$316,430
	Next 70,000 Mcf		1,347,784.0	\$0.2890	\$389,510		\$389,510	\$0.3773	\$508,519	\$119,009
	Over 100,000 Mcf		565,532.0	\$0.2890	\$163,439		\$163,439	\$0.3283	\$185,664	\$22,225
	AMRP			\$449.59	<u>\$210,408</u>		<u>\$210,408</u>	\$0.0000	<u>\$0</u>	<u>(\$210,408)</u>
	Total		5,517,297.4		\$3,222,464		\$3,222,464		\$3,911,536	\$689,072
<b>GDS</b>	GTS Grandfathered Delivery Service - Commercial									
	Customer Charge:	145		\$37.50	\$5,438		\$5,438	\$44.69	\$6,480	\$1,043
	Administrative Charge:	145		\$55.90	\$8,106		\$8,106	\$0.00	\$0	(\$8,106)
	First 50 Mcf		7,150.0	\$2.2666	\$16,206		\$16,206	\$3.0332	\$21,687	\$5,481
	Next 350 Mcf		49,008.2	\$1.7520	\$85,862		\$85,862	\$2.3446	\$114,905	\$29,042
	Next 600 Mcf		71,743.7	\$1.6659	\$119,518		\$119,518	\$2.2294	\$159,945	\$40,428
	Over 1,000 Mcf		75,728.6	\$1.5164	\$114,835		\$114,835	\$2.0294	\$153,684	\$38,849
	AMRP			\$8.02	<u>\$1,163</u>		<u>\$1,163</u>	\$0.00	<u>\$0</u>	<u>(\$1,163)</u>
	Total		203,630.5		\$351,127		\$351,127		\$456,701	\$105,574
<b>GDS</b>	GTS Grandfathered Delivery Service - Industrial									
	Customer Charge:	180		\$37.50	\$6,750		\$6,750	\$44.69	\$8,044	\$1,294
	Administrative Charge:	180		\$55.90	\$10,062		\$10,062	\$0.00	\$0	(\$10,062)
	First 50 Mcf		7,264.1	\$2.2666	\$16,465		\$16,465	\$3.0332	\$22,033	\$5,569
	Next 350 Mcf		43,362.3	\$1.7520	\$75,971		\$75,971	\$2.3446	\$101,667	\$25,697
	Next 600 Mcf		52,874.7	\$1.6659	\$88,084		\$88,084	\$2.2294	\$117,879	\$29,795
	Over 1,000 Mcf		50,966.8	\$1.5164	\$77,286		\$77,286	\$2.0294	\$103,432	\$26,146
	AMRP			\$8.02	<u>\$1,444</u>		<u>\$1,444</u>	\$0.00	<u>\$0</u>	<u>(\$1,444)</u>
	Total		154,467.9		\$276,061		\$276,061		\$353,056	\$76,995

**Columbia Gas of Kentucky, Inc.**  
**Case No. 2016-00162**

**Revenue Proof**

Rate Code	Class Description	Number of Bills	Volumes (Mcf)	Present Rates	Present Revenue	D-2.4 Ratemaking Adjustment	Revenue Adjusted	Proposed Rates	Proposed Revenue	Revenue Increase
				(\$/Mcf)	(\$)	(\$)	(\$)	(\$/Mcf)	(\$)	(\$)
<b><u>Transportation Service</u></b>										
<b>DS3</b>	GTS Main Line Service - Industrial									
	Customer Charge:	36		\$200.00	\$7,200		\$7,200	\$255.90	\$9,212	\$2,012
	Administrative Charge:	36		\$55.90	\$2,012		\$2,012	\$0.00	\$0	(\$2,012)
	All Gas Consumed		680,981.0	\$0.0858	<u>\$58,428</u>		<u>\$58,428</u>	\$0.0858	<u>\$58,428</u>	<u>\$0</u>
	Total				\$67,641		\$67,641		\$67,641	(\$0)
<b>FX1</b>	GTS Flex Rate - Commercial									
	Customer Charge:	12		\$1,007.05	\$12,085		\$12,085	\$1,007.05	\$12,085	\$0
	Administrative Charge:	12		\$55.90	\$671		\$671	\$55.90	\$671	\$0
	All Gas Consumed		541,812.0	\$0.3900	<u>\$211,307</u>		<u>\$211,307</u>	\$0.3900	<u>\$211,307</u>	<u>\$0</u>
	Total				\$224,062		\$224,062		\$224,062	\$0
<b>FX2</b>	GTS Flex Rate - Commercial									
	Customer Charge:	12		\$1,007.05	\$12,085		\$12,085	\$1,007.05	\$12,085	\$0
	Administrative Charge:	12		\$55.90	\$671		\$671	\$55.90	\$671	\$0
	All Gas Consumed		533,988.0	\$0.3900	<u>\$208,255</u>		<u>\$208,255</u>	\$0.3900	<u>\$208,255</u>	<u>\$0</u>
	Total				\$221,011		\$221,011		\$221,011	\$0
<b>FX5</b>	GTS Flex Rate - Industrial									
	Customer Charge:	36		\$200.00	\$7,200		\$7,200	\$200.00	\$7,200	\$0
	Administrative Charge:	36		\$55.90	\$2,012		\$2,012	\$55.90	\$2,012	\$0
	All Gas Consumed		4,689,510.0	\$0.0858	<u>\$402,360</u>		<u>\$402,360</u>	\$0.0858	<u>\$402,360</u>	<u>\$0</u>
	Total				\$411,572		\$411,572		\$411,572	\$0
<b>FX7</b>	GTS Flex Rate - Industrial									
	Customer Charge:	12		\$1,007.05	\$12,085		\$12,085	\$1,007.05	\$12,085	\$0
	Administrative Charge:	12		\$55.90	\$671		\$671	\$55.90	\$671	\$0
	First 30,000 Mcf		300,000.0	\$0.4900	\$147,000		\$147,000	\$0.4900	\$147,000	\$0
	Over 30,000 Mcf		<u>120,000.0</u>	\$0.2700	<u>\$32,400</u>		<u>\$32,400</u>	\$0.2700	<u>\$32,400</u>	<u>\$0</u>
	Total		420,000.0		\$192,155		\$192,155		\$192,155	\$0
<b>SAS</b>	GTS Special Agency Service									
	Customer Charge:	0		\$1,007.05	\$0		\$0	\$2,007.00	\$0	\$0
	Administrative Charge:	0		\$55.90	\$0		\$0	\$55.90	\$0	\$0
	First 30,000 Mcf		0.0	\$0.5443	\$0		\$0	\$0.6321	\$0	\$0
	Next 70,000 Mcf		0.0	\$0.2890	\$0		\$0	\$0.3773	\$0	\$0
	Over 100,000 Mcf		0.0	\$0.2890	\$0		\$0	\$0.3283	\$0	\$0
	AMRP			\$449.59	<u>\$0</u>		<u>\$0</u>	\$0.00	<u>\$0</u>	<u>\$0</u>
	Total		0.0		\$0		\$0		\$0	\$0

**Columbia Gas of Kentucky, Inc.  
Case No. 2016-00162**

**Revenue Proof**

<u>Rate Code</u>	<u>Class Description</u>	<u>Number of Bills</u>	<u>Volumes (Mcf)</u>	<u>Present Rates (\$/Mcf)</u>	<u>Present Revenue (\$)</u>	<u>D-2.4 Ratemaking Adjustment (\$)</u>	<u>Revenue Adjusted (\$)</u>	<u>Proposed Rates (\$/Mcf)</u>	<u>Proposed Revenue (\$)</u>	<u>Revenue Increase (\$)</u>
<b>Transportation Service</b>										
SC3	GTS Special Rate - Industrial									
	Customer Charge:	12		\$1,007.05	\$12,085		\$12,085	\$1,007.05	\$12,085	\$0
	Administrative Charge:	12		\$55.90	\$671		\$671	\$55.90	\$671	\$0
	First 150,000 Mcf		1,650,000.0	\$0.2900	\$478,500		\$478,500	\$0.2900	\$478,500	\$0
	Over 150,000 Mcf		(70,000.0)	\$0.1600	(\$11,200)		(\$11,200)	\$0.1600	(\$11,200)	\$0
	Minimum Bill				<u>\$185,945</u>		<u>\$185,945</u>		<u>\$185,945</u>	<u>\$0</u>
	Total		1,580,000.0		\$666,000		\$666,000		\$666,000	\$0
<b>Other Gas Department Revenues</b>										
	Acct. 487 Forfeited Discounts				\$476,000		\$476,000		\$545,732	\$69,732
	Acct. 488 Miscellaneous Service Revenue				\$137,000		\$137,000		\$137,000	\$0
	Acct. 493 Rent from Gas Property				\$72,000		\$72,000		\$72,000	\$0
	Acct. 495 Non-Traditional Sales				\$0		\$0		\$0	\$0
	Acct. 495 Prior Yr. Rate Refund - Net.				\$0		\$0		\$0	\$0
	Acct. 495 Other Gas Revenues - Other				<u>\$515,000</u>		<u>\$515,000</u>		<u>\$515,000</u>	<u>\$0</u>
	Total				\$1,200,000		\$1,200,000		\$1,269,732	\$69,732
<b>Summary</b>										
	<b>Base Revenue</b>				\$64,405,956		\$64,405,956		\$82,784,514	\$18,378,558
	<b>Gas Cost Uncollectible Accounts in GCA</b>				\$155,486	\$97,179	\$252,665		\$252,665	(\$0)
	<b>Gas Cost Recovery (Per filed Schedule M)</b>				\$21,475,950		\$21,475,950		\$21,475,950	\$0
	<b>AMRP</b>				\$5,040,318		\$5,040,318		\$0	(\$5,040,318)
	<b>EAP Revenue</b>				\$474,918		\$474,918		\$474,918	\$0
	<b>Other Gas Department Revenue</b>				<u>\$1,200,000</u>		<u>\$1,200,000</u>		<u>\$1,269,732</u>	<u>\$69,732</u>
	<b>TOTAL REVENUE</b>				<b>\$92,752,628</b>		<b>\$92,849,807</b>		<b>\$106,257,779</b>	<b>\$13,407,972</b>
<hr/>										
<b>Summary by Rate Class</b>										
	General Service - Residential	1,462,984	7,960,000.1		58,662,686		58,725,166		67,446,134	\$8,720,967
	General Service - Other	167,729	5,750,963.4		26,438,514		26,473,099		30,064,189	3,591,090
	Intrastate Utility Service	24	11,320.7		47,711		47,824		52,092	4,268
	Mainline Delivery Service / Special Contract	84	5,790,491.0		671,368		671,368		671,368	0
	Delivery Service / Interruptible Service	<u>932</u>	<u>9,553,667.4</u>		5,732,349		5,732,349		6,754,263	1,021,915
	Other Gas Department Revenue				<u>1,200,000</u>		<u>1,200,000</u>		<u>1,269,732</u>	<u>69,732</u>
	Total	<b>1,631,753</b>	<b>29,066,442.6</b>		<b>\$92,752,628</b>		<b>\$92,849,807</b>		<b>\$106,257,779</b>	<b>\$13,407,972</b>
<b>Average Monthly Customer Bill Increase</b>										
	General Service - Residential @ 5.5 Mcf				\$43.06				\$49.15	\$6.09
	General Service - Commercial @ 32.4 Mcf				\$191.50				\$215.83	\$24.33

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

2. List the total number of Columbia employees in 2014, 2015, the base period and the test year.

**Response:**

Below please find a chart which demonstrates the number of Columbia employees in 2014, 2015, the base period and the test year.

<b>Columbia Gas of Kentucky Employee Count</b>			
<b>2014</b>	<b>2015</b>	<b>Base Period</b>	<b>Test Year</b>
127	144	154	158

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

3. With regard to the additional 30,000 to 100,000 Mcf block that Columbia agreed to include in its Delivery Service declining block rate structure, what is the magnitude of the revenue shift to customers with lower volume usage?

**Response:**

With respect to other rate classes, the Delivery Service ("DS" or "IS/DS") rate class was assigned the same percentage of the revenue requirement increase as was assigned in response to Staff DR 3-3 where Columbia reduced the original filed revenue requirement to reflect annual minimum bills under current rates in the DS rate class. As a result, there was no shifting of the revenue requirement between the IS/DS rate class and the other rate classes when adding the additional rate blocks to the IS/DS rate design.

The revenue requirement shift within the IS/DS rate class from customers using in excess of 30,000 Mcf per month to those who use less than 30,000 Mcf per month is \$74,660 or about 1.3% of the total IS/DS revenue requirement.

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

4. Provide the amount of dividends paid in 2011 by Columbia.

**Response:**

During 2011, Columbia made the following dividend payments to its sole shareholder, Columbia Energy Group:

3/25/2011 - \$2,000,000  
6/14/2011 - \$2,000,000  
9/16/2011 - \$3,000,000  
11/11/2011 - \$3,000,000

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

5. Based upon scaled back capital projects anticipated for 2017, there is the possibility of a dividend payment in 2017. What is the projected amount of that dividend?

**Response:**

The decision by a utility (including Columbia) to issue dividends is based on many factors including operating cash flows, capital expense requirements, debt maturities and the overall capital structure. Columbia has a consistent history of prudently managing its capital structure in accordance with regulatory precedent in Kentucky and this history is in line with the proxy group identified by Columbia witness Moul. This approach has allowed Columbia to maintain its financial flexibility and ability to react to changing circumstances and financial market conditions while serving its customers. As such, Columbia does not intend to issue dividends in 2017, nor does the Settlement change this intention.



**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

1. Refer to the filing requirement 16(7)(u) Table A regarding amounts charged or allocated to Columbia by an affiliate or general or home office during the test period or during the previous four (4) calendar years (2012, 2013, 2014 and 2015) and to Staff's Second Request for Information, Item 57, for same amounts charged or allocated to Columbia for 2016.

a. With respect to the Basis of Allocations, Methods 1 through 20, and including the Direct Billed to Columbia of KY and NCSC Overheads; provide the types, and dollar amount of costs, and the respective actual formulary calculations, for each of the Methods and for each year.

b. Explain why the amount of Direct Billing to Kentucky increased from \$4,894,794.69 in 2012 to \$6,894,337.50 in 2015 and the basis for the increase in the base year and test year. Provide a detailed breakdown of the actual calculations of the costs by year.

c. Provide a copy of Columbia's cost allocation manual, or other comparable document.

d. Explain why Columbia proposed using the Equal Life Group Depreciation procedure rather than the Average Service Life procedure for computing its depreciation expense for the test year.

**Response:**

a. Please refer to Staff Post Hearing DR Noel -1a Attachment A, also filed in this docket as CKY\_R\_PHDR\_NOEL1A\_ATT\_A\_111116.xlsx, for the types and dollar amounts of costs for each of the allocation methods for each year 2012 - 2015. Please note that non-recoverable expense, such as advertising, has already been removed from the agreed-upon revenue requirement through an adjustment in the cost of service schedules. With regard to the forecasted base year and test year, a detailed breakdown by cost category and allocation basis exists only at a company level. The budget is primarily developed using actual cost experience in the budgeting system. Within the budget system, a calculation of allocation takes place and limits the output to a company level as opposed to cost category. As such, the results are based on the use of actual costs, and are therefore appropriate and reasonable.

b. Please refer to Filing Requirement 16(7)(u) where it is stated that charges are directly billed to a client to the extent possible while any remaining costs are then allocated. As a part of continuous education and training for NCSC

employees, it is always encouraged to directly charge time and labor to the benefitting affiliates to the extent possible. NCSC direct bill charges to Kentucky has increased approximately \$2.0M from 2012 to 2015 in four primary areas, making up over 90% of the variance as follows:

<b>Cost Type</b>	<b>2012</b>	<b>2015</b>	<b>Variance \$</b>	<b>Variance %</b>
Labor & Related	2,596,579	4,068,321	1,471,743	74%
Materials & Supplies	65,897	276,706	210,809	11%
Other Outside Services	147,361	262,502	115,141	6%
Outsourcing Expense	1,453,618	1,541,314	87,696	4%
<b>Total Explained</b>	<b>4,263,454</b>	<b>6,148,844</b>	<b>1,885,389</b>	<b>94%</b>

Labor & Related - This increase is primarily in the areas of Gas Operations, which includes the Integration Center transfers, Capital Execution, and Regulatory Policy and Human Resources. The additional labor expense has contributed to a safer operation of the gas system. Evidence of this is measured by the reduction of the average response time to an emergency being less than 45 minutes over 96% of the time; our pipeline damage rate from third parties has dramatically reduced during the past several years; the amount of time a grade 2 leak remains open on Columbia's system has reduced; and the additional contract crews dedicated to our Accelerated Main Replacement Program (AMRP) are increasing. Each of these measures

has improved the safe operation of our natural gas infrastructure system. A majority of the labor and related direct bill increases are due to employees being transferred in from the operating affiliates and providing services directly to the benefitting affiliates.

Materials & Supplies - This increase is due to a change to the IBM outsourcing contract to mitigate risk, provide financial stability, and improve compliance. The change moved certain IT hardware costs from the IBM contract to NiSource.

Other Outside Services - This increase is primarily related to security services and one-call system fees.

Outsourcing Expense - This increase is related to the call center function, which is partially offset by a decrease in the IBM outsourcing contract related to the IT hardware mentioned above.

As mentioned in response to Staff Post Hearing Noel - 1.a above regarding the base year and test year, the budget development is derived by using actual costs as a basis. The budget tool allows for the use of this basis to apply to an overall budget at a department level. From there the accumulation of all the department budgets with the use of the basis is then allocated out to the respective affiliate

companies. Due to this method, any change in budgeted dollars (labor and other expenses), as referenced in Witness Noel's rebuttal testimony, would have had this allocation method applied. The overall allocated budget to Columbia closely resembles the basis breakdown between direct and the various bases found in actual costs.

c. Please see Staff Post Hearing DR Noel - 1c Attachment A for a copy of NCSC's comparable cost allocation manual, which explains in detail the various methods of allocation.

d. While both the Average Service Life ("ASL") and the Equal Life Group ("ELG") procedures are acceptable depreciation procedures, the ELG methodology was considered, at the time of filing this application, by Columbia's consultant as more precise than the ASL procedure for matching recovery of the assets to the consumption or utilization of the assets. The ASL procedure is currently used by Columbia, is more commonly used in Kentucky and establishes a smoother recovery pattern when additions and retirements are consistent year in and year out compared to the ELG procedure. ASL procedure has also been recently approved by this Commission in rate proceedings for other Kentucky utilities. (See *In the Matter of the Application of Kentucky American Water Company for an Adjustment of Rates*, Case No. 2015-00418, Order, August 23,

2016). The ASL procedure was the agreed to procedure by all the Intervenors in the pending settlement and its associated expense was assumed as part of the pending settlement revenue amount.

Allocation Basis	Cost Type	2012	2013	2014	2015
<b>Basis 1</b>	3#Outsourcing Expenses	167,365	171,025	196,689	162,520
	Advertising	420	701	1,308	361
	Audit Services		2,009	92	
	Consulting Services	51,585	38,577	55,579	75,265
	Depreciation	1,193	3,379	2,823	1,080
	Dues and Donations	3,042	648	3,906	605
	Employee Expenses	3,833	1,004	2,007	1,017
	Interest Expense	474			
	Labor & Related	1,330,305	1,560,816	1,671,372	1,691,579
	Legal Services	1,534	1,916	5,005	8,866
	Materials and Supplies	24,376	29,188	26,173	34,688
	Misc and Other Expenses	13,789	23,406	18,162	19,955
	Other Outside Services	33,722	68,241	81,146	64,617
	Power Fuel and Gas Costs	93	31	0	583
	Rent-Buildings	62,172	89,279	148,048	128,910
	Rent-Other	1,153	1,805	1,939	1,191
	Stock Compensation	81,138	137,775	207,680	175,928
	Taxes-Income				-
	Taxes-Other				1
	Utilities	159	412	213	89
Vehicle_Tools Costs	143	163	190	62	
<b>Basis 1 Total</b>		<b>1,776,497</b>	<b>2,130,375</b>	<b>2,422,334</b>	<b>2,367,318</b>
<b>Basis 2</b>	3#Outsourcing Expenses	2,738	2,595	548	138
	Advertising	138	102	43	63
	Dues and Donations	9			
	Employee Expenses	23	5	27	10
	Interest Expense				0
	Labor & Related	20,688	34,347	25,224	19,055
	Materials and Supplies	1,824	637	3,062	330
	Misc and Other Expenses	558	416	345	338
	Other Outside Services	269	879	985	354
	Rent-Buildings	945	1,288	1,126	841
Rent-Other			145	126	
Utilities	5	3	0	10	
<b>Basis 2 Total</b>		<b>27,196</b>	<b>40,271</b>	<b>31,506</b>	<b>21,265</b>
<b>Basis 3</b>	Consulting Services		21		
	Other Outside Services		6	23	
<b>Basis 3 Total</b>		<b>-</b>	<b>27</b>	<b>23</b>	<b>-</b>
<b>Basis 4</b>	Advertising		12	2	
	Employee Expenses		5	7	23
	Labor & Related		16,924	22,450	20,300
	Materials and Supplies		12	21	23
	Misc and Other Expenses		189	54	1,848
	Other Outside Services		2,075	1,628	4,607
	Rent-Buildings		1,390	2,930	2,091
	Rent-Other				(4)
Utilities		2	2	1	
<b>Basis 4 Total</b>		<b>-</b>	<b>20,609</b>	<b>27,093</b>	<b>28,889</b>
<b>Basis 7</b>	Advertising	2		0	4
	Consulting Services		0	76	1
	Corporate Insurance	37,182	38,876	41,974	48,296
	Dues and Donations	14	6	3	49
	Employee Expenses	2	3		4
	Labor & Related	12,115	15,646	19,180	24,753
	Materials and Supplies	9	11	4	38
	Misc and Other Expenses	1,544	184	2,384	1,396
	Other Outside Services		5,879	7,396	8,261
Rent-Buildings	846	933	1,634	3,241	

Allocation Basis	Cost Type	2012	2013	2014	2015
	Rent-Other	17	19	8	1
<b>Basis 7 Total</b>		<b>51,732</b>	<b>61,559</b>	<b>72,660</b>	<b>86,042</b>
<b>Basis 8</b>	Advertising				37
	Labor & Related			33,946	32,179
	Materials and Supplies			120	1
	Misc and Other Expenses			(143)	53
	Other Outside Services			1	
	Rent-Buildings			2,420	1,816
	Rent-Other				0
<b>Basis 8 Total</b>		<b>-</b>	<b>-</b>	<b>36,343</b>	<b>34,086</b>
<b>Basis 9</b>	3#Outsourcing Expenses	13			
	Employee Expenses	26	89	36	43
	Labor & Related	14,097	15,206	13,081	5,644
	Materials and Supplies	233	628	562	98
	Misc and Other Expenses	582	401	595	128
	Other Outside Services	605	861	1,691	343
	Rent-Buildings	158	169	263	158
	Rent-Other	(65)	(69)	(466)	(141)
	Utilities	19	5	5	1
	Vehicle_Tools Costs	0	1	1	0
<b>Basis 9 Total</b>		<b>15,668</b>	<b>17,292</b>	<b>15,767</b>	<b>6,273</b>
<b>Basis 10</b>	3#Outsourcing Expenses	463,663	455,980	449,200	394,938
	Advertising	3,745	2,118	2,129	6,207
	Audit Services	114			
	Consulting Services	64,043	122,730	109,155	98,380
	Depreciation	71,867	52,154	52,665	24,443
	Dues and Donations	2,221	4,887	4,602	2,783
	Employee Expenses	761	295	631	662
	Interest Expense	5,417	3,487	1,723	219
	Labor & Related	1,267,781	1,328,998	1,452,649	1,535,682
	Legal Services		9,271	(140)	
	Materials and Supplies	99,323	115,344	118,153	148,771
	Misc and Other Expenses	38,707	37,482	46,399	21,375
	Other Outside Services	107,654	121,642	143,975	183,594
	Power Fuel and Gas Costs				485
	Rent-Buildings	106,544	115,352	161,235	140,900
	Rent-Other	1,560	770	1,373	3,855
	Stock Compensation	9,460	13,464	25,409	30,886
	Utilities	217	146	363	39
	Vehicle_Tools Costs	25	34	24	0
<b>Basis 10 Total</b>		<b>2,243,101</b>	<b>2,384,154</b>	<b>2,569,543</b>	<b>2,593,218</b>
<b>Basis 11</b>	3#Outsourcing Expenses	60,279	93,442	173,112	184,455
	Advertising	202	2,324	409	4,269
	Consulting Services	33,854	21,974	30,616	88,579
	Depreciation	56,526	89,601	119,743	129,029
	Dues and Donations	4,121	3,360	3,720	4,578
	Employee Expenses	110	290	279	366
	Interest Expense	1,494		102	
	Labor & Related	249,851	292,247	298,433	277,316
	Legal Services	4,720	3,840	18,821	10,747
	Materials and Supplies	843	1,888	2,900	17,419
	Misc and Other Expenses	(14,474)	12,460	22,279	20,422
	Other Outside Services	64,916	46,279	85,327	80,008
	Rent-Buildings	14,125	15,279	19,131	28,657
	Rent-Other	226	666	513	(14)
	Stock Compensation	15,570	23,717	37,233	33,646
	Taxes-Other	311	3,628		
	Utilities	19	13	38	22
	Vehicle_Tools Costs	0	0	0	
<b>Basis 11 Total</b>		<b>492,693</b>	<b>611,007</b>	<b>812,656</b>	<b>879,499</b>
<b>Basis 13</b>	3#Outsourcing Expenses	1,364,546	716,607	453,647	504,696



Allocation Basis	Cost Type	2012	2013	2014	2015
	Advertising	37	75	149	191
	Consulting Services	44,411	6,474	8,120	43,553
	Depreciation	126,468	142,391	144,187	198,221
	Dues and Donations	2,365	2		
	Employee Expenses	46	4		1
	Interest Expense	8,914	7,398	6,732	2,941
	Labor & Related	116,610	2,644	15,844	27,320
	Legal Services	873	200	228	169
	Materials and Supplies	11,560	14,441	14,128	23,959
	Misc and Other Expenses	(4,310)	(6,519)	(8,458)	7,873
	Other Outside Services	105,889	24,416	86,316	44,056
	Power Fuel and Gas Costs				74
	Rent-Buildings	48,249	33,066	43,122	23,191
	Rent-Other	13,136	13,623	21,139	20,026
	Stock Compensation	4,263	12,294	10,211	1,240
	Utilities	44,073	37,767	28,024	2,656
	Vehicle_Tools Costs	11	0		
<b>Basis 13 Total</b>		<b>1,887,143</b>	<b>1,004,883</b>	<b>823,389</b>	<b>900,167</b>
<b>Basis 14</b>	Advertising	490	7	32	
	Labor & Related	16,262	13,934	11,657	13,231
	Materials and Supplies	135	49	55	15
	Misc and Other Expenses	225	52	113	9
	Other Outside Services	4		7	
	Rent-Buildings	1,620	1,370	1,829	1,411
	Rent-Other				(1)
<b>Basis 14 Total</b>		<b>18,736</b>	<b>15,412</b>	<b>13,693</b>	<b>14,665</b>
<b>Basis 20</b>	3#Outsourcing Expenses	48,421	755,317	886,983	733,742
	Advertising	861	2,284	1,003	1,043
	Audit Services	11,977	27,589	11,121	6,815
	Consulting Services	160,012	165,328	160,717	216,026
	Corporate Insurance	(114)	665	376	527
	Depreciation	49,930	53,056	54,804	63,490
	Dues and Donations	15,260	15,512	15,124	17,285
	Employee Expenses	8,045	11,028	6,278	5,233
	Interest Expense	9,222		8	4
	Labor & Related	878,201	1,077,384	1,111,347	1,153,208
	Legal Services	4,657	8,839	16,234	2,320
	Materials and Supplies	30,610	21,677	30,020	28,498
	Misc and Other Expenses	38,516	38,504	50,822	42,631
	Other Outside Services	171,046	286,186	271,662	347,210
	Power Fuel and Gas Costs		-		20
	Rent-Buildings	48,569	61,805	70,598	105,370
	Rent-Other	38,024	30,028	23,763	25,368
	Stock Compensation	185,016	247,923	340,813	180,134
	Taxes-Income			6	
	Taxes-Other	91	79	134	210
	Utilities	1,053	1,085	1,149	1,542
	Vehicle_Tools Costs	10	10	43	2
<b>Basis 20 Total</b>		<b>1,699,408</b>	<b>2,804,301</b>	<b>3,053,003</b>	<b>2,930,679</b>
<b>Direct Billed to CKY</b>	3#Outsourcing Expenses	1,453,618	1,386,798	1,461,855	1,541,314
	Advertising	117,624	69,799	76,871	105,618
	Consulting Services	8,244	12,161	47,151	43,445
	Depreciation	15,496	15,228	14,739	12,706
	Dues and Donations	6,420	5,450	3,135	11,408
	Employee Expenses	1,265	2,159	1,739	2,493
	Interest Expense	2,996	1,359	2,335	(16,537)
	Labor & Related	2,596,579	3,072,189	3,643,679	4,068,321
	Legal Services	87,407	124,200	194,129	156,881
	Materials and Supplies	65,897	68,523	88,936	276,706
	Misc and Other Expenses	192,758	188,787	192,936	194,143
	Other Outside Services	147,361	232,215	231,317	262,502

Allocation Basis	Cost Type	2012	2013	2014	2015
	Power Fuel and Gas Costs	11,941	(6,867)		8,214
	Rent-Buildings	170,509	201,383	244,565	225,642
	Rent-Other	12,243	4,742	(1,022)	1,083
	Stock Compensation	3,780	173		
	Utilities	108	125	224	170
	Vehicle_Tools Costs	548	768	1,004	227
<b>Direct Billed to CKY Total</b>		<b>4,894,795</b>	<b>5,379,191</b>	<b>6,203,594</b>	<b>6,894,338</b>
<b>NCSC Overheads</b>	3#Outsourcing Expenses	99,108	81,172	139,058	75,446
	Advertising	582	126	1,649	3
	Audit Services	-		2,063	
	Consulting Services	29,064	40,009	26,506	108,518
	Depreciation	22,447	20,205	12,134	(2,664)
	Dues and Donations	896	1,806	2,928	7,184
	Employee Expenses	521	824	646	1,656
	Interest Expense	53,843	41,846	33,913	63,848
	Labor & Related	107,519	127,039	128,919	196,437
	Legal Services	24,149	44,616	(10,500)	30,064
	Materials and Supplies	3,328	3,437	4,954	9,325
	Misc and Other Expenses	2,526	2,773	3,623	5,806
	Other Outside Services	13,995	(2,842)	(14,383)	42,075
	Power Fuel and Gas Costs				2
	Rent-Buildings	7,038	7,619	10,882	8,272
	Rent-Other	828	171	146	394
	Stock Compensation	4,593	4,997	5,593	6,006
	Taxes-Income	(31,073)	30,372	79,309	98,824
	Taxes-Other	2,813	1,846	5,571	5,456
	Utilities	15	24	9	24
	Vehicle_Tools Costs	1	1	3	
<b>NCSC Overheads Total</b>		<b>342,192</b>	<b>406,041</b>	<b>433,023</b>	<b>656,678</b>
<b>Grand Total</b>		<b>13,449,161</b>	<b>14,875,121</b>	<b>16,514,626</b>	<b>17,413,117</b>

Cost Type	Base Year	Test Year
3#Outsourcing Expenses	3,798,206	4,206,056
Advertising	156,213	160,609
Audit Services	2,166	6,696
Capital	103,812	16,695
Consulting Services	677,597	620,529
Corporate Insurance	58,549	63,818
Depreciation	350,207	419,250
Dues and Donations	38,025	27,918
Employee Expenses	17,749	18,588
Interest Expense	47,293	53,898
Labor & Related	9,833,656	10,682,101
Legal Services	256,649	325,877
Materials and Supplies	383,679	322,190
Misc and Other Expenses	291,979	198,315
Other Outside Services	1,332,104	1,578,347
Power Fuel and Gas Costs	6,624	
Rent-Buildings	731,357	776,280
Rent-Other	50,809	43,533
Stock Compensation	420,838	406,111
Taxes-Income	97,428	43,709
Taxes-Other	3,954	4,204
Utilities	13,315	30,393
Vehicle_Tools Costs	441	901
<b>Grand Total</b>	<b>18,672,651</b>	<b>20,006,017</b>

# Allocation Manual

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## **Background**

NCSC expenses are an integral part of each affiliate's regulatory base rate filings; therefore, the distribution of costs to each affiliate through the NCSC allocation process is crucial to the recovery of those expenses. This manual is an informational resource to explain the development of each allocation. Ultimately, NCSC's goal is to ensure the appropriate distribution of NCSC related costs to benefitting affiliates.

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## **BASIS 1**

### **GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES**

- Fifty percent of the total billing pool charges will be allocated on the basis of the relation of the affiliate's gross fixed assets to the total gross fixed assets of all benefited affiliates; the remaining 50% will be allocated on the basis of the relation of the affiliate's total operating expenses to the total operating expenses of all benefited affiliates.

## **Compilation**

- 1) Total Gross Fixed Assets is obtained for each affiliate from the following Hyperion accounts:
  - a. 100199000 Gross Utility Plant
    - i. Currently, this account is made up of Plant In-Service, CWIP, Capital Leases, and Plant Acquisitions; based on FERC Account 101, 102, and 107.
  - b. 102019000 Assets held under cap lease - End Bal.
    - i. This account is capital leases for non-utility plant assets. Currently, this does not apply to any of our affiliates.
  - c. 102119000 Other property - ending balance
    - i. This account pertains to the book cost of land, structures, equipment or other tangible property owned by the utility, but not used in utility service; based on FERC Account 121.
- 2) The amounts obtained in Step #1 are increased or otherwise decreased by the following adjustment information provided by affiliates:
  - a. Asset Retirement Costs (ARC):
    - i. These costs are associated with decommissioning a Plant In-Service; based on FERC Accounts 10100050 thru 10100053. These costs are removed

from our Gross Utility Plant since they do not represent a physical asset. This adjustment should decrease Gross Utility Plant.

- b. Other Adjustments to PP&E:
    - i. This adjustment is made to get back to the affiliate's reported regulatory plant balance by adjusting for non-utility property. This adjustment is an increase to Gross Utility Plant Assets.
  - c. Post In-Service Carrying Charges (PISCC) (Specific to COH):
    - i. The goal of this program is to reduce regulatory lag experienced when a plant asset is placed in-service between general rate cases. PISCC allows the recovery of carrying costs for new plant assets that are not factored into current base rates. On a GAAP basis, this amount is reported in an 182 account; however, on a regulatory basis this amount is included in an 101 account. This adjustment is made to get back to the affiliate's reported regulatory plant assets balance. This adjustment is an increase to Gross Utility Plant Assets.
  - d. Capital Lease Net Value; and
    - i. The reason for this adjustment is that, on a GAAP basis, capital lease amounts are included in a 101 account but on a regulatory basis these amounts are included in a 108 account. This adjustment is made to get back to the affiliate's reported regulatory plant assets balance. This adjustment is a decrease to Gross Utility Plant Assets.
  - e. Base Gas Adjustment
    - i. The reason for this adjustment is that Blackhawk Storage Field in PA is not depreciable because the wells are akin to land and have an indefinite life.
- 3) Total Operation and Maintenance Expense (O&M) is obtained for each affiliate from Hyperion account 689999000 - Total Operation & Maintenance.
- 4) The amounts obtained in Step #3 are increased or otherwise decreased by (the following information is obtained from Hyperion or else provided by the affiliates):
- a. Premium Revenue - Hyperion Account 617.1 (specific to NIC)
    - i. This account includes premiums and premium refunds for insurance purchased for protection against losses or damages to owned or leased property. This includes protection for fire, storm, casualty, boiler, fidelity, burglary, lightning, public liability, property damage and casualty (to others), employees' liability and worker's compensation. The presentation of premium revenue from NiSource affiliates offsetting O&M is for consolidation purposes. Specifically, consolidation accounting received guidance from Deloitte stating that since premium revenue is not truly an intercompany transaction (there is an intermediary), it cannot be accounted

for in an intercompany revenue account. Notwithstanding, this revenue is not an NIC O&M item; therefore, this adjustment is made to remove premium revenue from the affiliate's O&M, thereby increasing O&M expense.

- b. GAAP Environmental Entry - below the line in internal F/S (Marion Site)
- c. DSM Tracker – Hyperion Account 689.006 (specific to NGD)
  - i. In some of the states in which NGD companies are located, the respective regulatory commission requires the utility to invest in Demand Side Management initiatives with their retail customers. Currently, the costs associated with these initiatives are included in O&M. These costs inflate the respective affiliate O&M compared to other affiliates located in states without these mandated initiatives. Because of this, DSM is removed from the affected affiliates' O&M. This adjustment is a decrease to O&M expense.
- d. 600999000 Total Management Services
  - i. These are costs the affiliate paid for services provided by NCSC. These costs are removed to arrive at a true reflection of the affiliate O&M.
- e. NFC075 – Decrease for Lehman Brothers Uncollectible amounts expense since dollars were collected during the year.

## **BASIS 2**

### **GROSS FIXED ASSETS**

- Billing pool charges will be allocated to each benefited affiliate on the basis of the relation of its total gross fixed assets to the sum of the total gross fixed assets of all benefited affiliates.

### **Compilation**

Based upon same information from Basis 1 Step #1 and Step #2.

## **BASIS 3**

### **NUMBER OF METERS SERVICED**

- Billing pool charges will be allocated to each benefited affiliate on the basis of its number of meters serviced to the total number of all meters serviced of the benefited affiliates.

### **Compilation**

NCSC receives total meters serviced over 12 month period from the Meter Shop department (Pat Donnelley). The information provided is organized by affiliate and type of meter serviced. Final allocations are based on each affiliate's proportion of total meters serviced, regardless of type. Below is an example of the report received.

STATE	DOMESTIC		LV		ROTARY		TURBINE		ROT & TURB		TOTALS	
COH	15,200	44.7%	541	45.0%	254	54.4%	14	58.3%	268	54.6%	16,009	44.8%
CKY	7,002	20.6%	376	31.3%	86	18.4%	2	8.3%	88	17.9%	7,466	20.9%
CPA	7,625	22.4%	209	17.4%	79	16.9%	5	20.8%	84	17.1%	7,918	22.2%
CMD	746	2.2%	8	0.7%	7	1.5%	-	0.0%	7	1.4%	761	2.1%
CGV	3,467	10.2%	67	5.6%	41	8.8%	3	12.5%	44	9.0%	3,578	10.0%
<b>TOTALS</b>	<b>34,040</b>	<b>100.0%</b>	<b>1,201</b>	<b>100.0%</b>	<b>467</b>	<b>100.0%</b>	<b>24</b>	<b>100.0%</b>	<b>491</b>	<b>100.0%</b>	<b>35,732</b>	<b>100.0%</b>
CKY	7,466	20.89%										
COH	16,009	44.80%										
CMD	761	2.13%										
CPA	7,918	22.16%										
CGV	3,578	10.01%										
	35,732											

**BASIS 4**

**NUMBER OF ACCOUNTS PAYABLE INVOICES PROCESSED**

- Billing pool charges will be allocated to each benefited affiliate on the basis of its number of accounts payable invoices processed in a 12 month period (interface invoices excluded) to the total number of all accounts payable invoices processed of the benefited affiliates.

**Compilation**

Account Payable (Cameron Elavsky) provides NCSC total AP invoices processed subtotaled by affiliate. NIPSCO Accounts Payable (Michael Coffman) provides the NIPSCO total AP invoices processed, which is added to the NCSC data. NCSC then calculates each affiliates proportion of the total.

**BASIS 7**

**GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE**

- Fifty percent of the total billing pool charges will be allocated on the basis of the relation of the affiliate's total operating expenses to the total of all the benefited affiliates' total operating expense; the remaining 50% will be allocated on the basis of the relation of the

affiliate's gross depreciable property to the gross depreciable property of all benefited affiliates.

**Compilation**

It is based on the same information from Basis 1. The difference being that non-depreciable property is removed from gross fixed assets, as well. These non-depreciable amounts (construction work in progress, capital leases and land) are provided by the affiliates.

**BASIS 8**

**GROSS DEPRECIABLE PROPERTY**

- Billing pool charges will be allocated to each benefited affiliate on the basis of the relationship of its total depreciable property to the sum of the total depreciable property of all benefited affiliates.

**Compilation**

Based upon the asset information formulated in Basis 7.

**BASIS 9**

**AUTOMOBILE UNITS**

- Billing pool charges will be allocated to each benefited affiliate on the basis of its number of automobile units to the total number of all automobile units of the benefited affiliates.

**Compilation**

The information is stored in a third-party management system called Automobiles Rental Inc. (ARI) at the date of the survey. The Fleet Maintenance and Services department (Chuck Bunting) will query for the total number of automobile units from the ARI system. The query includes the following fields, "Client", "Vehicle", "Company Name", "Budget Year", "Model Year", "Order Date", "Target Delivery Date", "Employee#", "Make Name", "VIN Model", "Status", "Unit Type", "NISOURCE SPEC.", "Asset Type", "Spec Desc.", and "Delivery Date". The query is run as of the last day of the survey period. Finally, a pivot table is created from the query data and filtered:

Asset Type	(Multiple Items)
Status	Active

Report Filters:  
Asset Type: Only choose "Car", "SUV", "Truck LD", and "Van"  
Status: Only choose "Active"

Count of COMPANY NAME	
COMPANY NAME	Total
COLUMBIA GAS OF KY	103
COLUMBIA GAS OF MA	257
COLUMBIA GAS OF MD	32
COLUMBIA GAS OF OH	752
COLUMBIA GAS OF PA	402
COLUMBIA GAS OF VA	234
Columbia Gas Transmission	731
Columbia Gulf Transmission	101
Crossroad Pipeline Company	2
NIPSCO	1,059
NISOURCE CORPORATE SERVICES	199
NiSource Midstream Services	16
Grand Total	3,888

Row Labels: select "Company Name"  
Values: select "Total" and summarize values by "Count"

**BASIS 10**

NUMBER OF RETAIL CUSTOMERS

- Billing pool charges will be allocated to each benefited affiliate on the basis of its number of retail customers to the total number of all retail customers of the benefited affiliates.

**Compilation**

Total Retail Customers is obtained for each affiliate from specific Hyperion accounts (930110000-Gas Customers Residential, 930310000-Residential Choice, 930120000-Gas Customers Commercial, 930320000-Commercial Choice, 930130000-Gas Customers Industrial, 930330000-Industrial Choice, and 930150000-Gas Customers Other). The number of retail customers is as of the last day of the survey period. NGD Special Studies confirms the retail customers for each affiliate.

**BASIS 11**

NUMBER OF REGULAR EMPLOYEES



- Billing pool charges will be allocated to each benefited affiliate on the basis of the relation of its number of regular employees to the total number of all regular employees of the benefited affiliates.

### **Compilation**

The HR Staffing Report is used to obtain employee counts for each affiliate as of the last day of the survey period.

### **BASIS 13**

#### **FIXED ALLOCATION**

- Billing pool charges will be allocated to each benefitted affiliate on the basis of fixed percentages on an individual project basis.

### **Permanent Allocations**

Billing pool charges will be allocated to each benefited affiliate on the basis of these fixed percentages:

MS – 17.92% NCS/ 1.77% CKY/ 15.90% COH/ 0.65% CMD/ 7.61% CPA/ 3.50% CGV/  
0.07% NSI/ 44.08% NIP/ 0.29% NDC/ 0.16% EUS/ 0.01% NFC/ 0.01% NET/ 8.03% CMA

### **Space Allocations**

Billing pool charges will be allocated to each benefited affiliate on the basis of the relation of its total weighted expenses by facility's department space allocation to the total of all weighted labor by department space allocation.

MA: Southlake Facility

MX: Marble Cliff Facility

MZ: Arena Facility

### **Compilation**

NCSC receives a separate report for each facility from Facilities Management (George Usner and Maggie York) that details the square footage occupancy of each department. Also, NCSC queries for departmental labor costs using the COGNOS SCB Detail Query. Companies 89-NIP-ELEC, 90-NIP-GAS, and 95-NAR are rolled into 59-NIP (the parent). A pivot table is created from the query data, and the data are filtered (filtering is specific to each allocator):

SCB Cost Element	(All)	▼
SCB Billing Pool	(All)	▼
SCB Acitivity Id	(Multiple Items)	⌵
Sum of Allocation Details Amount		
Row Labels	0019300	Column Labels
00032	65,942.00	
00034	208,957.76	
00035	11,017.52	
00037	126,628.90	
00038	124,412.13	
00058		
00059	260,785.89	
00060		
00062		
00068		
00075		
00078		
00080	77,164.97	
00093		
00094		
<b>Grand Total</b>	<b>874,909.17</b>	

Attachm

Report Filter:  
 Cost Element: "1000", "1003",  
 "1007", "1009", "1013", "1017", or  
 "1907".  
 Billing Pool: Exclude "MA", "MX",  
 or "MZ" from their calculation  
 Activity: May be used to exclude  
 certain activity (i.e. CPG transition  
 items)

Row Labels: select  
 "Business Unit"  
 Row Columns: select  
 only the departments in  
 which square footage  
 was reported  
 Values: select "Sum of  
 Allocation Details  
 Amount"  
 Please Note: For  
 Company 59 –  
 NIPSCO, the final  
 allocation percentage is  
 the sum of companies  
 "59", "89", "90", and  
 "95".

**Formula:**

- 1) Each department's square footage is weighted to the total square footage for the facility.
- 2) Weighted department square footage is then multiplied to their department's labor dollars by affiliate
- 3) Then the amounts are summed, by affiliate, to arrive at total dollars
- 4) COH is directly added space allocation percentages for COH specific departments for Marble Cliff (MX) and Arena (MZ).
- 5) Finally, each affiliate's total dollars is weighted to the total dollars of all companies

**Note: Southlake space allocations/usage are not provided using PeopleSoft departments. It is important to check the PeopleSoft departments selected to those being used by Greg Easton for monthly Southlake rent journal.**

**IT Devices**

Billing pool charges will be allocated to each benefited affiliate per the following:

MD - the relation of affiliate other IT devices (Handheld Wireless Devices, routers, switches, etc.) to the total of all other IT devices.

MK - the relation of affiliate personal computing devices (desktops, laptops, PDAs, etc.) to the total of all personal computing devices.

MM - the relation of affiliate IT devices (50% MD /50% MK) to the total of all IT devices.

**Compilation**

A COGNOS query is run pulling SCB detail for the relevant survey period. The “SCB Product ID” criteria should be set to pull all the product ID codes shown in the table below. Once exported to Excel, a column needs to be added and named “Allocation”. Within this column, a VLOOKUP formula is created to determine if the “Product ID” is associated with MD or MK. Your VLOOKUP formula should reference this table:

15200	MD	Routers (Support)					
15201	MD	Routers (Third Party Warranty and Maintenance) - Customer Owned					
15202	MD	Routers (Hardware) - SP Owned					
15203	MD	Network Acceleration Devices (NAD)					
15204	MD	Switches (Support)					
15205	MD	Switches (Third Party Warranty and Maintenance) - Customer Owned					
15206	MD	Switches (Hardware) - SP Owned					
15207	MD	PBX Ports (witout 3rd Party Maint.)					
15208	MD	PBX Ports (w/3rd Party Maint.)					
15209	MD	Key Systems Ports					
15210	MD	Voicemail boxes (without 3rd Party Maint.)					
15211	MD	Voicemail boxes (w/3rd Party Maint.)					
15212	MD	Basic Satellite Support					
15213	MD	Satellite Support Broadband					
15214	MD	Satellite Support Performance					
15215	MD	Wireless Access Points (WAPs)					
15216	MD	Microwave Systems					
15217	MD	Radio Antenna					
15218	MD	Radio Systems					
15219	MD	Remote Terminal Units (RTUs)					
15220	MD	Packet Switch - Capitalized Portion					
15240	MD	Voice and Data Circuits					
15250	MD	On-site IMACs					
15251	MD	Remote IMACs					
15297	MD	NSRC Network					
15298	MD	Network Services - Transformation Projects					
15299	MD	Network Services - Inflight Projects					
15500	MK	Desktops (Support)					
15501	MK	Desktops (Third Party Maintenance) - Customer Owned					
15502	MK	Desktops (Hardware) - SP Owned					
15503	MK	Laptops (Support)					
15504	MK	Laptops (Third Party Maintenance) - Customer Owned					
15505	MK	Laptops (Hardware) - SP Owned					
15506	MK	High End PC's Desktop (Third Party Maintenance) - Customer Owned					
15507	MK	High End PC's Desktop (Hardware) - SP Owned					
15508	MK	High End PC's Laptop (Third Party Maintenance) - Customer Owned					
15509	MK	High End PC's Laptop (Hardware) - SP Owned					
15510	MK	Mobile Data Terminals (MDTs)					
15511	MK	Data Collectors					
15512	MK	Virtual PC					
15513	MK	Smartphones/Tablets					
15514	MK	Special Deskside Support					
15515	MK	TechSource Bar					
15516	MK	VIP					
15517	MK	Capitalized Portion of Laptops & Desktop - SP Owned					
15530	MK	On-site IMACs					
15531	MK	Remote IMACs					
15597	MK	NSRC End-User Services					
15598	MK	End User Services - Transformation Projects					
15599	MK	End User Services - Inflight Projects					

Then, pivot tables are created to further filter the data for each allocator:

Report Filters:  
Allocation Used – set to either “MD” or “MK” to evaluate separately (in these example “MD” was chosen)  
SCB Cost Element – select only 3031, 3040, and 3041

Allocation Used	MK
SCB Cost Element	(All)
Row Labels	Sum of Allocation Details Amount
00022	221.48
00032	84,787.51
00034	578,700.77
00035	26,493.79
00037	271,473.96
00038	152,117.35
00058	24,261.38
00059	1,444,350.15
00060	1,367.00
00062	80.79
00068	18.82
00075	247.34
00078	14.53
00080	342,904.37
00093	52.01
00094	48.74
<b>Grand Total</b>	<b>2,927,139.99</b>

Row Labels: select “Business Unit” and exclude “00012” since “00012” is a pass through and nets to zero.

Calculate the pro-rata percentages. These represent the allocations for each company.

**Mainframe Usage**

MR – Billing pool charges will be allocated to each benefited affiliate on the basis of the relation of its total mainframe costs to the total of all mainframe costs.

Mainframe usage is provided in central processing units (CPU) and is measured in seconds. CPU is used to quantify each BU’s usage of the mainframe system.

Allocations are provided by IT Operations (Donald Sievert). NCSC does not perform any calculations.

**BASIS 14**

**NUMBER OF TRANSPORTATION CUSTOMERS**

- Billing pool charges will be allocated to each benefited affiliate on the basis of the relation of its Transportation Customers to the total of all Transportation Customers of the benefited affiliates.

### **Compilation**

Total Transportation Customers is pulled by company through specific Hyperion accounts, 930111000-Gas Customers Residential Transport, 930121000-Gas Customers Commercial Transport, 930131000-Gas Customers Industrial Transport, and 930151000-Gas Customers Other Transport. Please note: These Hyperion accounts include choice customers.<sup>1</sup> Since the number of Transportation Customers is dynamic, always set the criteria to pull on the last day of the applicable survey period.

### **BASIS 15**

#### NUMBER OF COMMERCIAL CUSTOMERS

- Billing pool charges will be allocated to each benefited affiliate on the basis of the relation of its Commercial Customers to the total of all Commercial Customers of the benefited affiliates.

### **Compilation**

Total Commercial Customers is pulled by company through two specific Hyperion accounts, 930121000- Gas Customers Commercial Transport (Includes choice) and 930120000 - Gas Customers Commercial. Since the number of Commercial Customers is dynamic, always set the criteria to pull on the last day of the applicable survey period.

### **BASIS 16**

#### NUMBER OF RESIDENTIAL CUSTOMERS

- Billing pool charges will be allocated to each benefited affiliate on the basis of the relation of its Residential Customers to the total of all Residential Customers of the benefited affiliates.

### **Compilation**

Total Residential Customers is pulled by company through two specific Hyperion accounts, 930111000-Gas Customers Residential Transport (Includes choice) and 930110000-Gas Customers Residential. Since the number of Residential Customers is dynamic, always set the criteria to pull on the last day of the applicable survey period.

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<sup>1</sup> All companies, except for Columbia Gas of Virginia, within this allocation have their production function of their utility business as unregulated. This means that customers have the choice to choose who will supply their gas (fuel). Transmission and Distribution function of their utility business are still regulated.

## **BASIS 17**

### **NUMBER OF HIGH PRESSURE CUSTOMERS**

- Billing pool charges will be allocated to each benefited affiliate on the basis of the relation of its High Pressure Customers to the total of all High Pressure Customers of the benefited affiliates.

#### **Compilation**

Total High Pressure Customers is pulled by company through a specific Hyperion account, 930350000. Since the number of High Pressure Customers is dynamic, always set the criteria to pull on the last day of the applicable survey period.

## **BASIS 20**

### **SERVICE COMPANY BILLING (DIRECT AND ALLOCATED) COSTS**

Billing pool charges will be allocated to each benefited affiliate on the basis of the relation of its Service Corporation billing costs, in total or by functional group (e.g. IT, Legal, HR, Finance, Audit), to the corresponding total of all Service Company billing costs, (i.e. in total or by functional group). The calculation of Basis 20 will include only those billings for services provided to all NiSource affiliates, excluding Business Unit specific shared service functions (i.e. functions that serve only one particular Business Unit). All companies may be included in this allocation. Specifically:

- TA - contract billing costs billed by Service Corporation to the total of all contract billing costs billed by Service Corporation.
- TI - contract billing costs billed by the Information Technology business segment to the total of all contract billing costs billed by Information Technology business segment.
- TL - contract billing costs billed by the Legal Department to the total of all contract billing costs billed by the Legal Department.

#### **Compilation**

A query is run from COGNOS for all contract billing cost billed by Service Corporation. Allocations are calculated as a pro rata percentage of total contract billings (minus the allocation being complied) for each business unit.

**TA**

Row Labels	Sum of Allocation Details Amount								
SCB Billing Pool (Multiple Items)									
SCB Activity Id (Multiple Items)									
SCB Charged Department (Multiple Items)									
									Exclude "TA", Exclude Operations Department, Exclude any Transition Work Orders
00032	6,128,401.26								
00034	44,473,968.91								
00035	2,661,047.23								
00037	22,526,695.83								
00038	13,548,198.27								
00058	6,916,987.67								
00059	81,105,642.32								
00060	478,978.48								Exclude Co. 12 and 24
00062	3,799.83								
00068	19,137.38								
00075	49,035.51								
00078	14,477.60								
00080	21,937,532.04								
00093	25,881.70								
00094	23,430.81								
<b>Grand Total</b>	<b>199,913,214.84</b>								

**TI**

Row Labels	Sum of Allocation Details Amount								
Charged Department Level 4 Desc Information Technology									
SCB Billing Pool (Multiple Items)									
SCB Activity Id (Multiple Items)									
Accounting Period (All)									Filter to Charged Dept Level 4 Desc "Information Technology," exclude "TI" and transition work orders
00022	11,187.49								
00032	1,251,352.92								
00034	10,647,622.87								
00035	465,063.78								
00037	4,990,578.70								
00038	2,764,355.16								
00058	401,202.25								
00059	18,819,047.89								Exclude Co. 12 and 24
00060	53,815.56								
00068	1,007.78								
00075	2,330.07								
00078	10,379.03								
00080	4,669,972.36								
00093	759.57								
00094	710.32								
<b>Grand Total</b>	<b>44,089,385.75</b>								



**TL**

Row Labels	Sum of Allocation Details Amount				
SCB Charged Department	0008100				
SCB Billing Pool	(Multiple Items)				
SCB Activity Id	(Multiple Items)				
					Filter to Charged Dept 0008100 (Legal - Corporate Services), exclude "TL" and transition work orders
00032	278,507.50				
00034	1,860,680.89				
00035	247,805.38				
00037	1,044,783.53				
00038	856,296.72				
00058	576,902.50				
00059	3,763,238.78				Exclude Co. 12 and 24
00060	66,233.78				
00068	222.80				
00075	560.31				
00078	42.76				
00080	1,323,646.20				
00093	324.29				
00094	306.85				
<b>Grand Total</b>	<b>10,019,552.29</b>				

## Application of Allocations

The table below specifies the service categories that NiSource Corporate Services Company provides to associate companies and the primary bases of allocation used when necessary to bill more than one company. Costs are directly charged to a particular affiliate whenever possible. The basis or bases listed under each service category are intended to be illustrative rather than inclusive; depending on the nature of the service being rendered more than one allocation basis may be used by each function.

<b>Service Department or Function</b>	<b>Primary Basis of Allocation</b>
Accounting and Statistical Services	Basis 1, Basis 20
Auditing Services	Basis 20
Budget Services	Basis 1, Basis 20
Business Promotion Services	Basis 10
Corporate Services	Basis 20
Customer Billing, Collection, and Contact Services	Basis 10
Employee Services	Basis 11
Engineering and Research Services	Basis 1, Basis 10
Gas Dispatching Services	Basis 10
Information Services	Basis 20, Basis 11, Basis 1
Information Technology Services	Basis 13, Basis 20
Insurance Services	Basis 7
Interest, Stock and Tax	Basis 20
Legal Services	Basis 20, Basis 1
Office Space	Basis 13
Operations Support and Planning Services	Basis 10, Basis 1
Purchasing, Storage and Disposition Services	Basis 20, Basis 1
Rate Services	Basis 10, Basis 1
Tax Services	Basis 1, Basis 20
Transportation Services	Basis 20
Treasury Services	Basis 20

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S POST HEARING DATA REQUESTS**  
**DATED NOVEMBER 4, 2016**

2. Refer to the Noel Rebuttal Testimony beginning at page 2 regarding NCSC (NiSource Corporate Services) charges to Columbia.

a. With respect to the four areas that account for over 90 percent of the total proposed increase for NCSC charges, provide a breakdown of the cost attributed to each area and how each cost was allocated to Columbia.

b. With respect to labor and related costs, provide the number of NCSC staff and full time equivalents for calendar years 2014 and 2015, the base period, and the projected level for the calendar 2017 test period.

c. With respect to building rent, provide the basis for the increase including whether the building(s) primarily responsible for the increase is/are owned by NCSC and how the cost was allocated to Columbia.

**Response:**

- a. Please see the Staff Post Hearing DR Noel-2a Attachment A, also filed in this docket as CKY\_R\_PHDR\_NOEL2A\_ATT\_A\_111116.xlsx, for a breakdown of the cost attributed to each area and how each cost was allocated to Columbia from 2012 to 2017.

With regard to the forecasted base year and test year, detailed breakdown by cost category and allocation basis exists only at a Company level. Please see the response to Staff Post Hearing Noel-1a for a detailed explanation.

- b. Please see the table below for the number of full time equivalents (“FTE”) for calendar years 2014 and 2015, the base year, and the projected level for the calendar year 2017.

<b>As of Month and Year</b>	<b>NCSC FTE Count</b>
As of December 2014 (Actual)	1,839
As of December 2015 (Actual)	1,731
As of August 2016 (Actual)	1,790
As of December 2017 (Forecasted)	1,841

- c. The largest driver in the increase in rent expense is the expiration of a long-term (30 year) lease and the commencement of a new market-rate lease at our

general office in Columbus, Ohio which houses a large percentage of NCSC employees. Additionally, rent expense has increased since 2012 as a result of increased headcount on NCSC, which includes a combination of transfers in from operating affiliates and new hires to support additional requirements. A majority of the rent expense charged to NCSC is related to buildings that are leased by the various operating affiliates. The rent expense is then charged to the affiliates based on either headcount or department occupied space in each building.

Please refer to the NCSC rent process as outlined below. To simplify, the explanation and support has been broken down to a three step process.

**Step 1:** Either employee headcount or department occupied square footage is used to determine the amount of rent charged to NCSC for each building in which NCSC employees work.

**Step 2:** The total square footage that NCSC occupies is then broken down by the square footage that each NCSC department occupies. Each department's percentage of total square footage is used to derive its portion of the total NCSC rent expense.

**Step 3:** Once each NCSC department has been assigned its share of the monthly NCSC rent expense, the department's rental obligation is

then spread to each affiliate, both direct and allocated, based upon how that department as a whole billed its labor in the respective month.

Cost Type	Allocation Basis*	2012 Net**	2017 Net**	Variance \$	Variance %
Labor & Related	Basis 1	949,281			
	Basis 2	1,534			
	Basis 7	12,115			
	Basis 9	14,097			
	Basis 10	1,051,760			
	Basis 11	249,954			
	Basis 13	117,966			
	Basis 14	16,262			
	Basis 20	871,796			
	Direct Billed to CKY	1,752,271			
	NCSC Overheads	107,486			
<b>Labor &amp; Related Total</b>		<b>5,144,522</b>	<b>8,257,668</b>	<b>3,113,147</b>	<b>55%</b>
Other Outside Services	Basis 1	196,838			
	Basis 2	2,871			
	Basis 9	617			
	Basis 10	557,816			
	Basis 11	125,195			
	Basis 13	1,473,969			
	Basis 14	4			
	Basis 20	217,190			
	Direct Billed to CKY	1,539,857			
	NCSC Overheads	111,826			
<b>Other Outside Services Total</b>		<b>4,226,183</b>	<b>5,739,028</b>	<b>1,512,845</b>	<b>27%</b>
Rent-Buildings	Basis 1	49,912			
	Basis 2	77			
	Basis 7	846			
	Basis 9	158			
	Basis 10	97,078			
	Basis 11	14,109			
	Basis 13	47,065			
	Basis 14	1,620			
	Basis 20	48,220			
	Direct Billed to CKY	120,540			
	NCSC Overheads	7,037			
<b>Rent-Buildings Total</b>		<b>386,661</b>	<b>776,280</b>	<b>389,618</b>	<b>7%</b>
Consulting Services	Basis 1	54,386			
	Basis 10	46,834			
	Basis 11	33,854			
	Basis 13	44,042			
	Basis 20	159,770			
	Direct Billed to CKY	8,244			
	NCSC Overheads	29,064			
<b>Consulting Services Total</b>		<b>376,195</b>	<b>601,452</b>	<b>225,256</b>	<b>4%</b>
<b>Grand Total</b>		<b>10,133,561</b>	<b>15,374,428</b>	<b>5,240,867</b>	<b>92%</b>
	<b>Kentucky Net NCSC</b>	<b>11,749,953</b>	<b>17,441,585</b>	<b>5,691,632</b>	<b>100%</b>

\* Please note that allocation basis is not available at the Cost Element/Cost Type level in the forecasted data; Please refer to Staff's Second Request for Information, Item 57 for the 2017 gross forecasted charges by allocation basis.

\*\* Please note that charges referenced in Witness Noel's rebuttal testimony are net of capitalized charges.