

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the matter of: )  
)  
ELECTRONIC INVESTIGATION OF THE IMPACT )  
OF THE TAX CUTS AND JOB ACT ON THE )  
RATES OF ATMOS ENERGY CORPORATION, ) Case No. 2017-00481  
DELTA NATURAL GAS COMPANY, INC., )  
COLUMBIA GAS OF KENTUCKY, INC., )  
KENTUCKY-AMERICAN WATER COMPANY, )  
AND WATER SERVICE CORPORATION OF )  
KENTUCKY )

CERTIFICATE AND AFFIDAVIT

The Affiant, Megan Garber, being duly sworn, deposes and states that the prepared testimony attached hereto and made a part hereof, constitutes the prepared direct testimony of this affiant in Case No. 2017-00481, *In the Matter of the Electronic Investigation of the Impact of the Tax Cuts and Jobs Acts on the Rates of Columbia Gas of Kentucky, Inc.*, and that if asked the questions propounded therein, this affiant would make the answers set forth in the attached prepared direct pre-filed testimony.

Megan Garber  
Megan Garber

STATE OF OHIO  
COUNTY OF FRANKLIN

SUBSCRIBED AND SWORN to before me by Megan Garber on this the 25<sup>th</sup> day of ~~January~~, 2018.



CHERYL A. MacDONALD  
Notary Public, State of Ohio  
My Commission Expires 3/26/2022

[Signature]  
Notary Public

My Commission expires: MARCH 26, 2022