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,) DELTA NATURAL GAS COMPANY, INC.,) COLUMBIA GAS OF KENTUCKY, INC.,) KENTUCKY-AMERICAN WATER COMPANY,) AND WATER SERVICE CORPORATION OF) KENTUCKY)

Case No. 2017-00481

CERTIFICATE AND AFFIDAVIT

The Affiant, Chun-Yi Lai, 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 prefiled testimony.

Chun Li Ke

Chun-Yi Lai

STATE OF OHIO COUNTY OF FRANKLIN

SUBSCRIBED AND SWORN to before me by Chun-Yi Lai on this the day of CHERYL A. MacDONALD Notary Public, State of Ohio My Commission Expires 3/26/2022 Notary Public Satimission expires: Mach 26, 2012