

**COLUMBIA GAS OF KENTUCKY, INC.**  
**RESPONSE TO STAFF'S SECOND REQUEST FOR INFORMATION**  
**DATED APRIL 11, 2018**

1. Refer to Columbia Gas's responses to the Commission Staff's First Request for Information, Item 8 and Item 9.

a. Identify the "return positions" that Columbia Gas has taken in the calendar year ending December 31, 2017, for which it is awaiting Internal Revenue Service ("IRS") approval and the amount for each position that is included in the estimated accumulated deferred income taxes ("ADIT") for the calendar year 2017.

b. For each return position identified in the response to Item 1.a., provide the associated amortization of the excess ADIT that is included in Columbia Gas's estimate of \$767,629.

c. How and when will Columbia Gas learn if the IRS has approved or disapproved of its return positions?

d. Provide copies of all schedules provided in the responses, supporting calculations, and documentation in Excel spreadsheet format with formulas intact and unprotected, and all rows and columns fully accessible.

**RESPONSE:**

- a. As of the date of this response, the 2017 return has yet to be prepared so other return positions, if any, have yet to be identified, except for the availability of 100% bonus depreciation. The amount of 100% bonus depreciation included in the accrual at December 31, 2017 is \$13,250,293 and the related estimated accumulated deferred income tax is \$4,505,100 at 34% and \$2,782,562 at 21%. If the 100% bonus depreciation is deemed not available, then the Company would most likely be able to deduct either 50% bonus depreciation or the normal Modified Accelerated Cost Recovery System ("MACRS") depreciation on the assets pending a decision from the IRS.
- b. The estimate of the amortization of the excess ADIT of \$767,629 associated with the 100% expensing is \$41,877. Since the Company estimated a Net Operating Loss ("NOL") at December 31, 2017, it is likely any change to the 100% bonus depreciation position could have an impact on the ADIT NOL.
- c. The Company will learn of the approval or disapproval of return positions once it receives a response from the IRS on the Information Resolution Agreement ("IRA"). As stated in the response to Staff 1-23, the Company was in the process of submitting an IRA related specifically to the 100%

bonus depreciation. The IRA has since been submitted and is herewith included as **CONFIDENTIAL** Attachment B.

- d. Please see Attachment A for the calculation of the ADIT on 100% bonus depreciation.

Columbia Gas of Kentucky

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Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2017

Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1953	\$3,426,211	(\$50,380)	\$3,366,275	\$3,426,211	\$19,754	\$0	\$0	\$623	\$20,377	\$3,375,831	\$3,375,831
V1954	\$20,730	(\$10,048)	\$20,730	\$20,730	\$4,051	\$0	\$0	\$128	\$4,178	\$10,682	\$10,682
V1955	\$311,787	(\$3,701)	\$311,787	\$311,787	\$1,477	\$0	(\$102)	\$50	\$1,628	\$308,086	\$308,086
V1956	\$630,334	(\$9,065)	\$620,691	\$630,334	\$3,578	\$0	\$0	\$113	\$3,690	\$621,269	\$621,269
V1957	\$1,150,468	(\$10,187)	\$1,134,432	\$1,150,468	\$4,086	\$0	\$0	\$129	\$4,214	\$1,140,281	\$1,140,281
V1958	\$952,055	(\$15,759)	\$70,563	\$952,055	\$6,277	\$0	\$0	\$198	\$6,475	\$936,296	\$936,296
V1959	\$938,244	(\$8,568)	\$89,064	\$938,244	\$3,395	\$0	\$0	\$107	\$3,502	\$929,676	\$929,676
V1960	\$975,175	(\$3,861)	\$84,537	\$975,175	\$1,541	\$0	\$0	\$49	\$1,589	\$971,314	\$971,314
V1961	\$775,896	(\$17,242)	\$77,792	\$775,896	\$6,911	\$0	\$0	\$218	\$7,129	\$758,654	\$758,654
V1962	\$687,080	(\$10,539)	\$104,420	\$687,080	\$4,219	\$0	\$0	\$133	\$4,352	\$676,541	\$676,541
V1963	\$934,471	(\$5,129)	\$100,381	\$934,471	\$2,060	\$0	\$0	\$65	\$2,125	\$929,342	\$929,342
V1964	\$1,135,510	(\$19,302)	\$130,786	\$1,135,510	\$7,696	\$0	\$0	\$243	\$7,938	\$1,116,208	\$1,116,208
V1965	\$1,085,957	(\$36,427)	\$172,327	\$1,085,957	\$14,464	\$0	\$0	\$456	\$14,919	\$1,049,529	\$1,049,529
V1966	\$1,481,125	(\$20,269)	\$114,095	\$1,481,125	\$8,092	\$0	\$0	\$255	\$8,347	\$1,460,855	\$1,460,855
V1967	\$986,223	(\$18,518)	\$252,987	\$986,223	\$7,350	\$0	\$0	\$232	\$7,581	\$967,706	\$967,706
V1968	\$1,518,108	(\$3,122)	\$257,008	\$1,518,108	\$1,249	\$0	\$0	\$39	\$1,289	\$1,514,986	\$1,514,986
V1969	\$1,536,449	(\$2,401)	\$182,266	\$1,536,449	\$957	\$0	\$0	\$30	\$987	\$1,534,049	\$1,534,049
V1970	\$1,159,036	(\$45,337)	\$210,591	\$1,176,933	\$18,108	\$0	\$0	\$571	\$18,678	\$1,113,699	\$1,131,596
V1971	\$1,470,765	(\$22,660)	\$282,385	\$1,469,472	\$10,437	\$0	\$0	\$288	\$9,432	\$1,448,105	\$1,448,105
V1972	\$1,359,218	(\$12,656)	\$338,028	\$1,352,478	\$10,297	\$0	\$0	\$160	\$5,252	\$1,346,561	\$1,345,027
V1973	\$819,475	(\$29,110)	\$305,530	\$816,540	\$12,886	\$0	\$0	\$365	\$11,956	\$790,364	\$788,725
V1974	\$1,013,826	(\$11,431)	\$381	\$1,013,543	\$0	\$0	\$141	\$141	\$4,605	\$1,013,826	\$1,013,543
V1975	\$703,864	(\$924)	\$0	\$703,350	\$0	\$0	\$12	\$12	\$395	\$703,864	\$703,350
V1976	\$1,003,777	(\$24,862)	\$0	\$996,582	\$0	\$0	\$0	\$339	\$11,091	\$1,003,777	\$996,921
V1977	\$3,547,611	(\$38,927)	\$2,018,632	\$3,547,611	\$3	\$0	\$492	\$489	\$16,014	\$3,547,611	\$3,547,611
V1978	\$2,366,264	(\$35,827)	\$0	\$2,366,264	\$0	\$0	\$464	\$464	\$15,190	\$2,366,264	\$2,366,264
V1979	\$3,617,701	(\$21,916)	\$397	\$3,617,701	\$0	\$0	\$278	\$278	\$9,112	\$3,617,701	\$3,617,701
V1980	\$3,571,806	(\$37,542)	\$11,517	\$3,587,046	\$0	\$0	\$481	\$481	\$15,742	\$3,571,806	\$3,587,046
V1981	\$3,225,710	(\$39,178)	\$3,186,532	\$3,225,710	\$0	\$0	\$505	\$505	\$16,522	\$3,186,532	\$3,186,532
V1982	\$3,597,994	(\$63,339)	\$3,534,656	\$3,597,994	\$0	\$0	\$805	\$805	\$26,351	\$3,534,656	\$3,534,656
V1983	\$2,455,278	(\$20,487)	\$2,434,791	\$2,455,278	\$0	\$0	\$273	\$273	\$8,939	\$2,434,791	\$2,434,791

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Grouped By: Total Tax Classes

Tax Book : Federal

Tax Year : 2017

Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1984	\$3,869,117	(\$26,984)	\$3,842,133	\$3,869,117	\$0	\$0	\$339	\$339	\$11,105	\$3,842,133	\$3,842,133
V1985	\$3,719,191	(\$22,156)	\$3,697,036	\$3,719,191	\$0	\$0	\$278	\$278	\$9,087	\$3,697,036	\$3,697,036
V1986	\$5,081,682	(\$40,462)	\$5,041,220	\$5,081,682	\$0	\$0	\$511	\$511	\$16,714	\$5,041,220	\$5,041,220
V1987	\$21,170	\$0	\$21,170	\$21,170	\$0	\$0	\$0	\$0	\$0	\$21,170	\$21,170
V1987 Q1	\$1,169,004	(\$7,298)	\$20,279	\$1,169,004	\$0	\$0	\$90	\$90	\$2,950	\$1,161,707	\$1,161,707
V1987 Q2	\$2,770,609	(\$11,361)	\$0	\$2,770,609	\$0	\$0	\$140	\$140	\$4,573	\$2,759,249	\$2,759,249
V1987 Q3	\$2,562,174	(\$12,107)	\$0	\$2,562,174	\$0	\$0	\$148	\$148	\$4,845	\$2,550,067	\$2,550,067
V1987 Q4	\$2,527,699	(\$11,674)	\$41,801	\$2,527,699	\$0	\$0	\$143	\$143	\$4,691	\$2,516,026	\$2,516,026
V1988	(\$57,191)	\$0	(\$57,191)	(\$57,191)	\$0	\$0	\$0	\$0	\$0	(\$57,191)	(\$57,191)
V1988 Q1	\$1,029,212	(\$14,213)	\$0	\$1,029,212	\$0	\$0	\$176	\$176	\$5,755	\$1,014,999	\$1,014,999
V1988 Q2	\$874,951	(\$15,105)	\$0	\$874,951	\$0	\$0	\$187	\$187	\$6,107	\$859,846	\$859,846
V1988 Q3	\$943,849	(\$24,846)	\$0	\$943,849	\$0	\$0	\$294	\$294	\$9,632	\$919,003	\$919,003
V1988 Q4	\$621,685	(\$20,497)	\$24,650	\$621,685	\$0	\$0	\$253	\$253	\$8,266	\$601,188	\$601,188
V1989	(\$105,728)	\$0	(\$105,728)	(\$105,728)	\$0	\$0	\$0	\$0	\$0	(\$105,728)	(\$105,728)
V1989 Q1	\$943,017	(\$6,816)	\$0	\$943,017	\$0	\$0	\$84	\$84	\$2,757	\$936,202	\$936,202
V1989 Q2	\$851,772	(\$10,084)	\$0	\$851,772	\$0	\$0	\$125	\$125	\$4,088	\$841,688	\$841,688
V1989 Q3	\$1,079,254	(\$15,944)	\$31,342	\$1,079,254	\$0	\$0	\$197	\$197	\$6,444	\$1,063,310	\$1,063,310
V1989 Q4	\$1,171,247	(\$12,921)	\$0	\$1,171,247	\$0	\$0	\$159	\$159	\$5,197	\$1,158,326	\$1,158,326
V1990	\$3,603,835	(\$39,663)	\$188,374	\$3,603,835	\$0	\$0	\$493	\$493	\$16,134	\$3,564,173	\$3,564,173
V1991	(\$118,606)	\$0	(\$118,606)	(\$118,606)	\$0	\$0	\$0	\$0	\$0	(\$118,606)	(\$118,606)
V1991 Q1	\$540,691	(\$12,342)	\$0	\$540,691	\$0	\$0	\$153	\$153	\$5,001	\$528,350	\$528,350
V1991 Q2	\$621,817	(\$16,679)	\$0	\$621,817	\$0	\$0	\$195	\$195	\$6,374	\$605,137	\$605,137
V1991 Q3	\$889,943	(\$19,344)	\$84,080	\$889,943	\$0	\$0	\$240	\$240	\$7,870	\$870,599	\$870,599
V1991 Q4	\$843,093	(\$17,654)	\$0	\$843,093	\$0	\$0	\$217	\$217	\$7,094	\$825,439	\$825,439
V1992	\$384,163	\$0	\$384,163	\$240,310	\$18,219	\$0	\$0	\$0	\$0	\$384,163	\$258,528
V1992 Q1	\$590,067	(\$51,229)	\$0	\$590,067	\$0	\$0	\$633	\$633	\$20,733	\$538,839	\$538,839
V1992 Q2	\$709,559	(\$51,047)	\$0	\$709,559	\$0	\$0	\$624	\$624	\$20,411	\$658,512	\$658,512
V1992 Q3	\$1,514,480	(\$64,094)	\$303,892	\$1,514,480	\$0	\$0	\$791	\$791	\$25,885	\$1,450,386	\$1,450,386
V1992 Q4	\$1,814,814	(\$56,985)	\$0	\$1,814,814	\$0	\$0	\$704	\$704	\$23,051	\$1,757,829	\$1,757,829
V1993	(\$130,330)	\$0	(\$130,331)	(\$130,330)	\$0	\$0	\$0	\$0	\$0	(\$130,330)	(\$130,330)
V1993 Q1	\$1,058,943	(\$14,333)	\$0	\$1,058,943	\$0	\$0	\$176	\$176	\$5,775	\$1,044,611	\$1,044,611

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Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2017											
Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V1993 Q2	\$910,391	(\$24,401)	\$0	\$910,391	\$0	\$0	\$301	\$301	\$9,850	\$885,990	\$885,990
V1993 Q3	\$1,230,092	(\$22,719)	\$0	\$1,230,092	\$0	\$0	\$280	\$280	\$9,176	\$1,207,372	\$1,207,372
V1993 Q4	\$1,346,926	(\$24,565)	\$0	\$1,346,926	\$0	\$0	\$303	\$303	\$9,919	\$1,322,361	\$1,322,361
V1994	\$6,127,597	\$0	\$2,595,992	\$3,488,937	\$160,299	\$0	\$0	\$0	\$0	\$6,127,597	\$3,649,235
V1994 Q1	\$624,254	(\$10,564)	\$0	\$624,254	\$0	\$0	\$130	\$130	\$4,270	\$613,691	\$613,691
V1994 Q2	\$953,161	(\$21,789)	\$0	\$953,161	\$0	\$0	\$269	\$269	\$8,813	\$931,371	\$931,371
V1994 Q3	\$1,366,146	(\$29,781)	\$0	\$1,366,146	\$0	\$0	\$368	\$368	\$12,051	\$1,336,365	\$1,336,365
V1994 Q4	\$1,722,950	(\$95,338)	\$0	\$1,722,950	\$0	\$0	\$1,179	\$1,179	\$38,572	\$1,627,612	\$1,627,612
V1995	(\$194,082)	\$0	(\$194,082)	(\$194,082)	\$0	\$0	\$0	\$0	\$0	(\$194,082)	(\$194,082)
V1995 Q1	\$2,720	(\$20)	\$0	\$2,720	\$0	\$0	\$0	\$0	\$8	\$2,700	\$2,700
V1995 Q2	\$1,031,494	(\$15,501)	\$0	\$1,031,494	\$0	\$0	\$193	\$193	\$6,304	\$1,015,993	\$1,015,993
V1995 Q3	\$734,674	(\$9,486)	\$0	\$734,674	\$0	\$0	\$118	\$118	\$3,873	\$725,189	\$725,189
V1995 Q4	\$3,611,096	(\$44,599)	\$0	\$3,611,096	\$0	\$0	\$448	\$448	\$14,664	\$3,566,497	\$3,566,497
V1996	\$5,696,035	(\$88,932)	(\$305,682)	\$5,686,724	\$504	\$0	\$1,153	\$1,153	\$37,742	\$5,607,103	\$5,598,296
V1997	(\$286,963)	\$0	(\$301,450)	(\$293,618)	(\$7,213)	\$0	\$0	\$0	\$0	(\$286,963)	(\$300,830)
V1997 Q1	\$1,173,021	(\$34,661)	\$5,883	\$1,167,045	\$5,883	\$0	\$337	\$430	\$14,066	\$1,138,360	\$1,138,360
V1997 Q2	\$1,502,400	(\$46,731)	\$24,140	\$1,477,874	\$24,140	\$0	\$194	\$580	\$18,969	\$1,455,669	\$1,455,669
V1997 Q3	\$1,467,919	(\$49,332)	\$40,307	\$1,426,929	\$40,307	\$0	(\$71)	\$612	\$20,021	\$1,418,587	\$1,418,587
V1997 Q4	\$1,860,061	(\$44,795)	\$65,366	\$1,793,825	\$65,366	\$0	(\$735)	\$134	\$4,394	\$1,815,265	\$1,815,265
V1998	(\$280,792)	\$0	(\$280,792)	(\$265,920)	(\$12,582)	\$0	\$0	\$0	\$0	(\$280,792)	(\$278,502)
V1998 Q1	\$1,287,701	(\$5,154)	\$62,373	\$1,225,199	\$55,691	\$0	(\$79)	\$63	\$2,075	\$1,282,547	\$1,275,878
V1998 Q2	\$1,374,504	(\$16,549)	\$82,765	\$1,291,234	\$60,412	\$0	(\$438)	\$205	\$6,697	\$1,357,955	\$1,335,740
V1998 Q3	\$937,588	(\$5,690)	\$67,889	\$869,493	\$41,907	\$0	(\$214)	\$70	\$2,299	\$931,898	\$905,994
V1998 Q4	\$1,734,074	(\$3,974)	\$149,218	\$1,584,691	\$79,796	\$0	(\$116)	\$127	\$4,160	\$1,730,100	\$1,660,755
V1999	\$5,937,396	(\$41,916)	\$221,553	\$5,270,459	\$265,217	\$0	(\$3,277)	\$463	\$15,166	\$5,895,480	\$5,497,500
V2000	(\$174,636)	\$0	(\$189,633)	(\$162,038)	(\$8,458)	\$0	\$0	\$0	\$0	(\$174,636)	(\$170,495)
V2000 Q1	\$1,638,799	(\$8,872)	\$294,206	\$1,428,090	\$67,337	\$0	(\$929)	\$108	\$3,535	\$1,629,927	\$1,487,591
V2000 Q2	\$846,863	(\$6,518)	\$124,623	\$721,750	\$36,979	\$0	(\$754)	\$81	\$2,651	\$840,345	\$753,046
V2000 Q3	\$1,696,042	(\$7,161)	\$1,159,604	\$1,593,848	\$28,071	\$0	(\$876)	\$121	\$3,959	\$1,688,881	\$1,615,753
V2000 Q4	\$1,324,239	(\$7,589)	\$229,697	\$1,093,887	\$59,354	\$0	(\$1,049)	\$91	\$2,986	\$1,316,650	\$1,146,792
V2001	\$4,784,619	(\$55,588)	\$1,088,252	\$3,809,142	\$210,886	\$0	(\$9,148)	\$782	\$25,592	\$4,729,031	\$3,974,369

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Grouped By: Total Tax Classes

Tax Book : Federal  
 Tax Year : 2017

Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2001 30% Bonus	\$35	(\$648)	(\$149,232)	(\$43,938)	(\$2,085)	\$0	(\$110)	\$6	\$185	(\$613)	(\$46,555)
V2002	\$3,436,120	(\$8,524)	\$1,974,711	\$1,746,129	\$104,872	\$0	(\$1,808)	\$94	\$3,091	\$3,427,596	\$1,844,378
V2002 30% Bonus	\$2,562,816	(\$25,828)	\$347,289	\$1,986,005	\$113,989	\$0	(\$5,323)	\$439	\$14,369	\$2,536,988	\$2,079,928
V2003	\$812,078	(\$5,695)	\$687,794	\$453,480	\$31,164	\$0	(\$1,400)	\$125	\$4,075	\$806,384	\$480,474
V2003 30% Bonus	(\$162,146)	(\$7,128)	(\$48,794)	(\$114,385)	(\$7,507)	\$0	(\$1,766)	\$142	\$4,640	(\$169,274)	(\$127,112)
V2003 50% Bonus	\$1,373,577	(\$24,740)	\$341,917	\$975,242	\$60,728	\$0	(\$6,017)	\$605	\$19,816	\$1,348,837	\$1,017,852
V2004	\$117,613	(\$8,517)	(\$38,941)	\$123,205	\$6,559	\$0	(\$2,556)	\$104	\$3,392	\$109,097	\$123,907
V2004 30%	\$480,719	(\$26,744)	\$156,382	\$319,863	\$20,852	\$0	(\$7,897)	\$455	\$14,885	\$453,976	\$322,324
V2004 50% Bonus	\$2,809,953	(\$32,969)	\$789,989	\$1,956,620	\$113,049	\$0	(\$9,557)	\$739	\$24,186	\$2,776,985	\$2,046,997
V2005	\$4,577,527	(\$80,581)	\$2,785,314	\$3,322,330	\$242,093	\$0	(\$24,386)	\$809	\$26,493	\$4,496,946	\$3,509,037
V2005 50% Bonus	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
V2006	(\$806,872)	(\$28,073)	(\$821,764)	\$2,264,974	(\$46,684)	\$0	(\$6,258)	\$373	\$12,206	(\$834,945)	\$2,196,848
V2007	\$5,008,998	(\$38,771)	\$5,169,507	\$3,435,623	\$315,097	\$0	(\$10,987)	\$460	\$15,048	\$4,970,227	\$3,723,395
V2008	\$5,715,072	(\$27,325)	\$5,688,830	\$5,306,040	\$90,104	\$0	(\$9,348)	\$333	\$10,908	\$5,687,747	\$5,378,500
V2008 50%	\$4,615,785	(\$35,636)	\$4,597,967	\$2,916,934	\$279,641	\$0	(\$11,743)	\$883	\$28,896	\$4,580,149	\$3,173,565
V2009	\$4,170,516	(\$49,132)	\$4,138,099	\$2,378,556	\$243,191	\$0	(\$19,971)	\$41	\$1,350	\$4,121,384	\$2,592,627
V2009 50%	\$5,342,042	(\$41,541)	\$5,321,271	\$3,033,118	\$320,433	\$0	(\$13,888)	\$1,014	\$33,199	\$5,300,500	\$3,326,912
V2010	(\$672,718)	\$0	(\$670,369)	(\$198,422)	(\$36,835)	\$0	\$0	\$0	\$0	(\$672,718)	(\$235,257)
V2010 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$6,755	\$6,755	\$221,068	\$0	\$0
V2010 50%	\$1,901,789	(\$9,012)	\$1,897,283	\$947,509	\$112,016	\$0	(\$3,846)	\$209	\$6,839	\$1,892,776	\$1,054,567
V2011	\$961,643	\$0	\$937,357	\$401,343	\$50,271	\$0	\$0	\$0	\$0	\$961,643	\$451,615
V2011 100%	\$0	\$0	\$0	\$0	\$0	\$0	\$3,184	\$3,184	\$104,222	\$0	\$0
V2011 50%	\$68,481	(\$5,246)	\$65,857	\$26,446	\$3,122	\$0	(\$646)	\$143	\$4,671	\$63,234	\$25,110
V2012	\$30,993	\$0	\$30,993	\$5,703	\$1,136	\$0	\$0	\$0	\$0	\$30,993	\$6,838
V2012 50%	\$7,193,464	(\$197,806)	\$7,071,071	\$2,392,334	\$361,271	\$0	\$1,356	\$5,352	\$175,155	\$6,995,658	\$2,559,794
V2013	\$329,804	\$0	\$320,190	\$82,762	\$22,561	\$0	\$0	\$0	\$0	\$329,804	\$105,323
V2013 50%	\$7,746,465	(\$35,118)	\$7,711,871	\$1,979,219	\$433,409	\$0	(\$24,771)	\$978	\$32,014	\$7,711,347	\$2,403,258
V2014	\$291,328	(\$0)	\$279,382	\$78,638	\$18,668	\$0	(\$0)	\$0	\$0	\$291,328	\$97,306
V2014 50%	\$12,295,881	(\$37,390)	\$12,276,723	\$2,883,508	\$872,329	\$0	(\$28,232)	\$1,405	\$45,987	\$12,258,491	\$3,748,084
V2015	\$533,734	\$0	\$511,383	\$18,745	\$12,318	\$0	\$0	\$0	\$0	\$533,734	\$31,063
V2015 50%	\$10,441,715	(\$12,005)	\$10,324,478	\$1,382,693	\$833,852	\$0	(\$9,741)	\$546	\$17,870	\$10,429,711	\$2,214,827

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Grouped By: Total Tax Classes

Tax Book : Federal											
Tax Year : 2017											
Vintage	Beginning Asset Balance	Additions/Retirements	Depreciable Base	Beginning Reserve	Depreciation	Capitalized Depreciation	Gain/(Loss)	Salvage	Cost of Removal	Ending Asset Balance	Ending Reserve
V2016	\$330,734	\$0	\$329,376	\$4,683	\$9,162	\$0	\$0	\$0	\$0	\$330,734	\$13,845
V2016 50%	\$12,424,141	(\$29,169)	\$12,368,315	\$527,295	\$1,003,906	\$0	(\$25,995)	\$1,028	\$33,640	\$12,394,971	\$1,529,055
V2017	\$0	\$246,226	\$246,226	\$0	\$3,448	\$0	\$0	\$0	\$0	\$246,226	\$3,448
V2017 100%	\$0	\$0	\$0	\$0	\$13,250,293	\$0	\$0	\$0	\$0	\$0	\$0
V2017 50%	\$0	\$9,799,984	\$9,799,984	\$0	\$10,247,530	\$0	(\$13,291)	\$378	\$12,367	\$9,799,984	\$433,876
<b>Total Tax Classes</b>	<b>\$235,770,911</b>	<b>\$7,311,831</b>	<b>\$132,062,550</b>	<b>\$176,863,284</b>	<b>\$30,424,950</b>	<b>\$0</b>	<b>(\$229,952)</b>	<b>\$50,797</b>	<b>\$1,662,522</b>	<b>\$243,254,171</b>	<b>\$181,782,778</b>
<b>Company Total:</b>	<b>\$235,770,911</b>	<b>\$7,311,831</b>	<b>\$132,062,550</b>	<b>\$176,863,284</b>	<b>\$30,424,950</b>	<b>\$0</b>	<b>(\$229,952)</b>	<b>\$50,797</b>	<b>\$1,662,522</b>	<b>\$243,254,171</b>	<b>\$181,782,778</b>
Tax Year:	\$235,770,911	\$7,311,831	\$132,062,550	\$176,863,284	\$30,424,950	\$0	(\$229,952)	\$50,797	\$1,662,522	\$243,254,171	\$181,782,778

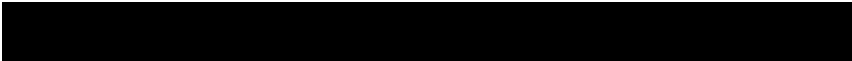
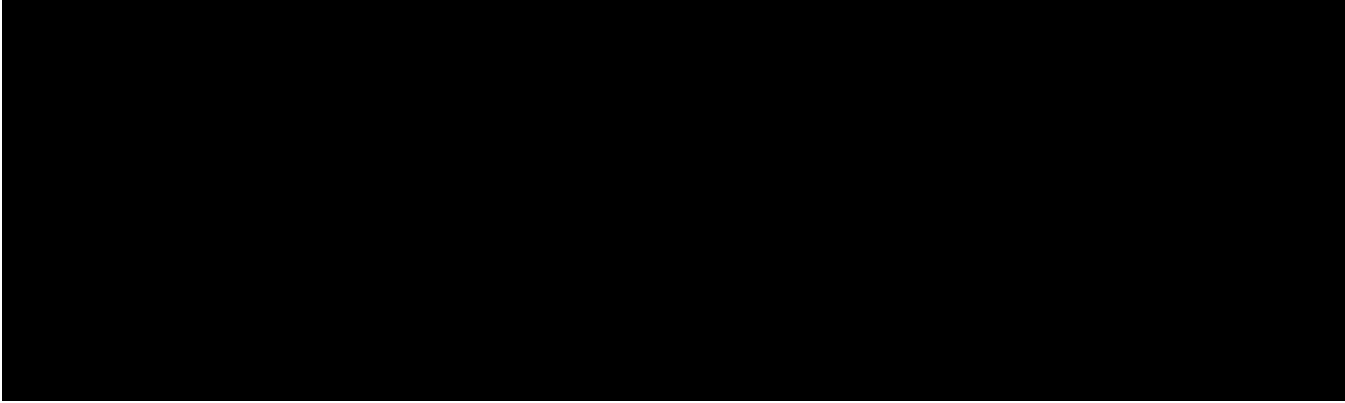
\$13,250,293 X 34%=\$4,505,100  
 \$13,250,293 X 21%=\$2,782,562  
 Difference (Excess)=\$1,722,538



REDACTED

Form <b>886-A</b> (Rev. January 1994)	<b>Explanation of Items</b>	Schedule number or exhibit
Name of taxpayer NiSource Inc.	Tax Identification Number [REDACTED]	Year/Period ended 201712

**Issue**

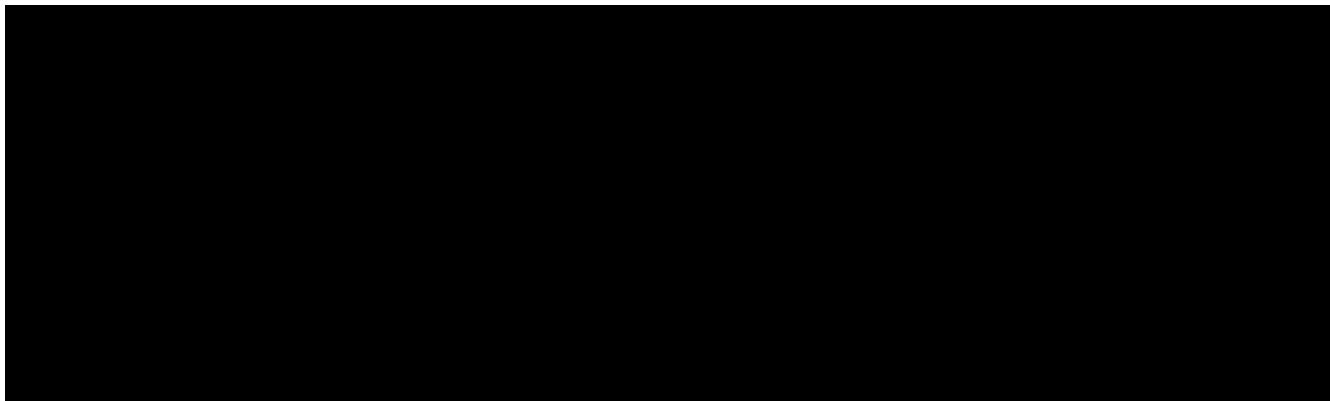
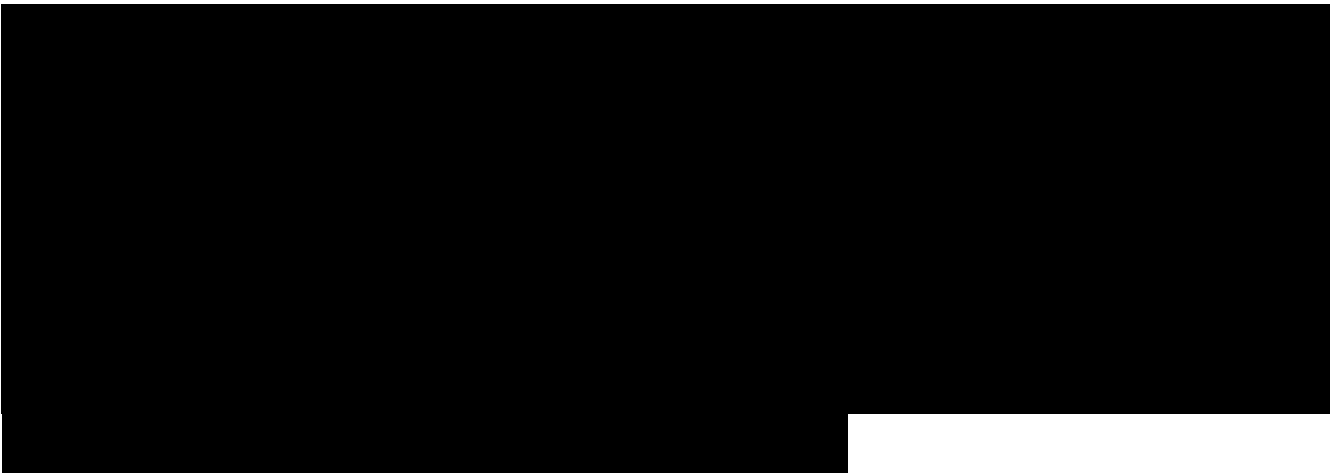


**Taxpayer's Position**



# REDACTED

Form <b>886-A</b> (Rev. January 1994)	<b>Explanation of Items</b>	Schedule number or exhibit
Name of taxpayer NiSource Inc.	Tax Identification Number [REDACTED]	Year/Period ended 201712



# REDACTED

Form <b>886-A</b> (Rev. January 1994)	<b>Explanation of Items</b>	Schedule number or exhibit
Name of taxpayer NiSource Inc.	Tax Identification Number [REDACTED]	Year/Period ended 201712

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]