

Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Standard Filing Requirements
5/28/2021
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**Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(7)(m)**

Description of Filing Requirement:

The current chart of accounts is more detailed than the Uniform System of Accounts chart prescribed by the commission;

Response:

Please refer to the attached for the current chart of accounts.

Responsible Witness:

Jeffery T. Gore

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|---------------------------------|------------|
| 10100000 | Plant In Service-Beg Bal | PLANT |
| 10100001 | Plant In Service-Additions | PLANT |
| 10100002 | Plant In Service-Retirements | PLANT |
| 10100003 | Plant In Service-Oth Changes | PLANT |
| 10100004 | Plant In Service-GAAP Reclass | PLANT |
| 10100010 | CIAC_CMA ONLY | PLANT |
| 10100050 | ARO-Beg Bal | ARO |
| 10100051 | ARO-Additions | ARO |
| 10100052 | ARO-Retirements | ARO |
| 10100053 | ARO-Other Changes | ARO |
| 10110000 | Capital Leases-Beg Bal | CAP LEASE |
| 10110001 | Capital Leases-Additions | CAP LEASE |
| 10110002 | Capital Leases-Retirements | CAP LEASE |
| 10110003 | Capital Leases-Other Changes | CAP LEASE |
| 10112000 | Right of Use Asset-Beg Bal | OperatLeas |
| 10112001 | Right of Use Asset-Additions | OperatLeas |
| 10112002 | Right of Use Asset-Retirements | OperatLeas |
| 10112003 | Right of Use Asset-Other Chang | OperatLeas |
| 10112004 | Right of Use Asset-Amort | OperatLeas |
| 10120000 | Right of Use Asset-Beg Bal | OperatLeas |
| 10120001 | Right of Use Asset-Additions | OperatLeas |
| 10120002 | Right of Use Asset-Retirements | OperateLea |
| 10120003 | Right of Use Asset-Other Chang | OperatLeas |
| 10120004 | Right of Use Asset-Amort | OperatLeas |
| 10140000 | Cloud Plant In Svc-Beg Bal | PLANT |
| 10140001 | Cloud Plant in Svc-Additions | PLANT |
| 10140002 | Cloud Plant in Svc-Retirements | PLANT |
| 10140003 | Cloud Plant in Svc-Oth Changes | PLANT |
| 10200000 | Plant Purchased or Sold | PLANT |
| 10300000 | Experimental Pnt Unclassified | PLANT |
| 10400000 | Plant Leased to Others | PLANT_LEAS |
| 10500000 | Plant Held for Future Use BBal | PLANT_HELD |
| 10500001 | Plant Held for Ft Use Addition | PLANT_HELD |
| 10500002 | Plant Held for Ft Use Retiremnt | PLANT_HELD |
| 10500003 | Plant Held for Ft Use Oth | PLANT_HELD |
| 10600000 | Comp Constr Not Class Beg Bal | PLANT |
| 10600001 | Comp Const not Class Additions | PLANT |
| 10600002 | Comp Const not Class Retiremnt | PLANT |
| 10600003 | Comp Const not Class Other | PLANT |
| 10700000 | CWIP-Beg Balance | CWIP |
| 10700001 | CWIP-Additions | CWIP |
| 10700003 | CWIP-Other Changes | CWIP |
| 10700004 | CWIP-Transfers to Affil-NCS | CWIP |
| 10740000 | Cloud CWIP-Beg Balance | CWIP |
| 10740001 | Cloud CWIP-Additions | CWIP |
| 10740003 | Cloud CWIP-Oth Changes | CWIP |
| 10800000 | Accum Deprec Plant -Beg Bal | ACC DEPR |
| 10800001 | Accum Deprec Plant-Additions | ACC DEPR |
| 10800002 | Accum Deprec Plant-Retiremnt | ACC DEPR |
| 10800003 | Accum Deprec Plant-Other Chg | ACC DEPR |
| 10800004 | Accum Deprec Plant-GAAP Reclas | ACC DEPR |
| 10800010 | Retirement WIP-Beg Bal | RWIP |
| 10800011 | Retirement WIP-Additions | RWIP |
| 10800012 | Retirement WIP-Reductions | RWIP |
| 10800013 | Retirement WIP-Other Changes | RWIP |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 10800050 | ARO-Accum Amortization Beg Bal | ACC AMTZ |
| 10800051 | ARO-Accum Amortization Add | ACC AMTZ |
| 10800052 | ARO-Accum Amortization Retir | ACC AMTZ |
| 10800053 | ARO-Accum Amortization OthChng | ACC AMTZ |
| 10800100 | Accum Deprec Cap Lease-Beg Bal | ACC DEPR |
| 10800101 | Accum Deprec Cap Lease-Add | ACC DEPR |
| 10800102 | Accum Deprec Cap Lease-Retir | ACC DEPR |
| 10800103 | Accum Deprec Cap Lease-Other | ACCUMDEPR |
| 10800150 | AccumDeprPlant-Beg Bal-SgrCrk | ACC DEPR |
| 10801000 | Neg Salvage Reclas-BegBal | RWIP |
| 10801010 | Neg Salvage Reclas | RWIP |
| 11100000 | Accum Amortization-Beg Bal | ACC AMTZ |
| 11100001 | Accum Amortization-Additions | ACC AMTZ |
| 11100002 | Accum Amortization-Retiremnt | ACC AMTZ |
| 11100003 | Accum Amortization-Other Chg | ACC AMTZ |
| 11100010 | Accum Amortization-RWIP-BegBal | ACC AMTZ |
| 11100011 | Accum Amortization-RWIP-Add | ACC AMTZ |
| 11100013 | Accum Amort-RWIP-Oth Chngs | ACC AMTZ |
| 11100100 | Accum Amor Cap Lease - Beg Bal | ACCUDEPRBB |
| 11100101 | Accum Amort Cap Lease - Add | ACCDEPRADD |
| 11100102 | Accum Amort Cap Lease - Retire | ACCDEPRRET |
| 11100103 | Accum Amort Cap Lease-Other | ACCUMDEPRO |
| 11140000 | Cloud Accum Amortiz-BegBal | ACC AMTZ |
| 11140001 | Cloud Accum Amortiz-Additions | ACC AMTZ |
| 11140002 | Cloud Accum Amortiz-Retirement | ACC AMTZ |
| 11140003 | Cloud Accum Amortiz-Oth Change | ACC AMTZ |
| 11400000 | Plant Acq Adj-BegBal Intangibl | PLANT_AQAJ |
| 11400100 | Plant Acq Adj-Add Intangible | PLANT_AQAJ |
| 11400200 | Plant Acq Adj-Retire Intangibl | PLANT_AQAJ |
| 11400300 | Plant Acq Adj-Oth Chg Intangib | PLANT_AQAJ |
| 11401000 | Tang Plant Acq Adj-BegBal | PLANT_AQAJ |
| 11401010 | Tangible Plant Acq Adj-Add | PLANT_AQAJ |
| 11401100 | Tang Plant Acq Adj-AccDep BBal | PLANT_AQAJ |
| 11401200 | Tang Plant Acq Adj-AccDep Addn | PLANT_AQAJ |
| 11401300 | Tang Plant Acq Adj-AccDep Othr | PLANT_AQAJ |
| 11500000 | Accum Amort Plnt Acqu Adj-BB | ACC AMTZ |
| 11500100 | Accum Amort Plnt Acqu Adj-Add | ACC AMTZ |
| 11500200 | Accum Amort Plnt Acqu Adj-Ret | ACC AMTZ |
| 11500300 | Accum Amort Plnt Acqu Adj-Oth | ACC AMTZ |
| 11501000 | Tang Acc Amort Plnt Acq Adj-BB | ACC AMTZ |
| 11501010 | Tang Acc Amor Plnt Acq Adj-ADD | ACC AMTZ |
| 11600000 | Other plant adjustments | OTH_PLANT |
| 11710000 | Gas Store Undergrnd NCurr BB | GASBB |
| 11710002 | Gas Store Undergrnd NCurr Ret | GASRETIRE |
| 11710003 | Gas Store Undergrnd NCurr Chng | GASCHNG |
| 11710004 | Gas Store Undergrnd Reserv BB | GASBB |
| 11710005 | Gas Store Undergrnd Reserv Ch | GASCHNG |
| 11725000 | System Balancing Gas BB | BALANCEBB |
| 11725002 | System Balancing Gas Retire | BALANCERET |
| 11725003 | System Balancing Gas Other Chg | BALANCEOTH |
| 11800000 | Other Utility Plant | OthUtilPlt |
| 11900000 | Acc Dep Other Utility Plant | AccDeprOPT |
| 12100000 | NonUtil Oth Prop-Beg Balance | PROPERTY |
| 12100001 | NonUtil Oth Prop-Additions | PROPERTY |
| 12100002 | NonUtil Oth Prop-Retirements | PROPERTY |
| 12100003 | NonUtil Oth Prop-Oth Chngs | PROPERTY |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 12100050 | NonUtil ARO Oth Prop-Beg Bal | OTH PROP |
| 12100051 | NonUtil ARO Oth Prop-Additions | OTH PROP |
| 12100052 | NonUtil ARO Oth Prop-Retiremnt | OTH PROP |
| 12100053 | NonUtil ARO Oth Prop-Oth Chngs | OTH PROP |
| 12100060 | NonUtil Oth Prop-CCNC-Beg Bal | OTH PROP |
| 12100063 | NonUtil Oth Prop-CCNC-Other | OTH PROP |
| 12101000 | NonUtil Oth Prop -CWIP-Beg Bal | CWIP |
| 12101001 | NonUtil Oth Prop-CWIP-Add | CWIP |
| 12101003 | NonUtil Oth Prop-CWIP-Oth Chng | CWIP |
| 12140000 | Cloud NonUtil Oth Prop-Beg Bal | PROPERTY |
| 12140001 | Cloud NonUtil Oth Prop-Add | PROPERTY |
| 12140002 | Cloud NonUtil Oth Prop-Retire | PROPERTY |
| 12140003 | Cloud NonUtil Oth Prop-Oth Chg | PROPERTY |
| 12141000 | Cloud NonUtil Oth Prop-CWIP-BB | CWIP |
| 12141001 | Cloud NonUtil OthProp-CWIP-Add | CWIP |
| 12141003 | Cloud NonUtil OthProp-CWIP-Oth | CWIP |
| 12200000 | NonUtil Accum Depr -Beg Bal | ACC DEPR |
| 12200001 | NonUtil Accum Depr -Add | ACC DEPR |
| 12200002 | NonUtil Accum Depr -Retire | ACC DEPR |
| 12200003 | NonUtil Accum Depr -Oth Chng | ACC DEPR |
| 12200010 | NonUtil Retirmnt WIP-Beg Bal | NONUTRWIP |
| 12200011 | NonUtil Retirmnt WIP-Add | NONUTRWIP |
| 12200013 | NonUtil Retirmnt WIP-Retire | NONUTRWIP |
| 12200050 | NonUtil ARO Accum Amort-BBal | ACC AMTZ |
| 12200051 | NonUtil ARO Accum Amort-Add | ACC AMTZ |
| 12200052 | NonUtil ARO Accum Amort-Retire | ACC AMTZ |
| 12200053 | NonUtil ARO Accum Amort-OthChg | ACC AMTZ |
| 12210000 | NonUtil Accum Amort - Beg Bal | ACC AMTZ |
| 12210001 | NonUtil Accum Amort - Addition | ACC AMTZ |
| 12210002 | NonUtil Accum Amort - Retireme | ACC AMTZ |
| 12210003 | NonUtil Accum Amor - Other Chg | ACC AMTZ |
| 12240000 | Cloud NonUtil Accum Depr-BB | ACC DEPR |
| 12240001 | Cloud NonUtil Accum Depr-Add | ACC DEPR |
| 12240002 | Cloud NonUtil Accum Depr-Retir | ACC DEPR |
| 12240003 | Cloud NonUtil Accum Depr-Oth | ACC DEPR |
| 12300000 | Inv Assoc Co-CS | INVSUBCO |
| 12300200 | Inv Assoc Co-DI | INVSUBCO |
| 12300211 | Inv Assoc Co-PL | INVSUBCO |
| 12300887 | Inv Assoc Co Milln Prtship Tax | INVSUBCO |
| 12300888 | Inv Assoc Co-Guarantee | INVSUBCO |
| 12300889 | Inv Assoc Co-OCI | INVSUBCO |
| 12310000 | Inv Sub Co-Common Stock | INVSUBCO |
| 12310001 | Inv Sub Co-PL | INVSUBCO |
| 12310002 | Inv Sub Co-Capital Contrib | INVSUBCO |
| 12310003 | Inv Sub Co-Distrib | INVSUBCO |
| 12310004 | Inv Sub Co-Preferred Stock | INVSUBCO |
| 12310007 | Inv Sub Co-OCI-SFAS 133 Adj | INVSUBCO |
| 12310008 | Inv Sub Co-OCI-Pension Oblig | INVSUBCO |
| 12310011 | Inv Sub Co-Goodwill | INVSUBCO |
| 12310015 | Inv Sub Co-APIC Tax Savings | INVSUBCO |
| 12310016 | Inv Sub Co-APIC Tx Stk Comp IC | INVSUBCO |
| 12310017 | Inv-Sub OCI OPEB Oblig | INVSUBCO |
| 12400000 | Other Investment at Cost | OTHERINV |
| 12400001 | Other Inv-Rabbi Trust SERP | OTHERINV |
| 12400002 | Other Inv-Rabbi Trust SERP Ins | OTHERINV |
| 12400004 | Other Inv-Rabbi Trust SRP Ins | OTHRINV |

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Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 12400020 | Other Inv-Rabbi Trust EDC | OTHERINV |
| 12400023 | Other Inv-Rabbi Trust EDC Ins | OTHERINV |
| 12400025 | Other Inv - Rabbi Trust Dir | OTHER INV |
| 12400037 | Other Inv-Land for Resale | OTHERINV |
| 12400040 | Other Inv-Rabbi Trust SRP Ins | OTHRINV |
| 12400025 | Other Inv - Rabbi Trust | OTHER INV |
| 12400500 | Other Inv-Evergreen Solar | OTHERINV |
| 12400510 | Other Inv-Acumentrics | OTHERINV |
| 12400520 | Other Inv-Res Acumentrics | OTHERINV |
| 12400530 | Other Inv-Springfield Area Dev | OTHERINV |
| 12400999 | Diff IC Sub Inv Elim | OTHERINV |
| 12401000 | Other Inv-Assts Hld For Sale | OTHERINV |
| 12401010 | Oth Inv-Assts Hld For Sale-Cur | MISC ASSET |
| 12405100 | Assets of Disco Ops | OTHERINV |
| 12500000 | Sinking Funds | SINK_FUND |
| 12800000 | Funds Held in Trust | OTHERFUNDS |
| 12800001 | Funds Held in Trust -OPEB Life | OTHERFUNDS |
| 12801000 | Heel Gas-LPG | HL_GAS_LPG |
| 12801010 | Heel Gas-LNG | HL_GAS_LNG |
| 13100000 | Cash | CASH |
| 13100002 | Cash-Depository Account | CASH |
| 13100003 | Cash-Disbursement Account | CASH |
| 13100004 | EverSource Intercompany Cash | ESICCash |
| 13400000 | Other Special Deposits | DEPOSITS |
| 13400001 | Oth Spec Dep-Bank Escrow | DEPOSITS |
| 13401000 | Oth Spec Dep-Restricted Cash | DEPOSITS |
| 13401010 | Oth Spec Dep-Apartments | DEPOSITS |
| 13500000 | Working Funds | WRKG FNDS |
| 13500002 | Petty Cash Funds | PTCSH FNDS |
| 13600000 | Temporary Cash Investments | TEMP CASH |
| 13600001 | Temp Cash Inv-Money Pool | TEMP CASH |
| 13600002 | Temp Cash Inv - Money Pool 2 | TEMP CASH |
| 13600006 | Temp Cash Inv-ST Securities | TEMP CASH |
| 13601000 | Temp Cash Inv-Brkr Margn Dep | TEMP CASH |
| 14100000 | Notes Rec-Short Term | NOTE REC |
| 14100100 | Notes Receivable Reserve | NOTE REC |
| 14100200 | Other AR Sold | NOTE REC |
| 14105000 | Notes Rec-Long Term | NOTE REC |
| 14200000 | Customer Account Receivable | CUST AR |
| 14200001 | Cust AR-Costs Excess Billing | CUST AR |
| 14200002 | Cust AR-Trans_Stor Rel Pntly | CUST AR |
| 14200003 | Cust AR-Trans_Stor Pnlty-Resv | CUST AR |
| 14200004 | Eversource Cust AR Offset | CUST AR |
| 14200007 | Cust AR-Release Capacity | CUST AR |
| 14200009 | Cust AR-Gathering Unregulated | CUST AR |
| 14200114 | Imbalance Cashout | CUST AR |
| 14200115 | Cust AR - OTRA Gas Sales Rec | CUST AR |
| 14200150 | Cust AR-Pend Bank Confirm | CUST AR |
| 14200160 | Cust AR-Credit Balances | CUST AR |
| 14200170 | Cust AR-Cust Paymnt in Trans | CUST AR |
| 14200180 | Cust AR-Unapp Cust Paymnt | CUST AR |
| 14200190 | Cust AR-Other AR Sold | CUST AR |
| 14200200 | Cust AR-AR Sold | CUST AR |
| 14200210 | Cust AR-PIP | CUST AR |
| 14200220 | Cust AR-CAB | CUST AR |
| 14200230 | Cust AR-CAB Late Payment | CUST AR |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 14200240 | Cust AR-Other | CUST AR |
| 14200250 | Cust AR-GMB | CUST AR |
| 14200260 | Cust AR-Cust Premise Work | CUST AR |
| 14200270 | Cust AR-Water Tank Loans | CUST AR |
| 14200280 | Cust AR-MDSE | CUST AR |
| 14200290 | Cust AR-Rental | CUST AR |
| 14200300 | Cust AR-Guardian Care | CUST AR |
| 14200310 | Cust AR-Service Jobbing | CUST AR |
| 14200320 | Cust AR-Admin | CUST AR |
| 14200330 | Cust AR-Utility Unbilled | CUST AR |
| 14300000 | Other AR_AR Module Only | OTH AR |
| 14300001 | Misc Accts Rec-Other | OTH AR |
| 14300018 | Other AR-Billed OSS | OTH AR |
| 14300027 | Billed Reimb Projects | OTH AR |
| 14300034 | Unbilled Reimb Projects | OTH AR |
| 14300045 | Contra Reimbursable Billing | OTH AR |
| 14300100 | Other AR-Factoring Account | OTH AR |
| 14300101 | Other AR-Customer-Sold | OTH AR |
| 14300102 | Other AR-Other-Sold | OTH AR |
| 14300150 | Other AR-Rate Refund | OTH AR |
| 14300160 | Other AR-Imbalance Supplier | OTH AR |
| 14300170 | Other AR-Gas-Unbilled | OTH AR |
| 14300180 | Other AR-Employee Wage Advan | OTH AR |
| 14300190 | Other AR-Gatherco | OTH AR |
| 14300200 | Other AR-Lake Choctaw | OTH AR |
| 14300210 | Other AR-CAP | OTH AR |
| 14300220 | Other AR-GMB Estimate | OTH AR |
| 14300230 | Other AR-Knox Coop | OTH AR |
| 14300240 | Other AR-GTS | OTH AR |
| 14300250 | Other AR-NYSEG | OTH AR |
| 14300260 | Other AR-Choice-Billing Fee | OTH AR |
| 14300270 | Other AR-Retail Service | OTH AR |
| 14300280 | Other AR-HEAP | OTH AR |
| 14300290 | Other AR-CNR | OTH AR |
| 14300300 | Other AR-Rent Deposits | OTH AR |
| 14300309 | Other A/R-Unallocated Insuranc | OTHER AR |
| 14300310 | Other AR-Defective Pipe Prog | OTH AR |
| 14300320 | Other AR-MF Global | OTH AR |
| 14300330 | Other AR Choice Trans-Columbia | OTH AR |
| 14300340 | Other AR Choice Trans-Marketer | OTH AR |
| 14300350 | Other AR Choice Trans-Purchase | OTH AR |
| 14300360 | Other AR Choice Trans-Builder | OTH AR |
| 14300370 | Other AR-Retiree Cap RE Pru | OTH AR |
| 14300380 | Other AR-Hewitt | OTH AR |
| 14300390 | Other AR-Transition Srvces CPG | OTH AR |
| 14300395 | Other AR-CPG Non-Transit Srvcs | OTH AR |
| 14300396 | Other AR-Transition Srvces ES | OTH AR |
| 14300400 | Long Term Other AR | OTH AR |
| 14301000 | AR-Tax-Curr-Federal | OTH AR TX |
| 14302000 | AR-Tax-Curr-State | OTH AR TX |
| 14303000 | AR-Tax-Curr-State and Local | OTH AR TX |
| 14304000 | AR-Tax-Curr-AR Sold | OTH AR TX |
| 14305000 | AR-Tax-NonCurr-Federal | OTH AR TX |
| 14306000 | AR-Tax-NonCurr-State | OTH AR TX |
| 14310000 | Misc AR - Sage 50 | MscARSge50 |
| 14311111 | Other AR-Curr-MA Project | OTHERAR |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 14399999 | Other AR-NC-MA Project | OTHERARNC |
| 14400000 | Acc Prov for Uncol-Beg Bal | UNCOLLECT |
| 14400100 | Acc Prov for Uncol-Reserve | UNCOLLECT |
| 14400150 | Acc Prov for Uncol-Charge-Offs | UNCOLLECT |
| 14400200 | Acc Prov for Uncol-Recoveries | UNCOLLECT |
| 14400250 | Acc Prov for Uncol-BB PIPP | UNCOLLECT |
| 14400300 | Acc Prov for Uncol-CY PIPP | UNCOLLECT |
| 14400350 | Acc Prov for Uncol-BB CAP | UNCOLLECT |
| 14400400 | Acc Prov for Uncol-ChrgOff CAP | UNCOLLECT |
| 14400450 | Acc Prov for Uncol-Recov CAP | UNCOLLECT |
| 14400500 | Accm Prov Uncoll-AR Sold | UNCOLLECT |
| 14400600 | Accm Prov Uncoll-Unbilled | UNCOLLECT |
| 14400700 | Accm Prov Uncoll-Misc | UNCOLLECT |
| 14400800 | Accm Prov Uncoll-MDSE | UNCOLLECT |
| 14400900 | Accm Prov Uncoll-Service Job | UNCOLLECT |
| 14401000 | Accm Prov Uncoll-Rental | UNCOLLECT |
| 14401100 | Accm Prov Uncoll-Guardian Care | UNCOLLECT |
| 14401200 | Accm Prov Uncoll-NASR CIAC | UNCOLLECT |
| 14402000 | Accm Prov Uncoll-New Business | UNCOLLECT |
| 14500000 | NR from Assoc Co-Short Term | NR |
| 14505000 | NR from Assoc Co-Long Term | NR |
| 14600000 | AR Assoc Co-Mech | AR ASSOC |
| 14600001 | AR Assoc Co-Taxes | AR ASSOC |
| 14600002 | AR Assoc Co-Misc | AR ASSOC |
| 14600003 | AR Assoc Co-Dividend | AR ASSOC |
| 14600005 | AR Assoc Co-Exchange Gas | AR ASSOC |
| 14600010 | AR Assoc Co-Interest | AR ASSOC |
| 14600012 | AR Assoc Co-TCO Bnd Int Ser H | AR ASSOC |
| 14600014 | AR Assoc Co-Gulf-D2 only | AR ASSOC |
| 14600051 | AR Assoc Co-TCO-D2 only | AR ASSOC |
| 14600051 | AR Assoc Co-TCO-D2 only | AR ASSOC |
| 14600059 | AR Assoc Co-NIPSCO-EASI | AR ASSOC |
| 14600101 | AR Assoc Convenience Billing | AR ASSOC |
| 14600102 | AR Assoc Contract Billing | AR ASSOC |
| 14600104 | AR Assoc Payroll | AR ASSOC |
| 14600106 | AR Assoc Co-Contract Est | AR ASSOC |
| 14600111 | AR Assoc Co-ERS_Only | AR ASSOC |
| 14600113 | AR Assoc Co-Mellon Funding | AR ASSOC |
| 14600120 | AR Assoc Co-FactorAcct-AR Sold | AR ASSOC |
| 14600200 | AR Assoc Co-Long Term | AR ASSOC |
| 14600999 | AR Assoc-GL Only Auto-Gen | AR ASSOC |
| 14601000 | AR Assoc-Stock | AR ASSOC |
| 14610000 | Money Pool Deposits | AR ASSOC |
| 14610010 | Money Pool-Intrst Receivable | AR ASSOC |
| 14620000 | Foreign Cash | AR ASSOC |
| 14620001 | Money Pool 2 - Deposits | AR ASSOC |
| 14620010 | Money Pool 2-Intrst Receivable | AR ASSOC |
| 14630000 | AR-Non Consolidated Assoc Co | AR ASSOC |
| 14640000 | Affil Exchange Gas Recvbl FERC | AR ASSOC |
| 15100000 | Fuel Stock - Electric | FUEL_STOCK |
| 15100010 | Fuel Stock-Elec-Unallocated | FUEL_STOCK |
| 15101000 | Fuel Stock - Gas | FUEL_STOCK |
| 15102000 | Fuel Stock - LPG | FUEL_STOCK |
| 15103000 | Fuel Stock - LNG | FUEL_STOCK |
| 15200000 | Fuel Stock Exp Undistr | FUEL_STOCK |
| 15300000 | Residuals and Extracted Prdct | RESIEXTPRD |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------------|--------------------------------|-------------------|
| 15400000 | Plant Materials-Oth Supplies | MATER_SUPP |
| 15400700 | Fab Shop Inventory-Labor-Other | FabShopIn |
| 15400710 | Plant Mat-Fab Shop Inv-Raw Mat | MATER_SUPP |
| 15400720 | Plt Mat-Fab Shop Build AheadMR | MATER_SUPP |
| 15400730 | Plt Mat-Fab Shop BldAhead McJu | MATER_SUPP |
| 15400740 | Plt Mat-Fab Shop Inv Consumabl | MATER_SUPP |
| 15400800 | Plant Mat-Meter Shop Clearing | MATER_SUPP |
| 15410000 | Fab Shop Inventory-SCB | FasShopSCB |
| 15420000 | FabShop LP OH Build Ahead | FabShopOH |
| 15500000 | Merchandise | MERCHANDIS |
| 15810000 | Allowance Inventory | ALLW_INVEN |
| 15820000 | Allowances Withheld | ALLW_WTHLD |
| 16300000 | Stores Exp Undistributed | STR_EXP_UD |
| 16300080 | Stores Expense Credit | StoresCred |
| 16410000 | Gas Stored-Current | GAS STOR |
| 16411000 | Gas Stored-Current-LIFO | GAS STOR |
| 16420000 | Liquefied Natural Gas Stored | LQ_NAT_GAS |
| 16421000 | LNG Stored-LIFO | LQ_NAT_GAS |
| 16500000 | Other Misc Prepayments | PREPAID |
| 16500010 | Prepaid-Medical LTD | PREPAID |
| 16500020 | Prepaid - NI CPG Transition | PREPAID |
| 16500030 | Prepaid Payroll | PREPAID |
| 16500100 | Prepaid-Software-Misc | PREPAID |
| 16500110 | Prepaid-IT Costs | PREPAID |
| 16500200 | Prepaid-DSM Reimbursement | PREPAID |
| 16500300 | Prepd-VEBA Trust Medical-Activ | PREPAID |
| 16500400 | Prepaid-Transformation | PREPAID |
| 16500500 | Prepaid - NIFIT | PREPAID |
| 16500600 | Prepaid-Cloud Computing costs | PrepdCloud |
| 16503200 | Prepaid Taxes - Property | PREPAID |
| 16503400 | Prepaid Taxes - Gross Receipts | PREPAID |
| 16503600 | Prepaid Taxes - Other | PREPAID |
| 16503700 | Prepaid-Permits | PrePaid |
| 16520000 | Prepaid-Insurance Affiliate | PREPAID |
| 16521000 | Prepaid-Insurance NonAffil | PREPAID |
| 16530000 | Prepaid-Price Risk | PREPAID |
| 16530010 | Price Risk-Curr Reserve | PRICE RISK |
| 16530020 | Price Risk-Hedging Current IC | PRICE RISK |
| 16590000 | Prepaid-NC Cloud Computing Cst | PrepdCloud |
| 16591000 | Prepaid-NC Cloud Cost Incurred | PrePdCloud |
| 16591015 | Prepaid-NonCurr | PREPAIDNC |
| 17100000 | Interest and Dividends Rec | INTERSTREC |
| 17100004 | Int Rec-SWAP | INTERSTREC |
| 17100010 | Int Rec-Non-Aff Money Pool | INTERSTREC |
| 17100011 | Int Rec-Reserve | INTERSTREC |
| 17100012 | Int Rec - Non-Aff Money Pool 2 | INTERSTREC |
| 17100020 | Int Rec-Other AR Sold | INTERSTREC |
| 17101000 | Int Rec-Tax-Curr-Fed | INTERSTREC |
| 17102000 | Int Rec-Tax-Curr-State | INTERSTREC |
| 17103000 | Int Rec-Tax-Stat_Local | INTERSTREC |
| 17104000 | Int Rec-Tax-Payroll | INTERSTREC |
| 17105000 | Int Rec-Tax-Noncurr-Fed | INTERSTREC |
| 17106000 | Int Rec-Tax-Noncurr-State | INTERSTREC |
| 17107000 | Int Rec - Noncurr SWAP | INTERSTREC |
| 17200000 | Rent Receivables | RENTREC |
| 17200001 | Rent Receivables-Land | RENTREC |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 17200100 | Rent Receiv-Oth AR Sold | RENTREC |
| 17300000 | AR Accrued Revenues | ACCD REV |
| 17300001 | AR Accrd Rev Unbill Reg Cust | ACCD REV |
| 17301000 | AR Sold Cust Unbilled Revenue | ARSOLD |
| 17302000 | AR Accrd Rev Unbill Exch Gas | ACCD REV |
| 17302010 | AR Sold Unbilled Exchange Gas | ARSOLD |
| 17400000 | Misc Curr and Accrued Assets | MISC ASSET |
| 17401000 | Misc Assets-Exch Gas Receiv | MISC ASSET |
| 17401010 | Misc Assets-Shipper Gas | MISC ASSET |
| 17401020 | Exchange Gas Recvbl Reserve | MISC ASSET |
| 17403200 | Misc Assets-Property Tax | MISC ASSET |
| 17406000 | Misc Assets-Storage | MISC ASSET |
| 17410000 | Assets of Disco Ops - Curr | DISCOP |
| 17500000 | Deriv Instrmnt Asset -Curr | DERV_INSTR |
| 17505000 | Deriv Instrmnt Asset -Non-Curr | DERV_INSTR |
| 17600000 | Deriv Instrmnt Asset-Hedg -Cur | DERV_INSTR |
| 17605000 | Deriv Instrmnt Assett-Hedg-NC | DERV_INSTR |
| 18100000 | Def Chrgs-Unamortized Debt Exp | DEFCHARGES |
| 18100001 | Def Chrgs-Miscellaneous | DEFCHARGES |
| 18100004 | Def Chrgs-Financing | DEFCHARGES |
| 18100005 | Def Chrgs-Unamort Med Note | DEFCHARGES |
| 18210000 | Extraordinary Property Losses | EXTR_PLOSS |
| 18230000 | Reg Asset Other | OTH RG AST |
| 18230002 | Reg Asset ACA | OTH RG AST |
| 18230003 | Reg Asset Software | OTH RG AST |
| 18230004 | Reg Asset Environ Cur | OTH RG AST |
| 18230005 | Reg Asset OPEB Transition | OTH RG AST |
| 18230006 | Reg Asset Retiree Life Reg | OTH RG AST |
| 18230007 | Reg Asset FAS 112 Current | OTH RG AST |
| 18230008 | Reg Asset Pension Rest | OTH RG AST |
| 18230009 | Reg Asset Retire Inc Plan | OTH RG AST |
| 18230013 | Reg Asset OPEB Trker-Cur | OTH RG AST |
| 18230014 | Reg Asset Pension Trker - Curr | OTH RG AST |
| 18230015 | Reg Asset Pension Trker UDP-Cu | OTH RG AST |
| 18230050 | Reg Asset Imbalance Cashout | OTH RG AST |
| 18230100 | Reg Asset Decoupling-Peak | OTH RG AST |
| 18230101 | Reg Asset Decoupling-Off Peak | OTH RG AST |
| 18230110 | Reg Asset Def Wkg Cap Cmdty-Pk | OTH RG AST |
| 18230111 | Reg Asset Def Wkg CapCmdty-OPk | OTH RG AST |
| 18230120 | Reg Asset Def Wkg CapDema-Peak | OTH RG AST |
| 18230121 | Reg Asset Def Wkg CapDema-OPk | OTH RG AST |
| 18230130 | Reg Asset Unbill-Recoveries | OTH RG AST |
| 18230140 | Reg Asset Def Gas Cost Bad Dbt | OTH RG AST |
| 18230150 | Reg Asset Bad Dbt Gas cost Hld | OTH RG AST |
| 18230160 | Reg Asset Prod-Stor-Peak | OTH RG AST |
| 18230161 | Reg Asset Prod-Stor-Off Peak | OTH RG AST |
| 18230170 | Reg Asset DSM LNR-May | OTH RG AST |
| 18230180 | Reg Asset DSM Implementation | OTH RG AST |
| 18230185 | Reg Asset DSM Incentive | OTH RG AST |
| 18230190 | Reg Asset Debt Redem Prem Curr | OTH RG AST |
| 18230200 | Reg Asset Cr Bal Transf | OTH RG AST |
| 18230210 | Reg Asset TIRF | OTH RG AST |
| 18230220 | Reg Asset CMA Cares | OTH RG AST |
| 18230230 | Reg Asset Metscan Current | OTH RG AST |
| 18230240 | Reg Asset Residential Discount | OTH RG AST |
| 18230250 | Reg Asset Rate Case Current | OTH RG AST |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------------|--------------------------------|-------------------|
| 18230260 | Reg Asset Atty Gen Consult Fee | OTH RG AST |
| 18230270 | Reg Asset Longwel Mng Proj-Cur | OTH RG AST |
| 18230280 | Reg Asset PIP-Current | OTH RG AST |
| 18230290 | Reg Asset Deferrd Depreciation | OTH RG AST |
| 18230292 | Reg Asset Def Depr 09 | OTH RG AST |
| 18230295 | Reg Asset Whle LF/Remaining LF | OTH RG AST |
| 18230300 | Reg Asset IRP Accum Depr | OTH RG AST |
| 18230310 | Reg Asset Weatherization | OTH RG AST |
| 18230320 | Reg Asset Bad Debt Tracker | OTH RG AST |
| 18230350 | Reg Asset DSM Expenses-GAS | OTH RG AST |
| 18230360 | Reg Asset Riser Project | OTH RG AST |
| 18230370 | Reg Asset Integrated Resource | OTH RG AST |
| 18230380 | Reg Asset Def Int Exp-GCR | OTH RG AST |
| 18230390 | Reg Asset Def Int Exp-Rate Ref | OTH RG AST |
| 18230400 | Reg Asset PISCC | OTH RG AST |
| 18230410 | Reg Asset Def PISCC-Rider IRP | OTH RG AST |
| 18230420 | Reg Asset Int Undercollection | OTH RG AST |
| 18230430 | Reg Asset Hedging | OTH RG AST |
| 18230440 | Reg Asset GTI Funding | OTH RG AST |
| 18230450 | Reg Asset EAP | OTH RG AST |
| 18230460 | Reg Asset CGV CHOICE IT | OTH RG AST |
| 18230470 | Reg Asset CPA USP Rider | OTH RG AST |
| 18230480 | Reg Asset USP Unbilled | OTH RG AST |
| 18230490 | Reg Asset POR Implementation | OTH RG AST |
| 18230500 | Reg Asset CGV Residential RNA | OTH RG AST |
| 18230510 | Reg Asset CGV SGS RNA | OTH RG AST |
| 18230520 | Reg Asset CGV CARES Program | OTH RG AST |
| 18230530 | Reg Asset CGV SAVE Program Ph2 | OTH RG AST |
| 18230540 | Reg Asset Gas Cost Incentive | OTH RG AST |
| 18230550 | Reg Asset Unbilled Res RNA | OTH RG AST |
| 18230560 | Reg Asset Unbilled SGS RNA | OTH RG AST |
| 18230570 | Reg Asset GSEP | OTH RG AST |
| 18230580 | Reg Asset Training Facility | OTH RG AST |
| 18230595 | Reg Asset CMD Cross Bore | OTH RG AST |
| 18230611 | Reg Asset-ECR Deprec Deferral | OTH RG AST |
| 18230612 | Reg Asset-ECR OM Deferral | OTH RG AST |
| 18230615 | Reg Asset-MISO Non-Fuel Amort | OTH RG AST |
| 18230616 | Reg Asset-RA Rider Deferral | OTH RG AST |
| 18230617 | Reg Asset-TDSIC Gas 20 | OTH RG AST |
| 18230618 | Reg Asset-RMS 18 Deprec | OTH RG AST |
| 18230619 | Reg Asset-RTO Rider Deferral | OTH RG AST |
| 18230620 | Reg Asset-Sugar Creek Amortiz | OTH RG AST |
| 18230621 | Reg Asset-Sugar Creek Stub | OTH RG AST |
| 18230622 | Reg Asset-Pure Air Cap Ls | OTH RG AST |
| 18230623 | Reg Asset-Mercury Air Toxin 20 | OTH RG AST |
| 18230624 | Reg Asset-Mercury Air Toxin 80 | OTH RG AST |
| 18230625 | Reg Asset-Elec Energy Eff-CU | OTH RG AST |
| 18230626 | Reg Asset-Energy Curtailment | OTH RG AST |
| 18230627 | Reg Asset-FMCA Ele 20 | OTH RG AST |
| 18230628 | Reg Asset-FMC NERCCIP Ele 80 | OTH RG AST |
| 18230629 | Reg Asset-TDSIC Ele 20 | OTH RG AST |
| 18230630 | Reg Asset-TDSIC Ele 80 | OTH RG AST |
| 18230631 | Reg Asset-UnamrtLoss-ReacqDebt | OTH RG AST |
| 18230632 | Reg Asset-Green Power | OTH RG AST |
| 18230633 | Reg Asset-DSM Lost Margin | OTH RG AST |
| 18230634 | Reg Asset-Unrecovrd Fuel Costs | OTH RG AST |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------------|--------------------------------|-------------------|
| 18230635 | Reg Asset-Unrecovrd Gas Costs | OTH RG AST |
| 18230636 | Reg Asset- Gas DSM Lost Margin | REG Asset |
| 18230637 | Reg Asset-FMCA Gas 80 | OTH RG AST |
| 18230638 | Reg Asset-FMCA CCR Ele 80 | OTH RG AST |
| 18230639 | Reg Asset-TDSIC Gas 80 | OTH RG AST |
| 18230640 | Reg Asset G-TDSIC Rurl Mrgn Cr | OTH RG AST |
| 18230641 | Rg Ast G TDSIC - RI Mrg CR Amo | OTH RG AST |
| 18230642 | Reg Asset - Gas TDSIC - Amort | OTH RG AST |
| 18230643 | Reg Asset - Elec TDSIC - Amort | OTH RG AST |
| 18230644 | Reg Asset - Elec FMCA - Amort | OTH RG AST |
| 18230645 | Reg Asset - 2015 Ele Rate Case | OTH RG AST |
| 18230646 | Reg Asset MISO D 1 UPLIFT CHRG | OTH RG AST |
| 18230647 | Reg Asset TDSIC20 Track 80 Elc | OTH REG |
| 18230648 | Reg Asset-SC Stub ERC | OTH RG AST |
| 18230649 | Reg Asset-Rate Case ERC | OTH RG AST |
| 18230650 | Reg Asset-EVehicle Dep ERC | OTH RG AST |
| 18230651 | Reg Asset-EVehicleCos ERC | OTH RG AST |
| 18230652 | Reg Asset-FMCA 20 ERC | OTH RG AST |
| 18230653 | Reg Asset-T_D Settle ERC | OTH RG AST |
| 18230654 | Reg Asset-MATS 20 ERC | OTH RG AST |
| 18230655 | Reg Asset-Rate Case 2018 GRC | OTH RG AST |
| 18230656 | Reg Asset-CIS Rider 677 ERC | OTH RG AST |
| 18230657 | Reg Asset-TDSIC 20 ERC | OTH RG AST |
| 18230658 | Reg Asset-Generation-Bailly | OTH RG AST |
| 18230659 | Crossroads JV see 18230661 | OTH RG AST |
| 18230660 | Reg Asset-Rosewater JV | OTH RG AST |
| 18230661 | Reg-Asset-Crossroads JV | OTH RG AST |
| 18230662 | Reg Asset-CCR 20 ERC | CCR20ERC |
| 18231000 | Reg Asset Oth-Inc Tax Cur Fed | OTH RG AST |
| 18232000 | Reg Asset Oth-Inc Tax Curr ST | OTH RG AST |
| 18233320 | Reg Asset Def Property Tax | OTH RG AST |
| 18233322 | Reg Asset Def Prop Tax 09 | OTH RG AST |
| 18233330 | Reg Asset Def Property Tax-IRP | OTH RG AST |
| 18233340 | Reg Asset NiFiT_WMS Impl Cst | OTH RG AST |
| 18233350 | Reg Asset DEF DEPR - CEP | OTH RG AST |
| 18233360 | Reg Asset DEF DEPR - CAP LEASE | OTH RG AST |
| 18233370 | Reg Asset - GCR - Current | OTH RG AST |
| 18233380 | Reg Asset - STRIDE Program | OTH RG AST |
| 18233390 | Reg Asset-AMRP | OTH RG AST |
| 18233400 | Reg Asset-DIMP Deferral | OTH RG AST |
| 18233405 | Reg Asset - NI NEXT | OTH RG AST |
| 18233410 | Reg Asset - Rate Refunds | RATEREFUND |
| 18233420 | Reg Asset-Prf Base Rt Adj PBRA | OTH RG AST |
| 18233430 | Reg Asset-Retail Mrkt Investgn | OTH RG AST |
| 18233440 | Reg Asset-COH Infr Dev Rider | OTH RG AST |
| 18233450 | Reg Asset-One-time O&M Costs | OTH RG AST |
| 18233460 | Reg Asset-Recurring O&M Costs | OTHREGAST |
| 18233470 | Reg Asset Shrews Training Cent | OTH RG AST |
| 18233480 | Reg Asset Def Interest Trainin | OTH RG AST |
| 18233490 | Reg Asset Def Deprec Training | OTH RG AST |
| 18233510 | Reg Asset DSIC Billed | OTH RG AST |
| 18233520 | Reg Asset DSIC Unbilled | OTH RG AST |
| 18233530 | Reg Asset IT Transition Costs | Reg Asset |
| 18233540 | Reg Asset-Def PISCC-CEP RIDER | RegAsset |
| 18233550 | Reg Asset-Def Prop Tx-CEP RIDR | Reg Asset |
| 18235000 | NC Reg Asset Other | OTH RG AST |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------------|--------------------------------|-------------------|
| 18235104 | NC Reg Asset Envir Non-Curr | OTH RG AST |
| 18235105 | NC Reg Asset OPEB Regulatory | OTH RG AST |
| 18235107 | NC Reg Asset FAS 112 NC | OTH RG AST |
| 18235108 | NC Reg Asset Pension RestorNC | OTH RG AST |
| 18235109 | NC Reg Asset Retire Income NC | OTH RG AST |
| 18235111 | NC Reg Asset Thrift Rest NC | OTH RG AST |
| 18235112 | NC Reg Asset AFUDC Equity | OTH RG AST |
| 18235113 | NC Reg Asset OPEB Trkr-NC | OTH RG AST |
| 18235114 | NC Reg Asset FAS 158 OPEB | OTH RG AST |
| 18235115 | NC Reg Asset FAS158 Pension | OTH RG AST |
| 18235116 | NC Reg Asset Levelized COS | OTH RG AST |
| 18235119 | NC Reg Asset Ret Inc Trkr FRC | OTH RG AST |
| 18235122 | NC Reg Asset AFUDC Eqty Recl | OTH RG AST |
| 18235123 | NC Reg Asset OPEB Trkr NC RIR | OTH RG AST |
| 18235126 | NC Reg Asset Levelzd COS Recl | OTH RG AST |
| 18235129 | NC Reg Asset Ret Inc Trkr RIR | OTH RG AST |
| 18235200 | NC Reg Asset Partnership AFUDC | OTH RG AST |
| 18235320 | NC Reg Asset Def Property Tax | OTH RG AST |
| 18235322 | NC Reg Asset Def Prop Tax 09 | OTH RG AST |
| 18235330 | NC Reg Asset Def Prop Tax-IRP | OTH RG AST |
| 18235340 | Reg Asset Def Property Tax-CEP | OTH RG AST |
| 18235400 | NC Reg Asset ERC Site Cost | OTH RG AST |
| 18235410 | NC Reg Asset ERC Yearly Layers | OTH RG AST |
| 18235420 | NC Reg Asset Dbt Rdmpt Prem NC | OTH RG AST |
| 18235430 | NC Reg Asset Metscan Non-Curr | OTH RG AST |
| 18235440 | NC Reg Asset Rate Case Non-Cur | OTH RG AST |
| 18235441 | NC Reg Asset Elec Rate Case | OTH RG AST |
| 18235450 | NC Reg Asset Pen NQuIfd FAS158 | OTH RG AST |
| 18235460 | NC Reg Asset CMA NOL 2008 | OTH RG AST |
| 18235470 | NC Reg Asset CMA NOL 2008 Impr | OTH RG AST |
| 18235480 | NC Reg Asset Longwe Mng Prj-NC | OTH RG AST |
| 18235490 | NC Reg Asset PIP-NonCurrent | OTH RG AST |
| 18235500 | NC Reg Asset Def Depreciation | OTH RG AST |
| 18235501 | NC Reg Asset Whle LF_Remain LF | OTH RG AST |
| 18235502 | NC Reg Asset Def Depr 09 | OTH RG AST |
| 18235505 | NC Reg Asset Deferred Depr CEP | OTH RG AST |
| 18235506 | NC Reg Asset Def Depr Cap Lse | OTH RG AST |
| 18235510 | NC Reg Asset IRP Accum Depr | OTH RG AST |
| 18235520 | NC Reg Asset Bad Debt Tracker | OTH RG AST |
| 18235530 | NC Reg Asset COVID Costs | OTH RG AST |
| 18235531 | NC Reg Asset Fuel Surch Lit | OTH RG AST |
| 18235550 | NC Reg Asset DSM Expenses | OTH RG AST |
| 18235555 | NC Reg Asset DSM Incentive | OTH RG AST |
| 18235560 | NC Reg Asset Riser Project | OTH RG AST |
| 18235570 | NC Reg Asset GCR | OTH RG AST |
| 18235580 | NC Reg Asset PISCC | OTH RG AST |
| 18235585 | NC Reg Asset PISCC-Rider IRP | OTH RG AST |
| 18235586 | NC Reg Asset Def PISCC - CEP | OTH RG AST |
| 18235590 | NC Reg Asset Rate Case Exp | OTH RG AST |
| 18235595 | NC Reg Asset CMD Cross Bore | OTH RG AST |
| 18235600 | NC Reg Asset Hedging | OTH RG AST |
| 18235613 | NC Reg Asset-ElecVehicle Def | OTH RG AST |
| 18235614 | NC Reg Asset-ElecVehicle Depr | OTH RG AST |
| 18235615 | NC Reg Asset-MISO Non-FuelAmtz | OTH RG AST |
| 18235618 | NC Reg Asset-RMS 18 Deprec | OTH RG AST |
| 18235620 | NC Reg Asset-Sugar Creek Amtz | OTH RG AST |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------------|--------------------------------|-------------------|
| 18235621 | NC Reg Asset-Sugar Creek Stub | OTH RG AST |
| 18235622 | NC Reg Asset-Pure Air Cap Ls | OTH RG AST |
| 18235623 | NC Reg Asset-Merc Air Toxin 20 | OTH RG AST |
| 18235624 | NC Reg Assset-FMCA Gas 20 | OTH RG AST |
| 18235625 | NC Reg Asset-TDSIC Gas 20 | OTH RG AST |
| 18235626 | NC Reg Asset-Energy Curtailmnt | OTH RG AST |
| 18235627 | NC Reg Asset-FMC NERCCIP Ele20 | OTH RG AST |
| 18235628 | NC Reg Asset-TDSIC Ele 20 | OTH RG AST |
| 18235629 | MISO DAY 1 UPLIFT CHARGES | OTH RG AST |
| 18235630 | NC Reg Asset TDSIC1 Def 100 El | OTH REG |
| 18235631 | NC Reg Asset UnamrtLssReacqDbt | OTH RG AST |
| 18235632 | NC Reg Asset TDSIC1A Def 100 E | OTH REG |
| 18235633 | NC Reg Asset TDSIC2 Track 20 E | OTH REG |
| 18235634 | NC Reg Asset-OSS Sharing | OTH RG AST |
| 18235638 | NC Reg Asset-FMCA CCR Ele 20 | OTH REG |
| 18235639 | NC Reg Asset-ECR Deprec | OTH RG AST |
| 18235640 | NC Reg Asset-ECR OM | OTH RG AST |
| 18235641 | NC Reg Asset Generation-Bailly | OTH RG AST |
| 18235642 | Rosewater JV-NC see 18235660 | OTH RG AST |
| 18235643 | Crossroads JV-NC see 18235661 | OTH RG AST |
| 18235660 | NC Reg Asset-Rosewater JV | OTH RG AST |
| 18235661 | NC Reg Asset-Crossroads JV | OTH RG AST |
| 18235700 | NC Reg Asset ARO | OTH RG AST |
| 18235800 | NC Reg Asset NiFit_WMS Impl Co | OTH RG AST |
| 18235850 | NC Reg Asset Training Facility | OTH RG AST |
| 18235900 | NC Reg Asset-DIMP Deferral | OTH RG AST |
| 18235901 | NC Reg Asset-DIMP Defl-Level 2 | OTH RG AST |
| 18236000 | NC Reg Asset NEED Rtrn on Invs | OTH RG AST |
| 18236100 | NC Reg Asset NEED Rev conv fac | OTH RG AST |
| 18236200 | NC Reg Asset NEED O_M Costs | OTH RG AST |
| 18236300 | NC Reg Asset NEED Defrd Deprec | OTH RG AST |
| 18236400 | NC Reg Asset NEED Defrd Pr tax | OTH RG AST |
| 18236500 | NC Reg Asset NEED Bs NGRev Off | OTH RG AST |
| 18236600 | NC Reg Asset-PSP | OTH RG AST |
| 18236601 | NC Reg Asset - PSP Def Interes | NC REG |
| 18236602 | NC Reg Asset-PSP Def Deprecitn | NCREGAsset |
| 18236700 | NC Reg Asset STRIDE Program | OTH RG AST |
| 18236800 | NC Reg Asset-Retail Mrkt Invs | OTH RG AST |
| 18236900 | NC Reg Asset MAIN | OTH RG AST |
| 18237000 | NC Reg Asset Inc Tax NC Fed | OTH RG AST |
| 18237100 | NC Reg Asset CIS Rider 677 | OTH RG AST |
| 18237200 | NC Reg Asset -COH Infr Dev Rid | OTH RG AST |
| 18237300 | NC Reg Asset-Def Rate Case | OTH RG AST |
| 18237400 | NC Reg Asset -Active Hardship | OTH RG AST |
| 18237410 | NC Reg Asset Shrews Training C | OTH RG AST |
| 18237420 | NC Reg Asset Interest Training | OTH RG AST |
| 18237430 | NC Reg Asset Deprec Training C | OTH RG AST |
| 18237500 | NC Reg Asset - Asset Sale | OTH RG AST |
| 18237600 | NC Reg Asset-One-time O&M Cost | OTH RG AST |
| 18237700 | NC Reg Asset-Recurring O&M Cst | OTH RG AST |
| 18237800 | NC Reg Asset Tax-ASC 740 Protc | OTH RG AST |
| 18237900 | NC Reg Asset Tax-ASC 740 Unpro | OTH RG AST |
| 18238000 | NC Reg Asset Tax-Tax Excs Trak | OTH RG AST |
| 18238100 | NC Reg Asset IT Transitn Costs | NCREGAsset |
| 18300000 | Prelim Survey Charge Elec B Ba | PRELIMSURV |
| 18300001 | Prelim Survey Charge Elec Adds | PRELIMSURV |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|---------------------------------|------------|
| 1830002 | Prelim Survey Charge Elec Chng | PRELIMSURV |
| 18310000 | Prelim Survey Charge B Bal | PRELIMSURV |
| 18310001 | Prelim Survey Charge Additions | PRELIMSURV |
| 18310002 | Prelim Survey Charge Oth Chang | PRELIMSURV |
| 18320000 | Oth Prelim Survey B Bal | PRELIMSURV |
| 18320001 | Oth Prelim Survey Additions | PRELIMSURV |
| 18320003 | Oth Prelim Survey Othr Change | PRELIMSURV |
| 18400000 | Clearing Accounts | CLEARING |
| 18400100 | Building Clearing | CLEARING |
| 18400101 | Convenience Bill Clearing | ConvBilClr |
| 18400200 | Car Clearing | CLEARING |
| 18400250 | Truck Clearing | CLEARING |
| 18400275 | Clearing-Fleet | CLEARING |
| 18400300 | Garage Exp Clearing | CLEARING |
| 18400400 | General Tool Clearing | CLEARING |
| 18400420 | Clearing-Paymaster | CLEARING |
| 18400440 | Clearing-Group Life Ins | CLEARING |
| 18400500 | Non-Productive Time Clearing | CLEARING |
| 18400520 | Clearing-Payroll Deposit | CLEARING |
| 18400530 | Clearing-Meta-Bank | CLEARING |
| 18400550 | Clearing-CMEP Claims Pd System | CLEARING |
| 18400600 | DSM Clearing | CLEARING |
| 18400610 | Clearing-Prem Bill Stmt AllOth | CLEARING |
| 18400620 | Clearing-Prem Bill Stmt Dental | CLEARING |
| 18400630 | Clearing-Prem Bill Stmt Medical | CLEARING |
| 18400640 | Clearing-Prem Bill Stmt RXDrug | CLEARING |
| 18400660 | Clearing-Adecco | CLEARING |
| 18400700 | Fab Shop Inventory-Labor-Other | FabExpClr |
| 18400710 | Fab Shop Inv-Raw Mat_Finished | FabExpClr |
| 18400720 | Fab Shop Inv-Build Ahead MR | FabExpClr |
| 18400730 | FabShop Inv-BuildAhead McJunkn | FabExpClr |
| 18400740 | FabShop Inv-Consumable Goods | FabExpClr |
| 18400800 | Meter Shop Clearing | MeterClr |
| 18400900 | Sand-Gravel Clearing | CLEARING |
| 18400910 | Consumables Clearing | CLEARING |
| 18400920 | Workers Comp Claims | CLEARING |
| 18400930 | Clearing-Training Op Cost | CLEARING |
| 18400940 | Clearing-Trainee Cost | CLEARING |
| 18400950 | Clearing-Inventory | CLEARING |
| 18400960 | NIPSCO Ariba O&M Clearing | CLEARING |
| 18400970 | NIPSCO Ariba Capital Clearing | CLEARING |
| 18410700 | Eversource SEGA Capital Offset | CLEARING |
| 18418400 | Eversource Vehicle ClearOffset | CLEARING |
| 18424200 | Eversource Payroll Offset | CLEARING |
| 18440800 | Eversource Payroll Tax Offset | CLEARING |
| 18492500 | Eversource Insurance Offset | Clearing |
| 18492600 | Eversource Benefits Offset | CLEARING |
| 18600000 | Def Debit-Tax Recble fr Membrs | DEF DEBIT |
| 18600200 | Def Debit-Maint and Jobng WIP | DEF DEBIT |
| 18600300 | Def Debit-Gen Office Lease | DEF DEBIT |
| 18600400 | DefDebitCusAdv_DEPPST12-31-99 | DEF DEBIT |
| 18600500 | Def Debit-Convenience Bill | DEF DEBIT |
| 18600700 | Def Debit-Non-Current | DEF DEBIT |
| 18600800 | Def Dr Land Gain-Loss-Non-util | DEF DEBIT |
| 18601000 | Def Debit-OPEB-Union | DEF DEBIT |
| 18601040 | Def Debit-OPEB | DEF DEBIT |

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Columbia Gas of Kentucky, Inc.
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| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 18601050 | Def Debit-SFAS 112 | DEF DEBIT |
| 18601060 | Def Dr LT Pension Cost-Qual | DEF DEBIT |
| 18601070 | Def Dr Prior Svc Cst Prpd Pens | DEF DEBIT |
| 18601080 | Def Debit-Work Continuity Proj | DEF DEBIT |
| 18602010 | Def Debit-Goodwill CEG | DEF DEBIT |
| 18602011 | Def Debit-GW CEG Debentures | DEF DEBIT |
| 18602015 | Def Debit-Goodwill | DEF DEBIT |
| 18602050 | Def Debit-Accum Amor GW-CEG | DEF DEBIT |
| 18603000 | Unamortized Rate Case Exp | DEF DEBIT |
| 18603500 | Unamortized Rate Case Exp-Cur | DEF DEBIT |
| 18604000 | Def Debit-LT Price Risk | DEF DEBIT |
| 18604010 | Price Risk-LT Reserve | DEF DEBIT |
| 18604020 | Def Debit-Elyria Mortgage Rec | DEF DEBIT |
| 18605000 | Def Debit-Non-Current Rate Ref | DEF DEBIT |
| 18605050 | AR-Tax-Gross Receipts | AR TAX |
| 18605100 | AR-Tax-Noncurrent-Fed | AR TAX |
| 18606100 | AR-Tax-Noncurrent-State | AR TAX |
| 18607000 | Def Debit-TRA Tracker | DEF DEBIT |
| 18608000 | Def Debit-Current | DEF DEBIT |
| 18608100 | Def Debit-Material Holding | DEF DEBIT |
| 18608200 | Def Debit-Mutual Materials | DEF DEBIT |
| 18608300 | Def Debit-Def Prop Tax | DEF DEBIT |
| 18608400 | Def Debit-PISCC | DEF DEBIT |
| 18608500 | Def Debit-Accum Depr | DEF DEBIT |
| 18608600 | Def Debit-DIMP Deferral | DEF DEBIT |
| 18609000 | Def Debit NC-DIMP Deferral | DEF DEBIT |
| 18609001 | Def Debit NC-DIMP Defl-Level 2 | DEF DEBIT |
| 18609100 | Def Debit NC-Def Prop Tax IRP | Def Debit |
| 18609200 | Def Debit NC-PISCC | Def Debit |
| 18609300 | Def Debit NC-Accum Depr | Def Debit |
| 18800000 | Research Dev and Demo Exp | RESEARCH |
| 18900000 | Unamort Loss On Reacquire Debt | UNAMTZ LOS |
| 19001000 | ADIT-Other-Current-Fed | ADIT_OTH |
| 19001200 | ADIT FIT BEN - CURRENT - FED | ADIT_BEN |
| 19002000 | ADIT-Other-Current-State | ADIT_OTH |
| 19005000 | ADIT-Other-Noncurr-Fed | ADIT_OTH |
| 19005100 | ADIT Reg Liability NC - Fed | ADIT_OTH |
| 19005200 | ADIT 1 percent Rate Base - Fed | ADIT_OTH |
| 19005300 | ADIT FIT BEN - NON CURR - FED | ADIT_BEN |
| 19005400 | ADIT FIT Gross Up | ADIT_OTH |
| 19006000 | ADIT-Other-Noncurr-State | ADIT_OTH |
| 19006100 | ADIT Reg Liability NC - State | ADIT_OTH |
| 19006400 | ADIT SIT Gross Up | ADIT_OTH |
| 19100100 | Unrecov Purchs Gas Costs-Com | UNPURC_GAS |
| 19100200 | Unrecov Purchs Gas Costs-Dem | UNPURC_GAS |
| 19100300 | CPA Storage Interest Rate | CPA_STR_RT |
| 19100400 | End User Exchange | END_USE_EX |
| 19100500 | Unrecov PurchGas Cst-Specl Adj | UNPURC_GAS |
| 19100600 | Transporter Imbalance | TRANSP_IMB |
| 19100700 | Supplier Imbalance | SUPP_IMB |
| 19100800 | Unrecov Purch Gas Cst-Unbill | UNPURC_GAS |
| 19100900 | CPA Base Gas | CPA_BASGAS |
| 19101000 | UnrecovPurchGas Cst-Off-Pk Com | UNPURC_GAS |
| 19101100 | UnrecovPurchGas Cst-Off-Pk Dem | UNPURC_GAS |
| 19101200 | Def Asset Manager | DEF_AST_MG |
| 19101300 | Unrecov Purch-Cr Bal Transfer | UNPURC_GAS |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 19900000 | Error Suspense | SUSPENSE |
| 20100000 | Common Stock-Beg Balance | CMN_STOCK |
| 20110000 | Common Stock-Issuance | CMN_STOCK |
| 20200000 | Common Stock-Subscribed | CMN_STOCK |
| 20300000 | Preferred Stock-Beg Balance | PrefSockBB |
| 20310000 | Preferred Stock-Issuance | PrefStockI |
| 20400000 | Preferred Stock-IC | PREF_STOCK |
| 20500000 | Preferred Stock-Subscribed | PREF_STOCK |
| 20700000 | Premium on Capital Stock | CAP_STOCK |
| 20800000 | Donations Received B Bal IC | DONA_RECEV |
| 20900000 | Reductn Par Value Comm Stk IC | RED_PARVAL |
| 21000000 | Gain_Resale-Cancl Reacq CapStk | GnReaqStk |
| 21001000 | Equity Allocation Adj | GnReaqStk |
| 21100000 | APIC Beg Balance | APIC |
| 21101010 | APIC Forward Equity Settlement | APIC |
| 21101020 | APIC Issuances | APIC |
| 21101050 | APIC Grant | APIC |
| 21101080 | APIC Vested | APIC |
| 21104100 | APIC Comp Beg Balance | APIC |
| 21104110 | APIC Comp Issuance | APIC |
| 21104120 | APIC Comp Amortization | APIC |
| 21106020 | APIC NiSource Shares | APIC |
| 21106030 | APIC Outside Partners | APIC |
| 21106040 | APIC Tax on Emp Stk Options | APIC |
| 21106050 | APIC Topies Issuance Costs | APIC |
| 21106060 | APIC Tax Ben Topies Issuance | APIC |
| 21106070 | APIC Equity Forward Repurch | APIC |
| 21106082 | APIC Hardy Storage | APIC |
| 21107040 | APIC Restricted Spec Grant | APIC |
| 21108000 | APIC Tax Savings Allocation | APIC |
| 21110012 | NCI Partner Capital | APICr |
| 21400000 | Capital Stock Exp | CAP_STK_EX |
| 21400001 | Capital Stock Exp - Preferred | CapStckPre |
| 21600000 | Retained Earnings-Beg Bal | RETN_ERNG |
| 21600001 | Retained Earnings Adj-Aff | RETN_ERNG |
| 21600003 | Retained Earnings-Pre Merger | RETN_ERNG |
| 21600100 | Retained Earnings-NI Beg Bal | RETN_ERNG |
| 21600101 | Retained Earnings-Adj NI | RETN_ERNG |
| 21610000 | Unapprop Undist Sub Earnings | UNAPR_UNDI |
| 21700000 | Reacquired Cap Stock-Beg Bal | RAQ_CAPSTK |
| 21700001 | Reacquired Cap Stock-Issued | RAQ_CAPSTK |
| 21900000 | OCI-Beg Balance | OCI |
| 21900010 | OCI Adjustments | OCI |
| 21901000 | OCI-SFAS 133 Beg Bal | OCI |
| 21901010 | OCI-SFAS 133 Gross | OCI |
| 21901020 | OCI-SFAS 133 Reclass Adj | OCI |
| 21901025 | OCI-SFAS 133 Other | OCI |
| 21901030 | OCI-SFAS 133 Fed Tax | OCI |
| 21901040 | OCI-SFAS 133 St Tax | OCI |
| 21902100 | OCI Unrealized-Beg Balance | OCI |
| 21902101 | OCI Unrealized-Add | OCI |
| 21902102 | OCI Unrealized-Adj | OCI |
| 21902110 | OCI Unrealized-Fed Tax | OCI |
| 21902120 | OCI Unrealized-ST Tax | OCI |
| 21903020 | OCI-EDC Trust MTM | OCI |
| 21903030 | OCI-SERP Trust MTM | OCI |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|----------------------------------|------------|
| 21904000 | OCI-Trust MTM Fed Tax | OCI |
| 21904010 | OCI-Trust MTM ST Tax | OCI |
| 21905000 | OCI-Pension Oblig Beg Bal | OCI |
| 21905005 | OCI-Pension Oblig Add | OCI |
| 21905010 | OCI-Pension Oblig Adj | OCI |
| 21905015 | OCI-Pension Oblig Other | OCI |
| 21905020 | OCI-Pension Oblig Fed Tx | OCI |
| 21905030 | OCI-Pension Oblig St Tax | OCI |
| 21905200 | OCI-OPEB Oblig Beg Bal | OCI |
| 21905210 | OCI-OPEB Oblig Add | OCI |
| 21905220 | OCI-OPEB Oblig Adj | OCI |
| 21905225 | OCI-OPEB Oblig Other | OCI |
| 21905230 | OCI-OPEB Oblig Fed Tax | OCI |
| 21905240 | OCI-OPEB Oblig State Tax | OCI |
| 21931000 | OCI-GAAP Reclass Fed Tax | OCI |
| 21932000 | OCI-GAAP Reclass State Tax | OCI |
| 22100000 | Bonds-Med Term Note Beg Bal | BONDS |
| 22100010 | Medium Term Note Issuances | BONDS |
| 22100020 | Medium Term Note Retirement | BONDS |
| 22100030 | Medium Term Note Transfers | BONDS |
| 22104000 | Bonds-LT Debt-IntRateRiskMgt | BONDS |
| 22105000 | Current Med Term Note Beg Bal | BONDS |
| 22105010 | Current Med Term Note Issuance | BONDS |
| 22105020 | Current Med Term Note Retirement | BONDS |
| 22105030 | Current Med Term Note Transfer | BONDS |
| 22200000 | Mandatory Redeem-NCI-NC-BegBal | REACQBOND |
| 22200010 | Mandatory Redeem-NCI-NC-Additn | REACQBOND |
| 22200020 | Mandatory Redeem-NCI-NC-Retire | REACQBOND |
| 22200030 | Mandatory Redeem-NCI-NC-Trnsfr | REACQBOND |
| 22205000 | Mandatry Redeem-NCI-Cur-BelBal | REACQBOND |
| 22205010 | Mandatry Redeem-NCI-Cur-Addtn | REACQBOND |
| 22205020 | Mandatry Redeem-NCI-Cur-Retire | REACQBOND |
| 22205030 | Mandatry Redeem-NCI-Cur-Trnsfr | REACQBOND |
| 22300000 | Adv from Assoc Co-Beg Bal | ADVASSOCCO |
| 22300010 | Adv from Assoc Co-Issuances | ADVASSOCCO |
| 22300020 | Adv from Assoc Co-Retirement | ADVASSOCCO |
| 22300030 | Adv from Assoc Co-Transfers | ADVASSOCCO |
| 22305000 | Curr Adv from Assoc Co-Beg Bal | ADVASSOCCO |
| 22305010 | Curr Adv from Assoc Co-Issuanc | ADVASSOCCO |
| 22305020 | Curr Adv from Assoc Co-Retirem | ADVASSOCCO |
| 22305030 | Curr Adv from Assoc Co-Transfr | ADVASSOCCO |
| 22400000 | Other LongTerm Debt-Beg Bal | OTHER LTD |
| 22400010 | Other Long-Term Debt-Issuanc | OTHER LTD |
| 22400020 | Other LTD Retirements | OTHER LTD |
| 22400030 | Other Long-Term Debt-Trnsfrs | OTHER LTD |
| 22401000 | Long Term Debt IC Beg Balance | LTD IC |
| 22401010 | Long Term Debt IC Issuances | LTD IC |
| 22401020 | Long Term Debt IC Retirements | LTD IC |
| 22401030 | Long Term Debt IC Transfers | LTD IC |
| 22405000 | Curr LT Debt IC Beg Bal | CUR LTD |
| 22405010 | Curr LT Debt IC Retire | CUR LTD |
| 22405020 | Curr LT Debt IC Transfers | CUR LTD |
| 22406000 | Curr LT Debt Beg Bal | CUR LTD |
| 22406010 | Curr LT Debt Retire | CUR LTD |
| 22406020 | Curr LT Debt Transfers | CUR LTD |
| 22500000 | Unamort Premium on LT Debt | UNAMTZ LTD |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 22600000 | Unamort Discount on LT Debt | UNAMTZ LTD |
| 22700000 | Oblig Und Cap Leas B Bal | CAP LEASE |
| 22700001 | Oblig Und Cap Leas NC Issuance | CAP LEASE |
| 22700002 | Oblig Und Cap Leas NC Transfer | CAP LEASE |
| 22700003 | Oblig Und Cap Leas NC Payment | CAP LEASE |
| 22710000 | Oblig Operating Leas Beg Bal | OperatLeas |
| 22710001 | Oblig Operating Leas-NC Issuan | OperatLeas |
| 22710002 | Oblig Operating Leas NC Transf | OperatLeas |
| 22710003 | Oblig Operating Leas NC Paymen | OperatLeas |
| 22810000 | Accum Prov for Prop Insur | ACCUM_PROV |
| 22820000 | Accum Prov Prop Injur Damg | ACCUM_PROV |
| 22820100 | Accum Prov Window Warranties | ACCUM_PROV |
| 22830010 | Accum Prov-Banked Vacation | BankedVac |
| 22832500 | Accum Provisions Thrft Pln NI | OPEB |
| 22832501 | Accum Provisions Thrft Pln EE | OPEB |
| 22833000 | Accum Provisions FAS 112 | OPEB |
| 22834010 | Accum Provisions OPEB | OPEB |
| 22834020 | Accum Provisions OPEB- Retiree | OPEB |
| 22836010 | Accum Provisions LT Pen Rst Pl | OPEB |
| 22838000 | Accum Provisions Pen Cost Qual | OPEB |
| 22838010 | Accum Provisions SERP | OPEB |
| 22838020 | Accum Prov LT PenCost Non-Qual | OPEB |
| 22838030 | Misc Op Res-NC OPEB Retire Cnt | OPEB |
| 22839000 | Accum Prov ST PenCost Non-Qual | OPEB |
| 22840000 | Misc Operating Reserves | OP RSV |
| 22840010 | Other LT Liab-Vacation Banked | OTHER LT |
| 22840020 | Misc Op Res-NC OPEB Retire Cnt | OPEB |
| 22840030 | NC Payroll Taxes Cares Act | NCPayTax |
| 22900000 | Provision for Rate Refunds Pen | RATEREFUND |
| 22900001 | Provision for Rate Refunds Aff | RATEREFUND |
| 22900002 | Rate Refund Reserve-4E | RATEREFUND |
| 23000000 | AccMiscOpProv-ARO Beg Balance | ARO |
| 23000001 | AccMiscOpProv-ARO Additions | ARO |
| 23000003 | AccMiscOpProv-ARO Accretion | ARO |
| 23000004 | AccMiscOpProv-ARO Settlement | ARO |
| 23000005 | AccMiscOpProv-ARO Adj-Rev | ARO |
| 23100000 | Notes Payable | NP |
| 23100002 | NP-Commercial Paper | NP |
| 23100005 | NP-Other | NP |
| 23100010 | Short Term Debt-Sale of AR | NP |
| 23200000 | AP - AP Module Use Only | AP |
| 23200001 | AP-Misc | AP |
| 23200002 | AP-Receipt Accrual | AP |
| 23200040 | AP-Payroll | AP |
| 23200051 | AP-Outstanding Payroll-ADP | AP |
| 23200059 | AP-Nipsco MAPPS Unpaid Inv | AP |
| 23200080 | AP-Leases | AP |
| 23200090 | AP-Gas | AP |
| 23201010 | AP-Outstanding Checks | AP |
| 23201048 | AP-Purchased Power | AP |
| 23201049 | AP-Underground Storage | AP |
| 23201050 | AP-MISO Transmission | AP |
| 23201051 | AP-AMEX | AP |
| 23201052 | AP-Appalachian Transportation | AP |
| 23201053 | AP-Southwest Transportation | AP |
| 23201054 | AP-P/L Purchases | AP |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 23201055 | AP-PNC Wires_ACH | AP |
| 23201056 | AP-PNC Disbursement | AP |
| 23201058 | AP-PNC Land Disbursement | AP |
| 23201059 | AP-Chase Disbursement | AP |
| 23201061 | AP-MellonBank Disbursement_ACH | AP |
| 23201064 | AP-RBS Manual Disbursement | AP |
| 23201065 | AP-PNC Manual Disbursement | AP |
| 23201070 | AP-Nexus | AP |
| 23201080 | AP-PNC_GERS | AP |
| 23201081 | AP-BU Emp-ee Reimbursements | AP |
| 23202100 | AP-Mechan Accr Non-Mech Chks | AP |
| 23202200 | AP-SSO Purchases | AP |
| 23202300 | AP-Gas Purchases-Producer | AP |
| 23202400 | AP-Gas Purchases-Transport | AP |
| 23202500 | AP-Choice Marketer Payable | AP |
| 23202600 | AP-Capital Invoice Accrual | AP |
| 23202700 | AP-Marketer Refunds | AP |
| 23202800 | AP-Civ Cntr Lease Payable | AP |
| 23202900 | AP-CPG Non-Transition Srvc | AP |
| 23203000 | AP-Fuel Stock | AP |
| 23208990 | AP-AR Refunds | AP |
| 23209000 | Diff IC AR AP Elim | AP |
| 23300000 | NP Assoc Co-Beg Bal | NPASSOC CO |
| 23300010 | NP Assoc Co-Issuances | NPASSOC CO |
| 23300020 | NP Assoc Co-Retirements | NPASSOC CO |
| 23300030 | NP Assoc Co-Transfers | NPASSOC CO |
| 23400000 | AP Assoc Co-Mech | AP ASSOC |
| 23400001 | AP Assoc Co-Taxes | AP ASSOC |
| 23400002 | AP Assoc Co-Misc | AP ASSOC |
| 23400003 | AP Assoc Co-Dividends | AP ASSOC |
| 23400005 | AP Assoc Co-Exch Gas Payabl | AP ASSOC |
| 23400008 | AP Assoc Co-CS Contr Bill Est | AP ASSOC |
| 23400009 | AP Assoc Co-Due To_From | AP ASSOC |
| 23400010 | AP Assoc Co-Interest | AP ASSOC |
| 23400020 | AP Assoc Co-Long Term | AP ASSOC |
| 23400030 | AP Assoc Co-Transportation | AP ASSOC |
| 23400107 | AP Assoc Co-ST Transformation | AP ASSOC |
| 23400111 | AP Assoc Co-ERS_Only | AP ASSOC |
| 23400999 | AP Assoc GL Only Auto-gen | AP ASSOC |
| 23401000 | AP Assoc Co-Stock | AP ASSOC |
| 23402000 | AP Assoc Co-Corporate | AP ASSOC |
| 23402206 | Unbilled Reimbursable Projects | AP ASSOC |
| 23405001 | AP-Non Consolidated Affil. | AP ASSOC |
| 23410000 | Money Pool Borrowings | AP ASSOC |
| 23410001 | Money Pool Borrowings Int Pay | AP ASSOC |
| 23420000 | Money Pool 2 Borrowings | AP ASSOC |
| 23420010 | Money Pool 2 Borrowing Int Pay | AP ASSOC |
| 23430005 | Affil Exchange Gas Payabl FERC | AP ASSOC |
| 23500000 | Customer Deposits | DEPOSITS |
| 23500100 | Rental Deposits | DEPOSITS |
| 23500200 | RepublicTech Deposit | DEPOSITS |
| 23500300 | Drilling Well Service Deposits | DEPOSITS |
| 23601000 | Accrd Fed Inc Tax-Current | ACCRD TAX |
| 23602000 | Accrd ST Inc Tax-Current Year | ACCRD TAX |
| 23603100 | Accrd Lic and Franch Tax | ACCRD TAX |
| 23603200 | Accrd Property Tax | ACCRD TAX |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 23603300 | Accrd Sales and Use Tax | ACCRD TAX |
| 23603400 | Accrd Tax-FICA OASDI | ACCRD TAX |
| 23603500 | Accrd Tax-Consumption | ACCRD TAX |
| 23603600 | Accrd State-Local Other | ACCRD TAX |
| 23603700 | Accrued FICA Taxes | ACCRD TAX |
| 23603800 | Accrd Tax-Gross Receipts | ACCRD TAX |
| 23603900 | Accrd Tax-FICA MHI | ACCRD TAX |
| 23604000 | Accrd Unempl Insur-Fed | ACCRD TAX |
| 23604100 | Accrd Unempl Insur-State | ACCRD TAX |
| 23604200 | Accrd Tax-EE FICA Thrif Rest | ACCRD TAX |
| 23604300 | Accrd Tax-Special Fuels Tax | ACCRD TAX |
| 23605000 | Accrd Fed Inc Tax-Noncurrent | ACCRD TAX |
| 23606000 | Accrd ST Inc Tax-Noncurrent | ACCRD TAX |
| 23700000 | Int Accrued | INT ACCD |
| 23700010 | Int Accrued-Cust Deposit | INT ACCD |
| 23700020 | Interest on Long Term Debt | INT ACCD |
| 23700500 | Int Accrued - Affiliated | INT ACCD |
| 23701000 | Int Accrued-Fed Cur | INT ACCD |
| 23702000 | Int Accrued-ST Cur | INT ACCD |
| 23703000 | Int Accrued-ST and Local Tx | INT ACCD |
| 23704000 | Int Accrued-Payroll | INT ACCD |
| 23705000 | Int Accrued-Fed NC | INT ACCD |
| 23705010 | Int Accrued-Debt NC | IntDebtNC |
| 23706000 | Int Accrued-ST NC | INT ACCD |
| 23800000 | Div Declared-Common Dividend | DIV DECL |
| 23800001 | Div Declared-Preferred Dividen | DivDecPref |
| 23800010 | Div Declared-Intercompany | DIV DECL |
| 24000000 | Cur Portion of LTD-Beg Bal | MATUR INT |
| 24000002 | Cur Portion of LTD-Retiremnt | MATUR INT |
| 24000003 | Cur Portion of LTD-Transfers | MATUR INT |
| 24000010 | Curr Unamort LT Debt Discount | LT Debt |
| 24100000 | Tax Collections Payable | TAXCOLLPAY |
| 24103100 | Tax Coll Pay Incentive | TAX PAY |
| 24103110 | Tax Coll Pay Fed Inc Tx | TAX PAY |
| 24103120 | Tax Coll Pay St Inc Tx | TAX PAY |
| 24103130 | Tax Coll Pay Loc Inc Tx | TAX PAY |
| 24103140 | Tax Coll Pay Tx WH OASDI | TAX PAY |
| 24103150 | Tax Coll Pay Tx WH Medicare | TAX PAY |
| 24103160 | Tax Coll Pay Unemploy Ins-Fed | TAX PAY |
| 24103170 | Tax Coll Pay Unemploy Ins-ST | TAX PAY |
| 24103180 | Tax Coll Pay EE FICA Thrf Rest | TAX PAY |
| 24103300 | Tax Coll Pay Sales and Use Tax | TAX PAY |
| 24103400 | Tax Coll Pay Util Gross Rcpts | TAX PAY |
| 24103500 | Tax Coll Pay State Consum Tax | TAX PAY |
| 24103600 | Tax Coll Pay State-Local Oth | TAX PAY |
| 24200000 | Accd Liab-Misc | ACCD LIAB |
| 24200010 | Accd Liab-Plant In Service | ACCD LIAB |
| 24200020 | Accd Liab-Work in Progress | ACCD LIAB |
| 24200030 | ST CMA Equip Repair Accrual | StCMAEquip |
| 24200060 | Accd Liab-Defd Comp | ACCD LIAB |
| 24200070 | Accd Liab-Severance | ACCD LIAB |
| 24200080 | Accd Liab-Chase | ACCD LIAB |
| 24200090 | Accd Liab-Bank Escrow | ACCD LIAB |
| 24200100 | Accd Liab-Chase NSF | ACCD LIAB |
| 24200110 | Accd Liab-SERP-nonqualified | ACCD LIAB |
| 24200120 | Accd Liab-Hardship Funds | ACCD LIAB |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------------|--------------------------------|-------------------|
| 24201627 | Accd Liab-Payouts | ACCD LIAB |
| 24201628 | Accd Liab-Withheld Land Rental | ACCD LIAB |
| 24201629 | Accd Liab-Unclaimed AP Checks | ACCD LIAB |
| 24202010 | Accd Liab-Sppmtl Pension liab | ACCD LIAB |
| 24202011 | Accd Liab-Sppmtl Pensn Offset | ACCD LIAB |
| 24202012 | Accd Liab-Supp Pens Pymt Offst | ACCD LIAB |
| 24202013 | Accd Liab-Misc Cur Supp Pens | ACCD LIAB |
| 24202500 | Accd Liab-Thrft Pln Restr Com | ACCD LIAB |
| 24202501 | Accd Liab-Thrft Pln Restr Emp | ACCD LIAB |
| 24203000 | Accd Liab-Profit Sharing | ACCD LIAB |
| 24203100 | Accd Liab-Incentive Compnstion | ACCD LIAB |
| 24203200 | Accd Liab-Vacation Pay PY | ACCD LIAB |
| 24203201 | Accd Liab-Vacation Pay CY | ACCD LIAB |
| 24203300 | Accd Liab-Payroll | ACCD LIAB |
| 24203305 | Accd Liab-Gross Payroll | ACCD LIAB |
| 24204000 | Accd Liab-PR Ded Misc | ACCD LIAB |
| 24204040 | Accd Liab-PR Ded Union Dues | ACCD LIAB |
| 24204050 | Accd Liab-PR Ded Wage Attchmt | ACCD LIAB |
| 24204060 | Accd Liab-PR Ded United Way | ACCD LIAB |
| 24204070 | Accd Liab-PR Ded PAC | ACCD LIAB |
| 24204080 | Accd Liab-PR Ded ThrftPlan Pyt | ACCD LIAB |
| 24204081 | Accd Liab-PR Ded ThrftPlan EE | ACCD LIAB |
| 24204082 | Accd Liab-PR Ded Roth401k Plan | ACCD LIAB |
| 24204090 | Accd Liab-PR Ded FSA Health | ACCD LIAB |
| 24204091 | Accd Liab-PR Ded FSA Dep Care | ACCD LIAB |
| 24204092 | Accd Liab-PR Ded HSA Benefits | ACCD LIAB |
| 24204120 | Accd Liab-PR Ded Credit Union | ACCD LIAB |
| 24204140 | Accd Liab-PR Ded Fitness Cent | ACCD LIAB |
| 24204150 | Accd Liab-PR Ded Parking | ACCD LIAB |
| 24204160 | Accd Liab-PR Ded Medicare | ACCD LIAB |
| 24204170 | Accd Liab-PR Ded Med Ass Plan | ACCD LIAB |
| 24204210 | Accd Liab-PR Ded Employee Stk | ACCD LIAB |
| 24205010 | Accd Liab-Outstanding Checks | ACCD LIAB |
| 24205020 | Accd Liab-Unclaimed Bonds | ACCD LIAB |
| 24205100 | Accd Liab-State and Local Tax | ACCD LIAB |
| 24205200 | Accd Liab-Prop Tax | ACCD LIAB |
| 24205300 | Accd Liab-Sales Tax Audit | ACCD LIAB |
| 24205527 | Accd Liab-Sev Exec Beg | ACCD LIAB |
| 24205528 | Accd Liab-Sev Exec Addition | ACCD LIAB |
| 24205529 | Accd Liab-Sev Exec Subtract | ACCD LIAB |
| 24206000 | Accd Liability - Pension ST-NQ | ACCD LIAB |
| 24207000 | Accd Liab-Professional Srvcs | ACCD LIAB |
| 24207020 | Accd Liab-Benefits Admin Fees | ACCD LIAB |
| 24207500 | Accd Liab-Insurance | ACCD LIAB |
| 24207510 | Accd Liab-Workers Comp | ACCD LIAB |
| 24208000 | Accd Liab-Health Benefits | ACCD LIAB |
| 24208010 | Accd Liab-Rx Drug | ACCD LIAB |
| 24208020 | Accd Liab-Dental | ACCD LIAB |
| 24209000 | Accd Liab-Environmental-Gas | ACCD LIAB |
| 24209001 | Accd Liab-Environmental-Electr | AccdEnvEle |
| 24209005 | Accd Liab-ARO-Current | ACCD LIAB |
| 24209010 | Accd Liab-Legal | ACCD LIAB |
| 24209015 | Accd Liab-Legal Disco Beg bal | ACCD LIAB |
| 24209016 | Accd Liab-Legal Disco Adds | ACCD LIAB |
| 24209017 | Accd Liab-Legal Disco Subtr | ACCD LIAB |
| 24211263 | Accd Liab-ST FAS112 | ACCD LIAB |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 24212263 | Accd Liab-ST SFAS 106 OPEB | ACCD LIAB |
| 24213263 | Accd Liab-ST Non-Qual Pension | ACCD LIAB |
| 24214000 | Accd Liab-Restructrng Beg Bal | ACCD LIAB |
| 24214010 | Accd Liab-Restructrng Addition | ACCD LIAB |
| 24214020 | Accd Liab-Restructrng Subtract | ACCD LIAB |
| 24217000 | Accd Liab-Price Risk | ACCD LIAB |
| 24217010 | Price Risk-Hedging Current IC | ACCD LIAB |
| 24220100 | Accd Liab-Supp Refun-Peak | ACCD LIAB |
| 24220200 | Accd Liab-Supp Refun-Off Peak | ACCD LIAB |
| 24220300 | Accd Liab-Rate Refunds | ACCD LIAB |
| 24220400 | Accd Liab-Refund to C&I Cust | ACCD LIAB |
| 24222000 | Accd Liab-Inv Defic Gas Deliv | ACCD LIAB |
| 24223000 | Accd Liab-Defer Direct Cost | ACCD LIAB |
| 24224000 | Customer AR Credit Balances | ACCD LIAB |
| 24230000 | Accd Liab-Common Stock Div P | ACCD LIAB |
| 24240000 | Accd Liab-Res Sys Gas Lost | ACCD LIAB |
| 24240050 | Accd Liab-Shipper Gas | ACCD LIAB |
| 24240100 | Accd Liab-Shipper Gas Pst 93 | ACCD LIAB |
| 24240150 | Accd Liab-Shipper Gas Exch Adj | ACCD LIAB |
| 24240200 | Accd Liab-Shipper Gas Reserve | ACCD LIAB |
| 24240250 | Def Debit-TRA Tracker | ACCD LIAB |
| 24250000 | Accd Liab-Def Revenue Current | ACCD LIAB |
| 24250100 | Accd Liab-Delayed Deposits | ACCD LIAB |
| 24250110 | Accd Liab-Heatshare Cust Cntri | ACCD LIAB |
| 24250120 | Accd Liab-Tenn Gas PL Ref | ACCD LIAB |
| 24250130 | Accd Liab-Gas Line Breaks | ACCD LIAB |
| 24250140 | Accd Liab-SSO Auction Deposits | ACCD LIAB |
| 24250150 | Accd Liab-Bear Garden Reserve | ACCD LIAB |
| 24250160 | Accd Liab-Gas Supply Cr Dep | ACCD LIAB |
| 24250170 | Accd Liab-191 Cr Bal Transfer | ACCD LIAB |
| 24260000 | Liab of Disco Ops - Curr | DISCOP |
| 24300000 | Oblig Cap Leases Curr-Beg Bal | CAP LEASE |
| 24300001 | Oblig Cap Leases Cur-Additions | CAP LEASE |
| 24300002 | Oblig Cap Leases Curr-Payments | CAP LEASE |
| 24300003 | Oblig Cap Leases Curr-Transfer | CAP LEASE |
| 24310000 | Oblig Operating Lease Curr-BB | OperatLeas |
| 24310001 | Oblig Operating Lease Curr-Add | OperatLeas |
| 24310002 | Oblig Operating Lease Curr-Pay | OperatLeas |
| 24310003 | Oblig Operating Lease Curr-Trn | OperatLeas |
| 24400000 | Deriv Instrmnt Liab-Curr | DERIV LIAB |
| 24405000 | Deriv Instrmnt Liab-Non-Curr | DERIV LIAB |
| 24500000 | Deriv Instrmnt-Hedg-Curr | DERIV HEDG |
| 24505000 | Deriv Instrmnt-Hedg-Non-Curr | DERIV HEDG |
| 25200000 | Custmr Advn for Constr NonCur | CUST_ADV |
| 25200271 | Custmr Advn for Constr Current | CIAC |
| 25300000 | Def Credits | DEF_CRDT |
| 25300100 | Def Credits-Hardship Funds | DEF_CRDT |
| 25301000 | Def Credits Curr-NonMrgn Call | DEF_CRDT |
| 25301010 | Def Credits-Pnlty Cr Passback | DEF_CRDT |
| 25302000 | Def Credits-Noncurrent Rev | DEF_CRDT |
| 25302500 | Def Credits-Current Rev | DEF_CRDT |
| 25303000 | Def Credits-Oth NC Liab | DEF_CRDT |
| 25303010 | Def Credits-Millennium Pipe | DEF_CRDT |
| 25303020 | Def Credits-Environmental-Gas | DEF_CRDT |
| 25303021 | Def Credits-Environmental-Elec | DefCrEnvEl |
| 25303030 | Def Credits-Minority Interst | DEF_CRDT |

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| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 25303040 | Def Credits-Comp Executives | DEF_CRDT |
| 25303050 | Def Credits-GrossRcptTaxUnbill | DEF_CRDT |
| 25303060 | Deferred Credits - RT Dir | Def Cred |
| 25303265 | Def Credits-BOD Retirement | DEF_CRDT |
| 25304000 | Def Credits-OPEB | DEF_CRDT |
| 25304010 | Def Credits-FAS112 | DEF_CRDT |
| 25304040 | Def Credits-Pension | DEF_CRDT |
| 25304050 | Def Credits-Def Comp SERP | DEF_CRDT |
| 25305000 | Def Credits-Non Cur Price Risk | DEF_CRDT |
| 25305050 | Def Credits-Unearned Interest | DEF_CRDT |
| 25305060 | Def Credits-Civ Cntr Lease Rev | DEF_CRDT |
| 25305070 | Def Credits-Civ Cntr Lease | DEF_CRDT |
| 25305080 | Def Credits-Excess Bank Purch | DEF_CRDT |
| 25305090 | Def Credits-Nicole Energy Res | DEF_CRDT |
| 25305100 | Def Credits-OFO_OMO Penalties | DEF_CRDT |
| 25305110 | Def Credits-Bear Garden Res | DEF_CRDT |
| 25305120 | Def Credits-LNG Tank Revenue | DEF_CRDT |
| 25305130 | Def Credits-Guardian Care Rev | DEF_CRDT |
| 25305140 | LT CMA Equip Repair Accrual | LTCMAEquip |
| 25400100 | Reg Liab Curr-Group MedSub | REG LIAB |
| 25400150 | Reg Liab Curr-Imbalanc Cashout | REG LIAB |
| 25400200 | Reg Liab Curr-Asset Sales | REG LIAB |
| 25400250 | Reg Liab Curr-Asset Cr Trans | REG LIAB |
| 25400260 | Reg Liab Curr-Masspower | REG LIAB |
| 25400300 | Reg Liab Curr-Rate Refund | REG LIAB |
| 25400350 | Reg Liab Curr-ELE Low Inc Cred | REG LIAB |
| 25400400 | Reg Liab Curr-Nontrad Sales | REG LIAB |
| 25400450 | Reg Liab Curr-Other | REG LIAB |
| 25400500 | Reg Liab Curr-Tax Chng Mthd | REG LIAB |
| 25400550 | Reg Liab Curr-OPEB Liab | REG LIAB |
| 25400600 | Reg Liab Curr-OPEB Subsidy | REG LIAB |
| 25400612 | Reg Liab Curr-EERM OM Deferral | REG LIAB |
| 25400632 | Reg Liab Curr-Green Power | REG LIAB |
| 25400634 | Reg Liab Curr-OverRecovrd Fuel | REG LIAB |
| 25400635 | Reg Liab Curr-OverRecovrd Gas | REG LIAB |
| 25400650 | Reg Liab Curr-PA NOL Benefit | REG LIAB |
| 25400700 | Reg Liab Curr-Hedging Prog | REG LIAB |
| 25400750 | Reg Liab Curr-TGP Setlmnt Ref | REG LIAB |
| 25400800 | Reg Liab Curr-EA Sugar Creek | REG LIAB |
| 25400850 | Reg Liab Curr-Storage Credit | REG LIAB |
| 25400900 | Reg Liab Curr-MFGlobal Funds | REG LIAB |
| 25400950 | Reg Liab Curr-RTO Rider Defrl | REG LIAB |
| 25401000 | Reg Liab Curr-Inc Tax Fed/St | REG LIAB |
| 25401050 | Reg Liab Curr-Gulf Cashout | REG LIAB |
| 25401100 | Reg Liab Curr-PIP Asset Recls | REG LIAB |
| 25401150 | Reg Liab Curr-PBR Passback | REG LIAB |
| 25401200 | Reg Liab Curr-POR Implement | REG LIAB |
| 25401250 | Reg Liab Curr-CSRR Overcollect | REG LIAB |
| 25401300 | Reg Liab Curr-Bad Debt Trckr | REG LIAB |
| 25401350 | Reg Liab Curr-DSM Uncollect | REG LIAB |
| 25401351 | Reg Liab Curr-DSM | REG LIAB |
| 25401352 | Reg Lia Cu-GaS-DSM-Lost Margin | REG LIAB |
| 25401360 | Reg Liab Curr-DSM Electric | REGLIAB |
| 25401365 | Reg Liab Curr-DSM El-Lost Marg | REGLIAB |
| 25401370 | Reg Liab Curr-DSM Gas | REGLIAB |
| 25401400 | Reg Liab Curr-CARE Program | REG LIAB |

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| Account | Descr | Short Desc |
|----------|--------------------------------|-------------|
| 25401410 | Reg Liab Curr-CGV Residntl RNA | REG LIAB |
| 25401420 | Reg Liab Curr-CGV SGS RNA | REG LIAB |
| 25401430 | Reg Liab Curr-Unbilled Res RNA | REG LIAB |
| 25401440 | Reg Liab Curr-Unbilled SGS RNA | REG LIAB |
| 25401450 | Reg Liab Curr-OFS Cust Proceed | REG LIAB |
| 25401500 | Reg Liab Curr-Cap Rel Proceeds | REG LIAB |
| 25401550 | Reg Liab Curr-Unified Cr-OFS | REG LIAB |
| 25401600 | Reg Liab Curr-OFS Proceeds | REG LIAB |
| 25401650 | Reg Liab Curr-OFS Proceed-PGCC | REG LIAB |
| 25401700 | Reg Liab Curr-OFS Sharing-Cust | REG LIAB |
| 25401750 | Reg Liab Curr-OFS Cr Bal Recl | REG LIAB |
| 25401800 | Reg Liab Curr-OFS Cap Rel Cr | REG LIAB |
| 25401850 | Reg Liab Curr-OFS Unbill Proc | REG LIAB |
| 25402000 | Reg Liab Curr-Tx OPEB Mdcr Sub | REG LIAB |
| 25402200 | Reg Liab Curr-Settlement Rev | REG LIAB |
| 25402300 | Reg Liab Curr-CVA Save Prog | REG LIAB |
| 25402400 | Reg Liab Curr-Asset Reclss | Reg Liab |
| 25402500 | Reg Liab Curr-Gain on Sale EPS | REG LIAB |
| 25402600 | Reg Liab Curr-Logo Fee for SCO | REG LIAB |
| 25402700 | Reg Liab Supplier deposits SCO | REG LIAB |
| 25402800 | Reg Liab Curr - STRIDE Program | REG LIAB |
| 25402900 | Reg Lia Curr-AMRP | REG LIAB |
| 25403000 | Reg Liab Cur-Int Ovrcollection | REG LIAB |
| 25403100 | Reg Lia Cur-PBRA Pr Bse Rt adj | OTH RG AST |
| 25403110 | Reg Lia Cur-TDSIC | REG Liab |
| 25403115 | Reg Liab Cur - FMCA Gas80 | REG LIAB |
| 25403120 | Reg Liab Cur-FMC NERCCIP Ele80 | REG LIAB |
| 25403121 | Reg Liab Cur - FMC CCR Ele80 | REGLiabCurr |
| 25403130 | Reg Liab Curr-Penalty Credits | REG LIAB |
| 25403140 | Reg Liab Cur-COH Infr Dev Ridr | REG LIAB |
| 25403150 | Reg Liab Rate Reserve - Curren | REG Liab |
| 25403160 | Reg Liab Cur-Amrt of Tax Exces | REG LIAB |
| 25403170 | Reg Liab Cur-State Tax Reform | REG LIAB |
| 25403180 | Reg Liab Current DSIC | REG LIAB |
| 25405000 | Reg Liab NC-Inc Tax Fed-St | REG LIAB |
| 25405050 | Reg Liab NC-Deferred ITC | REG LIAB |
| 25405100 | Reg Liab NC-Retire Income | REG LIAB |
| 25405150 | Reg Liab NC-OPEB Tracker | REG LIAB |
| 25405160 | Reg Liab NC - OPEB Liability | REG LIAB |
| 25405200 | Reg Liab NC-Ret Inc Trkr FRC | REG LIAB |
| 25405300 | Reg Liab NC-SFAS 158 OPEB | REG LIAB |
| 25405350 | Reg Liab NC-Neg Salvage Recls | REG LIAB |
| 25405450 | Reg Liab NC-Nontrad Sales | REG LIAB |
| 25405500 | Reg Liab NC-CVA Save Prog | REG LIAB |
| 25405550 | Reg Liab NC-Settlemnt Rev | REG LIAB |
| 25405600 | Reg Liab NC-Tax Chng Mthd | REG LIAB |
| 25405650 | Reg Liab NC-Gulf Cashout | REG LIAB |
| 25405700 | Reg Liab NC-PIP Asset Recls | REG LIAB |
| 25405800 | Reg Liab NC-PBR Passback | REG LIAB |
| 25405850 | Reg Liab NC-Hedging Prog | REG LIAB |
| 25405900 | Reg Liab NC-POR Implement | REG LIAB |
| 25405950 | Reg Liab NC-CSRR Overcollect | REG LIAB |
| 25405960 | Reg Liab NC-FAS158 Qul Pension | Reg Lia |
| 25405970 | Reg Liab NC-FAS158 NQ Pension | Reg Lia |
| 25405980 | Reg Liab NC-Rate Reserve | REG LIAB |
| 25406000 | Reg Liab NC Tax-ASC 740 Protec | REG LIAB |

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| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 25406100 | Reg Liab NC Tax-ASC 740 UnProt | REG LIAB |
| 25406200 | Reg Liab NC Tax-Tax Excess Tkr | REG LIAB |
| 25407000 | Reg Liab NC-Bad Debt Trckr | REG LIAB |
| 25407100 | Reg Liab NC-PA NOL Benefit | REG LIAB |
| 25407150 | Reg Liab NC-BA Lost Credits | REG LIAB |
| 25407200 | Reg Liab NC-Asset Reclass | REG LIAB |
| 25407250 | Reg Liab NC-Asset Sales | REG LIAB |
| 25407300 | Reg Liab NC-Rate Refund | REG LIAB |
| 25407400 | Reg Liab NC-Gain on Sale EPS | REG LIAB |
| 25407500 | Reg Liab NC Supplier depos SCO | REG LIAB |
| 25407600 | Reg Liab NC ARO | REG LIAB |
| 25407700 | Reg Liab NC - FMCA Ele 20 | REG LIAB |
| 25407800 | Reg Liab NC DIMP Layer 2 | REG LIAB |
| 25407900 | Reg Liab NC MAIN | Reg Liab |
| 25408000 | Reg Liab NC-COH Infr Dev Ridr | REG LIAB |
| 25408100 | Reg Liab NC Generation-Bailly | REG LIAB |
| 25408200 | Reg Liab NC-Amrt of Tax Excess | REG LIAB |
| 25408300 | Reg Liab NC-State Tax Reform | REG LIAB |
| 2541370 | Reg Liab Curr-DSM Gas | REGLIAB |
| 25500000 | Investment Tax Credit-ITC | ITC |
| 28205000 | Fed ADIT-Property | ADIT |
| 28205100 | Fed ADIT-Unprovided Property | ADIT |
| 28205200 | Fed ADIT-1 percent Rate Base | ADIT |
| 28205300 | Fed ADIT-ARAM | ADIT |
| 28205400 | Fed ADIT-FASB 1 percent | ADIT |
| 28206000 | St ADIT-Property | ADIT |
| 28206100 | St ADIT-Unprovided Property | ADIT |
| 28206300 | St ADIT-ARAM | ADIT |
| 28301000 | Fed ADIT-Other Current | OTH ADIT |
| 28302000 | ST ADIT-Other Current | OTH ADIT |
| 28305000 | Fed ADIT-Other NC | OTH ADIT |
| 28305100 | Fed ADIT-Reg Asset NC | OTH ADIT |
| 28305200 | Fed ADIT-Pension OCI NC | OTH ADIT |
| 28305300 | Fed ADIT-OPEB OCI NC | OTH ADIT |
| 28306000 | ST ADIT-NC Other | OTH ADIT |
| 28306100 | ST ADIT-Reg Asset NC | OTH ADIT |
| 28306200 | ST ADIT-Pension OCI NC | OTH ADIT |
| 28306300 | ST ADIT-OPEB OCI NC | OTH ADIT |
| 40000000 | Oper Rev-Miscellaneous | OPER REV |
| 40001000 | Oper Rev-Leasing | OPER REV |
| 40300000 | Dep Exp | DEPREC |
| 40300100 | Dep Ex on PISCC Related Assets | DEPREC |
| 40300110 | Dep Ex on PISCC Assets | DEPREC |
| 40300120 | Dep Ex-IRP Accounts | DEPREC |
| 40300130 | Def Dep Exp -IRP Accounts | DEPREC |
| 40300140 | Dep Exp-IRP PISCC Assets | DEPREC |
| 40300150 | Def Depr Non-IRP PISCC Asset | DEPREC |
| 40300160 | Amort of Dep on IRP Program | DEPREC |
| 40300170 | Dep Exp IN Non-Jurisdictional | DEPREC |
| 40310000 | Depreciation Exp-ARO | DEPREC ARO |
| 40400000 | Amortization Exp Ele and Com | AMORT EXP |
| 40410000 | Amortization Exp-Ratio MS | AMORT EXP |
| 40420000 | Underground Storage Rights | AMORT_USTG |
| 40430000 | Amortization Exp-Other | AMORT EXP |
| 40430100 | Amort Exp on PISCC Rel Assets | AMORT EXP |
| 40430200 | Amort Exp on PISCC Asset | AMORT EXP |

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| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 40430300 | Amort of Capital PISSC on IRP | AMORT EXP |
| 40434000 | Cloude Amortizaiton Expense | AMORT EXP |
| 40500000 | Amortization of Oth Plant | AMORT |
| 40500100 | Amort of Work Mgmt Software | AMRTWMSFTW |
| 40600000 | Amort of Plant Acquisition Adj | AMORT |
| 40720000 | Amort of Conversion Exp | AMORT |
| 40730250 | Amort Rate Case Costs-Db | AMORT |
| 40730615 | Amort MISO Non-Fuel-Db | AMORT |
| 40730618 | Amort RMS 18 Depreciation-Db | AMORT |
| 40730620 | Amort Electric Generation | AMORT |
| 40731000 | Amort OPEB Tracker Deferral-Db | AMORT |
| 40735000 | Environmental Regulatory Debt | AMORT |
| 40741000 | Amort OPEB Tracker Deferral-Cr | AMORT |
| 40742000 | Amort of Excess Def Taxes | AMORT |
| 40744000 | AFUDC Equity-Reg Credit | AMORT |
| 40745000 | Environmental Regulatory Cr | AMORT |
| 40746000 | Amort Reg Cr Retiremt Inc Plan | AMORT |
| 40748000 | Levelized Cost of Service | AMORT |
| 40813100 | Tax Exp-License_Franchise | TAX EXP |
| 40813200 | Tax Exp-Property | TAX EXP |
| 40813300 | Tax Exp-Sales and Use Tax | TAX EXP |
| 40813400 | Tax Exp-Gross Receipts | TAX EXP |
| 40813500 | Tax Exp-Consumption | TAX EXP |
| 40813600 | Tax Exp-State and Local-Oth | TAX EXP |
| 40814100 | Tax Exp-Payroll-Incentive | TAX EXP |
| 40814500 | Tax Exp-Payroll FICA-OASDI | TAX EXP |
| 40814600 | Tax Exp-Payroll FICA-Medicar | TAX EXP |
| 40814700 | Tax Exp-FUTA Employer | TAX EXP |
| 40814800 | Tax Exp-SUTA Employer | TAX EXP |
| 40814900 | Tax Exp-EE FICA Thrift Rest | TAX EXP |
| 40823100 | Non Util Tax Exp License_Fran | NU TAX EXP |
| 40823200 | Non Util Property Tax | NU TAX EXP |
| 40823300 | Non Util Sales and Use Tax | NU TAX EXP |
| 40823600 | Non Util State and Local-Other | NU TAX EXP |
| 40824100 | Non Util-Payroll-Incentive | NU TAX EXP |
| 40824500 | Non Util-Payroll FICA-OASDI | NU TAX EXP |
| 40824600 | Non Util FICA Medicare | NU TAX EXP |
| 40824700 | Non Util FUTA Tax Employer | NU TAX EXP |
| 40824800 | Non Util SUTA Tax Employer | NU TAX EXP |
| 40824900 | Non Util-EE FICA Thrift Rest | NU TAX EXP |
| 40911000 | Util Cur Fed Exp | UTIL EXP |
| 40912000 | Util Cur ST Exp | UTIL EXP |
| 40921000 | Non Util Cur Fed Exp | NU EXP |
| 40921400 | Non Util Cur Fed Exp-Pshp Rcls | NU EXP |
| 40921415 | Non Util Cur Fed Exp-MDSE | NU EXP |
| 40921417 | Non Util Cur Fed Exp-Propane | NU EXP |
| 40921419 | Non Util Cur Fed Exp-Int-Div | NU EXP |
| 40921421 | Non Util Cur Fed Exp-Misc | NU EXP |
| 40921426 | Non Util Cur Fed Exp-Other | NU EXP |
| 40922000 | Non Util Cur ST Exp | NU EXP |
| 40922400 | Non Util Cur ST Exp-Pshp Rcls | NU EXP |
| 40922415 | Non Util Cur ST Exp-MDSE | NU EXP |
| 40922417 | Non Util Cur ST Exp-Propane | NU EXP |
| 40922419 | Non Util Cur ST Exp-Int-Div | NU EXP |
| 40922421 | Non Util Cur ST Exp-Misc | NU EXP |
| 40922426 | Non Util Cur ST Exp-Other | NU EXP |

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| Account | Descr | Short Desc |
|----------------|---------------------------------|-------------------|
| 40931000 | Cur Fed Exp-Extrao Item | CUR EXP EX |
| 40932000 | Cur ST Exp-Extrao Item | CUR EXP EX |
| 40941000 | Cur Fed Exp-GL Disp | CUR EXP GL |
| 40942000 | Cur ST Exp-GL Disp | CUR EXP GL |
| 40951000 | Cur Fed Exp-Chg Acct | CUR EXP CG |
| 40952000 | Cur ST Exp-Chg Acct | CUR EXP CG |
| 40961000 | Cur Fed Exp-Disc Ops | CUR EXP DO |
| 40962000 | Cur ST Exp-Disc Ops | CUR EXP DO |
| 41011000 | Util Def Fed Exp-Dr | DEF EXP |
| 41012000 | Util Def ST Exp-Dr | DEF EXP |
| 41021000 | Non Util Def Fed Exp-DR | NU DEF EXP |
| 41022000 | Non Util Def ST Exp-Dr | NU DEF EXP |
| 41031000 | Defd Inc Tax-Fed-Dr-Extraor | DEF IN TAX |
| 41032000 | Defd Inc Tax-ST-Dr-Extraord | DEF IN TAX |
| 41041000 | Defd Inc Tax-Fed-Dr-GL Disp | DEF IN TAX |
| 41042000 | Defd Inc Tax-ST-Dr-GL Disp | DEF IN TAX |
| 41051000 | Defd Inc Tax-Fed-Dr-ChgAcct | DEF IN TAX |
| 41052000 | Defd Inc Tax-ST-Dr-Chg Acct | DEF IN TAX |
| 41061000 | Defd Inc Tax-Fed-Dr-Disc Op | DEF IN TAX |
| 41062000 | Defd Inc Tax-ST-Dr-Disc Ops | DEF IN TAX |
| 41110000 | Accretion Expense-ARO | DEF EXP CR |
| 41111000 | Util Def Fed Exp-Cr | DEF EXP CR |
| 41112000 | Util Def ST Exp-Cr | DEF EXP CR |
| 41121000 | Non Util Def Fed Exp-Cr | DEF EXP CR |
| 41122000 | Non Util Def ST Exp-Cr | DEF EXP CR |
| 41141000 | Def Inc Tax-Fed-Cr-Util ITC | DEF IN TAX |
| 41151000 | Def Inc Tax-Fed-Cr-NonUtil ITC | DEF IN TAX |
| 41161000 | Def Inc Tax-Fed-GainDispPlant | DEF IN TAX |
| 41162000 | Def Inc Tax-ST-GainDispPlant | DEF IN TAX |
| 41171000 | Def Inc Tax-Fed-LossDispPlant | DEF IN TAX |
| 41172000 | Def Inc Tax-ST-LossDispPlant | DEF IN TAX |
| 41181000 | Defd Inc Tax-Fed-Cr-Extraor | DEF IN TAX |
| 41182000 | Defd Inc Tax-ST-Cr-Extraord | DEF IN TAX |
| 41185100 | Def Inc Tax-Fed-Cr-Chg Acct | DEF IN TAX |
| 41185200 | Def Inc Tax-ST-Cr-Chg Acctn | DEF IN TAX |
| 41191000 | Defd Inc Tax-Fed-Cr-Disc Op | DEF IN TAX |
| 41192000 | Defd Inc Tax-ST-Cr-Disc Ops | DEF IN TAX |
| 41200000 | Costs of Construct or Oth Svcs | OTHER COST |
| 41500000 | Rev Merch Job-Contract Wrk | REV MERCH |
| 41501000 | Elec Rev Merch Job-Contract Wrk | REV MERCH |
| 41600000 | Costs-Exp Merch Job-ContractWrk | COST EXP |
| 41601000 | Elec Costs-Exp Merch Job Work | COST EXP |
| 41700000 | Non Util Revenues | NU REV |
| 41700100 | AR Sales Program Fees | NU REV |
| 41700488 | Non Util Revenues-CMA | NU REV |
| 41710010 | Non Util COS Unaffiliated | EXP NU OPS |
| 41710020 | Non Util Purchases Unaff | EXP NU OPS |
| 41710030 | Non Util Trans Purch Unaff | EXP NU OPS |
| 41710040 | Non Util Trans Line SWAP Unaff | EXP NU OPS |
| 41711010 | Non Util COS Affiliated | EXP NU OPS |
| 41711020 | Non Util Purchases Aff | EXP NU OPS |
| 41711030 | Non Util Trans Purch Aff | EXP NU OPS |
| 41714000 | Depr Exp-Misc Non Util | EXP NU OPS |
| 41714100 | Amort Exp, NonUtil, Software | AMORT EXP |
| 41715000 | Non Util Operating Exp | EXP NU OPS |
| 41715415 | Non Util Op Exp-CMA | EXP NU OPS |

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| Account | Descr | Short Desc |
|----------------|--------------------------------|-------------------|
| 41744000 | Cloud Depr Exzp-Misc Non Ops | EXP NU OPS |
| 41800004 | Rental Inc Earning NonAssoc Co | NON OP REN |
| 41800005 | Non Util Depreciation Exp | NON OP REN |
| 41804010 | Equity Inc Disco Ops | NON OP REN |
| 41810000 | Affil Equity in Earngs of Subs | EQTY ENGS |
| 41810002 | Affil Equity Subs Earngs Divnd | EQTY ENGS |
| 41815000 | Equity Income Investments | EQ INV |
| 41900000 | Other Interest Income | INT DV INC |
| 41901000 | Affiliated Interest Income | INT DV INC |
| 41902000 | Interest Income Money Pool | INT DV INC |
| 41902001 | Interest Income Money Pool 2 | INT DV INC |
| 41904080 | Interest Income Non Affil | INT DV INC |
| 41904090 | Interest Dividend Inc Non Op | INT DV INC |
| 41904100 | Int Div Inc NonOp-Investment | INT DV INC |
| 41905000 | Elec Power Cost Adj Carry Chgs | INT DV INC |
| 41905100 | Int Inc-Uncollectible Exp | INT DV INC |
| 41905200 | Int Inc-Weatherization | INT DV INC |
| 41905300 | Int Inc-Homebuilders | INT DV INC |
| 41910000 | Allow for Other FUDC | AFUDC |
| 41931000 | Int Inc-Cont Tax-Fed Inc | INT INC |
| 41932000 | Int Inc-Cont Tax-State Inc | INT INC |
| 41933000 | Int Inc-State and Local | INT INC |
| 41934000 | Int Inc-Payroll | INT INC |
| 42000000 | Amortization of ITC | AMOR ITC |
| 42100000 | Misc Non Operating Income | NON OP INC |
| 42101000 | Misc I_C Non Op Inc-Other | NON OP INC |
| 42101100 | Capacity Mitigation | NON OP INC |
| 42101150 | Capacity Rel Threshold Sharing | NON OP INC |
| 42101200 | OSS Threshold Sharing | NON OP INC |
| 42101250 | DSM Incentives | NON OP INC |
| 42101300 | CIAC Gross Up | NON OP INC |
| 42101350 | Unitil-Transition Services | NON OP INC |
| 42101400 | Full Balancing Service | NON OP INC |
| 42101450 | Gas Cost Recovery Initiatives | NON OP INC |
| 42101500 | NonUtil ARO Accretion Expense | ACREXP ARO |
| 42101550 | NonUtil ARO Deprec Expense | DEPREC ARO |
| 42101600 | NonUtil ARO Gain Misc NonopInc | NU GAINDSP |
| 42110000 | Gain on Disposition of Asset | GAIN DISP |
| 42110010 | Gain Disp Property-NonUtility | GAIN DISP |
| 42110020 | Gain Disp of Land - NonUtility | GAIN DISP |
| 42115000 | Gain Disp of Disc Op Net Tax | OTH INC_DE |
| 42121000 | Loss on Disposition of Asset | LOSS DISP |
| 42121010 | Loss Disp Property -NonUtility | LOSS DISP |
| 42121020 | Loss Disp of Land - NonUtility | LOSS DISP |
| 42122000 | Loss on Impairment | LOSS IMP |
| 42125000 | Loss Disp of Disc Op Net Tax | OTH INC_DE |
| 42500000 | Misc Amortization | MISC AMORT |
| 42610000 | Other Inc_Exp-Donations | OTHER INC |
| 42611000 | Other Inc_Exp-DPU_Donations | OTHER INC |
| 42620000 | Corporate Owned Life Insurance | COLI |
| 42630000 | Penalties-Others | PENALTY |
| 42631000 | Penalties-Fed Inc Tax | PENALTY |
| 42632000 | Penalties-State Inc Tax | PENALTY |
| 42633000 | Penalties-St and Local Tax | PENALTY |
| 42634000 | Penalties-Payroll | PENALTY |
| 42640000 | Oth Inc_Exp Political Contrib | OTH INC/EX |

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Columbia Gas of Kentucky, Inc.
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| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 42650000 | Other Inc_Deductions FAS 133 | OTH INC/DE |
| 42651001 | Gain_Loss Early Ext Dr_OthInc | OTH DED |
| 42652000 | Loss on Impairment of Assets | OTH DED |
| 42652010 | Gain_Loss Sale Asset_Property | OTH DED |
| 42653000 | Minority Interest Eliminations | OTH DED |
| 42654000 | Other Misc Exp Deduction | OTH DED |
| 42655000 | Other Income Deductions | OTH DED |
| 42655100 | NUR Pension Exp | OTH DED |
| 42655200 | NUR OPEB Exp | OTH DED |
| 42655300 | NUR Other Related Exp | OTH DED |
| 42655500 | Oth Income-Deductn Dependabil | OTH DED |
| 42656000 | Branding Exp | OTH DED |
| 42656100 | Engine Compressor Parts | OTH DED |
| 42656400 | Merger Costs-Nonrecoverable | OTH DED |
| 42657000 | NonUtil ARO Loss Oth Deduct | OTH DED |
| 42700000 | Interest on LT Debt | INTLTDEBT |
| 42701000 | Int on LT Debt-SWAP | INTLTDEBT |
| 42800000 | Amort Debt Disc and Exp | AMORT |
| 42810000 | Amort Loss on Reacquired Debt | AMORT |
| 42900000 | Amort Prem on Debt Cr | AMORT |
| 43000000 | Int on Debt to Assoc Co | INT DEBT |
| 43002000 | Int on Debt to Assoc Co MonyPl | INT DEBT |
| 43002001 | Interest Expense Money Pool 2 | INT DEBT |
| 43009000 | Diff IC Interest Elim | INT DEBT |
| 43100000 | Other Interest Exp | OTH INT EX |
| 43102000 | ST Debt Int Exp-Sale of AR | OTH INT EX |
| 43104000 | Short Term Interest Exp | OTH INT EX |
| 43105000 | Oth Int Exp-Credit Facil Fees | OTH INT EX |
| 43105100 | Oth Int Exp-Cust Deposits | OTH INT EX |
| 43105300 | Oth Int Exp-Def Comp | OTH INT EX |
| 43106000 | Oth Int Exp-Refunds | OTH INT EX |
| 43131000 | Int Exp-Cont Tax-Fed Exp | INT EXP |
| 43132000 | Int Exp-Cont Tax-State Exp | INT EXP |
| 43133000 | Int Exp-State and Local | INT EXP |
| 43134000 | Int Exp-Payroll | INT EXP |
| 43200000 | Allow for Borrowwd FUDC | AFUDC |
| 43200100 | AFUDC-PISCC | AFUDC |
| 43400000 | Extraordinary Income | EXTRA INCM |
| 43500000 | Gain_Loss Accounting Change | ACCTGCHG |
| 43700000 | Dividends Declared-Pref Stck | DIVDECLRD |
| 43800000 | Dividends Declared-Com Stck | DIVDECLRD |
| 43801000 | Dividends Declared-NI only | DIVDECLRD |
| 43900000 | Adj to Retained Earnings | ADJ RE |
| 43910000 | Adj RE-FAS 123 | ADJ RE |
| 43911000 | Adj RE-FAS 123 Fed Tx Effect | ADJ RE |
| 43912000 | Adj RE-FAS 123 St Tax Effect | ADJ RE |
| 43920000 | Adj RE-FIN 48 | ADJ RE |
| 43921000 | Adj RE-FIN 48 Fed Tax | ADJ RE |
| 43922000 | Adj RE-FIN 48 State Tax | ADJ RE |
| 44000000 | Electric Sales-Residential | ELEC SALE |
| 44200000 | Electric Sales-Commercial | ELEC SALE |
| 44201000 | Electric Sales-Industrial | ELEC SALE |
| 44400000 | Public Strt-Highway Lighting | ST HWY LHT |
| 44500000 | Other Sales to Public Auth | OTH SAL |
| 44600000 | Sales to Railroads-Railways | SAL RR |
| 44700000 | Sales for Resale-Elec | SAL RESAL |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 44700001 | Affiliated Sales for Resale | AFFILSALES |
| 44800000 | Interdepartmental Sales-Elec | INTDEP SAL |
| 45000000 | Forfeited Discounts-Elec | FORFE DISC |
| 45100000 | Misc Service Revenues-Elec | MISC SV RV |
| 45400000 | Rent From Electric Property | RENT ELEC |
| 45600000 | Other Electric Revenues | POWER |
| 45600009 | MISO Trans Rev Sch 9 | MISCOSCH9 |
| 45600010 | Purchased Power Exp Netting | POWER |
| 45600026 | MTEP Reimbursement | MTEPReimb |
| 45600345 | MISO MVP Reimb TOP | MISOMVPTOP |
| 45600765 | MISO MVP Reimb GRNTN | MISOMVP |
| 45601000 | Affil Power Option Premium | POWER |
| 45602000 | FAC Deferred | OTH EL REV |
| 45610000 | Rev from Trans of Elec of Oth | REV TRANS |
| 45610001 | MISO-Sch1 SchdIng Sys Cntrl | MISOSCH1 |
| 45610002 | MISO-Sch2 Rctv Volt Cntrl | MISOSCH2 |
| 45610007 | MISO-Sch7 Firm Ptp | MISCOSCH7 |
| 45610008 | MISO-Sch8 NonFirm Ptp | MISOSch8 |
| 45700000 | Non Util IC Rev Direct | NU REV |
| 45700010 | Non Util IC Rev Allocated | NU REV |
| 45700030 | Non Util IC Rev Indirect | NU REV |
| 45700040 | Non Util IC Rev Interest | NU REV |
| 45700060 | Non Util IC Rev Clearing | NU REV |
| 45700070 | Non Util IC Rev Actuals | NU REV |
| 45700080 | Non Util IC Rev Estimate | NU REV |
| 45710000 | Reg Trans Svcs Rev | REG TRANS |
| 45810000 | Non Util Non-Affill Revenue | NU REV |
| 45830000 | Non Util Non-A Cost of Capital | NU REV |
| 45840000 | NU Non-A Excess or Deficiency | NU Rev |
| 48000000 | Residential Sales | RESID SALE |
| 48000100 | Residential Sales Norm | RESID SALE |
| 48101000 | Commercial Gas Sales | COMM GAS |
| 48101200 | Commercial Gas Sales Norm | COMM GAS |
| 48102000 | Industrial Gas Sales | INDUS GAS |
| 48102300 | Industrial Gas Sales Norm | INDUS GAS |
| 48103000 | Gas Sales-Other | OTHER GAS |
| 48300000 | Sales for Resale-Gas | SALE RESAL |
| 48400000 | Interdepartmental Sales-Gas | INTDEP SAL |
| 48500000 | Intracompany Transfers | INTCOM TRA |
| 48700000 | Forfeited Discounts-Gas | FORFE DISC |
| 48800000 | Misc Service Revenues-Gas | SERV REV |
| 48800100 | Misc Serv Rev-Labor | SERV REV |
| 48800200 | Misc Serv Rev-Parts Tax | SERV REV |
| 48800300 | Misc Serv Rev-Parts Non-Tax | SERV REV |
| 48800400 | Misc Serv Rev-Late Payments | SERV REV |
| 48910000 | Transportation Rev-Gathering | TRANP REV |
| 48920000 | Transportation Rev-Trans | TRANP REV |
| 48930000 | Transp Rev Distr Residential | TRANP REV |
| 48930100 | Transp Rev Distr Res Norm | TRANP REV |
| 48930200 | Unbilled Residential Trans Vol | TRANP REV |
| 48930300 | Unbilled Res Trans Cust chrg | TRANP REV |
| 48931000 | Transp Rev Distr Commercial | TRANP REV |
| 48931200 | Transp Rev Distr Comm Norm | TRANP REV |
| 48931300 | Unbilled Comm Trans Vol | TRANP REV |
| 48931400 | Unbilled Comm Trans Cust chrg | TRANP REV |
| 48932000 | Transp Rev Distr Industrial | TRANP REV |

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Columbia Gas of Kentucky, Inc.
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| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 48932300 | Transp Rev Distr Ind Norm | TRANP REV |
| 48932400 | Unbilled Ind Trans Vol | TRANP REV |
| 48932500 | Unbilled Ind Trans Cust chrg | TRANP REV |
| 48940000 | Storage Revenue | STORG REV |
| 49000000 | Natural Gas Products Sales | NT GAS SAL |
| 49200001 | Incidental Gasoline-Oil Sale | INCD GSOIL |
| 49300000 | Rent from Gas Property | RNT GS PRP |
| 49300100 | LPG Tank Lease Revenue | RNT GS PRP |
| 49500000 | Other Gas Revenue | OTH GS REV |
| 49500050 | Billed Off System Sales | OTH GS REV |
| 49500300 | RCS Revenues | OTH REV |
| 49500485 | Unbilled Residential-Vol | OTH GS REV |
| 49501485 | Unbilled Res Customer Chrg | OTH GS REV |
| 49502000 | GCA Deferred | OTH GS REV |
| 49503483 | Unbilled Off System Sales | OTH GS REV |
| 49510485 | Unbilled Commercial-Vol | OTH GS REV |
| 49511485 | Unbilled Comm Customer Chrg | OTH GS REV |
| 49520485 | Unbilled Industrial-Vol | OTH GS REV |
| 49521485 | Unbilled Ind Customer Chrg | OTH GS REV |
| 49600001 | Rate Refund Reserv-4E Nonaffil | PROVRATREF |
| 50000000 | Op Superv_Eng-Steam | STEAM EXP |
| 50100000 | Fuel for Steam Production | STEAM EXP |
| 50101000 | Fuel-Steam Prod-Trackable Coal | STEAM EXP |
| 50102000 | Fuel-Steam Prod-Trackable Gas | STEAM EXP |
| 50110000 | Purchased Fuel Cost Adj | PurchFuelA |
| 50200000 | Steam Exp | STEAM EXP |
| 50500000 | Electric Exp | STEAM EXP |
| 50600000 | Misc Steam Power Exp | STEAM EXP |
| 50700000 | Steam-Rents | STEAM RENT |
| 50701000 | Capital Lease Interest | STEAM RENT |
| 50702000 | Capital Lease Depreciation | STEAM RENT |
| 51000000 | Maint Supv_Eng-Steam | STEAM EXP |
| 51100000 | Maint of Structures-Steam | STEAM EXP |
| 51200000 | Maint of Boiler Plant | STEAM EXP |
| 51300000 | Maint of Elec Plant-Steam Gen | STEAM EXP |
| 51400000 | Maint of Misc Steam Plant | STEAM EXP |
| 53500000 | Op Superv_Eng-Hydraulic | HYDRAULIC |
| 53900000 | Misc Hydraulic Pwr Gener Exp | HYDRAULIC |
| 54100000 | Maint Supv_Eng-Hydraulic | HYDRAULIC |
| 54200000 | Maint of Structures-Hydraulic | HYDRAULIC |
| 54300000 | Maint of Reservoir Dams-Wtrwry | HYDRAULIC |
| 54400000 | Maint of Elec Plant-Hydraulic | HYDRAULIC |
| 54500000 | Maint of Misc Hydraulic Plant | HYDRAULIC |
| 54600000 | Op Superv_Eng Oth Pwr Gen | OTH POWER |
| 54700000 | Fuel for Gen Station | OTH POWER |
| 54800000 | Generation Exp | OTH POWER |
| 54900000 | Misc Oth Pwr Gen Exp | OTH POWER |
| 55000000 | Rents Oth Pwr Gen | OTH POWER |
| 55100000 | Maint Superv_Eng Oth Pwr Gen | OTH POWER |
| 55200000 | Maint of Structures-Other Gen | OTH POWER |
| 55300000 | Maint of Gene_Elec Plant | OTH POWER |
| 55400000 | Maint of Misc Oth Pwr Gen Plnt | OTH POWER |
| 55500000 | Electric Purchased Power | OTH POWER |
| 55500001 | Affil Electric Purchased Power | AFFILPURCH |
| 55500010 | Electric Purch Power-Capacity | OTH POWER |
| 55500020 | Electric Purch Power Tariff | OTH POWER |

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Columbia Gas of Kentucky, Inc.
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| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 55500030 | Elec Purch Pwr MISO Track Sett | OTH Power |
| 55500031 | Elec Pur Pwr MISO NonTrack Set | OTH POWER |
| 55500171 | Elec Purch Pwr MISO Settle RA | OTH POWER |
| 55500447 | Elec Pur Pwr MISO Sale for Res | OTH POWER |
| 55500536 | Excess Congestion Fund | OTHER POWE |
| 55502912 | Elec Purch Pwr Bilateral Track | OTH POWER |
| 55502914 | Elec Purch Pwr Bilatl Non-Trac | OTH POWER |
| 55510000 | Purchased Power Cost Adj | PurPowAdj |
| 55600000 | Sys Contrl-Load Dispatching | OTH POWER |
| 55700000 | Other Exp | OTH POWER |
| 55700010 | Oth Exp RTO Tracker MISO Trans | OTH POWER |
| 55700030 | Oth Exp RTO Track MISO Energy | OTH Power |
| 56000000 | Op Superv_Eng-Elec Trans | ELEC TRANS |
| 56100000 | Load Dispatching | ELEC TRANS |
| 56100026 | RTO Tracker - MTEP & MVP | OTH POWER |
| 56110000 | Load Dispatch-Reliability | ELEC TRANS |
| 56111000 | Load Dist-Reliab Balance Auth | ELEC TRANS |
| 56120000 | Load Disp-Montr-Oper Trans Sys | ELEC TRANS |
| 56121000 | Load Disp-Montr-Opr Trn Sys BA | ELEC TRANS |
| 56130000 | Load-Disp-Transm Svc and Sched | LoadDisp |
| 56140000 | Sched Sys Contrl-Disp Svcs | ELEC TRANS |
| 56150000 | Reliabl Plan-Standr Dev | ELEC TRANS |
| 56160000 | Transmission Service Studies | ELEC TRANS |
| 56180000 | Reliabl Plan-Standr Dev Svcs | ELEC TRANS |
| 56200000 | Station Exp-Trans | ELEC TRANS |
| 56300000 | Overhead Line Exp-Trans | ELEC TRANS |
| 56500000 | Trans of Electricity by Others | ELEC TRANS |
| 56600000 | Misc Electric Transmission Exp | ELEC TRANS |
| 56800000 | Maint Supv-Eng-Elec Trans | ELEC TRANS |
| 56900000 | Maint of Structures-Trans | ELEC TRANS |
| 56910000 | Maint of Computer Hardware | ELEC TRANS |
| 56920000 | Maint of Computer Software | ELEC TRANS |
| 57000000 | Maint of Station Equip-Trans | ELEC TRANS |
| 57100000 | Maint of Overhead Lines-Trans | ELEC TRANS |
| 57300000 | Maint of Misc Trans Plant | ELEC TRANS |
| 57570000 | Mkt Facil Monitr-Compli Svcs | ELEC TRANS |
| 57570010 | RTO Tracker - Transmission Adm | OTH POWER |
| 57570030 | RTO Tracker - Energy Admin | ELEC TRANS |
| 58000000 | Op Superv_Eng-Elec Distr | ELEC DISTR |
| 58200000 | Station Exp-Distr | ELEC DISTR |
| 58300000 | Overhead Line Exp-Distr | ELEC DISTR |
| 58400000 | Underground Line Exp | ELEC DISTR |
| 58500000 | Street Light-Signal Sys Exp | ELEC DISTR |
| 58600000 | Meter Exp | ELEC DISTR |
| 58700000 | Customer Installations Exp | ELEC DISTR |
| 58800000 | Misc Distribution Exp | ELEC DISTR |
| 58900000 | Electric Distr Rents | ELEC DISTR |
| 59000000 | Maint Supv_Eng-Elec Distr | ELEC DISTR |
| 59100000 | Maint of Struct-Elec Distr | ELEC DISTR |
| 59200000 | Maint of Station Equip-Distr | ELEC DISTR |
| 59300000 | Maint of Overhead Lines-Distr | ELEC DISTR |
| 59400000 | Maint of Underground Lines | ELEC DISTR |
| 59500000 | Maint of Line Transformers | ELEC DISTR |
| 59600000 | Maint Strt Light-Signl Sys | ELEC DISTR |
| 59700000 | Maint of Meters | ELEC DISTR |
| 59800000 | Maint of Misc Distri Plant | ELEC DISTR |

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Columbia Gas of Kentucky, Inc.
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| Account | Descr | Short Desc |
|----------------|--------------------------------|-------------------|
| 71000000 | Mfd Gas Op Supervsn_Eng | MFD SUP EG |
| 71200000 | Other Power Exp | OTH PWR EX |
| 71700000 | Liquefied Petroleum Gas Exp | LQ PGAS EX |
| 71701000 | LPG Supervision_Engineering | LQPGASEX |
| 71800000 | Other Process Production Exp | OTH PRD EX |
| 72300000 | Fuel Liquefi Petrol Gas Procs | FLIQ PROCS |
| 72400000 | Other Gas Fuels | OTH GS FUL |
| 72800000 | Liquefied Petroleum Gas | LQ PET GAS |
| 72800100 | Liquefied Petroleum Gas O_M | LQ PET GAS |
| 73500000 | Misc Production Exp | MISC PR EX |
| 73600000 | Manufactured Gas Rents | MFD GS REN |
| 74000000 | Mfd Gas Maint Supervsn_Eng | MFD GS MNT |
| 74100000 | Maint Struct and Improv-Elec | MNT STRUIM |
| 74200000 | Maint Of Product Equipment | MNT PRDEQP |
| 75000000 | Gath Op Supervsn-Engineering | GATH OP |
| 75300000 | Gath Field Lines Exp | GATH FLD |
| 75400000 | Gath Field Compressor Exp | GATH COMPR |
| 75600000 | Gath Measurng_Reg Statn Exp | GATH STN |
| 75900000 | Gath Other Exp | GATH OTH |
| 76000000 | Gathering Rents | GATH RENT |
| 76100000 | Gath Maint Superv-Engineerng | GATH MNTSE |
| 76200000 | Gath Maint Struct-Improve | GATH MNTSI |
| 76400000 | Gath Maint Field Lines | GATH MNTFL |
| 76500000 | Gath Maint Field Comp Stat Equ | GATH MNTCS |
| 76600000 | Gath Maint Meas_Reg Stat Equ | GATH MNTMR |
| 77200000 | Gas Shrinkage | GATH SHRNK |
| 77210000 | Retainage for Gas Shrinkage | GATH RTNG |
| 77300000 | Gathering Fuel | GATH FUEL |
| 77310000 | Retainage for Processing Fuel | GATH RTNG |
| 77600000 | Extraction Op Supplies_Exp | EXTOPSUP |
| 78300000 | Extraction Rents | EXTOPRENT |
| 80100000 | Natural gas field line purchas | NGAS L PUR |
| 80300000 | Gas Purchases | GAS COST |
| 80300100 | Transmission Line Purch | GAS COST |
| 80300200 | Producer Purchases | GAS COST |
| 80300300 | Short Term Producer Purch | GAS COST |
| 80300400 | Transportation Pipeline Exp | GAS COST |
| 80300500 | Storage Charges Pipeline Exp | GAS COST |
| 80300600 | OFS_System Supply Credit | GAS COST |
| 80300808 | Storage Demand | GAS COST |
| 80390000 | Diff-Misc Other Cost of Sale | GAS COST |
| 80400000 | Natural Gas City Gate Purchase | NGS GT PUR |
| 80400100 | Natural Gas City Gate NSS | NGS GT PUR |
| 80400200 | City Gate Purch_Sys Supply CR | NGS GT PUR |
| 80400300 | ST City Gate Purchases | NGS GT PUR |
| 80410000 | Liquefied Natural Gas Purchase | LIQ GS PUR |
| 80500000 | Other Gas Purchases | OTH GS PUR |
| 80500001 | Other Gas Purchases-Affiliated | OTH GS PUR |
| 80500100 | Propane Purchases | OTH GS PUR |
| 80500200 | Recoveries from Trans Cust | OTH GS PUR |
| 80500300 | Recoveries from Streamed Cust | OTH GS PUR |
| 80500400 | Propane Adjustments | OTH GS PUR |
| 80510000 | Purchased Gas Cost Adjustments | PUR GS ADJ |
| 80510100 | Unbilled Res Purch Gas Adj | PUR GS ADJ |
| 80510200 | Unbilled Comm Purch Gas Adj | PUR GS ADJ |
| 80510300 | Unbilled Ind Purch Gas Adj | PUR GS ADJ |

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| Account | Descr | Short Desc |
|----------------|--------------------------------|-------------------|
| 80600000 | Affil Exchange Gas | EXCH GAS |
| 80601000 | Exchange Gas-Received | EXCH GAS |
| 80601100 | Shipper Gas Received Affil | EXCH GAS |
| 80602000 | Exchange Gas-Delivered | EXCH GAS |
| 80602100 | Shipper Gas Delivered-Affili | EXCH GAS |
| 80603000 | Transport Retainage Adj Defrl | EXCH GAS |
| 80720000 | Oper-Purch Gas Measrg Stations | GAS PURCH |
| 80750000 | Purchased Gas Exp | GAS PURCH |
| 80750100 | Broker Fees System Supply | GAS PURCH |
| 80751000 | Purch Gas Exp - Mgmt Fee | MGMT FEE |
| 80810000 | Gas Withdrawn | GAS WITHDR |
| 80820000 | Gas Delivered | GAS DEL |
| 81000000 | Fuel Retainage-Offset | GAS RETAIN |
| 81010000 | Gas Used-Compressors Offset | GAS USED |
| 81100000 | Gas Retainage for Processing | GAS RETAIN |
| 81110000 | Gas Used for Processing-CR | GAS USED |
| 81200000 | Unaccounted For-Offset | UNACCT |
| 81210000 | UF Other Fuel Retainage-Offset | UNACCT |
| 81220000 | Gas Used-Other-Offset | UNACCT |
| 81300000 | Other Gas Supply Exp | SUPPLY EXP |
| 81400000 | Storage Op Supervision-Engin | STORAGEEXP |
| 81500000 | Storage Op Maps_Records | STORAGEEXP |
| 81600000 | Storage Op Wells | STORAGEEXP |
| 81700000 | Storage Op Lines | STORAGEEXP |
| 81730000 | Storage Op Lines-NonConsl Affl | STORAGEEXP |
| 81800000 | Storage Op Compressor Station | STORAGEEXP |
| 81900000 | Storage Op Comp Stn Fuel-Pwr | STORAGEEXP |
| 82000000 | Storage Op Meas_Reg Station | STORAGEEXP |
| 82100000 | Storage Op Purification | STORAGEEXP |
| 82300000 | Storage Op Gas Losses | STORAGEEXP |
| 82400000 | Storage Op Other | STORAGEEXP |
| 82500000 | Storage Op Stor Well Royalties | STORAGEEXP |
| 82500001 | Land Accounting Imbalances | STORAGEEXP |
| 82600000 | Storage Op Rents | STORAGEEXP |
| 83000000 | Storage Maint Supervsn_Engin | STORAGEEXP |
| 83100000 | Storage Maint Structure | STORAGEEXP |
| 83200000 | Storage Maint Reservoirs | STORAGEEXP |
| 83300000 | Storage Maint Lines | STORAGEEXP |
| 83400000 | Storage Maint Compressor Equip | STORAGEEXP |
| 83500000 | Storage Maint Meas_Reg Sta | STORAGEEXP |
| 83600000 | Storage Maint Purification Equ | STORAGEEXP |
| 83700000 | Storage Maint Other Equi | STORAGEEXP |
| 84000000 | Other Storage-Op Superv-Eng | OthSt_OpSp |
| 84100000 | Other Storage-Op Labor-Exp | OthSt_Labr |
| 84220000 | Other Storage-Power | OthSt_Powr |
| 84310000 | Other Storage-Maint Superv-Eng | OthSt_MSUp |
| 84320000 | Other Storage-Maint Struct-Imp | OthSt_MStr |
| 84330000 | Other Storage-Maint Gas Holdrs | OthSt_MGSH |
| 84340000 | Other Storage-Maint PurifctnEq | OthSt_MPrE |
| 84350000 | Other Storage-Maint LiqifctnEq | OthSt_MLqE |
| 84360000 | Other Storage-Maint Vaporz Eq | OthSt_MVpE |
| 84370000 | Other Storage-Maint CmpressrEq | OthSt_MCpE |
| 84380000 | Other Storage-Maint MR Eq | OthSt_MM_R |
| 84390000 | Other Storage-Maint Other Eq | OthSt_MOth |
| 84410000 | LNG Op Supervision-Engineer | LNG EXP |
| 84420000 | LNG Op Proc Terminal Equip | LNG EXP |

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| Account | Descr | Short Desc |
|----------|--------------------------------|------------|
| 84421000 | LNG Terminal Equip Unload | LNG EXP |
| 84510000 | LNG Fuel | LNG EXP |
| 84520000 | LNG Power - O_M | LNG EXP |
| 84520001 | Tracked LNG Electric-Demand | LNG EXP |
| 84520002 | Tracked LNG Electric-Commodity | LNG EXP |
| 84521000 | LNG Power - Gas Cost | LNG EXP |
| 84720000 | LNG Maint Structure-Improv | LNG EXP |
| 84730000 | LNG Maint Proc Term Equip | LNG EXP |
| 85000000 | Op Superv_Eng-Gas Trans | SUPERV EXP |
| 85100000 | System Load-Cntrl Disptchg | SYS LOAD |
| 85200000 | Communication Exp Base Rate | COMM EXP |
| 85200010 | Communication System Exp Scada | COMM EXP |
| 85200020 | Communication Exp Long Distanc | COMM EXP |
| 85200030 | Communication System Exp | COMM EXP |
| 85300000 | Compressor Stn Labor Exp | COMPSTN |
| 85400000 | Trans Ops Gas for Compr Fuel | TRANS OP |
| 85410000 | Trans Ops Gas Retainage | TRANS OP |
| 85500000 | Power for Compressor Stn | COMPSTN |
| 85500001 | Tracked CS Electric-Demand | COMPSTN |
| 85500002 | Tracked CS Electric-Commodity | COMPSTN |
| 85600000 | Mains Exp | MAINSEXP |
| 85700000 | Measuring_Regulating Stn Exp | REG ST EXP |
| 85800000 | Transm-Compr of Gs-Appl | T_C OF GAS |
| 85801000 | Transm-Compr of Gs Affiliate | T_C OF GAS |
| 85810000 | Transm-Compr of Gs-NonAppl | T_C OF GAS |
| 85900000 | Gas Transmission Exp | TRANSM EXP |
| 85910000 | Gas Retaind-Unaccntd Fr Contra | UNACCT GAS |
| 85920000 | Gas Unaccounted For Contra | UNACCT GAS |
| 86000000 | Rents-Easements | RENTS EXP |
| 86010000 | Transmission Rents | RENTS EXP |
| 86100000 | Maint Supv-Eng-Gas Trans | MAINT EXP |
| 86200000 | Maint Trans Struct-Improve | MAINT EXP |
| 86300000 | Maint-Mains | MAINT EXP |
| 86400000 | Maint Compressor Stn Equip | MAINT EXP |
| 86500000 | Maint Meas_Reg Stn Equip-Trans | MAINT EXP |
| 86600000 | Trans Maint Commun Equip | MAINT EXP |
| 86700000 | Trans Maint Other Equip | MAINT EXP |
| 87000000 | Op Superv-Eng-Gas Distr | SERV EXP |
| 87100000 | Distribution Load Dispatching | DIS LD DIS |
| 87400000 | Mains and Services Exp | SERV EXP |
| 87500000 | Measur-Reg Statn Exp Gen | MSR REG EX |
| 87600000 | Measur-Reg Statn Exp-Indus | MSR REG EX |
| 87800000 | Meter and House Regulator Exp | MET HS EXP |
| 87900000 | Oper Installation Service Exp | SERV EXP |
| 87900100 | Oper Install-NoChrg Labor | SERV EXP |
| 87900200 | Oper Install-Chrg Labor | SERV EXP |
| 87900300 | Oper Install-NoChrg Part Tax | SERV EXP |
| 87900400 | Oper Install-Chrg Part Tax | SERV EXP |
| 87900500 | Oper Install-NoChrg PartNonTax | SERV EXP |
| 87900600 | Oper Install-Chrg Part Non-Tax | SERV EXP |
| 88000000 | Operations Exp Other | OPER EXP |
| 88100000 | Gas Distr Rents | RENTS EXP |
| 88500000 | Maint Supv-Eng-Gas Distr | OPER EXP |
| 88600000 | Maint Struct-Improv-Gas Distr | MNT STRIMP |
| 88700000 | Maint of Mains | DIST_MAINT |
| 88900000 | Maint Msr-Reg Statn Equi Gen | MNT EQP G |

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Columbia Gas of Kentucky, Inc.
Chart of Accounts (System of Accounts)

| Account | Descr | Short Desc |
|----------|---------------------------------|------------|
| 89000000 | Maint Meas_Reg Stn Equip-Distr | DIST_MAINT |
| 89200000 | Maint of Services | DIST_MAINT |
| 89300000 | Maint Meters_House Regulators | DIST_MAINT |
| 89400000 | Other Maint Equipment | OTHMAINT |
| 90100000 | Customer Acnt Supervision | CUST EXP |
| 90200000 | Cust Acct Meter Reading Exp | CUST EXP |
| 90300000 | Cust Records Collection Exp | CUST EXP |
| 90400000 | Uncollectible Accounts | UNCOLLECT |
| 90500000 | Misc Cust Accts Exp | CUST EXP |
| 90700000 | Cust Serv Info Exp Supv | CUST EXP |
| 90800000 | Customer Assistance Exp | CUST EXP |
| 90900000 | Inform_Instruct Advertising Exp | ADV EXP |
| 91000000 | Misc Cust Serv and Info Exp | CUST EXP |
| 91100000 | Sales Supervision | SALES EXP |
| 91200000 | Demonstrating and Selling Exp | SALES EXP |
| 91300000 | Sales Advertising Exp | SALES EXP |
| 91600000 | Misc Sales Exp | SALES EXP |
| 92000000 | A_G Salaries | A_G_SALAR |
| 92000495 | CMA Care-A_G Salaries | A_G_SALAR |
| 92001000 | Discretionary and Spot Awards | AG_SALAR |
| 92002000 | Stock Compensation Expense | AG_SALAR |
| 92024232 | Non Productive Time EverSource | NONPTESM |
| 92100000 | Office Supplies and Exp | OFF SUP EX |
| 92100495 | CMA Care-Office Suppl and Exp | OFF SUP EX |
| 92101000 | Employee Expenses | EMP-EE EXP |
| 92200000 | Admin Exp Transferred Credit | ADMIN EXP |
| 92300000 | Outside Service Employed | OS EXP |
| 92301000 | Mgmt Fee Actuals-Affil | OS EXP |
| 92301100 | Management Fee Transfers | OS EXP |
| 92301110 | Management Fee Transf-Affil | OS EXP |
| 92400000 | Property Insurance | PROP INS |
| 92500000 | Injuries and Damages | INJUR DAM |
| 92600000 | Employee Pensions and Benefits | EMP PEN BN |
| 92600495 | CMA Care-EE Pensions and Ben | EMP PEN BN |
| 92601000 | Non Service Pension & OPEB | NonSrcv |
| 92800000 | Regulatory Commission Exp | REGCOMMEXP |
| 92900000 | Duplicate Charges Credit | DUPCHCR |
| 93010000 | General Advertising Exp | GENADVEXP |
| 93020000 | Misc General Exp | MIS GEN EX |
| 93020130 | AP Disc Earned | MIS GEN EX |
| 93020495 | CMA Care-Misc General Exp | MIS GEN EX |
| 93029000 | Diff IC Income Elim | MIS GEN EX |
| 93100000 | Rents Admin and General | RENT EXP |
| 93200000 | Maint General Plant | PLANT EXP |
| 93300000 | Transportation Exp Electric | TRANS EXP |
| 93500000 | Maint General Plant Electric | PLANT EXP |

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(7)(n)

Description of Filing Requirement:

The latest twelve (12) months of the monthly managerial reports providing financial results of operations in comparison to the forecast;

Response:

Please refer to the attachment in response to 16-(7)(o), located at Tab 61, which includes the monthly managerial reports from April 2020 through March 2021.

Responsible Witness:

Chun-Yi Lai

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(7)(o)

Description of Filing Requirement:

Complete monthly budget variance reports, with narrative explanations, for the twelve (12) months immediately prior to the base period, each month of the base period, and any subsequent months, as they become available;

Response:

Please refer to the attached which includes monthly budget variance reports for September 2019 through March 2021. Any subsequent months will be provided as they become available.

Responsible Witness:

Chun-Yi Lai

NET OPERATING EARNINGS - SEPTEMBER 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | SEPTEMBER MTD | | | | | SEPTEMBER YTD | | | | |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|
| | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY |
| Net Revenue | \$ 4.0 | \$ 4.9 | \$ (0.9) | \$ 4.6 | \$ (0.7) | \$ 66.7 | \$ 66.2 | \$ 0.4 | \$ 63.1 | \$ 3.6 |
| O&M | (4.3) | (3.9) | (0.4) | (3.1) | (1.2) | (35.1) | (33.8) | (1.3) | (32.1) | (3.0) |
| Depreciation | (1.2) | (1.2) | 0.0 | (1.1) | (0.1) | (10.3) | (10.3) | (0.0) | (9.5) | (0.8) |
| Other Taxes | (0.5) | (0.5) | 0.0 | (0.4) | (0.1) | (4.2) | (4.5) | 0.2 | (3.8) | (0.4) |
| Operating Earnings* | \$ (2.0) | \$ (0.7) | \$ (1.3) | \$ 0.1 | \$ (2.1) | \$ 17.0 | \$ 17.7 | \$ (0.7) | \$ 17.7 | \$ (0.6) |
| Other Income/(Deductions) | 0.0 | (0.5) | 0.5 | (0.3) | 0.3 | 0.0 | (0.3) | 0.3 | 0.2 | (0.2) |
| Interest Expense | (0.6) | (0.6) | 0.1 | (0.5) | (0.0) | (5.0) | (5.2) | 0.2 | (4.6) | (0.4) |
| Pre-Tax Operating Earnings | \$ (2.5) | \$ (1.8) | \$ (0.7) | \$ (0.7) | \$ (1.8) | \$ 12.0 | \$ 12.2 | \$ (0.2) | \$ 13.3 | \$ (1.2) |
| Income Taxes | 0.7 | 0.5 | 0.2 | 0.3 | 0.4 | (2.5) | (2.5) | 0.1 | (2.6) | 0.2 |
| Effective Tax Rate | 27.9% | 28.2% | 0.0% | 48.6% | 21.0% | 20.4% | 20.6% | 0.0% | 19.8% | -1.0% |
| Net Operating Earnings | \$ (1.8) | \$ (1.3) | \$ (0.5) | \$ (0.4) | \$ (1.5) | \$ 9.6 | \$ 9.7 | \$ (0.1) | \$ 10.6 | \$ (1.1) |

*Operating Earnings Excluding Trackers

HIGHLIGHTS

VARIANCE TO PLAN - MTD:

Net Revenue: AMRP Reserve (\$0.6M)

Other Income: Pension Settlement \$0.5M

VARIANCE TO PLAN - YTD:

Net Revenue: PBR (S&O) favorability \$1.1M, AMRP Reserve (\$0.6M)

Other Income: Pension Settlement \$0.5M

NET REVENUE - SEPTEMBER 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | SEPTEMBER MTD | | | | | SEPTEMBER YTD | | | | |
|-----------------------|---------------|---------------|-----------------|---------------|-----------------|----------------|----------------|---------------|----------------|---------------|
| | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY |
| Residential | \$ 2.3 | \$ 2.3 | \$ - | \$ 2.6 | \$ (0.2) | \$ 36.7 | \$ 35.9 | \$ 0.8 | \$ 38.6 | \$ (2.0) |
| Commercial | 1.2 | 1.2 | - | 1.3 | (0.1) | 16.2 | 16.5 | (0.3) | 16.4 | (0.1) |
| Industrial | 0.2 | 0.4 | (0.2) | 0.3 | (0.1) | 4.3 | 4.7 | (0.3) | 4.3 | - |
| Rate Case Outcomes | - | - | - | - | - | - | - | - | - | - |
| Base Margin | 3.7 | 3.9 | (0.2) | 4.2 | (0.4) | 57.2 | 57.1 | 0.2 | 59.3 | (2.1) |
| Capital Trackers | (0.1) | 0.6 | (0.7) | - | (0.1) | 5.0 | 5.9 | (0.9) | - | 5.0 |
| Supply & Optimization | 0.3 | 0.2 | 0.1 | 0.2 | - | 3.4 | 2.2 | 1.1 | 2.4 | 0.9 |
| Other | (0.0) | 0.1 | (0.0) | 0.2 | (0.2) | 1.1 | 1.0 | 0.0 | 1.3 | (0.2) |
| Net Revenue* | \$ 4.0 | \$ 4.9 | \$ (0.9) | \$ 4.6 | \$ (0.7) | \$ 66.7 | \$ 66.2 | \$ 0.4 | \$ 63.1 | \$ 3.6 |

*Net Revenue Excluding Trackers

HIGHLIGHTS

VARIANCE TO PLAN - MTD:

VARIANCE TO PY - MTD:

Capital Trackers/Base Margin: Current actuals support tracking of Capital Trackers separate from Base Margin. In PY, Capital Trackers were included in Base Margin for reporting purposes.

VARIANCE TO PLAN - YTD:

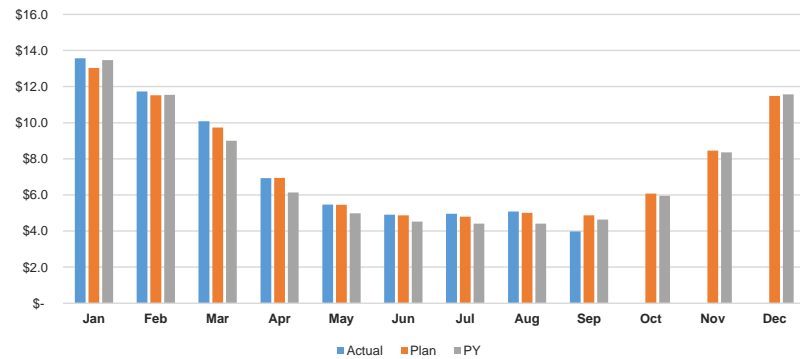
Supply & Optimization: Continued favorability due to updated revenue split until PBR is revisited in November.

Residential: Favorable residential demand charge.

VARIANCE TO PLAN - PY:

Capital Trackers/Base Margin: Current actuals support tracking of Capital Trackers separate from Base Margin. In PY, Capital Trackers were included in Base Margin for reporting purposes.

Revenue by Month (\$M)



O&M - SEPTEMBER 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | SEPTEMBER MTD | | | | | SEPTEMBER YTD | | | | |
|--|---------------|---------------|-----------------|---------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|
| | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY |
| Finance, Supply Chain, IT, Reg | \$ 0.6 | \$ 0.5 | \$ - | \$ 0.4 | \$ (0.2) | \$ 5.3 | \$ 5.0 | \$ (0.3) | \$ 3.8 | \$ (1.5) |
| NIPSCO Electric Total | - | 0.0 | - | 0.0 | - | 0.0 | 0.0 | - | 0.0 | - |
| Legal, Comm, Fed Affairs, Policy | 0.1 | 0.1 | - | 0.1 | - | 0.5 | 0.5 | - | 0.5 | - |
| Custmr Ops, Shrd Svcs Ops, HR | 0.4 | 0.5 | 0.1 | 0.4 | - | 4.1 | 4.3 | 0.2 | 4.6 | 0.4 |
| Gas Utilities, Safety & Gas Tech Svcs | 2.4 | 2.0 | (0.4) | 1.4 | (1.0) | 18.4 | 17.9 | (0.5) | 15.3 | (3.2) |
| Other | 0.1 | 0.0 | - | 0.3 | 0.2 | 0.5 | 0.1 | (0.4) | 2.4 | 1.8 |
| Total Direct Expenses | \$ 3.5 | \$ 3.1 | \$ (0.3) | \$ 2.6 | \$ (0.9) | \$ 28.9 | \$ 27.9 | \$ (1.0) | \$ 26.5 | \$ (2.4) |
| Total Indirect Expenses | \$ 0.6 | \$ 0.5 | \$ (0.1) | \$ 0.2 | \$ (0.3) | \$ 4.6 | \$ 4.2 | \$ (0.4) | \$ 4.3 | \$ (0.4) |
| Depreciation | 0.1 | 0.1 | - | 0.1 | - | 0.9 | 1.0 | 0.1 | 0.8 | (0.1) |
| Total Other Taxes | 0.0 | 0.0 | - | 0.0 | - | 0.4 | 0.4 | - | 0.4 | - |
| Loss(Gain) on Sale or Impairment of Assets | 0.0 | 0.0 | - | 0.0 | - | 0.1 | 0.1 | - | 0.1 | - |
| Interest Expenses, Net | - | - | - | - | - | 0.0 | - | - | 0.0 | - |
| Other, Net | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | - | 0.0 | (0.1) |
| Total Non O&M NCS Items | \$ 0.2 | \$ 0.3 | \$ 0.1 | \$ 0.3 | \$ 0.1 | \$ 1.6 | \$ 1.7 | \$ 0.1 | \$ 1.4 | \$ (0.2) |
| Total O&M Excluding Trackers | \$ 4.3 | \$ 3.9 | \$ (0.4) | \$ 3.1 | \$ (1.2) | \$ 35.1 | \$ 33.8 | \$ (1.3) | \$ 32.1 | \$ (3.0) |

HIGHLIGHTS

VARIANCE TO PLAN - MTD:

Unfavorability driven by Gas Ops (\$0.4M Gas Utilities - primarily driven by Gas Leaks/Locates, \$0.2M SMS, \$0.2M Gas Utilities)

VARIANCE TO PLAN - YTD:

Unfavorability driven by Gas Ops. Unfavorability also in Other, driven by No Department (Shareholders Portion of the EAP and Kentucky State Treasurer).

NET OPERATING EARNINGS - OCTOBER 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | OCTOBER MTD | | | | | OCTOBER YTD | | | | |
|-----------------------------------|-----------------|-----------------|-----------------|---------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|
| | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY |
| Net Revenue | \$ 6.4 | \$ 6.1 | \$ 0.3 | \$ 6.0 | \$ 0.5 | \$ 73.1 | \$ 72.3 | \$ 0.8 | \$ 69.1 | \$ 4.0 |
| O&M | (4.5) | (3.7) | (0.7) | (3.5) | (0.9) | (39.6) | (37.5) | (2.1) | (35.7) | (3.9) |
| Depreciation | (1.2) | (1.2) | 0.0 | (1.1) | (0.1) | (11.5) | (11.5) | (0.0) | (10.6) | (0.9) |
| Other Taxes | (0.5) | (0.5) | 0.0 | (0.4) | (0.1) | (4.7) | (5.0) | 0.2 | (4.2) | (0.5) |
| Operating Earnings* | \$ 0.3 | \$ 0.6 | \$ (0.4) | \$ 0.9 | \$ (0.6) | \$ 17.3 | \$ 18.4 | \$ (1.1) | \$ 18.6 | \$ (1.3) |
| Other Income/(Deductions) | (0.0) | 0.0 | (0.0) | 0.0 | (0.0) | (0.0) | (0.3) | 0.3 | 0.3 | (0.3) |
| Interest Expense | (0.6) | (0.7) | 0.1 | (0.5) | (0.1) | (5.6) | (5.8) | 0.3 | (5.2) | (0.4) |
| Pre-Tax Operating Earnings | \$ (0.3) | \$ (0.0) | \$ (0.3) | \$ 0.4 | \$ (0.7) | \$ 11.7 | \$ 12.2 | \$ (0.5) | \$ 13.7 | \$ (2.0) |
| Income Taxes | 0.2 | 0.1 | 0.1 | (0.4) | 0.6 | (2.3) | (2.5) | 0.2 | (3.0) | 0.7 |
| Effective Tax Rate | 50.6% | 6175.3% | 6125.0% | 96.4% | 46.0% | 19.5% | 20.1% | 1.0% | 22.0% | 2.0% |
| Net Operating Earnings | \$ (0.2) | \$ 0.1 | \$ (0.2) | \$ 0.0 | \$ (0.2) | \$ 9.4 | \$ 9.7 | \$ (0.3) | \$ 10.7 | \$ (1.2) |

*Operating Earnings Excluding Trackers

HIGHLIGHTS

VARIANCE TO PLAN - MTD:

Net Revenue: Please see Revenue slide for further detail.

O&M: See O&M slide.

VARIANCE TO PLAN - YTD:

Net Revenue: PBR (S&O) favorability \$1.1M, AMRP Reserve (\$0.6M).

O&M: Unfavorability driven by Gas Ops and Other.

NET REVENUE - OCTOBER 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | OCTOBER MTD | | | | | OCTOBER YTD | | | | |
|-----------------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|---------------|----------------|---------------|
| | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY |
| Residential | \$ 3.2 | \$ 3.1 | \$ 0.1 | \$ 3.6 | \$ (0.5) | \$ 39.8 | \$ 38.9 | \$ 0.9 | \$ 42.3 | \$ (2.4) |
| Commercial | 1.6 | 1.5 | 0.1 | 1.5 | 0.1 | 17.8 | 18.0 | (0.2) | 17.8 | (0.1) |
| Industrial | 0.5 | 0.5 | - | 0.5 | - | 4.8 | 5.2 | (0.4) | 4.8 | - |
| Rate Case Outcomes | - | - | - | - | - | - | - | - | - | - |
| Base Margin | 5.2 | 5.0 | 0.2 | 5.6 | (0.4) | 62.4 | 62.1 | 0.3 | 64.9 | (2.5) |
| Capital Trackers | 0.6 | 0.7 | (0.1) | - | 0.6 | 5.6 | 6.6 | (1.0) | - | 5.6 |
| Supply & Optimization | 0.3 | 0.3 | - | 0.3 | - | 3.7 | 2.6 | 1.1 | 2.7 | 0.9 |
| Other | 0.3 | 0.1 | 0.2 | 0.1 | 0.3 | 1.4 | 1.1 | 0.3 | 1.4 | (0.0) |
| Net Revenue* | \$ 6.4 | \$ 6.1 | \$ 0.3 | \$ 6.0 | \$ 0.4 | \$ 73.1 | \$ 72.3 | \$ 0.8 | \$ 69.1 | \$ 4.0 |

*Net Revenue Excluding Trackers

HIGHLIGHTS

VARIANCE TO PLAN - MTD: Geography of planning vs. actuals between Residential and AMRP Capital Trackers.

VARIANCE TO PY - MTD:

Geography of planning vs. actuals between Residential and AMRP Capital Trackers.

VARIANCE TO PLAN - YTD:

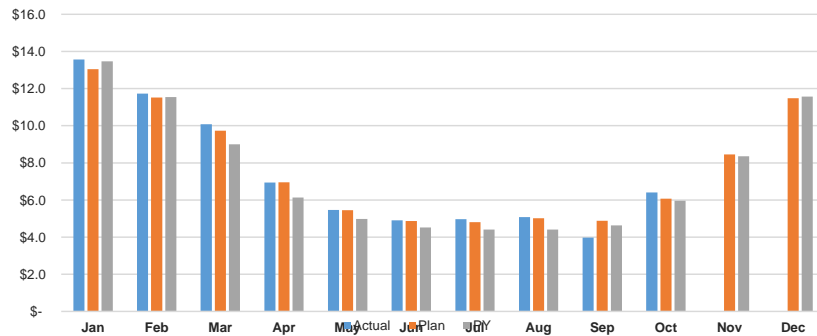
Base Margin: Favorable residential demand charge due to geography with AMRP Capital Tracker. Unfavorable Commercial and Industrial charge.

Supply & Optimization: Favorability due to updated revenue split \$1.1M. New commission order will partially offset in last two months of the year.

VARIANCE TO PLAN - PY - YTD:

Capital Trackers/Base Margin: Geography of planning vs. actuals between Residential and AMRP Capital Trackers in addition to annual AMRP.

Revenue by Month (\$M)



O&M - OCTOBER 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | OCTOBER MTD | | | | | OCTOBER YTD | | | | |
|--|---------------|---------------|-----------------|---------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|
| | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY |
| Finance, Supply Chain, IT, Reg | \$ 0.5 | \$ 0.5 | \$ - | \$ 0.4 | \$ (0.1) | \$ 5.8 | \$ 5.5 | \$ (0.3) | \$ 4.2 | \$ (1.6) |
| NIPSCO Electric Total | \$ - | \$ 0.0 | \$ - | \$ (0.0) | \$ - | \$ 0.0 | \$ 0.0 | \$ - | \$ 0.0 | \$ - |
| Legal, Comm, Fed Affairs, Policy | \$ 0.1 | \$ 0.1 | \$ - | \$ 0.1 | \$ - | \$ 0.6 | \$ 0.6 | \$ - | \$ 0.5 | \$ - |
| Custmr Ops, Shrd Srvc Ops, HR | \$ 0.1 | \$ 0.1 | \$ - | \$ 0.1 | \$ - | \$ 0.6 | \$ 0.6 | \$ - | \$ 0.5 | \$ - |
| Gas Utilities, Safety & Gas Tech Svcs | \$ 2.5 | \$ 2.0 | \$ (0.5) | \$ 1.7 | \$ (0.8) | \$ 20.9 | \$ 19.8 | \$ (1.1) | \$ 16.8 | \$ (4.0) |
| Other | \$ 0.0 | \$ 0.0 | \$ (0.1) | \$ 0.3 | \$ 0.2 | \$ 0.6 | \$ 0.1 | \$ (0.5) | \$ 2.6 | \$ 2.0 |
| Total Direct Expenses | \$ 3.2 | \$ 2.6 | \$ (0.6) | \$ 2.4 | \$ (0.7) | \$ 28.4 | \$ 26.5 | \$ (1.9) | \$ 24.7 | \$ (3.6) |
| Total Indirect Expenses | \$ 0.6 | \$ 0.5 | \$ (0.1) | \$ 0.5 | \$ (0.1) | \$ 5.2 | \$ 4.7 | \$ (0.5) | \$ 4.7 | \$ (0.5) |
| Depreciation | \$ 0.1 | \$ 0.1 | \$ - | \$ 0.1 | \$ - | \$ 1.0 | \$ 1.1 | \$ 0.1 | \$ 0.9 | \$ (0.1) |
| Total Other Taxes | \$ 0.0 | \$ 0.0 | \$ - | \$ 0.0 | \$ - | \$ 0.4 | \$ 0.4 | \$ - | \$ 0.4 | \$ - |
| Loss(Gain) on Sale or Impairment of Assets | \$ 0.0 | \$ 0.0 | \$ - | \$ 0.0 | \$ - | \$ 0.1 | \$ 0.1 | \$ - | \$ 0.1 | \$ - |
| Interest Expenses, Net | \$ - | \$ - | \$ - | \$ (0.0) | \$ - | \$ 0.0 | \$ - | \$ - | \$ 0.0 | \$ - |
| Other, Net | \$ 0.0 | \$ 0.0 | \$ - | \$ (0.0) | \$ - | \$ 0.1 | \$ 0.1 | \$ - | \$ 0.0 | \$ (0.1) |
| Total Non O&M NCS Items | \$ 0.2 | \$ 0.1 | \$ - | \$ 0.1 | \$ - | \$ 1.7 | \$ 1.8 | \$ 0.1 | \$ 1.5 | \$ (0.2) |
| Total O&M Excluding Trackers | \$ 4.0 | \$ 3.3 | \$ (0.7) | \$ 3.1 | \$ (0.9) | \$ 35.3 | \$ 33.1 | \$ (2.2) | \$ 31.0 | \$ (4.4) |

HIGHLIGHTS

VARIANCE TO PLAN - MTD:

Unfavorability driven by Gas Ops (\$0.3M Gas Utilities - primarily driven by Gas Leaks/Locates, \$0.2M SMS, \$0.2M Gas Utilities)

VARIANCE TO PLAN - YTD:

Unfavorability driven by Gas Ops. Unfavorability also in Other, driven by No Department (Shareholders Portion of the EAP and Kentucky State Treasurer).

NET OPERATING EARNINGS - NOVEMBER 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | NOVEMBER MTD | | | | | NOVEMBER YTD | | | | |
|-----------------------------------|---------------|---------------|-----------------|---------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|
| | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY |
| Net Revenue | \$ 8.5 | \$ 8.5 | \$ - | \$ 8.4 | \$ 0.1 | \$ 81.5 | \$ 80.8 | \$ 0.8 | \$ 77.4 | \$ 4.1 |
| O&M | (4.1) | (3.6) | (0.5) | (3.5) | (0.6) | (43.7) | (41.1) | (2.5) | (39.2) | (4.5) |
| Depreciation | (1.2) | (1.2) | 0.0 | (1.1) | (0.1) | (12.7) | (12.7) | (0.0) | (11.7) | (1.0) |
| Other Taxes | (0.5) | (0.5) | (0.1) | (0.4) | (0.1) | (5.3) | (5.4) | 0.2 | (4.6) | (0.6) |
| Operating Earnings* | \$ 2.7 | \$ 3.2 | \$ (0.5) | \$ 3.3 | \$ (0.7) | \$ 19.9 | \$ 21.5 | \$ (1.6) | \$ 21.9 | \$ (1.9) |
| Other Income/(Deductions) | (0.0) | 0.1 | (0.1) | (0.0) | 0.0 | (0.0) | (0.3) | 0.3 | 0.3 | (0.3) |
| Interest Expense | (0.6) | (0.6) | 0.1 | (0.5) | (0.1) | (6.2) | (6.5) | 0.3 | (5.7) | (0.5) |
| Pre-Tax Operating Earnings | \$ 2.1 | \$ 2.6 | \$ (0.5) | \$ 2.8 | \$ (0.7) | \$ 13.8 | \$ 14.8 | \$ (1.0) | \$ 16.5 | \$ (2.7) |
| Income Taxes | (0.5) | (0.6) | 0.1 | (0.6) | 0.2 | (2.7) | (3.0) | 0.3 | (3.7) | 0.9 |
| <i>Effective Tax Rate</i> | 21.9% | 22.7% | 1.0% | 23.2% | 1.0% | 19.9% | 20.6% | 1.0% | 22.2% | 2.0% |
| Net Operating Earnings | \$ 1.6 | \$ 2.0 | \$ (0.4) | \$ 2.2 | \$ (0.5) | \$ 11.0 | \$ 11.7 | \$ (0.7) | \$ 12.8 | \$ (1.8) |

*Operating Earnings Excluding Trackers

HIGHLIGHTS

VARIANCE TO PLAN - MTD:

O&M: Please see O&M tab for further detail.

VARIANCE TO PLAN - YTD:

Net Revenue: PBR (S&O) favorability \$0.8M, AMRP Reserve (\$0.4M).

O&M: Please see O&M tab for further detail.

NET REVENUE - NOVEMBER 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | NOVEMBER MTD | | | | | NOVEMBER YTD | | | | |
|-----------------------|---------------|---------------|--------------|---------------|---------------|----------------|----------------|---------------|----------------|---------------|
| | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY |
| Residential | \$ 4.8 | \$ 4.7 | \$ - | \$ 5.1 | \$ (0.4) | \$ 44.6 | \$ 43.7 | \$ 0.9 | \$ 47.4 | \$ (2.8) |
| Commercial | 2.4 | 2.1 | 0.2 | 2.3 | 0.1 | 20.1 | 20.1 | - | 20.1 | - |
| Industrial | 0.6 | 0.6 | - | 0.6 | - | 5.4 | 5.7 | (0.4) | 5.4 | (0.1) |
| Rate Case Outcomes | - | - | - | - | - | - | - | - | - | - |
| Base Margin | 7.7 | 7.4 | 0.2 | 8.0 | (0.3) | 70.1 | 69.5 | 0.6 | 73.0 | (2.9) |
| Capital Trackers | 0.6 | 0.7 | - | - | 0.6 | 6.8 | 7.2 | (0.4) | - | 6.8 |
| Supply & Optimization | 0.0 | 0.3 | (0.3) | 0.3 | (0.3) | 3.7 | 2.9 | 0.8 | 3.1 | 0.6 |
| Other | 0.1 | 0.1 | 0.1 | (0.0) | 0.1 | 0.9 | 1.2 | (0.3) | 1.4 | (0.5) |
| Net Revenue* | \$ 8.5 | \$ 8.5 | \$ - | \$ 8.4 | \$ 0.1 | \$ 81.5 | \$ 80.8 | \$ 0.8 | \$ 77.4 | \$ 4.1 |

*Net Revenue Excluding Trackers

HIGHLIGHTS

VARIANCE TO PLAN - MTD:

VARIANCE TO PY - MTD:

Base Margin: Geography of planning vs. actuals between Residential and AMRP Capital Trackers.

Supply & Optimization: New commission order caused (\$0.3M) unfavorability.

VARIANCE TO PLAN - YTD:

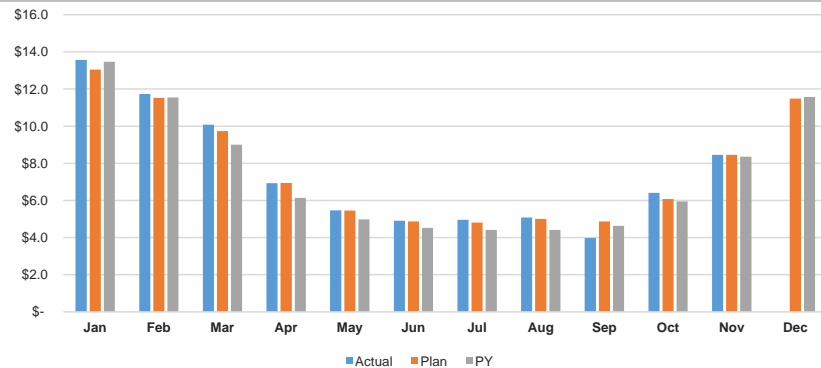
Base Margin: Favorable residential demand charge due to geography with AMRP Capital Tracker. Unfavorable Industrial charge.

Supply & Optimization: New commission order partially offsetting the previous favorability of \$1.1M.

VARIANCE TO PLAN - PY - YTD:

Capital Trackers/Base Margin: Geography of planning vs. actuals between Residential and AMRP Capital Trackers in addition to annual AMRP.

Revenue by Month (\$M)



O&M - NOVEMBER 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | NOVEMBER MTD | | | | | NOVEMBER YTD | | | | |
|---|---------------|---------------|-----------------|---------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|
| | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY |
| Finance, Supply Chain, IT, Reg | \$ 0.9 | \$ 0.5 | \$ (0.3) | \$ 0.4 | \$ (0.4) | \$ 6.7 | \$ 6.1 | \$ (0.6) | \$ 4.7 | \$ (2.0) |
| NIPSCO Electric Total | - | 0.0 | - | 0.0 | - | 0.0 | 0.0 | - | 0.0 | - |
| Legal, Comm, Fed Affairs, Policy | 0.1 | 0.1 | - | 0.1 | - | 0.6 | 0.6 | - | 0.6 | - |
| Custmr Ops, Shrd Srvc Ops, HR | 0.4 | 0.5 | 0.1 | 0.3 | (0.1) | 5.1 | 5.3 | 0.2 | 5.4 | 0.3 |
| Gas Utilities, Safety & Gas Tech Srvc | 2.3 | 1.7 | (0.6) | 1.5 | (0.8) | 23.2 | 21.6 | (1.6) | 18.4 | (4.8) |
| Other | 0.0 | 0.0 | - | 0.0 | - | 0.5 | 0.1 | (0.4) | 0.4 | (0.1) |
| Total Direct Expenses | \$ 3.6 | \$ 2.8 | \$ (0.8) | \$ 2.3 | \$ (1.3) | \$ 36.1 | \$ 33.8 | \$ (2.3) | \$ 29.5 | \$ (6.7) |
| Total Indirect Expenses | \$ 0.3 | \$ 0.6 | \$ 0.3 | \$ 0.3 | \$ - | \$ 5.5 | \$ 5.4 | \$ (0.2) | \$ 5.1 | \$ (0.4) |
| Total Non O&M NCS Items | \$ 0.2 | \$ 0.1 | \$ - | \$ 0.9 | \$ 0.7 | \$ 2.0 | \$ 2.0 | \$ (0.1) | \$ 4.7 | \$ 2.6 |
| Total O&M Excluding Trackers | \$ 4.1 | \$ 3.6 | \$ (0.5) | \$ 3.5 | \$ (0.6) | \$ 43.7 | \$ 41.1 | \$ (2.5) | \$ 39.2 | \$ (4.5) |

HIGHLIGHTS

VARIANCE TO PLAN - MTD:

Unfavorability in Gas ops driven by Outside Services in SMS.

VARIANCE TO PLAN - YTD:

Unfavorability in Gas ops driven by Outside Services in SMS.

NET OPERATING EARNINGS - DECEMBER 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | DECEMBER MTD | | | | | DECEMBER YTD | | | | |
|-----------------------------------|---------------|---------------|-----------------|---------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|
| | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY |
| Net Revenue | \$ 11.8 | \$ 11.5 | \$ 0.3 | \$ 11.6 | \$ 0.2 | \$ 93.3 | \$ 92.3 | \$ 1.0 | \$ 89.0 | \$ 4.3 |
| O&M | (5.1) | (3.7) | (1.4) | (4.1) | (1.0) | (48.7) | (44.8) | (3.9) | (43.3) | (5.4) |
| Depreciation | (1.2) | (1.2) | 0.0 | (1.1) | (0.1) | (13.9) | (13.9) | 0.0 | (12.8) | (1.1) |
| Other Taxes | (0.5) | (0.5) | (0.0) | (0.4) | (0.1) | (5.8) | (5.9) | 0.2 | (5.1) | (0.7) |
| Operating Earnings* | \$ 5.0 | \$ 6.1 | \$ (1.1) | \$ 5.9 | \$ (1.0) | \$ 24.9 | \$ 27.6 | \$ (2.7) | \$ 27.8 | \$ (2.9) |
| Other Income/(Deductions) | (0.6) | 0.0 | (0.6) | (0.1) | (0.5) | (0.6) | (0.3) | (0.4) | 0.1 | (0.8) |
| Interest Expense | (0.6) | (0.7) | 0.1 | (0.6) | (0.1) | (6.8) | (7.2) | 0.4 | (6.2) | (0.6) |
| Pre-Tax Operating Earnings | \$ 3.7 | \$ 5.4 | \$ (1.7) | \$ 5.2 | \$ (1.5) | \$ 17.5 | \$ 20.1 | \$ (2.7) | \$ 21.7 | \$ (4.2) |
| Income Taxes | (0.9) | (1.3) | 0.4 | (1.0) | 0.0 | (3.7) | (4.3) | 0.7 | (4.6) | 1.0 |
| Effective Tax Rate | 25.1% | 23.9% | -1.0% | 18.4% | -7.0% | 21.0% | 21.4% | 0.0% | 21.3% | 0.0% |
| Net Operating Earnings | \$ 2.8 | \$ 4.1 | \$ (1.3) | \$ 4.3 | \$ (1.5) | \$ 13.8 | \$ 15.8 | \$ (2.0) | \$ 17.1 | \$ (3.3) |

*Operating Earnings Excluding Trackers

HIGHLIGHTS

VARIANCE TO PLAN - MTD:

O&M: Unfavorability driven by Gas Ops and Indirects. Please see O&M tab for further detail.

VARIANCE TO PLAN - YTD:

Net Revenue: PBR (S&O) favorability and Residential favorability.

O&M: Unfavorability driven by Gas Ops, Finance, and Indirects. Please see O&M tab for further detail.

NET REVENUE - DECEMBER 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | DECEMBER MTD | | | | | DECEMBER YTD | | | | |
|-----------------------|----------------|----------------|---------------|----------------|---------------|----------------|----------------|---------------|----------------|---------------|
| | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY |
| Residential | \$ 6.9 | \$ 6.7 | \$ 0.2 | \$ 7.7 | \$ (0.8) | \$ 51.5 | \$ 50.4 | \$ 1.2 | \$ 55.1 | \$ (3.6) |
| Commercial | 3.3 | 3.0 | 0.3 | 3.1 | 0.2 | 23.4 | 23.1 | 0.3 | 23.2 | 0.2 |
| Industrial | 0.7 | 0.6 | - | 0.6 | 0.1 | 6.1 | 6.4 | (0.3) | 6.0 | 0.1 |
| Rate Case Outcomes | - | - | - | - | - | - | - | - | - | - |
| Base Margin | 10.9 | 10.3 | 0.5 | 11.3 | (0.4) | 81.0 | 79.8 | 1.2 | 84.3 | (3.3) |
| Capital Trackers | 0.8 | 0.7 | 0.1 | - | 0.8 | 7.6 | 7.9 | (0.3) | - | 7.6 |
| Supply & Optimization | 0.0 | 0.3 | (0.3) | 0.2 | (0.1) | 3.7 | 3.2 | 0.5 | 3.3 | 0.5 |
| Other | 0.1 | 0.2 | (0.1) | 0.1 | (0.0) | 1.0 | 1.4 | (0.4) | 1.5 | (0.5) |
| Net Revenue* | \$ 11.8 | \$ 11.5 | \$ 0.3 | \$ 11.6 | \$ 0.2 | \$ 93.3 | \$ 92.3 | \$ 1.0 | \$ 89.0 | \$ 4.3 |

*Net Revenue Excluding Trackers

HIGHLIGHTS

VARIANCE TO PLAN - MTD:

Supply & Optimization: Recent commission order caused (\$0.3M) unfavorability.

VARIANCE TO PY - MTD:

Base Margin: Geography of planning vs. actuals between Residential and AMRP Capital Trackers.

VARIANCE TO PLAN - YTD:

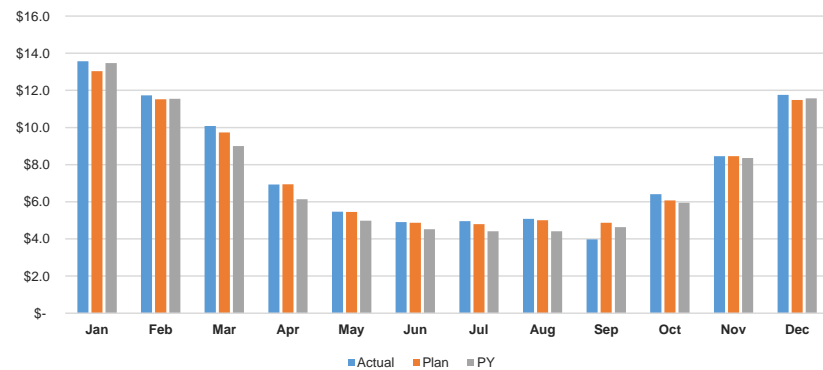
Base Margin: Favorable residential demand charge

Supply & Optimization: Recent commission order bringing the previous month's \$0.8M favorability down to \$0.5M for the year.

VARIANCE TO PLAN - PY - YTD:

Capital Trackers/Base Margin: Geography of planning vs. actuals between Residential and AMRP Capital Trackers in addition to annual AMRP.

Revenue by Month (\$M)



O&M - DECEMBER 2019 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | DECEMBER MTD | | | | | DECEMBER YTD | | | | |
|---|---------------|---------------|-----------------|---------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|
| | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY | 2019 Actual | LRP | Var. to Plan | 2018 Actual | Var. to PY |
| Finance, Supply Chain, IT, Reg | \$ 0.6 | \$ 0.5 | \$ (0.1) | \$ 0.4 | \$ (0.2) | \$ 7.3 | \$ 6.6 | \$ (0.7) | \$ 5.1 | \$ (2.2) |
| NIPSCO Electric Total | - | 0.0 | - | 0.0 | - | 0.0 | 0.0 | - | 0.0 | - |
| Legal, Comm, Fed Affairs, Policy | 0.1 | 0.1 | - | 0.1 | - | 0.7 | 0.7 | - | 0.6 | (0.1) |
| Custmr Ops, Shrd Srvc Ops, HR | 0.5 | 0.5 | - | 0.5 | - | 5.6 | 5.9 | 0.3 | 5.9 | 0.3 |
| Gas Utilities, Safety & Gas Tech Srvc | 2.5 | 1.9 | (0.6) | 2.2 | (0.3) | 25.7 | 23.5 | (2.2) | 20.6 | (5.1) |
| Other | 0.1 | 0.0 | (0.1) | 0.3 | 0.2 | 0.7 | 0.1 | (0.6) | 3.7 | 3.0 |
| Total Direct Expenses | \$ 3.8 | \$ 3.1 | \$ (0.7) | \$ 3.5 | \$ (0.3) | \$ 40.1 | \$ 36.9 | \$ (3.2) | \$ 35.9 | \$ (4.1) |
| Total Indirect Expenses | \$ 1.0 | \$ 0.5 | \$ (0.5) | \$ 0.4 | \$ (0.5) | \$ 6.5 | \$ 5.8 | \$ (0.6) | \$ 5.5 | \$ (1.0) |
| Total Non O&M NCS Items | \$ 0.3 | \$ 0.1 | \$ (0.1) | \$ 0.2 | \$ (0.1) | \$ 2.1 | \$ 2.1 | \$ - | \$ 1.8 | \$ (0.3) |
| Total O&M Excluding Trackers | \$ 5.1 | \$ 3.7 | \$ (1.4) | \$ 4.1 | \$ (1.0) | \$ 48.7 | \$ 44.8 | \$ (3.9) | \$ 43.3 | \$ (5.4) |

HIGHLIGHTS

VARIANCE TO PLAN - MTD:

Unfavorability in Gas ops driven by Outside Services in SMS, indirects driven primarily by CIP

VARIANCE TO PLAN - YTD:

Unfavorability in Gas ops driven by Outside Services in SMS, Finance/Supply Chain/IT/Reg driven by increased insurance premiums and IT spend, Indirects primarily due to increased CIP and Employee Benefits

VARIANCE TO PY - MTD:

Unfavorability in Gas ops driven by Outside Services in SMS, Indirects primarily due to increased CIP

VARIANCE TO PY - YTD:

Unfavorability in Gas ops driven by Outside Services in SMS, Finance/Supply Chain/IT/Reg driven by increased insurance premiums Indirects primarily due to increased CIP and Employee Benefits

NET OPERATING EARNINGS - JANUARY 2020 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | JANUARY MTD | | | | | JANUARY YTD | | | | |
|-----------------------------------|---------------|----------------|-----------------|---------------|-----------------|---------------|----------------|-----------------|---------------|-----------------|
| | 2020 Actual | 2020 AFP Final | Var. to Plan | 2019 Actual | Var. to PY | 2020 Actual | 2020 AFP Final | Var. to Plan | 2019 Actual | Var. to PY |
| Net Revenue | \$ 12.6 | \$ 13.1 | \$ (0.5) | \$ 13.6 | \$ (0.9) | \$ 12.6 | \$ 13.1 | \$ (0.5) | \$ 13.6 | \$ (0.9) |
| O&M | (4.0) | (3.7) | (0.4) | (3.5) | (0.5) | (4.0) | (3.7) | (0.4) | (3.5) | (0.5) |
| Depreciation | (1.2) | (1.2) | (0.0) | (1.1) | (0.1) | (1.2) | (1.2) | (0.0) | (1.1) | (0.1) |
| Other Taxes | (0.6) | (0.6) | (0.0) | (0.5) | (0.1) | (0.6) | (0.6) | (0.0) | (0.5) | (0.1) |
| Operating Earnings* | \$ 6.8 | \$ 7.6 | \$ (0.8) | \$ 8.5 | \$ (1.7) | \$ 6.8 | \$ 7.6 | \$ (0.8) | \$ 8.5 | \$ (1.7) |
| Other Income/(Deductions) | 0.0 | 0.0 | 0.0 | (0.0) | 0.1 | 0.0 | 0.0 | 0.0 | (0.0) | 0.1 |
| Interest Expense | (0.6) | (0.6) | (0.0) | (0.6) | (0.1) | (0.6) | (0.6) | (0.0) | (0.6) | (0.1) |
| Pre-Tax Operating Earnings | \$ 6.2 | \$ 7.1 | \$ (0.9) | \$ 7.9 | \$ (1.7) | \$ 6.2 | \$ 7.1 | \$ (0.9) | \$ 7.9 | \$ (1.7) |
| Income Taxes | (1.5) | (1.7) | 0.2 | 0.1 | (1.6) | (1.5) | (1.7) | 0.2 | 0.1 | (1.6) |
| Effective Tax Rate | 23.8% | 24.0% | 0.0% | -0.9% | -25.0% | 23.8% | 24.0% | 0.0% | -0.9% | -25.0% |
| Net Operating Earnings | \$ 4.7 | \$ 5.4 | \$ (0.6) | \$ 8.0 | \$ (3.2) | \$ 4.7 | \$ 5.4 | \$ (0.6) | \$ 8.0 | \$ (3.2) |

*Operating Earnings Excluding Trackers

HIGHLIGHTS

VARIANCE TO PLAN - MTD/YTD:

Revenue: See revenue tab

O&M: See O&M tab

NET REVENUE - JANUARY 2020 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | JANUARY MTD | | | | | JANUARY YTD | | | | |
|-----------------------|----------------|----------------|-----------------|----------------|-----------------|----------------|----------------|-----------------|----------------|-----------------|
| | 2020 Actual | 2020 AFP Final | Var. to Plan | 2019 Actual | Var. to PY | 2020 Actual | 2020 AFP | Var. to Plan | 2019 Actual | Var. to PY |
| Residential | \$ 7.4 | \$ 7.8 | \$ (0.5) | \$ 8.7 | \$ (1.3) | \$ 7.4 | \$ 7.8 | \$ (0.5) | \$ 8.7 | \$ (1.3) |
| Commercial | 3.3 | 3.4 | (0.1) | 3.3 | - | 3.3 | 3.4 | (0.1) | 3.3 | - |
| Industrial | 0.7 | 0.6 | 0.1 | 0.3 | 0.4 | 0.7 | 0.6 | 0.1 | 0.3 | 0.4 |
| Rate Case Outcomes | - | - | - | - | - | - | - | - | - | - |
| Base Margin | 11.4 | 11.9 | (0.5) | 12.3 | (1.0) | 11.4 | 11.9 | (0.5) | 12.3 | (1.0) |
| Capital Trackers | 1.2 | 1.0 | 0.2 | 0.7 | 0.6 | 1.2 | 1.0 | 0.2 | 0.7 | 0.6 |
| Supply & Optimization | 0.0 | 0.1 | - | 0.4 | (0.4) | 0.0 | 0.1 | - | 0.4 | (0.4) |
| Other | 0.1 | 0.2 | (0.2) | 0.2 | (0.1) | 0.1 | 0.2 | (0.2) | 0.2 | (0.1) |
| Net Revenue* | \$ 12.6 | \$ 13.1 | \$ (0.5) | \$ 13.6 | \$ (0.9) | \$ 12.6 | \$ 13.1 | \$ (0.5) | \$ 13.6 | \$ (0.9) |

*Net Revenue Excluding Trackers

HIGHLIGHTS

VARIANCE TO PLAN - MTD:

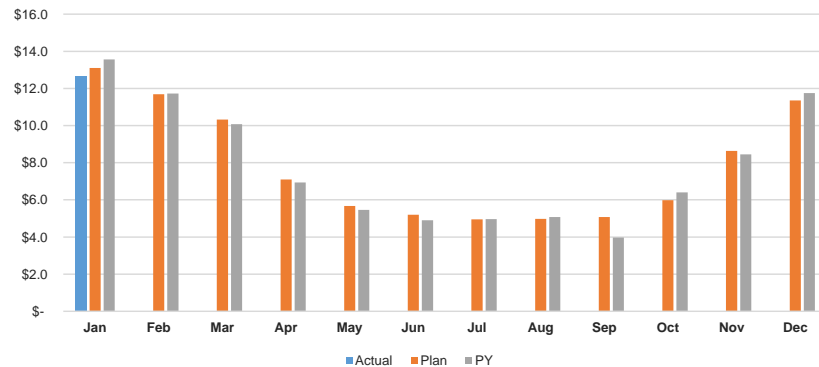
Base Margin: Actual unbilled timing issue causing unfavorability

VARIANCE TO PY - MTD:

Base Margin: Geography of planning vs actuals between Residential and AMRP Capital Trackers

S&O: 2019 commission order causing unfavorability with PY.

Revenue by Month (\$M)



O&M - JANUARY 2020 (\$M)

Columbia Gas of Kentucky

Variance: Fav/(Unfav)

| | JANUARY MTD | | | | | JANUARY YTD | | | | |
|---|---------------|---------------|-----------------|---------------|-----------------|---------------|---------------|-----------------|---------------|-----------------|
| | 2020 Actual | Plan | Var. to Plan | 2019 Actual | Var. to PY | 2020 Actual | Plan | Var. to Plan | 2019 Actual | Var. to PY |
| Gas Segment | \$ 2.0 | \$ 1.8 | \$ (0.2) | \$ 1.7 | \$ (0.3) | \$ 2.0 | \$ 1.8 | \$ (0.2) | \$ 1.7 | \$ (0.3) |
| Electric Segment | - | 0.0 | - | 0.0 | - | - | 0.0 | - | 0.0 | - |
| Finance, Supply Chain, IT, Reg | 0.7 | 0.6 | (0.1) | 0.6 | (0.1) | 0.7 | 0.6 | (0.1) | 0.6 | (0.1) |
| Customer Operations & Business Services | 0.5 | 0.4 | (0.1) | 0.5 | - | 0.5 | 0.4 | (0.1) | 0.5 | - |
| Human Resources | 0.0 | 0.0 | - | 0.0 | - | 0.0 | 0.0 | - | 0.0 | - |
| Legal, Comms & Fed. Affairs | 0.1 | 0.1 | - | 0.0 | - | 0.1 | 0.1 | - | 0.0 | - |
| Executive | 0.0 | 0.0 | - | 0.0 | - | 0.0 | 0.0 | - | 0.0 | - |
| Safety Services | 0.0 | 0.0 | - | 0.0 | - | 0.0 | 0.0 | - | 0.0 | - |
| Audit | 0.0 | 0.0 | - | 0.0 | - | 0.0 | 0.0 | - | 0.0 | - |
| General & Other A&G | 0.0 | 0.0 | - | 0.1 | - | 0.0 | 0.0 | - | 0.1 | - |
| Total Direct Expenses | 3.4 | 3.0 | (0.4) | 3.0 | (0.4) | 3.4 | 3.0 | (0.4) | 3.0 | (0.4) |
| Total Indirect Expenses | 0.6 | 0.5 | - | 0.3 | (0.2) | 0.6 | 0.5 | - | 0.3 | (0.2) |
| Total Non O&M NCS Items | 0.1 | 0.2 | - | 0.2 | - | 0.1 | 0.2 | - | 0.2 | - |
| Total O&M Excluding Trackers | \$ 4.0 | \$ 3.7 | \$ (0.4) | \$ 3.5 | \$ (0.5) | \$ 4.0 | \$ 3.7 | \$ (0.4) | \$ 3.5 | \$ (0.5) |

HIGHLIGHTS

VARIANCE TO PLAN - MTD: Safety, Operations Strategy, Finance, and Customer Operations unfavorability.

**Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of February 2020**

(\$ in Millions unless noted)

| | February 2020 MTD | | | | | February 2020 YTD | | | | |
|-----------------------------------|-------------------|---------------|---------------|-----------------|---------------|-------------------|---------------|----------------|-----------------|-----------------|
| | Actual | Plan | PY | \$ Variance to: | | Actual | Plan | PY | \$ Variance to: | |
| | | | | Plan | PY | | | | Plan | PY |
| Net Operating Earnings | | | | | | | | | | |
| Net Revenue | \$ 12.3 | \$ 11.7 | \$ 11.7 | \$ 0.6 | \$ 0.6 | \$ 24.9 | \$ 24.8 | \$ 25.3 | \$ 0.2 | \$ (0.3) |
| O&M | (3.8) | (3.8) | (4.0) | - | 0.2 | (7.8) | (7.5) | (7.5) | (0.4) | (0.3) |
| Depreciation | (1.2) | (1.2) | (1.1) | - | (0.1) | (2.4) | (2.4) | (2.2) | - | (0.2) |
| Other Taxes | (0.6) | (0.6) | (0.5) | - | (0.1) | (1.2) | (1.2) | (0.9) | - | (0.2) |
| Operating Earnings* | 6.7 | 6.1 | 6.1 | 0.6 | 0.6 | 13.5 | 13.7 | 14.6 | (0.2) | (1.1) |
| Other Income/(Deductions) | 0.0 | 0.0 | (0.0) | - | 0.1 | 0.1 | 0.1 | (0.0) | - | 0.1 |
| Interest Expense | (0.6) | (0.5) | (0.5) | (0.1) | (0.1) | (1.2) | (1.1) | (1.1) | (0.1) | (0.1) |
| Pre-Tax Operating Earnings | 6.1 | 5.6 | 5.6 | 0.5 | 0.5 | 12.4 | 12.7 | 13.5 | (0.3) | (1.1) |
| Income Taxes | (1.5) | (1.3) | (3.3) | (0.1) | 1.8 | (2.9) | (3.0) | (3.2) | 0.1 | 0.3 |
| Effective Tax Rate | 23.9% | 23.8% | 59.0% | | | 23.9% | 23.9% | 24.0% | | |
| Net Operating Earnings* | \$ 4.7 | \$ 4.3 | \$ 2.3 | \$ 0.4 | \$ 2.4 | \$ 9.4 | \$ 9.6 | \$ 10.3 | \$ (0.2) | \$ (0.8) |

*Excludes Trackers

| | Variance to Plan | Variance to PY |
|---------------------|-------------------------|-------------------------|
| Net Revenue: | See Net Revenue Section | See Net Revenue Section |
| O&M: | See O&M Section | See O&M Section |

**Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of February 2020**

(\$ in Millions unless noted)

| | February 2020 MTD | | | | | February 2020 YTD | | | | |
|--------------------------|-------------------|----------------|----------------|-----------------|---------------|-------------------|----------------|----------------|-----------------|-----------------|
| | Actual | Plan | PY | \$ Variance to: | | Actual | Plan | PY | \$ Variance to: | |
| | | | | Plan | PY | | | | Plan | PY |
| Net Revenue | | | | | | | | | | |
| Base Margin | | | | | | | | | | |
| Residential | \$ 7.3 | \$ 6.8 | \$ 6.9 | \$ 0.6 | \$ 0.5 | \$ 14.7 | \$ 14.6 | \$ 15.6 | \$ 0.1 | \$ (0.9) |
| Commerical | 3.0 | 3.0 | 2.8 | - | 0.2 | 6.3 | 6.5 | 6.1 | (0.1) | 0.2 |
| Industrial | 0.6 | 0.6 | 0.8 | - | (0.2) | 1.2 | 1.2 | 1.1 | - | 0.2 |
| Rate Case Outcomes | - | - | - | - | - | - | - | - | - | - |
| Total Base Margin | 10.9 | 10.4 | 10.4 | 0.5 | 0.5 | 22.3 | 22.2 | 22.8 | - | (0.5) |
| Capital Trackers | 1.0 | 1.0 | 0.7 | - | 0.3 | 2.2 | 1.9 | 1.3 | 0.3 | 0.9 |
| Supply & Optimization | 0.0 | 0.1 | 0.5 | - | (0.4) | 0.1 | 0.2 | 0.9 | (0.1) | (0.8) |
| Other | 0.4 | 0.3 | 0.2 | 0.1 | 0.2 | 0.4 | 0.5 | 0.3 | - | 0.1 |
| Net Revenue* | \$ 12.3 | \$ 11.7 | \$ 11.7 | \$ 0.6 | \$ 0.6 | \$ 24.9 | \$ 24.8 | \$ 25.3 | \$ 0.2 | \$ (0.3) |

*Excludes Trackers

| Variance to Plan | Variance to PY |
|---|---|
| Base Margin: Unbilled error from January flipped | Base Margin: Geography of planning vs actuals between Residential and AMRP Capital Trackers S&O: 2019 commision order driving unfavorability |

**Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of February 2020**

(\$ in Millions unless noted)

| | February 2020 MTD | | | | | February 2020 YTD | | | | |
|---|-------------------|---------------|---------------|-----------------|---------------|-------------------|---------------|---------------|-----------------|-----------------|
| | Actual | Plan | PY | \$ Variance to: | | Actual | Plan | PY | \$ Variance to: | |
| | | | | Plan | PY | | | | Plan | PY |
| O&M Expenses | | | | | | | | | | |
| Direct Expenses | | | | | | | | | | |
| Gas Segment | \$ 2.0 | \$ 1.8 | \$ 2.0 | \$ (0.1) | - | \$ 4.0 | \$ 3.7 | \$ 3.7 | (0.3) | (0.3) |
| Electric Segment | - | 0.0 | 0.0 | - | - | - | 0.0 | 0.0 | - | - |
| Finance, Supply Chain, IT, Reg | 0.6 | 0.6 | 0.6 | - | - | 1.3 | 1.2 | 1.2 | (0.1) | (0.1) |
| Customer Operations & Business Services | 0.3 | 0.5 | 0.5 | 0.2 | 0.2 | 0.8 | 0.9 | 1.0 | 0.1 | 0.2 |
| Human Resources | 0.0 | 0.0 | 0.0 | - | - | 0.1 | 0.1 | 0.1 | - | - |
| Legal, Comms & Fed. Affairs | 0.0 | 0.1 | 0.1 | - | - | 0.1 | 0.1 | 0.1 | - | - |
| Other G&A | 0.0 | 0.0 | (0.0) | - | - | 0.1 | 0.0 | 0.1 | - | - |
| Total Direct Expenses | 3.0 | 3.1 | 3.2 | - | 0.2 | 6.4 | 6.0 | 6.2 | (0.3) | (0.2) |
| Indirect Expenses | | | | | | | | | | |
| Corporate Incentive Program | 0.1 | 0.1 | 0.1 | - | - | 0.3 | 0.3 | 0.1 | - | (0.2) |
| Stock Compensation | 0.0 | 0.1 | 0.1 | - | - | 0.1 | 0.1 | 0.1 | - | - |
| Employee Benefits | 0.4 | 0.3 | 0.4 | (0.1) | - | 0.7 | 0.7 | 0.7 | (0.1) | (0.1) |
| External Services Indirect | 0.0 | 0.0 | 0.0 | - | - | 0.0 | 0.0 | 0.0 | - | - |
| Rents & Leases Indirect | - | - | - | - | - | - | - | - | - | - |
| Other O&M Expenses Indirect | - | (0.0) | - | - | - | - | (0.0) | - | - | - |
| Total Indirect Expenses | 0.6 | 0.6 | 0.6 | (0.1) | (0.1) | 1.2 | 1.1 | 0.9 | (0.1) | (0.3) |
| Non O&M NCS Items | 0.1 | 0.2 | 0.2 | - | - | 0.3 | 0.3 | 0.4 | 0.1 | 0.1 |
| Total O&M Expense | \$ 3.8 | \$ 3.8 | \$ 4.0 | \$ - | \$ 0.2 | \$ 7.8 | \$ 7.5 | \$ 7.5 | \$ (0.4) | \$ (0.3) |

*Excludes Trackers

| Variance to Plan |
|---|
| <p>MTD:</p> <ol style="list-style-type: none"> Field Ops - Locates/Turnbacks (\$0.1) Cust Ops- labor and materials & supplies timing \$0.1 Uncollectibles - \$0.1 <p>YTD:</p> <ol style="list-style-type: none"> Gas Segment Initiatives (\$0.2) Field Ops - (\$0.1) |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of March 2020

(\$ in Millions unless noted)

| | March 2020 MTD | | | | | | March 2020 YTD | | | | | |
|-----------------------------------|----------------|---------------|---------------|-----------------|-----------------|--|----------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Operating Earnings | | | | | | | | | | | | |
| Net Revenue | \$ 10.2 | \$ 10.3 | \$ 10.1 | \$ (0.1) | \$ 0.1 | | \$ 35.1 | \$ 35.1 | \$ 35.4 | \$ - | \$ (0.2) | |
| O&M | (4.6) | (3.8) | (3.8) | (0.8) | (0.8) | | (12.4) | (11.3) | (11.3) | (1.2) | (1.1) | |
| Depreciation | (1.2) | (1.2) | (1.1) | - | (0.1) | | (3.7) | (3.6) | (3.4) | (0.1) | (0.3) | |
| Other Taxes | (0.6) | (0.6) | (0.4) | - | (0.1) | | (1.7) | (1.7) | (1.4) | - | (0.3) | |
| Operating Earnings* | 3.8 | 4.8 | 4.7 | (1.0) | (0.9) | | 17.3 | 18.5 | 19.3 | (1.2) | (2.0) | |
| Other Income/(Deductions) | 0.0 | 0.0 | (0.0) | - | 0.1 | | 0.1 | 0.1 | (0.0) | - | 0.2 | |
| Interest Expense | (0.6) | (0.5) | (0.6) | (0.1) | - | | (1.8) | (1.6) | (1.7) | (0.2) | (0.2) | |
| Pre-Tax Operating Earnings | 3.2 | 4.3 | 4.1 | (1.0) | (0.9) | | 15.6 | 16.9 | 17.6 | (1.4) | (2.0) | |
| Income Taxes | (0.7) | (1.0) | (1.0) | 0.3 | 0.2 | | (3.7) | (4.0) | (4.2) | 0.3 | 0.5 | |
| Effective Tax Rate | 22.9% | 23.4% | 23.4% | | | | 23.7% | 23.8% | 23.9% | | | |
| Net Operating Earnings* | \$ 2.5 | \$ 3.3 | \$ 3.1 | \$ (0.8) | \$ (0.6) | | \$ 11.9 | \$ 12.9 | \$ 13.4 | \$ (1.0) | \$ (1.5) | |

*Excludes Trackers

| Variance - MTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

| Variance - YTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

**Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of March 2020**

(\$ in Millions unless noted)

| | March 2020 MTD | | | | | | March 2020 YTD | | | | | |
|--------------------------|----------------|----------------|----------------|-----------------|---------------|--|----------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Revenue | | | | | | | | | | | | |
| Base Margin | | | | | | | | | | | | |
| Residential | \$ 5.6 | \$ 5.9 | \$ 5.6 | \$ (0.3) | \$ - | | \$ 20.3 | \$ 20.5 | \$ 21.1 | \$ (0.2) | \$ (0.8) | |
| Commerical | 2.4 | 2.6 | 2.5 | (0.2) | (0.1) | | 8.7 | 9.1 | 8.6 | (0.4) | 0.2 | |
| Industrial | 0.5 | 0.5 | 0.6 | (0.1) | (0.1) | | 1.7 | 1.7 | 1.7 | - | - | |
| Rate Case Outcomes | - | - | - | - | - | | - | - | - | - | - | |
| Total Base Margin | 8.5 | 9.1 | 8.7 | (0.6) | (0.2) | | 30.8 | 31.3 | 31.4 | (0.5) | (0.7) | |
| Capital Trackers | 1.4 | 1.0 | 0.7 | 0.5 | 0.8 | | 3.6 | 2.9 | 2.0 | 0.7 | 1.7 | |
| Supply & Optimization | 0.0 | 0.1 | 0.5 | - | (0.5) | | 0.1 | 0.2 | 1.4 | (0.1) | (1.3) | |
| Other | 0.2 | 0.2 | 0.2 | - | - | | 0.6 | 0.7 | 0.6 | - | 0.1 | |
| Net Revenue* | \$ 10.2 | \$ 10.3 | \$ 10.1 | \$ (0.1) | \$ 0.1 | | \$ 35.1 | \$ 35.1 | \$ 35.4 | \$ - | \$ (0.2) | |

*Excludes Trackers

| Variance - MTD |
|---|
| Base Margin: Unbilled impact driving unfavorability |
| Capital Trackers: increased tracker spend driving favorability |

| Variance - YTD |
|--|
| Base Margin: Commercial unbilled impact and reduction in customers/volumes driving unfavorability |
| Capital Tackers: Increased tracker spend driving favorability |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of March 2020

(\$ in Millions unless noted)

| | March 2020 MTD | | | | | | March 2020 YTD | | | | | |
|---|----------------|---------------|---------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|-----------------|--|--|
| | Actual | Plan | PY | \$ Variance to: | | Actual | Plan | PY | \$ Variance to: | | | |
| | | | | Plan | PY | | | | Plan | PY | | |
| O&M Expenses | | | | | | | | | | | | |
| Direct Expenses | | | | | | | | | | | | |
| Gas Segment | \$ 2.3 | \$ 1.9 | \$ 2.0 | \$ (0.5) | (0.3) | \$ 6.3 | \$ 5.6 | \$ 5.7 | (0.7) | (0.6) | | |
| Electric Segment | - | 0.0 | 0.0 | - | - | - | 0.0 | 0.0 | - | - | | |
| Finance, Supply Chain, IT, Reg | 0.7 | 0.6 | 0.6 | (0.1) | (0.2) | 2.0 | 1.8 | 1.8 | (0.2) | (0.3) | | |
| Customer Operations & Business Services | 0.6 | 0.4 | 0.5 | (0.1) | - | 1.4 | 1.4 | 1.6 | - | 0.2 | | |
| Human Resources | 0.0 | 0.0 | 0.0 | - | - | 0.1 | 0.1 | 0.1 | - | - | | |
| Legal, Comms & Fed. Affairs | 0.1 | 0.1 | 0.1 | - | - | 0.2 | 0.2 | 0.2 | - | - | | |
| Other G&A | 0.0 | 0.0 | 0.0 | - | - | 0.1 | 0.0 | 0.1 | (0.1) | - | | |
| Total Direct Expenses | 3.8 | 3.0 | 3.2 | (0.8) | (0.6) | 10.2 | 9.1 | 9.5 | (1.1) | (0.7) | | |
| Indirect Expenses | | | | | | | | | | | | |
| Corporate Incentive Program | 0.2 | 0.1 | 0.1 | - | (0.1) | 0.4 | 0.4 | 0.2 | - | (0.3) | | |
| Stock Compensation | 0.1 | 0.1 | 0.0 | - | (0.1) | 0.2 | 0.2 | 0.1 | - | (0.1) | | |
| Employee Benefits | 0.3 | 0.3 | 0.3 | - | (0.1) | 1.1 | 1.0 | 0.9 | (0.1) | (0.1) | | |
| External Services Indirect | 0.0 | 0.0 | 0.0 | - | - | 0.0 | 0.0 | 0.0 | - | - | | |
| Rents & Leases Indirect | - | - | - | - | - | - | - | - | - | - | | |
| Other O&M Expenses Indirect | - | (0.0) | - | - | - | - | (0.0) | - | - | - | | |
| Total Indirect Expenses | 0.6 | 0.5 | 0.4 | - | (0.2) | 1.8 | 1.7 | 1.3 | (0.1) | (0.5) | | |
| Non O&M NCS Items | 0.2 | 0.2 | 0.2 | - | - | 0.4 | 0.5 | 0.5 | 0.1 | 0.1 | | |
| Total O&M Expense | \$ 4.6 | \$ 3.8 | \$ 3.8 | \$ (0.8) | \$ (0.8) | \$ 12.4 | \$ 11.3 | \$ 11.3 | \$ (1.2) | \$ (1.1) | | |

*Excludes Trackers

| Variance to Plan - MTD |
|--|
| 1. Field Ops - Locates/Turnbacks (\$0.2) |
| 2. Safety & Gas Tech. (\$0.1) SMS Consultant spend |
| 3. IT (\$0.1) Network/Infrastructure Services |
| 4. Cust Ops: Uncollectibles (\$0.1) |

| Variance to Plan - YTD |
|---|
| 1. Field Ops - Locates/Turnbacks (\$0.3) |
| 2. Safety & Gas Tech: (\$0.2) SMS Consultant spend. |
| 3. IT: (\$0.1) Network/Infrastructure Services |
| 4. Corp Strategy (\$0.1) PWC Consultant Spend |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of April 2020

(\$ in Millions unless noted)

| | April 2020 MTD | | | | | | April 2020 YTD | | | | | |
|-----------------------------------|----------------|---------------|---------------|-----------------|-----------------|--|----------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Operating Earnings | | | | | | | | | | | | |
| Net Revenue | \$ 6.8 | \$ 7.1 | \$ 6.9 | \$ (0.2) | \$ (0.1) | | \$ 42.0 | \$ 42.1 | \$ 42.3 | \$ (0.1) | \$ (0.3) | |
| O&M | (3.9) | (3.9) | (4.0) | 0.1 | 0.1 | | (16.3) | (15.6) | (15.3) | (0.7) | (1.0) | |
| Depreciation | (1.3) | (1.3) | (1.1) | - | (0.1) | | (4.9) | (4.9) | (4.5) | - | (0.4) | |
| Other Taxes | (0.6) | (0.6) | (0.5) | - | (0.1) | | (2.3) | (2.3) | (1.9) | - | (0.4) | |
| Operating Earnings* | 1.1 | 1.3 | 1.4 | (0.2) | (0.2) | | 18.4 | 19.2 | 20.6 | (0.8) | (2.2) | |
| Other Income/(Deductions) | 0.1 | 0.0 | 0.0 | - | - | | 0.2 | 0.1 | (0.0) | - | 0.2 | |
| Interest Expense | (0.6) | (0.6) | (0.5) | - | - | | (2.4) | (2.2) | (2.2) | (0.2) | (0.2) | |
| Pre-Tax Operating Earnings | 0.6 | 0.8 | 0.8 | (0.2) | (0.2) | | 16.2 | 17.1 | 18.4 | (1.0) | (2.2) | |
| Income Taxes | (0.1) | (0.1) | (0.1) | - | 0.1 | | (3.8) | (4.0) | (4.3) | 0.2 | 0.6 | |
| Effective Tax Rate | 15.7% | 17.1% | 17.6% | | | | 23.4% | 23.5% | 23.6% | | | |
| Net Operating Earnings* | \$ 0.5 | \$ 0.7 | \$ 0.7 | \$ (0.1) | \$ (0.2) | | \$ 12.4 | \$ 13.1 | \$ 14.1 | \$ (0.7) | \$ (1.7) | |

*Excludes Trackers

| Variance - MTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

| Variance - YTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of April 2020

(\$ in Millions unless noted)

| | April 2020 MTD | | | | | April 2020 YTD | | | | |
|--------------------------|----------------|---------------|---------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|-----------------|
| | Actual | Plan | PY | \$ Variance to: | | Actual | Plan | PY | \$ Variance to: | |
| | | | | Plan | PY | | | | Plan | PY |
| Net Revenue | | | | | | | | | | |
| Base Margin | | | | | | | | | | |
| Residential | \$ 3.6 | \$ 3.5 | \$ 3.6 | \$ 0.1 | \$ - | \$ 23.9 | \$ 24.0 | \$ 24.8 | \$ (0.1) | \$ (0.8) |
| Commerical | 1.7 | 1.8 | 1.6 | (0.1) | 0.1 | 10.4 | 10.9 | 10.2 | (0.5) | 0.2 |
| Industrial | 0.4 | 0.5 | 0.5 | (0.1) | (0.1) | 2.1 | 2.2 | 2.2 | (0.1) | (0.1) |
| Rate Case Outcomes | - | - | - | - | - | - | - | - | - | - |
| Total Base Margin | 5.7 | 5.8 | 5.7 | (0.1) | - | 36.5 | 37.1 | 37.2 | (0.6) | (0.7) |
| Capital Trackers | 1.0 | 1.0 | 0.7 | - | 0.3 | 4.6 | 3.9 | 2.6 | 0.7 | 2.0 |
| Supply & Optimization | 0.0 | 0.1 | 0.3 | - | (0.3) | 0.1 | 0.2 | 1.8 | - | (1.6) |
| Other | 0.1 | 0.2 | 0.2 | (0.1) | (0.1) | 0.7 | 0.9 | 0.8 | (0.2) | - |
| Net Revenue* | \$ 6.83 | \$ 7.1 | \$ 6.9 | \$ (0.2) | \$ (0.1) | \$ 42.0 | \$ 42.1 | \$ 42.3 | \$ (0.1) | \$ (0.3) |

*Excludes Trackers

| Variance - MTD |
|--|
| Base Margin: Minimal changes |
| Capital Trackers: Minimal changes |

| Variance - YTD |
|---|
| Base Margin: Commercial unfavorability driven by unfavorable blended rate/customer mix |
| Capital Trackers: Increased tracker spend driving favorability |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of April 2020

(\$ in Millions unless noted)

| | April 2020 MTD | | | | | | April 2020 YTD | | | | | |
|---|----------------|---------------|---------------|-----------------|---------------|--|----------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| O&M Expenses | | | | | | | | | | | | |
| Direct Expenses | | | | | | | | | | | | |
| Gas Segment | \$ 1.7 | \$ 2.1 | \$ 2.1 | \$ 0.4 | \$ 0.4 | | \$ 8.0 | \$ 8.2 | \$ 7.8 | \$ 0.2 | \$ (0.2) | |
| Electric Segment | - | - | - | - | - | | - | - | 0.0 | - | - | |
| Finance, Supply Chain, IT, Reg | 0.7 | 0.6 | 0.7 | (0.1) | - | | 2.7 | 2.4 | 2.4 | (0.4) | (0.3) | |
| Customer Operations & Business Services | 0.5 | 0.4 | 0.5 | (0.1) | - | | 1.9 | 1.8 | 2.1 | (0.1) | 0.2 | |
| Human Resources | 0.0 | 0.0 | 0.0 | - | - | | 0.2 | 0.1 | 0.1 | - | - | |
| Legal, Comms & Fed. Affairs | 0.1 | 0.1 | 0.0 | - | - | | 0.2 | 0.2 | 0.2 | - | - | |
| Other G&A | 0.1 | 0.0 | 0.0 | (0.1) | (0.1) | | 0.2 | 0.0 | 0.1 | (0.1) | (0.1) | |
| Total Direct Expenses | 3.2 | 3.2 | 3.3 | - | 0.2 | | 13.4 | 12.8 | 12.8 | (0.6) | (0.6) | |
| Indirect Expenses | | | | | | | | | | | | |
| Corporate Incentive Program | 0.1 | 0.1 | 0.1 | - | (0.1) | | 0.6 | 0.5 | 0.3 | (0.1) | (0.3) | |
| Stock Compensation | 0.1 | 0.1 | 0.1 | - | - | | 0.3 | 0.3 | 0.2 | - | (0.1) | |
| Employee Benefits | 0.3 | 0.3 | 0.3 | - | - | | 1.4 | 1.3 | 1.3 | (0.1) | (0.1) | |
| External Services Indirect | 0.0 | 0.0 | 0.0 | - | - | | 0.1 | 0.0 | 0.1 | - | - | |
| Rents & Leases Indirect | - | - | - | - | - | | - | - | - | - | - | |
| Other O&M Expenses Indirect | - | (0.0) | - | - | - | | - | (0.0) | - | - | - | |
| Total Indirect Expenses | 0.6 | 0.6 | 0.5 | - | (0.1) | | 2.3 | 2.2 | 1.8 | (0.2) | (0.6) | |
| Non O&M NCS Items | 0.1 | 0.2 | 0.2 | - | - | | 0.6 | 0.6 | 0.7 | 0.1 | 0.1 | |
| Total O&M Expense | \$ 3.9 | \$ 3.9 | \$ 4.0 | \$ 0.1 | \$ 0.1 | | \$ 16.3 | \$ 15.6 | \$ 15.3 | \$ (0.7) | \$ (1.0) | |

*Excludes Trackers

| Variance to Plan - MTD | Variance to Plan - YTD |
|--|--|
| 1. Gas Segment - Fleet Accrual Journal Correction \$0.1, Field Ops Regulation timing on test station reads \$0.2 | 1. Gas Segment - Field Ops Regulation timing on test station reads \$0.2 |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of May 2020

(\$ in Millions unless noted)

| | May 2020 MTD | | | | | | May 2020 YTD | | | | | |
|-----------------------------------|---------------|-----------------|-----------------|-----------------|---------------|--|----------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Operating Earnings | | | | | | | | | | | | |
| Net Revenue | \$ 5.4 | \$ 5.7 | \$ 5.5 | \$ (0.3) | \$ (0.1) | | \$ 47.4 | \$ 47.7 | \$ 47.8 | \$ (0.4) | \$ (0.4) | |
| O&M | (3.0) | (4.0) | (3.8) | 0.9 | 0.7 | | (19.4) | (19.5) | (19.1) | 0.2 | (0.3) | |
| Depreciation | (1.2) | (1.3) | (1.1) | - | (0.1) | | (6.1) | (6.2) | (5.7) | 0.1 | (0.5) | |
| Other Taxes | (0.5) | (0.6) | (0.5) | 0.1 | (0.1) | | (2.8) | (2.9) | (2.3) | 0.1 | (0.5) | |
| Operating Earnings* | 0.6 | (0.1) | 0.1 | 0.7 | 0.5 | | 19.0 | 19.1 | 20.7 | (0.1) | (1.7) | |
| Other Income/(Deductions) | 0.0 | 0.0 | 0.0 | - | - | | 0.2 | 0.2 | (0.0) | - | 0.2 | |
| Interest Expense | (0.6) | (0.6) | (0.6) | (0.1) | (0.1) | | (3.0) | (2.8) | (2.7) | (0.3) | (0.3) | |
| Pre-Tax Operating Earnings | 0.0 | (0.6) | (0.5) | 0.6 | 0.5 | | 16.2 | 16.5 | 17.9 | (0.3) | (1.7) | |
| Income Taxes | 0.0 | 0.2 | 0.2 | (0.2) | (0.1) | | (3.7) | (3.8) | (4.2) | 0.1 | 0.4 | |
| Effective Tax Rate | -703.3% | 34.7% | 37.4% | | | | 23.1% | 23.1% | 23.2% | | | |
| Net Operating Earnings* | \$ 0.0 | \$ (0.4) | \$ (0.3) | \$ 0.5 | \$ 0.3 | | \$ 12.5 | \$ 12.7 | \$ 13.8 | \$ (0.2) | \$ (1.3) | |

*Excludes Trackers

| Variance - MTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

| Variance - YTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

**Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of May 2020**

(\$ in Millions unless noted)

| | May 2020 MTD | | | | | | May 2020 YTD | | | | | |
|--------------------------|----------------|---------------|---------------|-----------------|-----------------|--|----------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Revenue | | | | | | | | | | | | |
| Base Margin | | | | | | | | | | | | |
| Residential | \$ 2.7 | \$ 2.7 | \$ 2.6 | \$ - | \$ 0.1 | | \$ 26.6 | \$ 26.7 | \$ 27.4 | \$ (0.1) | \$ (0.8) | |
| Commerical | 1.3 | 1.4 | 1.3 | (0.1) | - | | 11.7 | 12.3 | 11.5 | (0.6) | 0.2 | |
| Industrial | 0.3 | 0.4 | 0.4 | (0.1) | (0.1) | | 2.4 | 2.6 | 2.6 | (0.2) | (0.2) | |
| Rate Case Outcomes | - | - | - | - | - | | - | - | - | - | - | |
| Total Base Margin | 4.3 | 4.5 | 4.4 | (0.2) | (0.1) | | 40.8 | 41.7 | 41.5 | (0.9) | (0.7) | |
| Capital Trackers | 1.0 | 1.0 | 0.6 | - | 0.3 | | 5.6 | 4.9 | 3.3 | 0.7 | 2.3 | |
| Supply & Optimization | 0.0 | 0.1 | 0.4 | (0.1) | (0.3) | | 0.2 | 0.2 | 2.1 | (0.1) | (2.0) | |
| Other | 0.1 | 0.1 | 0.1 | - | - | | 0.8 | 1.0 | 0.9 | (0.2) | - | |
| Net Revenue* | \$ 5.39 | \$ 5.7 | \$ 5.5 | \$ (0.3) | \$ (0.1) | | \$ 47.4 | \$ 47.7 | \$ 47.8 | \$ (0.4) | \$ (0.4) | |

*Excludes Trackers

Variance - MTD

Base Margin: Unbilled driving commercial unfavorability.
Unfavorable industrial blended rate/customer mix.
Capital Trackers:

Variance - YTD

Base Margin: Commercial unfavorability driven by unfavorable blended rate/customer mix
Capital Trackers: Increased tracker spend driving favorability
Other Revenue: Unfavorability driven by late fees, return check charges, etc. as a result of COVID-19.

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of May 2020

(\$ in Millions unless noted)

| | May 2020 MTD | | | | | | May 2020 YTD | | | | | |
|---|---------------|---------------|---------------|-----------------|---------------|--|----------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| O&M Expenses | | | | | | | | | | | | |
| Direct Expenses | | | | | | | | | | | | |
| Gas Segment | \$ 1.9 | \$ 2.2 | \$ 2.0 | \$ 0.3 | 0.1 | | \$ 9.9 | \$ 10.4 | \$ 9.8 | 0.5 | (0.1) | |
| Electric Segment | - | - | - | - | - | | - | - | - | - | - | |
| Finance, Supply Chain, IT, Reg | 0.6 | 0.6 | 0.6 | (0.1) | - | | 3.4 | 2.9 | 3.0 | (0.4) | (0.4) | |
| Customer Operations & Business Services | 0.4 | 0.4 | 0.5 | - | - | | 2.3 | 2.2 | 2.6 | (0.1) | 0.2 | |
| Human Resources | 0.0 | 0.0 | 0.0 | - | - | | 0.2 | 0.2 | 0.1 | (0.1) | (0.1) | |
| Legal, Comms & Fed. Affairs | 0.1 | 0.1 | 0.0 | - | - | | 0.3 | 0.3 | 0.2 | - | (0.1) | |
| Other G&A | 0.1 | 0.0 | 0.0 | - | - | | 0.2 | 0.0 | 0.1 | (0.2) | (0.1) | |
| Total Direct Expenses | 3.2 | 3.3 | 3.2 | 0.1 | - | | 16.6 | 16.1 | 16.0 | (0.5) | (0.6) | |
| Indirect Expenses | | | | | | | | | | | | |
| Corporate Incentive Program | (0.6) | 0.1 | 0.1 | 0.7 | 0.6 | | 0.0 | 0.7 | 0.3 | 0.7 | 0.3 | |
| Stock Compensation | 0.1 | 0.1 | 0.0 | - | - | | 0.4 | 0.4 | 0.2 | - | (0.1) | |
| Employee Benefits | 0.2 | 0.3 | 0.3 | 0.1 | 0.1 | | 1.6 | 1.6 | 1.6 | - | - | |
| External Services Indirect | 0.0 | 0.0 | 0.0 | - | - | | 0.1 | 0.1 | 0.1 | - | - | |
| Rents & Leases Indirect | - | - | - | - | - | | - | - | - | - | - | |
| Other O&M Expenses Indirect | - | (0.0) | - | - | - | | - | (0.0) | - | - | - | |
| Total Indirect Expenses | (0.3) | 0.5 | 0.4 | 0.8 | 0.7 | | 2.1 | 2.7 | 2.2 | 0.6 | 0.1 | |
| Non O&M NCS Items | 0.1 | 0.1 | 0.2 | - | 0.1 | | 0.7 | 0.8 | 0.9 | 0.1 | 0.2 | |
| Total O&M Expense | \$ 3.0 | \$ 4.0 | \$ 3.8 | \$ 0.9 | \$ 0.7 | | \$ 19.4 | \$ 19.5 | \$ 19.1 | \$ 0.2 | \$ (0.3) | |

*Excludes Trackers

| Variance to Plan - MTD |
|--|
| 1. Gas Segment - Field Ops meter services work & collections, leak repair \$0.3. |

| Variance to Plan - YTD |
|---|
| 1. Gas Segment - Field Ops Regulation timing on test station reads \$0.3, Meter services work & collections \$0.2 |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of June 2020

(\$ in Millions unless noted)

| | June 2020 MTD | | | | | | June 2020 YTD | | | | | |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|---------------|--|----------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Operating Earnings | | | | | | | | | | | | |
| Net Revenue | \$ 4.8 | \$ 5.2 | \$ 4.9 | \$ (0.3) | \$ (0.1) | | \$ 52.2 | \$ 52.9 | \$ 52.7 | \$ (0.7) | \$ (0.5) | |
| O&M | (3.5) | (4.0) | (3.9) | 0.5 | 0.4 | | (22.9) | (23.6) | (23.0) | 0.7 | 0.1 | |
| Depreciation | (1.2) | (1.3) | (1.1) | - | (0.1) | | (7.4) | (7.5) | (6.8) | 0.1 | (0.6) | |
| Other Taxes | (0.6) | (0.6) | (0.5) | - | (0.1) | | (3.4) | (3.5) | (2.8) | 0.1 | (0.6) | |
| Operating Earnings* | (0.5) | (0.7) | (0.6) | 0.2 | 0.2 | | 18.6 | 18.4 | 20.1 | 0.2 | (1.5) | |
| Other Income/(Deductions) | 0.0 | 0.1 | 0.0 | - | - | | 0.3 | 0.3 | (0.0) | - | 0.3 | |
| Interest Expense | (0.6) | (0.5) | (0.5) | - | - | | (3.6) | (3.3) | (3.3) | (0.3) | (0.3) | |
| Pre-Tax Operating Earnings | (1.0) | (1.2) | (1.2) | 0.2 | 0.2 | | 15.2 | 15.3 | 16.8 | (0.1) | (1.5) | |
| Income Taxes | 0.3 | 0.4 | 0.3 | - | - | | (3.4) | (3.4) | (3.8) | - | 0.4 | |
| Effective Tax Rate | 34.1% | 30.2% | 29.5% | | | | 22.3% | 22.5% | 22.8% | | | |
| Net Operating Earnings* | \$ (0.7) | \$ (0.8) | \$ (0.8) | \$ 0.2 | \$ 0.2 | | \$ 11.8 | \$ 11.9 | \$ 12.9 | \$ (0.1) | \$ (1.1) | |

*Excludes Trackers

| Variance - MTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

| Variance - YTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of June 2020

(\$ in Millions unless noted)

| | June 2020 MTD | | | | | | June 2020 YTD | | | | | |
|--------------------------|----------------|---------------|---------------|-----------------|-----------------|--|----------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Revenue | | | | | | | | | | | | |
| Base Margin | | | | | | | | | | | | |
| Residential | \$ 2.3 | \$ 2.5 | \$ 2.3 | \$ (0.2) | \$ - | | \$ 29.2 | \$ 29.2 | \$ 29.7 | \$ - | \$ (0.5) | |
| Commerical | 1.1 | 1.2 | 1.2 | (0.1) | (0.1) | | 12.8 | 13.6 | 12.7 | (0.7) | 0.1 | |
| Industrial | 0.3 | 0.4 | 0.4 | (0.1) | (0.2) | | 2.7 | 3.0 | 3.1 | (0.3) | (0.4) | |
| Rate Case Outcomes | - | - | - | - | - | | - | - | - | - | - | |
| Total Base Margin | 3.7 | 4.1 | 4.0 | (0.4) | (0.3) | | 44.8 | 45.8 | 45.5 | (1.0) | (0.7) | |
| Capital Trackers | 1.0 | 1.0 | 0.6 | 0.1 | 0.4 | | 6.4 | 5.8 | 3.9 | 0.5 | 2.5 | |
| Supply & Optimization | 0.1 | 0.1 | 0.3 | - | (0.3) | | 0.2 | 0.3 | 2.4 | (0.1) | (2.2) | |
| Other | 0.0 | 0.1 | 0.0 | - | - | | 0.9 | 1.1 | 0.9 | (0.2) | - | |
| Net Revenue* | \$ 4.85 | \$ 5.2 | \$ 4.9 | \$ (0.3) | \$ (0.1) | | \$ 52.2 | \$ 52.9 | \$ 52.7 | \$ (0.7) | \$ (0.5) | |

*Excludes Trackers

| Variance - MTD |
|---|
| Base Margin: Unbilled driving Residential unfavorability |

| Variance - YTD |
|--|
| Base Margin: Commercial unfavorability driven by decline in usage due to COVID-19. Industrial unfavorability driven by unfavorable blended rate/customer mix. |
| Capital Tackers: Reversed revenue reserve of \$448K. Original entry booked in Q4 2019. |
| Other Revenue: Unfavorability driven by late fees, return check charges, etc. as a result of COVID-19. |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of June 2020

(\$ in Millions unless noted)

| | June 2020 MTD | | | | | | June 2020 YTD | | | | | |
|---|---------------|---------------|---------------|-----------------|---------------|--|----------------|----------------|----------------|-----------------|---------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| O&M Expenses | | | | | | | | | | | | |
| Direct Expenses | | | | | | | | | | | | |
| Gas Segment | \$ 1.5 | \$ 2.2 | \$ 1.8 | \$ 0.7 | 0.2 | | \$ 11.5 | \$ 12.6 | \$ 11.6 | 1.1 | 0.1 | |
| Electric Segment | - | - | - | - | - | | - | - | - | - | - | |
| Finance, Supply Chain, IT, Reg | 0.6 | 0.6 | 0.7 | (0.1) | 0.1 | | 4.0 | 3.5 | 3.7 | (0.5) | (0.3) | |
| Customer Operations & Business Services | 0.8 | 0.4 | 0.4 | (0.4) | (0.4) | | 3.1 | 2.6 | 3.0 | (0.5) | (0.2) | |
| Human Resources | 0.0 | 0.0 | 0.0 | - | - | | 0.2 | 0.2 | 0.2 | (0.1) | (0.1) | |
| Legal, Comms & Fed. Affairs | 0.1 | 0.1 | 0.1 | - | - | | 0.3 | 0.3 | 0.3 | - | (0.1) | |
| Other G&A | 0.1 | 0.0 | 0.1 | (0.1) | 0.1 | | 0.3 | 0.0 | 0.3 | (0.3) | - | |
| Total Direct Expenses | 3.3 | 3.3 | 3.1 | 0.1 | (0.2) | | 19.9 | 19.4 | 19.1 | (0.4) | (0.8) | |
| Indirect Expenses | | | | | | | | | | | | |
| Corporate Incentive Program | 0.0 | 0.1 | 0.2 | 0.1 | 0.2 | | 0.0 | 0.8 | 0.6 | 0.8 | 0.5 | |
| Stock Compensation | (0.1) | 0.1 | 0.1 | 0.2 | 0.2 | | 0.3 | 0.5 | 0.3 | 0.2 | - | |
| Employee Benefits | 0.2 | 0.3 | 0.3 | 0.2 | 0.2 | | 1.8 | 1.9 | 1.9 | 0.1 | 0.1 | |
| External Services Indirect | 0.0 | 0.0 | 0.0 | - | - | | 0.1 | 0.1 | 0.1 | - | - | |
| Rents & Leases Indirect | - | - | - | - | - | | - | - | - | - | - | |
| Other O&M Expenses Indirect | - | (0.0) | 0.0 | - | - | | - | (0.0) | 0.0 | - | - | |
| Total Indirect Expenses | 0.1 | 0.5 | 0.7 | 0.4 | 0.6 | | 2.2 | 3.2 | 2.9 | 1.1 | 0.7 | |
| Non O&M NCS Items | 0.2 | 0.2 | 0.2 | - | - | | 0.9 | 0.9 | 1.0 | 0.1 | 0.2 | |
| Total O&M Expense | \$ 3.5 | \$ 4.0 | \$ 3.9 | \$ 0.5 | \$ 0.4 | | \$ 22.9 | \$ 23.6 | \$ 23.0 | \$ 0.7 | \$ 0.1 | |

*Excludes Trackers

| Variance to Plan - MTD |
|--|
| 1. Gas Segment - Field Ops Training, Regulation, Leak Repair, & Other \$0.5. |

| Variance to Plan - YTD |
|--|
| 1. Gas Segment - Field Ops Regulation, Leak Repair, & Training \$0.9 |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of July 2020

(\$ in Millions unless noted)

| | July 2020 MTD | | | | | | July 2020 YTD | | | | | |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|--------------|--|----------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Operating Earnings | | | | | | | | | | | | |
| Net Revenue | \$ 5.0 | \$ 4.9 | \$ 5.0 | \$ - | \$ - | | \$ 57.2 | \$ 57.9 | \$ 57.6 | \$ (0.7) | \$ (0.5) | |
| O&M | (3.8) | (3.8) | (4.0) | (0.1) | 0.2 | | (26.7) | (27.3) | (27.0) | 0.6 | 0.3 | |
| Depreciation | (1.3) | (1.3) | (1.2) | - | (0.1) | | (8.6) | (8.8) | (8.0) | 0.1 | (0.7) | |
| Other Taxes | (0.6) | (0.6) | (0.5) | - | (0.1) | | (3.9) | (4.1) | (3.3) | 0.1 | (0.7) | |
| Operating Earnings* | (0.7) | (0.7) | (0.7) | - | - | | 17.9 | 17.7 | 19.4 | 0.2 | (1.5) | |
| Other Income/(Deductions) | 0.0 | 0.1 | 0.0 | - | - | | 0.3 | 0.3 | (0.0) | - | 0.3 | |
| Interest Expense | (0.6) | (0.6) | (0.6) | - | (0.1) | | (4.3) | (3.9) | (3.9) | (0.4) | (0.4) | |
| Pre-Tax Operating Earnings | (1.3) | (1.2) | (1.2) | (0.1) | (0.1) | | 13.9 | 14.1 | 15.5 | (0.2) | (1.6) | |
| Income Taxes | 0.4 | 0.4 | 0.4 | - | - | | (3.0) | (3.1) | (3.5) | 0.1 | 0.4 | |
| Effective Tax Rate | 29.1% | 30.0% | 29.5% | | | | 21.7% | 21.9% | 22.3% | | | |
| Net Operating Earnings* | \$ (0.9) | \$ (0.9) | \$ (0.9) | \$ (0.1) | \$ - | | \$ 10.9 | \$ 11.0 | \$ 12.1 | \$ (0.1) | \$ (1.2) | |

*Excludes Trackers

| Variance - MTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

| Variance - YTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

**Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of July 2020**

(\$ in Millions unless noted)

| | July 2020 MTD | | | | | | July 2020 YTD | | | | | |
|--------------------------|---------------|---------------|---------------|-----------------|--------------|--|----------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Revenue | | | | | | | | | | | | |
| Base Margin | | | | | | | | | | | | |
| Residential | \$ 2.4 | \$ 2.3 | \$ 2.3 | \$ - | \$ - | | \$ 31.6 | \$ 31.5 | \$ 32.0 | \$ 0.1 | \$ (0.4) | |
| Commercial | 1.1 | 1.2 | 1.2 | (0.1) | (0.1) | | 13.9 | 14.8 | 13.9 | (0.8) | - | |
| Industrial | 0.3 | 0.3 | 0.4 | - | (0.1) | | 3.0 | 3.3 | 3.5 | (0.3) | (0.5) | |
| Rate Case Outcomes | - | - | - | - | - | | - | - | - | - | - | |
| Total Base Margin | 3.8 | 3.9 | 4.0 | (0.1) | (0.2) | | 48.5 | 49.6 | 49.4 | (1.1) | (0.9) | |
| Capital Trackers | 1.0 | 1.0 | 0.6 | 0.1 | 0.4 | | 7.4 | 6.8 | 4.5 | 0.6 | 3.0 | |
| Supply & Optimization | 0.1 | 0.1 | 0.4 | - | (0.3) | | 0.3 | 0.4 | 2.8 | (0.1) | (2.5) | |
| Other | 0.1 | 0.0 | 0.1 | - | - | | 0.9 | 1.1 | 0.9 | (0.2) | - | |
| Net Revenue* | \$ 5.0 | \$ 4.9 | \$ 5.0 | \$ - | \$ - | | \$ 57.2 | \$ 57.9 | \$ 57.6 | \$ (0.7) | \$ (0.5) | |

*Excludes Trackers

| Variance - MTD |
|---------------------------------|
| Base Margin: No callouts |

| Variance - YTD |
|--|
| Base Margin: Commercial unfavorability driven by decline in usage due to COVID-19. Industrial unfavorability driven by blended rate/customer mix. |
| Capital Trackers: Reversed revenue reserve of \$448K. Original entry booked in Q4 2019. |
| Other Revenue: Unfavorability driven by late payment fees/reconnect fees as a result of COVID-19. |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of July 2020

(\$ in Millions unless noted)

| | July 2020 MTD | | | | | | July 2020 YTD | | | | | |
|---|---------------|---------------|---------------|-----------------|---------------|--|----------------|----------------|----------------|-----------------|---------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| O&M Expenses | | | | | | | | | | | | |
| Direct Expenses | | | | | | | | | | | | |
| Gas Segment | \$ 1.9 | \$ 2.0 | \$ 2.3 | \$ 0.1 | \$ 0.4 | | 13.4 | 14.6 | 13.9 | 1.2 | 0.5 | |
| Electric Utilities | 0.0 | 0.0 | 0.0 | - | - | | 0.0 | 0.1 | 0.1 | - | 0.1 | |
| Finance, Supply Chain, IT, Reg | 0.7 | 0.6 | 0.6 | (0.1) | - | | 4.5 | 4.0 | 4.4 | (0.5) | (0.1) | |
| Customer Experience, Communications, and HR | 0.4 | 0.3 | 0.1 | (0.2) | (0.3) | | 3.0 | 2.2 | 2.4 | (0.8) | (0.6) | |
| Legal, Comms & Fed. Affairs | 0.0 | 0.0 | 0.1 | - | - | | 0.4 | 0.4 | 0.3 | - | - | |
| Executive | 0.0 | 0.0 | 0.0 | - | - | | 0.0 | 0.0 | 0.0 | - | - | |
| Safety Services | 0.0 | 0.0 | 0.0 | - | - | | 0.3 | 0.1 | 0.1 | (0.3) | (0.3) | |
| Other G&A | 0.3 | 0.2 | 0.2 | - | (0.1) | | 1.6 | 1.3 | 1.3 | (0.3) | (0.3) | |
| Total Direct Expenses | 3.3 | 3.1 | 3.3 | (0.3) | (0.1) | | 23.2 | 22.5 | 22.3 | (0.7) | (0.9) | |
| Indirect Expenses | | | | | | | | | | | | |
| Corporate Incentive Program | (0.0) | 0.1 | 0.1 | 0.1 | 0.1 | | 0.0 | 1.0 | 0.7 | 0.9 | 0.6 | |
| Stock Compensation | 0.1 | 0.1 | 0.0 | - | - | | 0.3 | 0.5 | 0.4 | 0.2 | - | |
| Employee Benefits | 0.3 | 0.3 | 0.4 | - | 0.1 | | 2.0 | 2.2 | 2.3 | 0.2 | 0.3 | |
| External Services Indirect | 0.0 | 0.0 | 0.0 | - | - | | 0.1 | 0.1 | 0.1 | - | - | |
| Rents & Leases Indirect | - | - | - | - | - | | - | - | - | - | - | |
| Other O&M Expenses Indirect | - | (0.0) | - | - | - | | - | (0.0) | 0.0 | - | - | |
| Total Indirect Expenses | 0.3 | 0.6 | 0.6 | 0.2 | 0.2 | | 2.5 | 3.8 | 3.5 | 1.3 | 0.9 | |
| Non O&M NCS Items | 0.1 | 0.2 | 0.2 | - | - | | 1.0 | 1.1 | 1.2 | 0.1 | 0.2 | |
| Total O&M Expense | \$ 3.8 | \$ 3.8 | \$ 4.0 | \$ (0.1) | \$ 0.2 | | \$ 26.7 | \$ 27.3 | \$ 27.0 | \$ 0.6 | \$ 0.3 | |

*Excludes Trackers

| Variance to Plan - MTD |
|------------------------|
| |

| Variance to Plan - YTD |
|--|
| 1. Gas Segment - Field Ops Regulation, Leak Repair, & Training \$0.9 |

Monthly Results Package - Columbia Gas of Kentucky
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As of August 2020

(\$ in Millions unless noted)

| | August 2020 MTD | | | | | | August 2020 YTD | | | | | |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|--|-----------------|---------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Operating Earnings | | | | | | | | | | | | |
| Net Revenue | \$ 5.0 | \$ 5.0 | \$ 5.1 | \$ - | \$ (0.1) | | \$ 62.2 | \$ 62.8 | \$ 62.7 | \$ (0.7) | \$ (0.6) | |
| O&M | (3.7) | (4.0) | (3.8) | 0.3 | 0.1 | | (30.4) | (31.3) | (30.8) | 0.9 | 0.4 | |
| Depreciation | (1.3) | (1.3) | (1.2) | - | (0.1) | | (9.9) | (10.1) | (9.1) | 0.1 | (0.8) | |
| Other Taxes | (0.6) | (0.6) | (0.5) | - | (0.1) | | (4.5) | (4.7) | (3.8) | 0.2 | (0.7) | |
| Operating Earnings* | (0.5) | (0.9) | (0.4) | 0.4 | (0.2) | | 17.3 | 16.7 | 19.0 | 0.6 | (1.7) | |
| Other Income/(Deductions) | 0.1 | 0.1 | 0.0 | - | - | | 0.4 | 0.4 | (0.0) | - | 0.4 | |
| Interest Expense | (0.6) | (0.6) | (0.6) | - | (0.1) | | (4.9) | (4.5) | (4.4) | (0.4) | (0.5) | |
| Pre-Tax Operating Earnings | (1.1) | (1.5) | (1.0) | 0.4 | (0.2) | | 12.8 | 12.6 | 14.6 | 0.2 | (1.8) | |
| Income Taxes | 0.3 | 0.4 | 0.3 | (0.1) | - | | (2.7) | (2.6) | (3.2) | - | 0.5 | |
| Effective Tax Rate | 30.0% | 29.1% | 31.2% | | | | 21.0% | 21.0% | 21.7% | | | |
| Net Operating Earnings* | \$ (0.8) | \$ (1.1) | \$ (0.7) | \$ 0.3 | \$ (0.1) | | \$ 10.1 | \$ 9.9 | \$ 11.4 | \$ 0.2 | \$ (1.3) | |

*Excludes Trackers

| Variance - MTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

| Variance - YTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

**Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of August 2020**

(\$ in Millions unless noted)

| | August 2020 MTD | | | | | | August 2020 YTD | | | | | |
|--------------------------|-----------------|---------------|---------------|-----------------|-----------------|--|-----------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Revenue | | | | | | | | | | | | |
| Base Margin | | | | | | | | | | | | |
| Residential | \$ 2.4 | \$ 2.3 | \$ 2.3 | \$ - | \$ 0.1 | | \$ 33.9 | \$ 33.8 | \$ 34.3 | \$ 0.1 | \$ (0.4) | |
| Commercial | 1.1 | 1.2 | 1.1 | (0.1) | - | | 15.1 | 16.0 | 15.0 | (0.9) | - | |
| Industrial | 0.4 | 0.4 | 0.6 | - | (0.3) | | 3.4 | 3.7 | 4.1 | (0.3) | (0.7) | |
| Rate Case Outcomes | - | - | - | - | - | | - | - | - | - | - | |
| Total Base Margin | 3.9 | 3.9 | 4.0 | - | (0.2) | | 52.4 | 53.5 | 53.5 | (1.1) | (1.1) | |
| Capital Trackers | 1.0 | 1.0 | 0.6 | 0.1 | 0.5 | | 8.5 | 7.7 | 5.0 | 0.7 | 3.4 | |
| Supply & Optimization | 0.1 | 0.1 | 0.3 | - | (0.2) | | 0.4 | 0.4 | 3.1 | - | (2.7) | |
| Other | 0.0 | 0.0 | 0.1 | - | (0.1) | | 0.9 | 1.1 | 1.1 | (0.2) | (0.1) | |
| Net Revenue* | \$ 5.0 | \$ 5.0 | \$ 5.1 | \$ - | \$ (0.1) | | \$ 62.2 | \$ 62.8 | \$ 62.7 | \$ (0.7) | \$ (0.6) | |

*Excludes Trackers

| Variance - MTD |
|---------------------------------|
| Base Margin: No callouts |

| Variance - YTD |
|--|
| Base Margin: Commercial unfavorability driven by decline in usage due to COVID-19. Industrial unfavorability driven by unfavorable blended rate/customer mix. |
| Capital Trackers: Reversed revenue reserve of \$448K. Original entry booked in Q4 2019. |
| Other Revenue: Unfavorability driven by late payment fees/reconnect fees as a result of COVID-19. |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of August 2020

(\$ in Millions unless noted)

| | August 2020 MTD | | | | | | August 2020 YTD | | | | | |
|---|-----------------|---------------|---------------|-----------------|---------------|----------------|-----------------|----------------|-----------------|---------------|--|--|
| | Actual | Plan | PY | \$ Variance to: | | Actual | Plan | PY | \$ Variance to: | | | |
| | | | | Plan | PY | | | | Plan | PY | | |
| O&M Expenses | | | | | | | | | | | | |
| Direct Expenses | | | | | | | | | | | | |
| Gas Segment | \$ 1.9 | \$ 2.2 | \$ 2.1 | \$ 0.3 | 0.2 | 15.3 | 16.7 | 16.0 | 1.5 | 0.7 | | |
| Electric Utilities | 0.0 | 0.0 | 0.0 | - | - | 0.0 | 0.1 | 0.1 | - | 0.1 | | |
| Finance, Supply Chain, IT, Reg | 0.5 | 0.6 | 0.6 | - | - | 5.0 | 4.5 | 5.0 | (0.5) | - | | |
| Customer Experience, Communications, and HR | 0.3 | 0.3 | 0.3 | (0.1) | (0.1) | 3.3 | 2.4 | 2.6 | (0.9) | (0.7) | | |
| Legal, Comms & Fed. Affairs | 0.1 | 0.0 | 0.1 | - | - | 0.4 | 0.4 | 0.4 | - | - | | |
| Executive | 0.0 | 0.0 | 0.0 | - | - | 0.0 | 0.0 | 0.0 | - | - | | |
| Safety Services | (0.0) | 0.0 | 0.0 | - | - | 0.3 | 0.1 | 0.1 | (0.2) | (0.2) | | |
| Other G&A | 0.3 | 0.2 | 0.1 | (0.1) | (0.2) | 2.0 | 1.5 | 1.4 | (0.5) | (0.6) | | |
| Total Direct Expenses | 3.2 | 3.3 | 3.2 | 0.1 | - | 26.4 | 25.8 | 25.5 | (0.6) | (0.9) | | |
| Indirect Expenses | | | | | | | | | | | | |
| Corporate Incentive Program | (0.0) | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 1.1 | 0.8 | 1.1 | 0.7 | | |
| Stock Compensation | 0.1 | 0.1 | 0.0 | - | - | 0.4 | 0.6 | 0.4 | 0.2 | - | | |
| Employee Benefits | 0.3 | 0.4 | 0.3 | - | - | 2.4 | 2.6 | 2.7 | 0.2 | 0.3 | | |
| External Services Indirect | 0.0 | 0.0 | 0.0 | - | - | 0.1 | 0.1 | 0.1 | - | - | | |
| Rents & Leases Indirect | - | - | - | - | - | - | - | - | - | - | | |
| Other O&M Expenses Indirect | 0.0 | (0.0) | - | - | - | 0.0 | (0.0) | 0.0 | - | - | | |
| Total Indirect Expenses | 0.4 | 0.6 | 0.5 | 0.2 | 0.1 | 2.9 | 4.4 | 3.9 | 1.5 | 1.0 | | |
| Non O&M NCS Items | 0.2 | 0.1 | 0.2 | - | - | 1.2 | 1.2 | 1.4 | 0.1 | 0.2 | | |
| Total O&M Expense | \$ 3.7 | \$ 4.0 | \$ 3.8 | \$ 0.3 | \$ 0.1 | \$ 30.4 | \$ 31.3 | \$ 30.8 | \$ 0.9 | \$ 0.4 | | |

*Excludes Trackers

| Variance to Plan - MTD |
|--|
| 1. Gas Segment - Field Ops Training, Regulation, Leak Repair, & Other \$0.2. |

| Variance to Plan - YTD |
|--|
| 1. Gas Segment - Field Ops Regulation, Leak Repair, & Training \$1.1 |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
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(\$ in Millions unless noted)

| | September 2020 MTD | | | | | | September 2020 YTD | | | | | |
|-----------------------------------|--------------------|-----------------|-----------------|-----------------|---------------|--|--------------------|---------------|---------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Operating Earnings | | | | | | | | | | | | |
| Net Revenue | \$ 5.0 | \$ 5.1 | \$ 4.0 | \$ (0.1) | \$ 1.0 | | \$ 67.2 | \$ 67.9 | \$ 66.7 | \$ (0.7) | \$ 0.5 | |
| O&M | (4.1) | (4.0) | (4.3) | (0.1) | 0.2 | | (34.5) | (35.3) | (35.1) | 0.8 | 0.6 | |
| Depreciation | (1.3) | (1.3) | (1.2) | - | (0.1) | | (11.2) | (11.4) | (10.3) | 0.2 | (0.9) | |
| Other Taxes | (0.6) | (0.6) | (0.5) | - | (0.1) | | (5.1) | (5.3) | (4.2) | 0.2 | (0.8) | |
| Operating Earnings* | (0.9) | (0.8) | (2.0) | (0.1) | 1.1 | | 16.4 | 15.9 | 17.0 | 0.5 | (0.6) | |
| Other Income/(Deductions) | (0.5) | (0.4) | 0.0 | - | (0.5) | | (0.1) | (0.1) | 0.0 | - | (0.1) | |
| Interest Expense | (0.6) | (0.6) | (0.6) | - | (0.1) | | (5.5) | (5.1) | (5.0) | (0.4) | (0.5) | |
| Pre-Tax Operating Earnings | (2.0) | (1.9) | (2.5) | (0.1) | 0.6 | | 10.8 | 10.7 | 12.0 | 0.1 | (1.2) | |
| Income Taxes | 0.6 | 0.5 | 0.7 | - | (0.2) | | (2.1) | (2.1) | (2.5) | - | 0.3 | |
| Effective Tax Rate | 28.1% | 28.3% | 27.9% | | | | 19.7% | 19.7% | 20.4% | | | |
| Net Operating Earnings* | \$ (1.4) | \$ (1.4) | \$ (1.8) | \$ (0.1) | \$ 0.4 | | \$ 8.7 | \$ 8.6 | \$ 9.6 | \$ 0.1 | \$ (0.9) | |

*Excludes Trackers

| Variance - MTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

| Variance - YTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |
| Depreciation & Other Taxes: |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
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(\$ in Millions unless noted)

| | September 2020 MTD | | | | | September 2020 YTD | | | | |
|--------------------------|--------------------|---------------|---------------|-----------------|---------------|--------------------|----------------|----------------|-----------------|---------------|
| | Actual | Plan | PY | \$ Variance to: | | Actual | Plan | PY | \$ Variance to: | |
| | | | | Plan | PY | | | | Plan | PY |
| Net Revenue | | | | | | | | | | |
| Base Margin | | | | | | | | | | |
| Residential | \$ 2.4 | \$ 2.3 | \$ 2.3 | \$ 0.1 | \$ 0.1 | \$ 36.4 | \$ 36.2 | \$ 36.7 | \$ 0.2 | \$ (0.3) |
| Commercial | 1.1 | 1.2 | 1.2 | (0.1) | (0.1) | 16.2 | 17.2 | 16.2 | (1.0) | - |
| Industrial | 0.3 | 0.4 | 0.2 | - | 0.1 | 3.7 | 4.1 | 4.3 | (0.4) | (0.6) |
| Rate Case Outcomes | - | - | - | - | - | - | - | - | - | - |
| Total Base Margin | 3.9 | 3.9 | 3.7 | - | 0.1 | 56.3 | 57.5 | 57.2 | (1.2) | (1.0) |
| Capital Trackers | 1.0 | 0.9 | 0.6 | 0.1 | 0.5 | 9.5 | 8.7 | 5.6 | 0.8 | 3.9 |
| Supply & Optimization | 0.2 | 0.1 | 0.3 | 0.1 | (0.1) | 0.5 | 0.5 | 3.4 | - | (2.9) |
| Other | (0.1) | 0.1 | (0.6) | (0.2) | 0.6 | 0.9 | 1.3 | 0.4 | (0.4) | 0.4 |
| Net Revenue* | \$ 5.0 | \$ 5.1 | \$ 4.0 | \$ (0.1) | \$ 1.0 | \$ 67.2 | \$ 67.9 | \$ 66.7 | \$ (0.7) | \$ 0.5 |

*Excludes Trackers

| Variance - MTD |
|--|
| Base Margin: No callouts |
| Other Revenue: Unfavorability driven by other miscellaneous revenue |

| Variance - YTD |
|--|
| Base Margin: Commercial unfavorability driven by decline in usage due to COVID-19. Industrial unfavorability driven by unfavorable blended rate/customer mix. |
| Capital Trackers: Reversed revenue reserve of \$448K. Original entry booked in Q4 2019. |
| Other Revenue: Unfavorability driven by late payment fees/reconnect fees as a result of COVID-19 and other misc revenue. |

Monthly Results Package - Columbia Gas of Kentucky
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(\$ in Millions unless noted)

| | September 2020 MTD | | | | | | September 2020 YTD | | | | | |
|---|--------------------|---------------|---------------|-----------------|---------------|----------------|--------------------|----------------|-----------------|---------------|--|--|
| | Actual | Plan | PY | \$ Variance to: | | Actual | Plan | PY | \$ Variance to: | | | |
| | | | | Plan | PY | | | | Plan | PY | | |
| O&M Expenses | | | | | | | | | | | | |
| Direct Expenses | | | | | | | | | | | | |
| Gas Segment | \$ 1.8 | \$ 2.1 | \$ 2.4 | \$ 0.3 | 0.6 | 17.0 | 18.8 | 18.4 | 1.8 | 1.3 | | |
| Electric Utilities | 0.0 | 0.0 | 0.0 | - | - | 0.0 | 0.1 | 0.1 | - | 0.1 | | |
| Finance, Supply Chain, IT, Reg | 0.7 | 0.5 | 0.6 | (0.1) | (0.1) | 5.7 | 5.1 | 5.6 | (0.6) | (0.1) | | |
| Customer Experience, Communications, and HR | 0.8 | 0.3 | 0.3 | (0.6) | (0.6) | 4.2 | 2.7 | 2.9 | (1.4) | (1.3) | | |
| Legal, Comms & Fed. Affairs | 0.0 | 0.1 | 0.1 | - | - | 0.5 | 0.5 | 0.4 | - | - | | |
| Executive | 0.0 | 0.0 | 0.0 | - | - | 0.1 | 0.0 | 0.1 | - | - | | |
| Safety Services | 0.0 | 0.0 | 0.0 | - | - | 0.4 | 0.1 | 0.1 | (0.3) | (0.3) | | |
| Other G&A | (0.6) | 0.2 | 0.3 | 0.8 | 0.9 | 1.3 | 1.7 | 1.7 | 0.4 | 0.4 | | |
| Total Direct Expenses | 2.7 | 3.2 | 3.6 | 0.4 | 0.8 | 29.1 | 28.9 | 29.1 | (0.2) | - | | |
| Indirect Expenses | | | | | | | | | | | | |
| Corporate Incentive Program | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 1.2 | 0.9 | 1.2 | 0.8 | | |
| Stock Compensation | 0.1 | 0.1 | 0.0 | - | - | 0.4 | 0.7 | 0.4 | 0.3 | - | | |
| Employee Benefits | 1.0 | 0.3 | 0.4 | (0.7) | (0.6) | 3.3 | 2.9 | 3.1 | (0.5) | (0.3) | | |
| External Services Indirect | 0.0 | 0.0 | 0.0 | - | - | 0.1 | 0.1 | 0.1 | - | - | | |
| Rents & Leases Indirect | - | - | - | - | - | - | - | - | - | - | | |
| Other O&M Expenses Indirect | - | (0.0) | - | - | - | 0.0 | (0.0) | 0.0 | - | - | | |
| Total Indirect Expenses | 1.1 | 0.5 | 0.5 | (0.5) | (0.5) | 3.9 | 4.9 | 4.5 | 0.9 | 0.5 | | |
| Non O&M NCS Items | 0.3 | 0.3 | 0.2 | - | (0.1) | 1.4 | 1.5 | 1.6 | 0.1 | 0.1 | | |
| Total O&M Expense | \$ 4.1 | \$ 4.0 | \$ 4.3 | \$ (0.1) | \$ 0.2 | \$ 34.5 | \$ 35.3 | \$ 35.1 | \$ 0.9 | \$ 0.6 | | |

*Excludes Trackers

| Variance to Plan - MTD | Variance to Plan - YTD |
|--|--|
| 1. Gas Segment - Field Ops Training, Regulation, Leak Repair, & Other \$0.2. | 1. Gas Segment - Field Ops Regulation, Leak Repair, & Training \$1.3 |
| Variance to PY- MTD | Variance to PY - YTD |
| | |

Monthly Results Package - Columbia Gas of Kentucky
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(\$ in Millions unless noted)

| | October 2020 MTD | | | | | | October 2020 YTD | | | | | |
|-----------------------------------|------------------|-----------------|-----------------|-----------------|---------------|--|------------------|---------------|---------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Operating Earnings | | | | | | | | | | | | |
| Net Revenue | \$ 6.6 | \$ 6.0 | \$ 6.4 | \$ 0.6 | \$ 0.2 | | \$ 73.8 | \$ 73.9 | \$ 73.1 | \$ (0.1) | \$ 0.7 | |
| O&M | (3.8) | (4.0) | (4.5) | 0.2 | 0.7 | | (38.3) | (39.4) | (39.6) | 1.1 | 1.3 | |
| Depreciation | (1.3) | (1.3) | (1.2) | - | (0.1) | | (12.5) | (12.7) | (11.5) | 0.2 | (1.0) | |
| Other Taxes | (0.5) | (0.6) | (0.5) | - | (0.1) | | (5.6) | (5.9) | (4.7) | 0.3 | (0.9) | |
| Operating Earnings* | 1.0 | 0.1 | 0.3 | 0.9 | 0.7 | | 17.4 | 16.0 | 17.3 | 1.4 | 0.1 | |
| Other Income/(Deductions) | 0.1 | 0.1 | (0.0) | - | 0.1 | | (0.0) | (0.0) | (0.0) | - | - | |
| Interest Expense | (0.6) | (0.6) | (0.6) | - | - | | (6.1) | (5.8) | (5.6) | (0.4) | (0.5) | |
| Pre-Tax Operating Earnings | 0.4 | (0.5) | (0.3) | 0.9 | 0.7 | | 11.2 | 10.2 | 11.7 | 1.1 | (0.5) | |
| Income Taxes | (0.0) | 0.2 | 0.2 | (0.2) | (0.2) | | (2.2) | (1.9) | (2.3) | (0.3) | 0.1 | |
| Effective Tax Rate | 10.9% | 36.6% | 50.6% | | | | 19.4% | 18.8% | 19.5% | | | |
| Net Operating Earnings* | \$ 0.4 | \$ (0.3) | \$ (0.2) | \$ 0.7 | \$ 0.5 | | \$ 9.1 | \$ 8.3 | \$ 9.4 | \$ 0.8 | \$ (0.4) | |

*Excludes Trackers

| Variance - MTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |

| Variance - YTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |

**Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
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(\$ in Millions unless noted)

| | October 2020 MTD | | | | | | October 2020 YTD | | | | | |
|--------------------------|------------------|---------------|---------------|-----------------|---------------|--|------------------|----------------|----------------|-----------------|---------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Revenue | | | | | | | | | | | | |
| Base Margin | | | | | | | | | | | | |
| Residential | \$ 3.2 | \$ 3.0 | \$ 3.2 | \$ 0.2 | \$ 0.1 | | \$ 39.6 | \$ 39.2 | \$ 39.8 | \$ 0.4 | \$ (0.3) | |
| Commercial | 1.5 | 1.4 | 1.6 | 0.1 | - | | 17.7 | 18.6 | 17.8 | (0.9) | (0.1) | |
| Industrial | 0.5 | 0.5 | 0.5 | - | - | | 4.2 | 4.6 | 4.8 | (0.4) | (0.6) | |
| Rate Case Outcomes | - | - | - | - | - | | - | - | - | - | - | |
| Total Base Margin | 5.2 | 4.9 | 5.2 | 0.3 | - | | 61.5 | 62.3 | 62.4 | (0.8) | (0.9) | |
| Capital Trackers | 1.0 | 1.0 | 0.6 | 0.1 | 0.5 | | 10.5 | 9.6 | 6.2 | 0.9 | 4.3 | |
| Supply & Optimization | 0.3 | 0.1 | 0.3 | 0.3 | - | | 0.8 | 0.5 | 3.7 | 0.3 | (2.8) | |
| Other | 0.0 | 0.1 | 0.3 | (0.1) | (0.3) | | 0.9 | 1.4 | 0.8 | (0.5) | 0.1 | |
| Net Revenue* | \$ 6.6 | \$ 6.0 | \$ 6.4 | \$ 0.6 | \$ 0.2 | | \$ 73.8 | \$ 73.9 | \$ 73.1 | \$ (0.1) | \$ 0.7 | |

*Excludes Trackers

Variance - MTD

Base Margin: Unbilled \$0.3
S&O: Favorability of \$0.3
Other Revenue: Unfavorability driven by late payment fees/reconnect fees driven by COVID.

Variance - YTD

Base Margin: Residential favorability driven by Unbilled. Commercial unfavorability driven by decline in usage due to COVID-19. Industrial unfavorability driven by unfavorable blended rate/customer mix.
Capital Trackers: Reversed revenue reserve of \$448K. Original entry booked in Q4 2019.
S&O: Favorability driven by \$0.3
Other Revenue: Unfavorability driven by late payment fees/reconnect fees as a result of COVID-19 and other misc revenue.

Monthly Results Package - Columbia Gas of Kentucky
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(\$ in Millions unless noted)

| | October 2020 MTD | | | | | | October 2020 YTD | | | | | |
|---|------------------|---------------|---------------|-----------------|---------------|--|------------------|----------------|----------------|-----------------|---------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| O&M Expenses | | | | | | | | | | | | |
| Direct Expenses | | | | | | | | | | | | |
| Gas Segment | \$ 1.8 | \$ 2.1 | \$ 2.5 | \$ 0.3 | 0.8 | | 18.8 | 20.9 | 20.9 | 2.1 | 2.1 | |
| Electric Utilities | 0.0 | (0.2) | 0.0 | (0.2) | - | | 0.0 | (0.1) | 0.2 | (0.2) | 0.1 | |
| Finance, Supply Chain, IT, Reg | 0.7 | 0.6 | 0.7 | (0.1) | - | | 6.4 | 5.6 | 6.2 | (0.7) | (0.1) | |
| Customer Experience, Communications, and HR | 0.4 | 0.3 | 0.4 | (0.1) | (0.1) | | 4.6 | 3.0 | 3.3 | (1.5) | (1.3) | |
| Legal, Comms & Fed. Affairs | 0.1 | 0.1 | 0.1 | - | - | | 0.5 | 0.5 | 0.5 | - | - | |
| Executive | 0.1 | 0.0 | (0.0) | (0.1) | (0.1) | | 0.1 | 0.0 | 0.0 | (0.1) | (0.1) | |
| Safety Services | 0.1 | 0.0 | 0.0 | - | - | | 0.4 | 0.1 | 0.1 | (0.3) | (0.3) | |
| Other G&A | 0.1 | 0.2 | 0.1 | 0.1 | 0.1 | | 1.4 | 1.9 | 1.9 | 0.5 | 0.4 | |
| Total Direct Expenses | 3.1 | 3.2 | 3.8 | 0.1 | 0.6 | | 32.2 | 32.1 | 32.9 | (0.1) | 0.6 | |
| Indirect Expenses | | | | | | | | | | | | |
| Corporate Incentive Program | (0.0) | 0.1 | 0.1 | 0.1 | 0.1 | | 0.0 | 1.4 | 0.9 | 1.3 | 0.9 | |
| Stock Compensation | 0.1 | 0.1 | 0.0 | - | - | | 0.5 | 0.8 | 0.5 | 0.3 | - | |
| Employee Benefits | 0.4 | 0.4 | 0.4 | - | - | | 3.7 | 3.3 | 3.4 | (0.5) | (0.3) | |
| External Services Indirect | 0.0 | 0.0 | 0.0 | - | - | | 0.1 | 0.1 | 0.1 | - | - | |
| Rents & Leases Indirect | - | - | - | - | - | | - | - | - | - | - | |
| Other O&M Expenses Indirect | 0.0 | (0.0) | - | - | - | | 0.0 | (0.0) | 0.0 | - | - | |
| Total Indirect Expenses | 0.5 | 0.6 | 0.6 | 0.2 | 0.1 | | 4.4 | 5.5 | 5.0 | 1.1 | 0.6 | |
| Non O&M NCS Items | 0.2 | 0.1 | 0.2 | - | - | | 1.6 | 1.7 | 1.7 | 0.1 | 0.1 | |
| Total O&M Expense | \$ 3.8 | \$ 4.0 | \$ 4.5 | \$ 0.2 | \$ 0.7 | | \$ 38.3 | \$ 39.4 | \$ 39.6 | \$ 1.1 | \$ 1.3 | |

*Excludes Trackers

| Variance to Plan - MTD |
|---|
| 1. Gas Segment - Field Ops Locating, & Regulation \$0.3 |

| Variance to Plan - YTD |
|--|
| 1. Gas Segment - Field Ops Regulation, Leak Repair, & Training \$1.7 |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of November 2020

(\$ in Millions unless noted)

| | November 2020 MTD | | | | | | November 2020 YTD | | | | | |
|-----------------------------------|-------------------|---------------|---------------|-----------------|---------------|--|-------------------|----------------|----------------|-----------------|-------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Operating Earnings | | | | | | | | | | | | |
| Net Revenue | \$ 8.8 | \$ 8.6 | \$ 8.5 | \$ 0.2 | \$ 0.4 | | \$ 82.6 | \$ 82.5 | \$ 81.5 | \$ 0.1 | \$ 1.0 | |
| O&M | (3.9) | (3.5) | (4.1) | (0.5) | 0.2 | | (42.2) | (42.8) | (43.7) | 0.6 | 1.4 | |
| Depreciation | (1.3) | (1.3) | (1.2) | - | (0.1) | | (13.8) | (14.0) | (12.7) | 0.2 | (1.1) | |
| Other Taxes | (0.6) | (0.6) | (0.5) | - | - | | (6.2) | (6.4) | (5.3) | 0.3 | (0.9) | |
| Operating Earnings* | 3.0 | 3.3 | 2.7 | (0.2) | 0.4 | | 20.4 | 19.2 | 19.9 | 1.2 | 0.5 | |
| Other Income/(Deductions) | 0.1 | 0.0 | (0.0) | 0.1 | 0.1 | | 0.1 | 0.0 | (0.0) | 0.1 | 0.1 | |
| Interest Expense | (0.7) | (0.6) | (0.6) | (0.1) | (0.1) | | (6.8) | (6.4) | (6.2) | (0.4) | (0.6) | |
| Pre-Tax Operating Earnings | 2.5 | 2.7 | 2.1 | (0.2) | 0.4 | | 13.7 | 12.8 | 13.8 | 0.9 | - | |
| Income Taxes | (0.6) | (0.6) | (0.5) | 0.1 | (0.1) | | (2.7) | (2.5) | (2.7) | (0.2) | - | |
| Effective Tax Rate | 22.3% | 22.6% | 21.9% | | | | 19.9% | 19.6% | 19.9% | | | |
| Net Operating Earnings* | \$ 1.9 | \$ 2.1 | \$ 1.6 | \$ (0.1) | \$ 0.3 | | \$ 11.0 | \$ 10.3 | \$ 11.0 | \$ 0.7 | \$ - | |

*Excludes Trackers

| Variance - MTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |

| Variance - YTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |

**Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of November 2020**

(\$ in Millions unless noted)

| | November 2020 MTD | | | | | | November 2020 YTD | | | | | |
|--------------------------|-------------------|---------------|---------------|-----------------|---------------|--|-------------------|----------------|----------------|-----------------|---------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Revenue | | | | | | | | | | | | |
| Base Margin | | | | | | | | | | | | |
| Residential | \$ 5.0 | \$ 4.9 | \$ 4.8 | \$ 0.1 | \$ 0.3 | | \$ 44.6 | \$ 44.0 | \$ 44.6 | \$ 0.6 | \$ - | |
| Commercial | 2.1 | 2.1 | 2.4 | - | (0.2) | | 19.9 | 20.7 | 20.1 | (0.9) | (0.3) | |
| Industrial | 0.5 | 0.5 | 0.6 | - | (0.1) | | 4.7 | 5.1 | 5.4 | (0.4) | (0.7) | |
| Rate Case Outcomes | - | - | - | - | - | | - | - | - | - | - | |
| Total Base Margin | 7.6 | 7.5 | 7.7 | 0.1 | (0.1) | | 69.1 | 69.9 | 70.1 | (0.7) | (1.0) | |
| Capital Trackers | 1.0 | 1.0 | 0.6 | - | 0.4 | | 11.5 | 10.6 | 6.8 | 0.9 | 4.7 | |
| Supply & Optimization | 0.2 | 0.1 | 0.0 | 0.2 | 0.2 | | 1.1 | 0.6 | 3.7 | 0.5 | (2.7) | |
| Other | (0.0) | 0.1 | 0.1 | (0.1) | (0.1) | | 0.9 | 1.4 | 0.9 | (0.6) | - | |
| Net Revenue* | \$ 8.8 | \$ 8.6 | \$ 8.5 | \$ 0.2 | \$ 0.4 | | \$ 82.6 | \$ 82.5 | \$ 81.5 | \$ 0.1 | \$ 1.0 | |

*Excludes Trackers

Variance - MTD

S&O: Favorability of \$0.2
Other Revenue: Unfavorability driven by late payment fees/reconnect fees as a result of COVID-19

Variance - YTD

Base Margin: Residential favorability driven by customer count and fixed rate. Commercial unfavorability driven by decline in usage due to COVID-19. Industrial unfavorability driven by unfavorable blended rate/customer mix.
Capital Trackers: Reversed revenue reserve of \$448K. Original entry booked in Q4 2019. New reconciliation rate effective June 2020
S&O: Favorability of \$0.5
Other Revenue: Unfavorability driven by late payment fees/reconnect fees as a result of COVID-19 and other misc revenue.

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of November 2020

(\$ in Millions unless noted)

| | November 2020 MTD | | | | | | November 2020 YTD | | | | | |
|---|-------------------|---------------|---------------|-----------------|---------------|--|-------------------|----------------|----------------|-----------------|---------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| O&M Expenses | | | | | | | | | | | | |
| Direct Expenses | | | | | | | | | | | | |
| Gas Segment | \$ 2.0 | \$ 1.6 | \$ 2.3 | \$ (0.4) | 0.2 | | 20.8 | 22.5 | 23.1 | 1.7 | 2.3 | |
| Electric Utilities | 0.0 | (0.2) | 0.0 | (0.2) | - | | 0.0 | (0.3) | 0.2 | (0.4) | 0.1 | |
| Finance, Supply Chain, IT, Reg | 0.7 | 0.6 | 0.6 | (0.1) | - | | 7.0 | 6.2 | 6.9 | (0.8) | (0.2) | |
| Customer Experience, Communications, and HR | 0.4 | 0.3 | 0.3 | (0.1) | (0.1) | | 5.0 | 3.3 | 3.6 | (1.7) | (1.5) | |
| Legal, Comms & Fed. Affairs | 0.1 | 0.1 | 0.1 | - | - | | 0.6 | 0.6 | 0.6 | - | (0.1) | |
| Executive | 0.0 | 0.0 | 0.0 | - | - | | 0.1 | 0.1 | 0.1 | (0.1) | (0.1) | |
| Safety Services | 0.0 | 0.0 | 0.0 | - | - | | 0.4 | 0.1 | 0.1 | (0.3) | (0.3) | |
| Other G&A | (0.0) | 0.2 | 0.3 | 0.3 | 0.3 | | 1.4 | 2.1 | 2.1 | 0.8 | 0.8 | |
| Total Direct Expenses | 3.2 | 2.8 | 3.6 | (0.4) | 0.4 | | 35.4 | 34.9 | 36.4 | (0.5) | 1.0 | |
| Indirect Expenses | | | | | | | | | | | | |
| Corporate Incentive Program | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | | 0.0 | 1.5 | 1.0 | 1.5 | 1.0 | |
| Stock Compensation | 0.1 | 0.1 | 0.1 | - | - | | 0.6 | 0.9 | 0.5 | 0.3 | (0.1) | |
| Employee Benefits | 0.5 | 0.3 | 0.2 | (0.2) | (0.3) | | 4.2 | 3.6 | 3.7 | (0.6) | (0.5) | |
| External Services Indirect | 0.0 | 0.0 | 0.0 | - | - | | 0.2 | 0.1 | 0.1 | - | - | |
| Rents & Leases Indirect | - | - | - | - | - | | - | - | - | - | - | |
| Other O&M Expenses Indirect | - | (0.0) | - | - | - | | 0.0 | (0.0) | 0.0 | - | - | |
| Total Indirect Expenses | 0.6 | 0.5 | 0.4 | - | (0.2) | | 5.0 | 6.1 | 5.4 | 1.1 | 0.4 | |
| Non O&M NCS Items | 0.2 | 0.1 | 0.1 | - | - | | 1.8 | 1.8 | 1.9 | 0.1 | 0.1 | |
| Total O&M Expense | \$ 3.9 | \$ 3.5 | \$ 4.1 | \$ (0.5) | \$ 0.2 | | \$ 42.2 | \$ 42.8 | \$ 43.7 | \$ 0.6 | \$ 1.5 | |

*Excludes Trackers

| Variance to Plan - MTD |
|---|
| 1. Gas Segment (\$0.4M) - Field Ops - Maint of Mains, Corrosion, & Regulation |

| Variance to Plan - YTD |
|---|
| 1. Gas Segment \$1.7M - Field Ops - Regulation, Leak Repair, & Training \$1.3M, Presidents \$0.2M |

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of December 2020

(\$ in Millions unless noted)

| | December 2020 MTD | | | | | | December 2020 YTD | | | | | |
|-----------------------------------|-------------------|---------------|---------------|-----------------|-----------------|--|-------------------|----------------|----------------|-----------------|-----------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Operating Earnings | | | | | | | | | | | | |
| Net Revenue | \$ 11.7 | \$ 11.4 | \$ 11.8 | \$ 0.3 | \$ - | | \$ 94.3 | \$ 93.9 | \$ 93.3 | \$ 0.4 | \$ 1.0 | |
| O&M | (6.0) | (3.6) | (4.7) | (2.3) | (1.3) | | (48.2) | (46.5) | (48.4) | (1.8) | 0.2 | |
| Depreciation | (1.3) | (1.4) | (1.2) | - | (0.1) | | (15.1) | (15.4) | (13.9) | 0.3 | (1.2) | |
| Other Taxes | (0.6) | (0.6) | (0.5) | - | (0.1) | | (6.7) | (7.0) | (5.7) | 0.3 | (1.0) | |
| Operating Earnings* | 3.8 | 5.8 | 5.4 | (2.0) | (1.5) | | 24.3 | 25.1 | 25.3 | (0.8) | (1.0) | |
| Other Income/(Deductions) | 0.0 | 0.0 | (0.6) | - | 0.7 | | 0.2 | 0.1 | (0.6) | 0.1 | 0.8 | |
| Interest Expense | (0.7) | (0.7) | (0.6) | - | - | | (7.5) | (7.1) | (6.8) | (0.4) | (0.7) | |
| Pre-Tax Operating Earnings | 3.2 | 5.2 | 4.1 | (2.0) | (0.9) | | 17.0 | 18.0 | 17.9 | (1.1) | (0.9) | |
| Income Taxes | (1.8) | (1.2) | (1.0) | (0.6) | (0.8) | | (4.6) | (3.8) | (3.8) | (0.8) | (0.8) | |
| Effective Tax Rate | 56.4% | 23.8% | 25.1% | | | | 26.9% | 20.8% | 21.1% | | | |
| Net Operating Earnings* | \$ 1.4 | \$ 4.0 | \$ 3.1 | \$ (2.6) | \$ (1.7) | | \$ 12.4 | \$ 14.3 | \$ 14.1 | \$ (1.9) | \$ (1.7) | |

*Excludes Trackers

| Variance - MTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |

| Variance - YTD |
|---|
| Net Revenue: See Net Revenue Section |
| O&M: See O&M Section |

**Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of December 2020**

(\$ in Millions unless noted)

| | December 2020 MTD | | | | | | December 2020 YTD | | | | | |
|--------------------------|-------------------|----------------|----------------|-----------------|--------------|--|-------------------|----------------|----------------|-----------------|---------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| Net Revenue | | | | | | | | | | | | |
| Base Margin | | | | | | | | | | | | |
| Residential | \$ 7.0 | \$ 6.6 | \$ 6.9 | \$ 0.4 | \$ - | | \$ 51.6 | \$ 50.6 | \$ 51.5 | \$ 1.0 | \$ - | |
| Commercial | 2.9 | 3.0 | 3.3 | (0.1) | (0.4) | | 22.7 | 23.7 | 23.4 | (1.0) | (0.7) | |
| Industrial | 0.5 | 0.6 | 0.7 | (0.1) | (0.2) | | 5.2 | 5.6 | 6.1 | (0.5) | (0.9) | |
| Rate Case Outcomes | - | - | - | - | - | | - | - | - | - | - | |
| Total Base Margin | 10.3 | 10.1 | 10.9 | 0.2 | (0.5) | | 79.5 | 80.0 | 81.0 | (0.5) | (1.5) | |
| Capital Trackers | 1.1 | 1.0 | 0.8 | 0.2 | 0.3 | | 12.6 | 11.6 | 7.6 | 1.1 | 5.0 | |
| Supply & Optimization | 0.3 | 0.1 | 0.0 | 0.2 | 0.3 | | 1.3 | 0.7 | 3.7 | 0.6 | (2.4) | |
| Other | (0.0) | 0.2 | 0.1 | (0.2) | (0.1) | | 0.8 | 1.6 | 1.0 | (0.8) | (0.1) | |
| Net Revenue* | \$ 11.7 | \$ 11.4 | \$ 11.8 | \$ 0.3 | \$ - | | \$ 94.3 | \$ 93.9 | \$ 93.3 | \$ 0.4 | \$ 1.0 | |

*Excludes Trackers

Variance - MTD

S&O: Favorability of \$0.2
Other Revenue: Unfavorability driven by late payment fees/reconnect fees as a result of COVID-19

Variance - YTD

Base Margin: Residential favorability driven by customer count and fixed rate. Commercial unfavorability driven by decline in usage due to COVID-19. Industrial unfavorability driven by unfavorable blended rate/customer mix.
Capital Trackers: Reversed revenue reserve of \$448K. Original entry booked in Q4 2019. New reconciliation rate effective June 2020
S&O: Favorability of \$0.6
Other Revenue: Unfavorability driven by late payment fees/reconnect fees as a result of COVID-19 and other misc revenue.

Monthly Results Package - Columbia Gas of Kentucky
OpCo Monthly Report Summary
As of December 2020

(\$ in Millions unless noted)

| | December 2020 MTD | | | | | | December 2020 YTD | | | | | |
|---|-------------------|---------------|---------------|-----------------|-----------------|--|-------------------|----------------|----------------|-----------------|---------------|--|
| | | | | \$ Variance to: | | | | | | \$ Variance to: | | |
| | Actual | Plan | PY | Plan | PY | | Actual | Plan | PY | Plan | PY | |
| O&M Expenses | | | | | | | | | | | | |
| Direct Expenses | | | | | | | | | | | | |
| Gas Segment | \$ 2.6 | \$ 1.6 | \$ 2.5 | \$ (0.9) | (0.1) | | 23.4 | 24.1 | 25.6 | 0.7 | 2.2 | |
| Electric Utilities | - | - | - | - | - | | - | - | - | - | - | |
| Finance, Supply Chain, IT, Reg | 0.7 | 0.6 | 0.7 | (0.1) | - | | 7.7 | 6.8 | 7.6 | (1.0) | (0.2) | |
| Customer Experience, Communications, and HR | 0.8 | 0.3 | 0.4 | (0.5) | (0.5) | | 5.8 | 3.7 | 3.9 | (2.2) | (1.9) | |
| Legal, Comms & Fed. Affairs | 0.1 | 0.1 | 0.1 | - | - | | 0.7 | 0.7 | 0.6 | - | (0.1) | |
| Executive | 0.0 | 0.0 | 0.0 | - | - | | 0.1 | 0.1 | 0.1 | (0.1) | (0.1) | |
| Safety Services | 0.0 | 0.0 | 0.0 | - | - | | 0.5 | 0.1 | 0.1 | (0.3) | (0.4) | |
| Other G&A | 0.1 | 0.2 | 0.2 | 0.1 | 0.1 | | 1.5 | 2.4 | 2.3 | 0.8 | 0.8 | |
| Total Direct Expenses | 4.3 | 2.8 | 3.8 | (1.5) | (0.5) | | 39.8 | 37.7 | 40.2 | (2.0) | 0.4 | |
| Indirect Expenses | | | | | | | | | | | | |
| Corporate Incentive Program | 1.0 | 0.1 | 0.2 | (0.8) | (0.8) | | 1.0 | 1.6 | 1.2 | 0.6 | 0.2 | |
| Stock Compensation | 0.1 | 0.1 | 0.1 | - | - | | 0.7 | 1.0 | 0.6 | 0.3 | (0.1) | |
| Employee Benefits | 0.3 | 0.4 | 0.4 | 0.2 | 0.1 | | 4.5 | 4.0 | 4.0 | (0.5) | (0.5) | |
| External Services Indirect | 0.0 | 0.0 | (0.0) | - | - | | 0.2 | 0.1 | 0.1 | (0.1) | - | |
| Rents & Leases Indirect | - | - | - | - | - | | - | - | - | - | - | |
| Other O&M Expenses Indirect | - | (0.0) | - | - | - | | 0.0 | (0.0) | 0.0 | - | - | |
| Total Indirect Expenses | 1.4 | 0.7 | 0.6 | (0.7) | (0.8) | | 6.4 | 6.7 | 6.0 | 0.4 | (0.4) | |
| Non O&M NCS Items | 0.3 | 0.1 | 0.3 | (0.1) | - | | 2.0 | 2.0 | 2.1 | (0.1) | 0.1 | |
| Total O&M Expense | \$ 6.0 | \$ 3.6 | \$ 4.7 | \$ (2.3) | \$ (1.3) | | \$ 48.2 | \$ 46.5 | \$ 48.4 | \$ (1.7) | \$ 0.2 | |

*Excludes Trackers

| Variance to Plan - MTD |
|---|
| 1. Gas Segment (\$0.9M) - Field Ops - Maint of Mains, Corrosion, & Regulation |

| Variance to Plan - YTD |
|---|
| 1. Gas Segment \$0.7M - Field Ops - Regulation, Leak Repair \$0.4M, Presidents \$0.3M |

Columbia Gas of Kentucky
Monthly Financial Results - January 2021

| NET OPERATING EARNINGS (\$M) | MTD ACTUAL | MTD PLAN | MTD VAR TO PLAN | YTD ACTUAL | YTD PLAN | YTD VAR TO PLAN | |
|------------------------------|---------------|---------------|-----------------|---------------|---------------|-----------------|---|
| Net Revenue | \$ 14.1 | \$ 13.5 | \$ 0.6 | \$ 14.1 | \$ 13.5 | \$ 0.6 | 1 |
| O&M Expense | (4.0) | (4.7) | 0.7 | (4.0) | (4.7) | 0.7 | 2 |
| Depreciation | (1.3) | (1.3) | 0.0 | (1.3) | (1.3) | 0.0 | |
| Other Taxes | (0.6) | (0.7) | 0.0 | (0.6) | (0.7) | 0.0 | |
| Operating Earnings | \$ 8.2 | \$ 6.8 | \$ 1.4 | \$ 8.2 | \$ 6.8 | \$ 1.4 | |

| O&M (\$M) | MTD ACTUAL | MTD PLAN | MTD VAR TO PLAN | YTD ACTUAL | YTD PLAN | YTD VAR TO PLAN | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----|
| Field Operations | \$ (1.3) | \$ (1.3) | \$ 0.0 | \$ (1.3) | \$ (1.3) | \$ 0.0 | |
| Presidents | (0.3) | (0.4) | 0.2 | (0.3) | (0.4) | 0.2 | 2A |
| Utilities Operations Support | (0.0) | (0.0) | 0.0 | (0.0) | (0.0) | 0.0 | |
| Environmental, Sustainability and Gov Affairs | - | - | - | - | - | - | |
| Regulatory & Utility Planning | - | - | - | - | - | - | |
| Utility Transformation | (0.0) | (0.1) | 0.0 | (0.0) | (0.1) | 0.0 | |
| O&M - Other Direct & Indirects | (2.4) | (2.9) | 0.5 | (2.4) | (2.9) | 0.5 | 2B |
| O&M Expense | \$ (4.0) | \$ (4.7) | \$ 0.7 | \$ (4.0) | \$ (4.7) | \$ 0.7 | |

| CAPITAL (\$M) | MTD ACTUAL | MTD PLAN | MTD VAR TO PLAN | YTD ACTUAL | YTD PLAN | YTD VAR TO PLAN |
|---------------|------------|----------|-----------------|------------|----------|-----------------|
| CKY | 2.9 | 3.0 | (0.1) | 2.9 | 3.0 | (0.1) |

YTD Variance Highlights:

- Net Revenue \$0.6M:** Mainly driven by customer usage
- O&M Expense \$0.7M**
 - Presidents \$0.2M:** Driven by labor and employee expense underruns
 - O&M - Other Direct & Indirects \$0.5M:** Please see next page

Columbia Gas of Kentucky
Monthly Financial Results - January 2021
O&M - Other Direct & Indirects

| O&M - Other Direct & Indirects (\$M) | MTD ACTUAL | MTD PLAN | MTD VAR TO PLAN | YTD ACTUAL | YTD PLAN | YTD VAR TO PLAN |
|---|---------------|---------------|-----------------|---------------|---------------|-----------------|
| O&M - Other Direct & Indirects | | | | | | |
| Other Direct Expenses | | | | | | |
| Utility Support Functions | \$ 0.2 | \$ 0.4 | \$ 0.2 | \$ 0.2 | \$ 0.4 | \$ 0.2 |
| Finance | 0.7 | 0.9 | \$ 0.1 | 0.7 | 0.9 | \$ 0.1 |
| General Counsel | 0.0 | 0.0 | \$ (0.0) | 0.0 | 0.0 | \$ (0.0) |
| Cust Ex, Comm, and HR | 0.5 | 0.8 | \$ 0.3 | 0.5 | 0.8 | \$ 0.3 |
| Office of Strategy & Risk | 0.2 | 0.2 | \$ 0.0 | 0.2 | 0.2 | \$ 0.0 |
| Safety Services | 0.1 | 0.1 | \$ 0.0 | 0.1 | 0.1 | \$ 0.0 |
| Executive | 0.0 | 0.0 | \$ 0.0 | 0.0 | 0.0 | \$ 0.0 |
| Other G&A | (0.2) | (0.5) | \$ (0.3) | (0.2) | (0.5) | \$ (0.3) |
| Total Other Direct Expenses | \$ 1.7 | \$ 2.0 | \$ 0.3 | \$ 1.7 | \$ 2.0 | \$ 0.3 |
| Indirect Expenses | | | | | | |
| Corporate Incentive Program | \$ 0.1 | \$ 0.2 | \$ 0.0 | \$ 0.1 | \$ 0.2 | \$ 0.0 |
| Stock Compensation | 0.0 | 0.1 | \$ 0.0 | 0.0 | 0.1 | \$ 0.0 |
| Employee Benefits | 0.4 | 0.5 | \$ 0.2 | 0.4 | 0.5 | \$ 0.2 |
| External Services Indirect | 0.0 | 0.0 | \$ (0.0) | 0.0 | 0.0 | \$ (0.0) |
| Rents & Leases Indirect | - | - | \$ - | - | - | \$ - |
| Other O&M Expenses Indirect | - | (0.0) | \$ (0.0) | - | (0.0) | \$ (0.0) |
| Total Indirect Expenses | \$ 0.5 | \$ 0.8 | \$ 0.2 | \$ 0.5 | \$ 0.8 | \$ 0.2 |
| Non O&M NCS Items | \$ 0.2 | \$ 0.2 | \$ 0.0 | \$ 0.2 | \$ 0.2 | \$ 0.0 |
| Total O&M - Other Direct & Indirects | \$ 2.4 | \$ 2.9 | \$ 0.5 | \$ 2.4 | \$ 2.9 | \$ 0.5 |

YTD Variance Highlights:

2B. O&M - Other Direct & Indirects \$0.5M

1. Cust Ex, Comm, and HR \$0.3M: Primarily driven by favorability related to uncollectible expense estimated for COVID-19 impact
2. Employee Benefits \$0.2M: Postponed medical care due to COVID-19 and lower rates of sickness due to COVID-19 protocols

Columbia Gas of Kentucky
Monthly Financial Results - February 2021

| NET OPERATING EARNINGS (\$M) | MTD ACTUAL | MTD PLAN | MTD VAR TO PLAN | YTD ACTUAL | YTD PLAN | YTD VAR TO PLAN | |
|------------------------------|---------------|---------------|-----------------|----------------|----------------|-----------------|---|
| Net Revenue | \$ 11.9 | \$ 12.1 | \$ (0.2) | \$ 26.0 | \$ 25.6 | \$ 0.4 | 1 |
| O&M Expense | (3.4) | (4.9) | 1.5 | (7.4) | (9.6) | 2.2 | 2 |
| Depreciation | (1.3) | (1.3) | 0.0 | (2.7) | (2.7) | 0.0 | |
| Other Taxes | (0.5) | (0.7) | 0.1 | (1.2) | (1.3) | 0.1 | |
| Operating Earnings | \$ 6.6 | \$ 5.2 | \$ 1.4 | \$ 14.8 | \$ 12.0 | \$ 2.8 | |

| O&M (\$M) | MTD ACTUAL | MTD PLAN | MTD VAR TO PLAN | YTD ACTUAL | YTD PLAN | YTD VAR TO PLAN | |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----|
| Field Operations | \$ (1.1) | \$ (1.3) | \$ 0.1 | \$ (2.4) | \$ (2.6) | \$ 0.2 | 2A |
| Presidents | (0.5) | (0.5) | (0.0) | (0.8) | (0.9) | 0.1 | 2B |
| Utilities Operations Support | (0.0) | (0.0) | (0.0) | (0.0) | (0.0) | (0.0) | |
| Environmental, Sustainability and Gov Affairs | - | - | - | - | - | - | |
| Regulatory & Utility Planning | - | - | - | - | - | - | |
| Utility Transformation | (0.0) | (0.1) | 0.0 | (0.1) | (0.1) | 0.0 | |
| O&M - Other Direct & Indirects | (1.7) | (3.1) | 1.3 | (4.1) | (6.0) | 1.9 | 2C |
| O&M Expense | \$ (3.4) | \$ (4.9) | \$ 1.5 | \$ (7.4) | \$ (9.6) | \$ 2.2 | |

| CAPITAL (\$M) | MTD ACTUAL | MTD PLAN | MTD VAR TO PLAN | YTD ACTUAL | YTD PLAN | YTD VAR TO PLAN | |
|---------------|------------|----------|-----------------|------------|----------|-----------------|---|
| CKY | \$ 2.8 | \$ 3.3 | \$ (0.6) | \$ 5.7 | \$ 6.3 | \$ (0.6) | 3 |

YTD Variance Highlights:

- Net Revenue \$0.4M:** Mainly driven by higher customer counts and GTS sales
- O&M Expense \$2.2M**
 - Field Operations: \$0.2:** Locating and Leak Repairs \$0.3M (T), partially offset by overruns in labor due to standard reviews (\$0.1M)
 - Presidents \$0.1:** Driven by labor and employee expense underruns (T)
 - O&M - Other Direct & Indirects \$1.9M** - Please see next page
- Capital:** Primarily driven by slow to be released new main jobs and February weather impacts.

Columbia Gas of Kentucky
Monthly Financial Results - February 2021
O&M - Other Direct & Indirects

| O&M - Other Direct & Indirects (\$M) | MTD ACTUAL | MTD PLAN | MTD VAR TO PLAN | YTD ACTUAL | YTD PLAN | YTD VAR TO PLAN |
|---|---------------|---------------|-----------------|---------------|---------------|-----------------|
| O&M - Other Direct & Indirects | | | | | | |
| Other Direct Expenses | | | | | | |
| Utility Support Functions | \$ 0.2 | \$ 0.4 | \$ 0.1 | \$ 0.4 | \$ 0.8 | \$ 0.3 |
| Finance | 0.7 | 0.7 | \$ 0.0 | 1.4 | 1.5 | \$ 0.1 |
| General Counsel | 0.0 | 0.0 | \$ 0.0 | 0.1 | 0.1 | \$ 0.0 |
| Cust Ex, Comm, and HR | (0.2) | 0.7 | \$ 0.8 | 0.4 | 1.5 | \$ 1.1 |
| Office of Strategy & Risk | 0.2 | 0.2 | \$ 0.0 | 0.4 | 0.5 | \$ 0.1 |
| Safety Services | 0.0 | 0.1 | \$ 0.0 | 0.1 | 0.2 | \$ 0.1 |
| Executive | 0.0 | 0.0 | \$ (0.0) | 0.0 | 0.0 | \$ (0.0) |
| Other G&A | (0.1) | (0.1) | \$ 0.0 | (0.3) | (0.5) | \$ (0.3) |
| Total Other Direct Expenses | \$ 0.9 | \$ 2.0 | \$ 1.1 | \$ 2.5 | \$ 4.0 | \$ 1.5 |
| Indirect Expenses | | | | | | |
| Corporate Incentive Program | \$ 0.1 | \$ 0.2 | \$ 0.0 | \$ 0.3 | \$ 0.3 | \$ 0.1 |
| Stock Compensation | 0.1 | 0.1 | \$ (0.0) | 0.1 | 0.1 | \$ 0.0 |
| Employee Benefits | 0.5 | 0.7 | \$ 0.2 | 0.9 | 1.2 | \$ 0.3 |
| External Services Indirect | 0.0 | 0.0 | \$ (0.0) | 0.0 | 0.0 | \$ (0.0) |
| Rents & Leases Indirect | - | - | \$ - | - | - | \$ - |
| Other O&M Expenses Indirect | - | (0.0) | \$ (0.0) | - | (0.0) | \$ (0.0) |
| Total Indirect Expenses | \$ 0.7 | \$ 0.9 | \$ 0.2 | \$ 1.3 | \$ 1.7 | \$ 0.4 |
| Non O&M NCS Items | \$ 0.2 | \$ 0.2 | \$ 0.0 | \$ 0.3 | \$ 0.3 | \$ 0.0 |
| Total O&M - Other Direct & Indirects | \$ 1.8 | \$ 3.1 | \$ 1.3 | \$ 4.1 | \$ 6.0 | \$ 1.9 |

YTD Variance Highlights:

2C. O&M - Other Direct & Indirects \$1.9M

- Utility Support Functions \$0.3M: Favorability due to timing in labor and safety plan
- Cust Ex, Comm, and HR \$1.1M: Primarily driven by favorability related to uncollectible expense estimated for COVID-19 impact \$1.0M
- Employee Benefits \$0.3M: Postponed medical care due to COVID-19 and lower rates of sickness due to COVID-19 protocols

Columbia Gas of Kentucky
Monthly Financial Results - March 2021

| NET OPERATING EARNINGS (\$M) | MTD ACTUAL | MTD PLAN | MTD VAR TO PLAN | YTD ACTUAL | YTD PLAN | YTD VAR TO PLAN | |
|------------------------------|---------------|---------------|-----------------|----------------|----------------|-----------------|---|
| Net Revenue | \$ 10.2 | \$ 10.0 | \$ 0.2 | \$ 36.2 | \$ 35.6 | \$ 0.7 | 1 |
| O&M Expense | (3.6) | (4.8) | 1.3 | (11.0) | (14.4) | 3.5 | 2 |
| Depreciation | (1.3) | (1.3) | 0.0 | (4.0) | (4.0) | 0.0 | |
| Other Taxes | (0.7) | (0.7) | 0.0 | (1.8) | (2.0) | 0.1 | |
| Operating Earnings | \$ 4.7 | \$ 3.2 | \$ 1.5 | \$ 19.5 | \$ 15.2 | \$ 4.3 | |

| O&M (\$M) | MTD ACTUAL | MTD PLAN | MTD VAR TO PLAN | YTD ACTUAL | YTD PLAN | YTD VAR TO PLAN | |
|---|-----------------|-----------------|-----------------|------------------|------------------|-----------------|----|
| Field Operations | \$ (1.5) | \$ (1.4) | \$ (0.1) | \$ (3.9) | \$ (4.0) | \$ 0.1 | 2A |
| Presidents | (0.5) | (0.4) | (0.1) | (1.2) | (1.3) | 0.1 | 2B |
| Utilities Operations Support | (0.0) | (0.1) | 0.0 | (0.1) | (0.1) | 0.0 | |
| Environmental, Sustainability and Gov Affairs | - | - | - | - | - | - | |
| Regulatory & Utility Planning | - | - | - | - | - | - | |
| Utility Transformation | (0.0) | (0.1) | 0.0 | (0.1) | (0.2) | 0.1 | |
| O&M - Other Direct & Indirects | (1.5) | (2.8) | 1.3 | (5.6) | (8.8) | 3.2 | 2C |
| O&M Expense | \$ (3.6) | \$ (4.8) | \$ 1.3 | \$ (11.0) | \$ (14.4) | \$ 3.5 | |

| CAPITAL (\$M) | MTD ACTUAL | MTD PLAN | MTD VAR TO PLAN | YTD ACTUAL | YTD PLAN | YTD VAR TO PLAN | |
|---------------|------------|----------|-----------------|------------|----------|-----------------|---|
| CKY | \$ 5.6 | \$ 4.7 | \$ 1.0 | \$ 11.3 | \$ 11.0 | \$ 0.3 | 3 |

YTD Variance Highlights:

- Net Revenue \$0.7M:** Residential customer impact \$0.2M; Other Revenue - miscellaneous revenue \$0.5M
- O&M Expense \$3.5M**
 - Field Operations: \$0.1M:** Locating \$0.2M and Meter Work \$0.1M (T), offset by Tools and Calibrations (\$0.1M) and Non-Work Plan (\$0.1M)
 - Presidents \$0.1M:** Labor and employee expenses \$0.2M (T); Columbia fleet \$0.1M, offset by trackers (\$0.2M) due to incorrect department mapping of uncollectible expense which will be corrected in April 2021 business. (T)(G)
 - O&M - Other Direct & Indirects \$3.2M:** Please see next page
- Capital:** Variance primarily driven by installing additional public improvement mainline and low pressure carryover work from 2020

Columbia Gas of Kentucky
Monthly Financial Results - March 2021
O&M - Other Direct & Indirects

| O&M - Other Direct & Indirects (\$M) | MTD ACTUAL | MTD PLAN | MTD VAR TO PLAN | YTD ACTUAL | YTD PLAN | YTD VAR TO PLAN | |
|---|---------------|---------------|-----------------|---------------|---------------|-----------------|---|
| O&M - Other Direct & Indirects | | | | | | | |
| Other Direct Expenses | | | | | | | |
| Utility Support Functions | \$ 0.3 | \$ 0.4 | \$ 0.2 | \$ 0.7 | \$ 1.2 | \$ 0.5 | 1 |
| Finance | 0.6 | 0.7 | \$ 0.0 | 2.0 | 2.2 | \$ 0.2 | |
| General Counsel | 0.1 | 0.1 | \$ 0.0 | 0.1 | 0.1 | \$ 0.0 | |
| Cust Ex, Comm, and HR | (0.3) | 0.7 | \$ 1.0 | 0.1 | 2.1 | \$ 2.1 | 2 |
| Office of Strategy & Risk | 0.2 | 0.2 | \$ 0.0 | 0.6 | 0.7 | \$ 0.1 | |
| Safety Services | 0.0 | 0.1 | \$ 0.0 | 0.1 | 0.2 | \$ 0.1 | |
| Executive | 0.0 | 0.0 | \$ 0.0 | 0.0 | 0.0 | \$ 0.0 | |
| Other G&A | 0.0 | (0.1) | \$ (0.1) | (0.2) | (0.6) | \$ (0.4) | |
| Total Other Direct Expenses | \$ 0.9 | \$ 2.1 | \$ 1.2 | \$ 3.5 | \$ 6.1 | \$ 2.6 | |
| Indirect Expenses | | | | | | | |
| Corporate Incentive Program | \$ 0.1 | \$ 0.2 | \$ 0.1 | \$ 0.3 | \$ 0.5 | \$ 0.2 | 3 |
| Stock Compensation | (0.0) | 0.1 | \$ 0.1 | 0.1 | 0.2 | \$ 0.1 | |
| Employee Benefits | 0.5 | 0.4 | \$ (0.1) | 1.4 | 1.6 | \$ 0.3 | 4 |
| External Services Indirect | 0.0 | 0.0 | \$ (0.0) | 0.0 | 0.0 | \$ (0.0) | |
| Rents & Leases Indirect | - | - | \$ - | - | - | \$ - | |
| Other O&M Expenses Indirect | - | (0.0) | \$ (0.0) | - | (0.0) | \$ (0.0) | |
| Total Indirect Expenses | \$ 0.6 | \$ 0.7 | \$ 0.1 | \$ 1.8 | \$ 2.3 | \$ 0.5 | |
| Non O&M NCS Items | \$ 0.1 | \$ 0.2 | \$ 0.1 | \$ 0.4 | \$ 0.5 | \$ 0.1 | |
| Total O&M - Other Direct & Indirects | \$ 1.5 | \$ 2.9 | \$ 1.4 | \$ 5.7 | \$ 8.9 | \$ 3.2 | |

YTD Variance Highlights:

2C. O&M - Other Direct & Indirects \$3.2M

1. Utility Support Functions \$0.5M: Favorability due to timing in labor and safety plan
2. Cust Ex, Comm, and HR \$2.1M: Primarily driven by favorability related to uncollectible expense estimated for COVID-19 impact \$1.9M
3. Corporate Incentive Program \$0.2M: Primarily driven by true-up for 2020 from a lower payout than accrued
4. Employee Benefits \$0.3M: Postponed medical care due to COVID-19 and lower rates of sickness due to COVID-19 protocols