

Columbia Gas of Kentucky, Inc.
Case No. 2021-00183
Standard Filing Requirements
5/28/2021
Volume 8 of 9

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63	807 KAR 5:001 Section 16-(7)(q)	Independent Auditor's Annual Opinion	Jeffery T. Gore
64	807 KAR 5:001 Section 16-(7)(r)	Quarterly Reports to Stockholders	Jeffery T. Gore
65	807 KAR 5:001 Section 16-(7)(s)	Summary of Latest Depreciation Study	John J. Spanos
66	807 KAR 5:001 Section 16-(7)(t)	Computer, Software, Hardware, etc.	Jeffrey T. Gore
67	807 KAR 5:001 Section 16-(7)(u)	Affiliate, et. al., Allocations/Charges	Susanne M. Taylor
68	807 KAR 5:001 Section 16-(7)(v)	Cost-of-Service Study	Kevin L. Johnson
69	807 KAR 5:001 Section 16-(7)(w)	Incumbent Local Exchange Carriers	Not Applicable
70	807 KAR 5:001 Section 16-(8)(a)	Financial Summaries	Jeffery T. Gore
71	807 KAR 5:001 Section 16-(8)(b)	Rate Base Summaries	Jeffery T. Gore, Jennifer Harding, Kevin L. Johnson
72	807 KAR 5:001 Section 16-(8)(c)	Operating Income Summaries	Jeffery T. Gore
73	807 KAR 5:001 Section 16-(8)(d)	Summary of Income Adjustments	Jeffery T. Gore, Chun-Yi Lai, Judith L. Siegler Susanne M. Taylor
74	807 KAR 5:001 Section 16-(8)(e)	Federal & State Income Tax Summaries	Jennifer Harding
75	807 KAR 5:001 Section 16-(8)(f)	Summary of Membership Dues, etc.	Jeffery T. Gore
76	807 KAR 5:001 Section 16-(8)(g)	Analyses of Payroll Costs	Chun-Yi Lai Jeffrey T. Gore Susanne M. Taylor
77	807 KAR 5:001 Section 16-(8)(h)	Gross Revenue Conversion Factor	Jeffery T. Gore
78	807 KAR 5:001 Section 16-(8)(i)	Comparative Income Statements, etc.	Jeffery T. Gore Chun-Yi Lai
79	807 KAR 5:001 Section 16-(8)(j)	Cost of Capital Summary	Vincent V. Rea
80	807 KAR 5:001 Section 16-(8)(k)	Financial Data and Earnings Measures	Jeffery T. Gore

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

Description of Filing Requirement:

The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility that indicates the existence of a material weakness in the utility's internal controls;

Response:

Please refer to the attached selected pages from the NiSource Inc. Form 10-K for the year 2020.

Responsible Witness:

Jeffery T. Gore

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA (continued)

**NISOURCE INC.
REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

To the shareholders and the Board of Directors of NiSource Inc.

Opinion on the Financial Statements

We have audited the accompanying consolidated balance sheets of NiSource Inc. and subsidiaries (the "Company") as of December 31, 2020 and 2019, the related statements of consolidated income (loss), comprehensive income (loss), stockholders' equity, and cash flows for each of the three years in the period ended December 31, 2020, and the related notes and the schedule listed in the Index at Item 15 (collectively referred to as the "financial statements"). In our opinion, the financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2020 and 2019, and the results of its operations and its cash flows for each of the three years in the period ended December 31, 2020 accounting principles generally accepted in the United States of America.

We have also audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States) (PCAOB), the Company's internal control over financial reporting as of December 31, 2020, based on criteria established in *Internal Control — Integrated Framework (2013)* issued by the Committee of Sponsoring Organizations of the Treadway Commission and our report dated February 17, 2021, expressed an unqualified opinion on the Company's internal control over financial reporting.

Basis for Opinion

These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's financial statements based on our audits. We are a public accounting firm registered with the PCAOB and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

Critical Audit Matters

The critical audit matter communicated below is a matter arising from the current-period audit of the financial statements that was communicated or required to be communicated to the audit committee and that (1) relates to accounts or disclosures that are material to the financial statements and (2) involved our especially challenging, subjective, or complex judgments. The communication of critical audit matters does not alter in any way our opinion on the financial statements, taken as a whole, and we are not, by communicating the critical audit matter below, providing a separate opinion on the critical audit matter or on the accounts or disclosures to which it relates.

Impact of Rate Regulation on the Financial Statements - Refer to Note 9 to the consolidated financial statements

Critical Audit Matter Description

The Company's subsidiaries are fully regulated natural gas and electric utility companies serving customers in six states. These rate-regulated subsidiaries account for and report assets and liabilities consistent with the economic effect of the manner in which regulators establish rates, if the rates established are designed to recover the costs of providing the regulated service and it is probable that such rates can be charged to and collected from customers. Certain expenses and credits subject to utility regulation or rate determination normally reflected in income are deferred on the consolidated balance sheets and are later recognized in income as the related amounts are included in customer rates and recovered from or refunded to customers.

The Company's subsidiaries' rates are subject to regulatory rate-setting processes. Rates are determined and approved in regulatory proceedings based on an analysis of the subsidiaries' costs to provide utility service and a return on, and recovery of, the subsidiaries' investment in the utility business. Regulatory decisions can have an impact on the recovery of costs, the rate of return earned on investment, and the timing and amount of assets to be recovered by rates. The respective commissions' regulation of rates is premised on the full recovery of prudently incurred costs and a reasonable rate of return on invested capital. Decisions to be made by the commission in the future will impact the accounting for regulated operations, including

ITEM 8. FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA (continued)

**NISOURCE INC.
REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

decisions about the amount of allowable costs and return on invested capital included in rates and any refunds that may be required. While the Company has indicated it expects to recover costs from customers through regulated rates, there is a risk that the commission will not approve: (1) full recovery of the costs of providing utility service, or (2) full recovery of all amounts invested in the utility business and a reasonable return on that investment.

We identified the accounting for rate-regulated subsidiaries as a critical audit matter due to the significant judgments made by management to support its assertions about impacted account balances and disclosures and the high degree of subjectivity involved in assessing the impact of future regulatory orders on the financial statements. Management judgments include assessing (1) the likelihood of recovery in future rates of incurred costs and (2) the likelihood of refund of amounts previously collected from customers. Given that management's accounting judgments are based on assumptions about the outcome of future decisions by regulatory commissions, auditing these judgments required specialized knowledge of accounting for rate regulation and the rate making process due its inherent complexities.

How the Critical Audit Matter Was Addressed in the Audit

Our audit procedures related to the uncertainty of future decisions by the commissions included the following, among others:

- We tested the effectiveness of management's controls over the evaluation of the likelihood of (1) the recovery in future rates of costs incurred as property, plant, and equipment and deferred as regulatory assets, and (2) a refund or a future reduction in rates that should be reported as regulatory liabilities. We also tested the effectiveness of management's controls over the initial recognition of amounts as property, plant, and equipment; regulatory assets or liabilities; and the monitoring and evaluation of regulatory developments, that may affect the likelihood of recovering costs in future rates or of a future reduction in rates.
- We evaluated the Company's disclosures related to the impacts of rate regulation, including the balances recorded and regulatory developments.
- We read relevant regulatory orders issued by the commissions for the Company, regulatory statutes, interpretations, procedural memorandums, filings made by intervenors, and other publicly available information to assess the likelihood of recovery in future rates or of a future reduction in rates based on precedents of the commissions' treatment of similar costs under similar circumstances. We evaluated the external information and compared to management's recorded regulatory asset and liability balances for completeness.
- For regulatory matters in process, we inspected the Company's filings with the commissions and the filings with the commissions by intervenors that may impact the Company's future rates, for any evidence that might contradict management's assertions related to recoverability of recorded assets.
- We inquired of management about property, plant, and equipment that may be abandoned. For assets that were abandoned, we inquired of management about their considerations regarding the abandonment. We inspected minutes of the board of directors and regulatory orders and other filings with the commissions to identify evidence that may contradict management's assertion regarding probability of an abandonment.
- We obtained an analysis from management regarding probability of recovery for regulatory assets or refund or future reduction in rates for regulatory liabilities not yet addressed in a regulatory order to assess management's assertion that amounts are probable of recovery or a future reduction in rates.

/s/ DELOITTE & TOUCHE LLP
Columbus, Ohio
February 17, 2021

We have served as the Company's auditor since 2002.

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

Description of Filing Requirement:

The quarterly reports to the stockholders for the most recent five (5) quarters;

Response:

Quarterly reports to the stockholders are not issued.

Responsible Witness:

Jeffery T. Gore

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

Description of Filing Requirement:

The summary of the latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities that have adopted the commission's average depreciation rates shall provide a schedule that identifies the current and base period depreciation rates used by major plant accounts. If the required information has been filed in another commission case, a reference to that case's number shall be sufficient;

Response:

Please refer to the attached.

Responsible Witness:

John J. Spanos



2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2020

Prepared by:



*Excellence Delivered **As Promised***

COLUMBIA GAS OF KENTUCKY, INC.
Lexington, Kentucky

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2020

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



*Excellence Delivered **As Promised***

May 10, 2021

Columbia Gas of Kentucky, Inc.
2001 Mercer Road
Lexington, KY 40512

Attention Ms. Judith Cooper
Director of Regulatory Affairs

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Columbia Gas of Kentucky, Inc. as of December 31, 2020. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC.

A handwritten signature in black ink that reads "John J. Spanos".

JOHN J. SPANOS
President

JJS:mle

068275.000

Gannett Fleming Valuation and Rate Consultants, LLC

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COLUMBIA GAS OF KENTUCKY, INC.

DEPRECIATION STUDY

EXECUTIVE SUMMARY

Pursuant to Columbia Gas of Kentucky, Inc.'s ("CGK" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the gas plant of CGK as of December 31, 2020. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life and forecasted net salvage characteristics for each depreciable group of assets.

CGK's accounting policy has not changed since the last depreciation study. However, there have been changes in the life and net salvage estimates since the last depreciation study which creates new depreciation rates than what currently are utilized. The result of these updated parameters is an increase in depreciation expense.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to gas plant in service as of December 31, 2020 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$16.7 million when applied to depreciable plant balances as of December 31, 2020. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF DECEMBER 31, 2020</u>	<u>PROPOSED RATE</u>	<u>ANNUAL ACCRUAL</u>
DISTRIBUTION PLANT	\$578,068,282.43	2.59	\$14,946,774
GENERAL PLANT	6,247,081.50	6.67	416,699
UNRECOVERED RESERVE AMORTIZATION	-	-	120,473
AMORTIZABLE PLANT	7,355,350.06	-	1,219,871
TOTAL	<u>\$591,670,713.99</u>		<u>\$16,703,817</u>

PART I. INTRODUCTION

COLUMBIA GAS OF KENTUCKY, INC. DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for Columbia Gas of Kentucky, Inc. (“CGK”), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of gas plant as of December 31, 2020. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to gas plant in service as of December 31, 2020.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2020, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the gas industry, including knowledge of service lives and net salvage estimates used for other gas companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and methods used in the service life study. Part III, Service Life Considerations, presents the results of the average service life analysis. Part IV, Net Salvage Considerations, presents the results of the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation. Part VI, Results of Study, presents summaries by depreciable group

of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing gas utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For certain General Plant accounts, the annual depreciation is based on amortization accounting.

Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the gas utility industry, and comparisons of the service life and net salvage estimates from our studies of other gas utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for gas plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units, or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

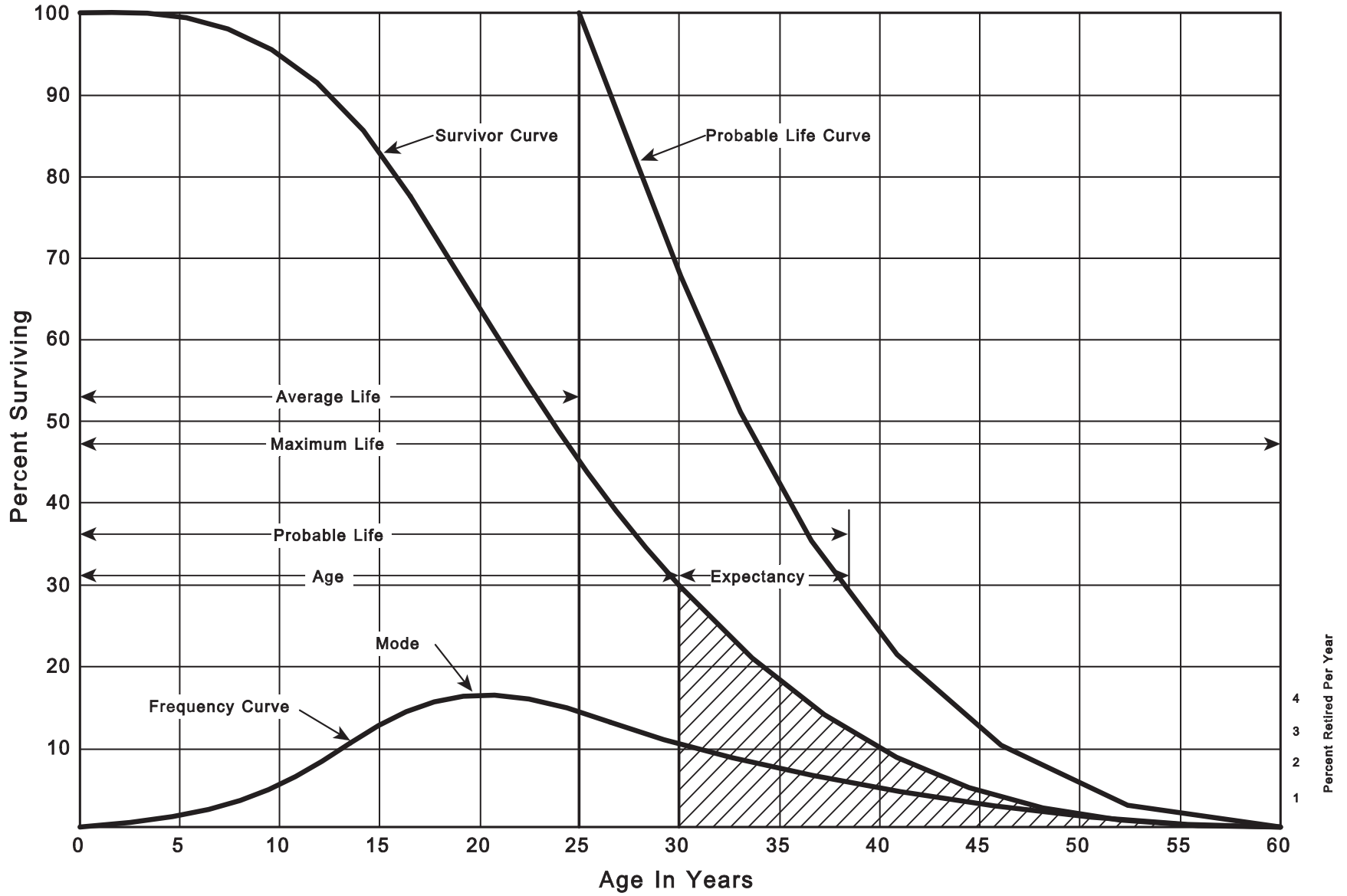


Figure 1. A Typical Survivor Curve and Derived Curves

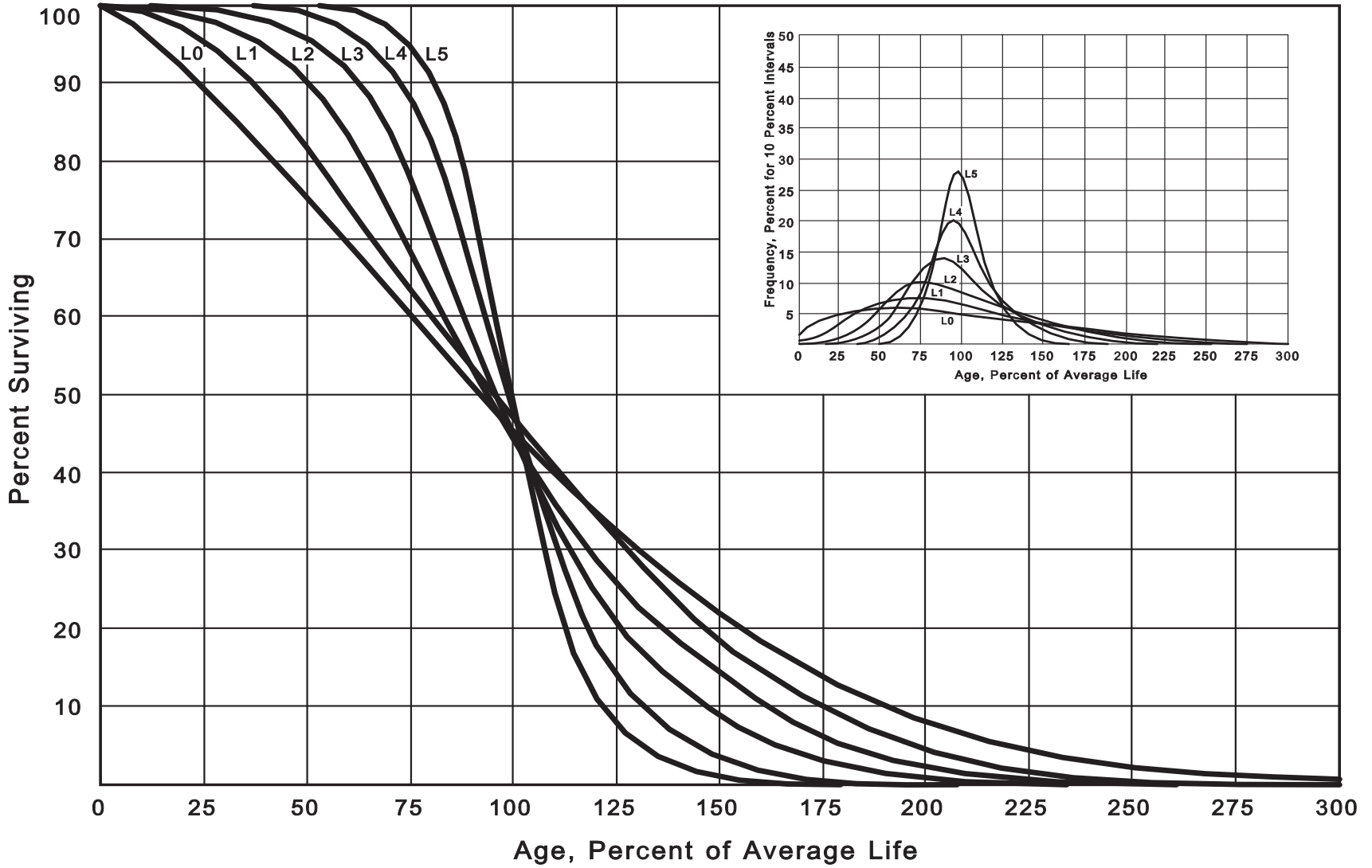


Figure 2. Left Modal or "L" Iowa Type Survivor Curves

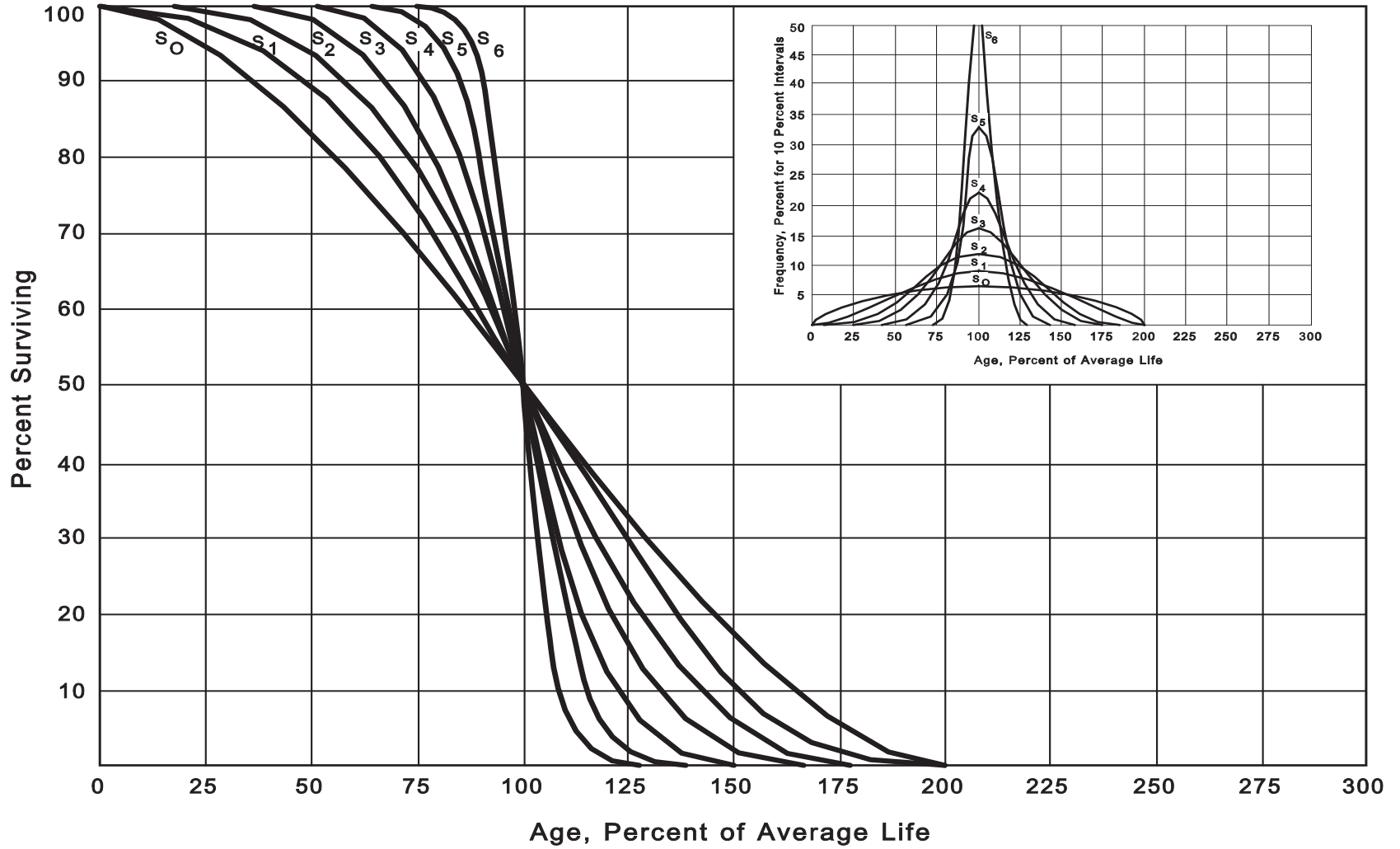


Figure 3. Symmetrical or "S" Iowa Type Survivor Curves

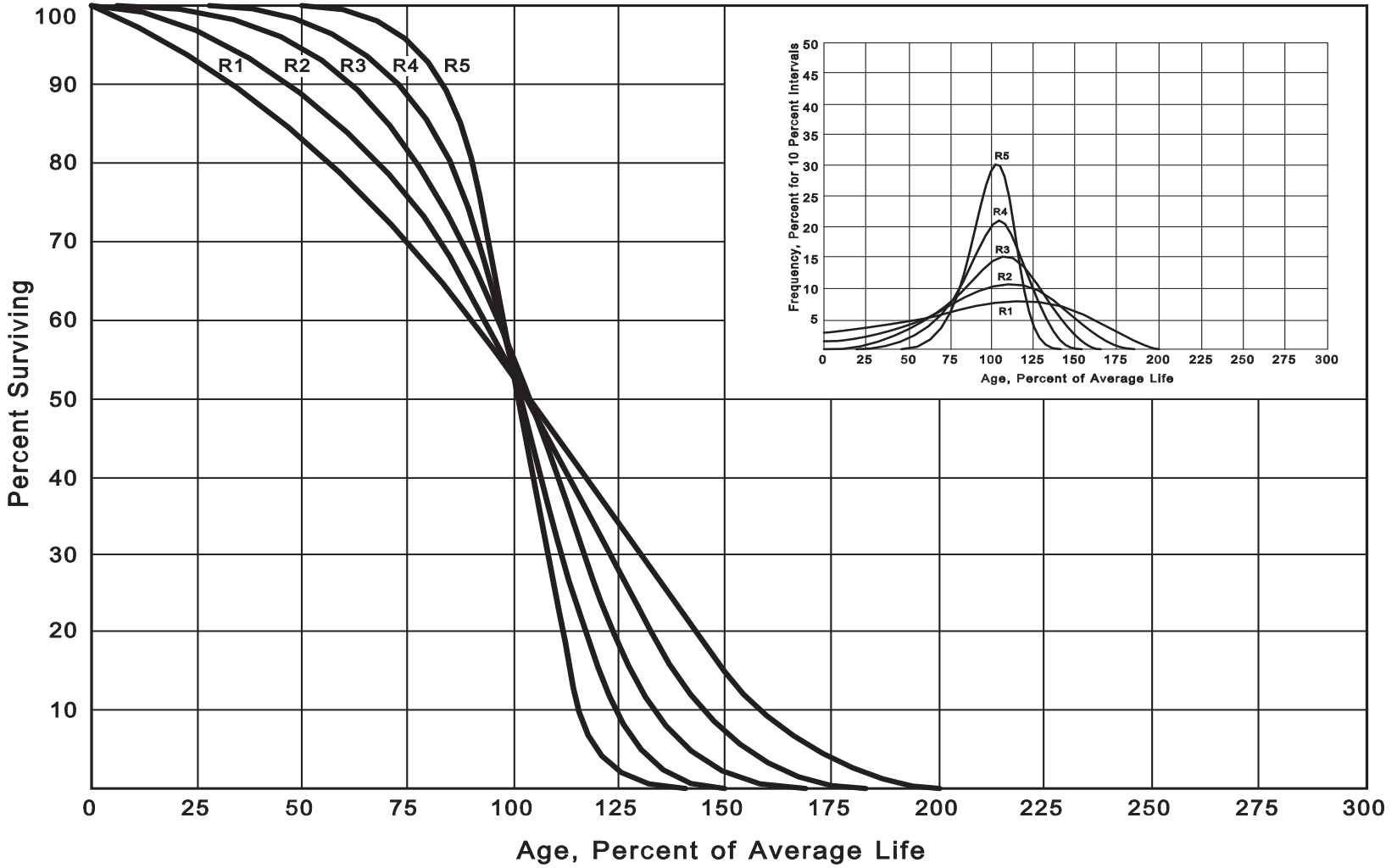


Figure 4. Right Modal or "R" Iowa Type Survivor Curves

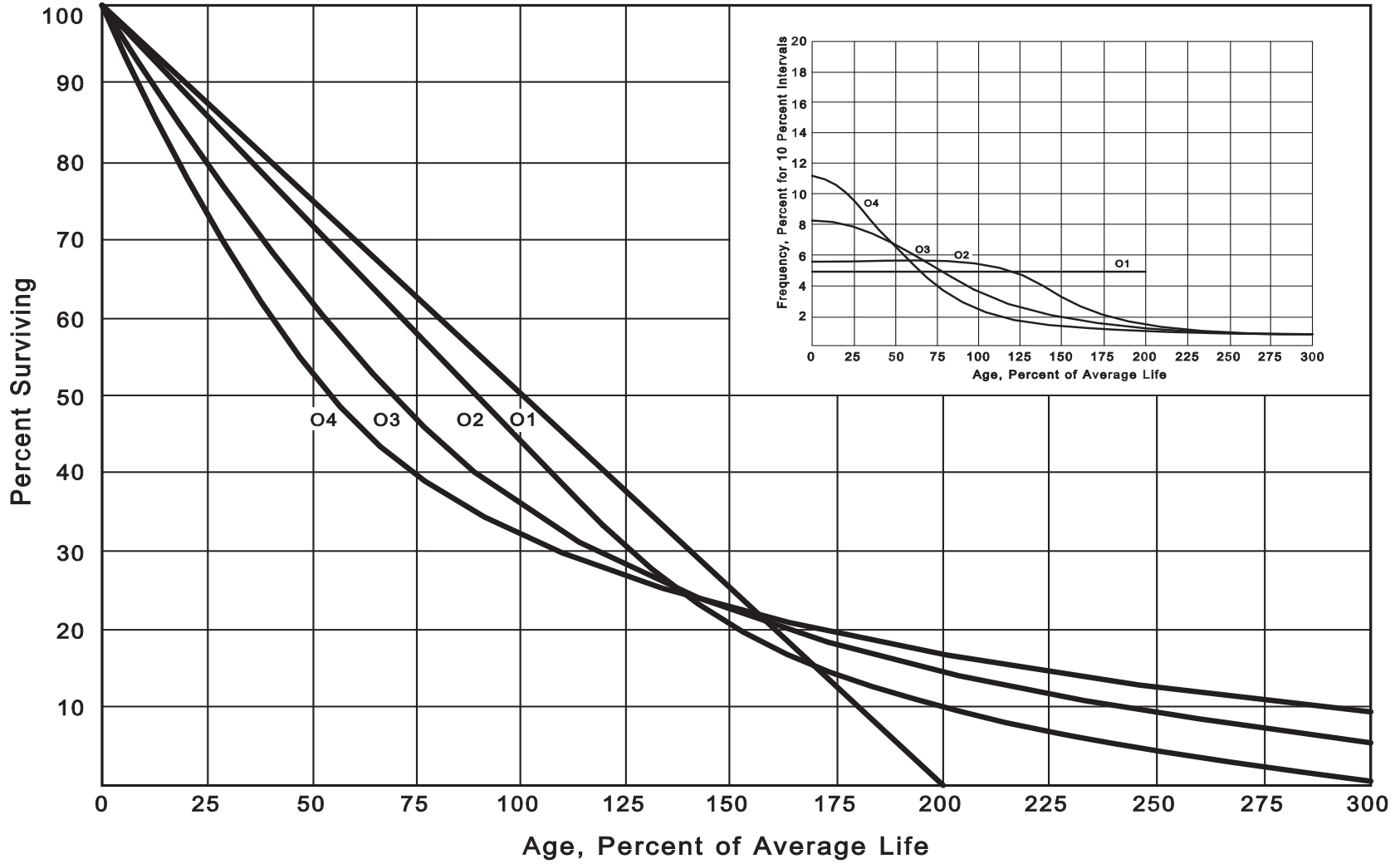


Figure 5. Origin Modal or "O" Iowa Type Survivor Curves

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text, and is also explained in several publications, including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band, and the band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College. Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2011-2020 during which there were placements during the years 2006-2020. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2006 were retired in 2011. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2011 retirements of 2006 installations and ending with the 2020 retirements of the 2015 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2011-2020
 SUMMARIZED BY AGE INTERVAL

Year Placed (1)	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	2011 (2)	2012 (3)	2013 (4)	2014 (5)	2015 (6)	2016 (7)	2017 (8)	2018 (9)	2019 (10)	2020 (11)	Age Interval (12)	Age Interval (13)	
2006	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2007	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2008	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2009	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2010	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2011	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2012		5	11	12	13	14	15	16	18	20	113	7½-8½	
2013			6	12	13	15	16	17	19	19	124	6½-7½	
2014				6	13	15	16	17	19	19	131	5½-6½	
2015					7	14	16	17	19	20	143	4½-5½	
2016						8	18	20	22	23	146	3½-4½	
2017							9	20	22	25	150	2½-3½	
2018								11	23	25	151	1½-2½	
2019									11	24	153	½-1½	
2020										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

Experience Band 2011-2020

Placement Band 2006-2020

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2011-2020
 SUMMARIZED BY AGE INTERVAL

Year Placed	Experience Band 2011-2020										Placement Band 2006-2020				
	Acquisitions, Transfers and Sales, Thousands of Dollars										Total During Age Interval (12)	Age Interval (13)			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)			(11)		
2006	-	-	-	-	-	-	60 ^a	-	-	-	-	-	-	-	13½-14½
2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2009	-	-	-	-	-	-	-	(5) ^b	-	-	-	60	-	-	10½-11½
2010	-	-	-	-	-	-	-	6 ^a	-	-	-	-	-	-	9½-10½
2011	-	-	-	-	-	-	-	-	-	-	-	(5)	-	-	8½-9½
2012	-	-	-	-	-	-	-	-	-	-	-	6	-	-	7½-8½
2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½
2014	-	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	-	5½-6½
2015	-	-	-	-	-	-	-	-	-	22 ^a	-	-	-	-	4½-5½
2016	-	-	-	-	-	-	-	(19) ^b	-	-	-	10	-	-	3½-4½
2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½
2018	-	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	-	1½-2½
2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	½-1½
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-	-	-	-

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2011 through 2020 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2016 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
 JANUARY 1 OF EACH YEAR 2011-2020
 SUMMARIZED BY AGE INTERVAL

Year Placed	Exposures, Thousands of Dollars										Total at		Age Interval
	Annual Survivors at the Beginning of the Year										Beginning of		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
2006	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2007	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2008	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2009	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2010	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2011	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2012		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2013			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2014				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2015					660 ^a	653	639	623	628	609	3,789	4½-5½	
2016						750 ^a	742	724	685	663	4,332	3½-4½	
2017							850 ^a	841	821	799	4,955	2½-3½	
2018								960 ^a	949	926	5,719	1½-2½	
2019									1,080 ^a	1,069	6,579	½-1½	
2020										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

For the entire experience band 2011-2020, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	$143,000 \div 3,789,000$	= 0.0377
Survivor Ratio	=	$1.000 - 0.0377$	= 0.9623
Percent surviving at age 5½	=	$(88.15) \times (0.9623)$	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2011-2020

Placement Band 2006-2020

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
14.5					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.

Column 3 from Schedule 1, Column 12, Retirements for Each Year.

Column 4 = Column 3 Divided by Column 2.

Column 5 = 1.0000 Minus Column 4.

Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.



FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

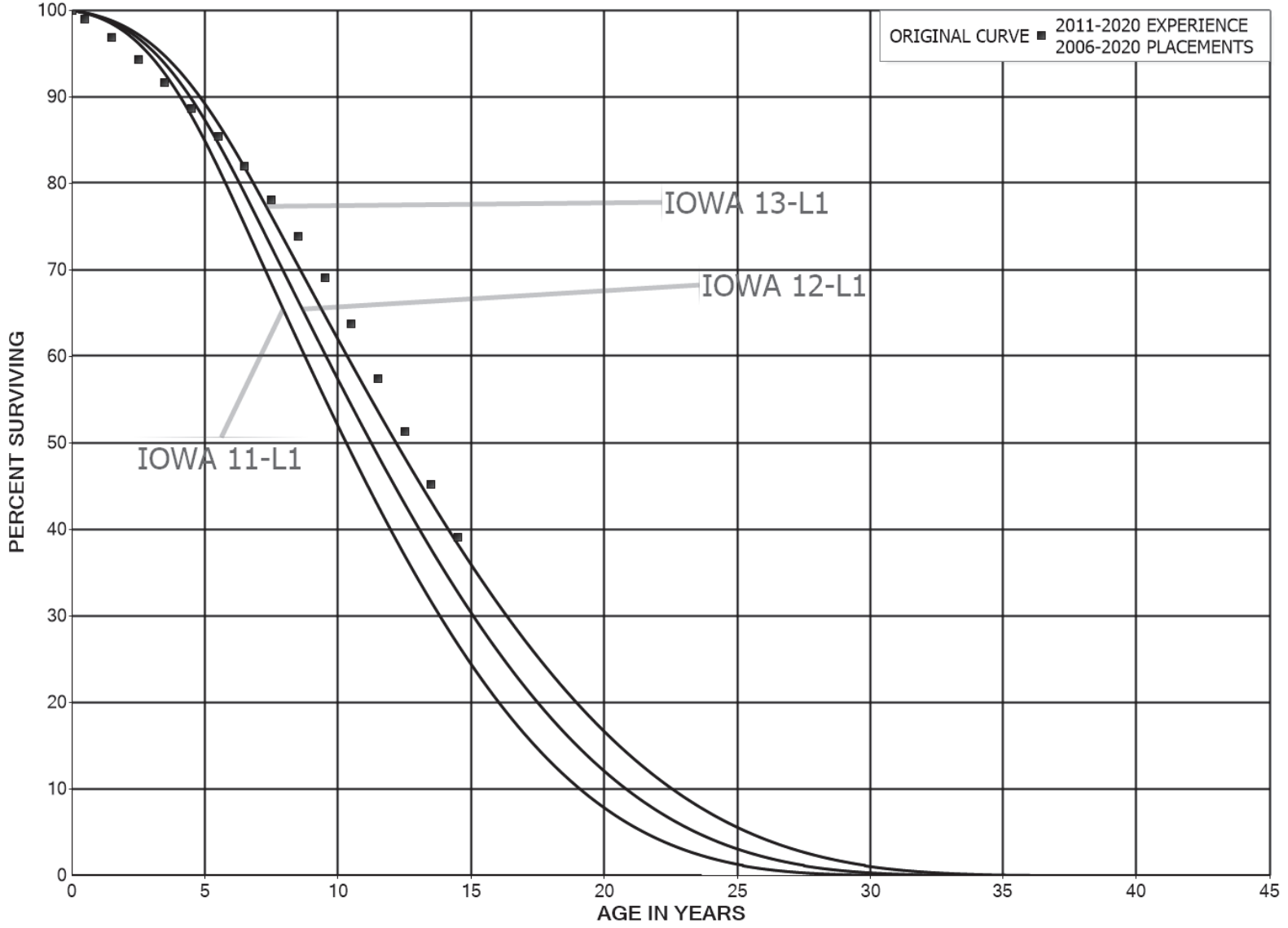




FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

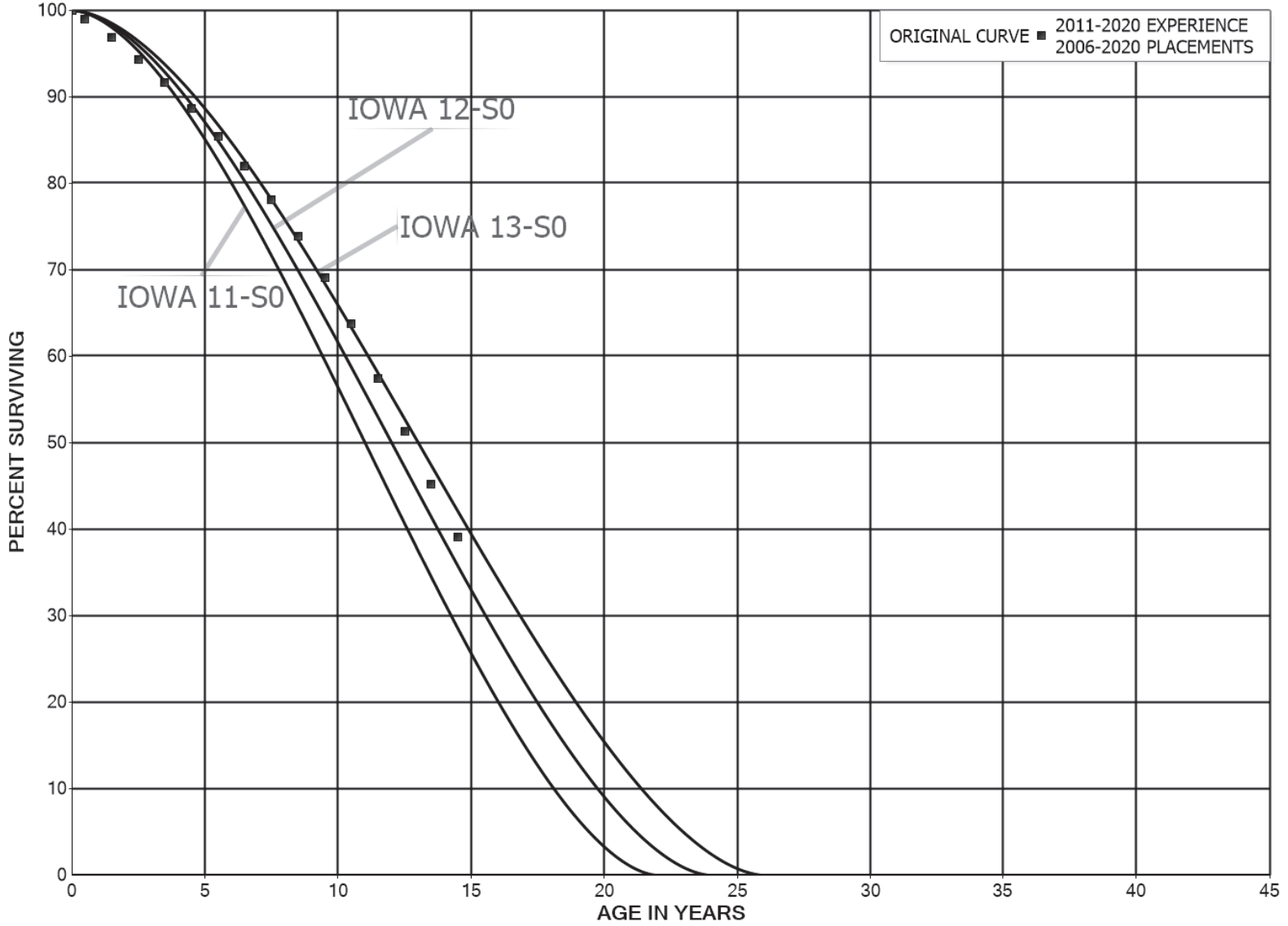




FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

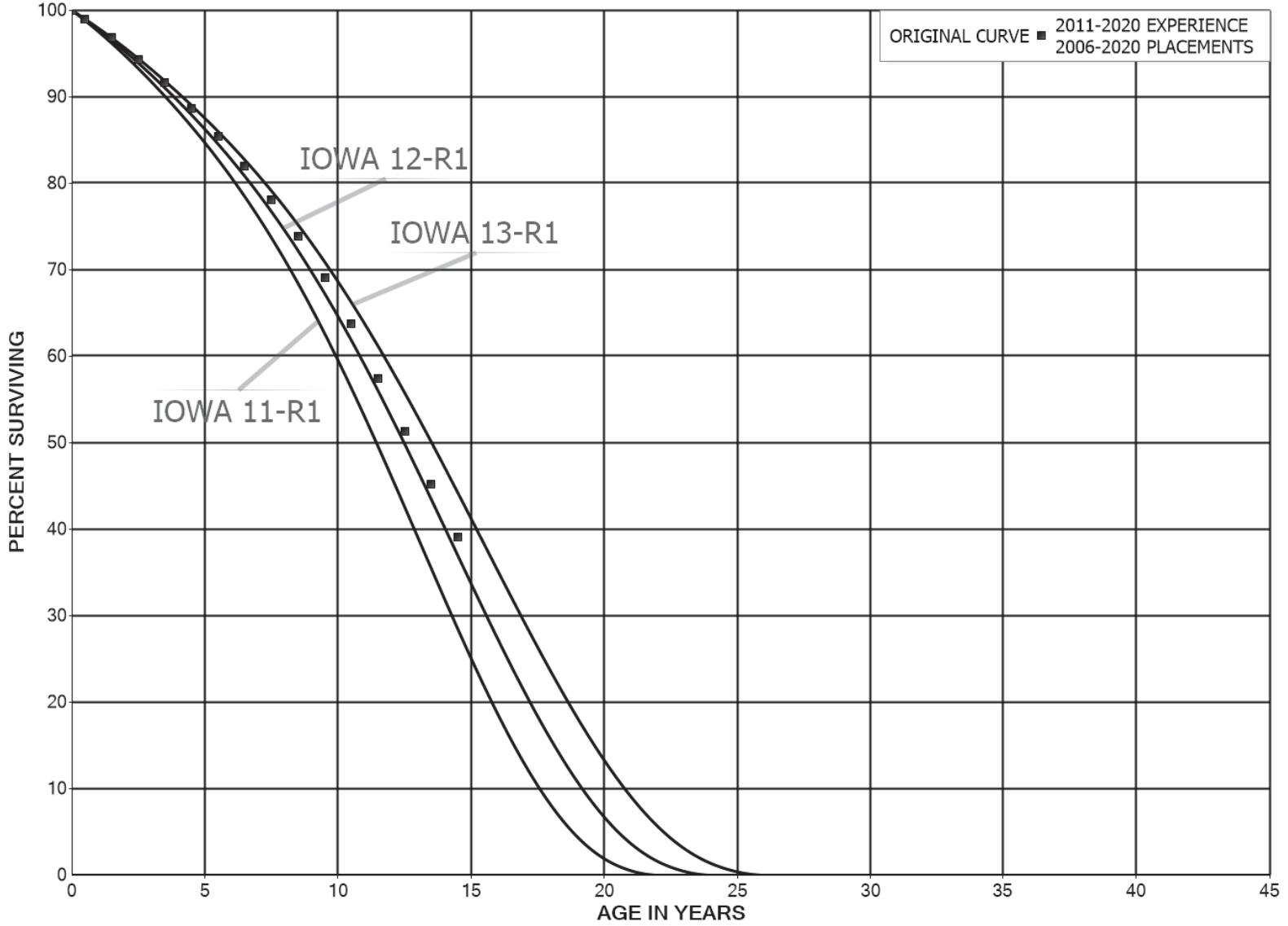
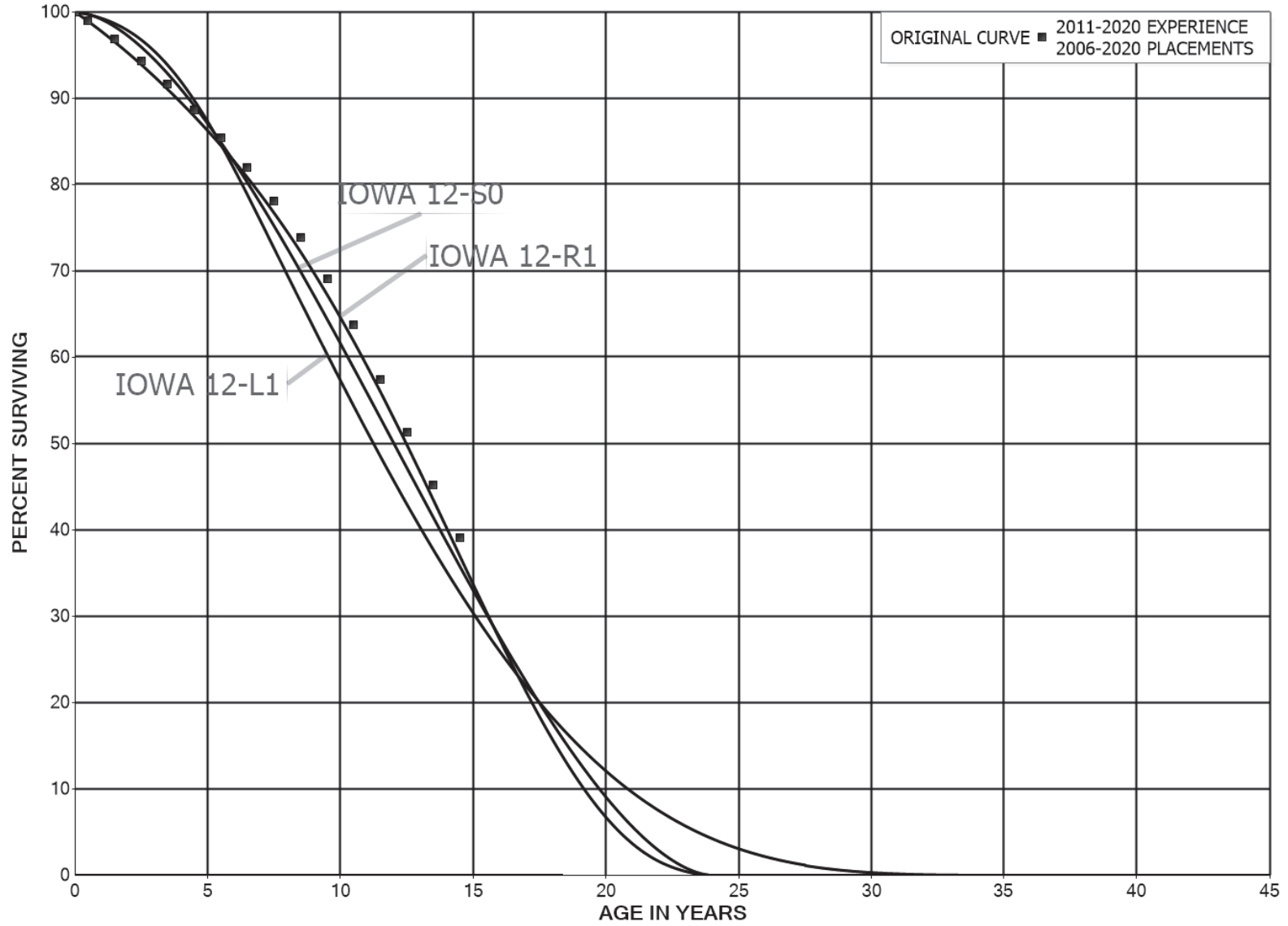


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during field trips.

April 7, 2021

- Lexington Office and Service Center
- Wakefield Terrace Regulator Station
- St. James Regulating Station
- Fortune Drive Pod
- Fortune Drive District Regulator Station
- Woodward Regulator Station
- Woodward Pod
- Link Belt District Regulator Station
- Tower Hill Sports Complex Meter Set
- International Power Meter Set
- Cardinal Hill Regulator Station

February 4-5, 2013

- Lexington Headquarters
- Jim Beam Regulating Station
- Toyota Regulating Station
- Turner Town Border Station

October 27-28, 2008

- Lexington Operations Center
- Propane Plant District Regulating Station and City Gate Station
- Oakwood Drive Regulating Station (#1100)
- Spindle Top/Univ. of Kentucky Research Regulating Station
- Sewell Station (#1572)
- Showalter Regulating Station

March 18-19, 2002

Hampton Ave. District Station
Toyota Plant District Station
Turner Town Border Station
Old Propane Plant
Lexington Office
Winchester Service Center
Measuring and Regulating Station at Rosalie Road
Keeneland Measuring and Regulating Station
Buffalo Trace Measuring and Regulating Station
Jim Beam Regulating Station
Versailles City Gate Station
Osram Sylvania Station

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other gas companies.

For many of the plant accounts and subaccounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 97 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

DISTRIBUTION PLANT

375.34 Structures and Improvements - Measuring and Regulating
375.7 Structures and Improvements - Other Distribution System Structures
376 Mains
378 Measuring and Regulating Station Equipment - General
379.1 Measuring and Regulating Station Equipment - City Gate

380	Services
381	Meters
382	Meter Installations
383	House Regulators
384	House Regulator Installations
385	Industrial Measuring and Regulating Station Equipment
387.4	Other Equipment - Customer Information Services

GENERAL PLANT

392.2	Transportation Equipment - Trailers
396	Power Operated Equipment

The combined analyses for Account 376, Mains, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Account 376 represents 54 percent of the total depreciable plant. Aged plant accounting data have been compiled for the years 1939 through 2020. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the gas plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the periods 1939-2020, 1981-2020 and 2001-2020. The Iowa 69-R1.5 is an excellent fit of the original survivor curve. The 69-year service life is at the upper end, but still within, the typical service life range of 55 to 70 years for mains. The 69-year life reflects the Company's plans and practices of the past and next few years. The previous estimate was the Iowa 70-R1.5. The survivor curve for the cast iron and bare steel mains is truncated as of December 2037 to reflect the main replacement program in place for these mains. This is consistent with the past study.

The survivor curve estimate for Account 380, Services is based on statistical analyses of historical retirement experience for the periods 1939-2020, 1981-2020 and 2001-2020. The 41-R1 estimate for Account 380, Services, is an excellent fit of the original survivor curve developed from historical plant retirements for the period 1939 through 2020. The 41-R1 survivor curve sets forth the higher rates of retirement starting at approximately age 30. The 41-year average service life is within the typical range of 35 to 50 years for services. The previous estimate was the Iowa 40-R1.5.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other gas companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1969 through 2020. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and gross salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and gross salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1969 through 2020 contributed significantly toward the net salvage estimates for 11 plant accounts, representing 95 percent of the depreciable plant, as follows:

DISTRIBUTION PLANT

376	Mains
378	Measuring and Regulating Station Equipment - General
379.1	Measuring and Regulating Station Equipment - City Gate
380	Services
381	Meters
382	Meter Installations
383	House Regulators
384	House Regulator Installations
385	Industrial Measuring and Regulating Station Equipment
387.4	Other Equipment - Customer Information Services

GENERAL PLANT

396.00	Power Operated Equipment
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Account 376, Mains, is used to illustrate the manner in which the study was conducted for the groups in the preceding list. Net salvage data for the period 1969 through 2020 were analyzed for this account. The data include cost of removal, gross salvage and net salvage amounts and each of these amounts is expressed as a percent of the original cost of regular retirements. Three-year moving averages for the 1969-1971 through 2018-2020 periods were computed to smooth the annual amounts.

Cost of removal was consistent during the overall 52-year period, 1969-2020. The practice of applying labor costs to removing pipe versus installing new pipe has not changed. Cost of removal for the most recent five years averaged 22 percent.

Gross salvage has varied slightly; however, the amounts have been minimal. The most recent five-year average of 0 percent gross salvage reflects recent trends of no gross salvage value for pipe.

The net salvage percent based on the overall period 1969 through 2020 is 17 percent negative net salvage; however, the recent five-year average has trended to negative 22 percent. The range of estimates made by other gas companies for mains is

negative 15 to negative 75 percent. With the overall statistical indication of negative 17 percent and most recent five-year period trends to negative 22 percent as well as higher cost of removal levels within the industry, negative 20 percent was selected for the Company's mains.

The net salvage estimates for the remaining plant accounts were estimated using the above-described process of historical indications, judgment and reviewing the typical range of estimates used by other gas companies. The results of the net salvage for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page VIII-2.

Generally, the net salvage estimates for general plant accounts were zero percent, consistent with amortization accounting.

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a \$1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1,000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1,000 \left(1 - \frac{6}{10} \right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of December 31, 2020, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of December 31, 2020, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$\text{Ratio} = 1 - \frac{\text{Average Remaining Life}}{\text{Average Service Life}}$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is appropriate for certain General Plant accounts that represent numerous units of property, but a very small portion of depreciable gas plant in service. The accounts and their amortization periods are as follows:

<u>Account</u>	<u>Amortization Period, Years</u>
391, Office Furniture and Equipment	
Furniture	20
Information Systems	5
394, Tools, Shop and Garage Equipment	25
395, Laboratory Equipment	20
398, Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of December 31, 2020, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book reserve is allocated among vintages with an age less than the amortization period in proportion

to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the gas plant in service as of December 31, 2020. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to December 31, 2020, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other gas utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of

the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which were plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in the section titled, “Net Salvage Statistics”. The tabulations present annual cost of removal and gross salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of December 31, 2020 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

COLUMBIA GAS OF KENTUCKY, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2020 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						AMOUNT (7)	RATE (8)=(7)/(4)	
DEPRECIABLE PLANT								
DISTRIBUTION PLANT								
374.40	LAND AND LAND RIGHTS							
	LAND RIGHTS	0	1,308,835.56	274,393	1,034,443	16,613	1.27	62.3
374.50	RIGHTS OF WAY	0	2,666,577.16	1,064,836	1,601,741	29,461	1.10	54.4
	TOTAL LAND AND LAND RIGHTS		3,975,412.72	1,339,229	2,636,184	46,074	1.16	
375.34	STRUCTURES AND IMPROVEMENTS MEASURING AND REGULATING	(25)	2,746,577.91	527,246	2,905,976	63,751	2.32	45.6
375.70	OTHER DISTRIBUTION SYSTEM DISTRIBUTION SYSTEM STRUCTURES OTHER BUILDINGS	0	8,779,243.68	3,999,178	4,780,065	205,657	2.34	23.2
		0	195,808.52	87,597	108,212	4,895	2.50	22.1
	TOTAL OTHER DISTRIBUTION SYSTEM		8,975,052.20	4,086,775	4,888,277	210,552	2.35	
	TOTAL STRUCTURES AND IMPROVEMENTS		11,721,630.11	4,614,021	7,794,253	274,303	2.34	
376.00	MAINS							
	CAST IRON	(20)	97,145.99	92,439	24,136	1,728	1.78	14.0
	BARE STEEL	(20)	16,682,244.36	15,595,351	4,423,342	308,517	1.85	14.3
	COATED STEEL	(20)	70,662,839.00	19,316,344	65,479,063	1,218,926	1.72	53.7
	PLASTIC	(20)	228,390,369.43	32,111,458	241,956,985	3,956,776	1.73	61.2
	TOTAL MAINS		315,832,598.78	67,115,592	311,883,526	5,485,947	1.74	
378.00	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	(15)	22,283,491.97	3,586,718	22,039,298	562,554	2.52	39.2
379.10	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE SERVICES	(15)	1,554,144.06	268,083	1,519,183	37,648	2.42	40.4
380.00	METERS	(70)	167,920,106.46	65,409,858	220,054,323	6,684,088	3.98	32.9
381.00	METERS - AMI	3	16,027,448.82	4,722,905	10,823,720	425,308	2.65	25.4
382.00	METER INSTALLATIONS	0	9,502,053.44	3,171,033	6,331,020	711,100	7.48	8.9
383.00	HOUSE REGULATORS	(5)	9,624,784.38	5,351,303	4,794,721	170,427	1.77	27.9
384.00	HOUSE REGULATOR INSTALLATIONS	(5)	6,624,953.55	2,068,750	4,887,451	128,717	1.94	38.0
385.00	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	(15)	2,085,058.65	1,669,732	415,327	20,684	0.99	20.1
387.40	OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES	(5)	4,830,028.10	1,031,156	4,523,377	180,308	3.73	25.1
387.50	OTHER EQUIPMENT - GPS PIPE LOCATORS	(5)	5,873,189.20	1,772,264	4,394,585	190,443	3.24	23.1
		0	213,381.19	21,422	191,959	29,173	13.67	6.6
	TOTAL DISTRIBUTION PLANT		578,068,282.43	162,142,066	602,248,927	14,946,774	2.59	

COLUMBIA GAS OF KENTUCKY, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2020 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
GENERAL PLANT								
391.10 OFFICE FURNITURE AND EQUIPMENT								
FURNITURE								
FULLY ACCRUED	20-SQ	0	3,169.40	3,169	0	0	-	-
AMORTIZED			757,090.76	191,855	565,236	37,817	5.00	14.9
TOTAL FURNITURE			760,260.16	195,024	565,236	37,817	4.97	
391.12 INFORMATION SYSTEMS	5-SQ	0	1,048,392.51	736,265	312,128	209,665	20.00	1.5
TOTAL OFFICE FURNITURE AND EQUIPMENT			1,808,652.67	931,289	877,364	247,482	13.68	
392.20 TRANSPORTATION EQUIPMENT - TRAILERS	17-L4	10	120,240.20	99,089	9,127	1,084	0.90	8.4
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT	25-SQ	0	4,026,792.43	1,405,885	2,620,907	161,145	4.00	16.3
395.00 LABORATORY EQUIPMENT	20-SQ	0	4,162.05	3,435	727	208	5.00	3.5
396.00 POWER OPERATED EQUIPMENT	19-S0.5	20	185,547.00	149,011	(573)	0	-	-
398.00 MISCELLANEOUS EQUIPMENT	15-SQ	0	101,687.15	58,390	43,297	6,780	6.67	6.4
TOTAL GENERAL PLANT			6,247,081.50	2,647,099	3,550,849	416,699	6.67	
UNRECOVERED RESERVE TO BE AMORTIZED								
391.10 FURNITURE				(277,989)		92,663	**	
391.11 EQUIPMENT				(30,982)		10,327	**	
391.12 INFORMATION SYSTEMS				(102,255)		34,085	**	
394.00 EQUIPMENT				67,040		(22,347)	**	
395.00 LABORATORY EQUIPMENT				(11)		4	**	
398.00 MISCELLANEOUS EQUIPMENT				(17,222)		5,741	**	
TOTAL UNRECOVERED RESERVE TO BE AMORTIZED				(361,419)		120,473		
TOTAL DEPRECIABLE PLANT			584,315,363.93	164,427,746	605,799,776	15,483,946	2.65	
AMORTIZABLE PLANT								
303.00 MISCELLANEOUS INTANGIBLE PLANT			6,948,597.57	3,829,185	3,119,413	1,050,150	***	
303.99 MISCELLANEOUS INTANGIBLE PLANT - CLOUD			445,509.80	90,129	355,380	96,996	***	
375.71 STRUCTURES AND IMPROVEMENTS - LEASEHOLDS			736,334.69	470,649	267,686	98,628	***	
378.21 MEASURING AND REGULATING STATION EQUIPMENT - FMV			(777,092.00)	(128,143)	(648,949)	(25,903)	****	
TOTAL AMORTIZABLE PLANT			7,355,350.06	4,261,820	3,093,530	1,219,871		

COLUMBIA GAS OF KENTUCKY, INC.

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO GAS PLANT AS OF DECEMBER 31, 2020

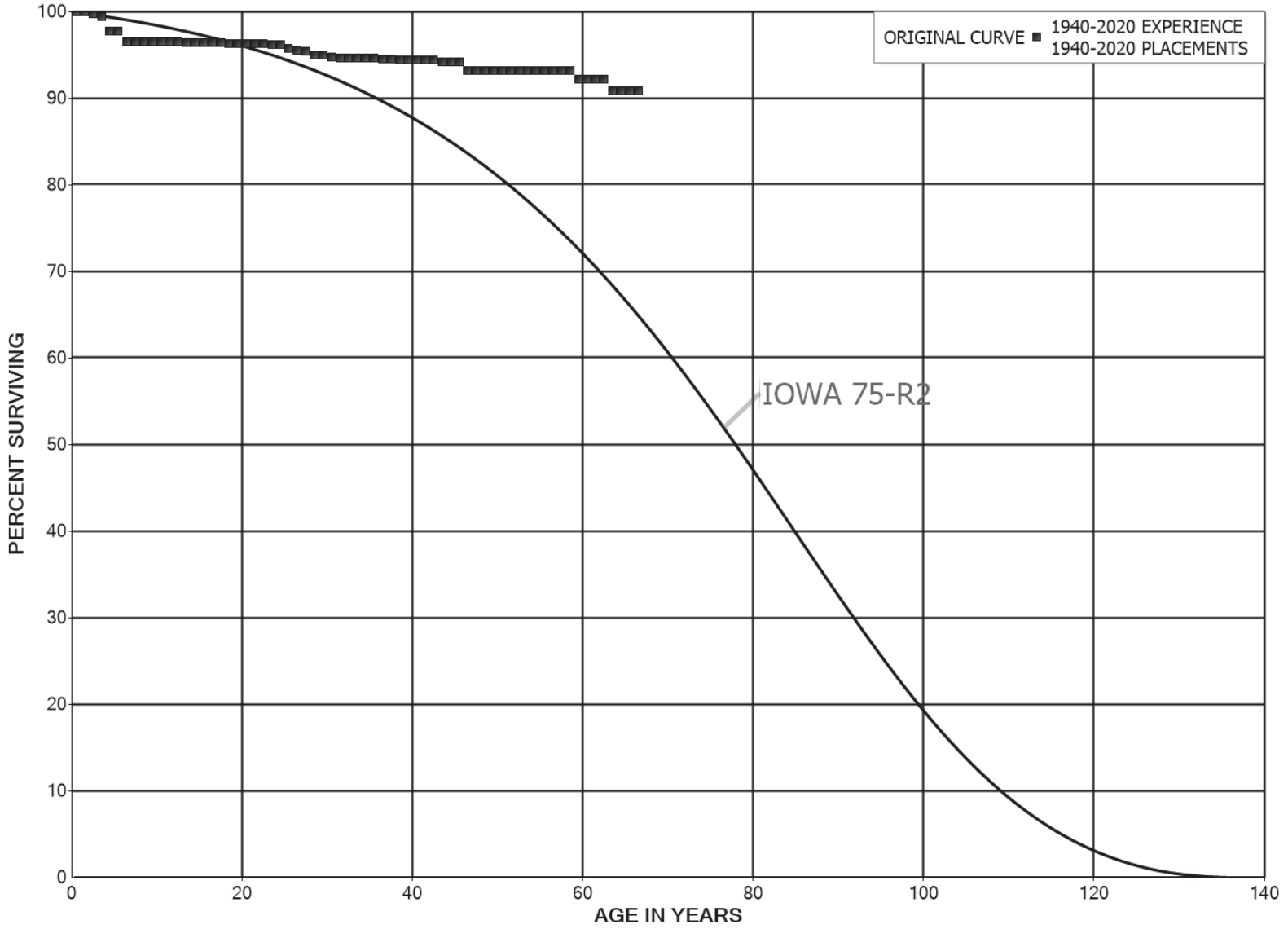
DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE (3)	ORIGINAL COST AS OF DECEMBER 31, 2020 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE BOOK ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL AMOUNT (7)	RATE (8)=(7)/(4)	COMPOSITE REMAINING LIFE (9)=(6)/(7)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED								
301.00 ORGANIZATION			521.20					
374.10 LAND			206.00					
374.02 LAND			876,991.23	(522)				
375.90 LEASE			399,999.92	429,088				
376.02 MAINS - ARO				397,955				
376.03 MAINS - ARO				24,307				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED			1,277,718.35	850,828				
TOTAL GAS PLANT			592,948,432.34	169,540,394	608,893,306	16,703,817		

* Indicates the use of an interim survivor curve. Each asset class has a probable retirement date.
** 3-Year amortization of unrecovered reserve related to implementation of amortization accounting.
*** Accrual rate based on individual asset amortization.
**** Fair Market Value recovered over 30 years.

PART VII. SERVICE LIFE STATISTICS



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1940-2020			EXPERIENCE BAND 1940-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,200,128		0.0000	1.0000	100.00
0.5	1,123,040		0.0000	1.0000	100.00
1.5	915,967	2,211	0.0024	0.9976	100.00
2.5	792,142	3,071	0.0039	0.9961	99.76
3.5	778,683	13,066	0.0168	0.9832	99.37
4.5	680,124	0	0.0000	1.0000	97.70
5.5	680,124	8,244	0.0121	0.9879	97.70
6.5	655,124		0.0000	1.0000	96.52
7.5	631,271		0.0000	1.0000	96.52
8.5	609,232	84	0.0001	0.9999	96.52
9.5	594,604	36	0.0001	0.9999	96.51
10.5	541,762		0.0000	1.0000	96.50
11.5	493,269		0.0000	1.0000	96.50
12.5	467,486	435	0.0009	0.9991	96.50
13.5	475,820	32	0.0001	0.9999	96.41
14.5	475,788		0.0000	1.0000	96.40
15.5	577,143		0.0000	1.0000	96.40
16.5	576,162	161	0.0003	0.9997	96.40
17.5	580,249	533	0.0009	0.9991	96.38
18.5	563,825		0.0000	1.0000	96.29
19.5	452,880		0.0000	1.0000	96.29
20.5	425,343		0.0000	1.0000	96.29
21.5	410,280		0.0000	1.0000	96.29
22.5	402,742	339	0.0008	0.9992	96.29
23.5	379,461		0.0000	1.0000	96.21
24.5	379,461	1,887	0.0050	0.9950	96.21
25.5	361,304	931	0.0026	0.9974	95.73
26.5	309,793	199	0.0006	0.9994	95.48
27.5	307,953	1,683	0.0055	0.9945	95.42
28.5	298,972		0.0000	1.0000	94.90
29.5	289,022	518	0.0018	0.9982	94.90
30.5	272,902	227	0.0008	0.9992	94.73
31.5	234,556		0.0000	1.0000	94.65
32.5	211,275		0.0000	1.0000	94.65
33.5	149,803		0.0000	1.0000	94.65
34.5	124,969	112	0.0009	0.9991	94.65
35.5	103,881	8	0.0001	0.9999	94.57
36.5	70,243		0.0000	1.0000	94.56
37.5	52,925	114	0.0022	0.9978	94.56
38.5	43,047		0.0000	1.0000	94.35

COLUMBIA GAS OF KENTUCKY, INC.

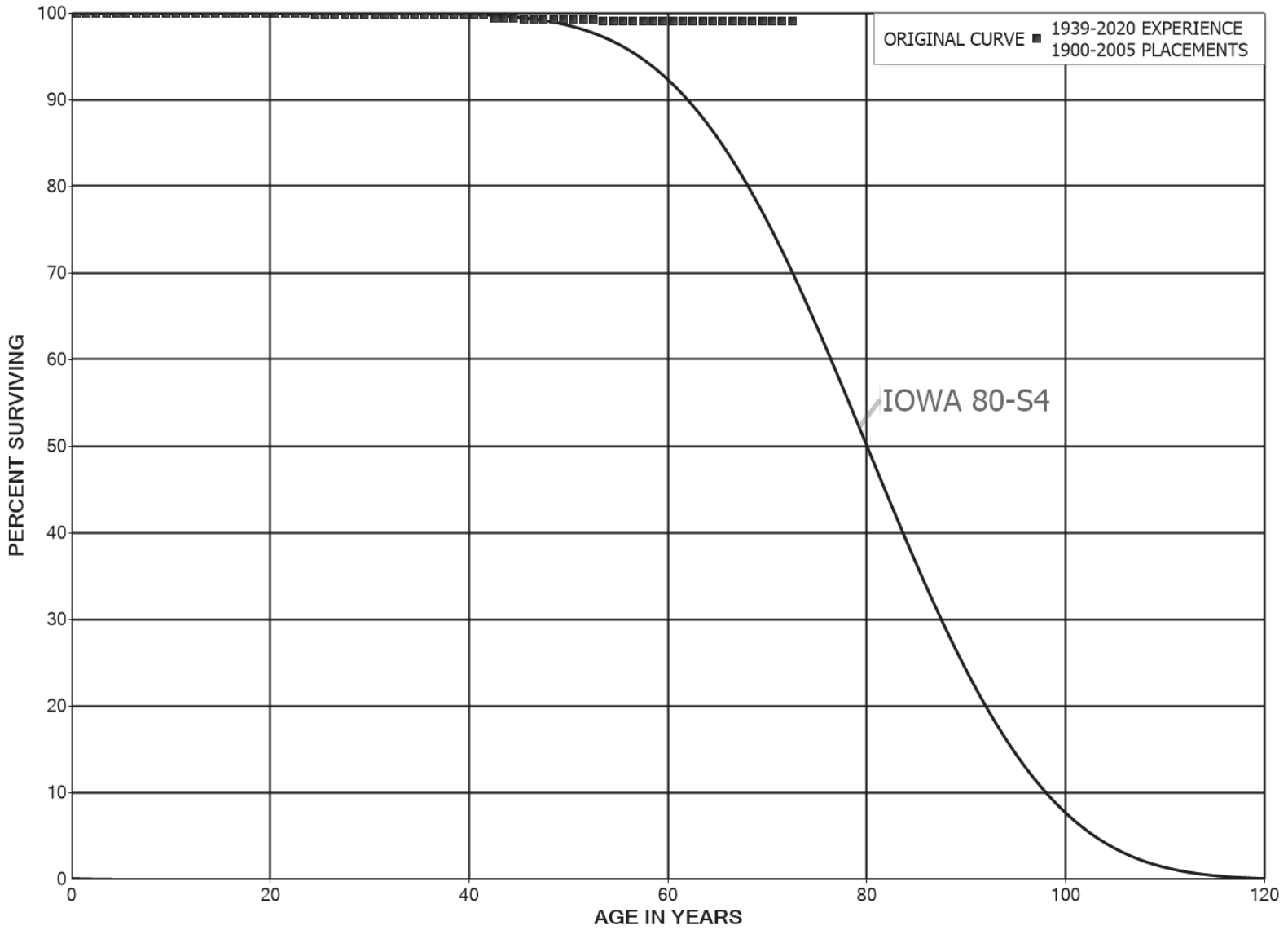
ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1940-2020			EXPERIENCE BAND 1940-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	36,835		0.0000	1.0000	94.35
40.5	33,796		0.0000	1.0000	94.35
41.5	33,796		0.0000	1.0000	94.35
42.5	30,873	56	0.0018	0.9982	94.35
43.5	30,314	11	0.0004	0.9996	94.18
44.5	29,969		0.0000	1.0000	94.15
45.5	29,969	318	0.0106	0.9894	94.15
46.5	26,830	3	0.0001	0.9999	93.15
47.5	26,827		0.0000	1.0000	93.14
48.5	22,097		0.0000	1.0000	93.14
49.5	21,133		0.0000	1.0000	93.14
50.5	19,520		0.0000	1.0000	93.14
51.5	18,995		0.0000	1.0000	93.14
52.5	18,464		0.0000	1.0000	93.14
53.5	17,976		0.0000	1.0000	93.14
54.5	17,128		0.0000	1.0000	93.14
55.5	16,421		0.0000	1.0000	93.14
56.5	12,997		0.0000	1.0000	93.14
57.5	9,824		0.0000	1.0000	93.14
58.5	8,070	83	0.0103	0.9897	93.14
59.5	7,351		0.0000	1.0000	92.18
60.5	7,088		0.0000	1.0000	92.18
61.5	5,619		0.0000	1.0000	92.18
62.5	4,125	59	0.0142	0.9858	92.18
63.5	3,760		0.0000	1.0000	90.87
64.5	3,040		0.0000	1.0000	90.87
65.5	2,395		0.0000	1.0000	90.87
66.5	977		0.0000	1.0000	90.87
67.5	977		0.0000	1.0000	90.87
68.5	977		0.0000	1.0000	90.87
69.5	977		0.0000	1.0000	90.87
70.5	977	1	0.0014	0.9986	90.87
71.5	658		0.0000	1.0000	90.74
72.5	658		0.0000	1.0000	90.74
73.5	658		0.0000	1.0000	90.74
74.5	632		0.0000	1.0000	90.74
75.5	632		0.0000	1.0000	90.74
76.5	632		0.0000	1.0000	90.74
77.5	632		0.0000	1.0000	90.74
78.5	632		0.0000	1.0000	90.74
79.5	632		0.0000	1.0000	90.74
80.5					90.74



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

ORIGINAL LIFE TABLE

PLACEMENT BAND 1900-2005			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,492,682		0.0000	1.0000	100.00	
0.5	2,493,454	2,533	0.0010	0.9990	100.00	
1.5	2,507,332		0.0000	1.0000	99.90	
2.5	2,515,352		0.0000	1.0000	99.90	
3.5	2,517,177		0.0000	1.0000	99.90	
4.5	2,519,459		0.0000	1.0000	99.90	
5.5	2,525,236		0.0000	1.0000	99.90	
6.5	2,526,439		0.0000	1.0000	99.90	
7.5	2,532,762		0.0000	1.0000	99.90	
8.5	2,537,594		0.0000	1.0000	99.90	
9.5	2,537,978		0.0000	1.0000	99.90	
10.5	2,545,006		0.0000	1.0000	99.90	
11.5	2,556,250		0.0000	1.0000	99.90	
12.5	2,556,697		0.0000	1.0000	99.90	
13.5	2,557,036		0.0000	1.0000	99.90	
14.5	2,557,024		0.0000	1.0000	99.90	
15.5	2,555,378		0.0000	1.0000	99.90	
16.5	2,561,401		0.0000	1.0000	99.90	
17.5	2,561,550		0.0000	1.0000	99.90	
18.5	1,436,299		0.0000	1.0000	99.90	
19.5	1,309,842		0.0000	1.0000	99.90	
20.5	1,302,585		0.0000	1.0000	99.90	
21.5	1,308,794		0.0000	1.0000	99.90	
22.5	1,300,738		0.0000	1.0000	99.90	
23.5	1,299,430	390	0.0003	0.9997	99.90	
24.5	1,268,743		0.0000	1.0000	99.87	
25.5	1,093,264		0.0000	1.0000	99.87	
26.5	879,221		0.0000	1.0000	99.87	
27.5	838,866		0.0000	1.0000	99.87	
28.5	777,416		0.0000	1.0000	99.87	
29.5	725,055		0.0000	1.0000	99.87	
30.5	639,368		0.0000	1.0000	99.87	
31.5	563,120		0.0000	1.0000	99.87	
32.5	467,794		0.0000	1.0000	99.87	
33.5	446,583		0.0000	1.0000	99.87	
34.5	414,315		0.0000	1.0000	99.87	
35.5	401,557		0.0000	1.0000	99.87	
36.5	332,981		0.0000	1.0000	99.87	
37.5	323,971		0.0000	1.0000	99.87	
38.5	322,947		0.0000	1.0000	99.87	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2005			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	312,387	21	0.0001	0.9999	99.87	
40.5	308,659		0.0000	1.0000	99.86	
41.5	295,591	1,378	0.0047	0.9953	99.86	
42.5	292,068		0.0000	1.0000	99.40	
43.5	287,836		0.0000	1.0000	99.40	
44.5	282,697	236	0.0008	0.9992	99.40	
45.5	272,878		0.0000	1.0000	99.31	
46.5	271,227		0.0000	1.0000	99.31	
47.5	265,864		0.0000	1.0000	99.31	
48.5	265,056	106	0.0004	0.9996	99.31	
49.5	248,923		0.0000	1.0000	99.27	
50.5	223,499		0.0000	1.0000	99.27	
51.5	181,079		0.0000	1.0000	99.27	
52.5	176,078	313	0.0018	0.9982	99.27	
53.5	171,288		0.0000	1.0000	99.10	
54.5	155,347		0.0000	1.0000	99.10	
55.5	152,499		0.0000	1.0000	99.10	
56.5	148,893		0.0000	1.0000	99.10	
57.5	143,637		0.0000	1.0000	99.10	
58.5	140,095		0.0000	1.0000	99.10	
59.5	128,386		0.0000	1.0000	99.10	
60.5	123,288		0.0000	1.0000	99.10	
61.5	118,390		0.0000	1.0000	99.10	
62.5	97,384		0.0000	1.0000	99.10	
63.5	101,329		0.0000	1.0000	99.10	
64.5	99,421		0.0000	1.0000	99.10	
65.5	99,107		0.0000	1.0000	99.10	
66.5	93,386		0.0000	1.0000	99.10	
67.5	89,286		0.0000	1.0000	99.10	
68.5	87,920		0.0000	1.0000	99.10	
69.5	80,027		0.0000	1.0000	99.10	
70.5	76,838		0.0000	1.0000	99.10	
71.5	74,047		0.0000	1.0000	99.10	
72.5	72,816		0.0000	1.0000	99.10	
73.5	72,427		0.0000	1.0000	99.10	
74.5	72,372		0.0000	1.0000	99.10	
75.5	72,337		0.0000	1.0000	99.10	
76.5	72,281		0.0000	1.0000	99.10	
77.5	72,102		0.0000	1.0000	99.10	
78.5	73,579		0.0000	1.0000	99.10	

COLUMBIA GAS OF KENTUCKY, INC.

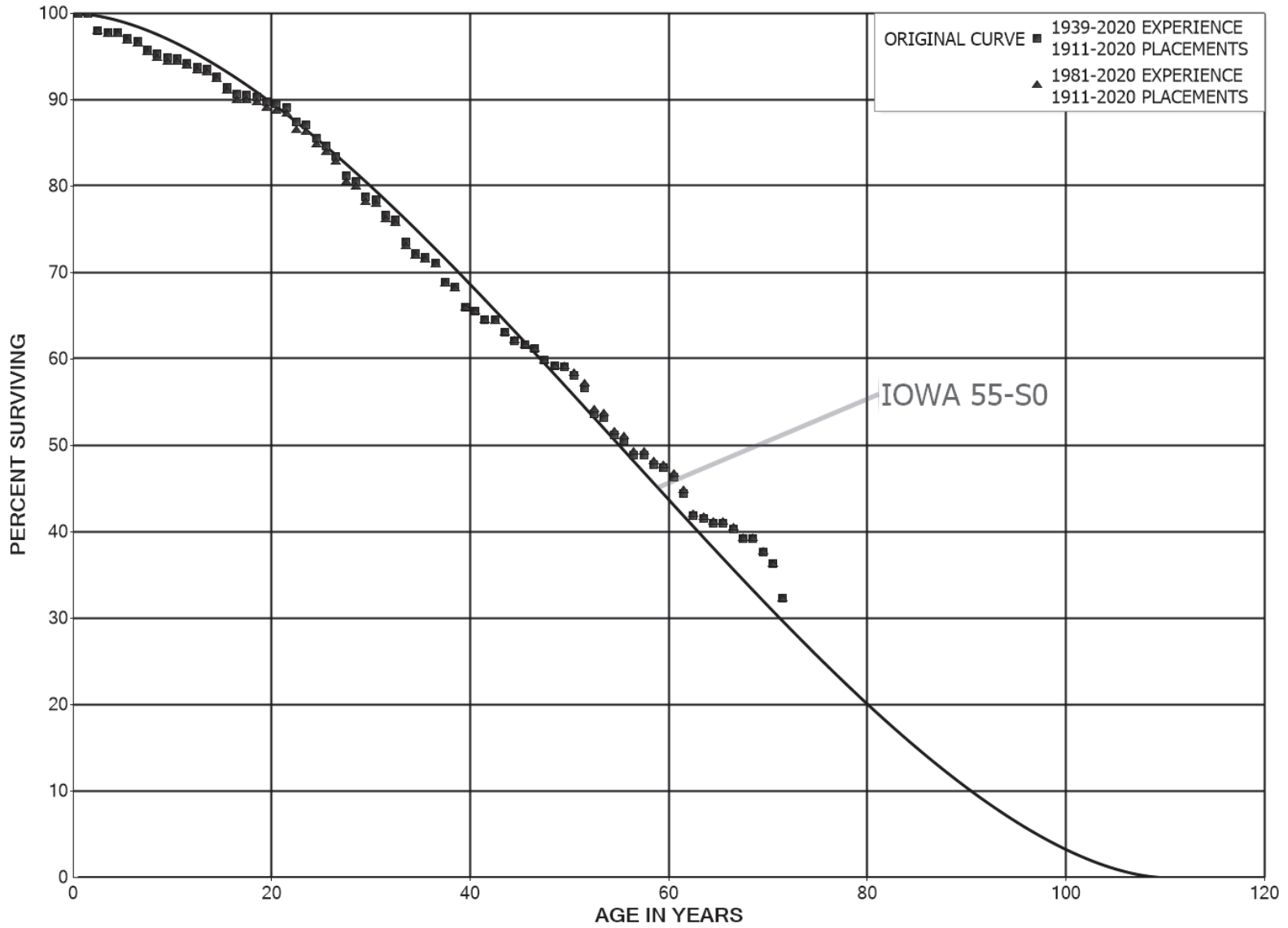
ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1900-2005			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	70,495		0.0000	1.0000	99.10
80.5	69,089		0.0000	1.0000	99.10
81.5	69,035		0.0000	1.0000	99.10
82.5	68,743		0.0000	1.0000	99.10
83.5	68,596		0.0000	1.0000	99.10
84.5	68,553		0.0000	1.0000	99.10
85.5	68,553		0.0000	1.0000	99.10
86.5	68,515		0.0000	1.0000	99.10
87.5	68,393		0.0000	1.0000	99.10
88.5	68,382		0.0000	1.0000	99.10
89.5	68,306		0.0000	1.0000	99.10
90.5	68,012		0.0000	1.0000	99.10
91.5	58,647		0.0000	1.0000	99.10
92.5	51,031		0.0000	1.0000	99.10
93.5	50,457		0.0000	1.0000	99.10
94.5	50,457		0.0000	1.0000	99.10
95.5	50,457		0.0000	1.0000	99.10
96.5	50,457		0.0000	1.0000	99.10
97.5	50,457		0.0000	1.0000	99.10
98.5	49,906		0.0000	1.0000	99.10
99.5	49,902		0.0000	1.0000	99.10
100.5	49,894		0.0000	1.0000	99.10
101.5	49,894		0.0000	1.0000	99.10
102.5	49,672		0.0000	1.0000	99.10
103.5	49,669		0.0000	1.0000	99.10
104.5	45,955		0.0000	1.0000	99.10
105.5	45,937		0.0000	1.0000	99.10
106.5	45,496		0.0000	1.0000	99.10
107.5	5,849		0.0000	1.0000	99.10
108.5	5,682		0.0000	1.0000	99.10
109.5	5,643		0.0000	1.0000	99.10
110.5	5,610		0.0000	1.0000	99.10
111.5	5,610		0.0000	1.0000	99.10
112.5	5,101		0.0000	1.0000	99.10
113.5	5,101		0.0000	1.0000	99.10
114.5	4,647		0.0000	1.0000	99.10
115.5	8		0.0000	1.0000	99.10
116.5	8		0.0000	1.0000	99.10
117.5	8		0.0000	1.0000	99.10
118.5	8		0.0000	1.0000	99.10
119.5	8		0.0000	1.0000	99.10
120.5					99.10



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2020			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,989,448	94	0.0000	1.0000	100.00	
0.5	2,613,977	43	0.0000	1.0000	100.00	
1.5	2,493,236	49,530	0.0199	0.9801	100.00	
2.5	2,318,755	6,592	0.0028	0.9972	98.01	
3.5	2,205,045	445	0.0002	0.9998	97.73	
4.5	2,105,477	14,514	0.0069	0.9931	97.71	
5.5	1,584,917	5,453	0.0034	0.9966	97.04	
6.5	1,470,712	14,207	0.0097	0.9903	96.70	
7.5	1,280,376	6,924	0.0054	0.9946	95.77	
8.5	1,117,001	5,211	0.0047	0.9953	95.25	
9.5	1,007,825	422	0.0004	0.9996	94.81	
10.5	871,733	5,354	0.0061	0.9939	94.77	
11.5	850,089	4,105	0.0048	0.9952	94.18	
12.5	824,990	2,213	0.0027	0.9973	93.73	
13.5	795,816	7,300	0.0092	0.9908	93.48	
14.5	766,560	9,990	0.0130	0.9870	92.62	
15.5	756,188	6,945	0.0092	0.9908	91.41	
16.5	748,364	360	0.0005	0.9995	90.57	
17.5	762,102	1,630	0.0021	0.9979	90.53	
18.5	742,738	4,850	0.0065	0.9935	90.34	
19.5	707,198	2,122	0.0030	0.9970	89.75	
20.5	703,427	3,229	0.0046	0.9954	89.48	
21.5	694,529	13,037	0.0188	0.9812	89.07	
22.5	671,178	2,863	0.0043	0.9957	87.40	
23.5	675,036	11,373	0.0168	0.9832	87.02	
24.5	636,554	7,401	0.0116	0.9884	85.56	
25.5	623,843	8,557	0.0137	0.9863	84.56	
26.5	619,879	16,368	0.0264	0.9736	83.40	
27.5	607,511	5,468	0.0090	0.9910	81.20	
28.5	606,126	12,958	0.0214	0.9786	80.47	
29.5	590,495	2,485	0.0042	0.9958	78.75	
30.5	563,513	13,037	0.0231	0.9769	78.42	
31.5	540,904	4,022	0.0074	0.9926	76.60	
32.5	530,248	17,942	0.0338	0.9662	76.03	
33.5	411,161	6,937	0.0169	0.9831	73.46	
34.5	378,370	2,401	0.0063	0.9937	72.22	
35.5	315,793	2,975	0.0094	0.9906	71.76	
36.5	275,404	8,528	0.0310	0.9690	71.09	
37.5	252,094	2,002	0.0079	0.9921	68.89	
38.5	205,942	7,054	0.0343	0.9657	68.34	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2020			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	194,730	1,390	0.0071	0.9929	66.00	
40.5	181,840	2,841	0.0156	0.9844	65.53	
41.5	177,259	32	0.0002	0.9998	64.50	
42.5	173,997	3,817	0.0219	0.9781	64.49	
43.5	170,012	2,609	0.0153	0.9847	63.08	
44.5	168,121	1,304	0.0078	0.9922	62.11	
45.5	166,817	1,260	0.0076	0.9924	61.63	
46.5	163,331	3,606	0.0221	0.9779	61.16	
47.5	152,687	1,693	0.0111	0.9889	59.81	
48.5	143,864	240	0.0017	0.9983	59.15	
49.5	130,011	2,098	0.0161	0.9839	59.05	
50.5	115,694	2,933	0.0254	0.9746	58.10	
51.5	113,334	6,032	0.0532	0.9468	56.62	
52.5	104,961	868	0.0083	0.9917	53.61	
53.5	101,504	3,886	0.0383	0.9617	53.17	
54.5	91,186	1,087	0.0119	0.9881	51.13	
55.5	84,916	2,833	0.0334	0.9666	50.52	
56.5	71,442		0.0000	1.0000	48.84	
57.5	68,854	1,585	0.0230	0.9770	48.84	
58.5	64,579	472	0.0073	0.9927	47.71	
59.5	63,709	1,421	0.0223	0.9777	47.36	
60.5	55,824	2,243	0.0402	0.9598	46.31	
61.5	47,995	2,870	0.0598	0.9402	44.45	
62.5	38,964	310	0.0079	0.9921	41.79	
63.5	35,611	461	0.0129	0.9871	41.46	
64.5	29,196	0	0.0000	1.0000	40.92	
65.5	25,736	396	0.0154	0.9846	40.92	
66.5	20,203	582	0.0288	0.9712	40.29	
67.5	16,669		0.0000	1.0000	39.13	
68.5	14,348	537	0.0374	0.9626	39.13	
69.5	8,983	342	0.0381	0.9619	37.67	
70.5	6,169	675	0.1094	0.8906	36.23	
71.5	5,494	1	0.0002	0.9998	32.27	
72.5	5,432	2	0.0004	0.9996	32.26	
73.5	5,216	6	0.0011	0.9989	32.25	
74.5	5,210	205	0.0393	0.9607	32.21	
75.5	5,005	25	0.0050	0.9950	30.95	
76.5	4,980	148	0.0297	0.9703	30.79	
77.5	4,793		0.0000	1.0000	29.88	
78.5	4,793	95	0.0198	0.9802	29.88	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2020			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,860	242	0.0627	0.9373	29.29	
80.5	3,204		0.0000	1.0000	27.45	
81.5	2,886		0.0000	1.0000	27.45	
82.5	2,886		0.0000	1.0000	27.45	
83.5	2,861	269	0.0941	0.9059	27.45	
84.5	2,368		0.0000	1.0000	24.87	
85.5	2,368	0	0.0001	0.9999	24.87	
86.5	2,368	3	0.0012	0.9988	24.86	
87.5	2,365		0.0000	1.0000	24.83	
88.5	2,365		0.0000	1.0000	24.83	
89.5	2,365		0.0000	1.0000	24.83	
90.5	2,189	6	0.0028	0.9972	24.83	
91.5	1,785	75	0.0420	0.9580	24.76	
92.5	1,091		0.0000	1.0000	23.72	
93.5	1,091		0.0000	1.0000	23.72	
94.5	1,091		0.0000	1.0000	23.72	
95.5	1,091		0.0000	1.0000	23.72	
96.5	1,091		0.0000	1.0000	23.72	
97.5	1,091		0.0000	1.0000	23.72	
98.5	1,091		0.0000	1.0000	23.72	
99.5	1,091		0.0000	1.0000	23.72	
100.5	1,091		0.0000	1.0000	23.72	
101.5	1,091		0.0000	1.0000	23.72	
102.5	1,091		0.0000	1.0000	23.72	
103.5	1,091		0.0000	1.0000	23.72	
104.5	1,091		0.0000	1.0000	23.72	
105.5	894		0.0000	1.0000	23.72	
106.5	894		0.0000	1.0000	23.72	
107.5	894		0.0000	1.0000	23.72	
108.5	894		0.0000	1.0000	23.72	
109.5					23.72	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,703,100		0.0000	1.0000	100.00
0.5	2,348,786		0.0000	1.0000	100.00
1.5	2,232,213	49,430	0.0221	0.9779	100.00
2.5	2,061,006	5,534	0.0027	0.9973	97.79
3.5	1,961,723	445	0.0002	0.9998	97.52
4.5	1,859,141	14,514	0.0078	0.9922	97.50
5.5	1,335,967	5,077	0.0038	0.9962	96.74
6.5	1,221,030	12,612	0.0103	0.9897	96.37
7.5	1,043,414	6,578	0.0063	0.9937	95.38
8.5	885,787	4,257	0.0048	0.9952	94.78
9.5	787,582		0.0000	1.0000	94.32
10.5	663,383	3,376	0.0051	0.9949	94.32
11.5	644,753	3,446	0.0053	0.9947	93.84
12.5	628,768	1,632	0.0026	0.9974	93.34
13.5	604,639	5,265	0.0087	0.9913	93.10
14.5	586,573	8,790	0.0150	0.9850	92.29
15.5	586,652	6,642	0.0113	0.9887	90.90
16.5	594,152	69	0.0001	0.9999	89.87
17.5	615,708	1,326	0.0022	0.9978	89.86
18.5	599,061	4,850	0.0081	0.9919	89.67
19.5	572,074	2,122	0.0037	0.9963	88.94
20.5	588,466	2,537	0.0043	0.9957	88.61
21.5	592,082	12,409	0.0210	0.9790	88.23
22.5	578,533	1,657	0.0029	0.9971	86.38
23.5	593,970	9,841	0.0166	0.9834	86.14
24.5	583,049	6,163	0.0106	0.9894	84.71
25.5	575,956	7,602	0.0132	0.9868	83.81
26.5	580,942	16,319	0.0281	0.9719	82.71
27.5	572,166	4,099	0.0072	0.9928	80.38
28.5	575,550	12,624	0.0219	0.9781	79.81
29.5	570,790	1,837	0.0032	0.9968	78.06
30.5	547,729	11,972	0.0219	0.9781	77.81
31.5	528,815	3,746	0.0071	0.9929	76.10
32.5	518,758	17,781	0.0343	0.9657	75.57
33.5	400,747	6,194	0.0155	0.9845	72.98
34.5	369,749	2,401	0.0065	0.9935	71.85
35.5	307,122	2,351	0.0077	0.9923	71.38
36.5	267,483	8,298	0.0310	0.9690	70.83
37.5	244,403	1,869	0.0076	0.9924	68.64
38.5	198,217	6,660	0.0336	0.9664	68.11

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	188,648	1,307	0.0069	0.9931	65.82	
40.5	176,662	2,752	0.0156	0.9844	65.37	
41.5	172,397	32	0.0002	0.9998	64.35	
42.5	169,104	3,544	0.0210	0.9790	64.34	
43.5	165,685	2,551	0.0154	0.9846	62.99	
44.5	163,601	1,261	0.0077	0.9923	62.02	
45.5	162,340	1,260	0.0078	0.9922	61.54	
46.5	158,854	3,606	0.0227	0.9773	61.06	
47.5	148,210	1,610	0.0109	0.9891	59.68	
48.5	139,535	10	0.0001	0.9999	59.03	
49.5	125,912	1,594	0.0127	0.9873	59.03	
50.5	112,277	2,289	0.0204	0.9796	58.28	
51.5	111,523	6,032	0.0541	0.9459	57.09	
52.5	104,465	837	0.0080	0.9920	54.00	
53.5	101,187	3,886	0.0384	0.9616	53.57	
54.5	90,869	1,087	0.0120	0.9880	51.51	
55.5	83,699	2,833	0.0339	0.9661	50.90	
56.5	70,225		0.0000	1.0000	49.17	
57.5	67,754	1,585	0.0234	0.9766	49.17	
58.5	63,479	472	0.0074	0.9926	48.02	
59.5	62,609	1,421	0.0227	0.9773	47.67	
60.5	54,724	2,243	0.0410	0.9590	46.58	
61.5	46,895	2,870	0.0612	0.9388	44.67	
62.5	37,864	310	0.0082	0.9918	41.94	
63.5	34,511	461	0.0134	0.9866	41.60	
64.5	28,096	0	0.0000	1.0000	41.04	
65.5	24,836	396	0.0160	0.9840	41.04	
66.5	19,303	582	0.0302	0.9698	40.39	
67.5	15,769		0.0000	1.0000	39.17	
68.5	13,448	537	0.0399	0.9601	39.17	
69.5	8,983	342	0.0381	0.9619	37.61	
70.5	6,169	675	0.1094	0.8906	36.18	
71.5	5,494	1	0.0002	0.9998	32.22	
72.5	5,432	2	0.0004	0.9996	32.21	
73.5	5,216	6	0.0011	0.9989	32.20	
74.5	5,210	205	0.0393	0.9607	32.16	
75.5	5,005	25	0.0050	0.9950	30.90	
76.5	4,980	148	0.0297	0.9703	30.74	
77.5	4,793		0.0000	1.0000	29.83	
78.5	4,793	95	0.0198	0.9802	29.83	

COLUMBIA GAS OF KENTUCKY, INC.

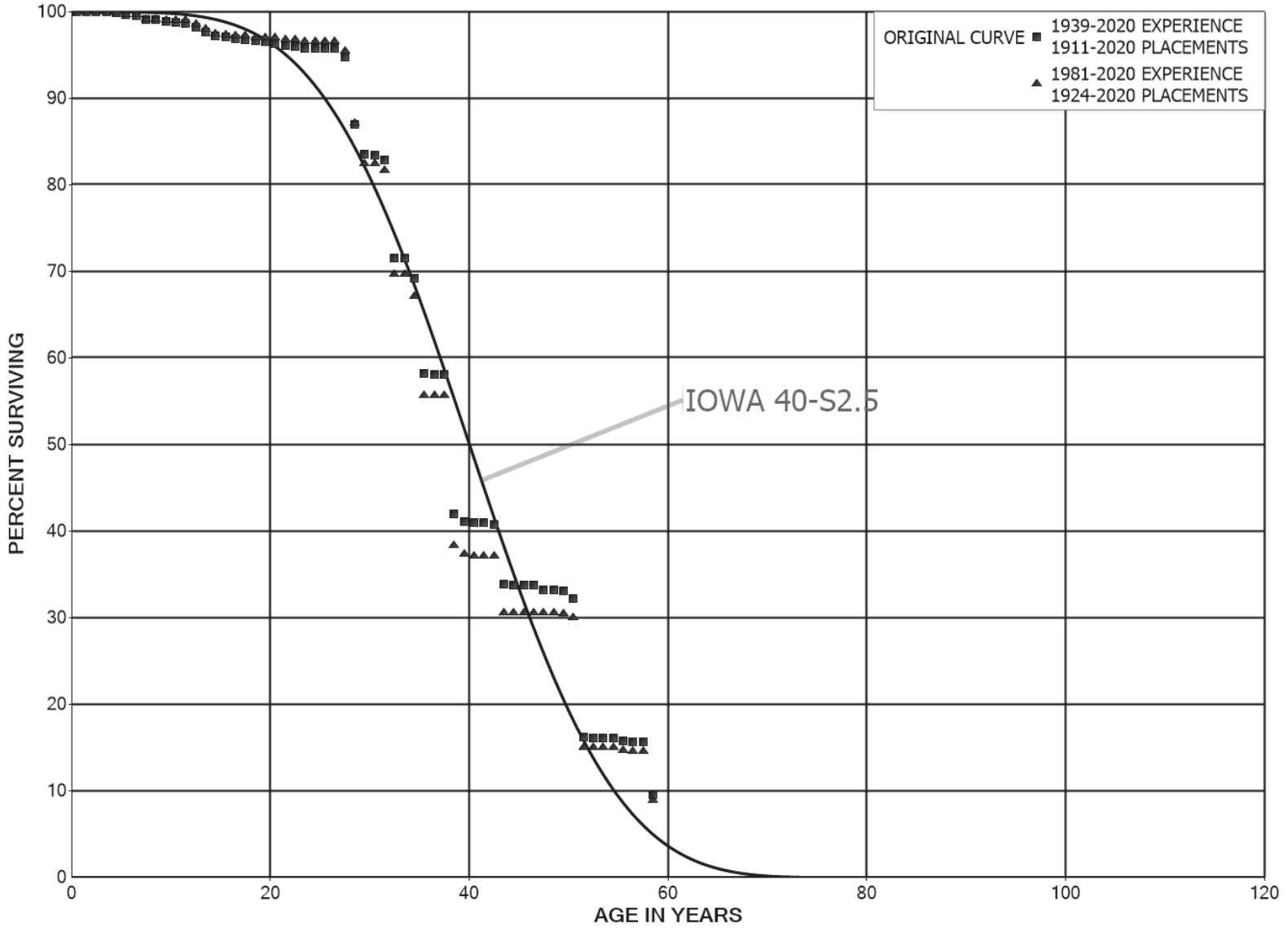
ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	3,860	242	0.0627	0.9373	29.24	
80.5	3,204		0.0000	1.0000	27.41	
81.5	2,886		0.0000	1.0000	27.41	
82.5	2,886		0.0000	1.0000	27.41	
83.5	2,861	269	0.0941	0.9059	27.41	
84.5	2,368		0.0000	1.0000	24.83	
85.5	2,368	0	0.0001	0.9999	24.83	
86.5	2,368	3	0.0012	0.9988	24.82	
87.5	2,365		0.0000	1.0000	24.79	
88.5	2,365		0.0000	1.0000	24.79	
89.5	2,365		0.0000	1.0000	24.79	
90.5	2,189	6	0.0028	0.9972	24.79	
91.5	1,785	75	0.0420	0.9580	24.72	
92.5	1,091		0.0000	1.0000	23.68	
93.5	1,091		0.0000	1.0000	23.68	
94.5	1,091		0.0000	1.0000	23.68	
95.5	1,091		0.0000	1.0000	23.68	
96.5	1,091		0.0000	1.0000	23.68	
97.5	1,091		0.0000	1.0000	23.68	
98.5	1,091		0.0000	1.0000	23.68	
99.5	1,091		0.0000	1.0000	23.68	
100.5	1,091		0.0000	1.0000	23.68	
101.5	1,091		0.0000	1.0000	23.68	
102.5	1,091		0.0000	1.0000	23.68	
103.5	1,091		0.0000	1.0000	23.68	
104.5	1,091		0.0000	1.0000	23.68	
105.5	894		0.0000	1.0000	23.68	
106.5	894		0.0000	1.0000	23.68	
107.5	894		0.0000	1.0000	23.68	
108.5	894		0.0000	1.0000	23.68	
109.5					23.68	



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1911-2020			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,704,966		0.0000	1.0000	100.00
0.5	9,678,188		0.0000	1.0000	100.00
1.5	9,428,457	1,939	0.0002	0.9998	100.00
2.5	9,347,243	875	0.0001	0.9999	99.98
3.5	9,012,510	10,759	0.0012	0.9988	99.97
4.5	8,592,920	23,710	0.0028	0.9972	99.85
5.5	8,022,431	1,476	0.0002	0.9998	99.58
6.5	7,930,575	42,406	0.0053	0.9947	99.56
7.5	7,698,402	647	0.0001	0.9999	99.02
8.5	7,695,968	11,989	0.0016	0.9984	99.02
9.5	7,671,136	13,858	0.0018	0.9982	98.86
10.5	7,643,935	2,144	0.0003	0.9997	98.68
11.5	7,614,050	34,458	0.0045	0.9955	98.66
12.5	7,576,107	41,969	0.0055	0.9945	98.21
13.5	7,539,455	40,287	0.0053	0.9947	97.67
14.5	7,512,757	8,092	0.0011	0.9989	97.14
15.5	7,504,665	17,595	0.0023	0.9977	97.04
16.5	7,491,585	5,409	0.0007	0.9993	96.81
17.5	7,444,572	13,378	0.0018	0.9982	96.74
18.5	7,272,094	1,393	0.0002	0.9998	96.57
19.5	7,269,583	19,538	0.0027	0.9973	96.55
20.5	7,231,850	20,090	0.0028	0.9972	96.29
21.5	7,210,122	3,292	0.0005	0.9995	96.02
22.5	7,180,160	19,193	0.0027	0.9973	95.98
23.5	7,162,686	3,033	0.0004	0.9996	95.72
24.5	7,132,921	116	0.0000	1.0000	95.68
25.5	7,133,067	146	0.0000	1.0000	95.68
26.5	953,526	9,507	0.0100	0.9900	95.68
27.5	948,846	77,814	0.0820	0.9180	94.72
28.5	322,644	12,910	0.0400	0.9600	86.96
29.5	309,734	317	0.0010	0.9990	83.48
30.5	309,768	2,141	0.0069	0.9931	83.39
31.5	307,628	41,812	0.1359	0.8641	82.81
32.5	261,292		0.0000	1.0000	71.56
33.5	242,322	8,081	0.0333	0.9667	71.56
34.5	234,241	37,321	0.1593	0.8407	69.17
35.5	194,963	189	0.0010	0.9990	58.15
36.5	195,683	63	0.0003	0.9997	58.09
37.5	196,170	54,287	0.2767	0.7233	58.08
38.5	143,808	3,029	0.0211	0.9789	42.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2020			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	140,340	543	0.0039	0.9961	41.12	
40.5	139,798	226	0.0016	0.9984	40.96	
41.5	138,652	417	0.0030	0.9970	40.89	
42.5	142,318	24,152	0.1697	0.8303	40.77	
43.5	115,709	294	0.0025	0.9975	33.85	
44.5	115,415		0.0000	1.0000	33.77	
45.5	117,767		0.0000	1.0000	33.77	
46.5	117,265	2,093	0.0178	0.9822	33.77	
47.5	111,977		0.0000	1.0000	33.16	
48.5	111,499	392	0.0035	0.9965	33.16	
49.5	111,108	2,818	0.0254	0.9746	33.05	
50.5	105,231	52,458	0.4985	0.5015	32.21	
51.5	52,773	148	0.0028	0.9972	16.15	
52.5	47,633		0.0000	1.0000	16.11	
53.5	46,790		0.0000	1.0000	16.11	
54.5	46,790	1,116	0.0239	0.9761	16.11	
55.5	46,665	361	0.0077	0.9923	15.72	
56.5	46,303		0.0000	1.0000	15.60	
57.5	45,985	17,906	0.3894	0.6106	15.60	
58.5	27,958		0.0000	1.0000	9.53	
59.5	24,167		0.0000	1.0000	9.53	
60.5	21,680		0.0000	1.0000	9.53	
61.5	18,095		0.0000	1.0000	9.53	
62.5	14,956		0.0000	1.0000	9.53	
63.5	10,461		0.0000	1.0000	9.53	
64.5	10,461		0.0000	1.0000	9.53	
65.5	9,552		0.0000	1.0000	9.53	
66.5	8,749		0.0000	1.0000	9.53	
67.5	8,121		0.0000	1.0000	9.53	
68.5	6,179		0.0000	1.0000	9.53	
69.5	4,994		0.0000	1.0000	9.53	
70.5	1,419		0.0000	1.0000	9.53	
71.5	671		0.0000	1.0000	9.53	
72.5	671		0.0000	1.0000	9.53	
73.5	671		0.0000	1.0000	9.53	
74.5	671		0.0000	1.0000	9.53	
75.5	671		0.0000	1.0000	9.53	
76.5	671		0.0000	1.0000	9.53	
77.5	671		0.0000	1.0000	9.53	
78.5	671		0.0000	1.0000	9.53	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1911-2020			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	671		0.0000	1.0000	9.53
80.5	671		0.0000	1.0000	9.53
81.5	671		0.0000	1.0000	9.53
82.5	671		0.0000	1.0000	9.53
83.5	671		0.0000	1.0000	9.53
84.5	240		0.0000	1.0000	9.53
85.5	240		0.0000	1.0000	9.53
86.5	240		0.0000	1.0000	9.53
87.5	240		0.0000	1.0000	9.53
88.5	240		0.0000	1.0000	9.53
89.5	240		0.0000	1.0000	9.53
90.5	240		0.0000	1.0000	9.53
91.5	240		0.0000	1.0000	9.53
92.5	240		0.0000	1.0000	9.53
93.5	240		0.0000	1.0000	9.53
94.5	240		0.0000	1.0000	9.53
95.5	240	1	0.0026	0.9974	9.53
96.5					9.50

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

ORIGINAL LIFE TABLE

PLACEMENT BAND 1924-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,294,836		0.0000	1.0000	100.00
0.5	9,317,181		0.0000	1.0000	100.00
1.5	9,091,003		0.0000	1.0000	100.00
2.5	9,041,315		0.0000	1.0000	100.00
3.5	8,709,883	10,072	0.0012	0.9988	100.00
4.5	8,280,216	23,263	0.0028	0.9972	99.88
5.5	7,660,297		0.0000	1.0000	99.60
6.5	7,574,651	38,507	0.0051	0.9949	99.60
7.5	7,339,613		0.0000	1.0000	99.10
8.5	7,339,544	10,134	0.0014	0.9986	99.10
9.5	7,329,410	2,626	0.0004	0.9996	98.96
10.5	7,316,595		0.0000	1.0000	98.93
11.5	7,288,051	33,637	0.0046	0.9954	98.93
12.5	7,254,651	40,342	0.0056	0.9944	98.47
13.5	7,216,938	38,520	0.0053	0.9947	97.92
14.5	7,214,716	5,262	0.0007	0.9993	97.40
15.5	7,212,501	7,511	0.0010	0.9990	97.33
16.5	7,216,247	4,734	0.0007	0.9993	97.23
17.5	7,209,798	12,905	0.0018	0.9982	97.16
18.5	7,037,146	1,164	0.0002	0.9998	96.99
19.5	7,044,715		0.0000	1.0000	96.97
20.5	7,097,835	18,590	0.0026	0.9974	96.97
21.5	7,079,692	3,292	0.0005	0.9995	96.72
22.5	7,049,730	9,739	0.0014	0.9986	96.67
23.5	7,045,872	1,697	0.0002	0.9998	96.54
24.5	7,017,651		0.0000	1.0000	96.52
25.5	7,017,651		0.0000	1.0000	96.52
26.5	839,294	9,507	0.0113	0.9887	96.52
27.5	862,027	75,533	0.0876	0.9124	95.42
28.5	239,326	12,910	0.0539	0.9461	87.06
29.5	227,880		0.0000	1.0000	82.37
30.5	233,185	2,141	0.0092	0.9908	82.37
31.5	284,250	41,713	0.1467	0.8533	81.61
32.5	237,857		0.0000	1.0000	69.63
33.5	219,069	8,024	0.0366	0.9634	69.63
34.5	211,045	36,110	0.1711	0.8289	67.08
35.5	172,978		0.0000	1.0000	55.60
36.5	173,886		0.0000	1.0000	55.60
37.5	173,886	54,287	0.3122	0.6878	55.60
38.5	120,228	3,029	0.0252	0.9748	38.25

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	118,118	543	0.0046	0.9954	37.28	
40.5	134,563		0.0000	1.0000	37.11	
41.5	133,643	234	0.0018	0.9982	37.11	
42.5	137,523	24,132	0.1755	0.8245	37.05	
43.5	110,934	294	0.0026	0.9974	30.54	
44.5	111,070		0.0000	1.0000	30.46	
45.5	113,423		0.0000	1.0000	30.46	
46.5	112,921		0.0000	1.0000	30.46	
47.5	109,725		0.0000	1.0000	30.46	
48.5	109,247	281	0.0026	0.9974	30.46	
49.5	108,967	1,426	0.0131	0.9869	30.39	
50.5	104,482	52,458	0.5021	0.4979	29.99	
51.5	52,375		0.0000	1.0000	14.93	
52.5	47,383		0.0000	1.0000	14.93	
53.5	46,540		0.0000	1.0000	14.93	
54.5	46,540	1,116	0.0240	0.9760	14.93	
55.5	46,415	351	0.0076	0.9924	14.57	
56.5	46,303		0.0000	1.0000	14.46	
57.5	45,985	17,906	0.3894	0.6106	14.46	
58.5	27,958		0.0000	1.0000	8.83	
59.5	24,167		0.0000	1.0000	8.83	
60.5	21,680		0.0000	1.0000	8.83	
61.5	18,095		0.0000	1.0000	8.83	
62.5	14,956		0.0000	1.0000	8.83	
63.5	10,461		0.0000	1.0000	8.83	
64.5	10,461		0.0000	1.0000	8.83	
65.5	9,552		0.0000	1.0000	8.83	
66.5	8,749		0.0000	1.0000	8.83	
67.5	8,121		0.0000	1.0000	8.83	
68.5	6,179		0.0000	1.0000	8.83	
69.5	4,994		0.0000	1.0000	8.83	
70.5	1,419		0.0000	1.0000	8.83	
71.5	671		0.0000	1.0000	8.83	
72.5	671		0.0000	1.0000	8.83	
73.5	671		0.0000	1.0000	8.83	
74.5	671		0.0000	1.0000	8.83	
75.5	671		0.0000	1.0000	8.83	
76.5	671		0.0000	1.0000	8.83	
77.5	671		0.0000	1.0000	8.83	
78.5	671		0.0000	1.0000	8.83	

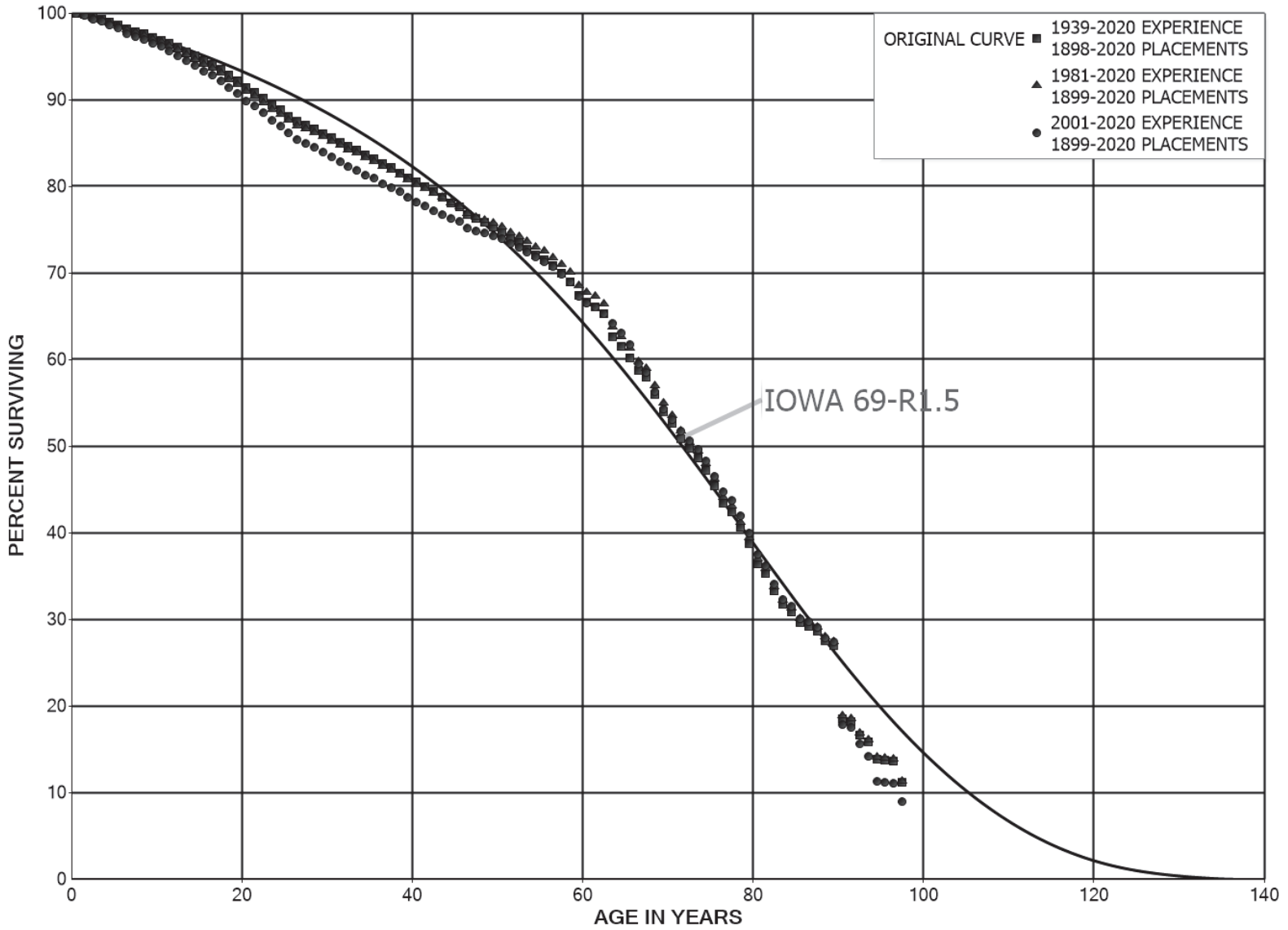
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1924-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	671		0.0000	1.0000	8.83
80.5	671		0.0000	1.0000	8.83
81.5	671		0.0000	1.0000	8.83
82.5	671		0.0000	1.0000	8.83
83.5	671		0.0000	1.0000	8.83
84.5	240		0.0000	1.0000	8.83
85.5	240		0.0000	1.0000	8.83
86.5	240		0.0000	1.0000	8.83
87.5	240		0.0000	1.0000	8.83
88.5	240		0.0000	1.0000	8.83
89.5	240		0.0000	1.0000	8.83
90.5	240		0.0000	1.0000	8.83
91.5	240		0.0000	1.0000	8.83
92.5	240		0.0000	1.0000	8.83
93.5	240		0.0000	1.0000	8.83
94.5	240		0.0000	1.0000	8.83
95.5	240	1	0.0026	0.9974	8.83
96.5					8.81

COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 376.00 MAINS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1898-2020

EXPERIENCE BAND 1939-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	332,677,737	200,529	0.0006	0.9994	100.00
0.5	304,275,230	373,854	0.0012	0.9988	99.94
1.5	270,130,899	908,148	0.0034	0.9966	99.82
2.5	248,037,158	591,247	0.0024	0.9976	99.48
3.5	229,420,052	709,549	0.0031	0.9969	99.24
4.5	209,883,900	660,276	0.0031	0.9969	98.94
5.5	193,647,642	853,887	0.0044	0.9956	98.63
6.5	180,614,200	605,195	0.0034	0.9966	98.19
7.5	168,104,400	446,321	0.0027	0.9973	97.86
8.5	157,596,979	609,839	0.0039	0.9961	97.60
9.5	150,821,930	530,310	0.0035	0.9965	97.22
10.5	146,462,592	572,962	0.0039	0.9961	96.88
11.5	140,168,184	683,581	0.0049	0.9951	96.50
12.5	132,862,692	662,503	0.0050	0.9950	96.03
13.5	128,332,532	722,697	0.0056	0.9944	95.55
14.5	120,940,020	719,897	0.0060	0.9940	95.02
15.5	118,632,455	529,064	0.0045	0.9955	94.45
16.5	116,476,675	715,208	0.0061	0.9939	94.03
17.5	115,099,773	814,406	0.0071	0.9929	93.45
18.5	109,113,972	740,292	0.0068	0.9932	92.79
19.5	104,135,814	807,086	0.0078	0.9922	92.16
20.5	101,048,794	651,001	0.0064	0.9936	91.45
21.5	93,793,642	721,196	0.0077	0.9923	90.86
22.5	89,177,558	792,539	0.0089	0.9911	90.16
23.5	88,400,273	560,591	0.0063	0.9937	89.36
24.5	84,588,832	662,844	0.0078	0.9922	88.79
25.5	80,830,202	566,057	0.0070	0.9930	88.10
26.5	76,503,741	385,423	0.0050	0.9950	87.48
27.5	73,061,368	331,168	0.0045	0.9955	87.04
28.5	70,307,426	438,060	0.0062	0.9938	86.64
29.5	67,868,682	421,279	0.0062	0.9938	86.10
30.5	64,534,134	377,400	0.0058	0.9942	85.57
31.5	61,035,779	362,253	0.0059	0.9941	85.07
32.5	56,849,992	268,051	0.0047	0.9953	84.56
33.5	46,024,811	314,627	0.0068	0.9932	84.16
34.5	42,368,160	204,872	0.0048	0.9952	83.59
35.5	40,631,192	289,248	0.0071	0.9929	83.19
36.5	37,508,551	185,309	0.0049	0.9951	82.59
37.5	35,592,704	276,043	0.0078	0.9922	82.19
38.5	33,036,146	225,434	0.0068	0.9932	81.55

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2020			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	30,685,366	204,150	0.0067	0.9933	80.99
40.5	28,870,990	186,582	0.0065	0.9935	80.45
41.5	27,176,807	185,747	0.0068	0.9932	79.93
42.5	25,818,968	208,910	0.0081	0.9919	79.39
43.5	24,945,136	202,746	0.0081	0.9919	78.74
44.5	24,089,622	160,947	0.0067	0.9933	78.10
45.5	23,513,397	245,235	0.0104	0.9896	77.58
46.5	22,715,725	159,219	0.0070	0.9930	76.77
47.5	21,985,587	115,633	0.0053	0.9947	76.23
48.5	20,492,358	139,713	0.0068	0.9932	75.83
49.5	19,142,924	138,917	0.0073	0.9927	75.32
50.5	18,176,118	175,901	0.0097	0.9903	74.77
51.5	16,448,543	129,625	0.0079	0.9921	74.05
52.5	15,314,932	153,762	0.0100	0.9900	73.46
53.5	14,575,692	122,431	0.0084	0.9916	72.73
54.5	13,106,715	101,237	0.0077	0.9923	72.11
55.5	12,131,004	118,789	0.0098	0.9902	71.56
56.5	11,051,794	132,179	0.0120	0.9880	70.86
57.5	10,074,223	144,063	0.0143	0.9857	70.01
58.5	9,284,187	218,200	0.0235	0.9765	69.01
59.5	8,338,063	98,651	0.0118	0.9882	67.39
60.5	7,503,376	54,848	0.0073	0.9927	66.59
61.5	6,611,467	84,514	0.0128	0.9872	66.10
62.5	5,720,544	234,827	0.0410	0.9590	65.26
63.5	4,475,278	76,051	0.0170	0.9830	62.58
64.5	3,821,442	81,100	0.0212	0.9788	61.52
65.5	3,321,098	84,569	0.0255	0.9745	60.21
66.5	2,926,207	37,973	0.0130	0.9870	58.68
67.5	2,517,107	86,908	0.0345	0.9655	57.92
68.5	2,285,151	78,434	0.0343	0.9657	55.92
69.5	1,866,626	46,799	0.0251	0.9749	54.00
70.5	1,662,024	55,389	0.0333	0.9667	52.64
71.5	1,529,754	35,550	0.0232	0.9768	50.89
72.5	1,433,738	29,979	0.0209	0.9791	49.71
73.5	1,380,830	43,565	0.0316	0.9684	48.67
74.5	1,312,480	48,227	0.0367	0.9633	47.13
75.5	1,253,034	56,332	0.0450	0.9550	45.40
76.5	1,194,072	26,495	0.0222	0.9778	43.36
77.5	1,163,410	50,356	0.0433	0.9567	42.40
78.5	1,109,089	48,792	0.0440	0.9560	40.56

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2020			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	1,030,534	62,556	0.0607	0.9393	38.78
80.5	923,081	28,611	0.0310	0.9690	36.42
81.5	874,301	50,856	0.0582	0.9418	35.29
82.5	811,527	38,208	0.0471	0.9529	33.24
83.5	745,154	19,728	0.0265	0.9735	31.68
84.5	716,632	29,450	0.0411	0.9589	30.84
85.5	663,771	7,967	0.0120	0.9880	29.57
86.5	654,454	12,475	0.0191	0.9809	29.21
87.5	369,651	14,934	0.0404	0.9596	28.66
88.5	349,124	7,026	0.0201	0.9799	27.50
89.5	327,768	102,544	0.3129	0.6871	26.95
90.5	216,241	3,888	0.0180	0.9820	18.52
91.5	156,412	13,728	0.0878	0.9122	18.18
92.5	69,187	3,217	0.0465	0.9535	16.59
93.5	59,044	7,385	0.1251	0.8749	15.82
94.5	46,166	248	0.0054	0.9946	13.84
95.5	45,918	607	0.0132	0.9868	13.76
96.5	45,311	8,174	0.1804	0.8196	13.58
97.5	36,094	843	0.0234	0.9766	11.13
98.5	35,251	2	0.0001	0.9999	10.87
99.5	35,172	615	0.0175	0.9825	10.87
100.5	32,627		0.0000	1.0000	10.68
101.5	32,627	9,642	0.2955	0.7045	10.68
102.5	22,861	2,701	0.1181	0.8819	7.52
103.5	20,160	847	0.0420	0.9580	6.64
104.5	19,260	1,566	0.0813	0.9187	6.36
105.5	11,618		0.0000	1.0000	5.84
106.5	11,416	3,212	0.2814	0.7186	5.84
107.5	7,612	27	0.0035	0.9965	4.20
108.5	7,585		0.0000	1.0000	4.18
109.5	7,585	12	0.0016	0.9984	4.18
110.5	7,550		0.0000	1.0000	4.17
111.5	7,550	584	0.0773	0.9227	4.17
112.5	6,917		0.0000	1.0000	3.85
113.5	6,917	4	0.0006	0.9994	3.85
114.5	6,597		0.0000	1.0000	3.85
115.5	875		0.0000	1.0000	3.85
116.5	875		0.0000	1.0000	3.85
117.5	875		0.0000	1.0000	3.85
118.5	875		0.0000	1.0000	3.85

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1898-2020			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	875	367	0.4194	0.5806	3.85	
120.5	508		0.0000	1.0000	2.24	
121.5					2.24	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	303,860,011	198,192	0.0007	0.9993	100.00
0.5	277,164,431	359,940	0.0013	0.9987	99.93
1.5	244,581,976	893,138	0.0037	0.9963	99.80
2.5	223,468,878	570,871	0.0026	0.9974	99.44
3.5	205,633,976	698,141	0.0034	0.9966	99.19
4.5	186,695,036	635,747	0.0034	0.9966	98.85
5.5	170,765,172	826,460	0.0048	0.9952	98.51
6.5	158,173,927	574,170	0.0036	0.9964	98.04
7.5	146,149,834	421,700	0.0029	0.9971	97.68
8.5	136,531,401	581,862	0.0043	0.9957	97.40
9.5	130,666,024	506,851	0.0039	0.9961	96.98
10.5	127,177,712	526,808	0.0041	0.9959	96.61
11.5	122,663,820	632,686	0.0052	0.9948	96.21
12.5	116,384,205	618,641	0.0053	0.9947	95.71
13.5	112,554,068	668,475	0.0059	0.9941	95.20
14.5	106,375,866	682,147	0.0064	0.9936	94.64
15.5	104,899,920	453,924	0.0043	0.9957	94.03
16.5	103,852,719	659,809	0.0064	0.9936	93.62
17.5	103,391,772	777,493	0.0075	0.9925	93.03
18.5	98,070,078	696,705	0.0071	0.9929	92.33
19.5	94,006,619	758,460	0.0081	0.9919	91.67
20.5	91,841,788	589,395	0.0064	0.9936	90.93
21.5	85,551,897	664,220	0.0078	0.9922	90.35
22.5	82,167,904	713,208	0.0087	0.9913	89.65
23.5	82,824,734	522,765	0.0063	0.9937	88.87
24.5	79,815,810	635,510	0.0080	0.9920	88.31
25.5	76,616,243	533,814	0.0070	0.9930	87.61
26.5	72,789,254	345,570	0.0047	0.9953	87.00
27.5	69,790,220	303,695	0.0044	0.9956	86.58
28.5	67,073,268	406,194	0.0061	0.9939	86.21
29.5	65,044,081	394,913	0.0061	0.9939	85.68
30.5	62,144,221	357,588	0.0058	0.9942	85.16
31.5	58,814,352	342,948	0.0058	0.9942	84.67
32.5	54,701,072	254,511	0.0047	0.9953	84.18
33.5	43,883,020	282,396	0.0064	0.9936	83.79
34.5	40,311,855	190,554	0.0047	0.9953	83.25
35.5	38,605,736	273,588	0.0071	0.9929	82.86
36.5	35,497,910	171,180	0.0048	0.9952	82.27
37.5	33,601,339	261,722	0.0078	0.9922	81.87
38.5	31,092,587	206,983	0.0067	0.9933	81.23

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,835,314	185,554	0.0064	0.9936	80.69
40.5	27,384,388	160,218	0.0059	0.9941	80.17
41.5	25,666,734	168,384	0.0066	0.9934	79.70
42.5	24,352,999	153,901	0.0063	0.9937	79.18
43.5	23,583,838	177,674	0.0075	0.9925	78.68
44.5	22,769,739	130,214	0.0057	0.9943	78.09
45.5	22,275,939	217,385	0.0098	0.9902	77.64
46.5	21,510,455	126,688	0.0059	0.9941	76.88
47.5	21,326,224	93,761	0.0044	0.9956	76.43
48.5	19,866,580	92,543	0.0047	0.9953	76.10
49.5	18,582,030	119,754	0.0064	0.9936	75.74
50.5	17,618,477	146,052	0.0083	0.9917	75.25
51.5	16,110,099	105,201	0.0065	0.9935	74.63
52.5	15,081,404	113,455	0.0075	0.9925	74.14
53.5	14,364,636	114,720	0.0080	0.9920	73.58
54.5	12,927,445	95,212	0.0074	0.9926	73.00
55.5	11,986,416	114,312	0.0095	0.9905	72.46
56.5	10,925,966	122,988	0.0113	0.9887	71.77
57.5	9,959,811	130,905	0.0131	0.9869	70.96
58.5	9,184,706	199,080	0.0217	0.9783	70.03
59.5	8,259,505	95,314	0.0115	0.9885	68.51
60.5	7,387,318	47,869	0.0065	0.9935	67.72
61.5	6,504,379	82,838	0.0127	0.9873	67.28
62.5	5,615,514	226,336	0.0403	0.9597	66.42
63.5	4,378,739	75,990	0.0174	0.9826	63.75
64.5	3,725,041	80,487	0.0216	0.9784	62.64
65.5	3,237,138	83,080	0.0257	0.9743	61.29
66.5	2,846,443	37,251	0.0131	0.9869	59.71
67.5	2,441,797	83,269	0.0341	0.9659	58.93
68.5	2,213,694	77,556	0.0350	0.9650	56.92
69.5	1,797,740	46,799	0.0260	0.9740	54.93
70.5	1,593,233	53,945	0.0339	0.9661	53.50
71.5	1,471,358	35,550	0.0242	0.9758	51.69
72.5	1,375,757	28,886	0.0210	0.9790	50.44
73.5	1,324,119	38,718	0.0292	0.9708	49.38
74.5	1,284,021	48,227	0.0376	0.9624	47.93
75.5	1,250,106	56,332	0.0451	0.9549	46.13
76.5	1,191,144	26,157	0.0220	0.9780	44.06
77.5	1,160,820	50,356	0.0434	0.9566	43.09
78.5	1,106,499	48,792	0.0441	0.9559	41.22

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	1,027,944	62,556	0.0609	0.9391	39.40	
80.5	920,492	28,611	0.0311	0.9689	37.00	
81.5	874,301	50,856	0.0582	0.9418	35.85	
82.5	811,527	38,208	0.0471	0.9529	33.77	
83.5	745,154	19,728	0.0265	0.9735	32.18	
84.5	716,632	29,450	0.0411	0.9589	31.33	
85.5	663,771	7,967	0.0120	0.9880	30.04	
86.5	654,454	12,475	0.0191	0.9809	29.68	
87.5	369,651	14,934	0.0404	0.9596	29.11	
88.5	349,124	7,026	0.0201	0.9799	27.94	
89.5	327,768	102,544	0.3129	0.6871	27.37	
90.5	216,241	3,888	0.0180	0.9820	18.81	
91.5	156,412	13,728	0.0878	0.9122	18.47	
92.5	69,187	3,217	0.0465	0.9535	16.85	
93.5	59,044	7,385	0.1251	0.8749	16.07	
94.5	46,166	248	0.0054	0.9946	14.06	
95.5	45,918	607	0.0132	0.9868	13.98	
96.5	45,311	8,174	0.1804	0.8196	13.80	
97.5	36,094	843	0.0234	0.9766	11.31	
98.5	35,251	2	0.0001	0.9999	11.04	
99.5	35,172	615	0.0175	0.9825	11.04	
100.5	32,627		0.0000	1.0000	10.85	
101.5	32,627	9,642	0.2955	0.7045	10.85	
102.5	22,861	2,701	0.1181	0.8819	7.64	
103.5	20,160	847	0.0420	0.9580	6.74	
104.5	19,260	1,566	0.0813	0.9187	6.46	
105.5	11,618		0.0000	1.0000	5.93	
106.5	11,416	3,212	0.2814	0.7186	5.93	
107.5	7,612	27	0.0035	0.9965	4.26	
108.5	7,585		0.0000	1.0000	4.25	
109.5	7,585	12	0.0016	0.9984	4.25	
110.5	7,550		0.0000	1.0000	4.24	
111.5	7,550	584	0.0773	0.9227	4.24	
112.5	6,917		0.0000	1.0000	3.91	
113.5	6,917	4	0.0006	0.9994	3.91	
114.5	6,597		0.0000	1.0000	3.91	
115.5	875		0.0000	1.0000	3.91	
116.5	875		0.0000	1.0000	3.91	
117.5	875		0.0000	1.0000	3.91	
118.5	875		0.0000	1.0000	3.91	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	875	367	0.4194	0.5806	3.91	
120.5	508		0.0000	1.0000	2.27	
121.5					2.27	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	228,910,542	197,952	0.0009	0.9991	100.00
0.5	203,121,831	328,282	0.0016	0.9984	99.91
1.5	175,830,136	735,468	0.0042	0.9958	99.75
2.5	157,864,181	443,631	0.0028	0.9972	99.33
3.5	139,194,624	611,533	0.0044	0.9956	99.06
4.5	123,333,316	419,217	0.0034	0.9966	98.62
5.5	110,614,971	704,118	0.0064	0.9936	98.29
6.5	101,995,807	430,592	0.0042	0.9958	97.66
7.5	93,055,105	301,410	0.0032	0.9968	97.25
8.5	85,300,250	358,549	0.0042	0.9958	96.93
9.5	80,816,141	337,785	0.0042	0.9958	96.52
10.5	79,479,836	384,888	0.0048	0.9952	96.12
11.5	76,581,947	477,212	0.0062	0.9938	95.66
12.5	73,475,067	423,108	0.0058	0.9942	95.06
13.5	80,078,403	465,595	0.0058	0.9942	94.51
14.5	76,400,157	558,710	0.0073	0.9927	93.96
15.5	75,861,518	354,416	0.0047	0.9953	93.28
16.5	76,956,686	555,345	0.0072	0.9928	92.84
17.5	77,489,738	682,696	0.0088	0.9912	92.17
18.5	73,993,228	554,655	0.0075	0.9925	91.36
19.5	71,439,044	624,126	0.0087	0.9913	90.67
20.5	70,411,596	448,656	0.0064	0.9936	89.88
21.5	65,059,874	581,194	0.0089	0.9911	89.31
22.5	61,955,974	614,304	0.0099	0.9901	88.51
23.5	62,204,263	446,948	0.0072	0.9928	87.63
24.5	59,270,965	576,794	0.0097	0.9903	87.00
25.5	55,979,702	480,628	0.0086	0.9914	86.16
26.5	52,486,651	273,930	0.0052	0.9948	85.42
27.5	49,530,206	268,857	0.0054	0.9946	84.97
28.5	48,045,438	305,054	0.0063	0.9937	84.51
29.5	46,973,491	337,709	0.0072	0.9928	83.97
30.5	44,737,901	290,322	0.0065	0.9935	83.37
31.5	43,041,514	285,437	0.0066	0.9934	82.83
32.5	39,945,722	191,619	0.0048	0.9952	82.28
33.5	29,791,033	229,580	0.0077	0.9923	81.88
34.5	27,610,551	117,566	0.0043	0.9957	81.25
35.5	26,883,122	209,953	0.0078	0.9922	80.91
36.5	24,887,774	135,190	0.0054	0.9946	80.28
37.5	23,919,859	140,963	0.0059	0.9941	79.84
38.5	22,211,627	173,172	0.0078	0.9922	79.37

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,740,131	151,403	0.0073	0.9927	78.75
40.5	19,602,239	106,099	0.0054	0.9946	78.18
41.5	18,838,303	142,206	0.0075	0.9925	77.75
42.5	18,654,356	95,126	0.0051	0.9949	77.17
43.5	19,178,756	121,250	0.0063	0.9937	76.77
44.5	19,120,136	95,914	0.0050	0.9950	76.29
45.5	19,152,189	170,065	0.0089	0.9911	75.90
46.5	18,848,403	95,601	0.0051	0.9949	75.23
47.5	18,699,028	70,909	0.0038	0.9962	74.85
48.5	17,515,375	56,470	0.0032	0.9968	74.56
49.5	16,767,091	95,639	0.0057	0.9943	74.32
50.5	16,133,841	122,026	0.0076	0.9924	73.90
51.5	14,572,113	86,837	0.0060	0.9940	73.34
52.5	13,554,030	100,510	0.0074	0.9926	72.90
53.5	12,876,398	95,033	0.0074	0.9926	72.36
54.5	11,475,229	83,764	0.0073	0.9927	71.83
55.5	10,534,183	91,176	0.0087	0.9913	71.31
56.5	9,472,756	109,668	0.0116	0.9884	70.69
57.5	8,521,671	116,151	0.0136	0.9864	69.87
58.5	7,789,468	180,109	0.0231	0.9769	68.92
59.5	6,957,453	82,336	0.0118	0.9882	67.32
60.5	6,358,150	41,993	0.0066	0.9934	66.53
61.5	5,504,056	70,594	0.0128	0.9872	66.09
62.5	4,427,945	74,059	0.0167	0.9833	65.24
63.5	3,258,942	54,581	0.0167	0.9833	64.15
64.5	2,637,212	58,416	0.0222	0.9778	63.07
65.5	2,192,667	78,435	0.0358	0.9642	61.68
66.5	1,806,340	28,855	0.0160	0.9840	59.47
67.5	1,909,722	74,378	0.0389	0.9611	58.52
68.5	1,701,132	58,189	0.0342	0.9658	56.24
69.5	1,321,225	30,757	0.0233	0.9767	54.32
70.5	1,156,594	27,801	0.0240	0.9760	53.05
71.5	1,152,992	27,099	0.0235	0.9765	51.78
72.5	1,284,007	24,626	0.0192	0.9808	50.56
73.5	1,247,164	32,114	0.0257	0.9743	49.59
74.5	1,206,571	44,104	0.0366	0.9634	48.31
75.5	1,167,385	45,334	0.0388	0.9612	46.55
76.5	1,123,158	25,289	0.0225	0.9775	44.74
77.5	1,094,947	46,074	0.0421	0.9579	43.73
78.5	1,045,551	48,603	0.0465	0.9535	41.89

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	967,475	60,215	0.0622	0.9378	39.95	
80.5	864,843	28,410	0.0328	0.9672	37.46	
81.5	816,263	49,477	0.0606	0.9394	36.23	
82.5	754,996	38,037	0.0504	0.9496	34.03	
83.5	688,794	18,500	0.0269	0.9731	32.32	
84.5	661,512	29,236	0.0442	0.9558	31.45	
85.5	617,734	7,337	0.0119	0.9881	30.06	
86.5	609,253	12,475	0.0205	0.9795	29.70	
87.5	327,209	14,452	0.0442	0.9558	29.10	
88.5	307,165	4,840	0.0158	0.9842	27.81	
89.5	291,939	102,007	0.3494	0.6506	27.37	
90.5	180,972	2,535	0.0140	0.9860	17.81	
91.5	122,496	13,728	0.1121	0.8879	17.56	
92.5	35,348	3,217	0.0910	0.9090	15.59	
93.5	25,206	5,114	0.2029	0.7971	14.17	
94.5	34,989	248	0.0071	0.9929	11.30	
95.5	43,959	607	0.0138	0.9862	11.22	
96.5	43,352	8,174	0.1886	0.8114	11.06	
97.5	34,135	843	0.0247	0.9753	8.98	
98.5	33,292	2	0.0001	0.9999	8.75	
99.5	33,212	194	0.0058	0.9942	8.75	
100.5	31,089		0.0000	1.0000	8.70	
101.5	32,627	9,642	0.2955	0.7045	8.70	
102.5	22,861	2,701	0.1181	0.8819	6.13	
103.5	20,160	847	0.0420	0.9580	5.41	
104.5	19,260	1,566	0.0813	0.9187	5.18	
105.5	11,618		0.0000	1.0000	4.76	
106.5	11,416	3,212	0.2814	0.7186	4.76	
107.5	7,612	27	0.0035	0.9965	3.42	
108.5	7,585		0.0000	1.0000	3.41	
109.5	7,585	12	0.0016	0.9984	3.41	
110.5	7,550		0.0000	1.0000	3.40	
111.5	7,550	584	0.0773	0.9227	3.40	
112.5	6,917		0.0000	1.0000	3.14	
113.5	6,917	4	0.0006	0.9994	3.14	
114.5	6,597		0.0000	1.0000	3.14	
115.5	875		0.0000	1.0000	3.14	
116.5	875		0.0000	1.0000	3.14	
117.5	875		0.0000	1.0000	3.14	
118.5	875		0.0000	1.0000	3.14	

COLUMBIA GAS OF KENTUCKY, INC.

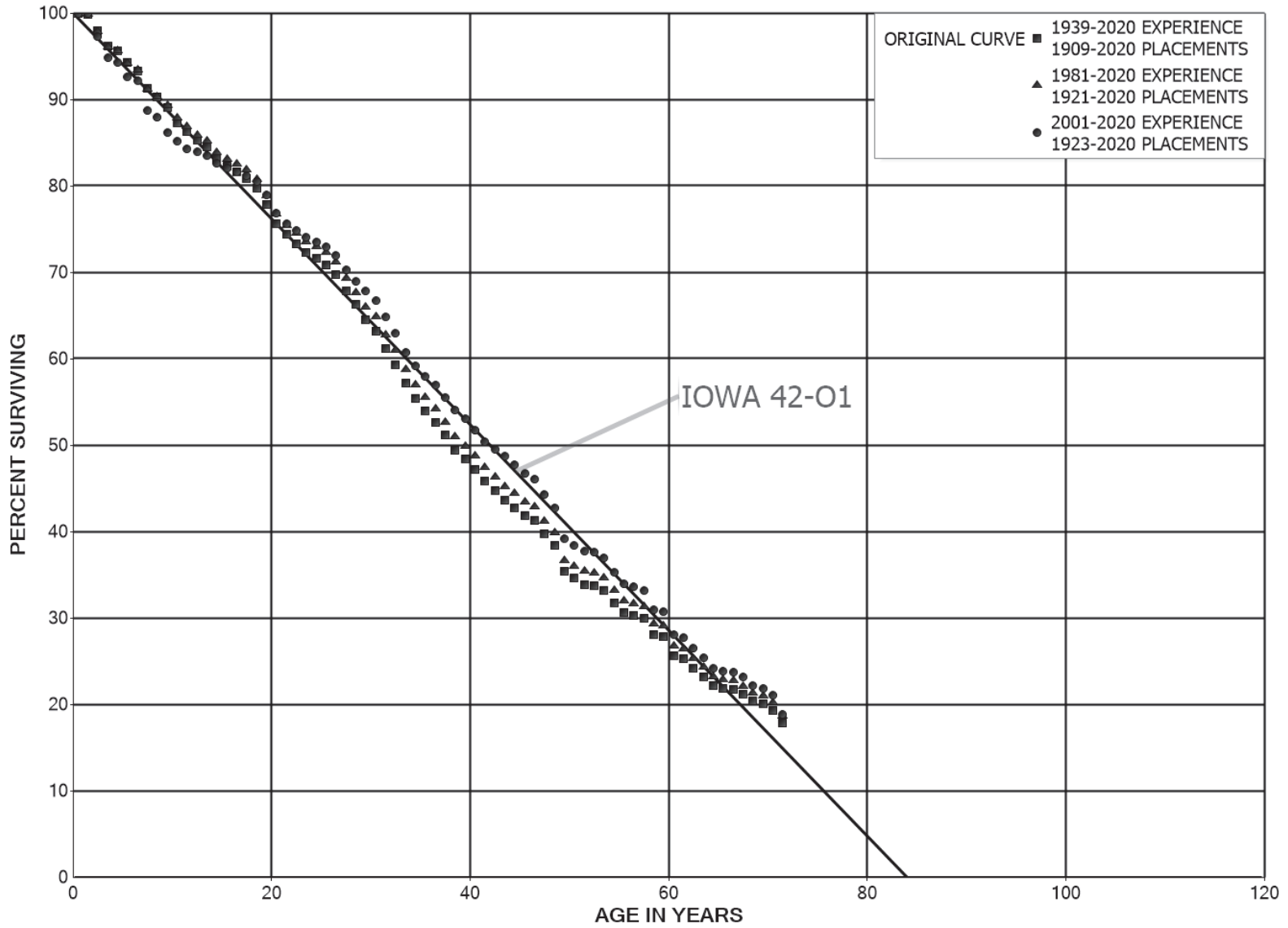
ACCOUNT 376.00 MAINS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
119.5	875	367	0.4194	0.5806	3.14	
120.5	508		0.0000	1.0000	1.82	
121.5					1.82	



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1909-2020			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	24,959,684	19,287	0.0008	0.9992	100.00	
0.5	19,630,128	12,752	0.0006	0.9994	99.92	
1.5	14,849,661	286,993	0.0193	0.9807	99.86	
2.5	12,745,126	226,250	0.0178	0.9822	97.93	
3.5	12,041,546	72,039	0.0060	0.9940	96.19	
4.5	11,723,006	165,341	0.0141	0.9859	95.61	
5.5	7,509,815	74,563	0.0099	0.9901	94.27	
6.5	7,015,791	157,306	0.0224	0.9776	93.33	
7.5	6,615,382	71,189	0.0108	0.9892	91.24	
8.5	5,880,708	77,304	0.0131	0.9869	90.26	
9.5	5,641,774	111,156	0.0197	0.9803	89.07	
10.5	5,504,260	63,712	0.0116	0.9884	87.31	
11.5	5,333,843	63,555	0.0119	0.9881	86.30	
12.5	5,105,221	46,145	0.0090	0.9910	85.27	
13.5	4,990,147	81,207	0.0163	0.9837	84.50	
14.5	4,864,076	47,995	0.0099	0.9901	83.13	
15.5	4,752,241	39,312	0.0083	0.9917	82.31	
16.5	4,603,434	44,028	0.0096	0.9904	81.63	
17.5	4,555,176	65,224	0.0143	0.9857	80.85	
18.5	4,255,205	101,680	0.0239	0.9761	79.69	
19.5	4,037,462	110,476	0.0274	0.9726	77.79	
20.5	3,895,284	67,620	0.0174	0.9826	75.66	
21.5	3,789,564	53,564	0.0141	0.9859	74.34	
22.5	3,668,172	48,793	0.0133	0.9867	73.29	
23.5	3,460,754	32,753	0.0095	0.9905	72.32	
24.5	3,276,286	35,329	0.0108	0.9892	71.63	
25.5	3,027,665	46,563	0.0154	0.9846	70.86	
26.5	2,860,316	77,119	0.0270	0.9730	69.77	
27.5	2,561,152	62,011	0.0242	0.9758	67.89	
28.5	2,383,543	61,413	0.0258	0.9742	66.25	
29.5	2,251,456	46,020	0.0204	0.9796	64.54	
30.5	2,140,039	70,374	0.0329	0.9671	63.22	
31.5	1,880,048	55,956	0.0298	0.9702	61.14	
32.5	1,592,298	56,203	0.0353	0.9647	59.32	
33.5	1,146,758	36,970	0.0322	0.9678	57.23	
34.5	994,163	25,277	0.0254	0.9746	55.38	
35.5	845,475	20,712	0.0245	0.9755	53.97	
36.5	756,105	21,858	0.0289	0.9711	52.65	
37.5	689,037	23,007	0.0334	0.9666	51.13	
38.5	604,236	12,974	0.0215	0.9785	49.42	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2020			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	538,239	12,761	0.0237	0.9763	48.36
40.5	514,712	15,066	0.0293	0.9707	47.22
41.5	487,327	11,935	0.0245	0.9755	45.83
42.5	463,084	11,770	0.0254	0.9746	44.71
43.5	449,991	8,340	0.0185	0.9815	43.57
44.5	439,176	9,223	0.0210	0.9790	42.77
45.5	415,760	6,067	0.0146	0.9854	41.87
46.5	396,113	14,832	0.0374	0.9626	41.26
47.5	356,298	12,055	0.0338	0.9662	39.71
48.5	207,543	16,347	0.0788	0.9212	38.37
49.5	153,718	3,380	0.0220	0.9780	35.35
50.5	141,021	2,891	0.0205	0.9795	34.57
51.5	125,314	682	0.0054	0.9946	33.86
52.5	111,658	1,721	0.0154	0.9846	33.68
53.5	105,110	4,515	0.0430	0.9570	33.16
54.5	95,488	3,451	0.0361	0.9639	31.73
55.5	86,343	795	0.0092	0.9908	30.59
56.5	78,982	899	0.0114	0.9886	30.31
57.5	74,415	4,675	0.0628	0.9372	29.96
58.5	65,176	563	0.0086	0.9914	28.08
59.5	59,327	4,801	0.0809	0.9191	27.84
60.5	49,115	614	0.0125	0.9875	25.58
61.5	43,682	1,865	0.0427	0.9573	25.26
62.5	39,724	1,637	0.0412	0.9588	24.18
63.5	36,046	1,535	0.0426	0.9574	23.19
64.5	28,167	411	0.0146	0.9854	22.20
65.5	21,189	111	0.0053	0.9947	21.88
66.5	15,256	447	0.0293	0.9707	21.76
67.5	12,819	468	0.0365	0.9635	21.12
68.5	11,139	142	0.0127	0.9873	20.35
69.5	9,247	380	0.0411	0.9589	20.10
70.5	5,591	423	0.0757	0.9243	19.27
71.5	4,725	86	0.0183	0.9817	17.81
72.5	4,602	12	0.0027	0.9973	17.49
73.5	4,590	176	0.0384	0.9616	17.44
74.5	4,274	20	0.0047	0.9953	16.77
75.5	4,254	445	0.1046	0.8954	16.69
76.5	3,780		0.0000	1.0000	14.95
77.5	3,780	34	0.0089	0.9911	14.95
78.5	3,747	48	0.0129	0.9871	14.81

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1909-2020			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,874		0.0000	1.0000	14.62
80.5	2,462		0.0000	1.0000	14.62
81.5	2,252	115	0.0512	0.9488	14.62
82.5	2,052	273	0.1331	0.8669	13.87
83.5	1,741		0.0000	1.0000	12.03
84.5	1,741		0.0000	1.0000	12.03
85.5	1,741	92	0.0527	0.9473	12.03
86.5	1,649		0.0000	1.0000	11.39
87.5	1,274		0.0000	1.0000	11.39
88.5	1,274		0.0000	1.0000	11.39
89.5	1,274		0.0000	1.0000	11.39
90.5	1,274	75	0.0587	0.9413	11.39
91.5	985		0.0000	1.0000	10.72
92.5	310		0.0000	1.0000	10.72
93.5	310		0.0000	1.0000	10.72
94.5	310		0.0000	1.0000	10.72
95.5	310		0.0000	1.0000	10.72
96.5	310		0.0000	1.0000	10.72
97.5					10.72

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1921-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,004,394	16,339	0.0007	0.9993	100.00
0.5	18,689,942	7,987	0.0004	0.9996	99.93
1.5	13,918,294	280,887	0.0202	0.9798	99.89
2.5	11,821,355	216,084	0.0183	0.9817	97.87
3.5	11,125,482	60,191	0.0054	0.9946	96.08
4.5	10,822,106	152,535	0.0141	0.9859	95.56
5.5	6,638,039	58,429	0.0088	0.9912	94.22
6.5	6,168,692	143,943	0.0233	0.9767	93.39
7.5	5,889,263	57,925	0.0098	0.9902	91.21
8.5	5,296,202	63,115	0.0119	0.9881	90.31
9.5	5,161,148	83,783	0.0162	0.9838	89.24
10.5	5,056,620	53,109	0.0105	0.9895	87.79
11.5	4,929,674	57,152	0.0116	0.9884	86.87
12.5	4,724,254	39,230	0.0083	0.9917	85.86
13.5	4,620,675	69,267	0.0150	0.9850	85.15
14.5	4,519,153	42,136	0.0093	0.9907	83.87
15.5	4,434,824	30,464	0.0069	0.9931	83.09
16.5	4,320,603	33,874	0.0078	0.9922	82.52
17.5	4,298,901	57,211	0.0133	0.9867	81.87
18.5	4,032,859	96,421	0.0239	0.9761	80.78
19.5	3,840,372	105,000	0.0273	0.9727	78.85
20.5	3,720,719	62,517	0.0168	0.9832	76.69
21.5	3,632,007	44,633	0.0123	0.9877	75.40
22.5	3,538,857	44,413	0.0126	0.9874	74.48
23.5	3,343,052	27,318	0.0082	0.9918	73.54
24.5	3,184,913	29,944	0.0094	0.9906	72.94
25.5	2,948,884	44,206	0.0150	0.9850	72.26
26.5	2,793,322	75,659	0.0271	0.9729	71.17
27.5	2,512,557	57,663	0.0230	0.9770	69.24
28.5	2,341,978	59,160	0.0253	0.9747	67.66
29.5	2,215,493	38,789	0.0175	0.9825	65.95
30.5	2,115,932	67,873	0.0321	0.9679	64.79
31.5	1,859,020	53,909	0.0290	0.9710	62.71
32.5	1,573,173	55,015	0.0350	0.9650	60.90
33.5	1,130,095	35,902	0.0318	0.9682	58.77
34.5	978,925	23,646	0.0242	0.9758	56.90
35.5	831,501	20,070	0.0241	0.9759	55.52
36.5	742,772	21,517	0.0290	0.9710	54.18
37.5	676,046	22,110	0.0327	0.9673	52.61
38.5	592,191	12,714	0.0215	0.9785	50.89

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	527,612	11,686	0.0221	0.9779	49.80	
40.5	505,916	13,451	0.0266	0.9734	48.70	
41.5	480,452	11,131	0.0232	0.9768	47.40	
42.5	457,199	11,049	0.0242	0.9758	46.31	
43.5	444,984	8,126	0.0183	0.9817	45.19	
44.5	434,382	9,145	0.0211	0.9789	44.36	
45.5	411,044	6,046	0.0147	0.9853	43.43	
46.5	391,419	14,746	0.0377	0.9623	42.79	
47.5	352,336	11,559	0.0328	0.9672	41.18	
48.5	204,074	16,178	0.0793	0.9207	39.83	
49.5	150,417	2,819	0.0187	0.9813	36.67	
50.5	138,317	2,363	0.0171	0.9829	35.98	
51.5	124,015	682	0.0055	0.9945	35.37	
52.5	111,195	1,721	0.0155	0.9845	35.17	
53.5	104,647	4,515	0.0431	0.9569	34.63	
54.5	95,026	3,451	0.0363	0.9637	33.13	
55.5	85,880	795	0.0093	0.9907	31.93	
56.5	78,519	899	0.0115	0.9885	31.63	
57.5	74,272	4,675	0.0629	0.9371	31.27	
58.5	65,033	563	0.0087	0.9913	29.30	
59.5	59,250	4,723	0.0797	0.9203	29.05	
60.5	49,115	614	0.0125	0.9875	26.73	
61.5	43,682	1,865	0.0427	0.9573	26.40	
62.5	39,724	1,637	0.0412	0.9588	25.27	
63.5	36,046	1,535	0.0426	0.9574	24.23	
64.5	28,167	411	0.0146	0.9854	23.20	
65.5	21,189	111	0.0053	0.9947	22.86	
66.5	15,256	447	0.0293	0.9707	22.74	
67.5	12,819	468	0.0365	0.9635	22.08	
68.5	11,139	142	0.0127	0.9873	21.27	
69.5	9,247	380	0.0411	0.9589	21.00	
70.5	5,591	423	0.0757	0.9243	20.14	
71.5	4,725	86	0.0183	0.9817	18.61	
72.5	4,602	12	0.0027	0.9973	18.27	
73.5	4,590	176	0.0384	0.9616	18.22	
74.5	4,274	20	0.0047	0.9953	17.53	
75.5	4,254	445	0.1046	0.8954	17.44	
76.5	3,780		0.0000	1.0000	15.62	
77.5	3,780	34	0.0089	0.9911	15.62	
78.5	3,747	48	0.0129	0.9871	15.48	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1921-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,874		0.0000	1.0000	15.28
80.5	2,462		0.0000	1.0000	15.28
81.5	2,252	115	0.0512	0.9488	15.28
82.5	2,052	273	0.1331	0.8669	14.50
83.5	1,741		0.0000	1.0000	12.57
84.5	1,741		0.0000	1.0000	12.57
85.5	1,741	92	0.0527	0.9473	12.57
86.5	1,649		0.0000	1.0000	11.91
87.5	1,274		0.0000	1.0000	11.91
88.5	1,274		0.0000	1.0000	11.91
89.5	1,274		0.0000	1.0000	11.91
90.5	1,274	75	0.0587	0.9413	11.91
91.5	985		0.0000	1.0000	11.21
92.5	310		0.0000	1.0000	11.21
93.5	310		0.0000	1.0000	11.21
94.5	310		0.0000	1.0000	11.21
95.5	310		0.0000	1.0000	11.21
96.5	310		0.0000	1.0000	11.21
97.5					11.21

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE

PLACEMENT BAND 1923-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	20,281,807	6,449	0.0003	0.9997	100.00
0.5	15,015,360	1,360	0.0001	0.9999	99.97
1.5	10,338,168	274,349	0.0265	0.9735	99.96
2.5	8,326,020	214,499	0.0258	0.9742	97.31
3.5	7,866,183	41,068	0.0052	0.9948	94.80
4.5	7,718,106	137,350	0.0178	0.9822	94.30
5.5	3,830,407	19,435	0.0051	0.9949	92.63
6.5	3,581,149	133,580	0.0373	0.9627	92.16
7.5	3,479,518	30,923	0.0089	0.9911	88.72
8.5	2,909,487	57,640	0.0198	0.9802	87.93
9.5	2,777,756	32,010	0.0115	0.9885	86.19
10.5	2,804,674	30,040	0.0107	0.9893	85.20
11.5	2,904,784	11,361	0.0039	0.9961	84.28
12.5	3,002,755	15,068	0.0050	0.9950	83.95
13.5	3,410,923	38,098	0.0112	0.9888	83.53
14.5	3,481,438	22,841	0.0066	0.9934	82.60
15.5	3,565,176	19,241	0.0054	0.9946	82.06
16.5	3,549,623	20,877	0.0059	0.9941	81.61
17.5	3,570,893	27,220	0.0076	0.9924	81.13
18.5	3,391,978	64,328	0.0190	0.9810	80.52
19.5	3,193,947	87,948	0.0275	0.9725	78.99
20.5	3,087,046	48,353	0.0157	0.9843	76.81
21.5	3,012,577	29,045	0.0096	0.9904	75.61
22.5	2,920,956	32,070	0.0110	0.9890	74.88
23.5	2,726,872	19,468	0.0071	0.9929	74.06
24.5	2,556,041	21,475	0.0084	0.9916	73.53
25.5	2,329,941	28,855	0.0124	0.9876	72.91
26.5	2,195,823	51,380	0.0234	0.9766	72.01
27.5	1,982,615	40,142	0.0202	0.9798	70.32
28.5	2,015,256	31,566	0.0157	0.9843	68.90
29.5	1,989,326	30,872	0.0155	0.9845	67.82
30.5	1,906,730	56,219	0.0295	0.9705	66.77
31.5	1,679,722	48,639	0.0290	0.9710	64.80
32.5	1,411,865	49,260	0.0349	0.9651	62.92
33.5	978,635	25,690	0.0263	0.9737	60.73
34.5	843,380	17,132	0.0203	0.9797	59.13
35.5	710,138	11,487	0.0162	0.9838	57.93
36.5	634,881	16,079	0.0253	0.9747	57.00
37.5	575,526	15,213	0.0264	0.9736	55.55
38.5	507,860	9,362	0.0184	0.9816	54.08

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	452,843	11,314	0.0250	0.9750	53.09
40.5	436,861	11,284	0.0258	0.9742	51.76
41.5	418,196	7,728	0.0185	0.9815	50.42
42.5	401,300	6,121	0.0153	0.9847	49.49
43.5	398,745	8,049	0.0202	0.9798	48.74
44.5	396,906	8,355	0.0210	0.9790	47.75
45.5	386,219	5,964	0.0154	0.9846	46.75
46.5	373,752	14,303	0.0383	0.9617	46.03
47.5	337,542	11,559	0.0342	0.9658	44.27
48.5	191,727	15,896	0.0829	0.9171	42.75
49.5	140,722	2,739	0.0195	0.9805	39.21
50.5	133,752	2,363	0.0177	0.9823	38.44
51.5	119,555	591	0.0049	0.9951	37.76
52.5	106,026	1,721	0.0162	0.9838	37.58
53.5	99,425	4,515	0.0454	0.9546	36.97
54.5	90,227	3,451	0.0382	0.9618	35.29
55.5	81,081	749	0.0092	0.9908	33.94
56.5	73,795	899	0.0122	0.9878	33.62
57.5	69,228	4,675	0.0675	0.9325	33.21
58.5	59,989	563	0.0094	0.9906	30.97
59.5	55,422	4,658	0.0840	0.9160	30.68
60.5	45,842	570	0.0124	0.9876	28.10
61.5	40,713	1,809	0.0444	0.9556	27.75
62.5	37,015	1,637	0.0442	0.9558	26.52
63.5	33,375	1,535	0.0460	0.9540	25.35
64.5	25,496	411	0.0161	0.9839	24.18
65.5	18,518	74	0.0040	0.9960	23.79
66.5	12,622	268	0.0212	0.9788	23.70
67.5	11,010	468	0.0425	0.9575	23.19
68.5	9,330	142	0.0152	0.9848	22.21
69.5	7,438	269	0.0361	0.9639	21.87
70.5	3,892	423	0.1087	0.8913	21.08
71.5	3,569	35	0.0098	0.9902	18.79
72.5	4,283	12	0.0029	0.9971	18.61
73.5	4,271	176	0.0412	0.9588	18.55
74.5	3,954	20	0.0051	0.9949	17.79
75.5	3,934	445	0.1131	0.8869	17.70
76.5	3,461		0.0000	1.0000	15.70
77.5	3,780	34	0.0089	0.9911	15.70
78.5	3,747	48	0.0129	0.9871	15.56

COLUMBIA GAS OF KENTUCKY, INC.

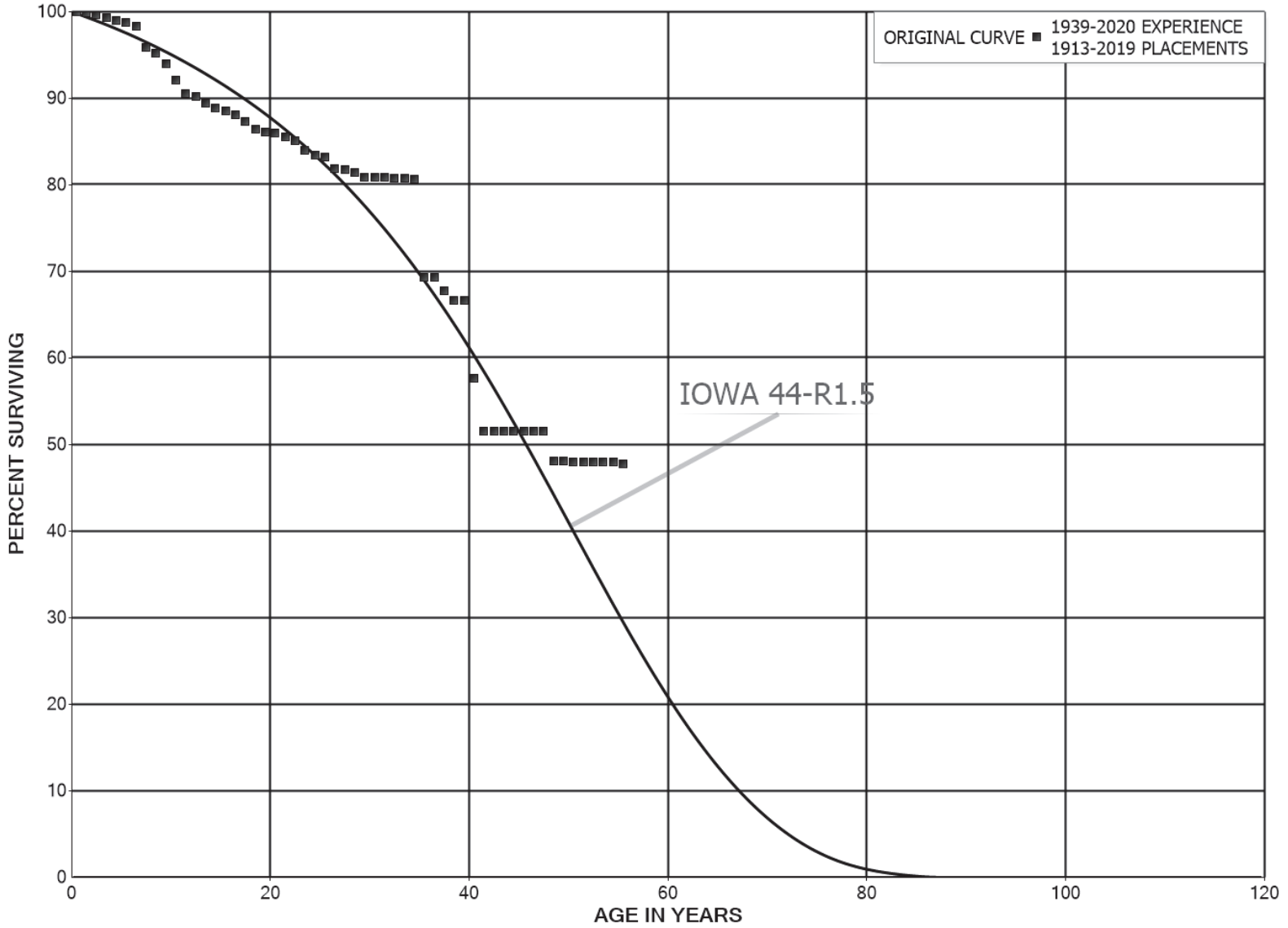
ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT - GENERAL

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1923-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,874		0.0000	1.0000	15.36
80.5	2,462		0.0000	1.0000	15.36
81.5	2,252	115	0.0512	0.9488	15.36
82.5	2,052	273	0.1331	0.8669	14.57
83.5	1,741		0.0000	1.0000	12.63
84.5	1,741		0.0000	1.0000	12.63
85.5	1,741	92	0.0527	0.9473	12.63
86.5	1,649		0.0000	1.0000	11.96
87.5	1,274		0.0000	1.0000	11.96
88.5	1,274		0.0000	1.0000	11.96
89.5	1,274		0.0000	1.0000	11.96
90.5	1,274	75	0.0587	0.9413	11.96
91.5	985		0.0000	1.0000	11.26
92.5	310		0.0000	1.0000	11.26
93.5	310		0.0000	1.0000	11.26
94.5	310		0.0000	1.0000	11.26
95.5	310		0.0000	1.0000	11.26
96.5	310		0.0000	1.0000	11.26
97.5					11.26



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 379.10 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.10 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	1,676,254	564	0.0003	0.9997	100.00	
0.5	1,669,892	2,001	0.0012	0.9988	99.97	
1.5	362,492	691	0.0019	0.9981	99.85	
2.5	361,316	1,372	0.0038	0.9962	99.66	
3.5	328,969	918	0.0028	0.9972	99.28	
4.5	335,580	777	0.0023	0.9977	99.00	
5.5	335,645	1,748	0.0052	0.9948	98.77	
6.5	329,100	8,290	0.0252	0.9748	98.26	
7.5	309,365	1,993	0.0064	0.9936	95.78	
8.5	306,085	3,716	0.0121	0.9879	95.16	
9.5	305,336	6,195	0.0203	0.9797	94.01	
10.5	292,153	4,903	0.0168	0.9832	92.10	
11.5	287,243	1,063	0.0037	0.9963	90.56	
12.5	286,786	2,468	0.0086	0.9914	90.22	
13.5	284,442	1,920	0.0067	0.9933	89.45	
14.5	279,119	1,101	0.0039	0.9961	88.84	
15.5	278,580	1,454	0.0052	0.9948	88.49	
16.5	277,081	2,294	0.0083	0.9917	88.03	
17.5	274,997	2,811	0.0102	0.9898	87.30	
18.5	274,790	971	0.0035	0.9965	86.41	
19.5	274,154	336	0.0012	0.9988	86.10	
20.5	274,129	1,510	0.0055	0.9945	86.00	
21.5	272,949	1,294	0.0047	0.9953	85.52	
22.5	272,847	3,572	0.0131	0.9869	85.12	
23.5	269,738	1,967	0.0073	0.9927	84.00	
24.5	263,291	515	0.0020	0.9980	83.39	
25.5	262,398	4,362	0.0166	0.9834	83.23	
26.5	258,036	428	0.0017	0.9983	81.84	
27.5	257,656	878	0.0034	0.9966	81.71	
28.5	255,226	1,721	0.0067	0.9933	81.43	
29.5	253,491	99	0.0004	0.9996	80.88	
30.5	253,392	36	0.0001	0.9999	80.85	
31.5	253,357	298	0.0012	0.9988	80.84	
32.5	253,059	14	0.0001	0.9999	80.74	
33.5	9,472	8	0.0009	0.9991	80.74	
34.5	9,464	1,341	0.1417	0.8583	80.67	
35.5	8,123		0.0000	1.0000	69.24	
36.5	8,123	173	0.0213	0.9787	69.24	
37.5	6,355	105	0.0165	0.9835	67.77	
38.5	1,299		0.0000	1.0000	66.65	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.10 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,299	176	0.1351	0.8649	66.65	
40.5	1,124	120	0.1067	0.8933	57.64	
41.5	1,004		0.0000	1.0000	51.49	
42.5	1,004		0.0000	1.0000	51.49	
43.5	1,004		0.0000	1.0000	51.49	
44.5	1,004		0.0000	1.0000	51.49	
45.5	1,004		0.0000	1.0000	51.49	
46.5	1,004		0.0000	1.0000	51.49	
47.5	1,004	67	0.0672	0.9328	51.49	
48.5	936		0.0000	1.0000	48.03	
49.5	936	1	0.0007	0.9993	48.03	
50.5	936		0.0000	1.0000	48.00	
51.5	936		0.0000	1.0000	48.00	
52.5	936		0.0000	1.0000	48.00	
53.5	936		0.0000	1.0000	48.00	
54.5	936	6	0.0063	0.9937	48.00	
55.5	407		0.0000	1.0000	47.70	
56.5	407	30	0.0749	0.9251	47.70	
57.5	377		0.0000	1.0000	44.12	
58.5	377		0.0000	1.0000	44.12	
59.5	377		0.0000	1.0000	44.12	
60.5	377		0.0000	1.0000	44.12	
61.5	377		0.0000	1.0000	44.12	
62.5	377		0.0000	1.0000	44.12	
63.5	377		0.0000	1.0000	44.12	
64.5	377	92	0.2430	0.7570	44.12	
65.5	285		0.0000	1.0000	33.40	
66.5	285		0.0000	1.0000	33.40	
67.5	285		0.0000	1.0000	33.40	
68.5	285		0.0000	1.0000	33.40	
69.5	285		0.0000	1.0000	33.40	
70.5	285		0.0000	1.0000	33.40	
71.5	285		0.0000	1.0000	33.40	
72.5	285		0.0000	1.0000	33.40	
73.5	285		0.0000	1.0000	33.40	
74.5	285		0.0000	1.0000	33.40	
75.5	285		0.0000	1.0000	33.40	
76.5	285		0.0000	1.0000	33.40	
77.5	285		0.0000	1.0000	33.40	
78.5	285		0.0000	1.0000	33.40	

COLUMBIA GAS OF KENTUCKY, INC.

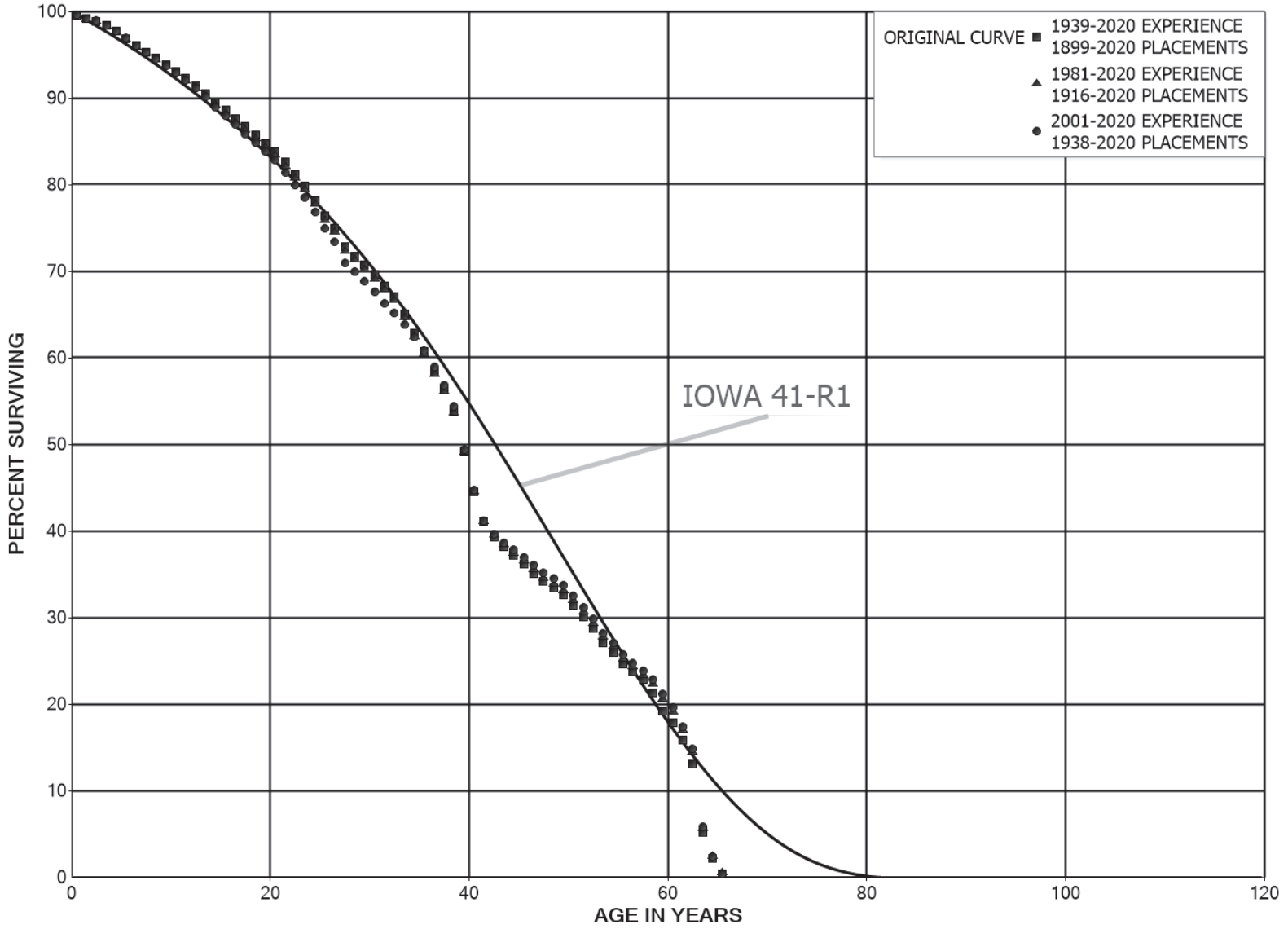
ACCOUNT 379.10 MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1913-2019			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	285		0.0000	1.0000	33.40
80.5	285		0.0000	1.0000	33.40
81.5	285		0.0000	1.0000	33.40
82.5	285		0.0000	1.0000	33.40
83.5	285		0.0000	1.0000	33.40
84.5	190		0.0000	1.0000	33.40
85.5	21		0.0000	1.0000	33.40
86.5	21		0.0000	1.0000	33.40
87.5	21		0.0000	1.0000	33.40
88.5	21		0.0000	1.0000	33.40
89.5	21		0.0000	1.0000	33.40
90.5	21		0.0000	1.0000	33.40
91.5					33.40



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 380.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2020

EXPERIENCE BAND 1939-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	196,201,058	974,691	0.0050	0.9950	100.00
0.5	179,245,982	665,961	0.0037	0.9963	99.50
1.5	164,786,058	508,037	0.0031	0.9969	99.13
2.5	151,946,176	715,618	0.0047	0.9953	98.83
3.5	140,539,037	970,579	0.0069	0.9931	98.36
4.5	130,658,215	1,172,409	0.0090	0.9910	97.68
5.5	121,337,183	957,051	0.0079	0.9921	96.81
6.5	112,979,075	840,407	0.0074	0.9926	96.04
7.5	105,880,763	803,074	0.0076	0.9924	95.33
8.5	99,524,182	797,275	0.0080	0.9920	94.61
9.5	94,341,431	767,256	0.0081	0.9919	93.85
10.5	90,101,214	800,606	0.0089	0.9911	93.08
11.5	85,124,411	766,689	0.0090	0.9910	92.26
12.5	81,096,821	790,881	0.0098	0.9902	91.43
13.5	77,520,018	875,674	0.0113	0.9887	90.53
14.5	74,154,135	759,460	0.0102	0.9898	89.51
15.5	70,928,343	754,274	0.0106	0.9894	88.60
16.5	66,973,033	728,758	0.0109	0.9891	87.65
17.5	63,550,133	680,298	0.0107	0.9893	86.70
18.5	60,293,737	703,912	0.0117	0.9883	85.77
19.5	56,848,588	631,129	0.0111	0.9889	84.77
20.5	52,867,794	782,714	0.0148	0.9852	83.83
21.5	49,119,528	837,764	0.0171	0.9829	82.59
22.5	44,849,480	726,369	0.0162	0.9838	81.18
23.5	40,666,927	847,230	0.0208	0.9792	79.86
24.5	36,357,981	846,848	0.0233	0.9767	78.20
25.5	32,287,808	583,434	0.0181	0.9819	76.38
26.5	28,444,826	832,560	0.0293	0.9707	75.00
27.5	25,001,618	352,844	0.0141	0.9859	72.80
28.5	22,502,078	328,597	0.0146	0.9854	71.78
29.5	20,421,015	326,359	0.0160	0.9840	70.73
30.5	17,969,112	326,083	0.0181	0.9819	69.60
31.5	15,338,251	290,264	0.0189	0.9811	68.33
32.5	13,797,995	402,305	0.0292	0.9708	67.04
33.5	12,191,006	420,348	0.0345	0.9655	65.09
34.5	10,799,201	359,040	0.0332	0.9668	62.84
35.5	9,517,323	368,219	0.0387	0.9613	60.75
36.5	8,438,108	308,385	0.0365	0.9635	58.40
37.5	7,595,755	347,920	0.0458	0.9542	56.27
38.5	6,627,483	561,378	0.0847	0.9153	53.69

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,686,958	533,220	0.0938	0.9062	49.14
40.5	4,731,284	373,971	0.0790	0.9210	44.54
41.5	3,817,477	162,155	0.0425	0.9575	41.02
42.5	3,341,440	96,168	0.0288	0.9712	39.27
43.5	3,029,447	77,597	0.0256	0.9744	38.14
44.5	2,856,401	78,633	0.0275	0.9725	37.17
45.5	2,727,117	79,671	0.0292	0.9708	36.14
46.5	2,594,679	70,274	0.0271	0.9729	35.09
47.5	2,450,838	51,889	0.0212	0.9788	34.14
48.5	2,207,779	50,968	0.0231	0.9769	33.41
49.5	2,014,218	74,454	0.0370	0.9630	32.64
50.5	1,807,637	76,625	0.0424	0.9576	31.44
51.5	1,601,774	71,435	0.0446	0.9554	30.10
52.5	1,352,993	80,360	0.0594	0.9406	28.76
53.5	1,151,872	46,509	0.0404	0.9596	27.05
54.5	1,016,814	51,349	0.0505	0.9495	25.96
55.5	838,636	30,699	0.0366	0.9634	24.65
56.5	689,719	26,605	0.0386	0.9614	23.75
57.5	583,657	38,318	0.0657	0.9343	22.83
58.5	485,461	49,252	0.1015	0.8985	21.33
59.5	373,104	26,636	0.0714	0.9286	19.17
60.5	283,928	30,710	0.1082	0.8918	17.80
61.5	180,675	31,565	0.1747	0.8253	15.87
62.5	96,922	58,761	0.6063	0.3937	13.10
63.5	11,556	6,712	0.5808	0.4192	5.16
64.5	4,844	3,859	0.7965	0.2035	2.16
65.5	986	34	0.0341	0.9659	0.44
66.5	952	357	0.3747	0.6253	0.42
67.5	595	130	0.2183	0.7817	0.27
68.5	465	33	0.0708	0.9292	0.21
69.5	432	171	0.3964	0.6036	0.19
70.5	261	46	0.1779	0.8221	0.12
71.5	215	68	0.3165	0.6835	0.10
72.5	147	16	0.1123	0.8877	0.07
73.5	130	52	0.3976	0.6024	0.06
74.5	78	49	0.6290	0.3710	0.03
75.5	29	8	0.2829	0.7171	0.01
76.5	21	8	0.3945	0.6055	0.01
77.5	13	13	1.0000		0.01
78.5					

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1916-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	187,148,206	973,176	0.0052	0.9948	100.00
0.5	171,005,777	659,744	0.0039	0.9961	99.48
1.5	157,402,378	501,566	0.0032	0.9968	99.10
2.5	145,094,399	708,072	0.0049	0.9951	98.78
3.5	134,111,456	962,791	0.0072	0.9928	98.30
4.5	124,442,222	1,164,606	0.0094	0.9906	97.59
5.5	115,245,777	946,501	0.0082	0.9918	96.68
6.5	107,048,994	832,106	0.0078	0.9922	95.89
7.5	100,134,747	786,916	0.0079	0.9921	95.14
8.5	94,247,198	779,503	0.0083	0.9917	94.39
9.5	89,448,795	754,242	0.0084	0.9916	93.61
10.5	85,565,911	787,992	0.0092	0.9908	92.82
11.5	80,944,709	758,926	0.0094	0.9906	91.97
12.5	77,268,536	780,016	0.0101	0.9899	91.11
13.5	73,997,321	865,760	0.0117	0.9883	90.19
14.5	70,872,598	748,426	0.0106	0.9894	89.13
15.5	67,982,665	743,902	0.0109	0.9891	88.19
16.5	64,327,370	714,778	0.0111	0.9889	87.22
17.5	61,133,442	668,027	0.0109	0.9891	86.25
18.5	58,070,486	687,231	0.0118	0.9882	85.31
19.5	54,843,238	616,852	0.0112	0.9888	84.30
20.5	51,069,971	769,593	0.0151	0.9849	83.35
21.5	47,534,308	823,359	0.0173	0.9827	82.10
22.5	43,432,336	712,048	0.0164	0.9836	80.68
23.5	39,417,058	835,761	0.0212	0.9788	79.35
24.5	35,292,344	829,994	0.0235	0.9765	77.67
25.5	31,364,985	571,665	0.0182	0.9818	75.84
26.5	27,627,527	820,605	0.0297	0.9703	74.46
27.5	24,278,722	338,107	0.0139	0.9861	72.25
28.5	21,864,013	321,428	0.0147	0.9853	71.24
29.5	19,858,685	314,111	0.0158	0.9842	70.20
30.5	17,489,923	317,249	0.0181	0.9819	69.09
31.5	14,922,925	273,524	0.0183	0.9817	67.83
32.5	13,437,129	393,866	0.0293	0.9707	66.59
33.5	11,868,691	406,439	0.0342	0.9658	64.64
34.5	10,511,326	341,830	0.0325	0.9675	62.42
35.5	9,252,519	353,984	0.0383	0.9617	60.39
36.5	8,191,786	279,257	0.0341	0.9659	58.08
37.5	7,379,355	332,830	0.0451	0.9549	56.10
38.5	6,432,871	543,273	0.0845	0.9155	53.57

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1916-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	5,519,590	517,039	0.0937	0.9063	49.05
40.5	4,585,761	344,268	0.0751	0.9249	44.45
41.5	3,746,143	149,932	0.0400	0.9600	41.12
42.5	3,283,099	90,907	0.0277	0.9723	39.47
43.5	2,976,856	72,155	0.0242	0.9758	38.38
44.5	2,810,065	69,798	0.0248	0.9752	37.45
45.5	2,689,942	76,050	0.0283	0.9717	36.52
46.5	2,561,126	68,793	0.0269	0.9731	35.49
47.5	2,418,765	49,527	0.0205	0.9795	34.53
48.5	2,158,331	49,940	0.0231	0.9769	33.83
49.5	1,965,798	68,063	0.0346	0.9654	33.04
50.5	1,765,608	71,029	0.0402	0.9598	31.90
51.5	1,565,448	70,624	0.0451	0.9549	30.62
52.5	1,317,479	69,876	0.0530	0.9470	29.23
53.5	1,115,966	45,228	0.0405	0.9595	27.68
54.5	982,189	50,624	0.0515	0.9485	26.56
55.5	804,843	30,617	0.0380	0.9620	25.19
56.5	656,115	26,566	0.0405	0.9595	24.23
57.5	550,199	23,025	0.0418	0.9582	23.25
58.5	467,461	36,675	0.0785	0.9215	22.28
59.5	367,756	26,578	0.0723	0.9277	20.53
60.5	278,810	30,688	0.1101	0.8899	19.05
61.5	175,645	26,613	0.1515	0.8485	16.95
62.5	96,860	58,745	0.6065	0.3935	14.38
63.5	11,511	6,679	0.5803	0.4197	5.66
64.5	4,844	3,859	0.7965	0.2035	2.38
65.5	986	34	0.0341	0.9659	0.48
66.5	952	357	0.3747	0.6253	0.47
67.5	595	130	0.2183	0.7817	0.29
68.5	465	33	0.0708	0.9292	0.23
69.5	432	171	0.3964	0.6036	0.21
70.5	261	46	0.1779	0.8221	0.13
71.5	215	68	0.3165	0.6835	0.11
72.5	147	16	0.1123	0.8877	0.07
73.5	130	52	0.3976	0.6024	0.06
74.5	78	49	0.6290	0.3710	0.04
75.5	29	8	0.2829	0.7171	0.01
76.5	21	8	0.3945	0.6055	0.01
77.5	13	13	1.0000		0.01
78.5					

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	130,502,397	510,473	0.0039	0.9961	100.00
0.5	117,871,739	492,952	0.0042	0.9958	99.61
1.5	107,051,212	280,388	0.0026	0.9974	99.19
2.5	98,402,199	512,652	0.0052	0.9948	98.93
3.5	91,396,586	688,667	0.0075	0.9925	98.42
4.5	85,928,954	651,480	0.0076	0.9924	97.68
5.5	81,280,378	737,300	0.0091	0.9909	96.93
6.5	77,258,482	585,779	0.0076	0.9924	96.06
7.5	74,064,204	599,393	0.0081	0.9919	95.33
8.5	71,152,989	618,323	0.0087	0.9913	94.56
9.5	69,067,071	593,838	0.0086	0.9914	93.73
10.5	68,183,672	630,030	0.0092	0.9908	92.93
11.5	66,402,896	676,719	0.0102	0.9898	92.07
12.5	64,021,998	708,251	0.0111	0.9889	91.13
13.5	62,055,718	819,631	0.0132	0.9868	90.12
14.5	60,013,989	676,941	0.0113	0.9887	88.93
15.5	58,120,355	677,831	0.0117	0.9883	87.93
16.5	55,198,818	658,183	0.0119	0.9881	86.90
17.5	52,592,177	619,550	0.0118	0.9882	85.87
18.5	50,247,379	632,725	0.0126	0.9874	84.86
19.5	47,778,447	558,821	0.0117	0.9883	83.79
20.5	44,646,750	734,687	0.0165	0.9835	82.81
21.5	41,775,511	783,848	0.0188	0.9812	81.45
22.5	38,076,338	661,381	0.0174	0.9826	79.92
23.5	34,366,302	764,323	0.0222	0.9778	78.53
24.5	30,335,206	743,721	0.0245	0.9755	76.78
25.5	26,478,812	520,304	0.0196	0.9804	74.90
26.5	22,850,904	768,192	0.0336	0.9664	73.43
27.5	19,644,356	293,260	0.0149	0.9851	70.96
28.5	17,624,315	279,136	0.0158	0.9842	69.90
29.5	15,931,219	270,871	0.0170	0.9830	68.79
30.5	13,781,104	265,481	0.0193	0.9807	67.62
31.5	11,430,577	202,596	0.0177	0.9823	66.32
32.5	10,317,536	211,494	0.0205	0.9795	65.15
33.5	9,183,709	207,798	0.0226	0.9774	63.81
34.5	8,216,773	200,528	0.0244	0.9756	62.37
35.5	7,386,465	227,187	0.0308	0.9692	60.84
36.5	6,669,155	238,838	0.0358	0.9642	58.97
37.5	6,025,659	265,479	0.0441	0.9559	56.86
38.5	5,272,991	481,856	0.0914	0.9086	54.36

COLUMBIA GAS OF KENTUCKY, INC.

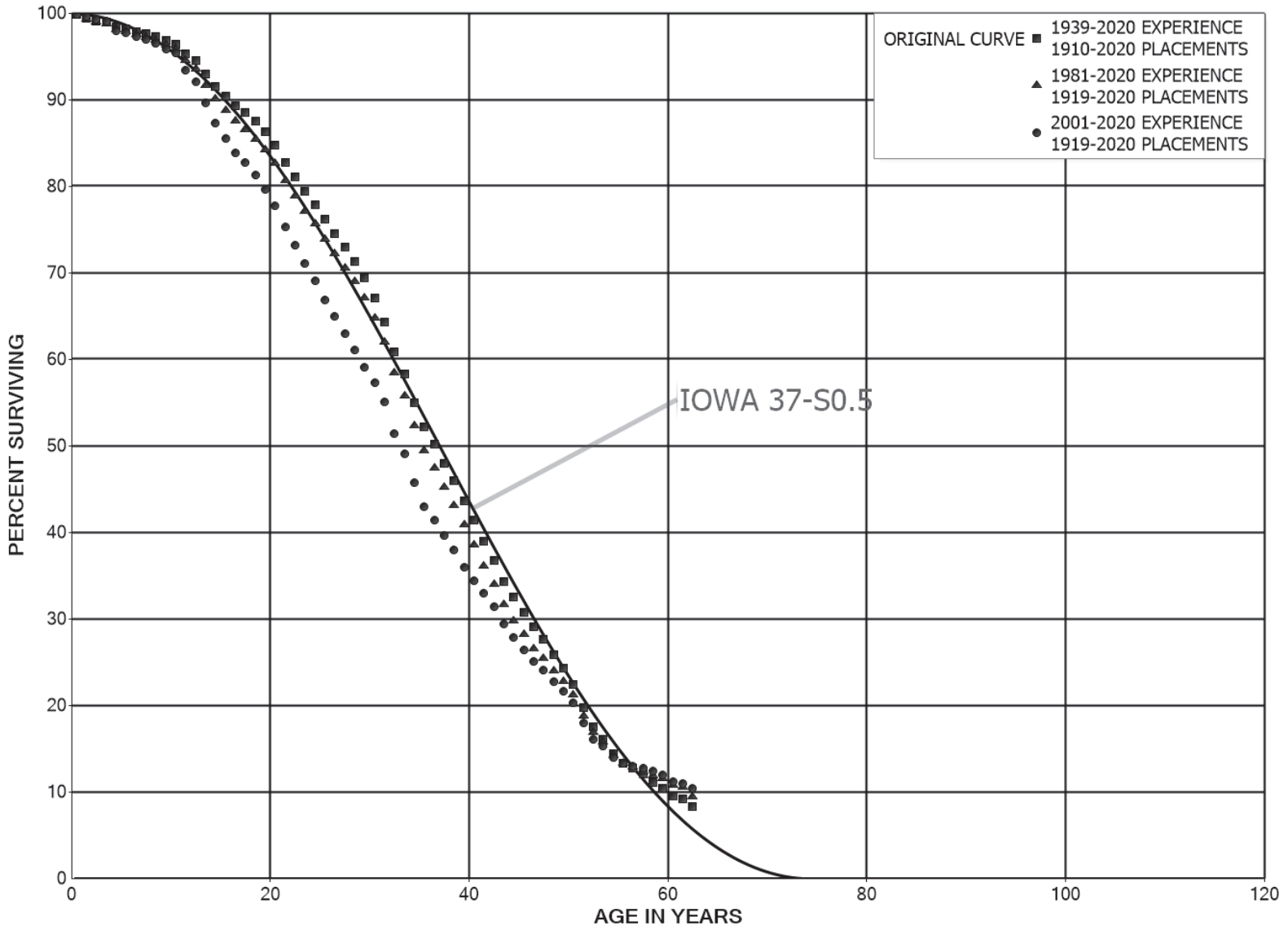
ACCOUNT 380.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	4,535,568	432,072	0.0953	0.9047	49.39
40.5	3,796,498	299,926	0.0790	0.9210	44.68
41.5	3,081,340	116,897	0.0379	0.9621	41.15
42.5	2,737,756	66,587	0.0243	0.9757	39.59
43.5	2,547,017	52,466	0.0206	0.9794	38.63
44.5	2,477,998	58,856	0.0238	0.9762	37.83
45.5	2,433,508	58,565	0.0241	0.9759	36.94
46.5	2,369,848	59,745	0.0252	0.9748	36.05
47.5	2,271,545	43,346	0.0191	0.9809	35.14
48.5	2,048,690	46,460	0.0227	0.9773	34.47
49.5	1,890,853	66,069	0.0349	0.9651	33.69
50.5	1,723,659	69,900	0.0406	0.9594	32.51
51.5	1,544,538	69,337	0.0449	0.9551	31.19
52.5	1,304,384	69,158	0.0530	0.9470	29.79
53.5	1,105,324	43,961	0.0398	0.9602	28.21
54.5	975,109	49,127	0.0504	0.9496	27.09
55.5	799,304	29,488	0.0369	0.9631	25.72
56.5	651,764	25,133	0.0386	0.9614	24.77
57.5	547,244	21,721	0.0397	0.9603	23.82
58.5	465,748	35,505	0.0762	0.9238	22.87
59.5	367,139	26,532	0.0723	0.9277	21.13
60.5	278,093	30,604	0.1101	0.8899	19.60
61.5	175,098	26,465	0.1511	0.8489	17.45
62.5	96,465	58,671	0.6082	0.3918	14.81
63.5	11,190	6,605	0.5903	0.4097	5.80
64.5	4,585	3,859	0.8417	0.1583	2.38
65.5	726	25	0.0350	0.9650	0.38
66.5	701	340	0.4857	0.5143	0.36
67.5	360	97	0.2693	0.7307	0.19
68.5	263		0.0000	1.0000	0.14
69.5	263	114	0.4321	0.5679	0.14
70.5	150	22	0.1452	0.8548	0.08
71.5	128	35	0.2736	0.7264	0.07
72.5	93		0.0000	1.0000	0.05
73.5	93	44	0.4688	0.5312	0.05
74.5	49	49	1.0000		0.03
75.5					



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 381.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	22,775,246	25,432	0.0011	0.9989	100.00
0.5	21,847,290	115,270	0.0053	0.9947	99.89
1.5	20,340,522	49,839	0.0025	0.9975	99.36
2.5	19,677,095	34,617	0.0018	0.9982	99.12
3.5	18,809,273	103,778	0.0055	0.9945	98.94
4.5	18,124,402	45,967	0.0025	0.9975	98.40
5.5	17,229,318	51,264	0.0030	0.9970	98.15
6.5	16,767,190	48,907	0.0029	0.9971	97.86
7.5	16,326,819	49,037	0.0030	0.9970	97.57
8.5	15,865,385	74,288	0.0047	0.9953	97.28
9.5	15,534,159	59,939	0.0039	0.9961	96.82
10.5	15,221,006	183,482	0.0121	0.9879	96.45
11.5	14,471,268	126,528	0.0087	0.9913	95.29
12.5	13,995,052	224,769	0.0161	0.9839	94.45
13.5	13,350,826	199,515	0.0149	0.9851	92.94
14.5	12,876,954	154,848	0.0120	0.9880	91.55
15.5	12,356,308	153,571	0.0124	0.9876	90.45
16.5	11,650,481	109,663	0.0094	0.9906	89.32
17.5	11,135,839	125,869	0.0113	0.9887	88.48
18.5	10,878,177	147,624	0.0136	0.9864	87.48
19.5	10,531,291	189,746	0.0180	0.9820	86.29
20.5	10,323,003	239,814	0.0232	0.9768	84.74
21.5	9,806,849	205,767	0.0210	0.9790	82.77
22.5	9,140,542	182,196	0.0199	0.9801	81.03
23.5	8,947,281	176,167	0.0197	0.9803	79.42
24.5	8,275,785	181,211	0.0219	0.9781	77.85
25.5	8,138,593	170,534	0.0210	0.9790	76.15
26.5	7,637,552	167,406	0.0219	0.9781	74.55
27.5	7,347,989	160,288	0.0218	0.9782	72.92
28.5	7,032,661	185,996	0.0264	0.9736	71.33
29.5	6,635,222	225,976	0.0341	0.9659	69.44
30.5	6,179,923	257,933	0.0417	0.9583	67.08
31.5	5,708,913	308,333	0.0540	0.9460	64.28
32.5	5,266,787	222,449	0.0422	0.9578	60.81
33.5	4,879,439	276,994	0.0568	0.9432	58.24
34.5	4,391,493	220,798	0.0503	0.9497	54.93
35.5	4,014,324	155,505	0.0387	0.9613	52.17
36.5	3,759,938	161,029	0.0428	0.9572	50.15
37.5	3,539,186	153,876	0.0435	0.9565	48.00
38.5	3,206,665	158,444	0.0494	0.9506	45.91

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,877,788	148,001	0.0514	0.9486	43.65
40.5	2,542,966	150,822	0.0593	0.9407	41.40
41.5	2,275,910	128,707	0.0566	0.9434	38.95
42.5	2,129,687	139,951	0.0657	0.9343	36.74
43.5	1,973,886	107,440	0.0544	0.9456	34.33
44.5	1,854,954	97,128	0.0524	0.9476	32.46
45.5	1,722,108	97,178	0.0564	0.9436	30.76
46.5	1,589,876	78,445	0.0493	0.9507	29.02
47.5	1,458,290	90,736	0.0622	0.9378	27.59
48.5	1,278,994	80,102	0.0626	0.9374	25.88
49.5	1,101,191	85,268	0.0774	0.9226	24.26
50.5	953,649	112,526	0.1180	0.8820	22.38
51.5	791,066	87,732	0.1109	0.8891	19.74
52.5	647,004	56,516	0.0873	0.9127	17.55
53.5	530,289	54,560	0.1029	0.8971	16.02
54.5	441,929	31,765	0.0719	0.9281	14.37
55.5	392,177	16,389	0.0418	0.9582	13.33
56.5	337,855	18,796	0.0556	0.9444	12.78
57.5	302,210	24,176	0.0800	0.9200	12.07
58.5	249,032	15,088	0.0606	0.9394	11.10
59.5	211,393	18,338	0.0867	0.9133	10.43
60.5	154,397	4,838	0.0313	0.9687	9.52
61.5	108,157	11,605	0.1073	0.8927	9.23
62.5	87,860	3,857	0.0439	0.9561	8.24
63.5	71,197	1,242	0.0174	0.9826	7.87
64.5	58,158	1,918	0.0330	0.9670	7.74
65.5	53,400	1,761	0.0330	0.9670	7.48
66.5	37,398	684	0.0183	0.9817	7.23
67.5	32,466	66	0.0020	0.9980	7.10
68.5	28,882		0.0000	1.0000	7.09
69.5	25,456		0.0000	1.0000	7.09
70.5	19,846	427	0.0215	0.9785	7.09
71.5	16,584		0.0000	1.0000	6.94
72.5	12,039	483	0.0401	0.9599	6.94
73.5	7,275	801	0.1101	0.8899	6.66
74.5	5,737		0.0000	1.0000	5.92
75.5	5,399		0.0000	1.0000	5.92
76.5	5,364		0.0000	1.0000	5.92
77.5	5,295	1,405	0.2653	0.7347	5.92
78.5	3,626	174	0.0480	0.9520	4.35

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1910-2020			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,394		0.0000	1.0000	4.14
80.5	2,380		0.0000	1.0000	4.14
81.5	2,216	405	0.1829	0.8171	4.14
82.5	1,810	1,789	0.9881	0.0119	3.39
83.5	22		0.0000	1.0000	0.04
84.5	22		0.0000	1.0000	0.04
85.5	22		0.0000	1.0000	0.04
86.5	22		0.0000	1.0000	0.04
87.5	22		0.0000	1.0000	0.04
88.5	22		0.0000	1.0000	0.04
89.5	22		0.0000	1.0000	0.04
90.5					0.04

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	18,122,163	19,735	0.0011	0.9989	100.00
0.5	17,559,314	109,566	0.0062	0.9938	99.89
1.5	16,321,877	47,188	0.0029	0.9971	99.27
2.5	15,719,984	32,469	0.0021	0.9979	98.98
3.5	14,885,326	100,813	0.0068	0.9932	98.78
4.5	14,231,950	42,655	0.0030	0.9970	98.11
5.5	13,369,144	48,358	0.0036	0.9964	97.81
6.5	12,940,514	38,886	0.0030	0.9970	97.46
7.5	12,560,650	45,978	0.0037	0.9963	97.17
8.5	12,279,730	64,877	0.0053	0.9947	96.81
9.5	12,129,095	52,081	0.0043	0.9957	96.30
10.5	12,053,947	178,754	0.0148	0.9852	95.89
11.5	11,537,851	122,862	0.0106	0.9894	94.46
12.5	11,285,977	216,889	0.0192	0.9808	93.46
13.5	10,813,607	193,716	0.0179	0.9821	91.66
14.5	10,475,083	149,803	0.0143	0.9857	90.02
15.5	10,149,826	145,289	0.0143	0.9857	88.73
16.5	9,601,142	103,353	0.0108	0.9892	87.46
17.5	9,215,750	114,123	0.0124	0.9876	86.52
18.5	9,097,584	132,439	0.0146	0.9854	85.45
19.5	8,821,266	166,018	0.0188	0.9812	84.21
20.5	8,759,444	216,881	0.0248	0.9752	82.62
21.5	8,445,063	186,550	0.0221	0.9779	80.58
22.5	7,930,236	169,372	0.0214	0.9786	78.80
23.5	7,849,532	155,881	0.0199	0.9801	77.11
24.5	7,298,024	169,372	0.0232	0.9768	75.58
25.5	7,221,395	161,064	0.0223	0.9777	73.83
26.5	6,799,203	159,289	0.0234	0.9766	72.18
27.5	6,555,448	146,576	0.0224	0.9776	70.49
28.5	6,256,908	170,646	0.0273	0.9727	68.91
29.5	5,930,878	203,691	0.0343	0.9657	67.03
30.5	5,558,126	238,322	0.0429	0.9571	64.73
31.5	5,144,020	297,823	0.0579	0.9421	61.96
32.5	4,761,371	217,250	0.0456	0.9544	58.37
33.5	4,415,398	270,433	0.0612	0.9388	55.71
34.5	3,947,135	214,807	0.0544	0.9456	52.29
35.5	3,578,518	149,627	0.0418	0.9582	49.45
36.5	3,327,045	153,385	0.0461	0.9539	47.38
37.5	3,065,329	143,563	0.0468	0.9532	45.20
38.5	2,745,619	145,945	0.0532	0.9468	43.08

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,447,708	133,951	0.0547	0.9453	40.79
40.5	2,139,770	135,912	0.0635	0.9365	38.56
41.5	1,901,416	113,618	0.0598	0.9402	36.11
42.5	1,780,198	125,281	0.0704	0.9296	33.95
43.5	1,647,789	94,842	0.0576	0.9424	31.56
44.5	1,547,182	83,466	0.0539	0.9461	29.74
45.5	1,430,013	81,181	0.0568	0.9432	28.14
46.5	1,314,579	59,162	0.0450	0.9550	26.54
47.5	1,202,035	66,443	0.0553	0.9447	25.35
48.5	1,047,311	53,655	0.0512	0.9488	23.95
49.5	899,511	60,208	0.0669	0.9331	22.72
50.5	781,548	91,721	0.1174	0.8826	21.20
51.5	646,537	66,061	0.1022	0.8978	18.71
52.5	546,476	34,630	0.0634	0.9366	16.80
53.5	451,731	44,501	0.0985	0.9015	15.73
54.5	373,463	23,781	0.0637	0.9363	14.18
55.5	331,716	10,319	0.0311	0.9689	13.28
56.5	291,556	12,574	0.0431	0.9569	12.87
57.5	262,175	9,505	0.0363	0.9637	12.31
58.5	223,668	7,526	0.0336	0.9664	11.87
59.5	193,823	13,463	0.0695	0.9305	11.47
60.5	141,702	2,362	0.0167	0.9833	10.67
61.5	107,430	10,923	0.1017	0.8983	10.49
62.5	87,815	3,811	0.0434	0.9566	9.43
63.5	71,197	1,242	0.0174	0.9826	9.02
64.5	58,158	1,918	0.0330	0.9670	8.86
65.5	53,400	1,761	0.0330	0.9670	8.57
66.5	37,398	684	0.0183	0.9817	8.29
67.5	32,466	66	0.0020	0.9980	8.13
68.5	28,882		0.0000	1.0000	8.12
69.5	25,456		0.0000	1.0000	8.12
70.5	19,846	427	0.0215	0.9785	8.12
71.5	16,584		0.0000	1.0000	7.94
72.5	12,039	483	0.0401	0.9599	7.94
73.5	7,275	801	0.1101	0.8899	7.62
74.5	5,737		0.0000	1.0000	6.78
75.5	5,399		0.0000	1.0000	6.78
76.5	5,364		0.0000	1.0000	6.78
77.5	5,295	1,405	0.2653	0.7347	6.78
78.5	3,626	174	0.0480	0.9520	4.98

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	2,394		0.0000	1.0000	4.74
80.5	2,380		0.0000	1.0000	4.74
81.5	2,216	405	0.1829	0.8171	4.74
82.5	1,810	1,789	0.9881	0.0119	3.88
83.5	22		0.0000	1.0000	0.05
84.5	22		0.0000	1.0000	0.05
85.5	22		0.0000	1.0000	0.05
86.5	22		0.0000	1.0000	0.05
87.5	22		0.0000	1.0000	0.05
88.5	22		0.0000	1.0000	0.05
89.5	22		0.0000	1.0000	0.05
90.5					0.05

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	11,707,043	18,868	0.0016	0.9984	100.00
0.5	10,700,152	20,703	0.0019	0.9981	99.84
1.5	9,567,814	36,577	0.0038	0.9962	99.65
2.5	9,535,462	18,612	0.0020	0.9980	99.26
3.5	8,704,306	93,742	0.0108	0.9892	99.07
4.5	8,628,197	27,891	0.0032	0.9968	98.00
5.5	7,757,512	34,401	0.0044	0.9956	97.69
6.5	7,791,594	27,235	0.0035	0.9965	97.25
7.5	7,647,266	34,542	0.0045	0.9955	96.91
8.5	7,495,327	48,671	0.0065	0.9935	96.48
9.5	7,540,645	39,640	0.0053	0.9947	95.85
10.5	7,594,415	158,899	0.0209	0.9791	95.35
11.5	7,248,925	102,718	0.0142	0.9858	93.35
12.5	7,170,657	187,339	0.0261	0.9739	92.03
13.5	6,875,974	175,658	0.0255	0.9745	89.62
14.5	6,751,133	138,954	0.0206	0.9794	87.33
15.5	6,558,652	127,517	0.0194	0.9806	85.54
16.5	6,031,641	84,413	0.0140	0.9860	83.87
17.5	5,686,454	95,873	0.0169	0.9831	82.70
18.5	5,742,846	116,515	0.0203	0.9797	81.31
19.5	5,659,533	137,794	0.0243	0.9757	79.66
20.5	5,845,738	183,087	0.0313	0.9687	77.72
21.5	5,622,492	158,811	0.0282	0.9718	75.28
22.5	5,071,167	146,114	0.0288	0.9712	73.16
23.5	4,938,516	135,925	0.0275	0.9725	71.05
24.5	4,330,036	144,596	0.0334	0.9666	69.09
25.5	4,233,297	118,907	0.0281	0.9719	66.79
26.5	3,820,287	117,803	0.0308	0.9692	64.91
27.5	3,637,128	104,744	0.0288	0.9712	62.91
28.5	3,526,318	114,311	0.0324	0.9676	61.10
29.5	3,379,618	105,062	0.0311	0.9689	59.12
30.5	3,295,605	126,617	0.0384	0.9616	57.28
31.5	3,102,736	209,975	0.0677	0.9323	55.08
32.5	2,909,051	128,774	0.0443	0.9557	51.35
33.5	2,767,639	191,505	0.0692	0.9308	49.08
34.5	2,501,129	149,180	0.0596	0.9404	45.68
35.5	2,364,666	85,804	0.0363	0.9637	42.96
36.5	2,306,933	96,528	0.0418	0.9582	41.40
37.5	2,187,633	95,312	0.0436	0.9564	39.67
38.5	1,981,636	101,243	0.0511	0.9489	37.94

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,749,552	78,228	0.0447	0.9553	36.00
40.5	1,570,248	64,363	0.0410	0.9590	34.39
41.5	1,534,302	73,490	0.0479	0.9521	32.98
42.5	1,539,633	99,307	0.0645	0.9355	31.40
43.5	1,471,106	78,241	0.0532	0.9468	29.37
44.5	1,399,991	68,852	0.0492	0.9508	27.81
45.5	1,303,922	68,567	0.0526	0.9474	26.44
46.5	1,219,872	49,108	0.0403	0.9597	25.05
47.5	1,123,219	59,453	0.0529	0.9471	24.05
48.5	980,542	48,276	0.0492	0.9508	22.77
49.5	841,337	51,274	0.0609	0.9391	21.65
50.5	739,396	87,065	0.1178	0.8822	20.33
51.5	607,593	61,675	0.1015	0.8985	17.94
52.5	496,745	26,737	0.0538	0.9462	16.12
53.5	416,826	35,365	0.0848	0.9152	15.25
54.5	348,693	15,922	0.0457	0.9543	13.96
55.5	315,368	7,555	0.0240	0.9760	13.32
56.5	269,963	6,273	0.0232	0.9768	13.00
57.5	246,987	5,451	0.0221	0.9779	12.70
58.5	212,961	7,276	0.0342	0.9658	12.42
59.5	185,071	13,289	0.0718	0.9282	11.99
60.5	133,153	2,150	0.0161	0.9839	11.13
61.5	91,475	4,460	0.0488	0.9512	10.95
62.5	78,456	3,348	0.0427	0.9573	10.42
63.5	63,842	718	0.0112	0.9888	9.97
64.5	51,573	1,541	0.0299	0.9701	9.86
65.5	47,276	1,732	0.0366	0.9634	9.57
66.5	31,302	94	0.0030	0.9970	9.22
67.5	26,960	66	0.0025	0.9975	9.19
68.5	23,376		0.0000	1.0000	9.17
69.5	19,997		0.0000	1.0000	9.17
70.5	14,952	427	0.0286	0.9714	9.17
71.5	11,836		0.0000	1.0000	8.90
72.5	8,091	309	0.0382	0.9618	8.90
73.5	3,502	801	0.2287	0.7713	8.56
74.5	1,964		0.0000	1.0000	6.61
75.5	1,625		0.0000	1.0000	6.61
76.5	2,996		0.0000	1.0000	6.61
77.5	2,926	1,405	0.4800	0.5200	6.61
78.5	1,258		0.0000	1.0000	3.43

COLUMBIA GAS OF KENTUCKY, INC.

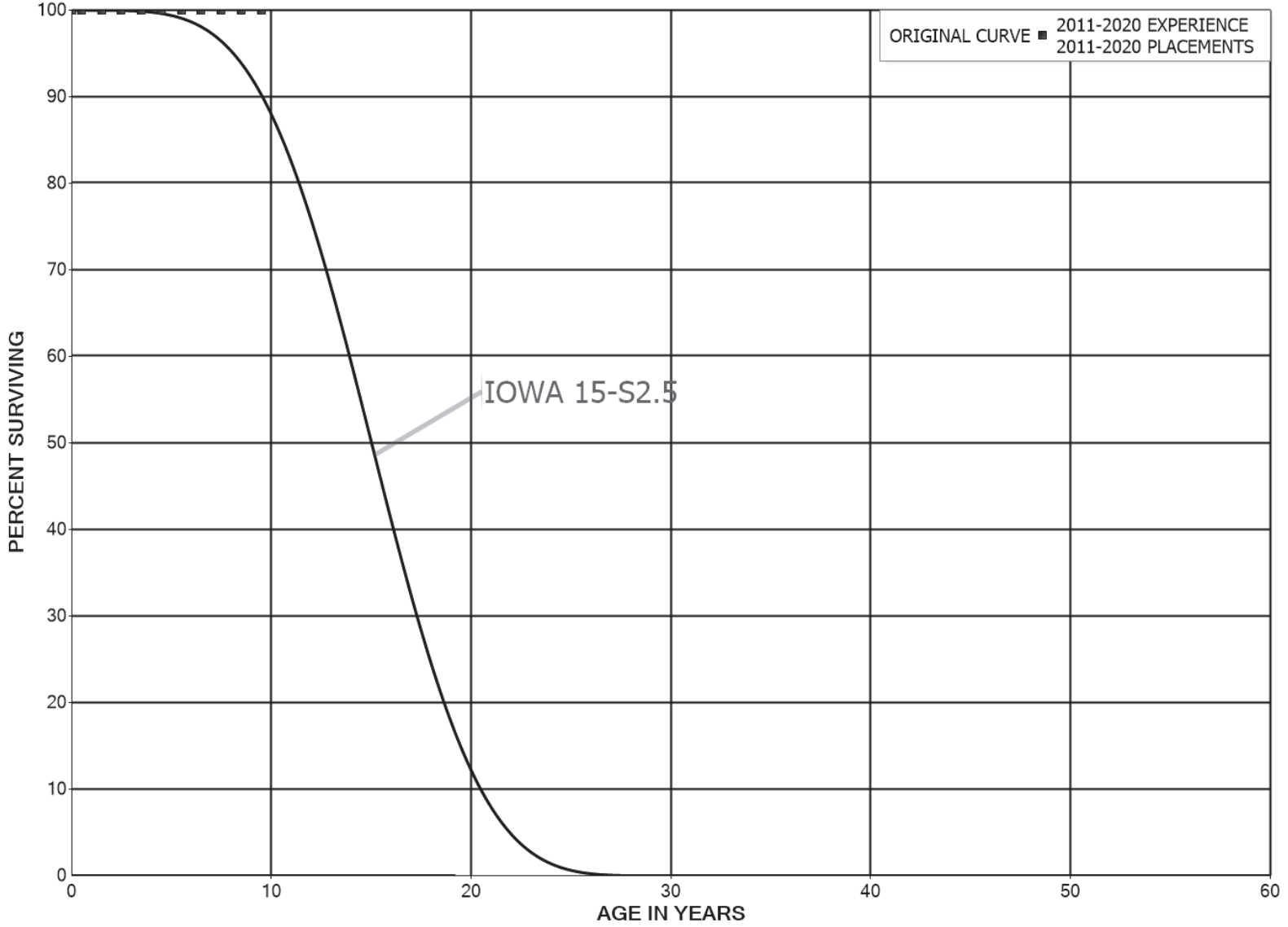
ACCOUNT 381.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	430		0.0000	1.0000	3.43
80.5	417		0.0000	1.0000	3.43
81.5	2,216	405	0.1829	0.8171	3.43
82.5	1,810	1,789	0.9881	0.0119	2.81
83.5	22		0.0000	1.0000	0.03
84.5	22		0.0000	1.0000	0.03
85.5	22		0.0000	1.0000	0.03
86.5	22		0.0000	1.0000	0.03
87.5	22		0.0000	1.0000	0.03
88.5	22		0.0000	1.0000	0.03
89.5	22		0.0000	1.0000	0.03
90.5					0.03



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 381.10 METERS - AMI
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

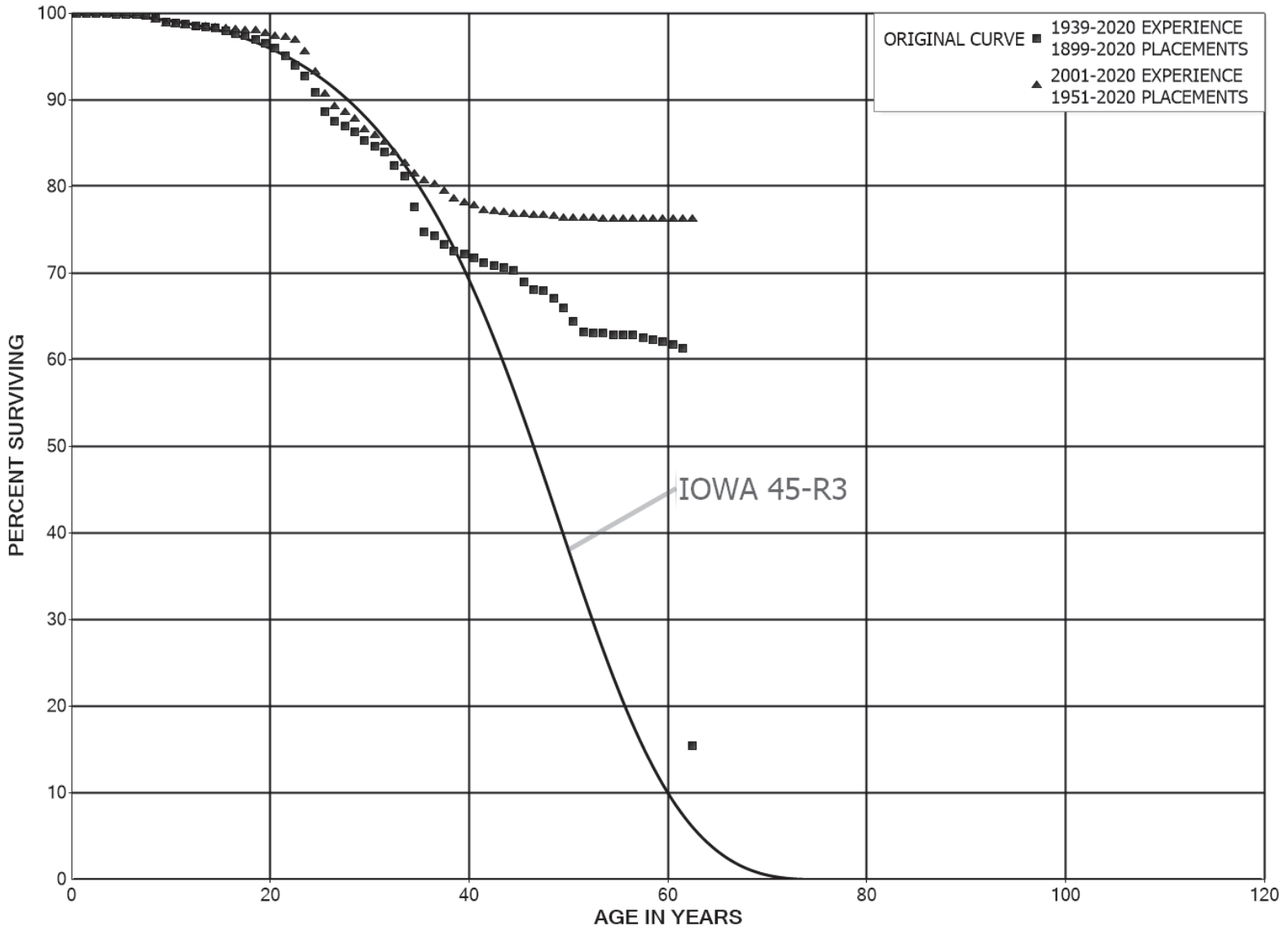
ACCOUNT 381.10 METERS - AMI

ORIGINAL LIFE TABLE

PLACEMENT BAND 2011-2020			EXPERIENCE BAND 2011-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,502,053		0.0000	1.0000	100.00
0.5	9,376,712		0.0000	1.0000	100.00
1.5	9,174,520		0.0000	1.0000	100.00
2.5	8,771,297		0.0000	1.0000	100.00
3.5	8,756,214		0.0000	1.0000	100.00
4.5	8,705,143		0.0000	1.0000	100.00
5.5	7,850,432		0.0000	1.0000	100.00
6.5	1,057,236		0.0000	1.0000	100.00
7.5	682,384		0.0000	1.0000	100.00
8.5	319,312		0.0000	1.0000	100.00
9.5					100.00



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 382.00 METER INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	10,705,982	116	0.0000	1.0000	100.00	
0.5	10,579,061	76	0.0000	1.0000	100.00	
1.5	10,466,990	5,067	0.0005	0.9995	100.00	
2.5	10,231,133	5,567	0.0005	0.9995	99.95	
3.5	10,104,969	1,402	0.0001	0.9999	99.90	
4.5	9,965,882	426	0.0000	1.0000	99.88	
5.5	9,448,939	3,708	0.0004	0.9996	99.88	
6.5	9,302,100	6,583	0.0007	0.9993	99.84	
7.5	9,131,638	31,963	0.0035	0.9965	99.77	
8.5	8,923,251	39,812	0.0045	0.9955	99.42	
9.5	8,754,789	13,705	0.0016	0.9984	98.97	
10.5	8,589,417	10,191	0.0012	0.9988	98.82	
11.5	8,434,173	14,913	0.0018	0.9982	98.70	
12.5	8,271,631	10,703	0.0013	0.9987	98.53	
13.5	8,022,537	12,088	0.0015	0.9985	98.40	
14.5	7,738,585	20,321	0.0026	0.9974	98.25	
15.5	7,592,395	26,428	0.0035	0.9965	97.99	
16.5	7,319,291	22,647	0.0031	0.9969	97.65	
17.5	7,028,338	25,568	0.0036	0.9964	97.35	
18.5	6,776,395	31,975	0.0047	0.9953	97.00	
19.5	6,518,299	37,561	0.0058	0.9942	96.54	
20.5	6,168,622	60,898	0.0099	0.9901	95.98	
21.5	5,887,515	63,536	0.0108	0.9892	95.04	
22.5	5,446,687	73,789	0.0135	0.9865	94.01	
23.5	5,142,407	108,270	0.0211	0.9789	92.74	
24.5	4,582,571	107,324	0.0234	0.9766	90.78	
25.5	4,103,771	54,608	0.0133	0.9867	88.66	
26.5	3,650,421	21,784	0.0060	0.9940	87.48	
27.5	3,271,831	23,172	0.0071	0.9929	86.96	
28.5	2,879,307	36,840	0.0128	0.9872	86.34	
29.5	2,527,563	17,007	0.0067	0.9933	85.24	
30.5	2,171,846	17,103	0.0079	0.9921	84.66	
31.5	1,846,856	34,315	0.0186	0.9814	83.99	
32.5	1,569,966	23,494	0.0150	0.9850	82.43	
33.5	1,301,610	58,068	0.0446	0.9554	81.20	
34.5	1,138,981	42,433	0.0373	0.9627	77.58	
35.5	1,012,417	5,150	0.0051	0.9949	74.69	
36.5	937,792	13,147	0.0140	0.9860	74.31	
37.5	865,438	8,617	0.0100	0.9900	73.27	
38.5	801,491	4,328	0.0054	0.9946	72.54	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1899-2020			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	738,886	4,325	0.0059	0.9941	72.15	
40.5	699,928	5,323	0.0076	0.9924	71.72	
41.5	669,544	2,703	0.0040	0.9960	71.18	
42.5	645,873	2,042	0.0032	0.9968	70.89	
43.5	624,697	2,942	0.0047	0.9953	70.67	
44.5	608,202	12,044	0.0198	0.9802	70.33	
45.5	587,206	7,306	0.0124	0.9876	68.94	
46.5	575,311	1,402	0.0024	0.9976	68.08	
47.5	531,898	6,946	0.0131	0.9869	67.92	
48.5	427,056	7,192	0.0168	0.9832	67.03	
49.5	351,303	7,988	0.0227	0.9773	65.90	
50.5	283,892	5,288	0.0186	0.9814	64.40	
51.5	214,432	316	0.0015	0.9985	63.20	
52.5	160,370	169	0.0011	0.9989	63.11	
53.5	130,091	439	0.0034	0.9966	63.04	
54.5	103,881	23	0.0002	0.9998	62.83	
55.5	73,691	16	0.0002	0.9998	62.82	
56.5	52,097	256	0.0049	0.9951	62.80	
57.5	39,069	113	0.0029	0.9971	62.49	
58.5	27,974	88	0.0031	0.9969	62.31	
59.5	17,949	105	0.0058	0.9942	62.12	
60.5	5,219	39	0.0075	0.9925	61.76	
61.5	488	365	0.7480	0.2520	61.29	
62.5	123		0.0000	1.0000	15.45	
63.5	61		0.0000	1.0000	15.45	
64.5	60		0.0000	1.0000	15.45	
65.5	49		0.0000	1.0000	15.45	
66.5	49		0.0000	1.0000	15.45	
67.5	49	43	0.8752	0.1248	15.45	
68.5					1.93	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,942,279		0.0000	1.0000	100.00
0.5	4,134,883	41	0.0000	1.0000	100.00
1.5	4,295,435	26	0.0000	1.0000	100.00
2.5	4,441,773	46	0.0000	1.0000	100.00
3.5	4,566,952	1,289	0.0003	0.9997	100.00
4.5	4,881,828	106	0.0000	1.0000	99.97
5.5	4,754,411	2,930	0.0006	0.9994	99.97
6.5	5,010,253	6,381	0.0013	0.9987	99.91
7.5	5,199,829	30,159	0.0058	0.9942	99.78
8.5	5,365,589	24,546	0.0046	0.9954	99.20
9.5	5,544,056	5,678	0.0010	0.9990	98.75
10.5	5,746,827	5,120	0.0009	0.9991	98.64
11.5	5,930,660	7,784	0.0013	0.9987	98.56
12.5	6,032,250	3,138	0.0005	0.9995	98.43
13.5	6,056,527	4,228	0.0007	0.9993	98.38
14.5	5,975,899	6,490	0.0011	0.9989	98.31
15.5	6,003,630	10,176	0.0017	0.9983	98.20
16.5	5,879,414	3,946	0.0007	0.9993	98.03
17.5	5,716,095	4,086	0.0007	0.9993	97.97
18.5	5,621,913	15,844	0.0028	0.9972	97.90
19.5	5,489,134	15,921	0.0029	0.9971	97.62
20.5	5,237,910	10,816	0.0021	0.9979	97.34
21.5	5,033,559	13,069	0.0026	0.9974	97.14
22.5	4,673,190	65,995	0.0141	0.9859	96.89
23.5	4,398,663	107,225	0.0244	0.9756	95.52
24.5	3,856,136	106,490	0.0276	0.9724	93.19
25.5	3,377,172	54,110	0.0160	0.9840	90.62
26.5	2,929,905	21,502	0.0073	0.9927	89.16
27.5	2,594,152	22,937	0.0088	0.9912	88.51
28.5	2,302,360	31,933	0.0139	0.9861	87.73
29.5	2,025,613	16,147	0.0080	0.9920	86.51
30.5	1,732,390	15,433	0.0089	0.9911	85.82
31.5	1,474,928	21,661	0.0147	0.9853	85.06
32.5	1,265,009	17,362	0.0137	0.9863	83.81
33.5	1,033,932	15,920	0.0154	0.9846	82.66
34.5	940,012	9,091	0.0097	0.9903	81.38
35.5	878,130	4,399	0.0050	0.9950	80.60
36.5	826,346	8,398	0.0102	0.9898	80.19
37.5	771,643	8,528	0.0111	0.9889	79.38
38.5	718,924	3,733	0.0052	0.9948	78.50

COLUMBIA GAS OF KENTUCKY, INC.

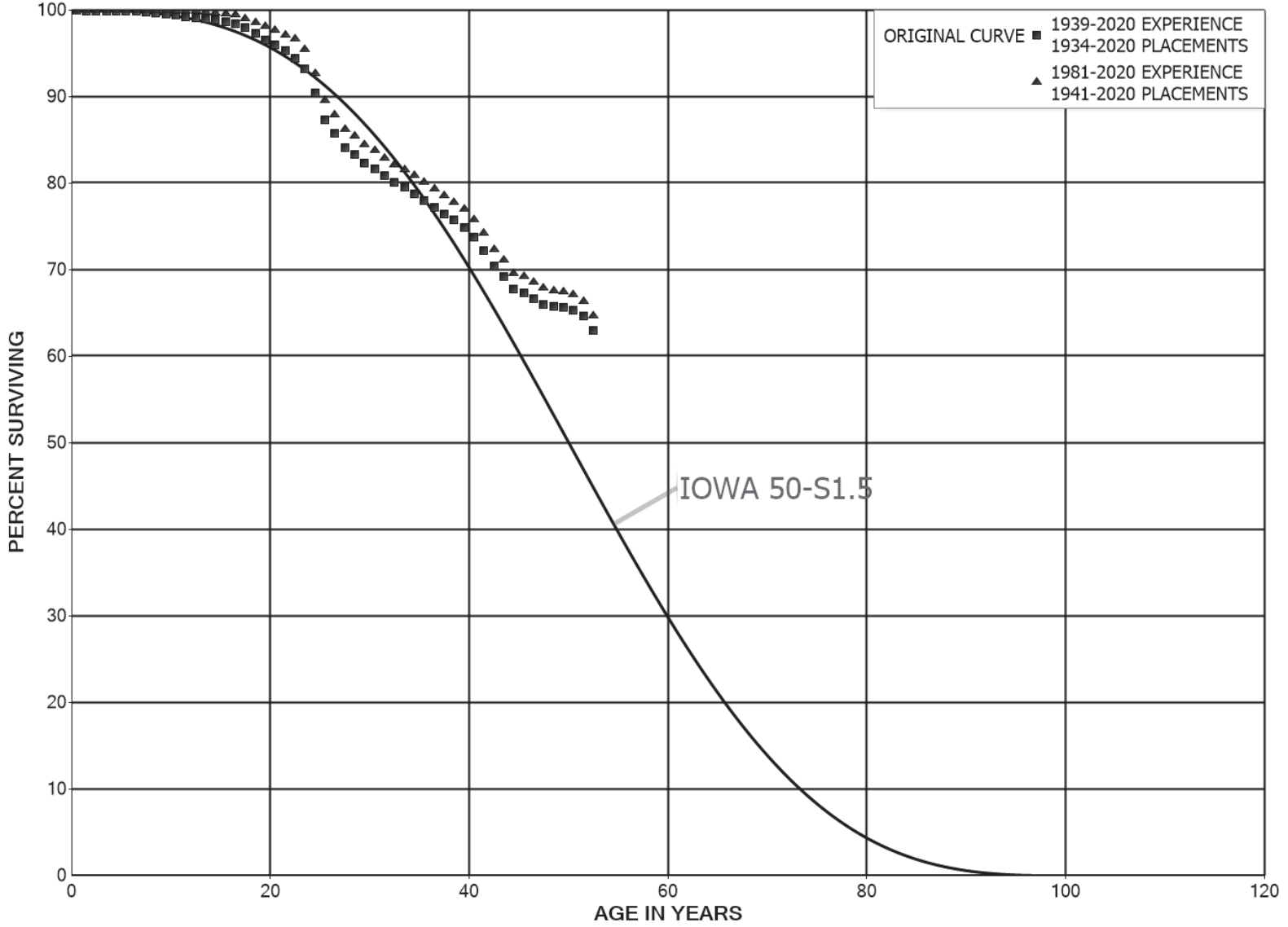
ACCOUNT 382.00 METER INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2020			EXPERIENCE BAND 2001-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	666,920	3,385	0.0051	0.9949	78.09	
40.5	641,719	4,015	0.0063	0.9937	77.70	
41.5	617,428	1,212	0.0020	0.9980	77.21	
42.5	595,389	1,201	0.0020	0.9980	77.06	
43.5	575,190	1,026	0.0018	0.9982	76.90	
44.5	561,075	274	0.0005	0.9995	76.77	
45.5	551,890	484	0.0009	0.9991	76.73	
46.5	546,833	515	0.0009	0.9991	76.66	
47.5	504,316	406	0.0008	0.9992	76.59	
48.5	406,023	1,066	0.0026	0.9974	76.53	
49.5	336,405	153	0.0005	0.9995	76.33	
50.5	276,829	59	0.0002	0.9998	76.29	
51.5	212,586	46	0.0002	0.9998	76.28	
52.5	158,794	62	0.0004	0.9996	76.26	
53.5	128,622		0.0000	1.0000	76.23	
54.5	102,850		0.0000	1.0000	76.23	
55.5	72,683		0.0000	1.0000	76.23	
56.5	51,106		0.0000	1.0000	76.23	
57.5	38,334	9	0.0002	0.9998	76.23	
58.5	27,343		0.0000	1.0000	76.21	
59.5	17,406	9	0.0005	0.9995	76.21	
60.5	4,773		0.0000	1.0000	76.17	
61.5	80		0.0000	1.0000	76.17	
62.5	80		0.0000	1.0000	76.17	
63.5	18		0.0000	1.0000	76.17	
64.5	17		0.0000	1.0000	76.17	
65.5	6		0.0000	1.0000	76.17	
66.5	6		0.0000	1.0000	76.17	
67.5	6		0.0000	1.0000	76.17	
68.5					76.17	



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 383.00 HOUSE REGULATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2020			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	6,919,506	3,150	0.0005	0.9995	100.00	
0.5	6,721,477	4,642	0.0007	0.9993	99.95	
1.5	6,412,478	1,045	0.0002	0.9998	99.89	
2.5	6,201,318	465	0.0001	0.9999	99.87	
3.5	5,960,165	800	0.0001	0.9999	99.86	
4.5	5,787,079	1,425	0.0002	0.9998	99.85	
5.5	5,591,765	1,800	0.0003	0.9997	99.82	
6.5	5,398,573	5,718	0.0011	0.9989	99.79	
7.5	5,153,756	4,598	0.0009	0.9991	99.69	
8.5	4,808,892	5,823	0.0012	0.9988	99.60	
9.5	4,621,449	5,631	0.0012	0.9988	99.48	
10.5	4,110,349	6,075	0.0015	0.9985	99.36	
11.5	3,801,055	6,786	0.0018	0.9982	99.21	
12.5	3,433,095	3,607	0.0011	0.9989	99.03	
13.5	3,102,498	3,948	0.0013	0.9987	98.93	
14.5	2,699,027	5,972	0.0022	0.9978	98.80	
15.5	2,330,020	4,840	0.0021	0.9979	98.58	
16.5	1,623,082	7,206	0.0044	0.9956	98.38	
17.5	1,293,764	8,192	0.0063	0.9937	97.94	
18.5	1,247,700	10,307	0.0083	0.9917	97.32	
19.5	1,220,520	7,217	0.0059	0.9941	96.52	
20.5	1,198,596	8,287	0.0069	0.9931	95.95	
21.5	1,169,263	10,836	0.0093	0.9907	95.28	
22.5	1,151,070	15,115	0.0131	0.9869	94.40	
23.5	1,120,509	33,787	0.0302	0.9698	93.16	
24.5	1,013,161	33,993	0.0336	0.9664	90.35	
25.5	941,079	17,555	0.0187	0.9813	87.32	
26.5	878,793	16,232	0.0185	0.9815	85.69	
27.5	806,899	7,710	0.0096	0.9904	84.11	
28.5	739,343	8,867	0.0120	0.9880	83.30	
29.5	683,879	5,433	0.0079	0.9921	82.31	
30.5	626,681	6,332	0.0101	0.9899	81.65	
31.5	568,696	5,608	0.0099	0.9901	80.83	
32.5	518,543	3,675	0.0071	0.9929	80.03	
33.5	456,183	3,963	0.0087	0.9913	79.46	
34.5	393,114	4,317	0.0110	0.9890	78.77	
35.5	329,612	3,099	0.0094	0.9906	77.91	
36.5	289,639	2,936	0.0101	0.9899	77.17	
37.5	252,181	2,374	0.0094	0.9906	76.39	
38.5	215,141	2,303	0.0107	0.9893	75.67	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2020			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	192,971	2,883	0.0149	0.9851	74.86	
40.5	179,657	3,826	0.0213	0.9787	73.74	
41.5	164,069	4,142	0.0252	0.9748	72.17	
42.5	150,356	2,477	0.0165	0.9835	70.35	
43.5	142,305	3,113	0.0219	0.9781	69.19	
44.5	132,358	698	0.0053	0.9947	67.68	
45.5	130,928	1,294	0.0099	0.9901	67.32	
46.5	126,842	1,254	0.0099	0.9901	66.66	
47.5	117,834	550	0.0047	0.9953	66.00	
48.5	86,190	169	0.0020	0.9980	65.69	
49.5	62,763	264	0.0042	0.9958	65.56	
50.5	39,112	433	0.0111	0.9889	65.28	
51.5	16,227	415	0.0256	0.9744	64.56	
52.5	2,586		0.0000	1.0000	62.91	
53.5	2,015	6	0.0029	0.9971	62.91	
54.5	1,451	41	0.0285	0.9715	62.72	
55.5	1,132		0.0000	1.0000	60.94	
56.5	982	4	0.0042	0.9958	60.94	
57.5	830		0.0000	1.0000	60.68	
58.5	541		0.0000	1.0000	60.68	
59.5	417		0.0000	1.0000	60.68	
60.5	351		0.0000	1.0000	60.68	
61.5	351		0.0000	1.0000	60.68	
62.5	351		0.0000	1.0000	60.68	
63.5	351		0.0000	1.0000	60.68	
64.5	351		0.0000	1.0000	60.68	
65.5	235		0.0000	1.0000	60.68	
66.5	235		0.0000	1.0000	60.68	
67.5	235		0.0000	1.0000	60.68	
68.5	235		0.0000	1.0000	60.68	
69.5	235		0.0000	1.0000	60.68	
70.5					60.68	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,500,132		0.0000	1.0000	100.00
0.5	6,319,364	169	0.0000	1.0000	100.00
1.5	6,032,799	0	0.0000	1.0000	100.00
2.5	5,832,732	0	0.0000	1.0000	100.00
3.5	5,599,237	71	0.0000	1.0000	100.00
4.5	5,438,577	1	0.0000	1.0000	100.00
5.5	5,249,997	26	0.0000	1.0000	100.00
6.5	5,065,310	1,539	0.0003	0.9997	100.00
7.5	4,831,264	1,022	0.0002	0.9998	99.97
8.5	4,522,298	1,909	0.0004	0.9996	99.94
9.5	4,363,893	1,411	0.0003	0.9997	99.90
10.5	3,881,971	1,418	0.0004	0.9996	99.87
11.5	3,602,075	1,462	0.0004	0.9996	99.83
12.5	3,258,586	2,189	0.0007	0.9993	99.79
13.5	2,950,403	2,214	0.0008	0.9992	99.73
14.5	2,562,798	3,304	0.0013	0.9987	99.65
15.5	2,219,179	3,104	0.0014	0.9986	99.52
16.5	1,529,856	6,361	0.0042	0.9958	99.38
17.5	1,216,548	5,996	0.0049	0.9951	98.97
18.5	1,184,603	5,050	0.0043	0.9957	98.48
19.5	1,175,376	5,695	0.0048	0.9952	98.06
20.5	1,167,530	5,649	0.0048	0.9952	97.59
21.5	1,155,899	6,216	0.0054	0.9946	97.11
22.5	1,148,201	13,618	0.0119	0.9881	96.59
23.5	1,118,985	33,678	0.0301	0.9699	95.45
24.5	1,011,697	33,621	0.0332	0.9668	92.57
25.5	940,104	17,511	0.0186	0.9814	89.50
26.5	877,825	16,221	0.0185	0.9815	87.83
27.5	805,406	7,570	0.0094	0.9906	86.21
28.5	738,149	8,858	0.0120	0.9880	85.40
29.5	682,694	5,400	0.0079	0.9921	84.37
30.5	625,783	6,283	0.0100	0.9900	83.71
31.5	567,846	5,604	0.0099	0.9901	82.87
32.5	517,697	3,596	0.0069	0.9931	82.05
33.5	455,416	3,855	0.0085	0.9915	81.48
34.5	392,456	3,772	0.0096	0.9904	80.79
35.5	329,499	3,059	0.0093	0.9907	80.01
36.5	289,567	2,936	0.0101	0.9899	79.27
37.5	252,108	2,374	0.0094	0.9906	78.46
38.5	215,068	2,300	0.0107	0.9893	77.73

COLUMBIA GAS OF KENTUCKY, INC.

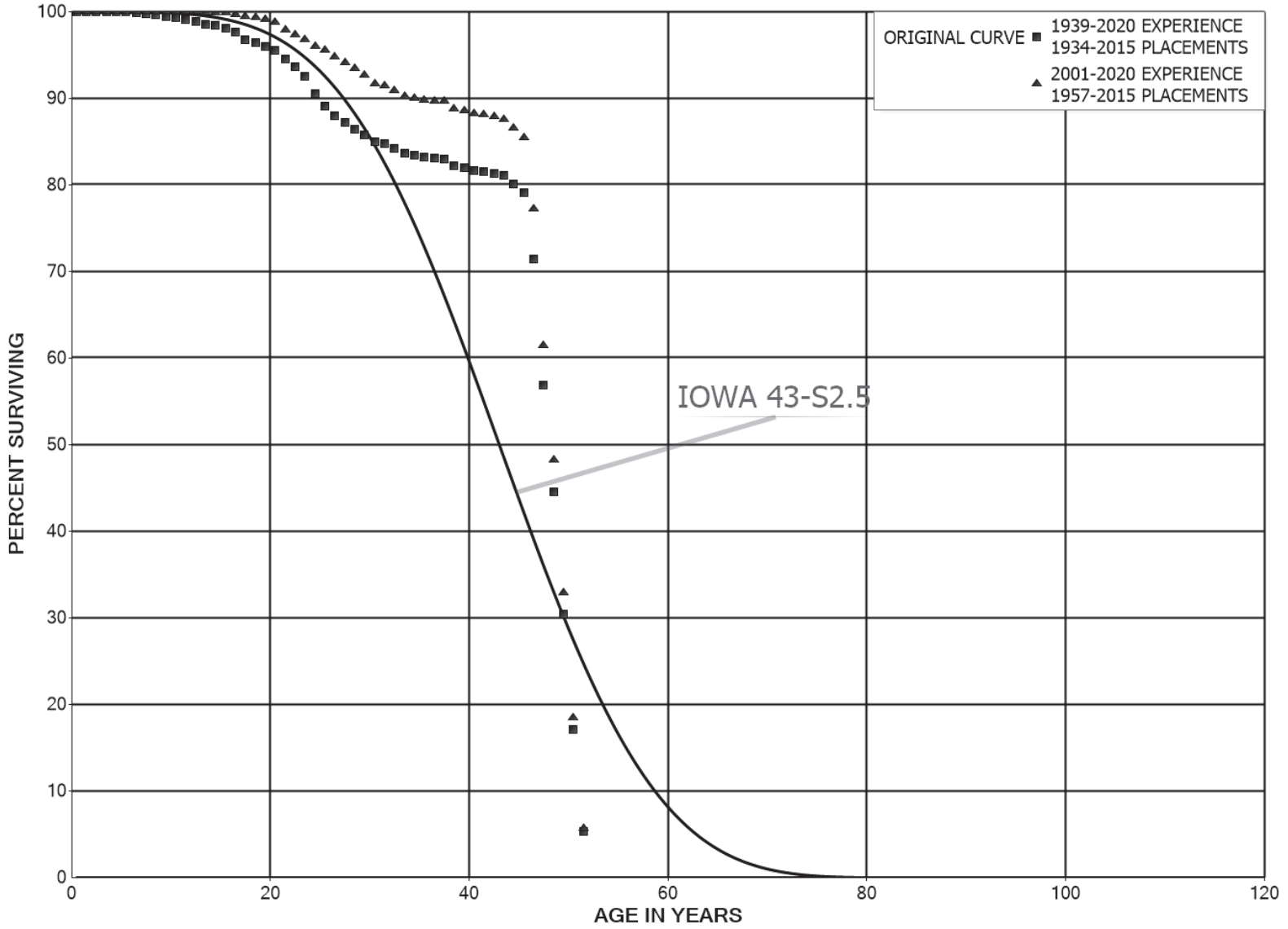
ACCOUNT 383.00 HOUSE REGULATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	192,954	2,883	0.0149	0.9851	76.89	
40.5	179,640	3,826	0.0213	0.9787	75.75	
41.5	164,052	4,129	0.0252	0.9748	74.13	
42.5	150,352	2,474	0.0165	0.9835	72.27	
43.5	142,305	3,113	0.0219	0.9781	71.08	
44.5	132,358	698	0.0053	0.9947	69.52	
45.5	130,928	1,294	0.0099	0.9901	69.16	
46.5	126,842	1,254	0.0099	0.9901	68.47	
47.5	117,834	550	0.0047	0.9953	67.80	
48.5	86,190	169	0.0020	0.9980	67.48	
49.5	62,763	264	0.0042	0.9958	67.35	
50.5	39,112	433	0.0111	0.9889	67.06	
51.5	16,227	415	0.0256	0.9744	66.32	
52.5	2,586		0.0000	1.0000	64.62	
53.5	2,015	6	0.0029	0.9971	64.62	
54.5	1,451	41	0.0285	0.9715	64.43	
55.5	1,132		0.0000	1.0000	62.60	
56.5	982	4	0.0042	0.9958	62.60	
57.5	830		0.0000	1.0000	62.34	
58.5	541		0.0000	1.0000	62.34	
59.5	417		0.0000	1.0000	62.34	
60.5	351		0.0000	1.0000	62.34	
61.5	351		0.0000	1.0000	62.34	
62.5	351		0.0000	1.0000	62.34	
63.5	351		0.0000	1.0000	62.34	
64.5	351		0.0000	1.0000	62.34	
65.5	235		0.0000	1.0000	62.34	
66.5	235		0.0000	1.0000	62.34	
67.5	235		0.0000	1.0000	62.34	
68.5	235		0.0000	1.0000	62.34	
69.5	235		0.0000	1.0000	62.34	
70.5					62.34	



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1934-2015			EXPERIENCE BAND 1939-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	2,587,730	399	0.0002	0.9998	100.00	
0.5	2,589,341	169	0.0001	0.9999	99.98	
1.5	2,589,666	701	0.0003	0.9997	99.98	
2.5	2,588,073	231	0.0001	0.9999	99.95	
3.5	2,589,684	369	0.0001	0.9999	99.94	
4.5	2,590,882	534	0.0002	0.9998	99.93	
5.5	2,589,101	801	0.0003	0.9997	99.91	
6.5	2,588,517	3,713	0.0014	0.9986	99.88	
7.5	2,585,272	2,848	0.0011	0.9989	99.73	
8.5	2,582,607	4,683	0.0018	0.9982	99.62	
9.5	2,578,067	4,100	0.0016	0.9984	99.44	
10.5	2,574,268	6,530	0.0025	0.9975	99.28	
11.5	2,568,108	6,542	0.0025	0.9975	99.03	
12.5	2,561,755	5,839	0.0023	0.9977	98.78	
13.5	2,556,100	4,882	0.0019	0.9981	98.56	
14.5	2,551,470	7,948	0.0031	0.9969	98.37	
15.5	2,544,005	10,844	0.0043	0.9957	98.06	
16.5	2,534,284	22,812	0.0090	0.9910	97.64	
17.5	2,419,462	9,339	0.0039	0.9961	96.76	
18.5	2,317,539	9,370	0.0040	0.9960	96.39	
19.5	2,287,601	12,026	0.0053	0.9947	96.00	
20.5	2,234,675	23,574	0.0105	0.9895	95.50	
21.5	2,101,528	19,197	0.0091	0.9909	94.49	
22.5	1,952,749	23,650	0.0121	0.9879	93.63	
23.5	1,807,119	38,999	0.0216	0.9784	92.49	
24.5	1,622,734	25,646	0.0158	0.9842	90.50	
25.5	1,501,678	19,592	0.0130	0.9870	89.06	
26.5	1,359,911	11,777	0.0087	0.9913	87.90	
27.5	1,268,445	11,277	0.0089	0.9911	87.14	
28.5	1,173,951	8,393	0.0071	0.9929	86.37	
29.5	1,104,448	10,559	0.0096	0.9904	85.75	
30.5	1,030,352	2,533	0.0025	0.9975	84.93	
31.5	966,835	6,508	0.0067	0.9933	84.72	
32.5	896,882	5,789	0.0065	0.9935	84.15	
33.5	817,189	2,582	0.0032	0.9968	83.61	
34.5	745,336	1,589	0.0021	0.9979	83.34	
35.5	656,944	973	0.0015	0.9985	83.17	
36.5	591,006	406	0.0007	0.9993	83.04	
37.5	531,198	5,077	0.0096	0.9904	82.99	
38.5	444,724	1,423	0.0032	0.9968	82.19	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1934-2015			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	355,538	1,327	0.0037	0.9963	81.93
40.5	313,445	345	0.0011	0.9989	81.62
41.5	270,228	825	0.0031	0.9969	81.53
42.5	231,712	745	0.0032	0.9968	81.28
43.5	199,914	2,424	0.0121	0.9879	81.02
44.5	176,396	2,141	0.0121	0.9879	80.04
45.5	171,429	16,666	0.0972	0.9028	79.07
46.5	154,763	31,573	0.2040	0.7960	71.38
47.5	122,973	26,570	0.2161	0.7839	56.82
48.5	96,403	30,581	0.3172	0.6828	44.54
49.5	65,821	28,926	0.4395	0.5605	30.41
50.5	36,896	25,558	0.6927	0.3073	17.05
51.5	11,338	8,478	0.7478	0.2522	5.24
52.5	2,860	703	0.2457	0.7543	1.32
53.5	2,157		0.0000	1.0000	1.00
54.5	2,157	24	0.0110	0.9890	1.00
55.5	2,134	2,134	1.0000		0.99
56.5					

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2015			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	207,901		0.0000	1.0000	100.00
0.5	248,806		0.0000	1.0000	100.00
1.5	358,360	0	0.0000	1.0000	100.00
2.5	487,977	1	0.0000	1.0000	100.00
3.5	610,079	3	0.0000	1.0000	100.00
4.5	755,744	6	0.0000	1.0000	100.00
5.5	849,595	13	0.0000	1.0000	100.00
6.5	971,884	250	0.0003	0.9997	100.00
7.5	1,052,004	32	0.0000	1.0000	99.97
8.5	1,140,785	31	0.0000	1.0000	99.97
9.5	1,203,672	585	0.0005	0.9995	99.97
10.5	1,267,934	157	0.0001	0.9999	99.92
11.5	1,333,319	134	0.0001	0.9999	99.90
12.5	1,403,643	343	0.0002	0.9998	99.89
13.5	1,489,008	294	0.0002	0.9998	99.87
14.5	1,563,586	825	0.0005	0.9995	99.85
15.5	1,663,413	3,117	0.0019	0.9981	99.80
16.5	1,736,204	2,934	0.0017	0.9983	99.61
17.5	1,712,314	2,698	0.0016	0.9984	99.44
18.5	1,720,580	4,533	0.0026	0.9974	99.29
19.5	1,793,631	5,577	0.0031	0.9969	99.02
20.5	1,791,181	15,410	0.0086	0.9914	98.72
21.5	1,713,317	10,134	0.0059	0.9941	97.87
22.5	1,612,232	8,536	0.0053	0.9947	97.29
23.5	1,523,172	12,645	0.0083	0.9917	96.77
24.5	1,396,791	7,115	0.0051	0.9949	95.97
25.5	1,304,622	10,903	0.0084	0.9916	95.48
26.5	1,174,383	7,376	0.0063	0.9937	94.68
27.5	1,104,117	8,589	0.0078	0.9922	94.09
28.5	1,043,607	8,327	0.0080	0.9920	93.36
29.5	1,000,732	10,360	0.0104	0.9896	92.61
30.5	957,800	2,496	0.0026	0.9974	91.65
31.5	923,549	6,333	0.0069	0.9931	91.41
32.5	880,114	5,744	0.0065	0.9935	90.79
33.5	812,108	2,566	0.0032	0.9968	90.19
34.5	741,350	1,367	0.0018	0.9982	89.91
35.5	653,180	900	0.0014	0.9986	89.74
36.5	587,413	180	0.0003	0.9997	89.62
37.5	530,122	5,071	0.0096	0.9904	89.59
38.5	443,927	1,396	0.0031	0.9969	88.74

COLUMBIA GAS OF KENTUCKY, INC.

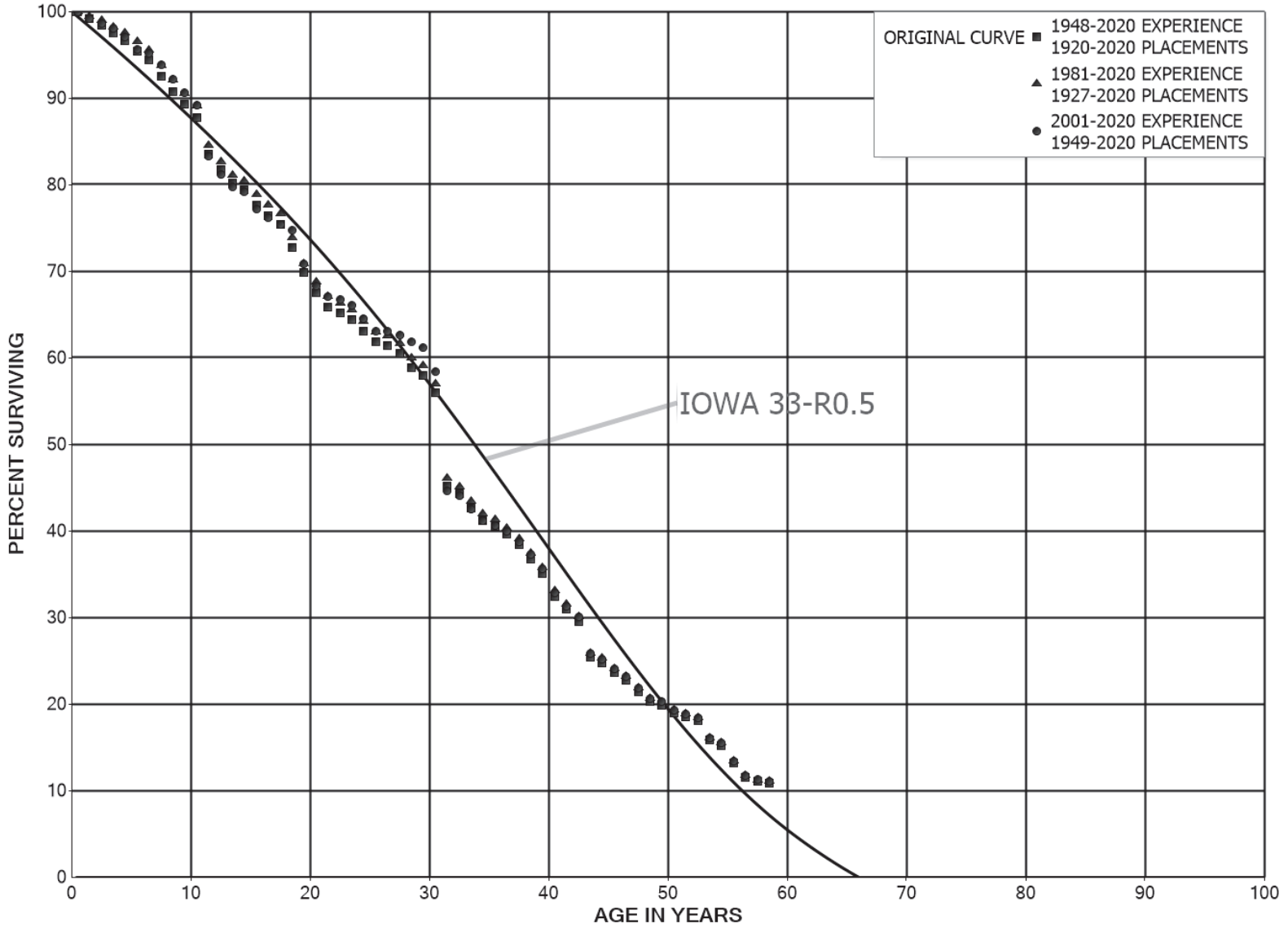
ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2015			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	355,133	1,185	0.0033	0.9967	88.46
40.5	313,183	341	0.0011	0.9989	88.16
41.5	269,970	825	0.0031	0.9969	88.07
42.5	231,589	707	0.0031	0.9969	87.80
43.5	199,842	2,351	0.0118	0.9882	87.53
44.5	176,396	2,141	0.0121	0.9879	86.50
45.5	171,429	16,666	0.0972	0.9028	85.45
46.5	154,763	31,573	0.2040	0.7960	77.14
47.5	122,973	26,570	0.2161	0.7839	61.40
48.5	96,403	30,581	0.3172	0.6828	48.14
49.5	65,821	28,926	0.4395	0.5605	32.87
50.5	36,896	25,558	0.6927	0.3073	18.42
51.5	11,338	8,478	0.7478	0.2522	5.66
52.5	2,860	703	0.2457	0.7543	1.43
53.5	2,157		0.0000	1.0000	1.08
54.5	2,157	24	0.0110	0.9890	1.08
55.5	2,134	2,134	1.0000		1.07
56.5					



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1920-2020

EXPERIENCE BAND 1948-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,599,542	6,634	0.0010	0.9990	100.00
0.5	6,309,305	47,953	0.0076	0.9924	99.90
1.5	6,252,905	49,701	0.0079	0.9921	99.14
2.5	5,871,650	51,488	0.0088	0.9912	98.35
3.5	4,696,760	41,466	0.0088	0.9912	97.49
4.5	4,394,475	55,378	0.0126	0.9874	96.63
5.5	4,194,941	44,881	0.0107	0.9893	95.41
6.5	4,054,542	78,779	0.0194	0.9806	94.39
7.5	3,931,645	76,880	0.0196	0.9804	92.56
8.5	3,725,310	62,218	0.0167	0.9833	90.75
9.5	3,467,382	58,567	0.0169	0.9831	89.23
10.5	3,388,463	161,603	0.0477	0.9523	87.72
11.5	3,163,554	70,785	0.0224	0.9776	83.54
12.5	3,047,372	56,523	0.0185	0.9815	81.67
13.5	2,945,605	26,075	0.0089	0.9911	80.16
14.5	2,915,479	65,773	0.0226	0.9774	79.45
15.5	2,212,447	37,392	0.0169	0.9831	77.65
16.5	2,043,392	26,344	0.0129	0.9871	76.34
17.5	1,969,119	68,468	0.0348	0.9652	75.36
18.5	1,793,903	71,080	0.0396	0.9604	72.74
19.5	1,682,931	55,404	0.0329	0.9671	69.86
20.5	1,563,240	38,669	0.0247	0.9753	67.56
21.5	1,496,398	16,688	0.0112	0.9888	65.88
22.5	1,463,981	16,426	0.0112	0.9888	65.15
23.5	1,369,655	28,021	0.0205	0.9795	64.42
24.5	1,226,046	23,887	0.0195	0.9805	63.10
25.5	1,152,126	9,286	0.0081	0.9919	61.87
26.5	1,100,960	16,135	0.0147	0.9853	61.37
27.5	1,052,061	28,691	0.0273	0.9727	60.47
28.5	988,831	14,366	0.0145	0.9855	58.82
29.5	948,602	32,975	0.0348	0.9652	57.97
30.5	891,836	171,064	0.1918	0.8082	55.95
31.5	682,787	14,024	0.0205	0.9795	45.22
32.5	667,510	24,479	0.0367	0.9633	44.29
33.5	561,757	19,344	0.0344	0.9656	42.67
34.5	516,801	8,642	0.0167	0.9833	41.20
35.5	488,022	11,077	0.0227	0.9773	40.51
36.5	426,878	13,359	0.0313	0.9687	39.59
37.5	385,727	16,335	0.0423	0.9577	38.35
38.5	357,433	16,337	0.0457	0.9543	36.73

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1920-2020			EXPERIENCE BAND 1948-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	309,754	23,218	0.0750	0.9250	35.05
40.5	272,902	12,499	0.0458	0.9542	32.42
41.5	260,403	11,766	0.0452	0.9548	30.94
42.5	246,226	34,402	0.1397	0.8603	29.54
43.5	211,825	5,302	0.0250	0.9750	25.41
44.5	205,203	9,346	0.0455	0.9545	24.78
45.5	190,760	7,280	0.0382	0.9618	23.65
46.5	175,636	10,422	0.0593	0.9407	22.75
47.5	149,755	8,006	0.0535	0.9465	21.40
48.5	135,652	2,656	0.0196	0.9804	20.25
49.5	86,770	3,838	0.0442	0.9558	19.86
50.5	62,479	1,536	0.0246	0.9754	18.98
51.5	51,509	1,355	0.0263	0.9737	18.51
52.5	41,424	5,120	0.1236	0.8764	18.02
53.5	31,831	1,210	0.0380	0.9620	15.80
54.5	25,923	3,407	0.1314	0.8686	15.20
55.5	18,663	2,436	0.1305	0.8695	13.20
56.5	12,326	484	0.0392	0.9608	11.48
57.5	10,721	204	0.0190	0.9810	11.03
58.5	7,883	106	0.0134	0.9866	10.82
59.5	6,499		0.0000	1.0000	10.67
60.5	6,110	128	0.0210	0.9790	10.67
61.5	2,463		0.0000	1.0000	10.45
62.5	2,411	198	0.0822	0.9178	10.45
63.5	560	116	0.2068	0.7932	9.59
64.5	432	0	0.0011	0.9989	7.61
65.5	279		0.0000	1.0000	7.60
66.5	279		0.0000	1.0000	7.60
67.5	279		0.0000	1.0000	7.60
68.5	279		0.0000	1.0000	7.60
69.5	238		0.0000	1.0000	7.60
70.5	98		0.0000	1.0000	7.60
71.5					7.60

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1927-2020

EXPERIENCE BAND 1981-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,912,882	1,465	0.0002	0.9998	100.00
0.5	5,617,312	33,653	0.0060	0.9940	99.98
1.5	5,556,182	24,625	0.0044	0.9956	99.38
2.5	5,204,016	37,724	0.0072	0.9928	98.94
3.5	4,044,510	29,668	0.0073	0.9927	98.22
4.5	3,754,682	39,688	0.0106	0.9894	97.50
5.5	3,580,676	36,705	0.0103	0.9897	96.47
6.5	3,466,145	63,797	0.0184	0.9816	95.48
7.5	3,387,969	59,193	0.0175	0.9825	93.72
8.5	3,207,229	55,247	0.0172	0.9828	92.08
9.5	3,053,012	49,165	0.0161	0.9839	90.50
10.5	3,054,105	155,762	0.0510	0.9490	89.04
11.5	2,873,014	64,991	0.0226	0.9774	84.50
12.5	2,806,770	51,588	0.0184	0.9816	82.59
13.5	2,733,782	21,482	0.0079	0.9921	81.07
14.5	2,749,206	56,149	0.0204	0.9796	80.43
15.5	2,079,100	31,645	0.0152	0.9848	78.79
16.5	1,943,639	25,614	0.0132	0.9868	77.59
17.5	1,882,380	67,448	0.0358	0.9642	76.57
18.5	1,718,419	69,966	0.0407	0.9593	73.82
19.5	1,623,350	48,172	0.0297	0.9703	70.82
20.5	1,518,879	36,671	0.0241	0.9759	68.72
21.5	1,464,891	16,688	0.0114	0.9886	67.06
22.5	1,448,477	16,249	0.0112	0.9888	66.29
23.5	1,359,078	27,760	0.0204	0.9796	65.55
24.5	1,220,340	22,935	0.0188	0.9812	64.21
25.5	1,148,791	9,046	0.0079	0.9921	63.01
26.5	1,097,865	16,056	0.0146	0.9854	62.51
27.5	1,049,014	28,673	0.0273	0.9727	61.59
28.5	985,920	14,366	0.0146	0.9854	59.91
29.5	946,636	32,975	0.0348	0.9652	59.04
30.5	891,030	171,064	0.1920	0.8080	56.98
31.5	682,598	14,024	0.0205	0.9795	46.04
32.5	667,290	24,479	0.0367	0.9633	45.10
33.5	561,632	19,336	0.0344	0.9656	43.44
34.5	516,676	8,633	0.0167	0.9833	41.95
35.5	487,897	11,037	0.0226	0.9774	41.25
36.5	426,784	13,319	0.0312	0.9688	40.31
37.5	385,665	16,295	0.0423	0.9577	39.05
38.5	357,402	16,306	0.0456	0.9544	37.40

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1927-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	309,701	23,218	0.0750	0.9250	35.70
40.5	272,849	12,499	0.0458	0.9542	33.02
41.5	260,350	11,766	0.0452	0.9548	31.51
42.5	246,223	34,402	0.1397	0.8603	30.08
43.5	211,821	5,302	0.0250	0.9750	25.88
44.5	205,200	9,346	0.0455	0.9545	25.23
45.5	190,757	7,280	0.0382	0.9618	24.08
46.5	175,632	10,422	0.0593	0.9407	23.17
47.5	149,752	8,006	0.0535	0.9465	21.79
48.5	135,649	2,656	0.0196	0.9804	20.63
49.5	86,767	3,838	0.0442	0.9558	20.22
50.5	62,476	1,536	0.0246	0.9754	19.33
51.5	51,506	1,355	0.0263	0.9737	18.85
52.5	41,421	5,120	0.1236	0.8764	18.36
53.5	31,831	1,210	0.0380	0.9620	16.09
54.5	25,923	3,407	0.1314	0.8686	15.48
55.5	18,663	2,436	0.1305	0.8695	13.44
56.5	12,326	484	0.0392	0.9608	11.69
57.5	10,721	204	0.0190	0.9810	11.23
58.5	7,883	106	0.0134	0.9866	11.02
59.5	6,499		0.0000	1.0000	10.87
60.5	6,110	128	0.0210	0.9790	10.87
61.5	2,463		0.0000	1.0000	10.64
62.5	2,411	198	0.0822	0.9178	10.64
63.5	560	116	0.2068	0.7932	9.77
64.5	432	0	0.0011	0.9989	7.75
65.5	279		0.0000	1.0000	7.74
66.5	279		0.0000	1.0000	7.74
67.5	279		0.0000	1.0000	7.74
68.5	279		0.0000	1.0000	7.74
69.5	238		0.0000	1.0000	7.74
70.5	98		0.0000	1.0000	7.74
71.5					7.74

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2020

EXPERIENCE BAND 2001-2020

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,102,392		0.0000	1.0000	100.00
0.5	3,856,611	33,653	0.0087	0.9913	100.00
1.5	3,853,006	20,400	0.0053	0.9947	99.13
2.5	3,535,151	18,651	0.0053	0.9947	98.60
3.5	2,538,057	26,257	0.0103	0.9897	98.08
4.5	2,477,255	35,846	0.0145	0.9855	97.07
5.5	2,373,653	11,007	0.0046	0.9954	95.66
6.5	2,412,247	33,815	0.0140	0.9860	95.22
7.5	2,377,994	43,974	0.0185	0.9815	93.88
8.5	2,249,122	38,760	0.0172	0.9828	92.15
9.5	2,067,247	31,747	0.0154	0.9846	90.56
10.5	2,042,599	134,208	0.0657	0.9343	89.17
11.5	1,936,091	49,462	0.0255	0.9745	83.31
12.5	1,852,816	34,234	0.0185	0.9815	81.18
13.5	1,999,319	13,919	0.0070	0.9930	79.68
14.5	2,014,688	51,083	0.0254	0.9746	79.13
15.5	1,351,256	16,190	0.0120	0.9880	77.12
16.5	1,288,193	13,439	0.0104	0.9896	76.20
17.5	1,263,344	11,321	0.0090	0.9910	75.40
18.5	1,163,457	60,797	0.0523	0.9477	74.73
19.5	1,127,497	39,711	0.0352	0.9648	70.82
20.5	1,056,156	20,009	0.0189	0.9811	68.33
21.5	1,009,490	4,165	0.0041	0.9959	67.03
22.5	1,000,530	10,023	0.0100	0.9900	66.76
23.5	919,535	21,610	0.0235	0.9765	66.09
24.5	783,947	17,403	0.0222	0.9778	64.53
25.5	722,242	3	0.0000	1.0000	63.10
26.5	689,735	5,224	0.0076	0.9924	63.10
27.5	675,849	9,079	0.0134	0.9866	62.62
28.5	645,145	6,608	0.0102	0.9898	61.78
29.5	693,073	30,804	0.0444	0.9556	61.15
30.5	689,864	162,553	0.2356	0.7644	58.43
31.5	515,442	6,570	0.0127	0.9873	44.66
32.5	535,928	19,238	0.0359	0.9641	44.09
33.5	453,246	14,802	0.0327	0.9673	42.51
34.5	434,909	5,737	0.0132	0.9868	41.12
35.5	425,052	6,638	0.0156	0.9844	40.58
36.5	379,989	12,134	0.0319	0.9681	39.95
37.5	345,671	12,875	0.0372	0.9628	38.67
38.5	326,334	14,106	0.0432	0.9568	37.23

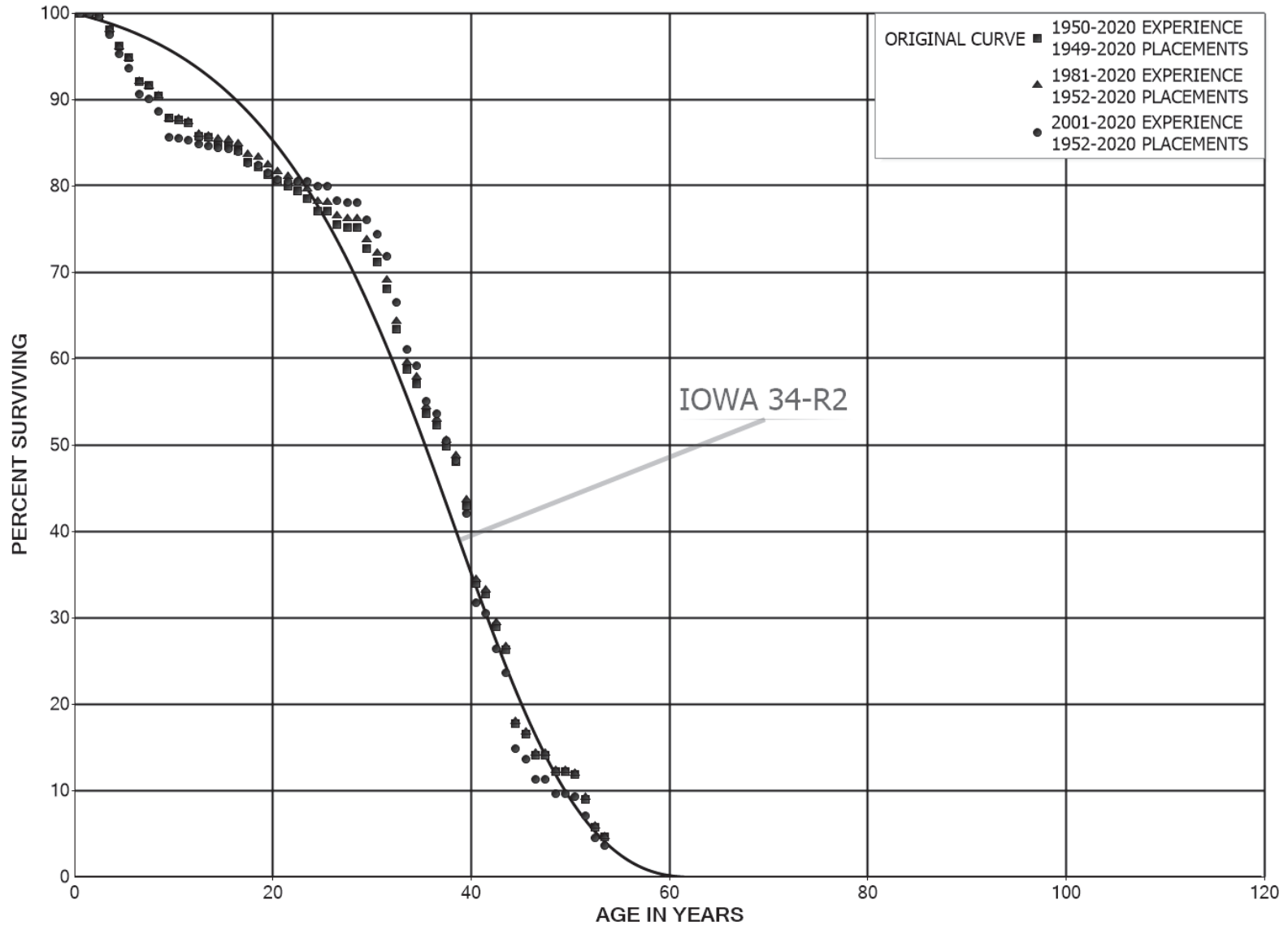
COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	288,510	22,414	0.0777	0.9223	35.62
40.5	255,115	11,822	0.0463	0.9537	32.85
41.5	249,954	10,015	0.0401	0.9599	31.33
42.5	240,083	33,932	0.1413	0.8587	30.08
43.5	209,372	5,302	0.0253	0.9747	25.83
44.5	203,395	8,718	0.0429	0.9571	25.17
45.5	189,542	7,280	0.0384	0.9616	24.09
46.5	174,418	10,422	0.0598	0.9402	23.17
47.5	148,659	7,821	0.0526	0.9474	21.78
48.5	134,856	2,648	0.0196	0.9804	20.64
49.5	86,202	3,838	0.0445	0.9555	20.23
50.5	62,150	1,536	0.0247	0.9753	19.33
51.5	51,506	1,355	0.0263	0.9737	18.85
52.5	41,421	5,120	0.1236	0.8764	18.36
53.5	31,828	1,210	0.0380	0.9620	16.09
54.5	25,920	3,404	0.1313	0.8687	15.48
55.5	18,663	2,436	0.1305	0.8695	13.44
56.5	12,326	484	0.0392	0.9608	11.69
57.5	10,721	204	0.0190	0.9810	11.23
58.5	7,883	106	0.0134	0.9866	11.02
59.5	6,499		0.0000	1.0000	10.87
60.5	6,110	128	0.0210	0.9790	10.87
61.5	2,463		0.0000	1.0000	10.64
62.5	2,411	198	0.0822	0.9178	10.64
63.5	560	116	0.2068	0.7932	9.77
64.5	432	0	0.0011	0.9989	7.75
65.5	279		0.0000	1.0000	7.74
66.5	279		0.0000	1.0000	7.74
67.5	279		0.0000	1.0000	7.74
68.5	279		0.0000	1.0000	7.74
69.5	238		0.0000	1.0000	7.74
70.5	98		0.0000	1.0000	7.74
71.5					7.74

COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2020			EXPERIENCE BAND 1950-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	6,939,081	1,651	0.0002	0.9998	100.00	
0.5	6,701,386	651	0.0001	0.9999	99.98	
1.5	6,541,504	21,623	0.0033	0.9967	99.97	
2.5	5,760,525	93,649	0.0163	0.9837	99.64	
3.5	5,465,477	105,687	0.0193	0.9807	98.02	
4.5	4,959,320	68,161	0.0137	0.9863	96.12	
5.5	4,529,574	129,344	0.0286	0.9714	94.80	
6.5	4,073,280	22,172	0.0054	0.9946	92.09	
7.5	3,764,901	48,997	0.0130	0.9870	91.59	
8.5	3,531,684	101,259	0.0287	0.9713	90.40	
9.5	3,388,599	8,022	0.0024	0.9976	87.81	
10.5	3,362,654	12,110	0.0036	0.9964	87.60	
11.5	3,330,786	57,945	0.0174	0.9826	87.28	
12.5	3,274,891	7,460	0.0023	0.9977	85.77	
13.5	3,235,152	30,291	0.0094	0.9906	85.57	
14.5	3,190,538	6,837	0.0021	0.9979	84.77	
15.5	3,177,321	20,801	0.0065	0.9935	84.59	
16.5	2,880,654	45,645	0.0158	0.9842	84.03	
17.5	2,488,389	15,462	0.0062	0.9938	82.70	
18.5	1,882,875	20,561	0.0109	0.9891	82.19	
19.5	1,859,376	18,390	0.0099	0.9901	81.29	
20.5	1,754,147	10,939	0.0062	0.9938	80.49	
21.5	1,453,364	11,235	0.0077	0.9923	79.98	
22.5	1,296,012	14,533	0.0112	0.9888	79.37	
23.5	1,281,479	22,818	0.0178	0.9822	78.48	
24.5	1,179,796	667	0.0006	0.9994	77.08	
25.5	1,154,757	23,281	0.0202	0.9798	77.04	
26.5	868,782	3,684	0.0042	0.9958	75.48	
27.5	797,156		0.0000	1.0000	75.16	
28.5	668,054	21,679	0.0325	0.9675	75.16	
29.5	594,081	12,258	0.0206	0.9794	72.72	
30.5	494,973	21,864	0.0442	0.9558	71.22	
31.5	391,173	27,051	0.0692	0.9308	68.08	
32.5	289,487	21,305	0.0736	0.9264	63.37	
33.5	223,962	6,429	0.0287	0.9713	58.71	
34.5	177,207	10,547	0.0595	0.9405	57.02	
35.5	110,052	2,777	0.0252	0.9748	53.63	
36.5	103,499	4,877	0.0471	0.9529	52.27	
37.5	101,001	3,593	0.0356	0.9644	49.81	
38.5	97,590	10,221	0.1047	0.8953	48.04	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2020			EXPERIENCE BAND 1950-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	89,916	18,955	0.2108	0.7892	43.01
40.5	70,960	2,479	0.0349	0.9651	33.94
41.5	68,481	7,881	0.1151	0.8849	32.76
42.5	60,601	5,668	0.0935	0.9065	28.99
43.5	54,933	17,844	0.3248	0.6752	26.27
44.5	37,088	2,529	0.0682	0.9318	17.74
45.5	34,559	5,185	0.1500	0.8500	16.53
46.5	29,374		0.0000	1.0000	14.05
47.5	29,374	3,942	0.1342	0.8658	14.05
48.5	25,432		0.0000	1.0000	12.16
49.5	25,432	789	0.0310	0.9690	12.16
50.5	24,644	5,834	0.2368	0.7632	11.79
51.5	18,809	6,858	0.3646	0.6354	9.00
52.5	11,951	2,366	0.1980	0.8020	5.72
53.5	9,585	69	0.0072	0.9928	4.58
54.5	9,516	2,603	0.2735	0.7265	4.55
55.5	6,913		0.0000	1.0000	3.31
56.5	6,913	1,577	0.2281	0.7719	3.31
57.5	5,337	229	0.0429	0.9571	2.55
58.5	5,107	2,379	0.4659	0.5341	2.44
59.5	2,728	181	0.0663	0.9337	1.30
60.5	2,547	2,547	1.0000		1.22
61.5					

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2020			EXPERIENCE BAND 1981-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,629,078		0.0000	1.0000	100.00
0.5	6,399,994	478	0.0001	0.9999	100.00
1.5	6,251,005	18,608	0.0030	0.9970	99.99
2.5	5,466,159	92,152	0.0169	0.9831	99.69
3.5	5,177,078	103,653	0.0200	0.9800	98.01
4.5	4,670,880	64,011	0.0137	0.9863	96.05
5.5	4,281,690	122,946	0.0287	0.9713	94.74
6.5	3,851,225	20,274	0.0053	0.9947	92.02
7.5	3,586,472	45,615	0.0127	0.9873	91.53
8.5	3,360,507	97,850	0.0291	0.9709	90.37
9.5	3,232,335	1,937	0.0006	0.9994	87.74
10.5	3,225,574	9,381	0.0029	0.9971	87.68
11.5	3,221,381	55,378	0.0172	0.9828	87.43
12.5	3,192,089	5,824	0.0018	0.9982	85.92
13.5	3,166,664	14,776	0.0047	0.9953	85.77
14.5	3,136,562	1,070	0.0003	0.9997	85.37
15.5	3,133,967	19,182	0.0061	0.9939	85.34
16.5	2,838,918	41,961	0.0148	0.9852	84.82
17.5	2,451,848	7,278	0.0030	0.9970	83.56
18.5	1,867,778	20,561	0.0110	0.9890	83.31
19.5	1,851,198	17,911	0.0097	0.9903	82.40
20.5	1,753,250	10,939	0.0062	0.9938	81.60
21.5	1,453,135	11,235	0.0077	0.9923	81.09
22.5	1,295,783	14,533	0.0112	0.9888	80.46
23.5	1,281,250	22,818	0.0178	0.9822	79.56
24.5	1,179,566	667	0.0006	0.9994	78.14
25.5	1,154,757	23,281	0.0202	0.9798	78.10
26.5	868,782	3,684	0.0042	0.9958	76.53
27.5	797,156		0.0000	1.0000	76.20
28.5	668,054	21,679	0.0325	0.9675	76.20
29.5	594,081	12,258	0.0206	0.9794	73.73
30.5	494,973	21,864	0.0442	0.9558	72.21
31.5	391,173	27,051	0.0692	0.9308	69.02
32.5	289,487	21,305	0.0736	0.9264	64.25
33.5	223,962	6,429	0.0287	0.9713	59.52
34.5	177,207	10,547	0.0595	0.9405	57.81
35.5	110,052	2,777	0.0252	0.9748	54.37
36.5	103,499	4,877	0.0471	0.9529	53.00
37.5	101,001	3,593	0.0356	0.9644	50.50
38.5	97,590	10,221	0.1047	0.8953	48.70

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2020			EXPERIENCE BAND 1981-2020			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	89,916	18,955	0.2108	0.7892	43.60	
40.5	70,960	2,479	0.0349	0.9651	34.41	
41.5	68,481	7,881	0.1151	0.8849	33.21	
42.5	60,601	5,668	0.0935	0.9065	29.39	
43.5	54,933	17,844	0.3248	0.6752	26.64	
44.5	37,088	2,529	0.0682	0.9318	17.98	
45.5	34,559	5,185	0.1500	0.8500	16.76	
46.5	29,374		0.0000	1.0000	14.24	
47.5	29,374	3,942	0.1342	0.8658	14.24	
48.5	25,432		0.0000	1.0000	12.33	
49.5	25,432	789	0.0310	0.9690	12.33	
50.5	24,644	5,834	0.2368	0.7632	11.95	
51.5	18,809	6,858	0.3646	0.6354	9.12	
52.5	11,951	2,366	0.1980	0.8020	5.80	
53.5	9,585	69	0.0072	0.9928	4.65	
54.5	9,516	2,603	0.2735	0.7265	4.61	
55.5	6,913		0.0000	1.0000	3.35	
56.5	6,913	1,577	0.2281	0.7719	3.35	
57.5	5,337	229	0.0429	0.9571	2.59	
58.5	5,107	2,379	0.4659	0.5341	2.48	
59.5	2,728	181	0.0663	0.9337	1.32	
60.5	2,547	2,547	1.0000		1.24	
61.5						

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1952-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,844,006		0.0000	1.0000	100.00
0.5	4,698,637		0.0000	1.0000	100.00
1.5	4,856,291	18,341	0.0038	0.9962	100.00
2.5	4,201,332	91,132	0.0217	0.9783	99.62
3.5	3,905,112	86,227	0.0221	0.9779	97.46
4.5	3,531,992	63,584	0.0180	0.9820	95.31
5.5	3,109,137	98,549	0.0317	0.9683	93.59
6.5	2,968,884	18,891	0.0064	0.9936	90.63
7.5	2,759,955	44,821	0.0162	0.9838	90.05
8.5	2,660,192	89,650	0.0337	0.9663	88.59
9.5	2,580,823	1,336	0.0005	0.9995	85.60
10.5	2,648,473	7,474	0.0028	0.9972	85.56
11.5	2,712,826	15,632	0.0058	0.9942	85.32
12.5	2,831,426	5,778	0.0020	0.9980	84.83
13.5	2,842,242	9,451	0.0033	0.9967	84.65
14.5	2,857,791	1,070	0.0004	0.9996	84.37
15.5	2,910,324	13,299	0.0046	0.9954	84.34
16.5	2,624,554	41,961	0.0160	0.9840	83.95
17.5	2,243,989	6,675	0.0030	0.9970	82.61
18.5	1,648,569	17,515	0.0106	0.9894	82.37
19.5	1,653,229	16,480	0.0100	0.9900	81.49
20.5	1,571,215	3,044	0.0019	0.9981	80.68
21.5	1,281,731		0.0000	1.0000	80.52
22.5	1,146,161		0.0000	1.0000	80.52
23.5	1,150,293	7,906	0.0069	0.9931	80.52
24.5	1,068,400		0.0000	1.0000	79.97
25.5	1,047,621	21,588	0.0206	0.9794	79.97
26.5	773,561	3,035	0.0039	0.9961	78.32
27.5	721,538		0.0000	1.0000	78.01
28.5	594,916	15,223	0.0256	0.9744	78.01
29.5	534,769	11,356	0.0212	0.9788	76.02
30.5	442,232	15,269	0.0345	0.9655	74.40
31.5	362,871	27,051	0.0745	0.9255	71.83
32.5	263,114	21,305	0.0810	0.9190	66.48
33.5	200,172	6,429	0.0321	0.9679	61.10
34.5	153,417	10,547	0.0687	0.9313	59.13
35.5	88,627	2,275	0.0257	0.9743	55.07
36.5	82,575	4,877	0.0591	0.9409	53.65
37.5	78,487	3,593	0.0458	0.9542	50.49
38.5	80,729	10,221	0.1266	0.8734	48.18

COLUMBIA GAS OF KENTUCKY, INC.

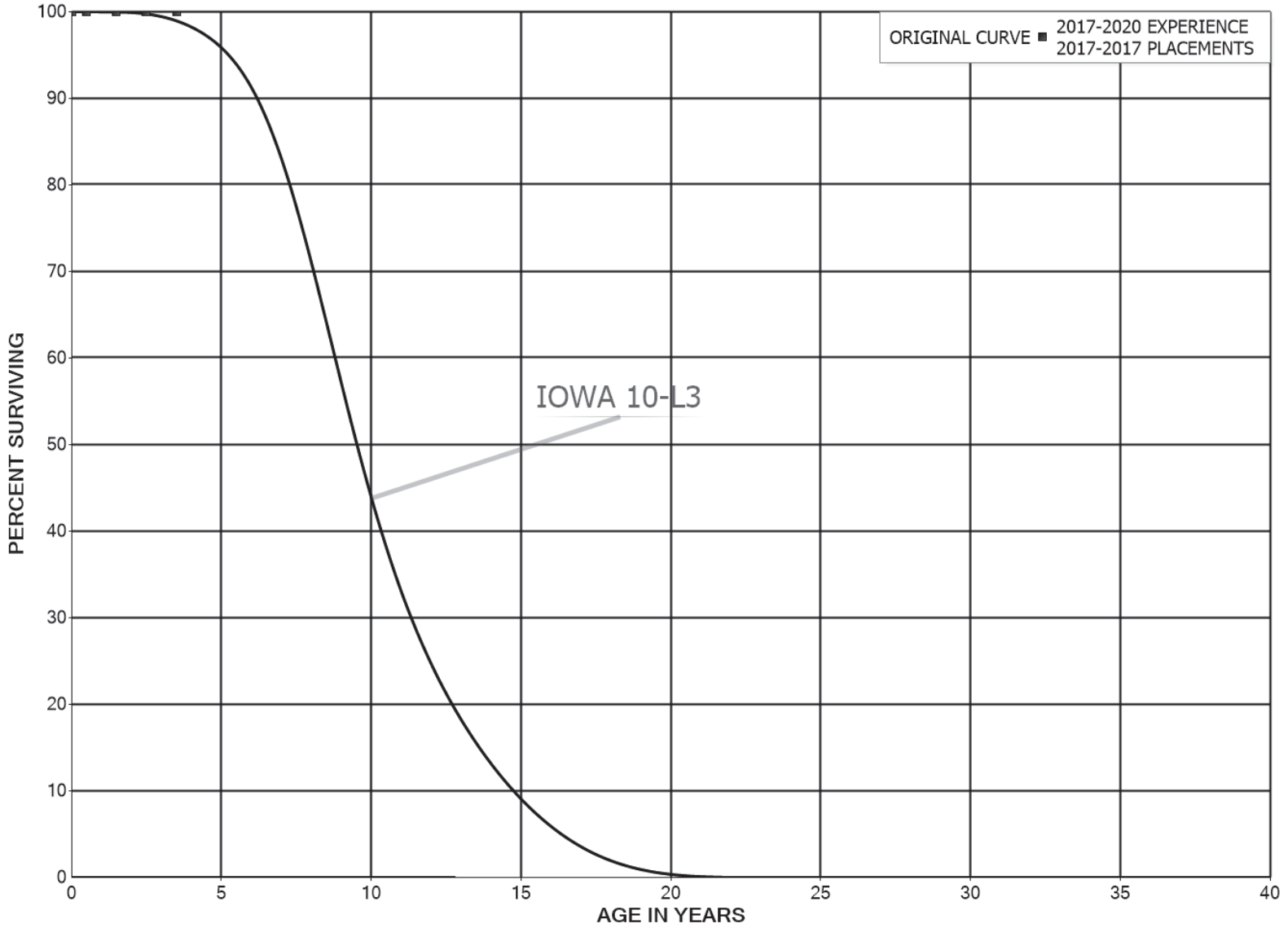
ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1952-2020			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	77,365	18,955	0.2450	0.7550	42.08
40.5	60,776	2,479	0.0408	0.9592	31.77
41.5	58,965	7,881	0.1337	0.8663	30.47
42.5	53,687	5,668	0.1056	0.8944	26.40
43.5	48,019	17,844	0.3716	0.6284	23.61
44.5	31,752	2,529	0.0797	0.9203	14.84
45.5	29,452	5,185	0.1761	0.8239	13.66
46.5	26,646		0.0000	1.0000	11.25
47.5	26,827	3,942	0.1469	0.8531	11.25
48.5	25,432		0.0000	1.0000	9.60
49.5	25,432	789	0.0310	0.9690	9.60
50.5	24,644	5,834	0.2368	0.7632	9.30
51.5	18,809	6,858	0.3646	0.6354	7.10
52.5	11,951	2,366	0.1980	0.8020	4.51
53.5	9,585	69	0.0072	0.9928	3.62
54.5	9,516	2,603	0.2735	0.7265	3.59
55.5	6,913		0.0000	1.0000	2.61
56.5	6,913	1,577	0.2281	0.7719	2.61
57.5	5,337	229	0.0429	0.9571	2.01
58.5	5,107	2,379	0.4659	0.5341	1.93
59.5	2,728	181	0.0663	0.9337	1.03
60.5	2,547	2,547	1.0000		0.96
61.5					



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 387.50 OTHER EQUIPMENT - GPS PIPE LOCATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

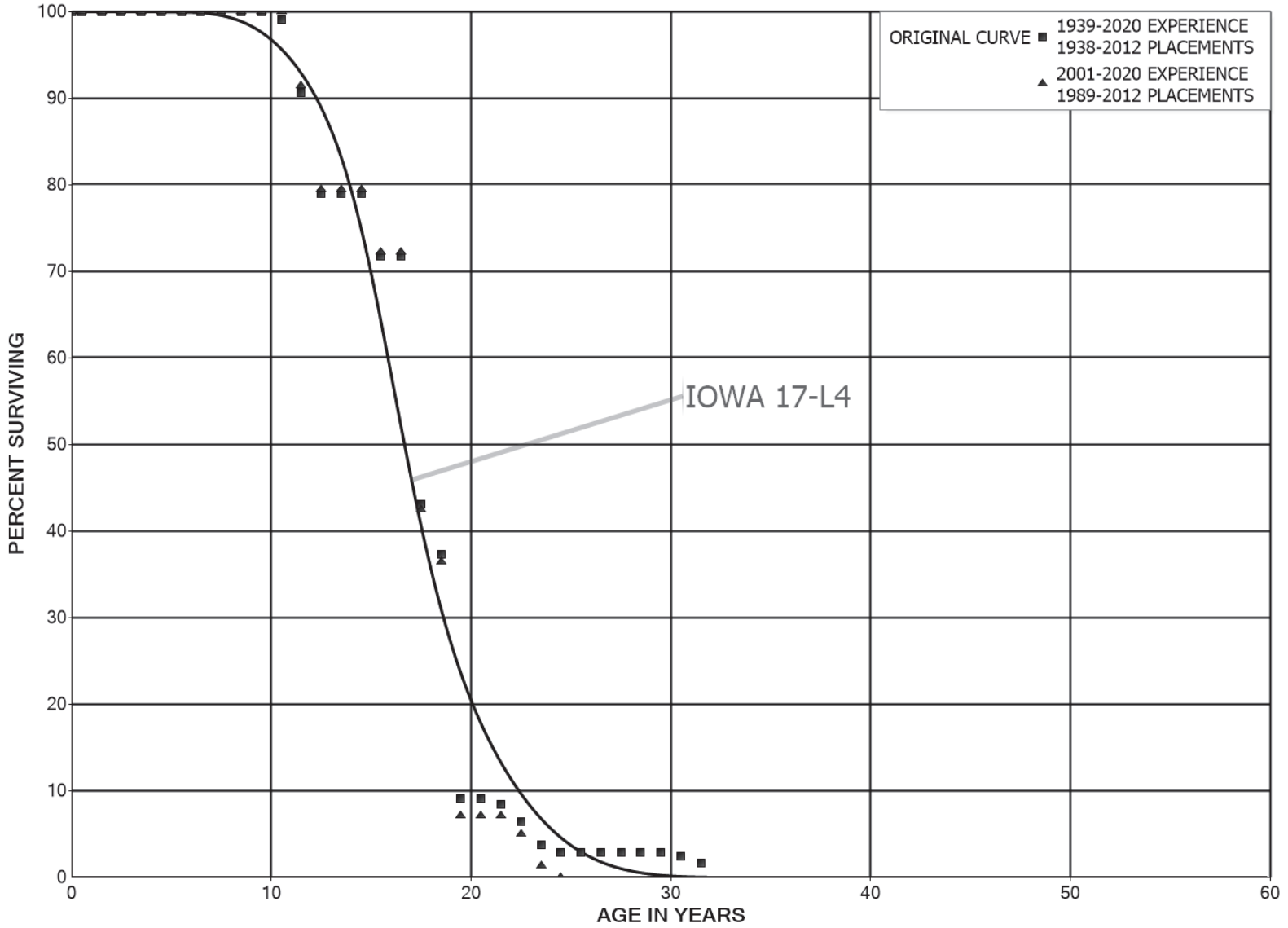
ACCOUNT 387.50 OTHER EQUIPMENT - GPS PIPE LOCATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2017-2017			EXPERIENCE BAND 2017-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	213,381		0.0000	1.0000	100.00
0.5	213,381		0.0000	1.0000	100.00
1.5	213,381		0.0000	1.0000	100.00
2.5	213,381		0.0000	1.0000	100.00
3.5					100.00



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2012			EXPERIENCE BAND 1939-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	191,083		0.0000	1.0000	100.00
0.5	191,233		0.0000	1.0000	100.00
1.5	189,470		0.0000	1.0000	100.00
2.5	200,566		0.0000	1.0000	100.00
3.5	204,252		0.0000	1.0000	100.00
4.5	205,005		0.0000	1.0000	100.00
5.5	205,005		0.0000	1.0000	100.00
6.5	212,836		0.0000	1.0000	100.00
7.5	212,836		0.0000	1.0000	100.00
8.5	159,644		0.0000	1.0000	100.00
9.5	135,182	1,246	0.0092	0.9908	100.00
10.5	133,936	11,392	0.0851	0.9149	99.08
11.5	122,544	15,840	0.1293	0.8707	90.65
12.5	106,704		0.0000	1.0000	78.93
13.5	106,704		0.0000	1.0000	78.93
14.5	106,704	9,702	0.0909	0.9091	78.93
15.5	97,208	100	0.0010	0.9990	71.76
16.5	51,961	20,764	0.3996	0.6004	71.68
17.5	31,197	4,168	0.1336	0.8664	43.04
18.5	27,029	20,440	0.7562	0.2438	37.29
19.5	6,589		0.0000	1.0000	9.09
20.5	6,589	475	0.0721	0.9279	9.09
21.5	6,114	1,450	0.2371	0.7629	8.44
22.5	3,508	1,450	0.4134	0.5866	6.43
23.5	2,058	499	0.2424	0.7576	3.77
24.5	1,346		0.0000	1.0000	2.86
25.5	1,346		0.0000	1.0000	2.86
26.5	1,346		0.0000	1.0000	2.86
27.5	1,346		0.0000	1.0000	2.86
28.5	1,346		0.0000	1.0000	2.86
29.5	1,346	206	0.1527	0.8473	2.86
30.5	1,141	387	0.3396	0.6604	2.42
31.5	753		0.0000	1.0000	1.60
32.5	753		0.0000	1.0000	1.60
33.5	753		0.0000	1.0000	1.60
34.5	753		0.0000	1.0000	1.60
35.5	753		0.0000	1.0000	1.60
36.5	753		0.0000	1.0000	1.60
37.5	753	753	1.0000		1.60
38.5					

COLUMBIA GAS OF KENTUCKY, INC.

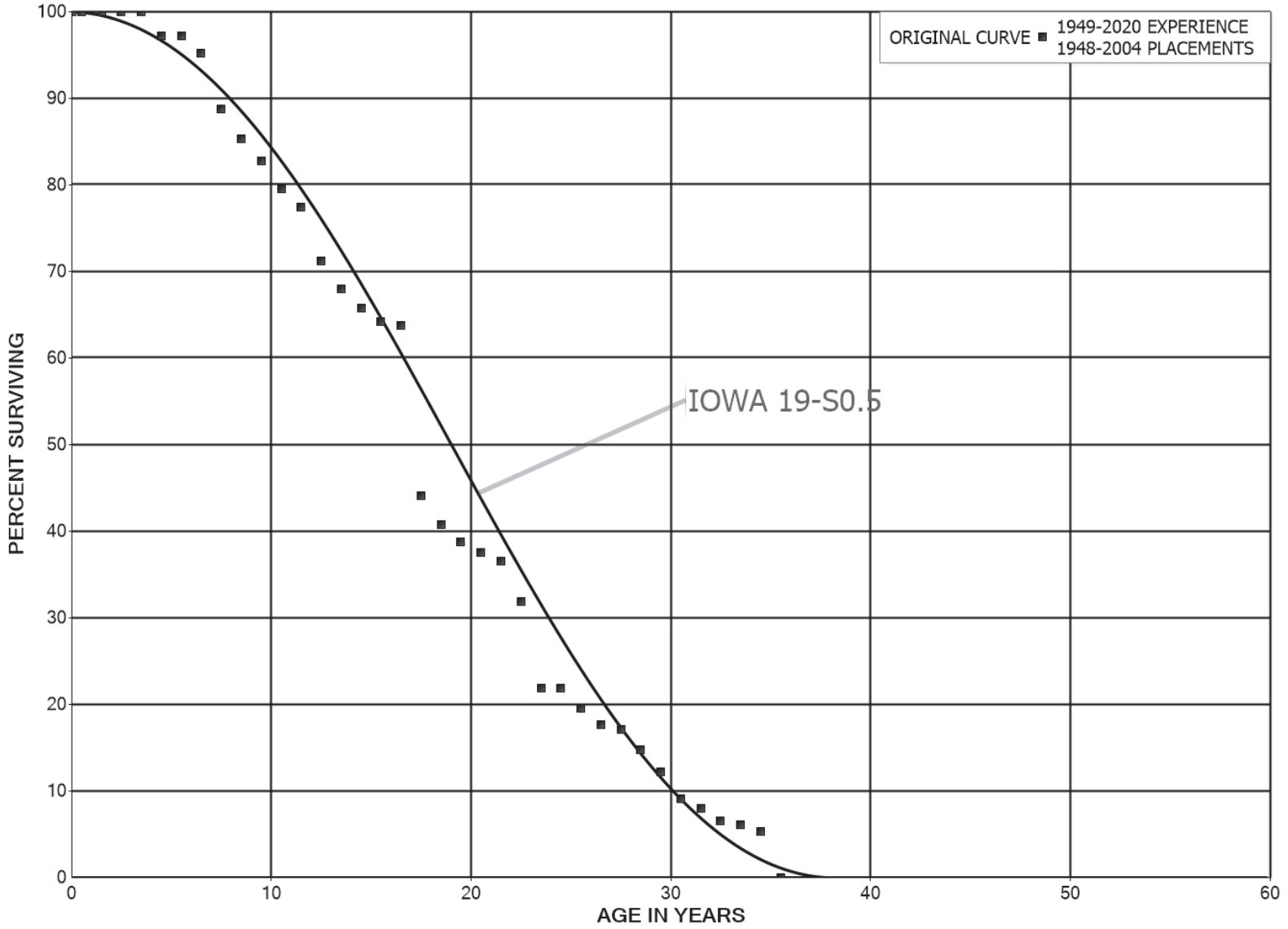
ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1989-2012			EXPERIENCE BAND 2001-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	118,746		0.0000	1.0000	100.00
0.5	118,746		0.0000	1.0000	100.00
1.5	118,746		0.0000	1.0000	100.00
2.5	129,843		0.0000	1.0000	100.00
3.5	141,235		0.0000	1.0000	100.00
4.5	177,839		0.0000	1.0000	100.00
5.5	186,175		0.0000	1.0000	100.00
6.5	202,446		0.0000	1.0000	100.00
7.5	202,446		0.0000	1.0000	100.00
8.5	153,522		0.0000	1.0000	100.00
9.5	130,510		0.0000	1.0000	100.00
10.5	131,960	11,392	0.0863	0.9137	100.00
11.5	121,066	15,840	0.1308	0.8692	91.37
12.5	105,226		0.0000	1.0000	79.41
13.5	105,226		0.0000	1.0000	79.41
14.5	105,226	9,602	0.0913	0.9087	79.41
15.5	95,624		0.0000	1.0000	72.17
16.5	50,265	20,764	0.4131	0.5869	72.17
17.5	29,501	4,168	0.1413	0.8587	42.35
18.5	25,333	20,440	0.8069	0.1931	36.37
19.5	4,893		0.0000	1.0000	7.02
20.5	4,893		0.0000	1.0000	7.02
21.5	4,893	1,450	0.2963	0.7037	7.02
22.5	1,949	1,450	0.7441	0.2559	4.94
23.5	499	499	1.0000		1.27
24.5					



COLUMBIA GAS OF KENTUCKY, INC.
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2004			EXPERIENCE BAND 1949-2020		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	819,375		0.0000	1.0000	100.00
0.5	844,946		0.0000	1.0000	100.00
1.5	853,647		0.0000	1.0000	100.00
2.5	853,647		0.0000	1.0000	100.00
3.5	878,247	25,062	0.0285	0.9715	100.00
4.5	950,506		0.0000	1.0000	97.15
5.5	962,286	19,298	0.0201	0.9799	97.15
6.5	960,676	65,338	0.0680	0.9320	95.20
7.5	922,649	35,779	0.0388	0.9612	88.72
8.5	895,347	27,327	0.0305	0.9695	85.28
9.5	901,356	34,709	0.0385	0.9615	82.68
10.5	923,431	24,996	0.0271	0.9729	79.50
11.5	914,530	72,957	0.0798	0.9202	77.34
12.5	841,646	38,178	0.0454	0.9546	71.17
13.5	810,658	27,007	0.0333	0.9667	67.95
14.5	783,651	17,408	0.0222	0.9778	65.68
15.5	767,865	6,265	0.0082	0.9918	64.22
16.5	659,110	203,274	0.3084	0.6916	63.70
17.5	455,836	34,127	0.0749	0.9251	44.05
18.5	338,653	16,540	0.0488	0.9512	40.76
19.5	322,113	10,730	0.0333	0.9667	38.77
20.5	311,383	8,485	0.0272	0.9728	37.47
21.5	302,898	38,669	0.1277	0.8723	36.45
22.5	264,229	82,956	0.3140	0.6860	31.80
23.5	181,274	128	0.0007	0.9993	21.82
24.5	181,145	19,353	0.1068	0.8932	21.80
25.5	160,038	15,046	0.0940	0.9060	19.47
26.5	144,991	4,491	0.0310	0.9690	17.64
27.5	140,501	19,256	0.1370	0.8630	17.09
28.5	121,245	21,133	0.1743	0.8257	14.75
29.5	100,112	25,842	0.2581	0.7419	12.18
30.5	74,270	8,975	0.1208	0.8792	9.04
31.5	65,295	11,629	0.1781	0.8219	7.94
32.5	53,666	4,259	0.0794	0.9206	6.53
33.5	49,407	6,225	0.1260	0.8740	6.01
34.5	43,182	43,182	1.0000		5.25
35.5					

PART VIII. NET SALVAGE STATISTICS

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1978	109		0		0		0
1979							
1980							
1981							
1982	295		0		0		0
1983		1				1-	
1984							
1985	376		0		0		0
1986	2,662		0		0		0
1987	518		0		0		0
1988	114		0		0		0
1989	3,071		0		0		0
1990	147		0		0		0
1991		8				8-	
1992							
1993	417	6	1		0	6-	1-
1994	112	8	8		0	8-	8-
1995							
1996				1		1	
1997							
1998							
1999							
2000	174	15	9		0	15-	9-
2001							
2002							
2003	8,195		0		0		0
2004							
2005		919				919-	
2006	107		0		0		0
2007	96-		0		0		0
2008							
2009	13,384	1,706	13		0	1,706-	13-
2010							
2011	1,742		0		0		0
2012	1,887	286	15		0	286-	15-
2013	38		0		0		0
2014	279	14	5		0	14-	5-
2015	83	576	691		0	576-	691-
2016	38-		0		0		0
2017	1		0		0		0
2018							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2019							
2020	56		0		0		0
TOTAL	33,634	3,540	11	1	0	3,539-	11-

THREE-YEAR MOVING AVERAGES

78-80	36		0		0		0
79-81							
80-82	98		0		0		0
81-83	98		0		0		0
82-84	98		0		0		0
83-85	125		0		0		0
84-86	1,013		0		0		0
85-87	1,185		0		0		0
86-88	1,098		0		0		0
87-89	1,235		0		0		0
88-90	1,111		0		0		0
89-91	1,073	3	0		0	3-	0
90-92	49	3	6		0	3-	6-
91-93	139	5	3		0	5-	3-
92-94	176	5	3		0	5-	3-
93-95	176	5	3		0	5-	3-
94-96	37	3	8		1	2-	7-
95-97							
96-98							
97-99							
98-00	58	5	9		0	5-	9-
99-01	58	5	9		0	5-	9-
00-02	58	5	9		0	5-	9-
01-03	2,732		0		0		0
02-04	2,732		0		0		0
03-05	2,732	306	11		0	306-	11-
04-06	36	306	859		0	306-	859-
05-07	4	306			0	306-	
06-08	4		0		0		0
07-09	4,429	569	13		0	569-	13-
08-10	4,461	569	13		0	569-	13-
09-11	5,042	569	11		0	569-	11-
10-12	1,210	95	8		0	95-	8-
11-13	1,222	95	8		0	95-	8-
12-14	735	100	14		0	100-	14-
13-15	134	197	147		0	197-	147-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
14-16	108	197	182		0	197-	182-
15-17	15	192			0	192-	
16-18	12-		0		0		0
17-19			0		0		0
18-20	19		0		0		0
FIVE-YEAR AVERAGE							
16-20	4		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	730	119	16		0	119-	16-
1970	59	37	63		0	37-	63-
1971	1,813	495	27		0	495-	27-
1972	811	344	42		0	344-	42-
1973	2,691	343	13	2,448	91	2,105	78
1974							
1975							
1976							
1977	205		0		0		0
1978	374	104	28		0	104-	28-
1979							
1980							
1981	5,768	754	13		0	754-	13-
1982	8,962	988	11	1,661	19	673	8
1983	2,245	522	23		0	522-	23-
1984	6,670	291	4		0	291-	4-
1985	10,023	220	2		0	220-	2-
1986	1,933	695	36		0	695-	36-
1987	10,363	163	2		0	163-	2-
1988	2,963		0		0		0
1989	735	215	29		0	215-	29-
1990	12,306	1,032	8		0	1,032-	8-
1991	1,372	243	18		0	243-	18-
1992	734		0	1	0	1	0
1993	3,701	1,342	36		0	1,342-	36-
1994	5,460	778	14	550	10	228-	4-
1995	939	22,938-			0	22,938	
1996	7,801	3,332	43		0	3,332-	43-
1997	1,627	6,242	384		0	6,242-	384-
1998	8,351	2,536	30		0	2,536-	30-
1999	860	531	62		0	531-	62-
2000	21,343	1,811	8		0	1,811-	8-
2001	2,689	884	33		0	884-	33-
2002	936	68	7		0	68-	7-
2003	1,263	2,703	214		0	2,703-	214-
2004	14,257	3,167	22		0	3,167-	22-
2005	4,765	14,911	313		0	14,911-	313-
2006	1,696	5,142-	303-		0	5,142	303
2007		3,197				3,197-	
2008	1,434	2,534	177		0	2,534-	177-
2009	4,152	6,582	159		0	6,582-	159-
2010		308				308-	
2011	13,149		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	21,758	15,934	73		0	15,934-	73-
2013	5,433	6,061	112		0	6,061-	112-
2014	9,930	1,757	18		0	1,757-	18-
2015	64,461	53,896	84		0	53,896-	84-
2016	70	8,398			0	8,398-	
2017	7,023	1,048	15		0	1,048-	15-
2018	7,732	52,359	677		0	52,359-	677-
2019	81,775	5,840	7		0	5,840-	7-
2020	11,799	20,328	172		0	20,328-	172-
TOTAL	375,162	195,034	52	4,660	1	190,374-	51-

THREE-YEAR MOVING AVERAGES

69-71	867	217	25		0	217-	25-
70-72	894	292	33		0	292-	33-
71-73	1,772	394	22	816	46	422	24
72-74	1,167	229	20	816	70	587	50
73-75	897	114	13	816	91	702	78
74-76							
75-77	68		0		0		0
76-78	193	35	18		0	35-	18-
77-79	193	35	18		0	35-	18-
78-80	125	35	28		0	35-	28-
79-81	1,923	251	13		0	251-	13-
80-82	4,910	581	12	554	11	27-	1-
81-83	5,658	755	13	554	10	201-	4-
82-84	5,959	600	10	554	9	47-	1-
83-85	6,313	344	5		0	344-	5-
84-86	6,209	402	6		0	402-	6-
85-87	7,440	359	5		0	359-	5-
86-88	5,086	286	6		0	286-	6-
87-89	4,687	126	3		0	126-	3-
88-90	5,335	416	8		0	416-	8-
89-91	4,804	497	10		0	497-	10-
90-92	4,804	425	9		0	424-	9-
91-93	1,936	528	27		0	528-	27-
92-94	3,298	706	21	184	6	523-	16-
93-95	3,367	6,940-	206-	183	5	7,123	212
94-96	4,733	6,276-	133-	183	4	6,459	136
95-97	3,456	4,455-	129-		0	4,455	129
96-98	5,926	4,037	68		0	4,037-	68-
97-99	3,613	3,103	86		0	3,103-	86-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	10,185	1,626	16		0	1,626-	16-
99-01	8,298	1,075	13		0	1,075-	13-
00-02	8,323	921	11		0	921-	11-
01-03	1,629	1,218	75		0	1,218-	75-
02-04	5,485	1,979	36		0	1,979-	36-
03-05	6,762	6,927	102		0	6,927-	102-
04-06	6,906	4,312	62		0	4,312-	62-
05-07	2,154	4,322	201		0	4,322-	201-
06-08	1,043	197	19		0	197-	19-
07-09	1,862	4,105	220		0	4,105-	220-
08-10	1,862	3,142	169		0	3,142-	169-
09-11	5,767	2,297	40		0	2,297-	40-
10-12	11,636	5,414	47		0	5,414-	47-
11-13	13,446	7,332	55		0	7,332-	55-
12-14	12,373	7,918	64		0	7,918-	64-
13-15	26,608	20,572	77		0	20,572-	77-
14-16	24,820	21,350	86		0	21,350-	86-
15-17	23,851	21,114	89		0	21,114-	89-
16-18	4,942	20,601	417		0	20,601-	417-
17-19	32,176	19,749	61		0	19,749-	61-
18-20	33,769	26,176	78		0	26,176-	78-
FIVE-YEAR AVERAGE							
16-20	21,680	17,595	81		0	17,595-	81-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	10		0		0		0
1970	8,034	439	5	32	0	406-	5-
1971	608		0		0		0
1972							
1973				55		55	
1974							
1975							
1976							
1977							
1978	1,940		0		0		0
1979							
1980	3,198		0		0		0
1981							
1982	4,676		0		0		0
1983	4,069		0		0		0
1984	1,847		0		0		0
1985	5,972	136	2		0	136-	2-
1986	2,718		0		0		0
1987	4,176	2,400	57		0	2,400-	57-
1988	1,101		0		0		0
1989	290		0		0		0
1990	182		0		0		0
1991							
1992	10,901	200	2		0	200-	2-
1993	6,187		0		0		0
1994	423	98	23		0	98-	23-
1995	15,166	2,600	17		0	2,600-	17-
1996	37,916	7,129	19	23,558	62	16,429	43
1997		30				30-	
1998	292,458	2,892	1	214,000	73	211,108	72
1999							
2000	114,701	380	0	105,301	92	104,922	91
2001							
2002							
2003							
2004							
2005							
2006	53,682		0		0		0
2007		8,299		31,983		23,684	
2008							
2009							
2010							
2011							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019							
2020	1,117		0		0		0
TOTAL	571,373	24,602	4	374,930	66	350,328	61

THREE-YEAR MOVING AVERAGES

69-71	2,884	146	5	11	0	135-	5-
70-72	2,880	146	5	11	0	135-	5-
71-73	203		0	18	9	18	9
72-74				18		18	
73-75				18		18	
74-76							
75-77							
76-78	647		0		0		0
77-79	647		0		0		0
78-80	1,713		0		0		0
79-81	1,066		0		0		0
80-82	2,625		0		0		0
81-83	2,915		0		0		0
82-84	3,530		0		0		0
83-85	3,963	45	1		0	45-	1-
84-86	3,512	45	1		0	45-	1-
85-87	4,289	845	20		0	845-	20-
86-88	2,665	800	30		0	800-	30-
87-89	1,856	800	43		0	800-	43-
88-90	525		0		0		0
89-91	157		0		0		0
90-92	3,694	67	2		0	67-	2-
91-93	5,696	67	1		0	67-	1-
92-94	5,837	99	2		0	99-	2-
93-95	7,259	899	12		0	899-	12-
94-96	17,835	3,276	18	7,853	44	4,577	26
95-97	17,694	3,253	18	7,853	44	4,600	26
96-98	110,125	3,350	3	79,186	72	75,836	69
97-99	97,486	974	1	71,333	73	70,359	72

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	135,720	1,091	1	106,434	78	105,343	78
99-01	38,234	127	0	35,100	92	34,974	91
00-02	38,234	127	0	35,100	92	34,974	91
01-03							
02-04							
03-05							
04-06	17,894		0		0		0
05-07	17,894	2,766	15	10,661	60	7,895	44
06-08	17,894	2,766	15	10,661	60	7,895	44
07-09		2,766		10,661		7,895	
08-10							
09-11							
10-12							
11-13							
12-14							
13-15							
14-16							
15-17							
16-18							
17-19							
18-20	372		0		0		0
FIVE-YEAR AVERAGE							
16-20	223		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	62,390	7,535	12	3,779	6	3,755-	6-
1970	78,867	12,711	16	1,714	2	10,998-	14-
1971	66,071	10,507	16	2,620	4	7,887-	12-
1972	156,266	13,540	9	75-	0	13,615-	9-
1973	123,505	11,351	9	1,180-	1-	12,531-	10-
1974	37,316	2,683	7	5,361	14	2,678	7
1975	58,110	2,751-	5-	415-	1-	2,336	4
1976	74,384	8,749	12	3,372	5	5,377-	7-
1977	78,698	8,355	11	882	1	7,473-	9-
1978	72,156	7,475	10	2,715-	4-	10,191-	14-
1979	99,728	9,551	10	4,606	5	4,945-	5-
1980	92,048	10,910	12	959	1	9,951-	11-
1981	91,288	12,759	14	658	1	12,101-	13-
1982	116,865	14,812	13	1,180	1	13,632-	12-
1983	106,092	19,234	18	2,479	2	16,755-	16-
1984	188,954	23,594	12	547	0	23,048-	12-
1985	171,466	21,909	13	4,010	2	17,900-	10-
1986	127,878	13,126	10	13,023-	10-	26,149-	20-
1987	185,129	21,791	12	7,048	4	14,743-	8-
1988	158,653	21,360	13	1,867-	1-	23,227-	15-
1989	164,717	15,103	9	1,967	1	13,136-	8-
1990	271,340	33,286	12	1,861	1	31,425-	12-
1991	290,524	29,232	10	4,542-	2-	33,774-	12-
1992	169,542	16,542	10	5,708-	3-	22,249-	13-
1993	242,200	26,742	11	6,940-	3-	33,682-	14-
1994	259,776	29,876	12	291	0	29,585-	11-
1995	169,669	29,182	17	3,189-	2-	32,371-	19-
1996	421,839	49,575	12	13,827-	3-	63,402-	15-
1997	375,842	55,823	15	997-	0	56,820-	15-
1998	652,014	63,122	10	3	0	63,119-	10-
1999	250,956	42,002	17		0	42,002-	17-
2000	466,046	54,335	12		0	54,335-	12-
2001	315,695	66,343	21	4,064-	1-	70,407-	22-
2002	260,394	32,872	13	6,276	2	26,595-	10-
2003	807,118	37,373	5		0	37,373-	5-
2004	2,023,544	218,273	11	3,000	0	215,273-	11-
2005	294,801	167,583	57		0	167,583-	57-
2006	168,669	16,575	10		0	16,575-	10-
2007	936,665	88,774	9		0	88,774-	9-
2008	896,714	87,460	10	1,125	0	86,335-	10-
2009	1,203,367	77,613	6	2,738	0	74,875-	6-
2010	274,330	66,694	24	1,700-	1-	68,394-	25-
2011	369,511	220,128	60		0	220,128-	60-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	1,122,598	114,031	10		0	114,031-	10-
2013	641,621	228,885	36		0	228,885-	36-
2014	682,216	136,283	20		0	136,283-	20-
2015	254,796	128,915	51		0	128,915-	51-
2016	1,099,847	238,342	22		0	238,342-	22-
2017	830,392	262,577	32		0	262,577-	32-
2018	1,739,332	314,760	18		0	314,760-	18-
2019	2,192,106	299,296	14		0	299,296-	14-
2020	1,974,129	632,057	32		0	632,057-	32-
TOTAL	23,968,173	4,128,856	17	3,767-	0	4,132,622-	17-

THREE-YEAR MOVING AVERAGES

69-71	69,109	10,251	15	2,704	4	7,547-	11-
70-72	100,401	12,253	12	1,419	1	10,833-	11-
71-73	115,281	11,799	10	455	0	11,345-	10-
72-74	105,696	9,191	9	1,369	1	7,823-	7-
73-75	72,977	3,761	5	1,255	2	2,506-	3-
74-76	56,603	2,894	5	2,773	5	121-	0
75-77	70,397	4,784	7	1,280	2	3,505-	5-
76-78	75,079	8,193	11	513	1	7,680-	10-
77-79	83,527	8,461	10	924	1	7,536-	9-
78-80	87,977	9,312	11	950	1	8,362-	10-
79-81	94,355	11,073	12	2,074	2	8,999-	10-
80-82	100,067	12,827	13	932	1	11,895-	12-
81-83	104,749	15,602	15	1,439	1	14,163-	14-
82-84	137,304	19,213	14	1,402	1	17,812-	13-
83-85	155,504	21,579	14	2,345	2	19,234-	12-
84-86	162,766	19,543	12	2,822-	2-	22,365-	14-
85-87	161,491	18,942	12	655-	0	19,597-	12-
86-88	157,220	18,759	12	2,614-	2-	21,373-	14-
87-89	169,500	19,418	11	2,382	1	17,036-	10-
88-90	198,237	23,250	12	654	0	22,596-	11-
89-91	242,194	25,874	11	238-	0	26,112-	11-
90-92	243,802	26,353	11	2,796-	1-	29,149-	12-
91-93	234,089	24,172	10	5,730-	2-	29,902-	13-
92-94	223,839	24,387	11	4,119-	2-	28,505-	13-
93-95	223,882	28,600	13	3,279-	1-	31,879-	14-
94-96	283,761	36,211	13	5,575-	2-	41,786-	15-
95-97	322,450	44,860	14	6,004-	2-	50,864-	16-
96-98	483,232	56,173	12	4,940-	1-	61,114-	13-
97-99	426,271	53,649	13	331-	0	53,981-	13-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	456,339	53,153	12	1	0	53,152-	12-
99-01	344,233	54,227	16	1,355-	0	55,581-	16-
00-02	347,378	51,183	15	737	0	50,446-	15-
01-03	461,069	45,529	10	737	0	44,792-	10-
02-04	1,030,352	96,173	9	3,092	0	93,081-	9-
03-05	1,041,821	141,076	14	1,000	0	140,076-	13-
04-06	829,004	134,144	16	1,000	0	133,144-	16-
05-07	466,711	90,977	19		0	90,977-	19-
06-08	667,349	64,270	10	375	0	63,895-	10-
07-09	1,012,249	84,616	8	1,288	0	83,328-	8-
08-10	791,470	77,256	10	721	0	76,535-	10-
09-11	615,736	121,478	20	346	0	121,132-	20-
10-12	588,813	133,617	23	567-	0	134,184-	23-
11-13	711,243	187,681	26		0	187,681-	26-
12-14	815,478	159,733	20		0	159,733-	20-
13-15	526,211	164,694	31		0	164,694-	31-
14-16	678,953	167,847	25		0	167,847-	25-
15-17	728,345	209,945	29		0	209,945-	29-
16-18	1,223,191	271,893	22		0	271,893-	22-
17-19	1,587,277	292,211	18		0	292,211-	18-
18-20	1,968,522	415,371	21		0	415,371-	21-
FIVE-YEAR AVERAGE							
16-20	1,567,161	349,407	22		0	349,407-	22-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 378.00 AND 379.10 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	8,290	1,434	17	2,438	29	1,005	12
1970	9,415	2,243	24	3,056	32	814	9
1971	19,169	3,999	21	3,675	19	324-	2-
1972	29,376	5,503	19	8,718	30	3,215	11
1973	21,265	4,367	21	7,090	33	2,723	13
1974	6,400	1,242	19	1,147	18	95-	1-
1975	12,592	1,064	8	725-	6-	1,789-	14-
1976	4,154	353	8	505	12	152	4
1977	2,254	644	29	301	13	343-	15-
1978	94		0		0		0
1979	27,307	657	2	1,553	6	897	3
1980	2,080	164	8	160	8	4-	0
1981	11,208	30	0	599	5	569	5
1982	21,965	3,959	18	2,077	9	1,882-	9-
1983	12,012	692	6	15	0	677-	6-
1984	18,116	2,792	15	456-	3-	3,247-	18-
1985	14,741	1,348	9	836-	6-	2,185-	15-
1986	16,510	1,632	10	257	2	1,375-	8-
1987	33,303	1,291	4	1,232	4	59-	0
1988	30,329	2,632	9	19,534	64	16,902	56
1989	12,217	2,315	19	1,014-	8-	3,329-	27-
1990	36,083	10,128	28	4,211	12	5,917-	16-
1991	51,285	4,505	9	4,182	8	323-	1-
1992	35,265	11,696	33	173	0	11,523-	33-
1993	32,473	5,451	17	944	3	4,508-	14-
1994	30,459	2,281	7	15	0	2,266-	7-
1995	4,979	1,224	25	34	1	1,190-	24-
1996	31,143	2,125	7	3	0	2,122-	7-
1997	2,254	286	13		0	286-	13-
1998	36,185	1,681	5	823	2	858-	2-
1999	105,463	4,373	4	40,872	39	36,499	35
2000	105,619	11,303	11	512	0	10,791-	10-
2001	7,899	411	5		0	411-	5-
2002	19,909	1,916	10		0	1,916-	10-
2003	6,450	1,427	22		0	1,427-	22-
2004	170,929	5,874	3	3,000	2	2,874-	2-
2005	3,767-	17,430	463-		0	17,430-	463
2006	14,416	10,062	70		0	10,062-	70-
2007	5,736	3,124	54		0	3,124-	54-
2008	36,738	7,675	21		0	7,675-	21-
2009	52,538	12,695	24		0	12,695-	24-
2010	28,842	9,406	33		0	9,406-	33-
2011	29,532	1,599	5		0	1,599-	5-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 378.00 AND 379.10 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	59,882	12,677	21		0	12,677-	21-
2013	158,748	8,699	5		0	8,699-	5-
2014	92,659	36,168	39		0	36,168-	39-
2015	121,716	50,058	41		0	50,058-	41-
2016	44,297	40,266	91		0	40,266-	91-
2017	52,840	60,066	114		0	60,066-	114-
2018	124,861	17,299	14		0	17,299-	14-
2019	297,232	16,094	5		0	16,094-	5-
2020	688,931	57,951	8		0	57,951-	8-
TOTAL	2,794,393	464,308	17	104,095	4	360,213-	13-

THREE-YEAR MOVING AVERAGES

69-71	12,291	2,558	21	3,056	25	498	4
70-72	19,320	3,915	20	5,150	27	1,235	6
71-73	23,270	4,623	20	6,494	28	1,871	8
72-74	19,014	3,704	19	5,652	30	1,948	10
73-75	13,419	2,224	17	2,504	19	280	2
74-76	7,716	886	11	309	4	577-	7-
75-77	6,334	687	11	27	0	660-	10-
76-78	2,168	332	15	269	12	64-	3-
77-79	9,885	434	4	618	6	185	2
78-80	9,827	274	3	571	6	298	3
79-81	13,532	283	2	771	6	487	4
80-82	11,751	1,384	12	945	8	439-	4-
81-83	15,062	1,560	10	897	6	664-	4-
82-84	17,364	2,481	14	545	3	1,936-	11-
83-85	14,956	1,611	11	426-	3-	2,036-	14-
84-86	16,456	1,924	12	345-	2-	2,269-	14-
85-87	21,518	1,424	7	217	1	1,206-	6-
86-88	26,714	1,852	7	7,008	26	5,156	19
87-89	25,283	2,079	8	6,584	26	4,505	18
88-90	26,209	5,025	19	7,577	29	2,552	10
89-91	33,195	5,649	17	2,460	7	3,189-	10-
90-92	40,877	8,776	21	2,855	7	5,921-	14-
91-93	39,674	7,217	18	1,766	4	5,451-	14-
92-94	32,732	6,476	20	377	1	6,099-	19-
93-95	22,637	2,986	13	331	1	2,655-	12-
94-96	22,194	1,877	8	17	0	1,859-	8-
95-97	12,792	1,212	9	12	0	1,199-	9-
96-98	23,194	1,364	6	275	1	1,088-	5-
97-99	47,967	2,113	4	13,898	29	11,785	25

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNTS 378.00 AND 379.10 MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	82,423	5,786	7	14,069	17	8,284	10
99-01	72,994	5,362	7	13,795	19	8,433	12
00-02	44,476	4,543	10	171	0	4,373-	10-
01-03	11,419	1,251	11		0	1,251-	11-
02-04	65,762	3,072	5	1,000	2	2,072-	3-
03-05	57,871	8,244	14	1,000	2	7,244-	13-
04-06	60,526	11,122	18	1,000	2	10,122-	17-
05-07	5,462	10,206	187		0	10,206-	187-
06-08	18,963	6,954	37		0	6,954-	37-
07-09	31,670	7,831	25		0	7,831-	25-
08-10	39,373	9,925	25		0	9,925-	25-
09-11	36,971	7,900	21		0	7,900-	21-
10-12	39,419	7,894	20		0	7,894-	20-
11-13	82,721	7,658	9		0	7,658-	9-
12-14	103,763	19,181	18		0	19,181-	18-
13-15	124,374	31,642	25		0	31,642-	25-
14-16	86,224	42,164	49		0	42,164-	49-
15-17	72,951	50,130	69		0	50,130-	69-
16-18	73,999	39,210	53		0	39,210-	53-
17-19	158,311	31,153	20		0	31,153-	20-
18-20	370,341	30,448	8		0	30,448-	8-
FIVE-YEAR AVERAGE							
16-20	241,632	38,335	16		0	38,335-	16-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	24,095	22,698	94	5,202	22	17,496-	73-
1970	31,599	14,438	46	8,510	27	5,928-	19-
1971	28,678	21,167	74	7,593	26	13,574-	47-
1972	35,178	23,523	67	4,027	11	19,496-	55-
1973	39,618	30,730	78	7,605	19	23,125-	58-
1974	19,530	31,786	163	7,291	37	24,495-	125-
1975	23,869	32,640	137	2,663	11	29,977-	126-
1976	27,900	39,419	141	5,841	21	33,577-	120-
1977	33,288	19,738	59	6,660	20	13,078-	39-
1978	40,500	20,358	50	379	1	19,979-	49-
1979	38,199	28,872	76	25-	0	28,897-	76-
1980	46,393	95,188	205	1,511-	3-	96,699-	208-
1981	45,798	109,023	238	153	0	108,870-	238-
1982	53,349	109,400	205	569	1	108,832-	204-
1983	35,692	91,355	256	1,166	3	90,188-	253-
1984	36,775	116,650	317	179	0	116,471-	317-
1985	39,852	121,120	304	15,030	38	106,090-	266-
1986	104,405	167,418	160	827-	1-	168,245-	161-
1987	35,726	162,863	456	589	2	162,274-	454-
1988	45,283	144,170	318	292-	1-	144,462-	319-
1989	81,605	154,861	190	2,106-	3-	156,968-	192-
1990	79,282	299,891	378	13,094-	17-	312,985-	395-
1991	121,326	329,214	271	24-	0	329,238-	271-
1992	43,696	80,303	184	222	1	80,081-	183-
1993	208,541	404,466	194		0	404,466-	194-
1994	492,973	241,788	49	1,321	0	240,467-	49-
1995	749,852	272,292	36	1	0	272,291-	36-
1996	474,713	237,272	50	1,607	0	235,665-	50-
1997	634,392	271,629	43	2,561	0	269,068-	42-
1998	604,594	251,589	42	2,235	0	249,353-	41-
1999	577,281	280,444	49	1,363	0	279,081-	48-
2000	769,118	360,891	47	2,695	0	358,196-	47-
2001	758,487	590,727	78	2,429	0	588,299-	78-
2002	761,027	690,300	91	1,322	0	688,978-	91-
2003	875,521	378,740	43	1,763	0	376,977-	43-
2004	995,384	721,384-	72-		0	721,384	72
2005	560,561	1,079,726	193		0	1,079,726-	193-
2006	647,852	537,539	83		0	537,539-	83-
2007	637,998	351,280	55		0	351,280-	55-
2008	515,199	278,141	54		0	278,141-	54-
2009	1,102,820	469,567	43		0	469,567-	43-
2010	458,268	239,572	52		0	239,572-	52-
2011	953,208	495,262	52		0	495,262-	52-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	1,080,801	559,308	52		0	559,308-	52-
2013	850,820	661,643	78		0	661,643-	78-
2014	793,609	634,337	80		0	634,337-	80-
2015	748,951	744,450	99		0	744,450-	99-
2016	1,258,296	1,200,459	95		0	1,200,459-	95-
2017	1,478,324	1,306,202	88		0	1,306,202-	88-
2018	1,752,714	1,271,596	73		0	1,271,596-	73-
2019	2,231,460	1,147,207	51		0	1,147,207-	51-
2020	3,276,395	1,983,395	61		0	1,983,395-	61-
TOTAL	27,360,798	18,485,262	68	73,097	0	18,412,166-	67-

THREE-YEAR MOVING AVERAGES

69-71	28,124	19,435	69	7,102	25	12,333-	44-
70-72	31,819	19,709	62	6,710	21	12,999-	41-
71-73	34,491	25,140	73	6,408	19	18,732-	54-
72-74	31,442	28,679	91	6,307	20	22,372-	71-
73-75	27,672	31,718	115	5,853	21	25,865-	93-
74-76	23,766	34,615	146	5,265	22	29,350-	123-
75-77	28,352	30,599	108	5,055	18	25,544-	90-
76-78	33,896	26,505	78	4,293	13	22,212-	66-
77-79	37,329	22,989	62	2,338	6	20,651-	55-
78-80	41,697	48,139	115	386-	1-	48,525-	116-
79-81	43,463	77,694	179	461-	1-	78,155-	180-
80-82	48,513	104,537	215	263-	1-	104,800-	216-
81-83	44,946	103,259	230	629	1	102,630-	228-
82-84	41,939	105,801	252	638	2	105,163-	251-
83-85	37,440	109,708	293	5,459	15	104,250-	278-
84-86	60,344	135,063	224	4,794	8	130,269-	216-
85-87	59,994	150,467	251	4,931	8	145,536-	243-
86-88	61,805	158,151	256	177-	0	158,327-	256-
87-89	54,205	153,965	284	603-	1-	154,568-	285-
88-90	68,724	199,641	290	5,164-	8-	204,805-	298-
89-91	94,071	261,322	278	5,075-	5-	266,397-	283-
90-92	81,435	236,469	290	4,298-	5-	240,768-	296-
91-93	124,521	271,328	218	66	0	271,261-	218-
92-94	248,403	242,186	97	514	0	241,671-	97-
93-95	483,789	306,182	63	441	0	305,741-	63-
94-96	572,513	250,451	44	976	0	249,475-	44-
95-97	619,653	260,398	42	1,390	0	259,008-	42-
96-98	571,233	253,497	44	2,135	0	251,362-	44-
97-99	605,422	267,887	44	2,053	0	265,834-	44-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	650,331	297,641	46	2,098	0	295,543-	45-
99-01	701,629	410,687	59	2,162	0	408,525-	58-
00-02	762,877	547,306	72	2,148	0	545,157-	71-
01-03	798,345	553,256	69	1,838	0	551,418-	69-
02-04	877,311	115,885	13	1,028	0	114,857-	13-
03-05	810,489	245,694	30	588	0	245,106-	30-
04-06	734,599	298,627	41		0	298,627-	41-
05-07	615,470	656,182	107		0	656,182-	107-
06-08	600,350	388,987	65		0	388,987-	65-
07-09	752,006	366,329	49		0	366,329-	49-
08-10	692,096	329,093	48		0	329,093-	48-
09-11	838,099	401,467	48		0	401,467-	48-
10-12	830,759	431,381	52		0	431,381-	52-
11-13	961,610	572,071	59		0	572,071-	59-
12-14	908,410	618,430	68		0	618,430-	68-
13-15	797,793	680,143	85		0	680,143-	85-
14-16	933,619	859,749	92		0	859,749-	92-
15-17	1,161,857	1,083,703	93		0	1,083,703-	93-
16-18	1,496,445	1,259,419	84		0	1,259,419-	84-
17-19	1,820,833	1,241,668	68		0	1,241,668-	68-
18-20	2,420,190	1,467,399	61		0	1,467,399-	61-
FIVE-YEAR AVERAGE							
16-20	1,999,438	1,381,772	69		0	1,381,772-	69-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	62,143	5,712	9	10,143	16	4,431	7
1970	57,467	4,901	9	6,048	11	1,148	2
1971	49,004	5,047	10	6,781	14	1,734	4
1972	32,254	4,435	14	525-	2-	4,960-	15-
1973	21,448	3,180	15	10,060	47	6,879	32
1974				405-		405-	
1975	19,011	2,308	12	4,613	24	2,305	12
1976	12,838	3,873	30	12,619	98	8,746	68
1977	77,400	4,069	5		0	4,069-	5-
1978	36,556	4,285	12	29	0	4,256-	12-
1979	47,730	9,819	21	26	0	9,793-	21-
1980	53,094	10,505	20		0	10,505-	20-
1981	35,140	7,767	22		0	7,767-	22-
1982	65,354	1,859	3	138	0	1,721-	3-
1983	53,304	1,056	2	1,814	3	759	1
1984	53,698	371-	1-		0	371	1
1985	63,264	1,850-	3-	899	1	2,749	4
1986	92,274	56	0	9,246	10	9,190	10
1987	73,194		0	9,932	14	9,932	14
1988	69,492		0	5,903	8	5,903	8
1989	52,234	781	1	6,493	12	5,712	11
1990	63,650	4,237	7	7,546	12	3,309	5
1991	80,921	4,292	5	10,005	12	5,713	7
1992	95,093	3,730	4	9,168	10	5,438	6
1993	80,301	3,298	4		0	3,298-	4-
1994	133,315	6,187	5	2,758	2	3,429-	3-
1995	103,961	5,828	6	4,017	4	1,811-	2-
1996	83,689	7,137	9	653	1	6,484-	8-
1997	91,624	523	1	254	0	268-	0
1998	103,204		0	433	0	433	0
1999	125,820		0	350	0	350	0
2000				157		157	
2001	211,021		0	966	0	966	0
2002	220,188		0	525	0	525	0
2003	335,975		0	192	0	192	0
2004	281,724		0	13,445	5	13,445	5
2005	44,057		0	920-	2-	920-	2-
2006	20,532		0		0		0
2007	177,744		0		0		0
2008	156,470		0	9,930	6	9,930	6
2009	485,480	10,018-	2-	84,022	17	94,040	19
2010	242,092	1	0	7,582	3	7,581	3
2011	285,685	1,818	1		0	1,818-	1-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	232,999	877	0	10,951	5	10,074	4
2013	160,707	2,610-	2-	29,666	18	32,276	20
2014	162,431	1,413	1	3,303	2	1,890	1
2015	171,758	31	0		0	31-	0
2016	286,992		0	11,388	4	11,388	4
2017	319,276		0	5,267	2	5,267	2
2018	444,678		0	23,221	5	23,221	5
2019	445,718		0		0		0
2020	409,216		0		0		0
TOTAL	7,083,219	94,177	1	318,697	4	224,520	3

THREE-YEAR MOVING AVERAGES

69-71	56,205	5,220	9	7,657	14	2,437	4
70-72	46,242	4,794	10	4,101	9	693-	1-
71-73	34,236	4,221	12	5,438	16	1,218	4
72-74	17,901	2,538	14	3,043	17	505	3
73-75	13,487	1,829	14	4,756	35	2,926	22
74-76	10,617	2,060	19	5,609	53	3,549	33
75-77	36,416	3,417	9	5,744	16	2,328	6
76-78	42,265	4,076	10	4,216	10	140	0
77-79	53,895	6,058	11	18	0	6,039-	11-
78-80	45,794	8,203	18	18	0	8,185-	18-
79-81	45,321	9,364	21	9	0	9,355-	21-
80-82	51,196	6,711	13	46	0	6,665-	13-
81-83	51,266	3,561	7	651	1	2,910-	6-
82-84	57,452	848	1	651	1	197-	0
83-85	56,755	388-	1-	904	2	1,293	2
84-86	69,745	721-	1-	3,382	5	4,103	6
85-87	76,244	598-	1-	6,692	9	7,290	10
86-88	78,320	19	0	8,361	11	8,342	11
87-89	64,973	260	0	7,443	11	7,182	11
88-90	61,792	1,673	3	6,648	11	4,975	8
89-91	65,602	3,104	5	8,015	12	4,911	7
90-92	79,888	4,086	5	8,907	11	4,820	6
91-93	85,438	3,773	4	6,391	7	2,618	3
92-94	102,903	4,405	4	3,975	4	430-	0
93-95	105,859	5,104	5	2,258	2	2,846-	3-
94-96	106,988	6,384	6	2,476	2	3,908-	4-
95-97	93,091	4,496	5	1,642	2	2,854-	3-
96-98	92,839	2,553	3	447	0	2,106-	2-
97-99	106,882	174	0	346	0	172	0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	76,341		0	313	0	313	0
99-01	112,280		0	491	0	491	0
00-02	143,736		0	549	0	549	0
01-03	255,728		0	561	0	561	0
02-04	279,295		0	4,721	2	4,721	2
03-05	220,585		0	4,239	2	4,239	2
04-06	115,438		0	4,175	4	4,175	4
05-07	80,778		0	307-	0	307-	0
06-08	118,248		0	3,310	3	3,310	3
07-09	273,231	3,339-	1-	31,317	11	34,657	13
08-10	294,680	3,339-	1-	33,845	11	37,184	13
09-11	337,752	2,733-	1-	30,535	9	33,268	10
10-12	253,592	898	0	6,178	2	5,279	2
11-13	226,464	28	0	13,539	6	13,511	6
12-14	185,379	107-	0	14,640	8	14,747	8
13-15	164,966	388-	0	10,990	7	11,378	7
14-16	207,061	481	0	4,897	2	4,416	2
15-17	259,342	10	0	5,552	2	5,541	2
16-18	350,316		0	13,292	4	13,292	4
17-19	403,224		0	9,496	2	9,496	2
18-20	433,204		0	7,740	2	7,740	2
FIVE-YEAR AVERAGE							
16-20	381,176		0	7,975	2	7,975	2

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	3,097	1,349	44	96	3	1,253-	40-
1970	7,525	1,287	17	501	7	786-	10-
1971	16,814	1,485	9	218	1	1,267-	8-
1972	11,241	820	7	144	1	676-	6-
1973	4,754	652	14	14	0	639-	13-
1974	5,802	330	6	16	0	314-	5-
1975	5,554	705	13	694	12	11-	0
1976	7,602	571	8	137	2	434-	6-
1977	5,467	259	5	21	0	237-	4-
1978	5,648	470	8	150	3	320-	6-
1979	1,764	1,937	110	802	45	1,135-	64-
1980	1,784	740	41		0	740-	41-
1981	2,082	1,601	77	1	0	1,600-	77-
1982	2,253	2,617	116	580	26	2,037-	90-
1983	4,631	2,373	51	172	4	2,202-	48-
1984	6,942	2,431	35	118	2	2,313-	33-
1985	6,237	2,094	34	600	10	1,494-	24-
1986	10,763	2,842	26	417	4	2,425-	23-
1987	7,427	1,877	25	273	4	1,604-	22-
1988	6,043	697	12	373	6	324-	5-
1989	6,886	865	13	603	9	263-	4-
1990	7,122	631	9	55	1	575-	8-
1991	12,358	562	5	62	1	500-	4-
1992	2,548		0	277	11	277	11
1993	16,750	739	4	58	0	681-	4-
1994	4,375	1,714	39	58	1	1,656-	38-
1995	16,762	195	1	3	0	192-	1-
1996	46,091	521	1	33	0	488-	1-
1997	54,364	328	1	266	0	62-	0
1998	76,370	1,324	2	27	0	1,297-	2-
1999	40,447	1,044	3	178	0	867-	2-
2000	30,913	379	1	52	0	327-	1-
2001	26,401	4	0	295	1	291	1
2002	21,759	1	0	93	0	92	0
2003	62,815	472	1	117	0	355-	1-
2004	48,981	181	0	170	0	12-	0
2005	29,225	25,516	87		0	25,516-	87-
2006	33,948	107	0		0	107-	0
2007	46,912	16	0		0	16-	0
2008	75,055	25	0		0	25-	0
2009	83,716		0		0		0
2010	41,856	9	0		0	9-	0
2011	43,793		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	24,517		0		0		0
2013	1,181		0		0		0
2014							
2015							
2016	18,510		0		0		0
2017	12,855		0		0		0
2018	20,087		0		0		0
2019	18,272		0		0		0
2020	26,077		0		0		0
TOTAL	1,074,375	61,773	6	7,671	1	54,101-	5-

THREE-YEAR MOVING AVERAGES

69-71	9,145	1,374	15	272	3	1,102-	12-
70-72	11,860	1,197	10	288	2	910-	8-
71-73	10,936	986	9	125	1	861-	8-
72-74	7,266	601	8	58	1	543-	7-
73-75	5,370	562	10	241	4	321-	6-
74-76	6,320	535	8	282	4	253-	4-
75-77	6,208	512	8	284	5	228-	4-
76-78	6,239	433	7	103	2	331-	5-
77-79	4,293	889	21	324	8	564-	13-
78-80	3,066	1,049	34	317	10	732-	24-
79-81	1,877	1,426	76	268	14	1,159-	62-
80-82	2,040	1,653	81	194	9	1,459-	72-
81-83	2,989	2,197	74	251	8	1,946-	65-
82-84	4,608	2,474	54	290	6	2,184-	47-
83-85	5,937	2,300	39	297	5	2,003-	34-
84-86	7,981	2,456	31	378	5	2,078-	26-
85-87	8,142	2,271	28	430	5	1,841-	23-
86-88	8,078	1,805	22	354	4	1,451-	18-
87-89	6,786	1,146	17	416	6	730-	11-
88-90	6,684	731	11	343	5	388-	6-
89-91	8,789	686	8	240	3	446-	5-
90-92	7,342	397	5	131	2	266-	4-
91-93	10,552	433	4	132	1	301-	3-
92-94	7,891	817	10	131	2	687-	9-
93-95	12,629	882	7	40	0	843-	7-
94-96	22,409	810	4	32	0	778-	3-
95-97	39,072	348	1	101	0	247-	1-
96-98	58,941	724	1	109	0	616-	1-
97-99	57,060	899	2	157	0	742-	1-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	49,243	916	2	86	0	830-	2-
99-01	32,587	476	1	175	1	301-	1-
00-02	26,358	128	0	147	1	19	0
01-03	36,992	159	0	168	0	9	0
02-04	44,518	218	0	127	0	91-	0
03-05	47,007	8,723	19	96	0	8,627-	18-
04-06	37,385	8,601	23	57	0	8,545-	23-
05-07	36,695	8,546	23		0	8,546-	23-
06-08	51,972	49	0		0	49-	0
07-09	68,561	14	0		0	14-	0
08-10	66,876	11	0		0	11-	0
09-11	56,455	3	0		0	3-	0
10-12	36,722	3	0		0	3-	0
11-13	23,164		0		0		0
12-14	8,566		0		0		0
13-15	394		0		0		0
14-16	6,170		0		0		0
15-17	10,455		0		0		0
16-18	17,151		0		0		0
17-19	17,071		0		0		0
18-20	21,479		0		0		0
FIVE-YEAR AVERAGE							
16-20	19,160		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	2,388	55	2	1,151	48	1,095	46
1970	2,528	43	2	1,902	75	1,858	74
1971	1,499		0	718	48	718	48
1972	1,647		0	1,006	61	1,006	61
1973	1,223		0	304	25	304	25
1974	1,460	256	18	115	8	140-	10-
1975	1,161	232	20	83	7	149-	13-
1976	2,145	590	27	334	16	255-	12-
1977	1,724	372	22	446	26	74	4
1978	2,370	230	10	346-	15-	577-	24-
1979	2,712	308	11	147	5	161-	6-
1980	2,975	230	8	227	8	3-	0
1981	4,175	690	17	640	15	49-	1-
1982	9,307	3,928	42	1,309	14	2,619-	28-
1983	7,595	2,809	37	775	10	2,034-	27-
1984	9,540	4,037	42	1,005	11	3,032-	32-
1985	10,709	2,049	19	264	2	1,785-	17-
1986	20,809	2,135	10	324-	2-	2,459-	12-
1987	7,894	2,077	26	23	0	2,054-	26-
1988	7,942	1,640	21	1,160	15	479-	6-
1989	7,806	1,036	13	601	8	435-	6-
1990	6,760	377	6	822-	12-	1,199-	18-
1991	8,381	877	10	215	3	662-	8-
1992	2,313	74	3	78	3	5	0
1993	13,067	983	8	59	0	923-	7-
1994	4,484	624	14	794	18	171	4
1995	3,921	49	1	7	0	42-	1-
1996	8,733	198	2	310	4	112	1
1997	8,699	33	0		0	33-	0
1998	13,835	91	1	1-	0	91-	1-
1999	5,000	67	1	156	3	89	2
2000	3,975	208	5	13	0	194-	5-
2001	2,607	49	2	544	21	495	19
2002	5,363		0	18	0	18	0
2003	6,449		0	615	10	615	10
2004	3,346	81-	2-	26	1	107	3
2005	3,551	13	0		0	13-	0
2006	3,783	25	1		0	25-	1-
2007	5,604		0		0		0
2008	7,981		0		0		0
2009	11,528		0		0		0
2010	4,245	9	0		0	9-	0
2011	4,306		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	3,520		0		0		0
2013							
2014							
2015							
2016	1,844		0		0		0
2017	1,224		0		0		0
2018	1,765		0		0		0
2019	2,057		0		0		0
2020	3,529		0		0		0
TOTAL	261,476	26,312	10	13,558	5	12,754-	5-

THREE-YEAR MOVING AVERAGES

69-71	2,138	33	2	1,257	59	1,224	57
70-72	1,891	14	1	1,209	64	1,194	63
71-73	1,456		0	676	46	676	46
72-74	1,443	85	6	475	33	390	27
73-75	1,281	163	13	167	13	5	0
74-76	1,589	359	23	178	11	182-	11-
75-77	1,677	398	24	288	17	110-	7-
76-78	2,080	397	19	145	7	253-	12-
77-79	2,268	303	13	82	4	221-	10-
78-80	2,685	256	10	9	0	247-	9-
79-81	3,287	409	12	338	10	71-	2-
80-82	5,486	1,616	29	725	13	890-	16-
81-83	7,026	2,476	35	908	13	1,567-	22-
82-84	8,814	3,591	41	1,030	12	2,561-	29-
83-85	9,281	2,965	32	682	7	2,283-	25-
84-86	13,686	2,740	20	315	2	2,425-	18-
85-87	13,137	2,087	16	12-	0	2,099-	16-
86-88	12,215	1,951	16	287	2	1,664-	14-
87-89	7,880	1,584	20	595	8	990-	13-
88-90	7,502	1,018	14	313	4	704-	9-
89-91	7,649	764	10	2-	0	765-	10-
90-92	5,818	443	8	176-	3-	619-	11-
91-93	7,920	645	8	118	1	527-	7-
92-94	6,622	560	8	311	5	249-	4-
93-95	7,158	552	8	287	4	265-	4-
94-96	5,713	290	5	371	6	80	1
95-97	7,118	93	1	106	1	12	0
96-98	10,422	107	1	103	1	4-	0
97-99	9,178	63	1	52	1	12-	0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	7,603	122	2	56	1	65-	1-
99-01	3,861	108	3	238	6	130	3
00-02	3,982	86	2	192	5	106	3
01-03	4,806	17	0	393	8	376	8
02-04	5,053	27-	1-	220	4	247	5
03-05	4,448	23-	1-	214	5	237	5
04-06	3,560	14-	0	9	0	23	1
05-07	4,313	13	0		0	13-	0
06-08	5,789	8	0		0	8-	0
07-09	8,371		0		0		0
08-10	7,918	3	0		0	3-	0
09-11	6,693	3	0		0	3-	0
10-12	4,024	3	0		0	3-	0
11-13	2,609		0		0		0
12-14	1,173		0		0		0
13-15							
14-16	615		0		0		0
15-17	1,023		0		0		0
16-18	1,611		0		0		0
17-19	1,682		0		0		0
18-20	2,450		0		0		0
FIVE-YEAR AVERAGE							
16-20	2,084		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	1,178	292	25	415	35	123	10
1970	689	543	79	241	35	302-	44-
1971	2,226	230	10	652	29	422	19
1972	1,246	71	6	21-	2-	93-	7-
1973	806	673	83		0	673-	83-
1974	532	104	20	69	13	35-	7-
1975	530	100	19	40	7	60-	11-
1976	1,000		0		0		0
1977	1,302		0		0		0
1978	1,613		0		0		0
1979	1,897		0		0		0
1980	1,648	50	3		0	50-	3-
1981	2,502		0		0		0
1982	5,669		0		0		0
1983	2,649		0		0		0
1984	3,147		0		0		0
1985	4,208		0		0		0
1986	8,429		0		0		0
1987	5,345		0		0		0
1988	5,245		0	50-	1-	50-	1-
1989	4,891		0		0		0
1990	4,139		0		0		0
1991	4,555		0		0		0
1992	1,022		0		0		0
1993	8,983	46	1		0	46-	1-
1994	2,017		0		0		0
1995	5,501	97	2	8	0	89-	2-
1996	14,880	225	2		0	224-	2-
1997	18,337	71	0		0	71-	0
1998	29,430	250	1		0	250-	1-
1999	13,904	88	1		0	88-	1-
2000	7,778	800	10		0	800-	10-
2001	6,389	222	3		0	222-	3-
2002	7,251		0		0		0
2003	3,031		0		0		0
2004	65	70	107		0	70-	107-
2005	22,964		0		0		0
2006	133,085		0		0		0
2007	31,296		0		0		0
2008	123,201-	24	0		0	24-	0
2009	30,520		0		0		0
2010	7,981	1	0		0	1-	0
2011	7,223		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012							
2013							
2014							
2015							
2016							
2017							
2018							
2019	172,463		0		0		0
2020							
TOTAL	466,368	3,958	1	1,353	0	2,605-	1-

THREE-YEAR MOVING AVERAGES

69-71	1,364	355	26	436	32	81	6
70-72	1,387	282	20	290	21	9	1
71-73	1,426	325	23	210	15	115-	8-
72-74	861	283	33	16	2	267-	31-
73-75	623	292	47	36	6	256-	41-
74-76	687	68	10	36	5	32-	5-
75-77	944	33	4	13	1	20-	2-
76-78	1,305		0		0		0
77-79	1,604		0		0		0
78-80	1,720	17	1		0	17-	1-
79-81	2,016	17	1		0	17-	1-
80-82	3,273	17	1		0	17-	1-
81-83	3,607		0		0		0
82-84	3,822		0		0		0
83-85	3,335		0		0		0
84-86	5,261		0		0		0
85-87	5,994		0		0		0
86-88	6,340		0	17-	0	17-	0
87-89	5,160		0	17-	0	17-	0
88-90	4,758		0	17-	0	17-	0
89-91	4,528		0		0		0
90-92	3,239		0		0		0
91-93	4,853	15	0		0	15-	0
92-94	4,007	15	0		0	15-	0
93-95	5,500	48	1	3	0	45-	1-
94-96	7,466	107	1	3	0	105-	1-
95-97	12,906	131	1	3	0	128-	1-
96-98	20,882	182	1		0	182-	1-
97-99	20,557	136	1		0	136-	1-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	17,037	379	2		0	379-	2-
99-01	9,357	370	4		0	370-	4-
00-02	7,140	341	5		0	341-	5-
01-03	5,557	74	1		0	74-	1-
02-04	3,449	23	1		0	23-	1-
03-05	8,687	23	0		0	23-	0
04-06	52,038	23	0		0	23-	0
05-07	62,448		0		0		0
06-08	13,727	8	0		0	8-	0
07-09	20,462-	8	0		0	8-	0
08-10	28,233-	8	0		0	8-	0
09-11	15,241		0		0		0
10-12	5,068		0		0		0
11-13	2,408		0		0		0
12-14							
13-15							
14-16							
15-17							
16-18							
17-19	57,488		0		0		0
18-20	57,488		0		0		0
FIVE-YEAR AVERAGE							
16-20	34,493		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	4,399	672	15	1,256	29	584	13
1970	22,773	4,342	19	9,780	43	5,438	24
1971	25,135	4,197	17	13,522	54	9,325	37
1972	9,083	968	11	3,856	42	2,888	32
1973	7,805	1,164	15	3,601	46	2,436	31
1974	6,409	48	1	1,998-	31-	2,046-	32-
1975	8,153	705	9	2,035	25	1,329	16
1976	7,629	2,502	33	1,703	22	798-	10-
1977	2,651	159	6	2	0	157-	6-
1978	10,509	379	4	256	2	123-	1-
1979	5,697	485	9	114	2	371-	7-
1980	8,037	811-	10-	2,151	27	2,962	37
1981	10,187	551	5	481	5	70-	1-
1982	4,975	90-	2-	3,187	64	3,277	66
1983	11,659	2,508	22	2,786	24	278	2
1984	12,619	1,048	8	199	2	850-	7-
1985	6,964	671	10	155-	2-	826-	12-
1986	29,018	2,240	8	2,249	8	9	0
1987	17,825	1,749	10	691	4	1,058-	6-
1988	15,948	6,558	41	337	2	6,222-	39-
1989	5,159	1,737	34	10	0	1,726-	33-
1990	5,753	2,039	35	1,130	20	909-	16-
1991	4,856	948	20	5	0	943-	19-
1992	3,096	772	25	5	0	767-	25-
1993	39,438	231-	1-	10,477	27	10,708	27
1994	14,773	3,344	23	6	0	3,338-	23-
1995	37,665	2,521	7		0	2,521-	7-
1996	33,120	4,632	14		0	4,632-	14-
1997	23,607	1,083	5		0	1,083-	5-
1998	28,392	624	2	1,696	6	1,072	4
1999	23,983	2,516	10	1	0	2,516-	10-
2000	121,588	12,513	10		0	12,513-	10-
2001	27,180	2,012	7		0	2,012-	7-
2002	3,521	236	7		0	236-	7-
2003	57,867	2,202	4		0	2,202-	4-
2004	130,180	7,110	5		0	7,110-	5-
2005	107,077	4,407	4		0	4,407-	4-
2006	14,751	2,384	16		0	2,384-	16-
2007	43,360	3,682	8	1,475	3	2,207-	5-
2008	73,551	9,658	13		0	9,658-	13-
2009	38,322	12,147	32		0	12,147-	32-
2010	22,088	539	2		0	539-	2-
2011	63,482	3,479	5		0	3,479-	5-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	74,082	4,195	6		0	4,195-	6-
2013	88,829	8,025	9		0	8,025-	9-
2014	80,445	10,530	13		0	10,530-	13-
2015	69,338	10,173	15		0	10,173-	15-
2016	45,433	2,439	5		0	2,439-	5-
2017	33,677	23,348	69		0	23,348-	69-
2018	190,082	7,155	4		0	7,155-	4-
2019	30,951	119,245	385		0	119,245-	385-
2020	42,137	22,094	52		0	22,094-	52-
TOTAL	1,805,260	317,603	18	60,855	3	256,748-	14-

THREE-YEAR MOVING AVERAGES

69-71	17,436	3,070	18	8,186	47	5,116	29
70-72	18,997	3,169	17	9,052	48	5,884	31
71-73	14,008	2,110	15	6,993	50	4,883	35
72-74	7,766	727	9	1,819	23	1,093	14
73-75	7,456	639	9	1,212	16	573	8
74-76	7,397	1,085	15	580	8	505-	7-
75-77	6,145	1,122	18	1,247	20	125	2
76-78	6,930	1,013	15	654	9	360-	5-
77-79	6,286	341	5	124	2	217-	3-
78-80	8,081	18	0	840	10	823	10
79-81	7,974	75	1	915	11	840	11
80-82	7,733	117-	2-	1,940	25	2,056	27
81-83	8,941	990	11	2,151	24	1,162	13
82-84	9,751	1,155	12	2,057	21	902	9
83-85	10,414	1,409	14	943	9	466-	4-
84-86	16,200	1,319	8	764	5	556-	3-
85-87	17,936	1,553	9	928	5	625-	3-
86-88	20,930	3,516	17	1,092	5	2,424-	12-
87-89	12,977	3,348	26	346	3	3,002-	23-
88-90	8,953	3,445	38	492	5	2,952-	33-
89-91	5,256	1,575	30	382	7	1,193-	23-
90-92	4,568	1,253	27	380	8	873-	19-
91-93	15,797	496	3	3,496	22	2,999	19
92-94	19,102	1,295	7	3,496	18	2,201	12
93-95	30,626	1,878	6	3,494	11	1,616	5
94-96	28,520	3,499	12	2	0	3,497-	12-
95-97	31,464	2,746	9		0	2,746-	9-
96-98	28,373	2,113	7	565	2	1,548-	5-
97-99	25,328	1,408	6	566	2	842-	3-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	57,988	5,218	9	566	1	4,652-	8-
99-01	57,584	5,680	10		0	5,680-	10-
00-02	50,763	4,920	10		0	4,920-	10-
01-03	29,523	1,483	5		0	1,483-	5-
02-04	63,856	3,183	5		0	3,183-	5-
03-05	98,375	4,573	5		0	4,573-	5-
04-06	84,003	4,634	6		0	4,634-	6-
05-07	55,063	3,491	6	492	1	2,999-	5-
06-08	43,887	5,241	12	492	1	4,750-	11-
07-09	51,745	8,496	16	492	1	8,004-	15-
08-10	44,654	7,448	17		0	7,448-	17-
09-11	41,297	5,388	13		0	5,388-	13-
10-12	53,217	2,737	5		0	2,737-	5-
11-13	75,464	5,233	7		0	5,233-	7-
12-14	81,118	7,584	9		0	7,584-	9-
13-15	79,537	9,576	12		0	9,576-	12-
14-16	65,072	7,714	12		0	7,714-	12-
15-17	49,483	11,987	24		0	11,987-	24-
16-18	89,731	10,981	12		0	10,981-	12-
17-19	84,903	49,916	59		0	49,916-	59-
18-20	87,723	49,498	56		0	49,498-	56-
FIVE-YEAR AVERAGE							
16-20	68,456	34,856	51		0	34,856-	51-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	2,119	54	3		0	54-	3-
1970	1,567	30	2	300	19	270	17
1971	2,710	32	1	498	18	466	17
1972							
1973	519	17	3	372	72	355	68
1974	1,444	88	6	90	6	2	0
1975	12,219	687	6	33	0	654-	5-
1976							
1977	4,258	339	8	200	5	139-	3-
1978	3,169	97	3	320	10	223	7
1979							
1980	13,211	1,239	9	75	1	1,165-	9-
1981	4,438	71	2		0	71-	2-
1982	760	154	20		0	154-	20-
1983							
1984	840	371	44		0	371-	44-
1985	333		0		0		0
1986	601	130	22		0	130-	22-
1987	45,879	79	0		0	79-	0
1988	136		0		0		0
1989	9,676	624	6		0	624-	6-
1990	2,368	337	14		0	337-	14-
1991	49,708	628	1	4,040	8	3,412	7
1992	23,997	669	3		0	669-	3-
1993	730	844	116		0	844-	116-
1994							
1995							
1996	1,185		0		0		0
1997							
1998	12,557	2,992	24	123,716	985	120,723	961
1999	5,650	127	2		0	127-	2-
2000	9,936	1,230	12		0	1,230-	12-
2001							
2002							
2003							
2004	30,370	7,026	23		0	7,026-	23-
2005	49,606	2,722	5		0	2,722-	5-
2006							
2007							
2008	1,015-		0		0		0
2009							
2010							
2011	7,471		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012	12,213	727	6		0	727-	6-
2013	214,158		0		0		0
2014	47,886	9,383	20		0	9,383-	20-
2015	48,376		0		0		0
2016	109,782	2,329	2		0	2,329-	2-
2017	111,085	9,249	8		0	9,249-	8-
2018	36,296	955	3		0	955-	3-
2019	74,989	1,183	2		0	1,183-	2-
2020	160,282	16,331	10		0	16,331-	10-
TOTAL	1,111,507	60,747	5	129,643	12	68,895	6

THREE-YEAR MOVING AVERAGES

69-71	2,132	39	2	266	12	227	11
70-72	1,426	21	1	266	19	245	17
71-73	1,076	17	2	290	27	274	25
72-74	654	35	5	154	24	119	18
73-75	4,727	264	6	165	3	99-	2-
74-76	4,554	258	6	41	1	217-	5-
75-77	5,492	342	6	78	1	264-	5-
76-78	2,476	145	6	173	7	28	1
77-79	2,476	145	6	173	7	28	1
78-80	5,460	445	8	131	2	314-	6-
79-81	5,883	437	7	25	0	412-	7-
80-82	6,136	488	8	25	0	463-	8-
81-83	1,733	75	4		0	75-	4-
82-84	533	175	33		0	175-	33-
83-85	391	124	32		0	124-	32-
84-86	591	167	28		0	167-	28-
85-87	15,604	70	0		0	70-	0
86-88	15,539	70	0		0	70-	0
87-89	18,564	234	1		0	234-	1-
88-90	4,060	320	8		0	320-	8-
89-91	20,584	530	3	1,347	7	817	4
90-92	25,358	545	2	1,347	5	802	3
91-93	24,812	714	3	1,347	5	633	3
92-94	8,242	504	6		0	504-	6-
93-95	243	281	116		0	281-	116-
94-96	395		0		0		0
95-97	395		0		0		0
96-98	4,580	997	22	41,239	900	40,241	879
97-99	6,069	1,040	17	41,239	680	40,199	662

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	9,381	1,450	15	41,239	440	39,789	424
99-01	5,195	453	9		0	453-	9-
00-02	3,312	410	12		0	410-	12-
01-03							
02-04	10,123	2,342	23		0	2,342-	23-
03-05	26,659	3,249	12		0	3,249-	12-
04-06	26,659	3,249	12		0	3,249-	12-
05-07	16,535	907	5		0	907-	5-
06-08	338-		0		0		0
07-09	338-		0		0		0
08-10	338-		0		0		0
09-11	2,490		0		0		0
10-12	6,561	242	4		0	242-	4-
11-13	77,947	242	0		0	242-	0
12-14	91,419	3,370	4		0	3,370-	4-
13-15	103,473	3,128	3		0	3,128-	3-
14-16	68,681	3,904	6		0	3,904-	6-
15-17	89,748	3,860	4		0	3,860-	4-
16-18	85,721	4,178	5		0	4,178-	5-
17-19	74,123	3,796	5		0	3,796-	5-
18-20	90,522	6,157	7		0	6,157-	7-
FIVE-YEAR AVERAGE							
16-20	98,487	6,010	6		0	6,010-	6-

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1975	212		0	71	33	71	33
1976							
1977							
1978							
1979							
1980							
1981	206		0		0		0
1982							
1983				50		50	
1984							
1985							
1986							
1987							
1988							
1989							
1990							
1991							
1992							
1993							
1994							
1995							
1996							
1997	1,616		0		0		0
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008	15,840		0		0		0
2009							
2010							
2011				17,226		17,226	
2012							
2013	65,597		0	4,093	6	4,093	6
2014	4,168		0	2,000	48	2,000	48
2015							
2016							
2017				38,050		38,050	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2018							
2019							
2020							
TOTAL	87,639		0	61,490	70	61,490	70

THREE-YEAR MOVING AVERAGES

75-77	71		0	24	33	24	33
76-78							
77-79							
78-80							
79-81	69		0		0		0
80-82	69		0		0		0
81-83	69		0	17	24	17	24
82-84				17		17	
83-85				17		17	
84-86							
85-87							
86-88							
87-89							
88-90							
89-91							
90-92							
91-93							
92-94							
93-95							
94-96							
95-97	539		0		0		0
96-98	539		0		0		0
97-99	539		0		0		0
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08	5,280		0		0		0
07-09	5,280		0		0		0
08-10	5,280		0		0		0
09-11				5,742		5,742	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
10-12				5,742		5,742	
11-13	21,866		0	7,106	33	7,106	33
12-14	23,255		0	2,031	9	2,031	9
13-15	23,255		0	2,031	9	2,031	9
14-16	1,389		0	667	48	667	48
15-17				12,683		12,683	
16-18				12,683		12,683	
17-19				12,683		12,683	
18-20							
FIVE-YEAR AVERAGE							
16-20				7,610		7,610	

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
1969	4,120		0	1,031	25	1,031	25
1970	15,876		0	2,400	15	2,400	15
1971	21,697		0	5,734	26	5,734	26
1972	10,427		0	1,635	16	1,635	16
1973	26,260		0	1,428	5	1,428	5
1974							
1975	27,454		0	9,131	33	9,131	33
1976	4,600		0	850	18	850	18
1977	2,603		0	400	15	400	15
1978							
1979	4,692		0	900	19	900	19
1980							
1981							
1982							
1983	2,825		0	1,050	37	1,050	37
1984							
1985							
1986							
1987							
1988							
1989							
1990	44,237		0	24,845	56	24,845	56
1991							
1992	6,606		0	2,002	30	2,002	30
1993	6-		0		0		0
1994	18,150		0	2,028	11	2,028	11
1995	2,013		0		0		0
1996	115,296		0	36,333	32	36,333	32
1997	40,065		0		0		0
1998							
1999							
2000	7,831		0		0		0
2001							
2002	74,143		0	33,178	45	33,178	45
2003	16,476		0	3,730	23	3,730	23
2004	28,900		0	45,941	159	45,941	159
2005				5,465		5,465	
2006							
2007	27,614		0		0		0
2008				4,725		4,725	
2009	7,038		0	10,785	153	10,785	153
2010							
2011							

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE	
		AMOUNT	PCT	AMOUNT	PCT	AMOUNT	PCT
2012							
2013	388,522		0		0		0
2014				14,900		14,900	
2015							
2016	5,120		0	21,775	425	21,775	425
2017	67,588		0	250	0	250	0
2018							
2019							
2020							
TOTAL	970,148		0	230,514	24	230,514	24

THREE-YEAR MOVING AVERAGES

69-71	13,898		0	3,055	22	3,055	22
70-72	16,000		0	3,256	20	3,256	20
71-73	19,461		0	2,932	15	2,932	15
72-74	12,229		0	1,021	8	1,021	8
73-75	17,905		0	3,520	20	3,520	20
74-76	10,685		0	3,327	31	3,327	31
75-77	11,553		0	3,460	30	3,460	30
76-78	2,401		0	417	17	417	17
77-79	2,432		0	433	18	433	18
78-80	1,564		0	300	19	300	19
79-81	1,564		0	300	19	300	19
80-82							
81-83	942		0	350	37	350	37
82-84	942		0	350	37	350	37
83-85	942		0	350	37	350	37
84-86							
85-87							
86-88							
87-89							
88-90	14,746		0	8,282	56	8,282	56
89-91	14,746		0	8,282	56	8,282	56
90-92	16,948		0	8,949	53	8,949	53
91-93	2,200		0	667	30	667	30
92-94	8,250		0	1,343	16	1,343	16
93-95	6,719		0	676	10	676	10
94-96	45,153		0	12,787	28	12,787	28
95-97	52,458		0	12,111	23	12,111	23
96-98	51,787		0	12,111	23	12,111	23
97-99	13,355		0		0		0

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
98-00	2,610		0		0		0
99-01	2,610		0		0		0
00-02	27,325		0	11,059	40	11,059	40
01-03	30,206		0	12,302	41	12,302	41
02-04	39,840		0	27,616	69	27,616	69
03-05	15,125		0	18,379	122	18,379	122
04-06	9,633		0	17,135	178	17,135	178
05-07	9,205		0	1,822	20	1,822	20
06-08	9,205		0	1,575	17	1,575	17
07-09	11,551		0	5,170	45	5,170	45
08-10	2,346		0	5,170	220	5,170	220
09-11	2,346		0	3,595	153	3,595	153
10-12							
11-13	129,507		0		0		0
12-14	129,507		0	4,967	4	4,967	4
13-15	129,507		0	4,967	4	4,967	4
14-16	1,707		0	12,225	716	12,225	716
15-17	24,236		0	7,342	30	7,342	30
16-18	24,236		0	7,342	30	7,342	30
17-19	22,529		0	83	0	83	0
18-20							
FIVE-YEAR AVERAGE							
16-20	14,542		0	4,405	30	4,405	30

PART IX. DETAILED DEPRECIATION CALCULATIONS

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2						
NET SALVAGE PERCENT.. 0						
1940	631.74	478	563	69	18.25	4
1946	26.12	19	22	4	20.99	
1949	318.25	223	263	55	22.46	2
1954	1,417.34	943	1,111	306	25.08	12
1955	645.29	425	501	144	25.62	6
1956	719.59	468	552	168	26.18	6
1957	307.00	198	233	74	26.74	3
1958	1,494.06	950	1,120	374	27.31	14
1959	1,468.93	923	1,088	381	27.89	14
1960	262.71	163	192	71	28.47	2
1961	636.06	390	460	176	29.07	6
1962	1,753.87	1,060	1,249	505	29.67	17
1963	3,172.75	1,892	2,230	943	30.27	31
1964	3,424.35	2,014	2,374	1,050	30.89	34
1965	706.66	410	483	224	31.51	7
1966	848.01	485	572	276	32.14	9
1967	488.18	275	324	164	32.78	5
1968	530.52	294	347	184	33.42	6
1969	525.72	287	338	188	34.07	6
1970	1,612.58	866	1,021	592	34.72	17
1971	964.42	509	600	364	35.39	10
1972	4,729.85	2,456	2,895	1,835	36.06	51
1974	2,820.09	1,413	1,665	1,155	37.42	31
1976	334.72	162	191	144	38.80	4
1977	502.91	238	281	222	39.50	6
1978	2,922.50	1,356	1,598	1,324	40.21	33
1980	3,039.01	1,352	1,594	1,445	41.64	35
1981	6,212.73	2,703	3,186	3,027	42.37	71
1982	9,762.89	4,152	4,894	4,869	43.10	113
1983	17,318.14	7,195	8,480	8,838	43.84	202
1984	33,629.96	13,640	16,077	17,553	44.58	394
1985	20,976.82	8,298	9,781	11,196	45.33	247
1986	24,833.25	9,576	11,287	13,546	46.08	294
1987	61,472.42	23,081	27,205	34,267	46.84	732
1988	23,203.80	8,474	9,988	13,216	47.61	278
1989	38,118.77	13,529	15,946	22,173	48.38	458
1990	15,601.41	5,375	6,335	9,266	49.16	188
1991	9,950.28	3,325	3,919	6,031	49.94	121
1992	7,297.89	2,363	2,785	4,513	50.72	89
1993	1,640.72	514	606	1,035	51.51	20
1994	50,580.17	15,302	18,036	32,544	52.31	622
1995	16,269.77	4,749	5,597	10,673	53.11	201
1997	22,942.04	6,201	7,309	15,633	54.73	286

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.40 LAND AND LAND RIGHTS - LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R2						
NET SALVAGE PERCENT.. 0						
1998	7,537.57	1,956	2,305	5,233	55.54	94
1999	15,063.18	3,744	4,413	10,650	56.36	189
2000	27,537.06	6,539	7,707	19,830	57.19	347
2001	110,944.79	25,132	29,622	81,323	58.01	1,402
2002	15,890.64	3,422	4,033	11,858	58.85	201
2003	10,755.44	2,196	2,588	8,167	59.69	137
2004	16,873.25	3,255	3,837	13,036	60.53	215
2005	2,445.73	444	523	1,923	61.37	31
2007	1,986.50	316	372	1,614	63.08	26
2008	25,783.52	3,802	4,481	21,303	63.94	333
2009	48,492.88	6,595	7,774	40,719	64.80	628
2010	52,809.89	6,570	7,744	45,066	65.67	686
2011	14,602.00	1,647	1,941	12,661	66.54	190
2012	22,039.05	2,227	2,625	19,414	67.42	288
2013	23,242.14	2,079	2,451	20,791	68.29	304
2014	16,047.46	1,245	1,468	14,579	69.18	211
2016	85,167.03	4,599	5,421	79,746	70.95	1,124
2017	10,387.47	436	514	9,873	71.85	137
2018	121,639.57	3,665	4,320	117,320	72.74	1,613
2019	206,461.79	3,743	4,411	202,051	73.64	2,744
2020	77,014.31	462	545	76,469	74.55	1,026
	1,308,835.56	232,800	274,393	1,034,443		16,613

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 62.3 1.27

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1900	7.64	7	8			
1905	4,639.41	4,442	4,639			
1906	453.46	433	453			
1908	509.81	486	510			
1910	32.76	31	33			
1911	39.25	37	39			
1912	166.79	158	167			
1913	39,647.24	37,407	39,647			
1914	440.81	415	441			
1915	17.37	16	17			
1916	3,714.53	3,482	3,715			
1917	2.52	2	2	1	5.17	
1918	222.02	207	222			
1920	8.85	8	9			
1921	4.00	4	4			
1922	550.17	508	550			
1927	574.78	523	575			
1928	7,615.83	6,910	7,616			
1929	9,365.20	8,468	9,365			
1930	293.53	265	294			
1931	75.68	68	76			
1932	11.42	10	11			
1933	121.75	108	122			
1934	38.48	34	38			
1936	42.73	38	43			
1937	147.11	129	147			
1938	291.95	254	292			
1939	54.17	47	54			
1940	1,406.23	1,213	1,393	13	11.00	1
1941	3,083.74	2,645	3,038	46	11.38	4
1942	82.48	70	80	2	11.77	
1943	178.77	152	175	4	12.17	
1944	55.72	47	54	2	12.59	
1945	35.21	29	33	2	13.03	
1946	55.44	46	53	2	13.48	
1947	388.45	321	369	19	13.95	1
1948	1,231.01	1,009	1,159	72	14.43	5
1949	2,790.90	2,270	2,607	184	14.94	12
1950	3,189.10	2,573	2,955	234	15.46	15
1951	7,892.84	6,314	7,252	641	16.00	40
1952	1,366.64	1,084	1,245	122	16.56	7
1953	4,099.22	3,221	3,700	399	17.14	23
1954	5,721.14	4,452	5,114	607	17.74	34

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
1955	314.60	242	278	37	18.36	2
1956	1,907.97	1,455	1,671	237	19.01	12
1957	1,176.95	888	1,020	157	19.67	8
1958	21,005.37	15,662	17,989	3,016	20.35	148
1959	5,254.98	3,872	4,447	808	21.05	38
1960	6,002.69	4,368	5,017	986	21.78	45
1961	11,709.76	8,413	9,663	2,047	22.52	91
1962	3,663.44	2,597	2,983	680	23.28	29
1963	5,765.71	4,032	4,631	1,135	24.06	47
1964	3,606.15	2,485	2,854	752	24.87	30
1965	2,918.74	1,981	2,275	644	25.69	25
1966	27,810.21	18,591	21,354	6,456	26.52	243
1967	4,679.09	3,078	3,535	1,144	27.38	42
1968	5,001.45	3,235	3,716	1,285	28.25	45
1969	42,871.21	27,261	31,312	11,559	29.13	397
1970	28,515.31	17,811	20,458	8,057	30.03	268
1971	16,220.35	9,947	11,425	4,795	30.94	155
1972	27,985.97	16,841	19,344	8,642	31.86	271
1973	5,481.78	3,234	3,715	1,767	32.80	54
1974	1,658.65	959	1,102	557	33.74	17
1975	9,583.32	5,428	6,235	3,348	34.69	97
1976	5,163.94	2,863	3,288	1,876	35.65	53
1977	4,195.28	2,275	2,613	1,582	36.62	43
1978	2,876.24	1,525	1,752	1,124	37.59	30
1979	13,433.90	6,957	7,991	5,443	38.57	141
1980	12,768.07	6,456	7,415	5,353	39.55	135
1981	10,564.93	5,211	5,985	4,580	40.54	113
1982	1,162.68	559	642	521	41.53	13
1983	9,009.79	4,221	4,848	4,162	42.52	98
1984	68,733.35	31,342	35,999	32,734	43.52	752
1985	12,854.49	5,703	6,550	6,304	44.51	142
1986	32,815.46	14,147	16,249	16,566	45.51	364
1987	21,389.93	8,954	10,285	11,105	46.51	239
1988	97,331.04	39,541	45,417	51,914	47.50	1,093
1989	76,248.28	30,023	34,484	41,764	48.50	861
1990	86,482.89	32,972	37,871	48,612	49.50	982
1991	52,430.84	19,334	22,207	30,224	50.50	598
1992	60,042.13	21,390	24,568	35,474	51.50	689
1993	50,941.57	17,511	20,113	30,829	52.50	587
1994	214,025.02	70,896	81,431	132,594	53.50	2,478
1995	177,926.39	56,714	65,142	112,784	54.50	2,069
1996	30,598.73	9,371	10,763	19,836	55.50	357
1998	8,061.70	2,267	2,604	5,458	57.50	95

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 374.50 LAND AND LAND RIGHTS - RIGHTS OF WAY

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-S4						
NET SALVAGE PERCENT.. 0						
2000	10,513.30	2,694	3,094	7,419	59.50	125
2001	145,613.01	35,493	40,767	104,846	60.50	1,733
2002	1,125,585.22	260,292	298,971	826,614	61.50	13,441
2005	2,009.13	389	447	1,562	64.50	24
	2,666,577.16	931,423	1,064,836	1,601,741		29,461
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						54.4 1.10

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. -25						
1911	893.77	1,112	1,031	86	0.25	86
1915	197.21	239	222	25	1.65	15
1928	619.05	682	632	142	6.51	22
1929	397.89	435	403	94	6.89	14
1930	175.90	191	177	43	7.28	6
1936	223.19	230	213	66	9.60	7
1937	24.89	25	23	8	9.99	1
1939	318.36	320	297	101	10.78	9
1940	414.34	413	383	135	11.17	12
1941	837.83	827	767	280	11.57	24
1943	38.93	38	35	14	12.37	1
1947	214.44	200	185	83	13.99	6
1948	61.16	56	52	24	14.40	2
1950	2,472.19	2,235	2,073	1,017	15.22	67
1951	4,828.08	4,320	4,006	2,029	15.63	130
1952	2,321.06	2,055	1,906	995	16.05	62
1953	2,951.41	2,585	2,397	1,292	16.47	78
1954	5,137.26	4,451	4,127	2,295	16.88	136
1955	3,459.47	2,963	2,748	1,576	17.31	91
1956	5,954.93	5,044	4,677	2,767	17.73	156
1957	3,043.21	2,548	2,363	1,441	18.16	79
1958	6,160.93	5,100	4,729	2,972	18.58	160
1959	5,585.68	4,569	4,237	2,745	19.01	144
1960	6,464.43	5,223	4,843	3,238	19.45	166
1961	398.15	318	295	203	19.88	10
1962	2,689.57	2,120	1,966	1,396	20.32	69
1963	2,587.90	2,014	1,868	1,367	20.76	66
1964	10,641.33	8,175	7,581	5,721	21.20	270
1965	6,083.01	4,612	4,277	3,327	21.64	154
1966	6,431.85	4,811	4,461	3,579	22.09	162
1967	2,588.14	1,909	1,770	1,465	22.54	65
1968	2,750.91	2,001	1,856	1,583	22.99	69
1970	12,218.15	8,633	8,005	7,268	23.91	304
1971	13,862.47	9,650	8,948	8,380	24.37	344
1972	7,169.41	4,916	4,559	4,403	24.83	177
1973	7,037.63	4,750	4,405	4,392	25.30	174
1974	2,226.85	1,479	1,371	1,413	25.77	55
1976	65.39	42	39	43	26.73	2
1978	3,260.89	2,024	1,877	2,199	27.69	79
1979	2,876.54	1,753	1,626	1,970	28.18	70
1980	11,500.46	6,882	6,382	7,994	28.67	279
1981	4,975.93	2,921	2,709	3,511	29.17	120
1982	44,317.42	25,513	23,658	31,739	29.67	1,070

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.34 STRUCTURES AND IMPROVEMENTS - MEASURING AND REGULATING

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-S0						
NET SALVAGE PERCENT.. -25						
1983	14,782.02	8,338	7,732	10,746	30.18	356
1984	37,287.63	20,601	19,103	27,507	30.69	896
1985	60,385.88	32,663	30,288	45,194	31.20	1,449
1986	28,772.68	15,223	14,116	21,850	31.72	689
1987	101,713.96	52,591	48,767	78,375	32.25	2,430
1988	8,876.21	4,482	4,156	6,939	32.78	212
1989	10,113.68	4,986	4,623	8,019	33.31	241
1990	25,178.12	12,103	11,223	20,250	33.85	598
1991	4,350.98	2,037	1,889	3,550	34.40	103
1992	458.84	209	194	380	34.95	11
1993	348.22	154	143	292	35.51	8
1994	3,327.06	1,431	1,327	2,832	36.07	79
1995	8,429.84	3,516	3,260	7,277	36.65	199
1996	31,017.18	12,534	11,623	27,148	37.22	729
1997	1,904.74	744	690	1,691	37.81	45
1998	14,729.48	5,557	5,153	13,259	38.40	345
1999	6,771.06	2,462	2,283	6,181	39.00	158
2000	2,398.82	839	778	2,221	39.61	56
2001	34,293.66	11,512	10,675	32,192	40.23	800
2002	24,994.58	8,032	7,448	23,795	40.86	582
2003	1,447.21	444	412	1,397	41.50	34
2004	4,362.61	1,275	1,182	4,271	42.14	101
2005	5,198.99	1,442	1,337	5,162	42.80	121
2006	20,743.31	5,436	5,041	20,888	43.47	481
2007	27,457.41	6,771	6,279	28,043	44.15	635
2008	33,895.52	7,827	7,258	35,111	44.84	783
2009	15,253.81	3,276	3,038	16,029	45.55	352
2010	139,686.05	27,715	25,700	148,908	46.27	3,218
2011	111,213.86	20,220	18,750	120,267	47.00	2,559
2012	158,232.77	26,073	24,177	173,614	47.75	3,636
2013	172,054.86	25,339	23,496	191,573	48.52	3,948
2014	109,859.54	14,232	13,197	124,127	49.30	2,518
2015	512,186.16	56,923	52,784	587,449	50.11	11,723
2016	102,209.17	9,454	8,766	118,995	50.93	2,336
2017	97,275.92	7,119	6,601	114,994	51.78	2,221
2018	125,042.57	6,651	6,168	150,135	52.66	2,851
2019	116,572.93	3,789	3,514	142,202	53.57	2,655
2020	377,272.97	4,202	3,896	467,695	54.51	8,580
	2,746,577.91	568,586	527,246	2,905,976		63,751

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.6 2.32

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PARIS AREA OFFICE - VINE STREET INTERIM SURVIVOR CURVE.. SQUARE PROBABLE RETIREMENT YEAR.. 6-2028 NET SALVAGE PERCENT.. 0						
1950	3,575.48	3,232	3,230	346	7.50	46
1974	502.19	432	432	71	7.50	9
1975	469.01	403	403	66	7.50	9
1977	2,458.15	2,097	2,095	363	7.50	48
1985	678.43	560	560	119	7.50	16
2001	23,425.95	16,919	16,907	6,519	7.50	869
	31,109.21	23,643	23,626	7,483		997

WINCHESTER SERVICE CENTER AND OFFICE
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2042
NET SALVAGE PERCENT.. 0

1992	567,413.50	323,426	323,188	244,225	21.50	11,359
2003	10,253.37	4,601	4,598	5,656	21.50	263
2009	4,308.86	1,502	1,501	2,808	21.50	131
2014	12,581.47	2,921	2,919	9,663	21.50	449
2016	61,809.21	10,698	10,690	51,119	21.50	2,378
2017	72,205.61	10,109	10,102	62,104	21.50	2,889
2018	5,960.77	621	621	5,340	21.50	248
2019	17,263.23	1,126	1,125	16,138	21.50	751
	751,796.02	355,004	354,743	397,053		18,468

LEXINGTON HEADQUARTERS
INTERIM SURVIVOR CURVE.. SQUARE
PROBABLE RETIREMENT YEAR.. 6-2044
NET SALVAGE PERCENT.. 0

1924	239.38	193	193	47	23.50	2
1949	748.22	563	563	186	23.50	8
1994	6,179,394.33	3,275,079	3,272,669	2,906,725	23.50	123,690
1998	26,669.93	13,045	13,035	13,635	23.50	580
2000	9,603.96	4,475	4,472	5,132	23.50	218
2001	126,272.90	57,263	57,221	69,052	23.50	2,938
2003	8,863.24	3,783	3,780	5,083	23.50	216
2005	36,210.95	14,392	14,381	21,830	23.50	929
2006	3,323.54	1,268	1,267	2,056	23.50	87
2009	6,157.10	2,023	2,022	4,136	23.50	176

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
LEXINGTON HEADQUARTERS						
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 6-2044						
NET SALVAGE PERCENT.. 0						
2010	6,651.14	2,054	2,052	4,599	23.50	196
2011	15,565.37	4,481	4,478	11,088	23.50	472
2013	7,125.00	1,724	1,723	5,402	23.50	230
2014	176,824.83	38,313	38,285	138,540	23.50	5,895
2015	588,327.79	111,582	111,500	476,828	23.50	20,291
2016	232,044.92	37,292	37,265	194,780	23.50	8,289
2017	165,706.39	21,481	21,465	144,241	23.50	6,138
2018	307,736.59	29,589	29,567	278,169	23.50	11,837
2019	71,883.22	4,313	4,310	67,573	23.50	2,875
2020	26,989.65	562	562	26,428	23.50	1,125
	7,996,338.45	3,623,475	3,620,809	4,375,529		186,192

OTHER SMALL STRUCTURES
SURVIVOR CURVE.. IOWA 40-S2.5
NET SALVAGE PERCENT.. 0

1936	430.55	431	431			
1951	1,184.61	1,127	1,126	58	1.93	30
1952	1,942.35	1,839	1,838	105	2.12	50
1953	627.88	592	592	36	2.31	16
1954	802.91	753	752	50	2.49	20
1955	908.64	848	847	61	2.68	23
1957	5,163.12	4,768	4,765	399	3.06	130
1958	3,138.49	2,883	2,881	258	3.25	79
1959	3,585.31	3,277	3,275	311	3.44	90
1960	2,487.10	2,261	2,259	228	3.63	63
1961	3,791.07	3,428	3,426	366	3.83	96
1962	120.00	108	108	12	4.02	3
1963	318.95	285	285	34	4.23	8
1965	1,496.16	1,323	1,322	174	4.64	38
1967	962.53	840	839	123	5.08	24
1968	5,311.35	4,606	4,603	709	5.31	134
1970	3,058.84	2,615	2,613	446	5.80	77
1972	478.16	403	403	75	6.31	12
1973	3,195.06	2,669	2,667	528	6.58	80
1985	1,278.71	930	929	349	10.91	32
1987	18,970.52	13,336	13,326	5,644	11.88	475
1988	4,679.99	3,230	3,228	1,452	12.39	117
1996	30,096.82	17,012	17,000	13,097	17.39	753

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 375.70 STRUCTURES AND IMPROVEMENTS - OTHER DISTRIBUTION SYSTEM

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER SMALL STRUCTURES						
SURVIVOR CURVE.. IOWA 40-S2.5						
NET SALVAGE PERCENT.. 0						
2000	8,591.08	4,192	4,189	4,402	20.48	215
2003	1,820.23	772	771	1,049	23.03	46
2009	11,426.93	3,257	3,255	8,172	28.60	286
2013	69.29	13	13	56	32.52	2
2015	45,449.58	6,249	6,244	39,205	34.50	1,136
2016	29,251.41	3,291	3,289	25,963	35.50	731
2018	5,170.88	323	323	4,848	37.50	129
	195,808.52	87,661	87,597	108,212		4,895
	8,975,052.20	4,089,783	4,086,775	4,888,277		210,552
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						23.2 2.35

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
CAST IRON						
INTERIM SURVIVOR CURVE.. IOWA 69-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -20						
1940	4,230.52	4,160	4,261	816	12.10	67
1941	470.91	462	473	92	12.22	8
1944	919.11	894	916	187	12.58	15
1945	1,646.98	1,597	1,636	341	12.69	27
1949	344.79	330	338	76	13.14	6
1950	119.00	114	117	26	13.25	2
1951	7,982.94	7,596	7,780	1,800	13.35	135
1952	256.72	243	249	59	13.46	4
1953	9,702.29	9,169	9,391	2,252	13.56	166
1954	22,766.99	21,443	21,961	5,359	13.66	392
1955	466.09	437	448	112	13.76	8
1956	1,386.42	1,296	1,327	336	13.86	24
1959	387.94	359	368	98	14.13	7
1960	2,800.84	2,580	2,642	719	14.22	51
1961	199.04	183	187	51	14.31	4
1962	7,706.79	7,043	7,213	2,035	14.39	141
1963	8,196.29	7,459	7,639	2,196	14.47	152
1964	16,167.97	14,651	15,005	4,397	14.55	302
1965	9,723.05	8,771	8,983	2,685	14.63	184
1968	102.03	91	93	29	14.85	2
1969	50.18	44	45	15	14.92	1
1970	1,312.17	1,156	1,184	391	14.99	26
1972	206.93	180	184	64	15.11	4
	97,145.99	90,258	92,439	24,136		1,728

BARE STEEL
INTERIM SURVIVOR CURVE.. IOWA 69-R1.5
PROBABLE RETIREMENT YEAR.. 12-2037
NET SALVAGE PERCENT.. -20

1901	587.15	646	662	43	5.77	7
1905	5,989.31	6,503	6,660	527	6.57	80
1906	889.96	963	986	82	6.77	12
1908	51.12	55	56	5	7.14	1
1910	22.93	25	26	2	7.52	
1913	653.84	693	710	75	8.08	9
1914	206.46	218	223	24	8.27	3
1915	6,317.74	6,652	6,813	769	8.45	91
1918	126.91	132	135	17	8.99	2

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BARE STEEL						
INTERIM SURVIVOR CURVE.. IOWA 69-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -20						
1920	1,975.29	2,049	2,099	272	9.33	29
1921	82.20	85	87	12	9.49	1
1923	1,168.10	1,202	1,231	171	9.81	17
1924	55.20	57	58	8	9.97	1
1925	124.82	128	131	19	10.12	2
1926	5,340.66	5,450	5,582	827	10.26	81
1927	7,078.11	7,203	7,377	1,117	10.41	107
1928	76,511.37	77,659	79,536	12,278	10.55	1,164
1929	56,531.33	57,228	58,611	9,227	10.69	863
1930	9,292.48	9,382	9,609	1,542	10.83	142
1931	10,593.80	10,669	10,927	1,786	10.96	163
1932	5,723.74	5,750	5,889	980	11.09	88
1933	278,212.49	278,762	285,498	48,357	11.22	4,310
1934	1,376.20	1,375	1,408	243	11.35	21
1935	23,752.72	23,674	24,246	4,257	11.48	371
1936	8,947.89	8,894	9,109	1,629	11.61	140
1937	28,561.63	28,318	29,002	5,272	11.73	449
1938	11,930.11	11,795	12,080	2,236	11.86	189
1939	20,014.10	19,735	20,212	3,805	11.98	318
1940	36,933.99	36,320	37,198	7,123	12.10	589
1941	28,001.72	27,460	28,124	5,478	12.22	448
1942	4,100.66	4,010	4,107	814	12.34	66
1943	4,204.80	4,100	4,199	847	12.46	68
1944	1,741.08	1,693	1,734	355	12.58	28
1945	9,699.34	9,403	9,630	2,009	12.69	158
1946	25,037.88	24,197	24,782	5,264	12.81	411
1947	23,077.07	22,235	22,772	4,920	12.92	381
1948	60,810.30	58,414	59,826	13,147	13.03	1,009
1949	76,924.73	73,660	75,440	16,870	13.14	1,284
1950	157,016.47	149,869	153,491	34,929	13.25	2,636
1951	326,905.63	311,040	318,556	73,730	13.35	5,523
1952	145,173.26	137,656	140,982	33,225	13.46	2,468
1953	363,399.30	343,439	351,738	84,341	13.56	6,220
1954	285,776.23	269,160	275,664	67,267	13.66	4,924
1955	415,085.55	389,571	398,985	99,118	13.76	7,203
1956	568,993.25	532,072	544,930	137,862	13.86	9,947
1957	1,134,751.65	1,057,375	1,082,927	278,775	13.95	19,984
1958	1,018,041.87	945,142	967,982	253,669	14.04	18,068
1959	819,774.64	758,190	776,512	207,218	14.13	14,665
1960	757,743.57	698,055	714,924	194,369	14.22	13,669
1961	712,642.34	653,829	669,629	185,542	14.31	12,966

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
BARE STEEL						
INTERIM SURVIVOR CURVE.. IOWA 69-R1.5						
PROBABLE RETIREMENT YEAR.. 12-2037						
NET SALVAGE PERCENT.. -20						
1962	616,785.19	563,633	577,253	162,889	14.39	11,320
1963	819,552.02	745,848	763,872	219,591	14.47	15,176
1964	953,168.68	863,720	884,592	259,210	14.55	17,815
1965	834,729.92	753,000	771,196	230,480	14.63	15,754
1966	1,317,785.12	1,183,571	1,212,172	369,170	14.70	25,114
1967	552,432.44	493,782	505,714	157,205	14.78	10,636
1968	812,301.24	722,620	740,082	234,679	14.85	15,803
1969	1,020,276.77	903,129	924,953	299,379	14.92	20,066
1970	434,067.49	382,269	391,507	129,374	14.99	8,631
1971	557,831.22	488,754	500,565	168,833	15.05	11,218
1972	546,435.15	476,199	487,706	168,016	15.11	11,120
1973	197,901.47	171,512	175,657	61,825	15.17	4,075
1974	127,199.31	109,598	112,246	40,393	15.23	2,652
1975	20,332.30	17,413	17,834	6,565	15.29	429
1976	20,585.83	17,519	17,942	6,761	15.35	440
1977	34,113.85	28,848	29,545	11,392	15.40	740
1978	203,699.27	171,122	175,257	69,182	15.45	4,478
1979	75,094.10	62,650	64,164	25,949	15.50	1,674
	16,682,244.36	15,227,379	15,595,351	4,423,342		308,517

COATED STEEL
SURVIVOR CURVE.. IOWA 69-R1.5
NET SALVAGE PERCENT.. -20

1951	4,539.51	3,714	3,804	1,644	21.95	75
1953	813.67	652	668	309	22.89	13
1955	2,565.88	2,014	2,063	1,016	23.87	43
1957	5,094.99	3,909	4,003	2,111	24.88	85
1958	2,859.14	2,168	2,220	1,211	25.39	48
1959	14,692.95	11,008	11,274	6,358	25.92	245
1960	20,196.13	14,945	15,306	8,929	26.45	338
1961	16,649.09	12,167	12,461	7,518	26.98	279
1962	5,910.42	4,263	4,366	2,726	27.53	99
1963	911.82	649	665	430	28.08	15
1964	8,110.74	5,693	5,831	3,902	28.64	136
1965	32,744.76	22,660	23,208	16,086	29.21	551
1966	34,091.46	23,254	23,816	17,094	29.78	574
1967	19,766.81	13,283	13,604	10,116	30.36	333
1968	36,618.82	24,232	24,818	19,125	30.95	618

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COATED STEEL						
SURVIVOR CURVE.. IOWA 69-R1.5						
NET SALVAGE PERCENT.. -20						
1969	40,731.96	26,536	27,177	21,701	31.54	688
1970	176,764.59	113,313	116,051	96,066	32.14	2,989
1971	230,155.09	145,097	148,603	127,583	32.75	3,896
1972	543,934.21	337,052	345,197	307,524	33.37	9,216
1973	258,076.95	157,135	160,932	148,760	33.99	4,377
1974	287,472.89	171,935	176,090	168,878	34.61	4,879
1975	276,949.24	162,557	166,485	165,854	35.25	4,705
1976	425,473.06	245,001	250,922	259,646	35.89	7,234
1977	352,869.06	199,264	204,079	219,364	36.53	6,005
1978	368,273.64	203,800	208,725	233,203	37.18	6,272
1979	543,249.95	294,391	301,505	350,395	37.84	9,260
1980	589,239.21	312,554	320,107	386,980	38.50	10,051
1981	1,245,022.71	645,898	661,506	832,521	39.17	21,254
1982	787,341.64	399,144	408,789	536,021	39.85	13,451
1983	1,013,897.05	502,013	514,144	702,532	40.53	17,334
1984	1,614,705.87	780,387	799,245	1,138,402	41.21	27,624
1985	544,454.53	256,601	262,802	390,544	41.90	9,321
1986	1,455,461.05	668,493	684,647	1,061,906	42.59	24,933
1987	7,028,587.62	3,142,706	3,218,650	5,215,655	43.29	120,482
1988	1,030,812.47	448,181	459,011	777,964	44.00	17,681
1989	809,653.11	342,027	350,292	621,292	44.71	13,896
1990	757,396.05	310,599	318,105	590,771	45.42	13,007
1991	769,705.70	306,004	313,399	610,248	46.14	13,226
1992	1,382,290.09	532,243	545,105	1,113,643	46.86	23,765
1993	1,221,142.33	454,690	465,678	999,693	47.59	21,006
1994	1,108,391.33	398,635	408,268	921,801	48.32	19,077
1995	672,050.86	233,059	238,691	567,770	49.06	11,573
1996	1,048,039.24	349,953	358,410	899,237	49.80	18,057
1997	1,374,175.04	441,176	451,837	1,197,173	50.54	23,688
1998	1,104,765.39	340,272	348,495	977,224	51.29	19,053
1999	3,736,298.11	1,102,058	1,128,689	3,354,868	52.04	64,467
2000	981,308.64	276,647	283,332	894,238	52.79	16,940
2001	877,668.81	235,823	241,522	811,681	53.55	15,157
2002	2,522,997.10	644,575	660,151	2,367,445	54.31	43,591
2003	610,036.47	147,785	151,356	580,688	55.07	10,545
2004	430,579.96	98,544	100,925	415,771	55.84	7,446
2005	312,741.46	67,391	69,020	306,270	56.61	5,410
2006	4,583,514.08	925,466	947,830	4,552,387	57.39	79,324
2007	1,502,758.95	283,300	290,146	1,513,165	58.16	26,017
2008	2,228,234.67	389,451	398,862	2,275,019	58.95	38,592
2009	1,553,543.00	250,462	256,514	1,607,737	59.73	26,917
2010	1,107,642.55	163,355	167,303	1,161,869	60.52	19,198

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COATED STEEL						
SURVIVOR CURVE.. IOWA 69-R1.5						
NET SALVAGE PERCENT.. -20						
2011	1,532,607.30	204,971	209,924	1,629,205	61.31	26,573
2012	1,288,009.58	154,345	158,075	1,387,537	62.11	22,340
2013	1,537,503.61	163,117	167,059	1,677,946	62.90	26,676
2014	1,221,168.76	112,352	115,067	1,350,336	63.71	21,195
2015	1,911,209.77	149,235	152,841	2,140,610	64.51	33,183
2016	2,096,244.44	134,151	137,393	2,378,101	65.32	36,407
2017	1,921,151.71	95,881	98,198	2,207,184	66.13	33,376
2018	2,310,210.75	82,364	84,354	2,687,899	66.95	40,148
2019	4,425,748.73	94,693	96,981	5,213,917	67.77	76,935
2020	2,705,012.43	19,281	19,747	3,226,268	68.59	47,037
	70,662,839.00	18,860,574	19,316,344	65,479,063		1,218,926

PLASTIC
SURVIVOR CURVE.. IOWA 69-R1.5
NET SALVAGE PERCENT.. -20

1967	45,109.09	30,313	31,046	23,085	30.36	760
1968	163,047.87	107,895	110,502	85,155	30.95	2,751
1969	492,487.65	320,846	328,599	262,386	31.54	8,319
1970	258,169.42	165,497	169,496	140,307	32.14	4,365
1971	423,296.40	266,860	273,309	234,647	32.75	7,165
1972	290,029.79	179,719	184,062	163,974	33.37	4,914
1973	143,104.20	87,132	89,238	82,487	33.99	2,427
1974	134,157.92	80,239	82,178	78,812	34.61	2,277
1975	114,950.30	67,471	69,101	68,839	35.25	1,953
1976	207,019.06	119,208	122,089	126,334	35.89	3,520
1977	275,190.51	155,399	159,154	171,074	36.53	4,683
1978	605,629.59	335,151	343,250	383,506	37.18	10,315
1979	977,572.57	529,754	542,556	630,531	37.84	16,663
1980	1,241,440.82	658,505	674,418	815,311	38.50	21,177
1981	897,231.86	465,470	476,718	599,960	39.17	15,317
1982	1,496,016.59	758,409	776,736	1,018,484	39.85	25,558
1983	717,603.76	355,309	363,895	497,229	40.53	12,268
1984	1,211,238.02	585,391	599,537	853,949	41.21	20,722
1985	973,107.79	458,626	469,709	698,021	41.90	16,659
1986	1,863,688.66	855,992	876,677	1,359,749	42.59	31,926
1987	3,608,114.16	1,613,303	1,652,289	2,677,448	43.29	61,849
1988	2,857,097.86	1,242,220	1,272,238	2,156,279	44.00	49,006
1989	2,312,509.29	976,887	1,000,494	1,774,517	44.71	39,689
1990	2,163,276.82	887,134	908,572	1,687,360	45.42	37,150

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 376.00 MAINS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
PLASTIC						
SURVIVOR CURVE.. IOWA 69-R1.5						
NET SALVAGE PERCENT.. -20						
1991	1,326,921.52	527,531	540,279	1,052,027	46.14	22,801
1992	1,358,470.80	523,071	535,711	1,094,454	46.86	23,356
1993	1,190,473.49	443,270	453,982	974,586	47.59	20,479
1994	1,145,236.38	411,887	421,840	952,443	48.32	19,711
1995	1,832,284.24	635,414	650,769	1,547,972	49.06	31,553
1996	1,366,015.55	456,129	467,151	1,172,067	49.80	23,535
1997	3,088,800.08	991,653	1,015,616	2,690,944	50.54	53,244
1998	2,856,303.61	879,753	901,012	2,526,552	51.29	49,260
1999	2,097,222.53	618,597	633,546	1,883,122	52.04	36,186
2000	2,800,472.65	789,498	808,576	2,551,991	52.79	48,342
2001	2,208,844.48	593,499	607,841	2,042,772	53.55	38,147
2002	2,274,617.94	581,119	595,162	2,134,380	54.31	39,300
2003	1,626,081.96	393,928	403,447	1,547,851	55.07	28,107
2004	1,271,295.13	290,954	297,985	1,227,569	55.84	21,984
2005	1,895,491.61	408,448	418,318	1,856,272	56.61	32,791
2006	2,103,899.54	424,803	435,068	2,089,611	57.39	36,411
2007	2,477,604.10	467,078	478,365	2,494,760	58.16	42,895
2008	5,591,996.38	977,369	1,000,987	5,709,408	58.95	96,852
2009	4,194,237.02	676,195	692,535	4,340,549	59.73	72,669
2010	3,122,127.18	460,451	471,578	3,274,975	60.52	54,114
2011	5,084,321.50	679,977	696,409	5,404,777	61.31	88,155
2012	9,528,036.55	1,141,764	1,169,355	10,264,289	62.11	165,260
2013	10,577,286.61	1,122,165	1,149,282	11,543,462	62.90	183,521
2014	11,204,743.03	1,030,881	1,055,792	12,389,899	63.71	194,473
2015	14,178,962.78	1,107,150	1,133,904	15,880,851	64.51	246,177
2016	16,964,930.00	1,085,688	1,111,924	19,245,992	65.32	294,642
2017	16,403,094.96	818,646	838,429	18,845,285	66.13	284,973
2018	19,249,414.46	686,280	702,864	22,396,433	66.95	334,525
2019	30,095,584.24	643,925	659,486	35,455,216	67.77	523,170
2020	25,804,509.11	183,935	188,380	30,777,031	68.59	448,710
	228,390,369.43	31,353,788	32,111,458	241,956,985		3,956,776
	315,832,598.78	65,531,999	67,115,592	311,883,526		5,485,947
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						56.9 1.74

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-01						
NET SALVAGE PERCENT.. -15						
1923	309.61	356	356			
1928	675.85	777	777			
1929	214.22	246	246			
1933	374.99	431	431			
1937	37.55	43	43			
1938	84.86	96	98			
1939	209.66	234	241			
1940	412.32	454	474			
1941	824.49	897	948			
1944	28.44	30	33			
1946	140.09	143	161			
1948	36.11	36	42			
1949	442.88	434	509			
1950	3,276.98	3,163	3,769			
1951	1,750.39	1,665	2,013			
1952	1,211.60	1,136	1,393			
1953	1,990.25	1,839	2,289			
1954	5,821.79	5,300	6,695			
1955	6,567.45	5,889	7,553			
1956	6,232.67	5,504	7,168			
1957	2,041.07	1,774	2,347			
1958	2,092.55	1,791	2,406			
1959	4,819.10	4,057	5,542			
1960	5,411.27	4,482	6,223			
1961	5,285.60	4,306	6,078			
1962	4,563.91	3,655	5,248			
1963	3,608.55	2,841	4,150			
1964	6,565.71	5,079	7,551			
1965	5,695.01	4,327	6,549			
1966	5,106.35	3,810	5,872			
1967	4,915.63	3,600	5,653			
1968	12,564.82	9,031	14,450			
1969	12,477.32	8,797	14,105	244	16.25	15
1970	9,317.75	6,442	10,329	386	16.75	23
1971	37,229.38	25,230	40,452	2,362	17.25	137
1972	136,703.17	90,769	145,533	11,676	17.75	658
1973	25,011.83	16,265	26,078	2,686	18.25	147
1974	13,580.01	8,645	13,861	1,756	18.75	94
1975	14,192.42	8,841	14,175	2,146	19.25	111
1976	2,475.81	1,508	2,418	429	19.75	22
1977	1,204.79	717	1,150	236	20.25	12
1978	5,604.79	3,261	5,228	1,218	20.75	59
1979	14,028.25	7,970	12,779	3,353	21.25	158

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-01						
NET SALVAGE PERCENT.. -15						
1980	11,923.74	6,611	10,600	3,112	21.75	143
1981	53,913.13	29,155	46,745	15,255	22.25	686
1982	61,799.82	32,573	52,225	18,845	22.75	828
1983	49,677.48	25,504	40,891	16,238	23.25	698
1984	74,390.93	37,173	59,601	25,949	23.75	1,093
1985	125,809.69	61,145	98,036	46,645	24.25	1,924
1986	114,258.87	53,966	86,526	44,872	24.75	1,813
1987	389,343.87	178,565	286,300	161,445	25.25	6,394
1988	231,304.60	102,916	165,009	100,991	25.75	3,922
1989	189,687.71	81,803	131,158	86,983	26.25	3,314
1990	64,903.42	27,101	43,452	31,187	26.75	1,166
1991	69,107.11	27,910	44,749	34,724	27.25	1,274
1992	111,696.57	43,582	69,877	58,574	27.75	2,111
1993	219,189.61	82,522	132,310	119,758	28.25	4,239
1994	113,444.82	41,158	65,990	64,472	28.75	2,243
1995	219,164.88	76,512	122,674	129,366	29.25	4,423
1996	150,257.76	50,400	80,808	91,988	29.75	3,092
1997	156,044.77	50,203	80,492	98,959	30.25	3,271
1998	65,693.58	20,236	32,445	43,103	30.75	1,402
1999	42,682.55	12,563	20,143	28,942	31.25	926
2000	37,917.96	10,642	17,063	26,543	31.75	836
2001	203,486.74	54,323	87,098	146,912	32.25	4,555
2002	232,833.32	58,971	94,550	173,208	32.75	5,289
2004	112,280.57	25,364	40,667	88,456	33.75	2,621
2005	59,348.94	12,594	20,192	48,059	34.25	1,403
2006	48,225.85	9,573	15,349	40,111	34.75	1,154
2007	72,746.13	13,445	21,557	62,101	35.25	1,762
2008	171,873.32	29,413	47,159	150,495	35.75	4,210
2009	107,467.01	16,919	27,127	96,460	36.25	2,661
2010	45,735.34	6,574	10,540	42,056	36.75	1,144
2011	187,313.26	24,363	39,062	176,348	37.25	4,734
2012	681,547.02	79,311	127,162	656,617	37.75	17,394
2013	262,639.74	26,969	43,240	258,796	38.25	6,766
2014	427,165.25	38,012	60,946	430,294	38.75	11,104
2015	4,053,042.06	305,202	489,342	4,171,656	39.25	106,284
2016	293,733.28	18,096	29,014	308,779	39.75	7,768
2017	490,063.19	23,484	37,653	525,920	40.25	13,066

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 378.00 MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 42-01						
NET SALVAGE PERCENT.. -15						
2018	1,825,726.20	62,484	100,183	1,999,402	40.75	49,065
2019	4,765,948.58	97,888	156,948	5,323,893	41.25	129,064
2020	5,324,966.01	36,436	58,419	6,065,292	41.75	145,276
	22,283,491.97	2,247,532	3,586,718	22,039,298		562,554
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						39.2 2.52

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 379.10 MEASURING AND REGULATING EQUIPMENT - CITY GATE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-R1.5						
NET SALVAGE PERCENT.. -15						
1929	20.64	24	24			
1935	168.99	190	194			
1936	95.41	106	110			
1965	522.68	471	601			
1982	4,951.22	3,506	4,639	1,055	16.91	62
1983	1,594.90	1,107	1,465	369	17.45	21
1987	243,572.89	154,570	204,514	75,595	19.72	3,833
1992	1,609.59	892	1,180	671	22.80	29
2019	1,301,607.74	41,837	55,356	1,441,493	42.77	33,703
	1,554,144.06	202,703	268,083	1,519,183		37,648
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					40.4	2.42

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R1						
NET SALVAGE PERCENT.. -70						
1957	26,604.24	38,620	42,902	2,325	5.99	388
1958	52,188.36	75,044	83,364	5,356	6.32	847
1959	72,543.06	103,291	114,743	8,580	6.66	1,288
1960	62,540.75	88,167	97,942	8,377	7.00	1,197
1961	63,103.93	88,019	97,778	9,499	7.36	1,291
1962	59,878.30	82,651	91,815	9,978	7.71	1,294
1963	79,456.42	108,489	120,518	14,558	8.07	1,804
1964	118,217.61	159,600	177,295	23,675	8.44	2,805
1965	126,829.13	169,228	187,991	27,619	8.82	3,131
1966	88,548.78	116,755	129,700	20,833	9.20	2,264
1967	131,743.26	171,578	190,601	33,363	9.59	3,479
1968	177,345.99	228,028	253,310	48,178	9.99	4,823
1969	129,238.20	164,030	182,217	37,488	10.39	3,608
1970	132,126.76	165,450	183,794	40,821	10.80	3,780
1971	142,593.54	176,132	195,660	46,749	11.21	4,170
1972	210,906.92	256,752	285,219	73,323	11.64	6,299
1973	73,568.09	88,248	98,032	27,034	12.07	2,240
1974	52,766.26	62,333	69,244	20,459	12.51	1,635
1975	50,471.48	58,701	65,209	20,593	12.95	1,590
1976	95,449.89	109,193	121,300	40,965	13.41	3,055
1977	215,824.52	242,783	269,701	97,201	13.87	7,008
1978	313,882.43	346,968	385,438	148,162	14.34	10,332
1979	539,836.13	586,002	650,974	266,747	14.82	17,999
1980	423,580.95	451,373	501,418	218,670	15.30	14,292
1981	380,522.98	397,597	441,680	205,209	15.80	12,988
1982	620,385.02	635,366	705,811	348,844	16.30	21,401
1983	535,299.70	536,906	596,435	313,574	16.81	18,654
1984	711,344.89	698,145	775,551	433,735	17.33	25,028
1985	923,627.12	886,186	984,441	585,725	17.86	32,795
1986	972,674.58	911,865	1,012,967	640,580	18.39	34,833
1987	1,205,258.49	1,102,432	1,224,663	824,276	18.94	43,520
1988	1,257,350.28	1,121,394	1,245,727	891,768	19.49	45,755
1989	2,305,191.95	2,001,462	2,223,372	1,695,454	20.06	84,519
1990	2,125,879.76	1,795,541	1,994,619	1,619,377	20.63	78,496
1991	1,754,697.48	1,440,573	1,600,295	1,382,691	21.20	65,221
1992	2,149,023.92	1,711,736	1,901,523	1,751,818	21.79	80,396
1993	2,613,691.81	2,016,803	2,240,413	2,202,863	22.39	98,386
1994	3,261,427.38	2,435,500	2,705,533	2,838,894	22.99	123,484
1995	3,228,586.05	2,329,305	2,587,564	2,901,032	23.60	122,925
1996	3,465,047.19	2,410,838	2,678,137	3,212,443	24.22	132,636
1997	3,457,657.88	2,316,821	2,573,696	3,304,322	24.84	133,024
1998	3,425,033.01	2,204,070	2,448,443	3,374,113	25.48	132,422
1999	2,974,592.84	1,836,481	2,040,098	3,016,710	26.11	115,538

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 380.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 41-R1						
NET SALVAGE PERCENT.. -70						
2000	3,354,376.31	1,980,571	2,200,164	3,502,276	26.76	130,877
2001	2,747,260.42	1,548,032	1,719,668	2,950,675	27.41	107,650
2002	2,611,893.36	1,400,312	1,555,570	2,884,649	28.07	102,766
2003	2,701,618.10	1,374,473	1,526,866	3,065,885	28.73	106,714
2004	3,208,203.96	1,543,085	1,714,173	3,739,774	29.40	127,203
2005	2,474,411.93	1,121,411	1,245,746	2,960,754	30.07	98,462
2006	2,505,985.43	1,066,066	1,184,265	3,075,910	30.74	100,062
2007	2,807,959.42	1,115,383	1,239,050	3,534,481	31.42	112,491
2008	3,281,578.03	1,210,965	1,345,229	4,233,454	32.10	131,883
2009	4,184,130.86	1,424,312	1,582,231	5,530,791	32.79	168,673
2010	3,487,605.40	1,087,425	1,207,992	4,720,937	33.48	141,008
2011	4,439,048.70	1,257,152	1,396,537	6,149,846	34.17	179,978
2012	5,565,171.72	1,414,483	1,571,312	7,889,480	34.87	226,254
2013	6,274,299.46	1,412,646	1,569,271	9,097,038	35.57	255,750
2014	7,427,973.31	1,453,684	1,614,859	11,012,696	36.28	303,547
2015	8,157,166.70	1,356,211	1,506,579	12,360,604	36.99	334,161
2016	8,959,265.09	1,222,115	1,357,615	13,873,136	37.71	367,890
2017	10,703,747.71	1,140,549	1,267,006	16,929,365	38.43	440,525
2018	12,374,850.77	944,152	1,048,834	19,988,412	39.16	510,429
2019	13,827,497.79	636,328	706,880	22,799,866	39.89	571,568
2020	16,019,524.66	245,643	272,878	26,960,314	40.63	663,557
	167,920,106.46	58,881,454	65,409,858	220,054,323		6,684,088
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						32.9 3.98

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-S0.5						
NET SALVAGE PERCENT.. +3						
1930	21.50	21	21			
1939	164.50	160	160			
1940	13.34	13	13			
1941	1,058.66	1,027	1,027			
1942	263.60	256	256			
1943	69.29	67	67			
1944	34.55	34	34			
1945	338.36	328	328			
1946	737.08	715	715			
1947	4,280.44	4,130	4,064	88	0.20	88
1948	4,545.71	4,344	4,275	134	0.55	134
1949	2,834.87	2,683	2,640	110	0.90	110
1950	5,609.67	5,259	5,176	265	1.24	214
1951	3,426.30	3,181	3,131	193	1.59	121
1952	3,517.84	3,234	3,183	229	1.93	119
1953	4,247.56	3,867	3,806	314	2.27	138
1954	14,241.35	12,840	12,636	1,178	2.61	451
1955	2,839.80	2,536	2,496	259	2.94	88
1956	11,795.88	10,428	10,262	1,180	3.28	360
1957	12,806.64	11,210	11,032	1,390	3.61	385
1958	8,691.93	7,531	7,411	1,020	3.95	258
1959	41,402.09	35,514	34,950	5,210	4.28	1,217
1960	38,657.57	32,816	32,295	5,203	4.62	1,126
1961	22,551.16	18,948	18,647	3,228	4.95	652
1962	29,002.50	24,110	23,727	4,405	5.29	833
1963	16,807.02	13,822	13,603	2,700	5.63	480
1964	37,899.43	30,831	30,342	6,420	5.97	1,075
1965	17,965.80	14,455	14,226	3,201	6.31	507
1966	33,767.88	26,859	26,433	6,322	6.66	949
1967	60,164.62	47,303	46,552	11,808	7.01	1,684
1968	56,332.17	43,773	43,078	11,564	7.36	1,571
1969	50,532.82	38,803	38,187	10,830	7.71	1,405
1970	62,397.07	47,324	46,573	13,952	8.07	1,729
1971	97,900.64	73,327	72,163	22,801	8.43	2,705
1972	88,629.34	65,546	64,505	21,465	8.79	2,442
1973	53,382.23	38,961	38,343	13,438	9.16	1,467
1974	35,134.24	25,302	24,900	9,180	9.53	963
1975	35,662.74	25,337	24,935	9,658	9.90	976
1976	12,660.48	8,869	8,728	3,553	10.28	346
1977	15,919.84	10,989	10,815	4,627	10.67	434
1978	17,496.79	11,899	11,710	5,262	11.06	476
1979	116,295.08	77,897	76,660	36,146	11.45	3,157
1980	186,851.60	123,198	121,242	60,004	11.85	5,064

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-S0.5						
NET SALVAGE PERCENT.. +3						
1981	173,861.10	112,810	111,019	57,626	12.25	4,704
1982	182,190.73	116,209	114,364	62,361	12.67	4,922
1983	109,655.93	68,765	67,673	38,693	13.08	2,958
1984	103,169.33	63,533	62,524	37,550	13.51	2,779
1985	160,833.24	97,231	95,688	60,320	13.94	4,327
1986	215,538.14	127,816	125,787	83,285	14.38	5,792
1987	169,396.68	98,500	96,936	67,379	14.82	4,546
1988	142,816.75	81,360	80,068	58,464	15.27	3,829
1989	221,480.01	123,500	121,540	93,296	15.73	5,931
1990	238,142.80	129,858	127,797	103,202	16.20	6,370
1991	216,458.53	115,311	113,481	96,484	16.68	5,784
1992	192,957.52	100,313	98,721	88,448	17.17	5,151
1993	128,541.32	65,173	64,138	60,547	17.66	3,428
1994	337,297.03	166,507	163,864	163,314	18.17	8,988
1995	0.23					
1996	504,660.65	235,367	231,631	257,890	19.21	13,425
1997	20,909.95	9,456	9,306	10,977	19.75	556
1998	467,490.55	204,672	201,423	252,043	20.30	12,416
1999	283,922.44	120,063	118,157	157,248	20.87	7,535
2000	25,710.78	10,488	10,322	14,617	21.44	682
2001	242,645.33	95,227	93,715	141,651	22.03	6,430
2002	152,262.05	57,361	56,450	91,244	22.63	4,032
2003	438,042.09	157,902	155,395	269,506	23.25	11,592
2004	578,195.02	198,872	195,715	365,134	23.88	15,290
2005	392,336.80	128,365	126,327	254,240	24.52	10,369
2006	320,654.78	99,363	97,786	213,249	25.18	8,469
2007	436,321.58	127,427	125,404	297,828	25.86	11,517
2008	366,901.40	100,419	98,825	257,069	26.56	9,679
2009	577,581.97	147,330	144,991	415,264	27.27	15,228
2010	322,418.63	75,988	74,782	237,964	28.01	8,496
2011	295,528.49	63,840	62,827	223,836	28.76	7,783
2012	431,923.61	84,585	83,242	335,724	29.53	11,369
2013	411,263.27	72,022	70,879	328,046	30.32	10,819
2014	433,962.80	66,783	65,723	355,221	31.13	11,411
2015	887,933.94	117,093	115,234	746,062	31.97	23,336
2016	612,825.16	66,993	65,930	528,510	32.83	16,098
2017	843,226.32	72,730	71,575	746,355	33.71	22,140

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-S0.5						
NET SALVAGE PERCENT.. +3						
2018	671,846.61	42,093	41,425	610,266	34.61	17,633
2019	1,420,980.13	54,018	53,161	1,325,190	35.55	37,277
2020	1,086,613.15	13,955	13,733	1,040,282	36.51	28,493
	16,027,448.82	4,799,045	4,722,905	10,823,720		425,308
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						25.4 2.65

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 381.10 METERS - AMI

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-S2.5						
NET SALVAGE PERCENT.. 0						
2011	319,311.64	185,201	153,218	166,094	6.30	26,364
2012	363,072.68	192,911	159,596	203,477	7.03	28,944
2013	374,851.44	179,179	148,236	226,615	7.83	28,942
2014	6,793,196.33	2,857,694	2,364,184	4,429,012	8.69	509,668
2015	854,710.98	307,696	254,559	600,152	9.60	62,516
2016	51,071.35	15,185	12,563	38,508	10.54	3,654
2017	15,082.77	3,499	2,895	12,188	11.52	1,058
2018	403,222.65	67,205	55,598	347,625	12.50	27,810
2019	202,192.23	20,219	16,727	185,465	13.50	13,738
2020	125,341.37	4,178	3,457	121,884	14.50	8,406
	9,502,053.44	3,832,967	3,171,033	6,331,020		711,100
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.9 7.48

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -5						
1952	6.13	6	6			
1955	10.84	11	11			
1956	1.28	1	1			
1957	61.65	60	65			
1959	4,692.64	4,533	4,927			
1960	12,624.54	12,119	13,256			
1961	9,937.29	9,479	10,434			
1962	10,982.14	10,409	11,531			
1963	12,772.01	12,025	13,411			
1964	21,577.45	20,179	22,656			
1965	30,167.04	28,008	31,675			
1966	25,771.33	23,753	27,060			
1967	30,110.37	27,541	31,616			
1968	53,745.66	48,758	56,433			
1969	64,184.35	57,719	67,394			
1970	59,422.98	52,952	62,394			
1971	68,561.44	60,503	71,990			
1972	97,920.05	85,543	102,816			
1973	42,013.05	36,301	44,114			
1974	4,590.55	3,920	4,768	52	8.40	6
1975	8,958.02	7,556	9,190	216	8.85	24
1976	13,620.24	11,339	13,791	510	9.32	55
1977	19,156.72	15,730	19,132	983	9.81	100
1978	20,978.44	16,976	20,647	1,380	10.32	134
1979	25,468.12	20,294	24,683	2,059	10.85	190
1980	34,854.13	27,317	33,225	3,372	11.41	296
1981	58,661.66	45,197	54,971	6,624	11.98	553
1982	55,631.07	42,096	51,200	7,213	12.57	574
1983	59,541.19	44,194	53,752	8,766	13.19	665
1984	69,720.38	50,724	61,694	11,512	13.82	833
1985	84,211.15	60,009	72,987	15,435	14.46	1,067
1986	104,527.19	72,852	88,607	21,147	15.13	1,398
1987	244,852.37	166,770	202,836	54,259	15.81	3,432
1988	243,399.38	161,804	196,796	58,773	16.51	3,560
1989	307,887.40	199,572	242,732	80,550	17.22	4,678
1990	338,711.49	213,861	260,111	95,536	17.94	5,325
1991	314,949.09	193,421	235,251	95,446	18.68	5,110
1992	369,442.57	220,336	267,986	119,929	19.44	6,169
1993	356,929.61	206,543	251,210	123,566	20.20	6,117
1994	398,887.49	223,564	271,913	146,919	20.98	7,003
1995	384,127.80	208,209	253,237	150,097	21.77	6,895
1996	452,013.11	236,566	287,726	186,888	22.57	8,280
1997	230,840.40	116,450	141,634	100,748	23.38	4,309

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 382.00 METER INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -5						
1998	377,499.09	183,125	222,728	173,646	24.21	7,172
1999	262,549.01	122,279	148,723	126,953	25.04	5,070
2000	312,567.15	139,375	169,517	158,679	25.89	6,129
2001	227,230.44	96,816	117,754	120,838	26.74	4,519
2002	226,800.45	92,027	111,929	126,211	27.61	4,571
2003	269,071.37	103,656	126,073	156,452	28.49	5,491
2004	247,910.95	90,412	109,965	150,341	29.37	5,119
2005	126,960.84	43,636	53,073	80,236	30.27	2,651
2006	273,290.00	88,190	107,262	179,692	31.17	5,765
2007	232,032.47	69,950	85,077	158,557	32.08	4,943
2008	148,560.02	41,597	50,593	105,395	33.00	3,194
2009	145,845.86	37,672	45,819	107,319	33.93	3,163
2010	153,505.06	36,319	44,173	117,007	34.86	3,356
2011	129,507.36	27,770	33,776	102,207	35.81	2,854
2012	177,274.79	34,125	41,505	144,634	36.75	3,936
2013	164,828.95	28,037	34,100	138,970	37.71	3,685
2014	143,931.24	21,259	25,856	125,272	38.67	3,240
2015	517,247.98	64,809	78,825	464,285	39.63	11,715
2016	143,808.81	14,765	17,958	133,041	40.60	3,277
2017	122,137.90	9,775	11,889	116,356	41.57	2,799
2018	235,966.39	13,488	16,405	231,360	42.55	5,437
2019	111,434.05	3,823	4,650	112,356	43.53	2,581
2020	128,302.39	1,467	1,784	132,934	44.51	2,987
	9,624,784.38	4,419,572	5,351,303	4,754,721		170,427
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						27.9 1.77

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1.5						
NET SALVAGE PERCENT.. -5						
1950	235.47	209	246	1	7.64	
1955	115.70	99	116	5	9.07	1
1960	65.64	54	63	6	10.61	1
1961	124.61	102	120	11	10.94	1
1962	288.72	235	276	27	11.27	2
1963	147.72	119	140	15	11.61	1
1964	150.22	120	141	17	11.95	1
1965	277.12	219	257	34	12.30	3
1966	558.33	438	515	71	12.66	6
1967	570.90	443	521	78	13.02	6
1968	13,225.67	10,165	11,951	1,936	13.40	144
1969	22,451.42	17,077	20,077	3,497	13.78	254
1970	23,387.08	17,602	20,694	3,862	14.16	273
1971	23,257.65	17,309	20,349	4,072	14.56	280
1972	31,093.57	22,873	26,891	5,757	14.97	385
1973	7,754.24	5,637	6,627	1,515	15.38	99
1974	2,791.42	2,004	2,356	575	15.81	36
1975	732.68	519	610	159	16.24	10
1976	6,833.55	4,780	5,620	1,555	16.69	93
1977	5,573.21	3,846	4,522	1,330	17.14	78
1978	9,571.22	6,510	7,653	2,397	17.61	136
1979	11,761.32	7,884	9,269	3,080	18.08	170
1980	10,431.07	6,885	8,094	2,859	18.57	154
1981	19,866.76	12,904	15,171	5,689	19.07	298
1982	34,666.40	22,146	26,036	10,364	19.58	529
1983	34,522.24	21,669	25,475	10,773	20.11	536
1984	36,873.05	22,734	26,727	11,990	20.64	581
1985	59,181.03	35,805	42,094	20,046	21.19	946
1986	59,105.39	35,052	41,209	20,852	21.76	958
1987	58,695.26	34,106	40,097	21,533	22.33	964
1988	44,544.59	25,332	29,782	16,990	22.92	741
1989	51,640.52	28,705	33,747	20,476	23.53	870
1990	51,751.34	28,093	33,028	21,311	24.15	882
1991	46,632.64	24,698	29,036	19,928	24.78	804
1992	59,850.00	30,881	36,305	26,538	25.43	1,044
1993	56,215.25	28,214	33,170	25,856	26.10	991
1994	44,925.13	21,906	25,754	21,417	26.78	800
1995	37,984.75	17,964	21,119	18,765	27.48	683
1996	73,518.97	33,672	39,587	37,608	28.19	1,334
1997	15,577.74	6,896	8,107	8,250	28.92	285
1998	7,306.78	3,121	3,669	4,003	29.66	135
1999	20,842.78	8,570	10,075	11,810	30.42	388
2000	14,561.20	5,749	6,759	8,530	31.20	273

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 383.00 HOUSE REGULATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 50-S1.5						
NET SALVAGE PERCENT.. -5						
2001	16,926.69	6,402	7,527	10,246	31.99	320
2002	37,688.04	13,613	16,004	23,568	32.80	719
2003	322,212.14	110,835	130,303	208,020	33.62	6,187
2004	702,316.91	229,194	269,453	467,980	34.46	13,580
2005	363,882.60	112,254	131,972	250,105	35.31	7,083
2006	400,167.13	116,137	136,537	283,638	36.18	7,840
2007	327,510.66	88,998	104,631	239,255	37.06	6,456
2008	361,823.44	91,483	107,552	272,363	37.96	7,175
2009	304,034.66	71,062	83,544	235,692	38.87	6,064
2010	506,507.65	108,600	127,676	404,157	39.79	10,157
2011	181,944.54	35,457	41,685	149,357	40.72	3,668
2012	340,566.59	59,647	70,124	287,471	41.66	6,900
2013	240,381.68	37,305	43,858	208,543	42.61	4,894
2014	192,707.18	25,981	30,545	171,798	43.58	3,942
2015	195,968.26	22,429	26,369	179,398	44.55	4,027
2016	174,161.69	16,349	19,221	163,649	45.53	3,594
2017	242,923.54	17,804	20,931	234,139	46.51	5,034
2018	211,826.33	11,076	13,021	209,397	47.51	4,407
2019	305,756.30	9,631	11,323	309,721	48.50	6,386
2020	195,987.17	2,058	2,419	203,368	49.50	4,108
	6,624,953.55	1,759,661	2,068,750	4,887,451		128,717
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						38.0 1.94

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 384.00 HOUSE REGULATOR INSTALLATIONS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 43-S2.5						
NET SALVAGE PERCENT.. 0						
1973	216.76	176	217			
1975	2,826.80	2,249	2,827			
1976	21,094.53	16,611	21,095			
1977	31,052.60	24,185	31,053			
1978	37,691.51	29,022	37,692			
1979	42,871.79	32,622	42,872			
1980	40,766.03	30,622	40,766			
1981	87,762.98	65,067	87,604	159	11.12	14
1982	81,396.17	59,495	80,102	1,294	11.57	112
1983	59,401.97	42,769	57,583	1,819	12.04	151
1984	64,964.67	46,050	62,000	2,965	12.52	237
1985	86,803.28	60,500	81,455	5,348	13.03	410
1986	69,271.47	47,427	63,854	5,417	13.56	399
1987	73,903.91	49,670	66,874	7,030	14.10	499
1988	63,444.69	41,800	56,278	7,167	14.67	489
1989	60,983.14	39,327	52,949	8,034	15.27	526
1990	63,537.01	40,073	53,953	9,584	15.88	604
1991	61,110.67	37,633	50,668	10,443	16.52	632
1992	83,216.78	49,969	67,277	15,940	17.18	928
1993	79,837.16	46,658	62,819	17,018	17.87	952
1994	122,269.98	69,438	93,490	28,780	18.58	1,549
1995	95,362.56	52,538	70,736	24,627	19.31	1,275
1996	145,436.70	77,589	104,464	40,973	20.06	2,043
1997	122,097.88	62,923	84,718	37,380	20.84	1,794
1998	129,614.44	64,385	86,686	42,928	21.64	1,984
1999	109,553.26	52,330	70,456	39,097	22.46	1,741
2000	40,904.07	18,740	25,231	15,673	23.30	673
2001	20,583.15	9,018	12,142	8,441	24.16	349
2002	92,533.60	38,649	52,035	40,499	25.04	1,617
2003	92,619.49	36,768	49,503	43,116	25.93	1,663
2015	1,929.60	247	333	1,597	37.50	43
	2,085,058.65	1,244,550	1,669,732	415,327		20,684

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.1 0.99

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R0.5						
NET SALVAGE PERCENT.. -15						
1949	98.34	113	113			
1950	139.70	161	161			
1951	40.66	47	47			
1955	152.38	174	147	28	0.25	28
1956	12.76	14	12	3	0.74	3
1957	1,653.10	1,831	1,551	350	1.22	287
1958	51.97	57	48	12	1.70	7
1959	3,518.63	3,782	3,203	843	2.16	390
1960	389.36	412	349	99	2.62	38
1961	1,277.81	1,333	1,129	340	3.07	111
1962	2,634.67	2,709	2,294	736	3.50	210
1963	1,120.57	1,136	962	327	3.92	83
1964	3,901.81	3,897	3,300	1,187	4.34	274
1965	3,853.25	3,793	3,212	1,219	4.75	257
1966	4,697.43	4,559	3,861	1,541	5.15	299
1967	4,473.18	4,277	3,622	1,522	5.56	274
1968	8,729.08	8,229	6,968	3,070	5.95	516
1969	9,435.07	8,763	7,421	3,429	6.35	540
1970	20,453.10	18,710	15,844	7,677	6.75	1,137
1971	46,225.78	41,658	35,277	17,883	7.14	2,505
1972	6,097.42	5,410	4,581	2,431	7.54	322
1973	15,458.57	13,500	11,432	6,345	7.94	799
1974	7,844.04	6,741	5,708	3,313	8.34	397
1975	5,719.09	4,833	4,093	2,484	8.75	284
1976	1,319.85	1,097	929	589	9.16	64
1978	2,361.40	1,894	1,604	1,112	9.99	111
1980	13,633.60	10,529	8,916	6,763	10.84	624
1981	31,394.53	23,774	20,132	15,972	11.27	1,417
1982	11,967.49	8,879	7,519	6,244	11.71	533
1983	27,799.60	20,189	17,096	14,874	12.16	1,223
1984	50,075.83	35,582	30,131	27,456	12.61	2,177
1985	20,145.97	13,992	11,849	11,319	13.07	866
1986	25,619.66	17,374	14,713	14,750	13.54	1,089
1987	81,304.90	53,805	45,563	47,938	14.01	3,422
1988	1,284.07	828	701	776	14.49	54
1989	37,694.20	23,671	20,045	23,303	14.98	1,556
1990	23,743.85	14,505	12,283	15,022	15.47	971
1991	26,185.78	15,540	13,160	16,954	15.97	1,062
1992	34,538.59	19,884	16,838	22,881	16.48	1,388
1993	32,921.63	18,368	15,554	22,306	16.99	1,313
1994	41,880.10	22,607	19,144	29,018	17.51	1,657
1995	50,031.91	26,083	22,087	35,450	18.04	1,965
1996	115,588.02	58,085	49,187	83,739	18.58	4,507

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 385.00 INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 33-R0.5						
NET SALVAGE PERCENT.. -15						
1997	77,878.43	37,670	31,900	57,660	19.12	3,016
1998	15,729.32	7,307	6,188	11,901	19.67	605
1999	26,657.06	11,872	10,053	20,603	20.22	1,019
2000	64,371.13	27,412	23,213	50,814	20.78	2,445
2001	38,585.49	15,678	13,276	31,097	21.34	1,457
2002	107,357.61	41,490	35,134	88,327	21.91	4,031
2003	48,820.49	17,881	15,142	41,002	22.49	1,823
2004	129,657.06	44,867	37,994	111,112	23.07	4,816
2005	637,413.97	207,688	175,874	557,152	23.65	23,558
2006	4,223.41	1,291	1,093	3,764	24.23	155
2007	47,413.66	13,516	11,446	43,080	24.82	1,736
2008	44,594.76	11,780	9,975	41,309	25.42	1,625
2009	63,075.55	15,365	13,011	59,526	26.01	2,289
2010	21,802.32	4,855	4,111	20,962	26.61	788
2011	197,187.18	39,786	33,692	193,073	27.21	7,096
2012	139,719.79	25,270	21,399	139,279	27.81	5,008
2013	49,446.81	7,909	6,697	50,167	28.41	1,766
2014	95,629.90	13,297	11,260	98,714	29.01	3,403
2015	142,261.50	16,756	14,189	149,412	29.62	5,044
2016	262,053.63	25,296	21,421	279,941	30.23	9,260
2017	1,130,474.22	85,088	72,055	1,227,990	30.84	39,818
2018	331,740.41	17,919	15,174	366,327	31.45	11,648
2019	34,427.69	1,116	945	38,647	32.07	1,205
2020	342,038.96	3,694	3,128	390,217	32.69	11,937
	4,830,029.10	1,217,628	1,031,156	4,523,377		180,308

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.1 3.73

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.40 OTHER EQUIPMENT - CUSTOMER INFORMATION SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 34-R2						
NET SALVAGE PERCENT.. -5						
1984	3,776.70	3,001	2,773	1,193	8.27	144
1985	58,185.04	45,443	41,985	19,109	8.71	2,194
1986	40,325.42	30,922	28,569	13,773	9.17	1,502
1987	46,822.78	35,210	32,531	16,633	9.65	1,724
1988	74,636.24	54,996	50,811	27,557	10.14	2,718
1989	81,935.61	59,084	54,588	31,444	10.65	2,952
1990	86,849.38	61,206	56,549	34,643	11.18	3,099
1991	52,805.10	36,333	33,568	21,877	11.72	1,867
1992	129,101.06	86,557	79,971	55,585	12.29	4,523
1993	67,942.63	44,336	40,962	30,378	12.87	2,360
1994	262,693.71	166,633	153,954	121,874	13.46	9,055
1995	24,370.97	15,000	13,859	11,731	14.07	834
1996	78,865.25	47,006	43,429	39,380	14.70	2,679
1998	146,116.94	81,224	75,044	78,379	16.00	4,899
1999	292,868.97	156,650	144,730	162,782	16.68	9,759
2000	86,839.79	44,625	41,229	49,953	17.36	2,877
2001	2,937.84	1,446	1,336	1,749	18.06	97
2002	602,076.98	282,996	261,463	370,718	18.78	19,740
2003	346,619.72	155,109	143,307	220,644	19.51	11,309
2004	277,187.25	117,702	108,746	182,301	20.25	9,003
2005	6,380.31	2,561	2,366	4,333	21.00	206
2006	15,325.69	5,793	5,352	10,740	21.76	494
2007	30,228.82	10,698	9,884	21,856	22.54	970
2009	31,564.93	9,631	8,898	24,245	24.12	1,005
2010	12,259.48	3,434	3,173	9,699	24.93	389
2011	71,503.43	18,218	16,832	58,247	25.75	2,262
2012	184,043.01	42,174	38,965	154,280	26.58	5,804
2013	260,168.19	52,868	48,845	224,332	27.42	8,181
2014	320,344.55	56,687	52,374	283,988	28.27	10,046
2015	361,187.75	54,323	50,190	329,057	29.13	11,296
2016	413,930.76	51,134	47,243	387,384	30.00	12,913
2017	216,991.89	20,975	19,379	208,462	30.87	6,753
2018	785,235.08	54,318	50,185	774,312	31.76	24,380
2019	156,670.87	6,532	6,035	158,469	32.65	4,854
2020	244,397.06	3,398	3,139	253,478	33.55	7,555
	5,873,189.20	1,918,223	1,772,264	4,394,585		190,443

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.1 3.24

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 387.50 OTHER EQUIPMENT - GPS PIPE LOCATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
NET SALVAGE PERCENT.. 0						
2017	213,381.19	72,976	21,422	191,959	6.58	29,173
	213,381.19	72,976	21,422	191,959		29,173
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						6.6 13.67

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 391.10 OFFICE FURNITURE AND EQUIPMENT - FURNITURE

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
FULLY ACCRUED						
NET SALVAGE PERCENT.. 0						
1998	3,169.40	3,169	3,169			
	3,169.40	3,169	3,169			
AMORTIZED						
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	1,551.84	1,513	1,513	39	0.50	39
2002	21,787.36	20,153	20,153	1,634	1.50	1,089
2011	12,228.11	5,808	5,808	6,420	10.50	611
2013	22,550.07	8,456	8,456	14,094	12.50	1,128
2015	490,295.76	134,831	134,831	355,465	14.50	24,515
2016	35,870.72	8,071	8,071	27,800	15.50	1,794
2017	5,852.15	1,024	1,024	4,828	16.50	293
2018	11,759.06	1,470	1,470	10,289	17.50	588
2019	132,982.13	9,974	9,974	123,008	18.50	6,649
2020	22,213.56	555	555	21,659	19.50	1,111
	757,090.76	191,855	191,855	565,236		37,817
	760,260.16	195,024	195,024	565,236		37,817
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						14.9 4.97

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 391.12 OFFICE FURNITURE AND EQUIPMENT - INFORMATION SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 5-SQUARE						
NET SALVAGE PERCENT.. 0						
2016	266,898.41	240,209	229,234	37,664	0.50	37,664
2017	702,789.49	491,953	469,477	233,312	1.50	155,541
2018	78,704.61	39,352	37,554	41,151	2.50	16,460
	1,048,392.51	771,514	736,265	312,128		209,665
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						1.5 20.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 17-L4						
NET SALVAGE PERCENT.. +10						
1998	1,494.24	1,159	1,345			
2004	45,359.00	32,563	40,823			
2011	24,462.20	12,031	20,284	1,732	7.71	225
2012	48,924.76	21,731	36,637	7,395	8.61	859
	120,240.20	67,484	99,089	9,127		1,084
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						8.4 0.90

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	184,152.34	180,469	178,677	5,475	0.50	5,475
1997	74,023.87	69,582	68,891	5,133	1.50	3,422
1998	142,623.01	128,361	127,086	15,537	2.50	6,215
1999	26,525.45	22,812	22,585	3,940	3.50	1,126
2000	55,442.14	45,463	45,012	10,430	4.50	2,318
2001	57,333.67	44,720	44,276	13,058	5.50	2,374
2002	213,892.58	158,281	156,709	57,184	6.50	8,798
2003	19,351.62	13,546	13,412	5,940	7.50	792
2004	87,815.91	57,959	57,384	30,432	8.50	3,580
2006	21,390.02	12,406	12,283	9,107	10.50	867
2007	21,155.23	11,424	11,311	9,844	11.50	856
2008	195,331.69	97,666	96,696	98,636	12.50	7,891
2009	57,235.97	26,329	26,068	31,168	13.50	2,309
2010	96,292.90	40,443	40,041	56,252	14.50	3,879
2011	129,991.20	49,397	48,906	81,085	15.50	5,231
2012	161,998.60	55,080	54,533	107,466	16.50	6,513
2013	436,365.86	130,910	129,610	306,756	17.50	17,529
2014	223,303.32	58,059	57,482	165,821	18.50	8,963
2015	374,620.11	82,416	81,598	293,022	19.50	15,027
2016	341,898.74	61,542	60,931	280,968	20.50	13,706
2017	166,838.29	23,357	23,125	143,713	21.50	6,684
2018	250,778.62	25,078	24,829	225,950	22.50	10,042
2019	272,918.37	16,375	16,212	256,706	23.50	10,924
2020	415,512.92	8,310	8,228	407,285	24.50	16,624
	4,026,792.43	1,419,985	1,405,885	2,620,907		161,145

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.3 4.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 395.00 LABORATORY EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	4,162.05	3,434	3,435	727	3.50	208
	4,162.05	3,434	3,435	727		208
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						3.5 5.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 19-S0.5						
NET SALVAGE PERCENT.. +20						
2002	83,056.36	41,825	66,445			
2004	102,490.64	47,771	82,566	573-		
	185,547.00	89,596	149,011	573-		
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						0.0 0.00

COLUMBIA GAS OF KENTUCKY, INC.

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2020

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2009	20,748.53	15,907	15,907	4,842	3.50	1,383
2010	8,738.69	6,117	6,117	2,622	4.50	583
2011	46,730.80	29,596	29,595	17,136	5.50	3,116
2014	4,263.86	1,848	1,848	2,416	8.50	284
2016	11,920.76	3,576	3,576	8,345	10.50	795
2017	5,184.51	1,210	1,210	3,975	11.50	346
2020	4,100.00	137	137	3,963	14.50	273
	101,687.15	58,391	58,390	43,297		6,780

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.4 6.67

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

Description of Filing Requirement:

A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program, or model; the specifications for the computer hardware and the operating system required to run the program;

Response:

Columbia uses Windows 10 operating systems on Lenovo and Microsoft personal computers with 2.5 GHz or greater processors and at least 4GB of RAM.

Schedules and work papers presented in this application were prepared with Microsoft Office Excel, Word 2013 & Adobe Acrobat XI Pro:

- Excel is utilized to report financial information
- Word 2013 was used for prepared testimony and other documents.
- Adobe Acrobat XI Pro was used for assembling documents and schedules into Pdf formats for electronic submission.

The core actual and budget financial data is maintained in:

- PeopleSoft (developed by Oracle) - recording and reporting actual financial results.
- Cognos (software developed by IBM) - query tool providing search capabilities on the PeopleSoft actual data.
- Hyperion Planning – recording and reporting budget data for future reporting periods.

Some data was generated from source financial systems as follows:

- Actual billed revenue – 3 systems – Distribution Information System (DIS), Gas Transportation System (GTS), and Gas Measurement Billing System (GMB).
- Power Plant – source system containing detailed information regarding the plant assets.

The following are additional software tools used:

- SAS 9.4 for Windows was utilized in the development of the forecast modeling.
- IBM Red Mainframe was utilized to analyze current and forecasted rates.
- PeopleSoft HR (developed by Oracle) was utilized for details regarding employee information.

Please also see references to software and models used in direct testimony filed in conjunction with the Application in this case.

Responsible Witness:

Jeffery T. Gore

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

Description of Filing Requirement:

If the utility had amounts charged or allocated to it by an affiliate or general or home office or paid monies to an affiliate or general or home office during the test period or during the previous three (3) calendar years, the utility shall file:

1. A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each charge allocation or payment;
2. An explanation of how the allocator for the test period was determined; and
3. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the test period was reasonable;

Response:

1. A detailed description of the method or calculation and amounts allocated or charged to that utility by the affiliate

NiSource Corporate Services Company (NCSC) is regulated by the Federal Energy Regulatory Commission ("FERC"). Per FERC Order No. 684 issued October 19, 2006, Centralized Service Companies must use a cost accumulation system, provided such system supports the allocation of expenses to the services performed and readily identifies the source of the expense and the basis for the allocation. In compliance with FERC, NCSC uses a billing pool system to collect costs that are applicable and billable to affiliates.

NCSC utilizes a 4-digit billing pool value as part of the required account classification coding, which is used to calculate and bill charges to its NiSource affiliates (known as "contract billing"). NCSC will bill charges directly to a client to the extent possible while any remaining costs are then allocated. Transactions are coded using a 4-digit numeric billing pool to directly bill affiliates when possible.

When it is impractical or inappropriate to charge a Client directly, a 4-digit alphanumeric billing pool is utilized to signify that the costs are to be allocated between multiple NCSC clients. The 4-digit alphanumeric codes align with the following Bases of Allocation which are filed annually with the FERC. Provided below are the Bases of Allocation for the Company, including a description of each basis and its numerator and denominator.

BASIS 1

GROSS FIXED ASSETS AND TOTAL OPERATING EXPENSES

- Fifty percent of the total charges will be allocated on the basis of the relation of the affiliate's gross fixed assets to the total gross fixed assets of all benefited affiliates; the remaining 50% will be allocated on the basis of the relation of the affiliate's total operating expenses to the total operating expenses of all benefited affiliates. All companies may be included in this allocation.

BASIS 2

GROSS FIXED ASSETS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its total gross fixed assets to the sum of the total gross fixed assets of all benefited affiliates. All companies may be included in this allocation.

BASIS 3

NUMBER OF METERS SERVICED

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of meters serviced to the total number of all meters serviced of the benefited affiliates. This allocation may only be used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

BASIS 4

NUMBER OF ACCOUNTS PAYABLE INVOICES PROCESSED

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of accounts payable invoices processed (interface invoices excluded) to the total number of all accounts payable invoices processed of the benefited affiliates. All companies may be included in this allocation.

BASIS 7

GROSS DEPRECIABLE PROPERTY AND TOTAL OPERATING EXPENSE

- Fifty percent of the total charges will be allocated on the basis of the relation of the affiliate's total operating expenses to the total of all the benefited affiliates' total operating expense; the remaining 50% will be allocated on the basis of the relation of the affiliate's gross depreciable property to the gross depreciable property of all benefited affiliates. All companies may be included in this allocation.

BASIS 8

GROSS DEPRECIABLE PROPERTY

- Charges will be allocated to each benefited affiliate on the basis of the relation of its total depreciable property to the sum of the total depreciable property of all benefited affiliates. All companies may be included in this allocation.

BASIS 9

AUTOMOBILE UNITS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of automobile units to the total number of all automobile units of the benefited affiliates. All companies may be included in this allocation.

BASIS 10

NUMBER OF RETAIL CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of retail customers to the total number of all retail customers of the benefited affiliates. All companies may be included in this allocation.

BASIS 11

NUMBER OF REGULAR EMPLOYEES

- Charges will be allocated to each benefited affiliate on the basis of the relation of its number of regular employees to the total number of all regular employees of the benefited affiliates. All companies may be included in this allocation.

BASIS 13

FIXED ALLOCATION

- Charges will be allocated to each benefited affiliate on the basis of fixed percentages on an individual project basis. All companies may be included in this allocation.

BASIS 14

NUMBER OF TRANSPORTATION CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its Transportation Customers to the total of all Transportation Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

BASIS 15

NUMBER OF COMMERCIAL CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its Commercial Customers to the total of all Commercial Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of

Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

BASIS 16

NUMBER OF RESIDENTIAL CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its Residential Customers to the total of all Residential Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Columbia Gas Bay State Gas Company.

BASIS 17

NUMBER OF HIGH PRESSURE CUSTOMERS

- Charges will be allocated to each benefited affiliate on the basis of the relation of its High Pressure Customers to the total of all High Pressure Customers of the benefited affiliates. This allocation is only used by the following companies: Columbia Gas of Virginia, Columbia Gas of Kentucky, Columbia Gas of Ohio, Columbia Gas of Pennsylvania, Columbia Gas of Maryland, and Bay State Gas Company.

BASIS 20

SERVICE COMPANY BILLING (DIRECT AND ALLOCATED) COSTS

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

Provided below in Table ST-1 are the allocation bases charged by NCSC in its

Gross Contract Billings for the years 2018, 2019, and 2020. Table B represents Columbia Gas of Kentucky's charges from NCSC during Base and Forecasted Test Period.

Table ST-1	2018	2019	2020
Direct Billed	4,760,494	4,688,992	4,837,801
Basis 1	1,277,182	2,283,930	1,376,915
Basis 2	13,998	5,543	10,946
Basis 3	11		121
Basis 4	135,578	175,730	90,785
Basis 7	58,019	74,494	95,212
Basis 8			82
Basis 9	22,501	5,046	11,179
Basis 10	3,235,261	3,360,674	3,106,112
Basis 11	901,402	1,008,969	1,267,709
Basis 13	1,179,311	1,149,040	1,398,791
Basis 14	304	1,139	230
Basis 20	4,580,966	4,572,711	4,678,352
Direct NCSC	578,039	621,888	641,017
Total O&M Billed from NCSC to Columbia	16,743,067	17,948,157	17,515,253
Direct Billed O&M Charges	32%	30%	31%
Allocated Billed O&M Charges	68%	70%	69%

Table ST-2		
Costs	Base Period, TME 8/31/2021	Forecasted Period, adjusted, TME 12/31/2022
Actual (9/1/2020 – 2/29/2021)	10,281,073	0

Forecast	10,529,272	19,320,924
Grand Total	20,810,345	19,320,924

*NCSC overheads include costs to maintain the service corporation including service company tax expense, interest expense, and accounting and budgeting expense. NCSC overheads are billed to the affiliates based on each company's portion of the total NCSC direct and allocated labor.

2. Method and amounts allocated during the base period and the method and estimated amounts to be allocated during forecasted period;

Please see the response provided above for the method used and amounts allocated during the base period and estimated amounts to be allocated during the forecasted period.

The O&M planning process is ongoing through the year. The overall NiSource O&M targets, including NCSC, are established by the Chief Financial Officer, SVP of Strategy & Chief Risk Officer, and Vice President of Corporate Financial and Regulatory Planning, and approved by the Executive Leadership Team. Department O&M targets are refined and updated as necessary for changes during the year. Material changes to the O&M plan must be approved by the responsible Executive Council leader, of the Executive Leadership Team, and Chief Financial Officer. O&M expense budgeting methodology used by NCSC is a combination of a "top down" and "grass roots" systematic approach.

Using the Function O&M targets set by the Executive Leadership Team as a guidepost, it is the responsibility of the NCSC Financial Planning team along with NCSC functional leaders to work together to ensure that NCSC O&M expenses are developed in accordance with overall financial goals and objectives. NCSC budgeted expenses are grounded in a trailing 12-month historical spend with merit increases and inflation adjusted for each year thereafter, delineated by cost categories such as labor, materials, and outside services. NCSC's indirect costs, such as benefits, taxes, depreciation, and other expenses are distributed to each department based on labor. NCSC expenses are allocated to each operating company using historical distributions, and then adjusted as necessary for any specific allocations for one-time items, future planned work, or strategic initiatives in line with overall management objectives.

3. An explanation of how the allocator for both base and forecasted test period was determined;

Allocations among affiliates are made only if it is impractical or inappropriate to charge an affiliate directly.

The billing pools are maintained by the NCSC Accounting Department; and therefore, only a few individuals within NCSC Accounting can create or modify billing pools. Each billing pool can be set up with only one Basis of Allocation, or direct company billing. There are system controls in place that allow certain departments, or groups of departments, to only use billing pools that allocate to companies benefitting from the services being provided. Essentially, a department that supports only the operating affiliates would only be allowed to use billing pools that include the operating affiliates. If an individual would attempt to use a different billing pool, the related accounting systems would prompt an immediate error and not allow data to be input. Additionally, Columbia's Internal Audit group conducts an annual review of cost allocation procedures and makes recommendations related to contract billing processing.

4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period was reasonable.

NCSC has executed a contract with each affiliate called a Service Agreement, which designates the type of services to be performed, and the method of calculating the charges for these services. Services rendered under the Service Agreement are provided at cost, including interest charges for financing.

In accordance with Section 2.3 of the Service Agreement, NCSC makes available monthly billing information, called a Contract Billings, to Columbia Gas of Kentucky that reflects all information necessary to identify the costs charged and services rendered for that month. In accordance with the Agreement, Columbia Gas of Kentucky has the right to review and challenge any particular item for which they are billed. Any issues raised are sent to the NCSC Accounting Department for review and resolution, if necessary.

Internal Audit conducts a review of cost allocation procedures and makes recommendations related to executive time reporting, contract and convenience billing processing, and the reconciliation of inter-company transactions. In addition, although there are no formal reports issued by the company's independent certified public accountants regarding the expense allocation methodologies utilized by NCSC, NiSource's independent registered public accountants, Deloitte & Touche LLP, do subject to test NCSC expense allocations for both contract and convenience billings as part of their audit procedures used to support their opinions on the financial statements of NCSC affiliates that are included in the state jurisdictional filings for both FERC and GAAP reporting.

NiSource Inc., including NCSC, underwent a FERC audit, Docket No. FA11-5-000, which covered the period January 1, 2009, through December 31, 2010. The Final Audit Report was issued by the FERC on October 24, 2012. As stated

on page nine of the Final Report, the Audit Staff reviewed and tested the supporting details for NCSC's cost allocation methods; additionally, Audit Staff sampled and selected supporting documents to ensure that NCSC's billings and accounting comply within the USOA (Uniform System of Accounts).

Responsible Witness:

Susan Taylor

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

Description of Filing Requirement:

If the utility provides gas, electric, sewage utility, or water utility service and has annual gross revenues greater than \$5,000,000, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period;

Response:

Please refer to Attachments KLJ-ACOS-1 to KLJ-ACOS-9 to Kevin Johnson's testimony located at Tab 21.

Responsible Witness:

Kevin L. Johnson

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

Description of Filing Requirement:

Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as specifically directed by the commission. Local exchange carriers with more than 50,000 access lines shall file:

1. A jurisdictional separations study consistent with 47 C.F.R. Part 36;
and
2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access:
 - a. Based on current and reliable data from a single time period;
and
 - b. Using generally recognized fully allocated, embedded, or incremental cost principles.

Response:

Not applicable to a gas utility.

Responsible Witness:

Not applicable.

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(a)

Description of Filing Requirement:

A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase;

Response:

Please refer to the attached Schedule A.

Responsible Witness:

Jeffery T. Gore

SCHEDULE A

JURISDICTIONAL OVERALL FINANCIAL SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE

DESCRIPTION

A OVERALL FINANCIAL SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
OVERALL FINANCIAL SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE A
PAGE 1 OF 1
WITNESS: GORE

LINE NO.	DESCRIPTION	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD JURISDICTIONAL REVENUE REQUIREMENT	FORECASTED PERIOD JURISDICTIONAL REVENUE REQUIREMENT
1	RATE BASE	B-1	397,140,971	446,223,290
2	ADJUSTED OPERATING INCOME	C-1	15,488,334	13,468,737
3	EARNED RATE OF RETURN (2 / 1)		3.90%	3.02%
4	REQUIRED RATE OF RETURN	J	7.35%	7.48%
5	REQUIRED OPERATING INCOME (1 x 4)	C-1	29,189,861	33,377,502
6	OPERATING INCOME DEFICIENCY (5 - 2)	C-1	13,701,527	19,908,765
7	GROSS REVENUE CONVERSION FACTOR	H-1	1.340866	1.340866
8	REVENUE DEFICIENCY (6 x 7)		18,371,912	26,694,986
9	REVENUE INCREASE REQUESTED	C-1		26,694,986
10	ADJUSTED OPERATING REVENUES	C-1		147,364,861
11	REVENUE REQUIREMENTS (9 + 10)			<u>174,059,847</u>

**Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(b)**

Description of Filing Requirement:

A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base;

Response:

Please refer to the attached Schedule B.

Responsible Witness:

Jeffery T. Gore, Jennifer Harding, Kevin L. Johnson

SCHEDULE B

JURISDICTIONAL RATE BASE SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED TEST PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE

DESCRIPTION

B-1	RATE BASE SUMMARY
B-2	PLANT IN SERVICE BY MAJOR GROUPING
B-2.1	PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
WPB-2.1	PLANT IN SERVICE BY GAS PLANT ACCOUNT
WPB-2.2	DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION
WPB-2.2a	AMORTIZATION OF UTILITY PLANT
B-2.2	PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
B-2.3	GROSS ADDITIONS, RETIREMENTS AND TRANSFERS
B-2.4	PROPERTY MERGED OR ACQUIRED
B-2.5	LEASED PROPERTY
B-2.6	PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE
B-2.7	PROPERTY EXCLUDED FROM RATE BASE
B-3	ACCUMULATED DEPRECIATION AND AMORTIZATION
WPB-3.1	ACCUMULATED DEPRECIATION AND AMORTIZATION
B-3.1	ADJUSTMENTS TO ACCUMULATED DEPRECIATION AND AMORTIZATION
B-4	CONSTRUCTION WORK IN PROGRESS
B-5	ALLOWANCE FOR WORKING CAPITAL
B-5.1	WORKING CAPITAL COMPONENTS
WPB-5.1	M&S
B-5.2	CASH WORKING CAPITAL
WPB-5.3	GAS STORAGE
B-6	DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
B-7	JURISDICTIONAL PERCENTAGE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
JURISDICTIONAL RATE BASE SUMMARY
AS OF AUGUST 31, 2021

DATA: BASE PERIOD _____ FORECASTED PERIOD
TYPE OF FILING: ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-1
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	BASE PERIOD \$
1	PLANT IN SERVICE	B-2	620,862,883
2	PROPERTY HELD FOR FUTURE USE	B-2.6	0
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	0
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	<u>(170,974,520)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		449,888,363
6	CASH WORKING CAPITAL ALLOWANCE	B-5.1	0
7	OTHER WORKING CAPITAL ALLOWANCES	B-5.1	37,735,878
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS	B-6	(90,483,270)
9	OTHER ITEMS		<u>0</u>
10	RATE BASE (5 THROUGH 9)		<u>397,140,971</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
JURISDICTIONAL RATE BASE SUMMARY
AS OF DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE B-1
SHEET 2 OF 2
WITNESS: GORE

LINE NO.	RATE BASE COMPONENT	SUPPORTING SCHEDULE REFERENCE	END OF FORECASTED TEST PERIOD \$	13 MONTH AVERAGE FORECASTED PERIOD \$
1	PLANT IN SERVICE	B-2	719,087,426	676,893,011
2	PROPERTY HELD FOR FUTURE USE	B-2.6	0	0
3	PLANT AQUISITION ADJUSTMENTS	B-2.4	0	0
4	ACCUMULATED DEPRECIATION AND AMORTIZATION	B-3	<u>(181,085,603)</u>	<u>(176,792,389)</u>
5	NET PLANT IN SERVICE (1 THRU 4)		538,001,823	500,100,622
6	CASH WORKING CAPITAL ALLOWANCE	B-5.1	0	0
7	OTHER WORKING CAPITAL ALLOWANCES (13 MO. AVG)	B-5.1	38,620,058	36,639,196
8	DEFERRED INC. TAXES AND INVESTMENT TAX CREDITS	B-6	(90,095,890)	(90,516,529)
9	OTHER ITEMS		<u>0</u>	<u>0</u>
10	RATE BASE (5 THROUGH 9)		<u>486,525,991</u>	<u>446,223,290</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF AUGUST 31, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S). SCHEDULE B-2
SHEET 1 OF 2
WITNESS: GORE

LINE NO.	MAJOR PROPERTY GROUPING	BASE PERIOD TOTAL COMPANY	JURISDICTIONAL PERCENT	BASE PERIOD JURISDICTIONAL TOTAL	ADJUSTMENTS	END OF PERIOD ADJUSTED JURISDICTION
		\$		\$	\$	\$
1	INTANGIBLES	7,585,224	100.00%	7,585,224	0	7,585,224
2	PRODUCTION	0	100.00%	0	0	0
3	STORAGE AND PROCESSING	0	100.00%	0	0	0
4	TRANSMISSION	0	100.00%	0	0	0
5	DISTRIBUTION	607,638,317	100.00%	607,638,317	0	607,638,317
6	GENERAL	6,416,434	100.00%	6,416,434	0	6,416,434
7	COMMON	0	100.00%	0	0	0
8	OTHER	<u>(777,092)</u>	100.00%	<u>(777,092)</u>	0	<u>(777,092)</u>
9	TOTAL	<u>620,862,883</u>		<u>620,862,883</u>	<u>0</u>	<u>620,862,883</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
AS OF DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-2
SHEET 2 OF 2
WITNESS: GORE

LINE NO.	MAJOR PROPERTY GROUPING	FORECASTED PERIOD	JURISDICTIONAL	FORECASTED PERIOD	ADJUSTMENTS	FORECASTED PERIOD	13 MONTH
		TOTAL	PERCENT	TOTAL	JURISDICTIONAL	ADJUSTED	AVERAGE
		\$		\$	\$	\$	\$
1	INTANGIBLES	13,379,963	100.00%	13,379,963	0	13,379,963	11,256,296
2	PRODUCTION	0	100.00%	0	0	0	0
3	STORAGE AND PROCESSING	0	100.00%	0	0	0	0
4	TRANSMISSION	0	100.00%	0	0	0	0
5	DISTRIBUTION	699,456,711	100.00%	699,456,711	0	699,456,711	659,780,251
6	GENERAL	7,027,844	100.00%	7,027,844	0	7,027,844	6,633,556
7	COMMON	0	100.00%	0	0	0	0
8	OTHER	<u>(777,092)</u>	100.00%	<u>(777,092)</u>	0	<u>(777,092)</u>	<u>(777,092)</u>
9	TOTAL	<u>719,087,426</u>		<u>719,087,426</u>	<u>0</u>	<u>719,087,426</u>	<u>676,893,011</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
AS OF AUGUST 31, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1

SCHEDULE B-2.1
SHEET 1 OF 2
WITNESS: GORE

LN. ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	BASE PERIOD TOTAL COMPANY	JURIS. PERCENT	JURISDICTIONAL TOTAL	ADJUSTMENTS	ADJUSTED JURISDICTION
		\$		\$	\$	\$
1	<u>INTANGIBLE PLANT</u>					
2	301.00 ORGANIZATION	521	100%	521	0	521
3	303.00 MISCELLANEOUS INTANGIBLE PLANT	96,335		96,335	0	96,335
4	303.10 MISC INTANGIBLE PLANT-DIS SOFTWARE	943		943	0	943
5	303.20 MISC INTANGIBLE PLANT-FARA SOFTWARE	0		0	0	0
6	303.30 MISC INTANGIBLE PLANT-OTHER SOFTWARE	6,999,358		6,999,358	0	6,999,358
7	303.99 MISC INTANGIBLE PLANT-CLOUD SOFTWARE	488,067		488,067	0	488,067
8	TOTAL INTANGIBLE PLANT	7,585,224		7,585,224	0	7,585,224
9	<u>PRODUCTION PLANT - LPG</u>					
10	304.10 LAND	0		0	0	0
11	TOTAL PRODUCTION PLANT - LPG	0		0	0	0
12	<u>DISTRIBUTION PLANT</u>					
13	374.10 LAND-CITY GATE & MAIN LINE IND. M & R	206		206	0	206
14	374.20 LAND-OTHER DISTRIBUTION SYSTEMS	876,991		876,991	0	876,991
15	374.40 LAND RIGHTS-OTHER DISTR SYSTEMS	1,309,983		1,309,983	0	1,309,983
16	374.50 RIGHTS OF WAY	2,678,924		2,678,924	0	2,678,924
17	375.20 STRUC & IMPROV-CITY GATE M & R	2,125		2,125	0	2,125
18	375.30 STRUC & IMPROV-GENERAL M & R	0		0	0	0
19	375.40 STRUC & IMPROV-REGULATING	2,790,851		2,790,851	0	2,790,851
20	375.60 STRUC & IMPROV-DISTR. IND. M & R	0		0	0	0
21	375.70 STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,057,466		9,057,466	0	9,057,466
22	375.71 STRUC & IMPROV-OTHER DISTR SYS-ILP	817,516		817,516	0	817,516
23	375.80 STRUC & IMPROV-COMMUNICATIONS	0		0	0	0
24	376.00 MAINS	193,367,704		193,367,704	0	193,367,704
25	376.25 MAINS - SMRP	143,801,578		143,801,578	0	143,801,578
26	378.10 M & R STATION EQUIP-GENERAL	515,128		515,128	0	515,128
27	378.20 M & R STA EQUIP-GENERAL-REGULATING	22,340,284		22,340,284	0	22,340,284
28	378.30 M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443		45,443	0	45,443
29	379.10 M & R STA EQUIP-CITY GATE CHECK STA	1,554,144		1,554,144	0	1,554,144
30	380.00 SERVICES	107,784,264		107,784,264	0	107,784,264
31	380.25 SERVICES - SMRP	65,246,198		65,246,198	0	65,246,198
32	381.00 METERS	16,182,885		16,182,885	0	16,182,885
33	381.10 METERS - AMI	9,534,366		9,534,366	0	9,534,366
34	382.00 METER INSTALLATIONS	9,679,978		9,679,978	0	9,679,978
35	383.00 HOUSE REGULATORS	6,734,870		6,734,870	0	6,734,870
36	384.00 HOUSE REGULATOR INSTALLATIONS	2,085,059		2,085,059	0	2,085,059
37	385.00 INDUSTRIAL M & R STATION EQUIPMENT	4,952,827		4,952,827	0	4,952,827
38	387.20 OTHER EQUIP-ODORIZATION	0		0	0	0
39	387.41 OTHER EQUIP-TELEPHONE	735,015		735,015	0	735,015
40	387.42 OTHER EQUIPMENT-RADIO	794,208		794,208	0	794,208
41	387.44 OTHER EQUIP-OTHER COMMUNICATION	126,788		126,788	0	126,788
42	387.45 OTHER EQUIP-TELEMETERING	4,296,489		4,296,489	0	4,296,489
43	387.46 OTHER EQUIP-CUST INFO SERVICE	113,644		113,644	0	113,644
44	387.50 GPS PIPE LOCATORS	213,381		213,381	0	213,381
45	TOTAL DISTRIBUTION PLANT	607,638,317		607,638,317	0	607,638,317
46	<u>GENERAL PLANT</u>					
47	391.10 OFFICE FURN & EQUIP-UNSPECIFIED	760,260		760,260	0	760,260
48	391.11 OFFICE FURN & EQUIP-DATA HANDLING	0		0	0	0
49	391.12 OFFICE FURN & EQUIP-INFO SYSTEMS	1,048,393		1,048,393	0	1,048,393
50	392.20 TRANS EQUIP-TRAILERS OVER \$1,000	95,778		95,778	0	95,778
51	392.21 TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462		24,462	0	24,462
52	393.00 STORES EQUIPMENT	0		0	0	0
53	394.10 TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739		9,739	0	9,739
54	394.11 TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0		0	0	0
55	394.13 TOOLS,SHOP, & GAR EQ-CNG PORTABLE	0		0	0	0
56	394.20 TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0		0	0	0
57	394.30 TOOLS,SHOP, & GAR EQ-SHOP EQUIP	4,186,406		4,186,406	0	4,186,406
58	395.00 TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,162		4,162	0	4,162
59	396.00 LABORATORY	185,547		185,547	0	185,547
60	398.00 POWER OPERATED EQUIP-GENERAL TOOLS	101,687		101,687	0	101,687
61	TOTAL GENERAL PLANT	6,416,434		6,416,434	0	6,416,434
62	<u>OTHER PLANT</u>					
63	378.21 M & R STA EQUIP REG FMV	(777,092)		(777,092)	0	(777,092)
64	TOTAL PLANT IN SERVICE	<u>620,862,883</u>		<u>620,862,883</u>	<u>0</u>	<u>620,862,883</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 PLANT IN SERVICE BY ACCOUNTS AND SUBACCOUNTS
 AS OF DECEMBER 31, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
 TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED
 WORKPAPER REFERENCE NO(S): WPB-2.1

SCHEDULE B-2.1
 SHEET 2 OF 2
 WITNESS: GORE

LIN NO.	ACCT. NO.	ACCOUNT / SUBACCOUNT TITLES	FORECASTED			ADJUSTED JURIS.	13 MONTH AVERAGE
			PERIOD TOTAL	JURIS. PERCENT	JURIS. TOTAL		
			\$		\$	\$	\$
1		<u>INTANGIBLE PLANT</u>					
2	301.00	ORGANIZATION	521	100%	521	0	521
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335		96,335	0	96,335
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943		943	0	943
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0		0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	12,794,097		12,794,097	0	10,670,431
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	488,067		488,067	0	488,067
8		TOTAL INTANGIBLE PLANT	13,379,963		13,379,963	0	11,256,296
9		<u>PRODUCTION PLANT - LPG</u>					
10	304.10	LAND	0		0	0	0
11		TOTAL PRODUCTION PLANT - LPG	0		0	0	0
12		<u>DISTRIBUTION PLANT</u>					
13	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206		206	0	206
14	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,991		876,991	0	876,991
15	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	1,309,983		1,309,983	0	1,309,983
16	374.50	RIGHTS OF WAY	2,734,731		2,734,731	0	2,712,842
17	375.20	STRUC & IMPROV-CITY GATE M & R	2,125		2,125	0	2,125
18	375.30	STRUC & IMPROV-GENERAL M & R	0		0	0	0
19	375.40	STRUC & IMPROV-REGULATING	3,013,038		3,013,038	0	2,927,678
20	375.60	STRUC & IMPROV-DISTR. IND. M & R	0		0	0	0
21	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	14,760,856		14,760,856	0	10,122,957
22	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	1,025,926		1,025,926	0	994,557
23	375.80	STRUC & IMPROV-COMMUNICATIONS	0		0	0	0
24	376.00	MAINS	260,215,488		260,215,488	0	233,088,763
25	376.25	MAINS - SMRP	143,801,578		143,801,578	0	143,801,578
26	378.10	M & R STATION EQUIP-GENERAL	515,128		515,128	0	515,128
27	378.20	M & R STA EQUIP-GENERAL-REGULATING	23,507,560		23,507,560	0	22,943,861
28	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443		45,443	0	45,443
29	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144		1,554,144	0	1,554,144
30	380.00	SERVICES	122,582,620		122,582,620	0	116,424,053
31	380.25	SERVICES - SMRP	65,246,198		65,246,198	0	65,246,198
32	381.00	METERS	17,009,759		17,009,759	0	16,694,042
33	381.10	METERS - AMI	9,675,401		9,675,401	0	9,619,687
34	382.00	METER INSTALLATIONS	9,895,109		9,895,109	0	9,807,649
35	383.00	HOUSE REGULATORS	7,060,997		7,060,997	0	6,932,483
36	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059		2,085,059	0	2,085,059
37	385.00	INDUSTRIAL M & R STATION EQUIPMENT	5,523,092		5,523,092	0	5,304,181
38	387.20	OTHER EQUIP-ODORIZATION	0		0	0	0
39	387.41	OTHER EQUIP-TELEPHONE	735,015		735,015	0	735,015
40	387.42	OTHER EQUIPMENT-RADIO	794,208		794,208	0	794,208
41	387.44	OTHER EQUIP-OTHER COMMUNICATION	126,788		126,788	0	126,788
42	387.45	OTHER EQUIP-TELEMETERING	5,032,241		5,032,241	0	4,787,608
43	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644		113,644	0	113,644
44	387.50	GPS PIPE LOCATORS	213,381		213,381	0	213,381
45		TOTAL DISTRIBUTION PLANT	699,456,711		699,456,711	0	659,780,251
46		<u>GENERAL PLANT</u>					
47	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	864,544		864,544	0	776,304
48	391.11	OFFICE FURN & EQUIP-DATA HANDLING	0		0	0	0
49	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	1,048,393		1,048,393	0	1,048,393
50	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778		95,778	0	95,778
51	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462		24,462	0	24,462
52	393.00	STORES EQUIPMENT	0		0	0	0
53	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739		9,739	0	9,739
54	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0		0	0	0
55	394.13	TOOLS,SHOP, & GAR EQ-CNG PORTABLE	0		0	0	0
56	394.20	TOOLS,SHOP, & GAR EQ-UND TANK CLEANUP	0		0	0	0
57	394.30	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	4,693,532		4,693,532	0	4,387,484
58	395.00	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,162		4,162	0	4,162
59	396.00	LABORATORY	185,547		185,547	0	185,547
60	398.00	POWER OPERATED EQUIP-GENERAL TOOLS	101,687		101,687	0	101,687
61		TOTAL GENERAL PLANT	7,027,844		7,027,844	0	6,633,556
62		<u>OTHER PLANT</u>					
63	378.21	M & R STA EQUIP REG FMV	(777,092)		(777,092)	0	(777,092)
64		TOTAL PLANT IN SERVICE	<u>719,087,426</u>		<u>719,087,426</u>	<u>0</u>	<u>676,893,011</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 PLANT IN SERVICE BY GAS PLANT ACCOUNT
 BASE PERIOD 09/30/2020 TO 08/31/2021

WPB-2.1
 SHEET 2 OF 4
 WITNESS: GORE

DATA: X_BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: X_ORIGINAL_UPDATED

LINE ACCT. NO. NO.	09/30/2020	10/31/2020	11/30/2020	12/31/2020	01/31/2021	02/28/2021	03/31/2021	04/30/2021	05/31/2021	06/30/2021	07/31/2021	08/31/2021	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1	381.00	15,827,291	15,797,170	15,796,130	16,027,449	16,010,927	16,045,598	16,070,454	16,090,119	16,113,229	16,140,198	16,182,885	
2	381.10	9,454,403	9,454,403	9,483,611	9,502,053	9,504,022	9,510,140	9,514,526	9,517,996	9,522,074	9,526,833	9,534,366	
3	382.00	9,594,207	9,604,787	9,613,779	9,624,784	9,632,982	9,642,458	9,649,252	9,654,626	9,660,942	9,668,312	9,679,978	
4	383.00	6,566,549	6,588,350	6,605,518	6,624,954	6,637,231	6,651,978	6,680,674	6,690,153	6,701,293	6,714,293	6,734,870	
5	384.00	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	2,085,059	
6	385.00	4,740,135	4,738,352	4,838,384	4,830,029	4,830,444	4,854,237	4,872,087	4,886,209	4,902,805	4,922,172	4,952,827	
7	387.20	0	0	0	0	0	0	0	0	0	0	0	
8	387.41	735,015	735,015	735,015	735,015	735,015	735,015	735,015	735,015	735,015	735,015	735,015	
9	387.42	794,208	794,208	794,208	794,208	794,208	794,208	794,208	794,208	794,208	794,208	794,208	
10	387.44	127,261	127,261	126,788	126,788	126,788	126,788	126,788	126,788	126,788	126,788	126,788	
11	387.45	3,975,674	4,087,981	4,103,533	4,103,533	4,103,533	4,142,438	4,170,330	4,192,396	4,218,328	4,248,590	4,296,489	
12	387.46	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	113,644	
13	387.50	213,381	213,381	213,381	213,381	213,381	213,381	213,381	213,381	213,381	213,381	213,381	
14	DISTRIBUTION	555,425,187	558,689,367	570,569,807	579,683,814	584,615,751	585,999,208	592,727,847	595,375,147	598,550,897	602,093,835	607,638,317	
15	391.10	741,845	739,820	738,047	760,260	760,260	760,260	760,260	760,260	760,260	760,260	760,260	
16	391.11	0	0	0	0	0	0	0	0	0	0	0	
17	391.12	1,289,327	1,289,327	1,289,327	1,048,393	1,048,393	1,048,393	1,048,393	1,048,393	1,048,393	1,048,393	1,048,393	
18	392.20	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	95,778	
19	392.21	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	24,462	
20	393.00	0	0	0	0	0	0	0	0	0	0	0	
21	394.10	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	9,739	
22	394.11	0	0	0	0	0	0	0	0	0	0	0	
23	394.13	0	0	0	0	0	0	0	0	0	0	0	
24	394.20	0	0	0	0	0	0	0	0	0	0	0	
25	394.30	3,969,743	3,970,207	3,970,207	4,017,053	4,093,789	4,112,463	4,125,851	4,136,443	4,148,890	4,163,415	4,186,406	
26	395.00	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	4,162	
27	396.00	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547	185,547	
28	398.00	103,195	103,195	103,195	101,687	101,687	101,687	101,687	101,687	101,687	101,687	101,687	
29	GENERAL	6,423,799	6,422,238	6,420,465	6,247,082	6,323,817	6,342,491	6,355,879	6,366,471	6,378,918	6,393,443	6,416,434	
30	TOTAL	569,188,535	572,514,104	584,533,942	593,325,524	598,299,668	599,306,644	603,136,623	605,955,418	609,119,965	612,575,462	616,125,703	621,639,975
31	378.21	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	
32	OTHER	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	(777,092)	
33	TOTAL	568,411,443	571,737,012	583,756,850	592,548,432	597,522,576	598,529,552	602,359,531	605,178,326	608,342,873	611,798,370	615,348,611	620,862,883

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL X UPDATED
WORKPAPER REFERENCE NO(S):

WPB-2.2
SHEET 2 OF 45
WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 03/31/2021 (\$ = 5+7-8+9+10)
			Beginning Balance 02/28/2021 (1)	Balance as of 03/31/2021 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 02/28/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=-((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)			
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>													
		<u>INTANGIBLE PLANT</u>													
3	301.00	Organization	521	0	0	0	0	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	0	0	0	0	69,764	Amort.	268	0	0	70,032
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	0	0	0	0	114	Amort.	8	0	0	122
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	Amort.	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	6,397,753	0	(66,332)	0	0	0	0	3,118,004	Amort.	94,879	0	66,332	3,146,550
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	0	0	0	0	106,141	Amort.	9,748	0	0	117,889
9		Total Intangible Plant	6,983,619	0	(66,332)	0	0	0	0	3,296,023	Amort.	104,902	0	66,332	3,334,593
10		<u>PRODUCTION PLANT - LPG</u>													
11	304.10	Land	0	0	0	0	0	0	0	0	Non-Dep.	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0		0	0	0	0
13		<u>DISTRIBUTION PLANT</u>													
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	0	0	0	0	Non-Dep.	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	0	0	0	0	(522)	Non-Dep.	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	0	0	0	0	277,449	1.40%	1,528	0	0	278,977
17	374.50	Rights Of Way	2,666,577	2,757	(267)	0	2,757	0	2,757	1,070,302	1.23%	2,735	0	267	1,072,770
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	0	0	0	2,037	2.17%	4	0	0	2,041
19	375.30	Struc & Improv-General M & R	0	0	0	0	0	0	0	(78)	2.17%	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,743,291	10,619	(1,030)	0	10,619	0	10,619	532,542	2.17%	4,969	0	1,030	534,300
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	2.17%	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	8,975,052	0	(1,281)	0	0	0	0	4,118,188	2.12%	15,855	0	1,281	4,132,762
23	375.71	Struc & Improv-Other Distr Sys-llp	738,335	0	(1,231)	0	0	0	0	483,170	Amort.	4,303	0	1,231	486,242
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	5.32%	0	0	0	0
25	376.00	Mains:													
		Cast Iron													
		Bare Steel													
		Coated Steel													
		Plastic													
		All Mains Activity													
26	376.25	Mains - SMRP	176,657,507	3,496,740	(508,509)	0	3,496,740	0	3,496,740	58,915,763	1.65%	244,958	0	508,509	58,600,859
27	378.10	M & R Station Equip-General	143,801,578	0	0	0	0	0	0	8,722,348	1.65%	197,727	0	0	8,920,075
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	0	0	0	0	406,233	2.20%	944	0	0	407,177
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,022,298	70,999	(6,884)	0	70,999	0	70,999	3,149,429	2.20%	40,433	0	6,884	3,180,441
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	0	0	0	0	40,044	2.20%	83	0	0	40,127
31	380.00	Services	1,554,144	0	0	0	0	0	0	269,430	0.52%	0	0	0	269,430
32	380.25	Services - SMRP	104,043,476	777,502	(92,561)	0	777,502	0	777,502	56,352,433	3.80%	330,555	0	92,561	56,442,305
		Total	65,246,198	0	0	0	0	0	0	9,090,197	3.80%	206,613	0	0	9,296,810

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL X UPDATED
 WORKPAPER REFERENCE NO(S):

WPB-2.2
 SHEET 3 OF 45
 WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service					Reserve for Depreciation & Amortization					Balance as of 03/31/2021 (11=5+7-8+9+10)
			Beginning Balance 02/28/2021 (1)	Retirements (3)	Balance as of 03/31/2021 (4)=(1+2+3)	Reserve Beginning Balance 02/28/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)	Beginning Balance 02/28/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	
DISTRIBUTION PLANT																
1	381.00	Meters	16,010,927	38,394	16,045,598	4,778,002	2.62%	34,995	0	3,723	0	4,809,274				
2	381.10	Meters - AMI	9,504,022	6,775	9,510,140	3,285,222	7.21%	57,122	0	657	0	3,341,687				
3	382.00	Meter Installations	9,632,982	10,493	9,642,458	5,381,485	2.08%	16,705	0	1,017	0	5,397,173				
4	383.00	House Regulators	6,651,978	18,508	6,668,691	2,093,349	2.25%	12,488	0	1,795	0	2,104,042				
5	384.00	House Regulator Installations	2,085,059	0	2,085,059	1,672,616	0.83%	1,442	0	0	0	1,674,058				
6	385.00	Industrial M & R Station Equipment	4,829,337	27,573	4,854,237	1,055,747	3.64%	14,687	0	2,673	(4,125)	1,063,636				
7	387.20	Other Equip-Odorization	0	0	0	0	3.13%	0	0	0	0	0				
8	387.41	Other Equip-Telephone	735,015	0	735,015	480,728	3.13%	1,917	0	0	0	482,645				
9	387.42	Other Equip-Radio	794,208	0	794,208	655,079	3.13%	2,072	0	0	0	657,151				
10	387.44	Other Equip-Other Communication	126,788	0	126,788	58,217	3.13%	331	0	0	0	58,548				
11	387.45	Other Equip-Telemetering	4,103,533	43,082	4,142,438	553,871	3.13%	10,754	0	4,177	(513)	559,935				
12	387.46	Other Equip-Cust Info Service	113,644	0	113,644	114,355	3.13%	296	0	0	0	114,651				
13	387.50	GPS Pipe Locators	213,381	0	213,381	22,535	3.13%	557	0	0	0	23,092				
14		Total Distribution Plant	585,999,208	4,503,442	589,876,845	163,520,260		1,204,073	0	625,805	(208,831)	163,889,697				
GENERAL PLANT																
15	391.10	Office Furn & Equip-Unspecified	760,260	0	760,260	(76,630)	5.00%	3,168	0	0	0	(73,462)				
17	391.11	Office Furn & Equip-Data Handling	0	0	0	(30,982)	6.67%	0	0	0	0	(30,982)				
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	1,048,393	668,957	20.00%	17,473	0	0	0	686,430				
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	95,778	55,655	8.27%	660	0	0	0	56,315				
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	24,462	44,754	8.27%	169	0	0	0	44,923				
21	393.00	Stores Equipment	0	0	0	0	Amort.	0	0	0	0	0				
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	9,739	2,972	4.00%	32	0	0	0	3,004				
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	4.00%	0	0	0	0	0				
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	37,937	Amort.	0	0	0	0	37,937				
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	185	4.00%	0	0	0	0	185				
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,093,789	20,679	4,112,463	1,459,060	4.00%	13,677	0	2,005	0	1,470,732				
27	395.00	Laboratory	4,162	0	4,162	3,459	5.00%	17	0	0	0	3,476				
28	396.00	Power Operated Equip-General Tools	185,547	0	185,547	149,664	2.11%	326	0	0	0	149,990				
29	398.00	Miscellaneous Equipment	101,687	0	101,687	42,298	6.67%	565	0	0	0	42,863				
30		Total General Plant	6,323,817	20,679	6,342,491	2,357,328		36,087	0	2,005	0	2,391,410				
OTHER PLANT																
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	(777,092)	(131,101)	Amort.	(2,159)	0	0	0	(133,259)				
32		TOTAL GAS PLANT IN SERVICE	598,529,552	4,524,121	602,359,531	169,042,510		1,342,903	0	694,142	(208,831)	169,482,441				

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
 TYPE OF FILING: X ORIGINAL X UPDATED SHEET 5 OF 45
 WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 04/30/2021 (11=5+7-8+9+10)
			Beginning Balance 03/31/2021 (1)	Balance as of 04/30/2021 (4)=(1+2+3)	Retirements (3)	Additions (2)	Retirements (5)	Beginning Balance 03/31/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
DISTRIBUTION PLANT															
1	381.00	Meters	16,045,598	16,070,454	(5,212)	30,068	0	0	4,809,274	2.62%	35,060	0	5,212	0	4,839,122
2	381.10	Meters - AMI	9,510,140	9,514,526	(920)	5,306	0	0	3,341,687	7.21%	57,153	0	920	0	3,397,920
3	382.00	Meter Installations	9,642,458	9,649,252	(1,424)	8,218	0	0	5,397,173	2.08%	16,719	0	1,424	0	5,412,468
4	383.00	House Regulators	6,668,691	6,680,674	(2,512)	14,495	0	0	2,104,042	2.25%	12,515	0	2,512	0	2,114,045
5	384.00	House Regulator Installations	2,085,059	2,085,059	0	0	0	1,674,058	0.83%	1,442	0	0	0	1,675,500	
6	385.00	Industrial M & R Station Equipment	4,854,237	4,872,087	(3,743)	21,593	0	0	1,063,636	3.64%	14,752	0	3,743	(4,125)	1,070,520
7	387.20	Other Equip-Odorization	0	0	0	0	0	0	0	3.13%	0	0	0	0	(59,912)
8	387.41	Other Equip-Telephone	735,015	735,015	0	0	0	482,645	3.13%	1,917	0	0	0	0	484,562
9	387.42	Other Equip-Radio	794,208	794,208	0	0	0	657,151	3.13%	2,072	0	0	0	0	659,223
10	387.44	Other Equip-Other Communication	126,788	126,788	0	0	0	58,548	3.13%	331	0	0	0	0	58,879
11	387.45	Other Equip-Telemetering	4,142,438	4,170,330	(5,848)	33,740	0	559,935	3.13%	10,841	0	0	5,848	(513)	564,415
12	387.46	Other Equip-Cust Info Service	113,644	113,644	0	0	0	114,651	3.13%	296	0	0	0	0	114,947
13	387.50	GPS Pipe Locators	213,381	213,381	0	0	0	23,092	3.13%	557	0	0	0	0	23,649
14		Total Distribution Plant	589,876,845	592,727,847	(675,843)	3,526,845	0	163,889,697		1,209,921	0	0	675,843	(259,350)	164,164,425
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	760,260	0	0	0	(73,462)	5.00%	3,168	0	0	0	0	(70,294)
16	391.11	Office Furn & Equip-Data Handling	0	0	0	0	0	(30,982)	6.67%	0	0	0	0	0	(30,982)
18	391.12	Office Furn & Equip-Info Systems	1,048,393	1,048,393	0	0	0	686,430	20.00%	17,473	0	0	0	0	703,903
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	95,778	0	0	0	56,315	8.27%	660	0	0	0	0	56,975
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	24,462	0	0	0	44,923	8.27%	169	0	0	0	0	45,092
21	393.00	Stores Equipment	0	0	0	0	0	0	Amort.	0	0	0	0	0	0
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	9,739	0	0	0	3,004	4.00%	32	0	0	0	0	3,036
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0	4.00%	0	0	0	0	0	0
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0	37,937	Amort.	0	0	0	0	0	37,937
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0	185	4.00%	0	0	0	0	0	185
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,112,463	4,125,851	(2,807)	16,195	0	1,470,732	4.00%	13,731	0	0	2,807	0	1,481,656
27	395.00	Laboratory	4,162	4,162	0	0	0	3,476	5.00%	17	0	0	0	0	3,493
28	396.00	Power Operated Equip-General Tools	185,547	185,547	0	0	0	149,990	2.11%	326	0	0	0	0	150,316
29	398.00	Miscellaneous Equipment	101,687	101,687	0	0	0	42,863	6.67%	565	0	0	0	0	43,428
30		Total General Plant	6,342,491	6,355,879	(2,807)	16,195	0	2,391,410		36,141	0	0	2,807	0	2,424,744
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	(777,092)	0	0	0	(133,259)	Amort.	(2,159)	0	0	0	0	(135,418)
32		TOTAL GAS PLANT IN SERVICE	602,359,531	605,178,326	(724,245)	3,543,040	0	169,482,441		1,347,874	0	0	724,245	(259,350)	169,846,719

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 6 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization				Balance as of 05/31/2021 (\$ = 5+7-8+9+10)
			Beginning Balance 04/30/2021 (1)	Balance as of 05/31/2021 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 04/30/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=-((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
2		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	0	0	0	521	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	0	96,335	0	268	0	0	0	0	70,567
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	0	943	0	8	0	0	0	0	138
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	6,285,826	0	(73,345)	0	6,792,481	0	97,790	0	73,345	0	0	3,219,347
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	0	488,067	0	9,748	0	0	0	0	137,385
9		Total Intangible Plant	6,871,692	7,378,347	(73,345)	0	3,392,968	107,814	0	0	73,345	0	0	3,427,437
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	206	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	0	876,991	(522)	0	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	0	1,309,983	280,505	1,528	0	0	0	0	282,033
17	374.50	Rights Of Way	2,670,852	1,947	(535)	0	2,672,264	1,075,133	2,738	535	0	0	0	1,077,336
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125	2,045	4	0	0	0	0	2,049
19	375.30	Struc & Improv-General M & R	0	0	0	0	0	(78)	0	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,759,755	7,498	(2,059)	0	2,765,194	535,662	4,995	2,059	(2,181)	0	0	536,417
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	8,972,490	0	(1,281)	0	8,971,209	4,147,334	15,850	1,281	0	0	0	4,161,903
23	375.71	Struc & Improv-Other Distr Sys-llp	735,873	0	(1,231)	0	734,642	489,314	4,303	1,231	0	0	0	482,386
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	181,855,633	2,708,936	(634,699)	0	183,929,870	58,252,095	251,478	634,699	(43,124)	0	0	57,825,750
27	378.10	M & R Station Equip-General	143,801,578	0	0	0	143,801,578	9,117,802	197,727	0	0	0	0	9,315,529
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	0	515,128	408,121	944	0	0	0	0	409,065
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,132,378	50,132	(13,768)	0	22,168,742	3,208,800	40,609	13,768	(2,537)	0	0	3,233,104
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	0	45,443	40,210	83	0	0	0	0	40,293
31	380.00	Services	1,554,144	602,333	(144,149)	0	1,554,144	269,430	333,934	144,149	(159,878)	0	0	269,430
32	380.25	Services - SMRP	105,223,650	0	0	0	105,681,834	56,479,812	206,613	0	0	0	0	56,509,719
			65,246,198	0	0	0	65,246,198	9,503,423	0	0	0	0	0	9,710,036

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL X UPDATED
 WORKPAPER REFERENCE NO(S):

WPB-2.2
 SHEET 7 OF 45
 WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 05/31/2021 (11=5+7-8+9+10)
			Beginning Balance 04/30/2021 (1)	Balance as of 05/31/2021 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 04/30/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)			
DISTRIBUTION PLANT															
1	381.00	Meters	16,070,454	16,090,119	(7,445)	27,110	4,839,122	2.62%	35,109	0	7,445	0	4,866,786		
2	381.10	Meters - AMI	9,514,526	9,517,996	(1,314)	4,784	3,397,920	7.21%	57,177	0	1,314	0	3,453,783		
3	382.00	Meter Installations	9,649,252	9,654,626	(2,035)	7,409	5,412,468	2.08%	16,730	0	2,035	0	5,427,163		
4	383.00	House Regulators	6,680,674	6,690,153	(3,589)	13,068	2,114,045	2.25%	12,535	0	3,589	0	2,122,991		
5	384.00	House Regulator Installations	2,085,059	2,085,059	0	0	1,675,500	0.83%	1,442	0	0	0	1,676,942		
6	385.00	Industrial M & R Station Equipment	4,872,087	4,886,209	(5,347)	19,469	1,070,520	3.64%	14,800	0	5,347	(4,125)	1,075,848		
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.13%	0	0	0	0	(59,912)		
8	387.41	Other Equip-Telephone	735,015	735,015	0	0	484,562	3.13%	1,917	0	0	0	486,479		
9	387.42	Other Equip-Radio	794,208	794,208	0	0	659,223	3.13%	2,072	0	0	0	661,295		
10	387.44	Other Equip-Other Communication	126,788	126,788	0	0	58,879	3.13%	331	0	0	0	59,210		
11	387.45	Other Equip-Telemetering	4,170,330	4,192,396	(8,354)	30,420	564,415	3.13%	10,906	0	8,354	(513)	566,454		
12	387.46	Other Equip-Cust Info Service	113,644	113,644	0	0	114,947	3.13%	296	0	0	0	115,243		
13	387.50	GPS Pipe Locators	213,381	213,381	0	0	23,649	3.13%	557	0	0	0	24,206		
14		Total Distribution Plant	592,727,847	595,375,147	(825,806)	3,473,106	164,164,425		1,214,678	0	825,806	(212,358)	164,340,939		
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	760,260	0	0	(70,294)	5.00%	3,168	0	0	0	(67,126)		
16	391.11	Office Furn & Equip-Data Handling	0	0	0	0	(30,982)	6.67%	0	0	0	0	(30,982)		
18	391.12	Office Furn & Equip-Info Systems	1,048,393	1,048,393	0	0	703,903	20.00%	17,473	0	0	0	721,376		
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	95,778	0	0	56,975	8.27%	660	0	0	0	57,635		
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	24,462	0	0	45,092	8.27%	169	0	0	0	45,261		
21	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0	0		
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	9,739	0	0	3,036	4.00%	32	0	0	0	3,068		
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	4.00%	0	0	0	0	0		
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	0	37,937		
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	0	185		
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,125,851	4,136,443	(4,010)	14,602	1,481,656	4.00%	13,770	0	4,010	0	1,491,416		
27	395.00	Laboratory	4,162	4,162	0	0	3,493	5.00%	17	0	0	0	3,510		
28	396.00	Power Operated Equip-General Tools	185,547	185,547	0	0	150,316	2.11%	326	0	0	0	150,642		
29	398.00	Miscellaneous Equipment	101,687	101,687	0	0	43,428	6.67%	565	0	0	0	43,993		
30		Total General Plant	6,355,879	6,366,471	(4,010)	14,602	2,424,744		36,180	0	4,010	0	2,456,914		
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	(777,092)	0	0	(135,418)	Amort.	(2,159)	0	0	0	(137,577)		
32		TOTAL GAS PLANT IN SERVICE	605,178,326	608,342,873	(903,161)	4,067,708	169,846,719		1,356,513	0	903,161	(212,358)	170,087,713		

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL X UPDATED
 WORKPAPER REFERENCE NO(S):

WPB-2.2
 SHEET 9 OF 45
 WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service			Reserve for Depreciation & Amortization						Balance as of 06/30/2021 (11=5+7-8+9+10)
			Beginning Balance 05/31/2021 (1)	Balance as of 06/30/2021 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 05/31/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)			
DISTRIBUTION PLANT															
1	381.00	Meters	16,090,119	16,113,229	(7,445)	30,555	4,866,786	2.62%	35,155	0	7,445	0	4,894,496		
2	381.10	Meters - AMI	9,517,996	9,522,074	(1,314)	5,392	3,453,783	7.21%	57,200	0	1,314	0	3,509,669		
3	382.00	Meter Installations	9,654,626	9,660,942	(2,035)	8,351	5,427,163	2.08%	16,740	0	2,035	0	5,441,868		
4	383.00	House Regulators	6,690,153	6,701,293	(3,589)	14,729	2,122,991	2.25%	12,554	0	3,589	0	2,131,956		
5	384.00	House Regulator Installations	2,085,059	2,085,059	0	0	1,676,942	0.83%	1,442	0	0	0	1,678,384		
6	385.00	Industrial M & R Station Equipment	4,886,209	4,902,805	(5,347)	21,943	1,075,848	3.64%	14,847	0	5,347	(4,125)	1,081,223		
7	387.20	Other Equip-Odorization	0	0	0	0	1,075,848	3.13%	0	0	0	0	(59,912)		
8	387.41	Other Equip-Telephone	735,015	735,015	0	0	486,479	3.13%	1,917	0	0	0	488,396		
9	387.42	Other Equip-Radio	794,208	794,208	0	0	661,295	3.13%	2,072	0	0	0	663,367		
10	387.44	Other Equip-Other Communication	126,788	126,788	0	0	59,210	3.13%	331	0	0	0	59,541		
11	387.45	Other Equip-Telemetering	4,192,396	4,218,328	(8,354)	34,286	566,454	3.13%	10,969	0	8,354	(513)	568,556		
12	387.46	Other Equip-Cust Info Service	113,644	113,644	0	0	115,243	3.13%	296	0	0	0	115,539		
13	387.50	GPS Pipe Locators	213,381	213,381	0	0	24,206	3.13%	557	0	0	0	24,763		
14		Total Distribution Plant	595,375,147	598,550,897	(915,428)	4,091,178	164,340,939		1,219,649	0	915,428	(154,687)	164,490,473		
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	760,260	0	0	(67,126)	5.00%	3,168	0	0	0	(63,958)		
16	391.11	Office Furn & Equip-Data Handling	0	0	0	0	(30,982)	6.67%	0	0	0	0	(30,982)		
18	391.12	Office Furn & Equip-Info Systems	1,048,393	1,048,393	0	0	721,376	20.00%	17,473	0	0	0	738,849		
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	95,778	0	0	57,635	8.27%	660	0	0	0	58,295		
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	24,462	0	0	45,261	8.27%	169	0	0	0	45,430		
21	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0	0		
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	9,739	0	0	3,068	4.00%	32	0	0	0	3,100		
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	4.00%	0	0	0	0	0		
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	0	37,937		
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	0	185		
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,136,443	4,148,890	(4,010)	16,457	1,491,416	4.00%	13,809	0	4,010	0	1,501,215		
27	395.00	Laboratory	4,162	4,162	0	0	3,510	5.00%	17	0	0	0	3,527		
28	396.00	Power Operated Equip-General Tools	185,547	185,547	0	0	150,642	2.11%	326	0	0	0	150,968		
29	398.00	Miscellaneous Equipment	101,687	101,687	0	0	43,993	6.67%	565	0	0	0	44,558		
30		Total General Plant	6,366,471	6,378,918	(4,010)	16,457	2,456,914		36,219	0	4,010	0	2,489,123		
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	(777,092)	0	0	(137,577)	Amort.	(2,159)	0	0	0	(139,735)		
32		TOTAL GAS PLANT IN SERVICE	608,342,873	611,798,370	(945,338)	4,400,835	170,087,713		1,367,976	0	945,338	(154,687)	170,355,664		

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL X UPDATED
 WORKPAPER REFERENCE NO(S):

WPB-2.2
 SHEET 10 OF 45
 WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 07/31/2021 (\$ (11=5+7-8+9+10))
			Beginning Balance 06/30/2021 (1)	Balance as of 07/31/2021 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 06/30/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=-((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)			
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>													
		<u>INTANGIBLE PLANT</u>													
3	301.00	Organization	521	0	0	0	521	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	0	96,335	0	0	0	268	0	0	0	71,102
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	0	943	0	0	0	8	0	0	0	153
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	7,059,781	0	(7,222)	0	7,052,559	0	0	0	106,410	0	0	0	3,396,879
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	0	488,067	0	0	0	9,748	0	0	0	156,880
9		Total Intangible Plant	7,645,647	0	(7,222)	0	7,638,425	0	0	0	116,434	0	0	0	3,625,014
10		<u>PRODUCTION PLANT - LPG</u>													
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>													
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	206	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	0	876,991	0	0	(522)	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	0	1,309,983	0	0	283,561	1,528	0	0	0	285,089
17	374.50	Rights Of Way	2,673,923	2,471	(535)	0	2,675,859	0	2,471	1,079,541	2,742	0	0	535	1,081,748
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125	0	0	2,053	4	0	0	0	2,057
19	375.30	Struc & Improv-General M & R	0	0	0	0	0	0	(78)	0	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,771,586	9,518	(2,059)	0	2,779,045	0	9,518	537,183	5,019	0	0	2,059	537,962
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,060,028	0	(1,281)	0	9,058,747	0	0	4,176,550	16,005	0	0	1,281	4,191,274
23	375.71	Struc & Improv-Other Distr Sys-llp	819,978	0	(1,231)	0	818,747	0	0	495,458	4,303	0	0	1,231	498,550
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:													
		Cast Iron													
		Bare Steel													
		Coated Steel													
		Plastic													
		All Mains Activity													
26	376.25	Mains - SMRP	186,258,530	3,438,773	(675,444)	0	189,021,859	0	0	57,315,340	1,65%	258,005	0	675,444	56,889,408
27	378.10	M & R Station Equip-General	143,801,578	0	0	0	143,801,578	0	0	9,513,256	1.65%	197,727	0	0	9,710,983
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	0	515,128	0	0	410,009	2.20%	944	0	0	410,953
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,211,477	63,638	(13,768)	0	22,261,347	0	0	3,257,481	2.20%	40,767	0	13,768	3,281,943
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	0	45,443	0	0	40,376	2.20%	83	0	0	40,459
31	380.00	Services	1,554,144	764,613	(143,484)	0	1,554,144	0	0	269,430	0.52%	0	0	0	269,430
32	380.25	Services - SMRP	106,216,811	0	0	0	106,837,940	0	0	56,596,339	3.80%	337,337	0	143,484	56,647,751
			65,246,198	0	0	0	65,246,198	0	0	9,916,649	3.80%	206,613	0	0	10,123,262

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 11 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 07/31/2021 (11=5+7-8+9+10)
			Beginning Balance 06/30/2021 (1)	Retirements (3)	Balance as of 07/31/2021 (4)=(1+2+3)	Additions (2)	Retirements (3)	Beginning Balance 06/30/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
DISTRIBUTION PLANT															
1	381.00	Meters	16,113,229	34,414	16,140,198	4,894,496	2.62%	35,210	0	7,445	0	4,922,261			
2	381.10	Meters - AMI	9,522,074	6,073	9,526,833	3,509,669	7.21%	57,226	0	1,314	0	3,565,581			
3	382.00	Meter Installations	9,660,942	9,405	9,668,312	5,441,868	2.08%	16,752	0	2,035	0	5,456,585			
4	383.00	House Regulators	6,701,293	16,589	6,714,293	2,131,966	2.25%	12,577	0	3,589	0	2,140,944			
5	384.00	House Regulator Installations	2,085,059	0	2,085,059	1,678,384	0.83%	1,442	0	0	0	1,679,826			
6	385.00	Industrial M & R Station Equipment	4,902,805	24,714	4,922,172	1,081,223	3.64%	14,901	0	5,347	(4,125)	1,086,652			
7	387.20	Other Equip-Odorization	0	0	0	0	3.13%	0	0	0	0	(59,912)			
8	387.41	Other Equip-Telephone	735,015	0	735,015	488,396	3.13%	1,917	0	0	0	490,313			
9	387.42	Other Equip-Radio	794,208	0	794,208	663,367	3.13%	2,072	0	0	0	665,439			
10	387.44	Other Equip-Other Communication	126,788	0	126,788	59,541	3.13%	331	0	0	0	59,872			
11	387.45	Other Equip-Telemetering	4,218,328	38,616	4,248,590	568,556	3.13%	11,042	0	8,354	(513)	570,731			
12	387.46	Other Equip-Cust Info Service	113,644	0	113,644	115,539	3.13%	296	0	0	0	115,835			
13	387.50	GPS Pipe Locators	213,381	0	213,381	24,763	3.13%	557	0	0	0	25,320			
14		Total Distribution Plant	598,550,897	4,408,824	602,093,835	164,490,473		1,225,400	0	865,886	(160,290)	164,689,697			
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	0	760,260	(63,968)	5.00%	3,168	0	0	0	(60,790)			
16	391.11	Office Furn & Equip-Data Handling	0	0	0	(30,982)	6.67%	0	0	0	0	(30,982)			
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	1,048,393	738,849	20.00%	17,473	0	0	0	756,322			
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	95,778	58,295	8.27%	660	0	0	0	58,955			
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	24,462	45,430	8.27%	169	0	0	0	45,599			
21	393.00	Stores Equipment	0	0	0	0	Amort.	0	0	0	0	0			
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	9,739	3,100	4.00%	32	0	0	0	3,132			
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	4.00%	0	0	0	0	0			
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	37,937	Amort.	0	0	0	0	37,937			
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	185	4.00%	0	0	0	0	185			
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,148,890	18,535	4,163,415	1,501,215	4.00%	13,854	0	4,010	0	1,511,059			
27	395.00	Laboratory	4,162	0	4,162	3,527	5.00%	17	0	0	0	3,544			
28	396.00	Power Operated Equip-General Tools	185,547	0	185,547	150,968	2.11%	326	0	0	0	151,294			
29	398.00	Miscellaneous Equipment	101,687	0	101,687	44,558	6.67%	565	0	0	0	45,123			
30		Total General Plant	6,378,918	18,535	6,393,443	2,489,123		36,264	0	4,010	0	2,521,377			
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	(777,092)	(139,735)	Amort.	(2,159)	0	0	0	(141,894)			
32		TOTAL GAS PLANT IN SERVICE	611,798,370	4,427,359	615,348,611	170,355,664		1,375,939	0	877,118	(160,290)	170,694,195			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 12 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization				Balance as of 08/31/2021 (11=5+7-8+9+10)
			Beginning Balance 07/31/2021 (1)	Balance as of 08/31/2021 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 07/31/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=-((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	0	0	0	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	0	0	0	0	0	0	0	0	71,370
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	0	0	0	0	0	0	0	0	161
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	7,052,559	0	(53,201)	0	0	0	0	0	0	0	0	3,449,586
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	0	0	0	0	0	0	0	0	166,628
9		Total Intangible Plant	7,638,425	0	(53,201)	0	0	0	0	0	0	0	0	3,687,745
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	0	0	0	0	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	(535)	0	0	0	0	0	0	0	0	286,617
17	374.50	Rights Of Way	2,675,859	3,600	(535)	3,600	0	0	0	0	0	0	0	1,083,957
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	0	0	0	0	0	0	0	2,061
19	375.30	Struc & Improv-General M & R	0	0	0	0	0	0	0	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,779,045	13,865	(2,059)	13,865	0	0	0	0	0	0	0	538,758
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,058,747	0	(1,281)	0	0	0	0	0	0	0	0	4,205,996
23	375.71	Struc & Improv-Other Distr Sys-llp	818,747	0	(1,231)	0	0	0	0	0	0	0	0	501,602
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	189,021,859	5,009,400	(663,555)	193,367,704	1.65%	262,893	0	663,555	(42,702)	56,446,044		
27	378.10	M & R Station Equip-General	143,801,578	0	0	143,801,578	1.65%	197,727	0	0	0	9,908,710		
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	515,128	2.20%	944	0	0	0	411,897		
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,261,347	92,705	(13,768)	22,340,284	2.20%	40,885	0	13,768	(2,537)	3,306,523		
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	45,443	2.20%	83	0	0	0	40,542		
31	380.00	Services	1,554,144	0	0	1,554,144	0.52%	269,430	0	0	0	269,430		
32	380.25	Services - SMRP	106,837,940	1,113,842	(167,518)	107,784,264	3.80%	339,818	0	167,518	(115,718)	56,704,333		
		Total	65,246,198	0	0	65,246,198	3.80%	206,613	0	0	0	10,329,875		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

WPB-2.2
SHEET 14 OF 45
WITNESS: GORE

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL X UPDATED
WORKPAPER REFERENCE NO(S):

Line No.	Acct. No.	Description	Plant			Gas Plant in Service			Reserve for Depreciation & Amortization					Balance as of 09/30/2021 (11=5+7-8+9+10)		
			Beginning Balance 08/31/2021 (1)	Balance as of 09/30/2021 (4)=(1+2+3)	Retirements (3)	Retirements (2)	Retirements (3)	Beginning Balance 08/31/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*(6/12))	Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)			
<u>1 ACCOUNT 101/106 GAS PLANT IN SERVICE</u>																
<u>INTANGIBLE PLANT</u>																
3	301.00	Organization	521	0	0	0	0	0	0	0	0	0	0	0	0	
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	0	96,335	0	0	0	0	268	0	0	0	71,638
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	0	943	0	0	0	161	8	0	0	0	169
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	6,999,358	398,000	(3,388)	0	7,393,970	0	398,000	0	3,449,586	108,755	0	3,388	0	3,554,953
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	0	488,067	0	0	0	166,628	9,748	0	0	0	176,376
9		Total Intangible Plant	7,585,224	398,000	(3,388)	0	7,979,836	0	398,000	0	3,687,745	118,778	0	3,388	0	3,803,136
<u>10 PRODUCTION PLANT - LPG</u>																
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>DISTRIBUTION PLANT</u>																
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	206	0	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	0	876,991	0	0	0	(522)	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	0	1,309,983	0	0	0	286,617	1,40%	0	0	0	288,145
17	374.50	Rights Of Way	2,678,924	2,654	(535)	0	2,681,043	0	2,654	0	1,083,957	1.23%	2,747	535	0	1,086,169
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125	0	0	0	2,061	4	0	0	0	2,065
19	375.30	Struc & Improv-General M & R	0	0	0	0	0	0	0	0	(78)	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,790,851	10,221	(2,059)	0	2,799,013	0	10,221	0	538,758	2.17%	5,054	2,059	0	539,572
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,057,466	90,100	(1,281)	0	9,146,285	0	90,100	0	4,205,996	2.12%	16,080	1,281	0	4,220,795
23	375.71	Struc & Improv-Other Distr Sys-llp	817,516	86,567	(1,231)	0	902,852	0	86,567	0	501,602	4,303	0	1,231	0	504,674
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:														
		Cast Iron														
		Bare Steel														
		Coated Steel														
		Plastic														
		All Mains Activity														
26	376.25	Mains - SMRP	193,367,704	3,692,652	(604,043)	0	196,456,313	0	3,692,652	0	56,446,044	1.65%	268,004	604,043	0	56,076,063
27	378.10	M & R Station Equip-General	143,801,578	0	0	0	143,801,578	0	0	0	9,908,710	1.65%	197,727	0	0	10,106,437
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	0	515,128	0	0	0	411,897	2.20%	944	0	0	412,841
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,340,284	68,337	(13,768)	0	22,394,853	0	68,337	0	3,306,523	2.20%	41,007	13,768	0	3,331,225
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	0	45,443	0	0	0	40,542	2.20%	83	0	0	40,625
31	380.00	Services	1,554,144	0	0	0	1,554,144	0	0	0	269,430	0.52%	0	0	0	269,430
32	380.25	Services - SMRP	107,794,264	821,062	(161,388)	0	108,443,938	0	821,062	0	56,704,333	3.80%	342,361	161,388	0	56,762,002
		Total	65,246,198	0	0	0	65,246,198	0	0	0	10,329,875	3.80%	206,613	0	0	10,536,488

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL X UPDATED
 WORKPAPER REFERENCE NO(S):

WPB-2.2
 SHEET 15 OF 45
 WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service			Reserve for Depreciation & Amortization					Balance as of 09/30/2021 (11=5+7-8+9+10)
			Beginning Balance 08/31/2021 (1)	Balance as of 09/30/2021 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 08/31/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
DISTRIBUTION PLANT														
1	381.00	Meters	16,182,885	16,212,394	(7,445)	36,954	4,950,102	2.62%	35,365	0	7,445	0	4,978,022	
2	381.10	Meters - AMI	9,534,366	9,539,573	(1,314)	6,521	3,621,530	7.21%	57,301	0	1,314	0	3,677,517	
3	382.00	Meter Installations	9,679,978	9,688,043	(2,035)	10,100	5,471,319	2.08%	16,786	0	2,035	0	5,486,070	
4	383.00	House Regulators	6,734,870	6,749,095	(3,589)	17,814	2,149,964	2.25%	12,641	0	3,589	0	2,159,016	
5	384.00	House Regulator Installations	2,085,059	2,085,059	0	0	1,681,268	0.83%	1,442	0	0	0	1,682,710	
6	385.00	Industrial M & R Station Equipment	4,952,827	4,974,019	(5,347)	26,539	1,092,157	3.64%	15,056	0	5,347	0	1,097,741	
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.13%	0	0	0	0	(59,912)	
8	387.41	Other Equip-Telephone	735,015	735,015	0	0	492,230	3.13%	1,917	0	0	0	494,147	
9	387.42	Other Equip-Radio	794,208	794,208	0	0	667,511	3.13%	2,072	0	0	0	669,583	
10	387.44	Other Equip-Other Communication	126,788	126,788	0	0	60,203	3.13%	331	0	0	0	60,534	
11	387.45	Other Equip-Telemetering	4,296,489	4,329,601	(8,354)	41,466	573,008	3.13%	11,250	0	8,354	(513)	575,391	
12	387.46	Other Equip-Cust Info Service	113,644	113,644	0	0	116,131	3.13%	296	0	0	0	116,427	
13	387.50	GPS Pipe Locators	213,381	213,381	0	0	25,877	3.13%	557	0	0	0	26,434	
14		Total Distribution Plant	607,638,317	611,736,915	(812,389)	4,910,987	164,877,134		1,241,469	0	812,389	(166,602)	165,139,612	
GENERAL PLANT														
15	391.10	Office Furn & Equip-Unspecified	760,260	760,260	0	0	(57,622)	5.00%	3,168	0	0	0	(54,454)	
16	391.11	Office Furn & Equip-Data Handling	0	0	0	0	(30,982)	6.67%	0	0	0	0	(30,982)	
18	391.12	Office Furn & Equip-Info Systems	1,048,393	1,048,393	0	0	773,795	20.00%	17,473	0	0	0	791,268	
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	95,778	0	0	59,615	8.27%	660	0	0	0	60,275	
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	24,462	0	0	45,768	8.27%	169	0	0	0	45,937	
21	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0	0	
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	9,739	0	0	3,164	4.00%	32	0	0	0	3,196	
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	4.00%	0	0	0	0	0	
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	0	37,937	
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	0	185	
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,186,406	4,202,300	(4,010)	19,904	1,520,965	4.00%	13,981	0	4,010	0	1,530,936	
27	395.00	Laboratory	4,162	4,162	0	0	3,561	5.00%	17	0	0	0	3,578	
28	396.00	Power Operated Equip-General Tools	185,547	185,547	0	0	151,620	2.11%	326	0	0	0	151,946	
29	398.00	Miscellaneous Equipment	101,687	101,687	0	0	45,688	6.67%	565	0	0	0	46,253	
30		Total General Plant	6,416,434	6,432,328	(4,010)	19,904	2,553,693		36,391	0	4,010	0	2,586,074	
OTHER PLANT														
31			(777,092)	(777,092)	0	0	(144,052)	Amort.	(2,159)	0	0	0	(146,211)	
32	378.21	M & R Sta Equip Reg FMV	620,862,883	625,371,987	(819,787)	5,328,891	170,974,520		1,394,480	0	819,787	(166,602)	171,382,611	
33		TOTAL GAS PLANT IN SERVICE	620,862,883	625,371,987	(819,787)	5,328,891	170,974,520		1,394,480	0	819,787	(166,602)	171,382,611	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 16 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service			Reserve for Depreciation & Amortization					Balance as of 10/31/2021 (11=5+7-8+9+10)
			Beginning Balance 09/30/2021	Balance as of 10/31/2021 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 09/30/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
2		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	521	0	0	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	96,335	0	0	0	0	268	0	0	0	0	71,905
5	303.10	Misc Intangible Plant-Dis Software	943	943	0	0	0	0	8	0	0	0	0	177
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	7,393,970	7,281,181	0	(112,789)	0	0	111,105	0	112,789	0	0	3,553,269
8	303.99	Misc Intangible Plant-Cloud Software	488,067	488,067	0	0	0	0	9,748	0	0	0	0	186,124
9		Total Intangible Plant	7,979,836	7,867,047	0	(112,789)	0	0	121,128	0	112,789	0	0	3,811,475
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	206	0	0	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	876,991	0	0	0	0	(522)	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	1,309,983	0	0	0	0	288,145	1,528	0	0	0	289,673
17	374.50	Rights Of Way	2,681,043	2,685,448	5,082	(677)	0	0	1,086,169	2,750	677	0	0	1,088,242
18	375.20	Struc & Improv-City Gate M & R	2,125	2,125	0	0	0	0	2,065	4	0	0	0	2,069
19	375.30	Struc & Improv-General M & R	0	0	0	0	0	0	(78)	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,799,013	2,817,837	21,432	(2,608)	0	0	539,572	5,079	2,608	0	0	539,862
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,146,285	9,144,150	0	(2,135)	0	0	4,220,795	16,157	2,135	0	0	4,234,817
23	375.71	Struc & Improv-Other Distr Sys-llp	902,852	900,801	0	(2,051)	0	0	504,674	4,303	2,051	0	0	506,926
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	196,456,313	201,554,253	5,834,301	(736,361)	0	0	56,076,063	1,65%	736,361	0	0	55,581,589
27	378.10	M & R Station Equip-General	143,801,578	143,801,578	0	0	0	10,106,437	197,727	0	0	0	0	10,304,164
28	378.20	M & R Sta Equip-General-Regulating	515,128	515,128	0	0	0	412,841	944	0	0	0	0	413,785
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,394,853	22,418,326	22,717	756	0	3,331,225	41,079	0	(756)	0	0	3,370,523
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	45,443	0	0	0	40,625	83	0	0	0	0	40,708
31	380.00	Services	1,554,144	1,554,144	0	0	0	269,430	0	0	0	0	0	269,430
32	380.25	Services - SMRP	108,443,938	109,435,211	1,017,194	(25,921)	0	56,762,002	344,975	0	25,921	0	0	56,981,455
			65,246,198	65,246,198	0	0	0	10,536,488	206,613	0	0	0	0	10,743,101

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 18 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service			Reserve for Depreciation & Amortization					Balance as of 11/30/2021 (11=5+7-8+9+10)
			Beginning Balance 10/31/2021 (1)	Balance as of 11/30/2021 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 10/31/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=-((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	0	0	0	521	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	0	96,335	0	268	0	0	0	0	72,173
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	0	943	0	8	0	0	0	0	185
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	7,281,181	0	(27,149)	0	7,254,032	0	109,940	0	27,149	0	0	3,636,060
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	0	488,067	0	9,748	0	0	0	0	195,872
9		Total Intangible Plant	7,867,047	0	(27,149)	0	7,839,898	0	119,963	0	27,149	0	0	3,904,289
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	206	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	0	876,991	(522)	0	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	0	1,309,983	289,673	1,40%	1,528	0	0	0	291,201
17	374.50	Rights Of Way	2,685,448	7,414	(677)	0	2,692,185	1,088,242	1.23%	2,756	677	0	0	1,090,321
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125	2,069	2.17%	4	0	0	0	2,073
19	375.30	Struc & Improv-General M & R	0	0	0	0	0	(78)	2.17%	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,817,837	30,414	(2,608)	0	2,845,643	539,862	2.17%	5,121	2,608	0	(2,181)	540,194
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	2.17%	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,144,150	0	(2,135)	0	9,142,015	4,234,817	2.12%	16,153	2,135	0	0	4,248,835
23	375.71	Struc & Improv-Other Distr Sys-llp	900,801	0	(2,051)	0	898,750	506,926	Amort.	4,303	2,051	0	0	509,178
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	5.32%	0	0	0	0	0
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	201,554,253	8,267,900	(799,043)	0	209,023,110	55,581,589	1.65%	282,272	799,043	0	(15,649)	55,049,169
27	378.10	M & R Station Equip-General	143,801,578	0	0	0	143,801,578	10,304,164	1.65%	197,727	0	0	0	10,501,891
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	0	515,128	413,785	2.20%	944	0	0	0	414,729
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,418,326	82,770	756	0	22,501,852	3,370,523	2.20%	41,177	(756)	0	(2,537)	3,409,919
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	0	45,443	40,708	2.20%	83	0	0	0	40,791
31	380.00	Services	1,554,144	1,558,666	(3,039)	0	1,554,144	269,430	0.52%	0	0	0	0	269,430
32	380.25	Services - SMRP	109,435,211	0	0	0	110,990,838	56,981,455	3.80%	349,008	3,039	0	(83,673)	57,243,751
			65,246,198	0	0	0	65,246,198	10,743,101	3.80%	206,613	0	0	0	10,949,714

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL X UPDATED
 WORKPAPER REFERENCE NO(S):

WPB-2.2
 SHEET 19 OF 45
 WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 11/30/2021 (11=5+7-8+9+10)
			Beginning Balance 10/31/2021 (1)	Additions (2)	Retirements (3)	Balance as of 11/30/2021 (4)=(1+2+3)	Reserve Beginning Balance 10/31/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)			
DISTRIBUTION PLANT															
1	381.00	Meters	16,284,559	108,563	(3,924)	16,389,198	5,009,574	2.62%	35,669	0	3,924	0	0	5,041,319	
2	381.10	Meters - AMI	9,550,680	18,502	(1,664)	9,567,518	3,733,203	7.21%	57,434	0	1,664	0	0	3,788,973	
3	382.00	Meter Installations	9,703,528	25,871	(1,511)	9,727,888	5,501,365	2.08%	16,841	0	1,511	0	0	5,516,695	
4	383.00	House Regulators	6,772,220	43,228	(4,449)	6,810,999	2,167,243	2.25%	12,734	0	4,449	0	0	2,175,528	
5	384.00	House Regulator Installations	2,085,059	0	0	2,085,059	1,684,152	0.83%	1,442	0	0	0	0	1,685,594	
6	385.00	Industrial M & R Station Equipment	5,022,120	76,658	(5,236)	5,093,542	1,103,541	3.64%	15,342	0	5,236	0	(4,125)	1,109,522	
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	3.13%	0	0	0	0	0	(59,912)	
8	387.41	Other Equip-Telephone	735,015	0	0	735,015	496,064	3.13%	1,917	0	0	0	0	497,981	
9	387.42	Other Equip-Radio	794,208	0	0	794,208	671,655	3.13%	2,072	0	0	0	0	673,727	
10	387.44	Other Equip-Other Communication	126,788	0	0	126,788	60,865	3.13%	331	0	0	0	0	61,196	
11	387.45	Other Equip-Telemetering	4,404,398	121,819	(10,582)	4,515,635	575,687	3.13%	11,633	0	10,582	0	(513)	576,225	
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	116,723	3.13%	296	0	0	0	0	117,019	
13	387.50	GPS Pipe Locators	213,381	0	0	213,381	26,991	3.13%	557	0	0	0	0	27,548	
14		Total Distribution Plant	618,113,424	10,341,805	(836,163)	627,619,066	165,452,896		1,263,957	0	836,163	0	(108,678)	165,772,012	
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	0	0	760,260	(51,286)	5.00%	3,168	0	0	0	0	(48,118)	
16	391.11	Office Furn & Equip-Data Handling	0	0	0	0	(30,982)	6.67%	0	0	0	0	0	(30,982)	
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	0	1,048,393	808,741	20.00%	17,473	0	0	0	0	826,214	
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	60,935	8.27%	660	0	0	0	0	61,595	
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	46,106	8.27%	169	0	0	0	0	46,275	
21	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0	0	0	
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	0	9,739	3,228	4.00%	32	0	0	0	0	3,260	
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	4.00%	0	0	0	0	0	0	
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	0	0	37,937	
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	0	0	185	
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,212,624	32,895	(5,079)	4,240,440	1,539,882	4.00%	14,088	0	5,079	0	0	1,548,891	
27	395.00	Laboratory	4,162	0	0	4,162	3,595	5.00%	17	0	0	0	0	3,612	
28	396.00	Power Operated Equip-General Tools	185,547	0	0	185,547	152,272	2.11%	326	0	0	0	0	152,598	
29	398.00	Miscellaneous Equipment	101,687	0	0	101,687	46,818	6.67%	565	0	0	0	0	47,383	
30		Total General Plant	6,442,652	32,895	(5,079)	6,470,468	2,617,430		36,498	0	5,079	0	0	2,648,849	
31		OTHER PLANT													
32	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(148,370)	Amort.	(2,159)	0	0	0	0	(150,528)	
33		TOTAL GAS PLANT IN SERVICE	631,646,031	10,374,700	(868,391)	641,152,340	171,733,432		1,418,260	0	868,391	0	(108,678)	172,174,622	

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL X UPDATED
WORKPAPER REFERENCE NO(S):

WPB-2.2
SHEET 20 OF 45
WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service			Reserve for Depreciation & Amortization					Balance as of 12/31/2021 (11=5+7-8+9+10)
			Beginning Balance 11/30/2021	Balance as of 12/31/2021	Retirements	Retirements	Depreciation Accrual Rates	Depreciation Accrual	Reserve Amortization Adjustments	Retirements	Cost of Removal			
			(1)	(4)=(1+2+3)	(3)	(6)	(7)=((1+4)/2*(6/12))	(8)	(9)	(10)				
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
2		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	0	0	Amort.	0	0	0	0	0	0	0	
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	Amort.	268	0	0	0	0	72,440	0	
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	Amort.	8	0	0	0	0	193	0	
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	Amort.	0	0	0	0	0	0	0	
7	303.30	Misc Intangible Plant-Other Software	7,254,032	2,543,500	(138,892)	Amort.	129,744	0	0	138,892	0	3,626,912	0	
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	Amort.	9,748	0	0	0	0	205,620	0	
9		Total Intangible Plant	7,839,898	2,543,500	(138,892)		139,768	0	0	138,892	0	3,905,165	0	
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	Non-Dep.	0	0	0	0	0	0	0	
12		Total Production Plant	0	0	0		0	0	0	0	0	0	0	
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	Non-Dep.	0	0	0	0	0	0	0	
15	374.20	Land-Other Distribution Systems	876,991	0	0	Non-Dep.	0	0	0	0	0	(522)	0	
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	1.40%	1,528	0	0	0	0	292,729	0	
17	374.50	Rights Of Way	2,692,185	8,573	(677)	1.23%	2,764	0	677	0	0	1,092,408	0	
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2.17%	4	0	0	0	0	2,077	(78)	
19	375.30	Struc & Improv-General M & R	0	0	0	2.17%	0	0	0	0	0	0	0	
20	375.40	Struc & Improv-Regulating	2,845,643	34,880	(2,608)	2.17%	5,175	0	2,608	(2,181)	0	540,580	0	
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	2.17%	0	0	0	0	0	0	0	
22	375.70	Struc & Improv-Other Distr. Systems	9,142,015	90,100	(2,135)	2.12%	16,229	0	2,135	0	0	4,262,929	0	
23	375.71	Struc & Improv-Other Distr Sys-llp	898,750	86,567	(2,051)	Amort.	4,303	0	2,051	0	0	511,430	0	
24	375.80	Struc & Improv-Communications	0	0	0	5.32%	0	0	0	0	0	0	0	
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	209,023,110	9,738,637	(674,134)	1.65%	293,639	0	674,134	(13,506)	0	54,655,168	0	
27	378.10	M & R Station Equip-General	143,801,578	0	0	1.65%	197,727	0	0	0	0	10,699,618	0	
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	2.20%	944	0	0	0	0	415,673	0	
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,501,852	112,632	756	2.20%	41,357	0	(756)	(2,537)	0	3,449,495	0	
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	2.20%	83	0	0	0	0	40,874	0	
31	380.00	Services	1,554,144	0	0	0.52%	269,430	0	0	0	0	269,430	0	
32	380.25	Services - SMRP	110,990,838	1,885,685	37,727	3.80%	354,516	0	(37,727)	(90,844)	0	57,545,150	0	
			65,246,198	0	0	3.80%	206,613	0	0	0	0	11,156,327	0	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
 TYPE OF FILING: X ORIGINAL X UPDATED SHEET 21 OF 45
 WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 12/31/2021 (11=5+7-8+9+10)
			Beginning Balance 11/30/2021 (1)	Balance as of 12/31/2021 (4)=(1+2+3)	Retirements (3)	Additions (2)	Retirements (3)	Beginning Balance 11/30/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
DISTRIBUTION PLANT															
1	381.00	Meters	16,389,198	124,712	(3,924)	16,509,986	2.62%	35,915	0	3,924	0	5,073,310			
2	381.10	Meters - AMI	9,567,518	21,352	(1,664)	9,587,206	7.21%	57,544	0	1,664	0	3,844,853			
3	382.00	Meter Installations	9,727,888	30,284	(1,511)	9,756,661	2.08%	16,887	0	1,511	0	5,532,071			
4	383.00	House Regulators	6,810,999	51,013	(4,449)	6,857,563	2.25%	12,814	0	4,449	0	2,183,893			
5	384.00	House Regulator Installations	2,085,059	0	0	2,085,059	0.83%	1,442	0	0	0	1,687,036			
6	385.00	Industrial M & R Station Equipment	5,093,542	88,255	(5,236)	5,176,561	3.64%	15,576	0	5,236	(4,125)	1,115,737			
7	387.20	Other Equip-Odorization	0	0	0	0	3.13%	0	0	0	0	(59,912)			
8	387.41	Other Equip-Telephone	735,015	0	0	735,015	3.13%	1,917	0	0	0	499,898			
9	387.42	Other Equip-Radio	794,208	0	0	794,208	3.13%	2,072	0	0	0	675,799			
10	387.44	Other Equip-Other Communication	126,788	0	0	126,788	3.13%	331	0	0	0	61,527			
11	387.45	Other Equip-Telemetering	4,515,635	139,939	(10,582)	4,644,992	3.13%	11,947	0	10,582	(513)	577,077			
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	3.13%	296	0	0	0	117,315			
13	387.50	GPS Pipe Locators	213,381	0	0	213,381	3.13%	557	0	0	0	28,105			
14		Total Distribution Plant	627,619,066	12,412,629	(670,488)	639,361,207		1,282,180	0	670,488	(113,706)	166,269,998			
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	0	0	760,260	5.00%	3,168	0	0	0	(44,950)			
16	391.11	Office Furn & Equip-Data Handling	0	0	0	0	6.67%	0	0	0	0	(30,982)			
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	0	1,048,393	20.00%	17,473	0	0	0	843,687			
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	8.27%	660	0	0	0	62,255			
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	8.27%	169	0	0	0	46,444			
21	393.00	Stores Equipment	0	0	0	0	Amort.	0	0	0	0	0			
22	394.10	Tools, Shop, & Gar Eq-Garage & Serv	9,739	0	0	9,739	4.00%	32	0	0	0	3,292			
23	394.11	Tools, Shop, & Gar Eq-Cng Stationary	0	0	0	0	4.00%	0	0	0	0	0			
24	394.13	Tools, Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	Amort.	0	0	0	0	37,937			
25	394.20	Tools, Shop, & Gar Eq-Shop Equip	0	0	0	0	4.00%	0	0	0	0	185			
26	394.30	Tools, Shop, & Gar Eq-Tools & Other	4,240,440	41,592	(5,079)	4,276,953	4.00%	14,196	0	5,079	0	1,558,008			
27	395.00	Laboratory	4,162	0	0	4,162	5.00%	17	0	0	0	3,629			
28	396.00	Power Operated Equip-General Tools	185,547	0	0	185,547	2.11%	326	0	0	0	152,924			
29	398.00	Miscellaneous Equipment	101,687	0	0	101,687	6.67%	565	0	0	0	47,948			
30		Total General Plant	6,470,468	41,592	(5,079)	6,506,981		36,606	0	5,079	0	2,680,376			
31		OTHER PLANT													
32	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	Amort.	(2,159)	0	0	0	(152,687)			
33		TOTAL GAS PLANT IN SERVICE	641,152,340	14,997,721	(814,459)	655,335,602		1,456,395	0	814,459	(113,706)	172,702,852			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 22 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization				Balance as of 01/31/2022 (11=5+7-8+9+10) \$	
			Beginning Balance 12/31/2021 (1) \$	Balance as of 01/31/2022 (4)=(1+2+3) \$	Retirements (3) \$	Additions (2) \$	Beginning Balance 12/31/2021 (5) \$	Depreciation Accrual Rates (6) \$	Depreciation Accrual (7)=((1+4)/2*(6/12)) \$	Reserve Amortization Adjustments (8) \$	Retirements (9) \$	Cost of Removal (10) \$			
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>													
		<u>INTANGIBLE PLANT</u>													
3	301.00	Organization	521	0	0	521	0	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	96,335	0	0	268	0	0	0	0	0	72,708
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	943	0	0	193	8	0	0	0	0	200
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	9,658,640	0	(17,378)	9,641,262	0	0	149,626	0	17,378	0	0	0	3,759,160
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	488,067	0	0	9,748	0	0	0	0	0	215,367
9		Total Intangible Plant	10,244,506	0	(17,378)	10,227,128	0	0	159,649	0	17,378	0	0	0	4,047,436
10		<u>PRODUCTION PLANT - LPG</u>													
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>													
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	876,991	0	0	(522)	0	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	1,309,983	0	0	292,729	1,386	0	0	0	0	294,115
17	374.50	Rights Of Way	2,700,081	1,058	(214)	2,700,925	1,058	0	1,092,408	2,498	214	0	0	0	1,094,692
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	0	0	2,077	4	0	0	0	0	2,081
19	375.30	Struc & Improv-General M & R	0	0	0	0	0	0	(78)	0	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,877,915	4,124	(834)	2,881,205	4,124	0	540,580	5,711	834	0	0	0	543,276
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,229,980	0	(827)	9,229,153	0	0	4,262,929	18,305	827	0	0	0	4,280,407
23	375.71	Struc & Improv-Other Distr Sys-llp	983,266	0	(795)	982,471	0	0	511,430	4,303	795	0	0	0	514,938
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:													
		Cast Iron													
		Bare Steel													
		Coated Steel													
		Plastic													
		All Mains Activity													
26	376.25	Mains - SMRP	218,087,613	1,285,832	(315,672)	219,057,773	1,285,832	0	54,655,168	324,216	315,672	0	0	0	54,635,127
27	378.10	M & R Station Equip-General	143,801,578	0	0	143,801,578	0	0	10,699,618	213,306	0	0	0	0	10,912,924
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	515,128	0	0	415,673	1,077	0	0	0	0	416,750
29	379.10	M & R Sta Equip-Gen-Local Gas Purch	22,615,240	27,235	(5,507)	22,636,968	27,235	0	3,449,495	47,326	5,507	0	0	0	3,488,777
30	379.30	M & R Sta Equip-City Gate Check Sta	45,443	0	0	45,443	0	0	40,874	95	0	0	0	0	40,969
31	380.00	Services	1,554,144	295,099	(83,334)	1,765,909	295,099	0	269,430	374,850	83,334	0	0	0	269,430
32	380.25	Services - SMRP	112,914,250	0	0	113,126,015	0	0	57,545,150	374,850	0	0	0	0	57,706,931
		Total	65,246,198	0	0	65,246,198	0	0	11,156,327	216,400	0	0	0	0	11,372,727

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
 TYPE OF FILING: X ORIGINAL X UPDATED SHEET 23 OF 45
 WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 01/31/2022 (11=5+7-8+9+10)
			Beginning Balance 12/31/2021 (1)	Balance as of 01/31/2022 (4)=(1+2+3)	Retirements (3)	Reserve Beginning Balance 12/31/2021 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)				
DISTRIBUTION PLANT															
1	381.00	Meters	16,509,986	15,254	(3,084)	5,073,310	2.57%	35,372	0	3,084	0	5,105,598			
2	381.10	Meters - AMI	9,587,206	2,692	(544)	3,844,853	7.13%	56,970	0	544	0	3,901,279			
3	382.00	Meter Installations	9,756,661	4,226	(854)	5,532,071	1.77%	14,394	0	854	0	5,545,611			
4	383.00	House Regulators	6,857,563	6,209	(1,256)	2,183,893	1.96%	11,205	0	1,256	0	2,193,842			
5	384.00	House Regulator Installations	2,085,059	0	0	1,687,036	9.60%	16,680	0	0	0	1,703,716			
6	385.00	Industrial M & R Station Equipment	5,176,561	10,577	(2,139)	1,115,737	3.60%	15,542	0	2,139	(4,125)	1,125,015			
7	387.20	Other Equip-Odorization	0	0	0	0	0.00%	0	0	0	0	(59,912)			
8	387.41	Other Equip-Telephone	735,015	0	0	499,898	3.19%	1,954	0	0	0	501,852			
9	387.42	Other Equip-Radio	794,208	0	0	675,799	3.19%	2,111	0	0	0	677,910			
10	387.44	Other Equip-Other Communication	126,788	0	0	61,527	3.19%	337	0	0	0	61,864			
11	387.45	Other Equip-Telemetering	4,644,992	11,820	(2,390)	577,077	3.19%	12,360	0	2,390	(513)	586,534			
12	387.46	Other Equip-Cust Info Service	113,644	0	0	117,315	3.19%	302	0	0	0	117,617			
13	387.50	GPS Pipe Locators	213,381	0	0	28,105	12.88%	2,290	0	0	0	30,395			
14		Total Distribution Plant	639,361,207	1,664,126	(417,450)	166,269,998		1,378,994	0	417,450	(167,676)	167,063,866			
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	0	0	(44,950)	5.00%	3,168	7,721	0	0	(34,061)			
16	391.11	Office Furn & Equip-Data Handling	0	0	0	(30,982)	0.00%	0	867	0	0	(30,115)			
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	0	843,687	20.00%	17,473	2,845	0	0	864,005			
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	62,255	0.87%	69	0	0	0	62,324			
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	46,444	0.87%	18	0	0	0	46,462			
21	393.00	Stores Equipment	0	0	0	0	Amort.	0	0	0	0	0			
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	0	3,292	4.00%	32	0	0	0	3,324			
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	4.00%	0	0	0	0	0			
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	37,937	Amort.	0	0	0	0	37,937			
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	185	4.00%	0	0	0	0	185			
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,276,953	6,611	(1,337)	1,558,008	4.00%	14,265	(1,865)	1,337	0	1,569,071			
27	395.00	Laboratory	4,162	0	0	3,629	5.00%	17	4	0	0	3,650			
28	396.00	Power Operated Equip-General Tools	185,547	0	0	152,924	0.00%	0	0	0	0	152,924			
29	398.00	Miscellaneous Equipment	101,687	0	0	47,948	6.67%	565	483	0	0	48,996			
30		Total General Plant	6,506,981	6,611	(1,337)	2,680,376		35,607	10,055	1,337	0	2,724,701			
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(152,687)	Amort.	(2,159)	0	0	0	(154,845)			
32		TOTAL GAS PLANT IN SERVICE	655,335,602	1,670,737	(436,165)	172,702,852		1,572,092	10,055	436,165	(167,676)	173,681,158			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 24 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service			Reserve for Depreciation & Amortization					Balance as of 02/28/2022 (\$ = 5+7-8+9+10)
			Beginning Balance 01/31/2022 (1)	Balance as of 02/28/2022 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 01/31/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=-((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
2		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	0	0	521	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	96,335	0	0	268	0	0	0	0	72,976
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	943	0	0	8	0	0	0	0	208
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	9,641,262	0	(13,451)	9,627,811	0	0	149,368	0	13,451	0	0	3,895,077
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	488,067	0	0	9,748	0	0	0	0	225,115
9		Total Intangible Plant	10,227,128	0	(13,451)	10,213,677	0	0	159,391	0	13,451	0	0	4,193,376
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	876,991	(522)	0	0	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	1,309,983	294,115	1,386	1,386	0	0	0	0	295,501
17	374.50	Rights Of Way	2,700,925	2,579	(214)	2,703,290	1,094,692	2,499	2,499	214	0	0	0	1,096,977
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	0	4	0	0	0	0	0	2,065
19	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	0	0	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,881,205	10,056	(834)	2,890,427	543,276	5,724	0	834	(2,181)	0	0	545,985
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,229,153	0	(827)	9,228,326	4,280,407	18,304	0	827	0	0	0	4,297,884
23	375.71	Struc & Improv-Other Distr Sys-llp	982,471	0	(795)	981,676	514,938	4,303	0	795	0	0	0	518,446
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	219,057,773	3,135,226	(373,708)	221,819,291	54,635,127	326,984	0	373,708	(37,182)	0	0	54,551,221
27	378.10	M & R Station Equip-General	143,801,578	0	0	143,801,578	10,912,924	213,306	0	0	0	0	0	11,126,230
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	515,128	416,750	1,077	0	0	0	0	0	417,827
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,636,968	66,408	(5,507)	22,697,869	3,488,777	47,413	0	5,507	(2,537)	0	0	3,528,146
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	45,443	40,969	95	0	0	0	0	0	41,064
31	380.00	Services	1,554,144	719,536	(93,880)	1,179,799	57,706,931	376,239	0	93,880	(87,852)	0	0	269,430
32	380.25	Services - SMRP	113,126,015	0	0	113,126,015	11,372,727	216,400	0	0	0	0	0	57,901,438
			65,246,198	0	0	65,246,198	11,372,727	216,400	0	0	0	0	0	11,589,127

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
 TYPE OF FILING: X ORIGINAL X UPDATED SHEET 25 OF 45
 WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 02/28/2022 (11=5+7-8+9+10)
			Beginning Balance 01/31/2022 (1)	Retirements (3)	Balance as of 02/28/2022 (4)=(1+2+3)	Retirements (2)	Additions (2)	Beginning Balance 01/31/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
DISTRIBUTION PLANT															
1	381.00	Meters	16,522,156	37,194	16,556,266	(3,084)	5,105,598	2.57%	35,421	0	3,084	0	5,137,935		
2	381.10	Meters - AMI	9,589,354	6,564	9,595,374	(544)	3,901,279	7.13%	56,995	0	544	0	3,957,730		
3	382.00	Meter Installations	9,760,033	10,303	9,769,482	(854)	5,545,611	1.77%	14,403	0	854	0	5,559,160		
4	383.00	House Regulators	6,862,516	15,140	6,876,400	(1,256)	2,193,842	1.96%	11,220	0	1,256	0	2,203,806		
5	384.00	House Regulator Installations	2,085,059	0	2,085,059	0	1,703,716	9.60%	16,680	0	0	0	1,720,396		
6	385.00	Industrial M & R Station Equipment	5,184,999	25,789	5,208,649	(2,139)	1,125,015	3.60%	15,590	0	2,139	(4,125)	1,134,341		
7	387.20	Other Equip-Odorization	0	0	0	0	0	0.00%	0	0	0	0	(59,912)		
8	387.41	Other Equip-Telephone	735,015	0	735,015	0	501,852	3.19%	1,954	0	0	0	503,806		
9	387.42	Other Equip-Radio	794,208	0	794,208	0	677,910	3.19%	2,111	0	0	0	680,021		
10	387.44	Other Equip-Other Communication	126,788	0	126,788	0	61,864	3.19%	337	0	0	0	62,201		
11	387.45	Other Equip-Telemetering	4,654,422	28,820	4,680,852	(2,390)	586,534	3.19%	12,408	0	2,390	(513)	586,039		
12	387.46	Other Equip-Cust Info Service	113,644	0	113,644	0	117,617	3.19%	302	0	0	0	117,919		
13	387.50	GPS Pipe Locators	213,381	0	213,381	0	30,395	12.88%	2,290	0	0	0	32,685		
14		Total Distribution Plant	640,607,883	4,057,615	644,179,466	(486,032)	167,063,866		1,383,445	0	486,032	(134,390)	167,826,889		
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	0	760,260	0	(34,061)	5.00%	3,168	7,722	0	0	(23,171)		
16	391.11	Office Furn & Equip-Data Handling	0	0	0	0	(30,115)	0.00%	0	860	0	0	(29,255)		
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	1,048,393	0	864,005	20.00%	17,473	2,840	0	0	884,318		
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	95,778	0	62,324	0.87%	69	0	0	0	62,393		
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	24,462	0	46,462	0.87%	18	0	0	0	46,480		
21	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0	0		
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	9,739	0	3,324	4.00%	32	0	0	0	3,356		
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	4.00%	0	0	0	0	0		
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	0	37,937		
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	0	185		
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,282,227	16,118	4,297,008	(1,337)	1,569,071	4.00%	14,299	(1,862)	1,337	0	1,580,171		
27	395.00	Laboratory	4,162	0	4,162	0	3,650	5.00%	17	0	0	0	3,667		
28	396.00	Power Operated Equip-General Tools	185,547	0	185,547	0	152,924	0.00%	0	0	0	0	152,924		
29	398.00	Miscellaneous Equipment	101,687	0	101,687	0	48,996	6.67%	565	478	0	0	50,039		
30		Total General Plant	6,512,255	16,118	6,527,036	(1,337)	2,724,701		35,641	10,038	1,337	0	2,769,043		
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	(777,092)	0	(154,845)	Amort.	(2,159)	0	0	0	(157,004)		
32		TOTAL GAS PLANT IN SERVICE	656,570,174	4,073,733	660,143,087	(500,820)	173,681,158		1,576,318	10,038	500,820	(134,390)	174,632,305		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 26 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service			Reserve for Depreciation & Amortization					Balance as of 03/31/2022 (11=5+7-8+9+10)
			Beginning Balance 02/28/2022 (1)	Balance as of 03/31/2022 (4)=(1+2+3)	Retirements (3)	Additions (2)	Retirements (9)	Reserve Amortization Adjustments (8)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=-((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Cost of Removal (10)		
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
2		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	0	0	521	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	96,335	72,976	268	0	0	0	0	0	73,243
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	943	208	8	0	0	0	0	0	216
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	9,627,811	107,400	(19,576)	9,715,635	3,895,077	149,987	0	0	0	19,576	0	4,025,488
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	488,067	225,115	9,748	0	0	0	0	0	234,863
9		Total Intangible Plant	10,213,677	107,400	(19,576)	10,301,501	4,193,376	160,011	0	0	0	19,576	0	4,333,811
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	876,991	(522)	0	0	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	1,309,983	295,501	1,386	0	0	0	0	0	296,887
17	374.50	Rights Of Way	2,703,290	2,757	(267)	2,705,780	1,096,977	2,502	0	267	0	0	0	1,099,212
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,085	4	0	0	0	0	0	2,089
19	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	0	0	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,890,427	10,751	(1,042)	2,900,136	545,985	5,742	0	1,042	0	0	0	548,504
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,228,326	0	(827)	9,227,499	4,297,884	18,302	0	827	0	0	0	4,315,359
23	375.71	Struc & Improv-Other Distr Sys-llp	981,676	0	(795)	980,881	518,446	4,303	0	795	0	0	0	521,954
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	221,819,291	3,352,000	(574,133)	224,597,158	54,551,221	331,092	0	574,133	0	0	0	54,256,827
27	378.10	M & R Station Equip-General	143,801,578	0	0	143,801,578	11,126,230	213,306	0	0	0	0	0	11,339,536
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	515,128	417,827	1,077	0	0	0	0	0	418,904
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,697,869	70,999	(6,884)	22,761,984	3,528,146	47,543	0	6,884	0	0	0	3,566,268
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	45,443	41,064	95	0	0	0	0	0	41,159
31	380.00	Services	1,554,144	769,286	(108,774)	1,554,144	269,430	378,372	0	108,774	0	0	0	269,430
32	380.25	Services - SMRP	113,751,671	0	0	114,412,183	57,901,438	378,372	0	108,774	0	0	0	58,022,914
			65,246,198	0	0	65,246,198	11,589,127	216,400	0	0	0	0	0	11,805,527

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
 TYPE OF FILING: X ORIGINAL X UPDATED SHEET 27 OF 45
 WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 03/31/2022 (11=5+7-8+9+10)
			Beginning Balance 02/28/2022 (1)	Retirements (3)	Balance as of 03/31/2022 (4)=(1+2+3)	Additions (2)	Retirements (3)	Beginning Balance 02/28/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
DISTRIBUTION PLANT															
1	381.00	Meters	16,556,266	39,765	16,592,175	3,856	0	16,592,175	2.57%	35,496	0	3,856	0	5,169,575	
2	381.10	Meters - AMI	9,595,374	7,017	9,601,711	(680)	0	9,601,711	7.13%	57,031	0	680	0	4,014,081	
3	382.00	Meter Installations	9,769,482	11,016	9,779,430	(1,068)	0	9,779,430	1.77%	14,417	0	1,068	0	5,572,509	
4	383.00	House Regulators	6,876,400	16,187	6,891,018	(1,569)	0	6,891,018	1.96%	11,243	0	1,569	0	2,213,480	
5	384.00	House Regulator Installations	2,085,059	0	2,085,059	0	0	2,085,059	9.60%	16,680	0	0	0	1,737,076	
6	385.00	Industrial M & R Station Equipment	5,208,649	27,573	5,233,549	(2,673)	0	5,233,549	3.60%	15,663	0	2,673	(4,125)	1,143,206	
7	387.20	Other Equip-Odorization	0	0	0	0	0	0	0.00%	0	0	0	0	(59,912)	
8	387.41	Other Equip-Telephone	735,015	0	735,015	0	0	735,015	3.19%	1,954	0	0	0	505,760	
9	387.42	Other Equip-Radio	794,208	0	794,208	0	0	794,208	3.19%	2,111	0	0	0	682,132	
10	387.44	Other Equip-Other Communication	126,788	0	126,788	0	0	126,788	3.19%	337	0	0	0	62,538	
11	387.45	Other Equip-Telemetering	4,680,852	30,812	4,708,676	(2,988)	0	4,708,676	3.19%	12,480	0	2,988	(513)	605,018	
12	387.46	Other Equip-Cust Info Service	113,644	0	113,644	0	0	113,644	3.19%	302	0	0	0	118,221	
13	387.50	GPS Pipe Locators	213,381	0	213,381	0	0	213,381	12.88%	2,290	0	0	0	34,975	
14		Total Distribution Plant	644,179,466	4,338,163	647,812,073	(705,556)	0	647,812,073		1,390,128	0	705,556	(208,831)	168,302,630	
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	0	760,260	0	0	760,260	5.00%	3,168	0	7,722	0	(12,281)	
16	391.11	Office Furn & Equip-Data Handling	0	0	0	0	0	0	0.00%	0	0	860	0	(28,395)	
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	1,048,393	0	0	1,048,393	20.00%	17,473	0	2,840	0	904,631	
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	95,778	0	0	95,778	0.87%	69	0	0	0	62,462	
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	24,462	0	0	24,462	0.87%	18	0	0	0	46,498	
21	393.00	Stores Equipment	0	0	0	0	0	0	Amort.	0	0	0	0	0	
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	9,739	0	0	9,739	4.00%	32	0	0	0	3,388	
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0	4.00%	0	0	0	0	0	
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0	0	Amort.	0	0	0	0	37,937	
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0	0	4.00%	0	0	0	0	185	
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,297,008	17,233	4,312,570	(1,671)	0	4,312,570	4.00%	14,349	0	(1,862)	0	1,590,987	
27	395.00	Laboratory	4,162	0	4,162	0	0	4,162	5.00%	17	0	0	0	3,684	
28	396.00	Power Operated Equip-General Tools	185,547	0	185,547	0	0	185,547	0.00%	0	0	0	0	152,924	
29	398.00	Miscellaneous Equipment	101,687	0	101,687	0	0	101,687	6.67%	565	0	478	0	51,082	
30		Total General Plant	6,527,036	17,233	6,542,598	(1,671)	0	6,542,598		35,691	0	10,038	1,671	2,813,101	
31		OTHER PLANT													
32	378.21	M & R Sta Equip Reg FMV	(777,092)	0	(777,092)	0	0	(777,092)	Amort.	(2,159)	0	0	0	(159,163)	
33		TOTAL GAS PLANT IN SERVICE	660,143,087	4,462,796	663,879,080	(726,803)	0	663,879,080		1,583,671	0	10,038	(208,831)	175,230,380	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 28 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization				Balance as of 04/30/2022 (\$ 11=5+7-8+9+10)
			Beginning Balance 03/31/2022 (1)	Balance as of 04/30/2022 (4)=(1+2+3)	Retirements (3)	Additions (2)	Retirements (3)	Balance as of 04/30/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=-((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)	
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	0	0	0	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	0	73,243	0	268	0	0	0	0	73,511
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	0	216	0	8	0	0	0	0	224
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	9,715,635	0	(25,962)	0	4,025,488	0	150,504	0	25,962	0	0	4,150,030
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	0	234,863	0	9,748	0	0	0	0	244,611
9		Total Intangible Plant	10,301,501	0	(25,962)	0	4,333,811	0	160,527	0	25,962	0	0	4,488,376
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	0	876,991	0	0	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	0	1,309,983	0	1,386	0	0	0	0	288,273
17	374.50	Rights Of Way	2,705,780	2,159	(374)	2,159	1,099,212	0	2,504	374	0	0	0	1,101,342
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125	0	4	0	0	0	0	2,093
19	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	0	0	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,900,136	8,420	(1,459)	0	548,504	0	5,759	1,459	(2,181)	0	0	550,623
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,227,499	0	(827)	0	4,315,359	0	18,300	827	0	0	0	4,332,832
23	375.71	Struc & Improv-Other Distr Sys-llp	980,881	0	(795)	0	521,954	0	4,303	795	0	0	0	525,462
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	224,597,158	2,625,099	(691,734)	0	54,256,827	0	334,586	691,734	(68,740)	0	0	53,830,939
27	378.10	M & R Station Equip-General	143,801,578	0	0	0	11,339,536	0	213,306	0	0	0	0	11,552,842
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	0	418,904	0	1,077	0	0	0	0	419,981
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,761,984	55,603	(9,638)	0	3,566,268	0	47,659	9,638	(2,537)	0	0	3,601,752
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	0	41,159	0	95	0	0	0	0	41,254
31	380.00	Services	1,554,144	602,461	(125,508)	0	269,430	0	380,258	125,508	(181,254)	0	0	269,430
32	380.25	Services - SMRP	114,412,183	0	0	0	58,022,914	0	380,258	0	0	0	0	58,096,410
		Total	65,246,198	0	0	0	11,805,527	0	216,400	0	0	0	0	12,021,927

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

WPB-2.2
 SHEET 29 OF 45
 WITNESS: GORE

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL X UPDATED
 WORKPAPER REFERENCE NO(S):

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 04/30/2022 (11=5+7-8+9+10)
			Beginning Balance 03/31/2022 (1)	Retirements (3)	Balance as of 04/30/2022 (4)=(1+2+3)	Reserve Beginning Balance 03/31/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)				
DISTRIBUTION PLANT															
1	381.00	Meters	16,592,175	31,142	16,617,919	5,169,575	2.57%	35,562	0	5,398	0	5,199,739			
2	381.10	Meters - AMI	9,601,711	5,496	9,606,254	4,014,081	7.13%	57,064	0	953	0	4,070,192			
3	382.00	Meter Installations	9,779,430	8,627	9,786,562	5,572,509	1.77%	14,430	0	1,495	0	5,585,444			
4	383.00	House Regulators	6,891,018	12,677	6,901,498	2,213,480	1.96%	11,264	0	2,197	0	2,222,547			
5	384.00	House Regulator Installations	2,085,059	0	2,085,059	1,737,076	9.60%	16,680	0	0	0	1,753,756			
6	385.00	Industrial M & R Station Equipment	5,233,549	21,593	5,251,399	1,143,206	3.60%	15,727	0	3,743	(4,125)	1,151,065			
7	387.20	Other Equip-Odorization	0	0	0	(59,912)	0.00%	0	0	0	0	(59,912)			
8	387.41	Other Equip-Telephone	735,015	0	735,015	505,760	3.19%	1,954	0	0	0	507,714			
9	387.42	Other Equip-Radio	794,208	0	794,208	682,132	3.19%	2,111	0	0	0	684,243			
10	387.44	Other Equip-Other Communication	126,788	0	126,788	62,538	3.19%	337	0	0	0	62,875			
11	387.45	Other Equip-Telemetering	4,708,676	24,131	4,728,624	605,018	3.19%	12,544	0	4,183	(513)	612,866			
12	387.46	Other Equip-Cust Info Service	113,644	0	113,644	118,221	3.19%	302	0	0	0	118,523			
13	387.50	GPS Pipe Locators	213,381	0	213,381	34,975	12.88%	2,290	0	0	0	37,265			
14		Total Distribution Plant	647,812,073	3,397,408	650,361,177	168,302,630		1,395,902	0	848,304	(259,350)	168,590,878			
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	0	760,260	(12,281)	5.00%	3,168	7,722	0	0	(1,391)			
16	391.11	Office Furn & Equip-Data Handling	0	0	0	(28,395)	0.00%	0	860	0	0	(27,535)			
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	1,048,393	904,631	20.00%	17,473	2,840	0	0	924,944			
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	95,778	62,462	0.87%	69	0	0	0	62,531			
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	24,462	46,498	0.87%	18	0	0	0	46,516			
21	393.00	Stores Equipment	0	0	0	0	Amort.	0	0	0	0	0			
22	394.10	Tools, Shop, & Gar Eq-Garage & Serv	9,739	0	9,739	3,388	4.00%	32	0	0	0	3,420			
23	394.11	Tools, Shop, & Gar Eq-Cng Stationary	0	0	0	0	4.00%	0	0	0	0	0			
24	394.13	Tools, Shop, & Gar Eq-Und Tank Cleanup	0	0	0	37,937	Amort.	0	0	0	0	37,937			
25	394.20	Tools, Shop, & Gar Eq-Shop Equip	0	0	0	185	4.00%	0	0	0	0	185			
26	394.30	Tools, Shop, & Gar Eq-Tools & Other	4,312,570	13,496	4,323,727	1,590,987	4.00%	14,394	(1,862)	2,339	0	1,601,180			
27	395.00	Laboratory	4,162	0	4,162	3,684	5.00%	17	0	0	0	3,701			
28	396.00	Power Operated Equip-General Tools	185,547	0	185,547	152,924	0.00%	0	0	0	0	152,924			
29	398.00	Miscellaneous Equipment	101,687	0	101,687	51,082	6.67%	565	478	0	0	52,123			
30		Total General Plant	6,542,598	13,496	6,553,755	2,813,101		35,736	10,038	2,339	0	2,856,536			
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	(777,092)	(159,163)	Amort.	(2,159)	0	0	0	(161,321)			
32		TOTAL GAS PLANT IN SERVICE	663,879,080	3,410,904	666,413,379	175,290,380		1,590,006	10,038	876,605	(259,350)	175,754,469			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 30 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization				Balance as of 05/31/2022 (11=5+7-8+9+10)
			Beginning Balance 04/30/2022 (1)	Balance as of 05/31/2022 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 04/30/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
2		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	0	0	521	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	96,335	73,511	268	0	0	0	0	0	73,778
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	943	224	8	0	0	0	0	0	232
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	9,689,673	0	(23,250)	9,666,423	4,150,030	150,093	0	23,250	0	0	0	4,276,873
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	488,067	244,611	9,748	0	0	0	0	0	254,359
9		Total Intangible Plant	10,275,539	(23,250)	(23,250)	10,252,289	4,468,376	160,116	0	23,250	0	0	0	4,605,242
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	876,991	(522)	0	0	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	1,309,983	298,273	1,386	0	0	0	0	0	299,659
17	374.50	Rights Of Way	2,707,565	1,947	(535)	2,708,977	1,101,342	2,505	0	535	0	0	0	1,103,312
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,093	4	0	0	0	0	0	2,097
19	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	0	0	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,907,097	7,592	(2,085)	2,912,604	550,623	5,771	0	2,085	(2,181)	0	0	552,128
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,226,672	0	(827)	9,225,845	4,332,832	18,299	0	827	0	0	0	4,350,304
23	375.71	Struc & Improv-Other Distr Sys-llp	980,086	0	(795)	979,291	525,462	4,303	0	795	0	0	0	528,970
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	226,530,523	2,366,813	(732,077)	228,165,259	53,830,939	337,233	0	732,077	(43,124)	0	0	53,392,971
27	378.10	M & R Station Equip-General	143,801,578	0	0	143,801,578	11,552,842	213,306	0	0	0	0	0	11,766,148
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	515,128	419,981	1,077	0	0	0	0	0	421,058
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,807,949	50,132	(13,768)	22,844,313	3,601,752	47,745	0	13,768	(2,537)	0	0	3,633,192
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	45,443	41,254	95	0	0	0	0	0	41,349
31	380.00	Services	1,554,144	543,185	(130,779)	1,154,144	269,430	381,733	0	130,779	(159,878)	0	0	269,430
32	380.25	Services - SMRP	114,889,136	0	0	114,889,136	58,096,410	381,733	0	130,779	(159,878)	0	0	58,187,486
			65,246,198	0	0	65,246,198	12,021,927	216,400	0	0	0	0	0	12,238,327

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

WPB-2.2
 SHEET 31 OF 45
 WITNESS: GORE

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL X UPDATED
 WORKPAPER REFERENCE NO(S):

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 05/31/2022 (11=5+7-8+9+10)
			Beginning Balance 04/30/2022 (1)	Additions (2)	Retirements (3)	Balance as of 05/31/2022 (4)=(1+2+3)	Beginning Balance 04/30/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)			
DISTRIBUTION PLANT															
1	381.00	Meters	16,617,919	28,078	(7,711)	16,638,286	5,199,739	2.57%	35,612	0	7,711	0	5,227,640		
2	381.10	Meters - AMI	9,606,254	4,955	(1,361)	9,609,848	4,070,192	7.13%	57,088	0	1,361	0	4,125,919		
3	382.00	Meter Installations	9,786,562	7,778	(2,136)	9,792,204	5,585,444	1.77%	14,439	0	2,136	0	5,597,747		
4	383.00	House Regulators	6,901,498	11,429	(3,139)	6,909,788	2,222,547	1.96%	11,279	0	3,139	0	2,230,687		
5	384.00	House Regulator Installations	2,085,059	0	0	2,085,059	1,753,756	9.60%	16,680	0	0	0	1,770,436		
6	385.00	Industrial M & R Station Equipment	5,251,399	19,469	(5,347)	5,265,521	1,151,065	3.60%	15,775	0	5,347	(4,125)	1,157,368		
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	0	(59,912)		
8	387.41	Other Equip-Telephone	735,015	0	0	735,015	507,714	3.19%	1,954	0	0	0	509,668		
9	387.42	Other Equip-Radio	794,208	0	0	794,208	684,243	3.19%	2,111	0	0	0	686,354		
10	387.44	Other Equip-Other Communication	126,788	0	0	126,788	62,875	3.19%	337	0	0	0	63,212		
11	387.45	Other Equip-Telemetering	4,728,624	21,756	(5,975)	4,744,405	612,866	3.19%	12,591	0	5,975	(513)	618,969		
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	118,523	3.19%	302	0	0	0	118,825		
13	387.50	GPS Pipe Locators	213,381	0	0	213,381	37,265	12.88%	2,290	0	0	0	39,555		
14		Total Distribution Plant	650,361,177	3,063,134	(906,535)	652,517,776	168,590,878		1,400,315	0	906,535	(212,358)	168,872,300		
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	0	0	760,260	(1,391)	5.00%	3,168	7,722	0	0	9,499		
16	391.11	Office Furn & Equip-Data Handling	0	0	0	0	(27,535)	0.00%	0	860	0	0	(26,675)		
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	0	1,048,393	924,944	20.00%	17,473	2,840	0	0	945,257		
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	62,531	0.87%	69	0	0	0	62,600		
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	46,516	0.87%	18	0	0	0	46,534		
21	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0	0		
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	0	9,739	3,420	4.00%	32	0	0	0	3,452		
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	4.00%	0	0	0	0	0		
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	0	37,937		
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	0	185		
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,323,727	12,168	(3,342)	4,332,553	1,601,180	4.00%	14,427	(1,862)	3,342	0	1,610,403		
27	395.00	Laboratory	4,162	0	0	4,162	3,701	5.00%	17	0	0	0	3,718		
28	396.00	Power Operated Equip-General Tools	185,547	0	0	185,547	152,924	0.00%	0	0	0	0	152,924		
29	398.00	Miscellaneous Equipment	101,687	0	0	101,687	52,125	6.67%	565	478	0	0	53,168		
30		Total General Plant	6,553,755	12,168	(3,342)	6,562,581	2,856,536		35,769	10,038	3,342	0	2,899,001		
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(161,321)	Amort.	(2,159)	0	0	0	(163,480)		
32		TOTAL GAS PLANT IN SERVICE	666,413,379	3,075,302	(933,127)	668,555,554	175,754,469		1,594,042	10,038	933,127	(212,358)	176,213,064		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 32 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service			Reserve for Depreciation & Amortization					Balance as of 06/30/2022 (11=5+7-8+9+10)
			Beginning Balance 05/31/2022 (1)	Balance as of 06/30/2022 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 05/31/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
2		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	0	0	521	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	96,335	0	0	268	0	0	0	0	74,046
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	943	0	0	8	0	0	0	0	240
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	9,666,423	1,251,000	(34,051)	10,883,372	0	0	160,039	0	34,051	0	0	4,402,860
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	488,067	0	0	9,748	0	0	0	0	264,107
9		Total Intangible Plant	10,252,289	1,251,000	(34,051)	11,469,238	0	0	170,062	0	34,051	0	0	4,741,253
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	876,991	(522)	0	1,386	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	1,309,983	299,659	1.27%	2,507	0	535	0	0	301,045
17	374.50	Rights Of Way	2,708,977	2,194	(535)	2,710,636	1,103,312	1.11%	2,507	0	535	0	0	1,105,284
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,097	2.31%	4	0	0	0	0	2,101
19	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	2.31%	0	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,912,604	8,556	(2,085)	2,919,075	552,128	2.38%	5,763	0	2,085	0	0	553,645
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	2.38%	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,225,845	98,600	(827)	9,323,618	4,350,304	2.38%	18,395	0	827	0	0	4,367,872
23	375.71	Struc & Improv-Other Distr Sys-llp	979,291	17,400	(795)	995,896	528,970	Amort.	4,303	0	795	0	0	532,478
24	375.80	Struc & Improv-Communications	0	0	0	0	0	2.38%	0	0	0	0	0	0
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	228,165,259	2,667,618	(745,925)	230,086,952	53,392,971	1.78%	339,870	0	745,925	0	0	52,946,563
27	378.10	M & R Station Equip-General	143,801,578	0	0	143,801,578	11,766,148	1.78%	213,306	0	0	0	0	11,979,454
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	515,128	421,058	2.51%	1,077	0	0	0	0	422,135
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,844,313	56,503	(13,768)	22,887,048	3,633,192	2.51%	47,827	0	13,768	0	0	3,664,714
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	45,443	41,349	2.51%	95	0	0	0	0	41,444
31	380.00	Services	1,554,144	612,220	(136,054)	1,554,144	269,430	2.40%	383,206	0	136,054	0	0	269,430
32	380.25	Services - SMRP	115,301,542	612,220	(136,054)	115,777,708	58,187,486	3.98%	383,206	0	136,054	0	0	58,329,660
			65,246,198	0	0	65,246,198	12,238,327	3.98%	216,400	0	0	0	0	12,454,727

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
 TYPE OF FILING: X ORIGINAL X UPDATED SHEET 33 OF 45
 WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 06/30/2022 (11=5+7-8+9+10)
			Beginning Balance 05/31/2022 (1)	Retirements (3)	Balance as of 06/30/2022 (4)=(1+2+3)	Additions (2)	Retirements (3)	Beginning Balance 05/31/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
DISTRIBUTION PLANT															
1	381.00	Meters	16,638,286	31,646	(7,711)	16,662,221	5,227,640	2.57%	35,659	0	7,711	0	5,255,588		
2	381.10	Meters - AMI	9,609,848	5,585	(1,361)	9,614,072	4,125,919	7.13%	57,111	0	1,361	0	4,181,669		
3	382.00	Meter Installations	9,792,204	8,767	(2,136)	9,798,835	5,597,747	1.77%	14,448	0	2,136	0	5,610,059		
4	383.00	House Regulators	6,909,788	12,882	(3,139)	6,919,531	2,230,687	1.96%	11,294	0	3,139	0	2,238,842		
5	384.00	House Regulator Installations	2,085,059	0	0	2,085,059	1,770,436	9.60%	16,680	0	0	0	1,787,116		
6	385.00	Industrial M & R Station Equipment	5,265,521	21,943	(5,347)	5,282,117	1,157,368	3.60%	15,821	0	5,347	(4,125)	1,163,717		
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	0	(59,912)		
8	387.41	Other Equip-Telephone	735,015	0	0	735,015	509,668	3.19%	1,954	0	0	0	511,622		
9	387.42	Other Equip-Radio	794,208	0	0	794,208	686,354	3.19%	2,111	0	0	0	688,465		
10	387.44	Other Equip-Other Communication	126,788	0	0	126,788	63,212	3.19%	337	0	0	0	63,549		
11	387.45	Other Equip-Telemetering	4,744,405	24,521	(5,975)	4,762,951	618,969	3.19%	12,637	0	5,975	(513)	625,118		
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	118,825	3.19%	302	0	0	0	119,127		
13	387.50	GPS Pipe Locators	213,381	0	0	213,381	39,555	12.88%	2,290	0	0	0	41,845		
14		Total Distribution Plant	652,517,776	3,568,435	(925,658)	655,160,553	168,872,300		1,404,803	0	925,658	(154,687)	169,196,758		
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	0	0	760,260	9,499	5.00%	3,168	7,722	0	0	20,389		
16	391.11	Office Furn & Equip-Data Handling	0	0	0	0	(26,675)	0.00%	0	860	0	0	(25,815)		
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	0	1,048,393	945,257	20.00%	17,473	2,840	0	0	965,570		
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	62,600	0.87%	69	0	0	0	62,669		
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	46,534	0.87%	18	0	0	0	46,552		
21	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0	0		
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	0	9,739	3,452	4.00%	32	0	0	0	3,484		
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	4.00%	0	0	0	0	0		
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	0	37,937		
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	0	185		
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,332,553	13,714	(3,342)	4,342,925	1,610,403	4.00%	14,459	(1,862)	3,342	0	1,619,658		
27	395.00	Laboratory	4,162	0	0	4,162	3,718	5.00%	17	0	0	0	3,735		
28	396.00	Power Operated Equip-General Tools	185,547	0	0	185,547	152,924	0.00%	0	0	0	0	152,924		
29	398.00	Miscellaneous Equipment	101,687	0	0	101,687	53,168	6.67%	565	478	0	0	54,211		
30		Total General Plant	6,562,581	13,714	(3,342)	6,572,953	2,899,001		35,801	10,038	3,342	0	2,941,498		
31		OTHER PLANT													
32	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(163,480)	Amort.	(2,159)	0	0	0	(165,638)		
33		TOTAL GAS PLANT IN SERVICE	668,555,554	4,833,149	(963,051)	672,425,652	176,213,064		1,608,507	10,038	963,051	(154,687)	176,713,871		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 34 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization				Balance as of 07/31/2022 (\$ = 11=5+7-8+9+10)
			Beginning Balance 06/30/2022 (1)	Balance as of 07/31/2022 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 06/30/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=-((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
2		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	0	0	521	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	96,335	74,046	268	0	0	0	0	0	74,314
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	943	240	8	0	0	0	0	0	248
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	10,883,372	0	0	10,883,372	4,402,860	170,179	0	0	0	0	0	4,573,039
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	488,067	284,107	9,748	0	0	0	0	0	273,855
9		Total Intangible Plant	11,469,238	0	0	11,469,238	4,741,253	180,202	0	0	0	0	0	4,921,455
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	876,991	(522)	0	0	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	1,309,983	301,045	1,386	0	0	0	0	0	302,431
17	374.50	Rights Of Way	2,710,636	2,471	(535)	2,712,572	1,105,284	2,508	0	535	0	0	0	1,107,257
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,101	4	0	0	0	0	0	2,105
19	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	0	0	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,919,075	9,637	(2,085)	2,926,627	553,645	5,797	0	2,085	0	0	0	555,176
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,323,618	0	(827)	9,322,791	4,367,872	18,491	0	827	0	0	0	4,385,536
23	375.71	Struc & Improv-Other Distr Sys-llp	995,896	0	(795)	995,101	532,478	4,303	0	795	0	0	0	535,986
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	230,086,952	3,004,476	(648,653)	232,442,775	52,946,563	343,043	0	648,653	0	0	0	52,632,460
27	378.10	M & R Station Equip-General	143,801,578	0	0	143,801,578	11,979,454	213,306	0	0	0	0	0	12,192,760
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	515,128	422,135	1,077	0	0	0	0	0	423,212
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,887,048	63,638	(13,768)	22,936,918	3,664,714	47,924	0	13,768	0	0	0	3,696,333
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	45,443	41,444	95	0	0	0	0	0	41,539
31	380.00	Services	1,554,144	689,529	(132,610)	1,163,342	269,430	384,920	0	132,610	0	0	0	269,430
32	380.25	Services - SMRP	115,777,708	0	0	115,777,708	58,329,660	384,920	0	132,610	0	0	0	58,439,529
			65,246,198	0	0	65,246,198	12,454,727	216,400	0	0	0	0	0	12,671,127

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
 TYPE OF FILING: X ORIGINAL X UPDATED SHEET 35 OF 45
 WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 07/31/2022 (11=5+7-8+9+10)
			Beginning Balance 06/30/2022 (1)	Retirements (3)	Balance as of 07/31/2022 (4)=(1+2+3)	Reserve Beginning Balance 06/30/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)				
DISTRIBUTION PLANT															
1	381.00	Meters	16,662,221	35,643	16,690,153	5,255,588	2.57%	35,715	0	7,711	0	5,283,592			
2	381.10	Meters - AMI	9,614,072	6,290	9,619,001	4,181,669	7.13%	57,138	0	1,361	0	4,237,446			
3	382.00	Meter Installations	9,798,835	9,874	9,806,573	5,610,059	1.77%	14,459	0	2,136	0	5,622,382			
4	383.00	House Regulators	6,919,531	14,509	6,930,901	2,238,842	1.96%	11,311	0	3,139	0	2,247,014			
5	384.00	House Regulator Installations	2,085,059	0	2,085,059	1,787,116	9.60%	16,680	0	0	0	1,803,796			
6	385.00	Industrial M & R Station Equipment	5,282,117	24,714	5,301,484	1,163,717	3.60%	15,875	0	5,347	0	1,170,120			
7	387.20	Other Equip-Odorization	0	0	0	0	0.00%	0	0	0	0	(59,912)			
8	387.41	Other Equip-Telephone	735,015	0	735,015	511,622	3.19%	1,954	0	0	0	513,576			
9	387.42	Other Equip-Radio	794,208	0	794,208	688,465	3.19%	2,111	0	0	0	690,576			
10	387.44	Other Equip-Other Communication	126,788	0	126,788	63,549	3.19%	337	0	0	0	63,886			
11	387.45	Other Equip-Telemetering	4,762,951	27,618	4,784,594	625,118	3.19%	12,690	0	5,975	(513)	631,320			
12	387.46	Other Equip-Cust Info Service	113,644	0	113,644	119,127	3.19%	302	0	0	0	119,429			
13	387.50	GPS Pipe Locators	213,381	0	213,381	41,845	12.88%	2,290	0	0	0	44,135			
14		Total Distribution Plant	655,160,553	3,888,399	658,224,010	169,196,758		1,410,116	0	824,942	(160,290)	169,621,642			
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	0	760,260	20,389	5.00%	3,168	0	7,722	0	31,279			
16	391.11	Office Furn & Equip-Data Handling	0	0	0	(25,815)	0.00%	0	0	860	0	(24,955)			
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	1,048,393	965,570	20.00%	17,473	0	2,840	0	985,883			
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	95,778	62,669	0.87%	69	0	0	0	62,738			
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	24,462	46,552	0.87%	18	0	0	0	46,570			
21	393.00	Stores Equipment	0	0	0	0	Amort.	0	0	0	0	0			
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	9,739	3,484	4.00%	32	0	0	0	3,516			
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	4.00%	0	0	0	0	0			
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	37,937	Amort.	0	0	0	0	37,937			
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	185	4.00%	0	0	0	0	185			
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,342,925	15,446	4,355,029	1,619,658	4.00%	14,497	(1,862)	3,342	0	1,628,951			
27	395.00	Laboratory	4,162	0	4,162	3,735	5.00%	17	0	0	0	3,752			
28	396.00	Power Operated Equip-General Tools	185,547	0	185,547	152,924	0.00%	0	0	0	0	152,924			
29	398.00	Miscellaneous Equipment	101,687	0	101,687	54,211	6.67%	565	478	0	0	55,254			
30		Total General Plant	6,572,953	15,446	6,585,057	2,941,498		35,839	10,038	3,342	0	2,984,033			
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	(777,092)	(165,638)	Amort.	(2,159)	0	0	0	(167,797)			
32		TOTAL GAS PLANT IN SERVICE	672,425,652	3,903,845	675,501,213	176,713,871		1,623,999	10,038	828,284	(160,290)	177,359,333			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 36 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization				Balance as of 08/31/2022 (11=5+7-8+9+10)
			Beginning Balance 07/31/2022 (1)	Balance as of 08/31/2022 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 07/31/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
2		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	0	0	521	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	96,335	0	0	268	0	0	0	0	74,581
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	943	0	0	8	0	0	0	0	255
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	10,883,372	0	(342,554)	10,540,818	0	0	167,321	0	342,554	0	0	4,397,806
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	488,067	0	0	9,748	0	0	0	0	283,603
9		Total Intangible Plant	11,469,238	0	(342,554)	11,126,684	0	0	177,344	0	342,554	0	0	4,756,245
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	876,991	(522)	0	1,386	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	1,309,983	302,431	1.27%	2,511	0	535	0	0	303,817
17	374.50	Rights Of Way	2,712,572	3,600	(535)	2,715,637	1,107,257	1.11%	2,511	0	535	0	0	1,109,233
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	2,105	2.31%	4	0	0	0	0	2,109
19	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	2.31%	0	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,926,627	14,038	(2,085)	2,938,580	555,176	2.38%	5,816	0	2,085	0	0	556,726
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	2.38%	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,322,791	0	(827)	9,321,964	4,385,536	2.38%	18,489	0	827	0	0	4,403,198
23	375.71	Struc & Improv-Other Distr Sys-lp	995,101	0	(795)	994,306	535,986	Amort.	4,303	0	795	0	0	539,494
24	375.80	Struc & Improv-Communications	0	0	0	0	0	2.38%	0	0	0	0	0	0
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	232,442,775	4,376,742	(658,084)	236,161,433	52,632,460	1.78%	347,548	0	658,084	0	0	52,279,222
27	378.10	M & R Station Equip-General	143,801,578	0	0	143,801,578	12,192,760	1.78%	213,306	0	0	0	0	12,406,066
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	515,128	423,212	2.51%	1,077	0	0	0	0	424,289
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	22,936,918	92,705	(13,768)	23,015,855	3,696,333	2.51%	48,059	0	13,768	0	0	3,728,087
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	45,443	41,539	2.51%	95	0	0	0	0	41,634
31	380.00	Services	1,554,144	1,004,464	(134,259)	1,424,349	269,430	2.40%	387,286	0	134,259	0	0	269,430
32	380.25	Services - SMRP	116,334,627	1,004,464	(134,259)	117,204,832	58,439,529	3.98%	387,286	0	134,259	0	0	58,576,838
		Total	65,246,198	0	0	65,246,198	12,671,127	3.98%	216,400	0	0	0	0	12,887,527

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL X UPDATED
 WORKPAPER REFERENCE NO(S):

WPB-2.2
 SHEET 39 OF 45
 WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service			Reserve for Depreciation & Amortization						Balance as of 09/30/2022 (11=5+7-8+9+10)
			Beginning Balance 08/31/2022 (1)	Balance as of 09/30/2022 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 08/31/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)			
DISTRIBUTION PLANT															
1	381.00	Meters	16,734,364	16,764,927	(7,711)	38,274	5,311,673	2.57%	35,872	0	7,711	0	5,339,834		
2	381.10	Meters - AMI	9,626,803	9,632,196	(1,361)	6,754	4,293,261	7.13%	57,215	0	1,361	0	4,349,115		
3	382.00	Meter Installations	9,818,820	9,827,286	(2,136)	10,602	5,634,720	1.77%	14,489	0	2,136	0	5,647,073		
4	383.00	House Regulators	6,948,897	6,961,338	(3,139)	15,580	2,255,210	1.96%	11,360	0	3,139	0	2,263,431		
5	384.00	House Regulator Installations	2,085,059	2,085,059	0	0	1,820,476	9.60%	16,680	0	0	0	1,837,156		
6	385.00	Industrial M & R Station Equipment	5,332,139	5,353,331	(5,347)	26,539	1,176,598	3.60%	16,028	0	5,347	(4,125)	1,183,154		
7	387.20	Other Equip-Odorization	0	0	0	0	0	0.00%	0	0	0	0	(59,912)		
8	387.41	Other Equip-Telephone	735,015	735,015	0	0	515,530	3.19%	1,954	0	0	0	517,484		
9	387.42	Other Equip-Radio	794,208	794,208	0	0	692,687	3.19%	2,111	0	0	0	694,798		
10	387.44	Other Equip-Other Communication	126,788	126,788	0	0	64,223	3.19%	337	0	0	0	64,560		
11	387.45	Other Equip-Telemetering	4,818,851	4,842,533	(5,975)	29,657	637,597	3.19%	12,842	0	5,975	(513)	643,951		
12	387.46	Other Equip-Cust Info Service	113,644	113,644	0	0	119,731	3.19%	302	0	0	0	120,033		
13	387.50	GPS Pipe Locators	213,381	213,381	0	0	46,425	12.88%	2,290	0	0	0	48,715		
14		Total Distribution Plant	663,052,374	666,476,662	(867,184)	4,291,472	170,035,290		1,425,121	0	867,184	(166,602)	170,426,625		
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	760,260	0	0	42,169	5.00%	3,168	0	7,722	0	53,059		
16	391.11	Office Furn & Equip-Data Handling	0	0	0	0	(24,095)	0.00%	0	0	860	0	(23,235)		
18	391.12	Office Furn & Equip-Info Systems	1,048,393	1,048,393	0	0	1,006,196	20.00%	17,473	0	2,840	0	1,026,509		
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	95,778	0	0	62,807	0.87%	69	0	0	0	62,876		
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	24,462	0	0	46,588	0.87%	18	0	0	0	46,606		
21	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0	0		
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	9,739	0	0	3,548	4.00%	32	0	0	0	3,580		
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	4.00%	0	0	0	0	0		
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	0	37,937		
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	0	185		
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,374,188	4,387,433	(3,342)	16,587	1,638,296	4.00%	14,603	0	3,342	0	1,647,695		
27	395.00	Laboratory	4,162	4,162	0	0	3,769	5.00%	17	0	0	0	3,786		
28	396.00	Power Operated Equip-General Tools	185,547	185,547	0	0	152,924	0.00%	0	0	0	0	152,924		
29	398.00	Miscellaneous Equipment	101,687	101,687	0	0	56,297	6.67%	565	0	478	0	57,340		
30		Total General Plant	6,604,216	6,617,461	(3,342)	16,587	3,026,620		35,945	0	10,038	3,342	3,069,261		
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	(777,092)	0	0	(777,092)	Amort.	(2,159)	0	0	0	(172,114)		
32		TOTAL GAS PLANT IN SERVICE	660,006,182	684,801,460	(902,281)	5,697,559	177,648,200		1,644,707	0	10,038	(166,602)	178,234,062		

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL X UPDATED
 WORKPAPER REFERENCE NO(S):

WPB-2.2
 SHEET 41 OF 45
 WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 10/31/2022 (11=5+7-8+9+10)
			Beginning Balance 09/30/2022 (1)	Additions (2)	Retirements (3)	Balance as of 10/31/2022 (4)=(1+2+3)	Reserve Beginning Balance 09/30/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6(12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)			
DISTRIBUTION PLANT															
1	381.00	Meters	16,764,927	61,324	(7,711)	16,818,540	5,339,834	2.57%	35,962	0	7,711	0	0	5,368,085	
2	381.10	Meters - AMI	9,632,196	10,822	(1,361)	9,641,657	4,349,115	7.13%	57,259	0	1,361	0	0	4,405,013	
3	382.00	Meter Installations	9,827,286	16,988	(2,136)	9,842,138	5,647,073	1.77%	14,506	0	2,136	0	0	5,659,443	
4	383.00	House Regulators	6,961,338	24,962	(3,139)	6,983,161	2,263,431	1.96%	11,388	0	3,139	0	0	2,271,680	
5	384.00	House Regulator Installations	2,085,059	0	0	2,085,059	1,837,156	9.60%	16,680	0	0	0	0	1,853,836	
6	385.00	Industrial M & R Station Equipment	5,353,331	42,521	(5,347)	5,390,505	1,183,154	3.60%	16,116	0	5,347	0	(4,125)	1,189,798	
7	387.20	Other Equip-Odorization	0	0	0	0	(59,912)	0.00%	0	0	0	0	0	(59,912)	
8	387.41	Other Equip-Telephone	735,015	0	0	735,015	517,484	3.19%	1,954	0	0	0	0	519,438	
9	387.42	Other Equip-Radio	794,208	0	0	794,208	694,798	3.19%	2,111	0	0	0	0	696,909	
10	387.44	Other Equip-Other Communication	126,788	0	0	126,788	64,560	3.19%	337	0	0	0	0	64,897	
11	387.45	Other Equip-Telemetering	4,842,533	47,517	(5,975)	4,884,075	643,951	3.19%	12,928	0	5,975	0	(513)	650,391	
12	387.46	Other Equip-Cust Info Service	113,644	0	0	113,644	120,033	3.19%	302	0	0	0	0	120,335	
13	387.50	GPS Pipe Locators	213,381	0	0	213,381	48,715	12.88%	2,290	0	0	0	0	51,005	
14		Total Distribution Plant	666,476,662	6,690,029	(747,390)	672,419,301	170,426,625		1,433,792	0	747,390	0	(140,702)	170,972,325	
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	0	0	760,260	53,059	5.00%	3,168	0	7,722	0	0	63,949	
16	391.11	Office Furn & Equip-Data Handling	0	0	0	0	(23,235)	0.00%	0	0	860	0	0	(22,375)	
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	0	1,048,393	1,026,509	20.00%	17,473	0	2,840	0	0	1,046,822	
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	95,778	62,876	0.87%	69	0	0	0	0	62,945	
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	24,462	46,606	0.87%	18	0	0	0	0	46,624	
21	393.00	Stores Equipment	0	0	0	0	0	Amort.	0	0	0	0	0	0	
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	0	9,739	3,580	4.00%	32	0	0	0	0	3,612	
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	4.00%	0	0	0	0	0	0	
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	37,937	Amort.	0	0	0	0	0	37,937	
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	185	4.00%	0	0	0	0	0	185	
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,387,433	26,575	(3,342)	4,410,666	1,647,695	4.00%	14,663	0	3,342	0	0	1,667,154	
27	395.00	Laboratory	4,162	0	0	4,162	3,786	5.00%	17	0	0	0	0	3,803	
28	396.00	Power Operated Equip-General Tools	185,547	0	0	185,547	152,924	0.00%	0	0	0	0	0	152,924	
29	398.00	Miscellaneous Equipment	101,687	0	0	101,687	57,340	6.67%	565	0	478	0	0	58,383	
30		Total General Plant	6,617,461	26,575	(3,342)	6,640,694	3,069,261		36,005	0	10,038	0	0	3,111,962	
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	(777,092)	(172,114)	Amort.	(2,159)	0	0	0	0	(174,273)	
32		TOTAL GAS PLANT IN SERVICE	664,801,460	6,716,604	(755,617)	690,762,447	178,234,062		1,664,712	0	10,038	0	(140,702)	179,012,493	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

WPB-2.2
SHEET 42 OF 45
WITNESS: GORE

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL X UPDATED
WORKPAPER REFERENCE NO(S):

Line No.	Acct. No.	Description	Plant			Gas Plant in Service			Reserve for Depreciation & Amortization					Balance as of 11/30/2022 (11=5+7-8+9+10)	
			Beginning Balance 10/31/2022 (1)	Retirements (3)	Balance as of 11/30/2022 (4)=(1+2+3)	Additions (2)	Retirements (3)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)			
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>													
2		<u>INTANGIBLE PLANT</u>													
3	301.00	Organization	521	0	521	0	0	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	96,335	0	0	0	0	0	268	0	0	0	75,384
5	303.10	Misc Intangible Plant-Dis Software	943	0	943	0	0	0	0	0	8	0	0	0	279
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	11,893,678	0	11,822,253	0	(71,425)	0	0	0	186,399	0	0	71,425	4,838,966
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	488,067	0	0	0	0	0	9,748	0	0	0	312,846
9		Total Intangible Plant	12,479,544	0	12,408,119	0	(71,425)	0	0	0	196,422	0	0	71,425	5,227,475
10		<u>PRODUCTION PLANT - LPG</u>													
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>													
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	206	0	0	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	876,991	0	0	0	0	0	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	1,309,983	0	0	0	0	0	1,386	0	0	0	307,975
17	374.50	Rights Of Way	2,721,473	6,584	2,727,522	(535)	0	0	0	0	2,520	0	0	535	1,115,177
18	375.20	Struc & Improv-City Gate M & R	2,125	0	2,125	0	0	0	0	0	4	0	0	0	2,121
19	375.30	Struc & Improv-General M & R	0	0	0	0	0	0	0	0	(78)	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,961,338	25,674	2,984,927	(2,085)	0	0	0	0	5,897	0	0	2,085	561,520
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,418,910	5,245,000	14,663,083	(827)	0	0	0	0	23,881	0	0	827	4,461,866
23	375.71	Struc & Improv-Other Distr Sys-llp	1,010,116	0	1,009,321	(795)	0	0	0	0	4,303	0	0	795	550,018
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:													
		Cast Iron													
		Bare Steel													
		Coated Steel													
		Plastic													
		All Mains Activity													
26	376.25	Mains - SMRP	243,302,617	8,004,411	251,003,488	(303,540)	0	0	0	0	366,610	0	0	303,540	51,716,268
27	378.10	M & R Station Equip-General	143,801,578	0	143,801,578	0	0	0	0	0	213,306	0	0	0	13,045,984
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	515,128	0	0	0	0	0	1,077	0	0	0	427,520
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	23,166,147	169,543	23,321,922	(13,768)	0	0	0	0	48,619	0	0	13,768	3,824,346
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	45,443	0	0	0	0	0	95	0	0	0	41,919
31	380.00	Services	1,554,144	0	1,554,144	0	0	0	0	0	0	0	0	0	269,430
32	380.25	Services - SMRP	118,858,731	1,837,016	120,533,420	(162,327)	0	0	0	0	396,992	0	0	162,327	59,014,308
			65,246,198	0	65,246,198	0	0	0	0	0	216,400	0	0	0	13,536,727

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

WPB-2.2
 SHEET 43 OF 45
 WITNESS: GORE

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL X UPDATED
 WORKPAPER REFERENCE NO(S):

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 11/30/2022 (11=5+7-8+9+10)
			Beginning Balance 10/31/2022 (1)	Retirements (3)	Balance as of 11/30/2022 (4)=(1+2+3)	Reserve Beginning Balance 10/31/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)				
DISTRIBUTION PLANT															
1	381.00	Meters	16,818,540	94,958	16,905,787	5,368,085	2.57%	36,113	0	7,711	0	5,396,487			
2	381.10	Meters - AMI	9,641,657	16,757	9,657,053	4,405,013	7.13%	57,333	0	1,361	0	4,460,985			
3	382.00	Meter Installations	9,842,138	26,305	9,866,307	5,659,443	1.77%	14,535	0	2,136	0	5,671,842			
4	383.00	House Regulators	6,983,161	38,653	7,018,675	2,271,680	1.96%	11,435	0	3,139	0	2,279,976			
5	384.00	House Regulator Installations	2,085,059	0	2,085,059	1,853,836	9.60%	16,680	0	0	0	1,870,516			
6	385.00	Industrial M & R Station Equipment	5,390,505	65,842	5,451,000	1,189,798	3.60%	16,262	0	5,347	(4,125)	1,196,588			
7	387.20	Other Equip-Odorization	0	0	0	0	0.00%	0	0	0	0	(59,912)			
8	387.41	Other Equip-Telephone	735,015	0	735,015	519,438	3.19%	1,954	0	0	0	521,392			
9	387.42	Other Equip-Radio	794,208	0	794,208	696,909	3.19%	2,111	0	0	0	699,020			
10	387.44	Other Equip-Other Communication	126,788	0	126,788	64,897	3.19%	337	0	0	0	65,234			
11	387.45	Other Equip-Telemetering	4,884,075	73,578	4,951,678	650,391	3.19%	13,073	0	5,975	(513)	656,976			
12	387.46	Other Equip-Cust Info Service	113,644	0	113,644	120,335	3.19%	302	0	0	0	120,637			
13	387.50	GPS Pipe Locators	213,381	0	213,381	51,005	12.88%	2,290	0	0	0	53,295			
14		Total Distribution Plant	672,419,301	15,604,321	687,514,076	170,972,325		1,453,515	0	509,546	(108,678)	171,807,616			
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	760,260	145,000	864,544	63,949	5.00%	3,385	0	7,722	0	34,340			
16	391.11	Office Furn & Equip-Data Handling	0	0	0	(22,375)	0.00%	0	0	860	0	(21,515)			
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	1,048,393	1,046,822	20.00%	17,473	0	2,840	0	1,067,135			
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	95,778	62,945	0.87%	69	0	0	0	63,014			
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	24,462	46,624	0.87%	18	0	0	0	46,642			
21	393.00	Stores Equipment	0	0	0	0	Amort.	0	0	0	0	0			
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	9,739	3,612	4.00%	32	0	0	0	3,644			
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	4.00%	0	0	0	0	0			
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	37,937	Amort.	0	0	0	0	37,937			
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	185	4.00%	0	0	0	0	185			
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,410,666	241,151	4,648,475	1,657,154	4.00%	15,099	(1,862)	3,342	0	1,667,049			
27	395.00	Laboratory	4,162	0	4,162	3,803	5.00%	17	0	0	0	3,820			
28	396.00	Power Operated Equip-General Tools	185,547	0	185,547	152,924	0.00%	0	0	0	0	152,924			
29	398.00	Miscellaneous Equipment	101,687	0	101,687	58,383	6.67%	565	478	0	0	59,426			
30		Total General Plant	6,640,694	386,151	6,982,787	3,111,962		36,658	10,038	44,058	0	3,114,600			
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	(777,092)	(174,273)	Amort.	(2,159)	0	0	0	(176,431)			
32		TOTAL GAS PLANT IN SERVICE	690,762,447	15,990,472	706,127,890	179,012,493		1,654,436	10,038	625,029	(108,678)	179,973,260			

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
TYPE OF FILING: X ORIGINAL X UPDATED SHEET 44 OF 45
WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service			Reserve for Depreciation & Amortization					Balance as of 12/31/2022 (11=5+7-8+9+10)
			Beginning Balance 11/30/2022 (1)	Balance as of 12/31/2022 (4)=(1+2+3)	Retirements (3)	Additions (2)	Beginning Balance 11/30/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*(6/12))	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)		
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE</u>												
		<u>INTANGIBLE PLANT</u>												
3	301.00	Organization	521	0	0	521	0	0	0	0	0	0	0	0
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	96,335	0	0	268	0	0	0	0	75,652
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	943	0	0	8	0	0	0	0	287
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	11,822,253	1,113,000	(141,156)	12,794,097	0	0	193,878	0	0	0	0	4,891,688
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	488,067	0	0	9,748	0	0	0	0	322,594
9		Total Intangible Plant	12,408,119	1,113,000	(141,156)	13,379,963	0	0	203,901	0	0	0	0	5,230,220
10		<u>PRODUCTION PLANT - LPG</u>												
11	304.10	Land	0	0	0	0	0	0	0	0	0	0	0	0
12		Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
13		<u>DISTRIBUTION PLANT</u>												
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	206	0	0	0	0	0	0	0	0
15	374.20	Land-Other Distribution Systems	876,991	0	0	876,991	(522)	0	0	0	0	0	0	(522)
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	1,309,983	307,975	1,386	1,386	0	0	0	0	309,361
17	374.50	Rights Of Way	2,727,522	7,744	(535)	2,734,731	1,115,177	2,526	2,526	535	0	0	0	1,117,168
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	2,125	0	4	0	0	0	0	0	2,125
19	375.30	Struc & Improv-General M & R	0	0	0	0	(78)	0	0	0	0	0	0	(78)
20	375.40	Struc & Improv-Regulating	2,984,927	30,196	(2,085)	3,013,038	561,520	5,948	5,948	2,085	(2,181)	0	0	563,202
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	14,663,083	98,600	(827)	14,760,856	4,461,866	29,179	29,179	827	0	0	0	4,490,218
23	375.71	Struc & Improv-Other Distr Sys-llp	1,009,321	17,400	(795)	1,025,926	550,018	4,303	4,303	795	0	0	0	553,526
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0	0	0	0	0	0	0
25	376.00	Mains:												
		Cast Iron												
		Bare Steel												
		Coated Steel												
		Plastic												
		All Mains Activity												
26	376.25	Mains - SMRP	251,003,488	9,414,270	(202,270)	260,215,488	51,716,268	379,154	379,154	202,270	(13,506)	0	0	51,879,646
27	378.10	M & R Station Equip-General	143,801,578	0	0	143,801,578	13,045,984	213,306	213,306	0	0	0	0	13,259,290
28	378.20	M & R Sta Equip-General-Regulating	515,128	0	0	515,128	427,520	1,077	1,077	0	0	0	0	428,597
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	23,321,922	199,406	(13,768)	23,507,560	3,824,346	48,976	48,976	13,768	(2,537)	0	0	3,857,017
30	379.10	M & R Sta Equip-City Gate Check Sta	45,443	0	0	45,443	41,919	95	95	0	0	0	0	42,014
31	380.00	Services	1,554,144	0	0	1,554,144	269,430	0	0	0	0	0	0	269,430
32	380.25	Services - SMRP	120,533,420	2,160,580	(111,380)	122,582,620	59,014,308	403,167	403,167	111,380	(90,844)	0	0	59,215,251
		Total	65,246,198	0	0	65,246,198	13,536,727	216,400	216,400	0	0	0	0	13,753,127

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAIL OF FORECASTED PLANT, ACCUMULATED RESERVE & DEPRECIATION EXPENSE
 FROM FEBRUARY 28, 2021 THROUGH DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD WPB-2.2
 TYPE OF FILING: X ORIGINAL X UPDATED SHEET 45 OF 45
 WORKPAPER REFERENCE NO(S): WITNESS: GORE

Line No.	Acct. No.	Description	Plant			Gas Plant in Service				Reserve for Depreciation & Amortization					Balance as of 12/31/2022 (11=5+7-8+9+10)
			Beginning Balance 11/30/2022 (1)	Retirements (3)	Balance as of 12/31/2022 (4)=(1+2+3)	Reserve Beginning Balance 11/30/2022 (5)	Depreciation Accrual Rates (6)	Depreciation Accrual (7)=((1+4)/2*6/12)	Reserve Amortization Adjustments (8)	Retirements (9)	Cost of Removal (10)				
DISTRIBUTION PLANT															
1	381.00	Meters	16,905,787	(7,711)	17,009,759	5,396,487	2.57%	36,318	0	7,711	0	5,425,094			
2	381.10	Meters - AMI	9,657,053	(1,361)	9,675,401	4,460,985	7.13%	57,433	0	1,361	0	4,517,057			
3	382.00	Meter Installations	9,866,307	(2,136)	9,895,109	5,671,842	1.77%	14,574	0	2,136	0	5,684,280			
4	383.00	House Regulators	7,018,675	(3,139)	7,060,997	2,279,976	1.96%	11,498	0	3,139	0	2,288,335			
5	384.00	House Regulator Installations	2,085,059	0	2,085,059	1,870,516	9.60%	16,680	0	0	0	1,887,196			
6	385.00	Industrial M & R Station Equipment	5,451,000	(5,347)	5,523,092	1,196,588	3.60%	16,461	0	5,347	(4,125)	1,203,577			
7	387.20	Other Equip-Odorization	0	0	0	(59,912)	0.00%	0	0	0	0	(59,912)			
8	387.41	Other Equip-Telephone	735,015	0	735,015	521,392	3.19%	1,954	0	0	0	523,346			
9	387.42	Other Equip-Radio	794,208	0	794,208	699,020	3.19%	2,111	0	0	0	701,131			
10	387.44	Other Equip-Other Communication	126,788	0	126,788	65,234	3.19%	337	0	0	0	65,571			
11	387.45	Other Equip-Telemetering	4,951,678	(5,975)	5,032,241	656,976	3.19%	13,270	0	5,975	(513)	663,758			
12	387.46	Other Equip-Cust Info Service	113,644	0	113,644	120,637	3.19%	302	0	0	0	120,939			
13	387.50	GPS Pipe Locators	213,381	0	213,381	53,295	12.88%	2,290	0	0	0	55,585			
14		Total Distribution Plant	687,514,076	(357,329)	699,456,711	171,807,616		1,478,749	0	357,329	(113,706)	172,815,330			
GENERAL PLANT															
15	391.10	Office Furn & Equip-Unspecified	864,544	0	864,544	34,340	5.00%	3,602	7,722	0	0	45,664			
16	391.11	Office Furn & Equip-Data Handling	0	0	0	(21,515)	0.00%	0	860	0	0	(20,655)			
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	1,048,393	1,067,135	20.00%	17,473	2,840	0	0	1,087,448			
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	95,778	63,014	0.87%	69	0	0	0	63,083			
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	24,462	46,642	0.87%	18	0	0	0	46,660			
21	393.00	Stores Equipment	0	0	0	0	Amort.	0	0	0	0	0			
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	9,739	3,644	4.00%	32	0	0	0	3,676			
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	4.00%	0	0	0	0	0			
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	37,937	Amort.	0	0	0	0	37,937			
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	185	4.00%	0	0	0	0	185			
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,648,475	(3,342)	4,693,532	1,667,049	4.00%	15,570	(1,862)	3,342	0	1,677,415			
27	395.00	Laboratory	4,162	0	4,162	3,820	5.00%	17	0	0	0	3,837			
28	396.00	Power Operated Equip-General Tools	185,547	0	185,547	152,924	0.00%	0	0	0	0	152,924			
29	398.00	Miscellaneous Equipment	101,687	0	101,687	59,426	6.67%	565	478	0	0	50,469			
30		Total General Plant	6,982,787	(3,342)	7,027,844	3,114,600		37,346	10,038	3,342	0	3,158,642			
OTHER PLANT															
31	378.21	M & R Sta Equip Reg FMV	(777,092)	0	(777,092)	(176,431)	Amort.	(2,159)	0	0	0	(178,590)			
32		TOTAL GAS PLANT IN SERVICE	706,127,890	(501,827)	719,087,426	179,973,260		1,717,837	10,038	501,827	(113,706)	181,085,603			

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
 AS OF AUGUST 31, 2021

DATA: BASE PERIOD _____ FORECASTED PERIOD _____ SCHEDULE B-2.2
 TYPE OF FILING: ORIGINAL _____ UPDATED _____ SHEET 1 OF 2
 WORKPAPER REFERENCE NO(S): _____ WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL		JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			COMPANY ADJUSTMENT	ADJUSTMENT				

ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-2.1.
 PLEASE SEE THE TESTIMONY OF J. GORE.

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 PROPOSED ADJUSTMENTS TO PLANT IN SERVICE
 AS OF DECEMBER 31, 2022

DATA: _____ BASE PERIOD FORECASTED PERIOD _____ SCHEDULE B-2.2
 TYPE OF FILING: ORIGINAL _____ UPDATED _____ SHEET 2 OF 2
 WORKPAPER REFERENCE NO(S): _____ WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	TOTAL		JURISDICTIONAL PERCENT	JURISDICTIONAL ADJUSTMENTS	WORKPAPER REFERENCE NO.	DESCRIPTION AND PURPOSE OF ADJUSTMENT
			COMPANY ADJUSTMENT	ADJUSTMENT				

ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-2.1.
 PLEASE SEE THE TESTIMONY OF J. GORE.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2020 TO AUGUST 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1, 2.2

SCHEDULE B-2.3
SHEET 1 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>					
2		<u>INTANGIBLE PLANT</u>					
3	301.00	Organization	521	0	0	0	521
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	0	96,335
5	303.10	Misc Intangible Plant-Dis Software	4,800	2,803	0	(6,660)	943
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	6,683,506	1,656,168	(1,346,976)	6,660	6,999,358
8	303.99	Misc Intangible Plant-Cloud Software	437,828	50,239	0	0	488,067
9		Total Intangible Plant	7,222,989	1,709,211	(1,346,976)	0	7,585,224
10		<u>PRODUCTION PLANT - LPG</u>					
11	304.10	Land	0	0	0	0	0
12		Total Production Plant - Lpg	0	0	0	0	0
13		<u>Distribution Plant</u>					
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	206
15	374.20	Land-Other Distribution Systems	876,992	0	(1)	0	876,991
16	374.40	Land Rights-Other Distr Systems	1,308,789	1,249	(56)	0	1,309,983
17	374.50	Rights Of Way	2,666,577	15,128	(2,781)	0	2,678,924
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125
19	375.30	Struc & Improv-General M & R	0	0	0	0	0
20	375.40	Struc & Improv-Regulating	2,498,011	309,563	(16,723)	0	2,790,851
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	8,951,018	115,251	(8,803)	0	9,057,466
23	375.71	Struc & Improv-Other Distr Sys-Ilp	671,512	153,390	(7,386)	0	817,516
24	375.80	Struc & Improv-Communications	0	0	0	0	0
25	376.00	Mains	174,571,800	23,768,950	(4,973,046)	0	193,367,704
26	376.25	Mains - SMRP	124,831,561	19,207,594	(237,576)	0	143,801,578
27	378.10	M & R Station Equip-General	518,479	0	(3,350)	0	515,128
28	378.20	M & R Sta Equip-General-Regulating	16,189,067	6,892,913	(741,697)	0	22,340,284
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443
30	379.10	M & R Sta Equip-City Gate Check Sta	1,554,144	0	0	0	1,554,144
31	380.00	Services	102,890,847	7,447,253	(2,553,835)	0	107,784,264
32	380.25	Services - SMRP	60,500,586	4,748,732	(3,120)	0	65,246,198

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
SEPTEMBER 2020 TO AUGUST 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1, 2.2

SCHEDULE B-2.3
SHEET 2 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	BASE PERIOD				BASE PERIOD
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE
			\$	\$	\$	\$	\$
1	381.00	Meters	15,856,331	507,983	(181,429)	0	16,182,885
2	381.10	Meters - AMI	9,453,003	88,196	(6,833)	0	9,534,366
3	382.00	Meter Installations	9,585,459	119,653	(25,134)	0	9,679,978
4	383.00	House Regulators	6,548,021	207,366	(20,518)	0	6,734,870
5	384.00	House Regulator Installations	2,085,059	0	0	0	2,085,059
6	385.00	Industrial M & R Station Equipment	4,739,092	278,020	(64,284)	0	4,952,827
7	387.20	Other Equip-Odorization	0	0	0	0	0
8	387.41	Other Equip-Telephone	735,015	0	0	0	735,015
9	387.42	Other Equipment-Radio	794,208	0	0	0	794,208
10	387.44	Other Equip-Other Communication	127,261	0	(473)	0	126,788
11	387.45	Other Equip-Telemetry	3,975,674	406,781	(85,965)	0	4,296,489
12	387.46	Other Equip-Cust Info Service	113,644	0	0	0	113,644
13	387.50	GPS Pipe Locators	213,381	0	0	0	213,381
14		Total Distribution Plant	552,303,306	64,268,021	(8,933,011)	0	607,638,317
15		<u>GENERAL PLANT</u>					
16	391.10	Office Furn & Equip-Unspecified	741,845	22,214	(3,798)	0	760,260
17	391.11	Office Furn & Equip-Data Handling	0	0	0	0	0
18	391.12	Office Furn & Equip-Info Systems	1,289,327	0	(240,935)	0	1,048,393
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	0	95,778
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	0	24,462
21	393.00	Stores Equipment	0	0	0	0	0
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	11,284	0	(1,545)	0	9,739
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	3,932,436	291,790	(37,819)	0	4,186,406
27	395.00	Laboratory	4,162	0	0	0	4,162
28	396.00	Power Operated Equip-General Tools	185,547	0	0	0	185,547
29	398.00	Miscellaneous Equipment	103,195	0	(1,508)	0	101,687
30		Total General Plant	6,388,037	314,003	(285,606)	0	6,416,434
31		<u>OTHER PLANT</u>					
32	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	0	(777,092)
33		TOTAL GAS PLANT IN SERVICE	<u>565,137,240</u>	<u>66,291,235</u>	<u>(10,565,593)</u>	<u>0</u>	<u>620,862,883</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
JANUARY 2022 TO DECEMBER 2022

DATA: BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.1, 2.2

SCHEDULE B-2.3
SHEET 3 OF 4
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD				FORECAST PERIOD	
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE	13 MONTH AVERAGE
			\$	\$	\$	\$	\$	\$
1		<u>ACCOUNT 101/106 GAS PLANT IN SERVICE - GENERAL</u>						
2		<u>INTANGIBLE PLANT</u>						
3	301.00	Organization	521	0	0	0	521	521
4	303.00	Miscellaneous Intangible Plant	96,335	0	0	0	96,335	96,335
5	303.10	Misc Intangible Plant-Dis Software	943	0	0	0	943	943
6	303.20	Misc Intangible Plant-Fara Software	0	0	0	0	0	0
7	303.30	Misc Intangible Plant-Other Software	9,658,640	3,860,900	(725,443)	0	12,794,097	10,670,431
8	303.99	Misc Intangible Plant-Cloud Software	488,067	0	0	0	488,067	488,067
9		Total Intangible Plant	10,244,506	3,860,900	(725,443)	0	13,379,963	11,256,296
10		<u>PRODUCTION PLANT - LPG</u>						
11	304.10	Land	0	0	0	0	0	0
12		Total Production Plant - Lpg	0	0	0	0	0	0
13		<u>Distribution Plant</u>						
14	374.10	Land-City Gate & Main Line Ind. M & R	206	0	0	0	206	206
15	374.20	Land-Other Distribution Systems	876,991	0	0	0	876,991	876,991
16	374.40	Land Rights-Other Distr Systems	1,309,983	0	0	0	1,309,983	1,309,983
17	374.50	Rights Of Way	2,700,081	39,999	(5,349)	0	2,734,731	2,712,842
18	375.20	Struc & Improv-City Gate M & R	2,125	0	0	0	2,125	2,125
19	375.30	Struc & Improv-General M & R	0	0	0	0	0	0
20	375.40	Struc & Improv-Regulating	2,877,915	155,972	(20,849)	0	3,013,038	2,927,678
21	375.60	Struc & Improv-Distr. Ind. M & R	0	0	0	0	0	0
22	375.70	Struc & Improv-Other Distr. Systems	9,229,980	5,540,800	(9,924)	0	14,760,856	10,122,957
23	375.71	Struc & Improv-Other Distr Sys-Ilp	983,266	52,200	(9,540)	0	1,025,926	994,557
24	375.80	Struc & Improv-Communications	0	0	0	0	0	0
25	376.00	Mains	218,087,613	48,628,009	(6,500,134)	0	260,215,488	233,088,763
26	376.00	Mains - SMRP	143,801,578	0	0	0	143,801,578	143,801,578
27	378.10	M & R Station Equip-General	515,128	0	0	0	515,128	515,128
28	378.20	M & R Sta Equip-General-Regulating	22,615,240	1,030,000	(137,680)	0	23,507,560	22,943,861
29	378.30	M & R Sta Equip-Gen-Local Gas Purch	45,443	0	0	0	45,443	45,443
30	379.10	M & R Sta Equip-City Gate Check Sta	1,554,144	0	0	0	1,554,144	1,554,144
31	380.00	Services	112,914,250	11,160,153	(1,491,783)	0	122,582,620	116,424,053
32	380.25	Services - SMRP	65,246,198	0	0	0	65,246,198	65,246,198

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 GROSS ADDITIONS, RETIREMENTS, AND TRANSFERS
 JANUARY 2022 TO DECEMBER 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): WPB-2.1, 2.2

SCHEDULE B-2.3
 SHEET 4 OF 4
 WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	FORECAST PERIOD				FORECAST PERIOD	13 MONTH AVERAGE
			BEGINNING BALANCE	ADDITIONS	RETIREMENTS	TRANSFERS	ENDING BALANCE	
			\$	\$	\$	\$	\$	
1	381.00	Meters	16,509,986	576,883	(77,110)	0	17,009,759	16,694,042
2	381.10	Meters - AMI	9,587,206	101,804	(13,609)	0	9,675,401	9,619,687
3	382.00	Meter Installations	9,756,661	159,807	(21,359)	0	9,895,109	9,807,649
4	383.00	House Regulators	6,857,563	234,824	(31,390)	0	7,060,997	6,932,483
5	384.00	House Regulator Installations	2,085,059	0	0	0	2,085,059	2,085,059
6	385.00	Industrial M & R Station Equipment	5,176,561	400,001	(53,470)	0	5,523,092	5,304,181
7	387.20	Other Equip-Odorization	0	0	0	0	0	0
8	387.41	Other Equip-Telephone	735,015	0	0	0	735,015	735,015
9	387.42	Other Equipment-Radio	794,208	0	0	0	794,208	794,208
10	387.44	Other Equip-Other Communication	126,788	0	0	0	126,788	126,788
11	387.45	Other Equip-Telemetry	4,644,992	447,000	(59,751)	0	5,032,241	4,787,608
12	387.46	Other Equip-Cust Info Service	113,644	0	0	0	113,644	113,644
13	387.50	GPS Pipe Locators	213,381	0	0	0	213,381	213,381
14		Total Distribution Plant	639,361,207	68,527,452	(8,431,948)	0	699,456,711	659,780,251
15		<u>GENERAL PLANT</u>						
16	391.10	Office Furn & Equip-Unspecified	760,260	145,000	(40,716)	0	864,544	776,304
17	391.11	Office Furn & Equip-Data Handling	0	0	0	0	0	0
18	391.12	Office Furn & Equip-Info Systems	1,048,393	0	0	0	1,048,393	1,048,393
19	392.20	Trans Equip-Trailers Over \$1,000	95,778	0	0	0	95,778	95,778
20	392.21	Trans Equip-Trailers \$1,000 Or Less	24,462	0	0	0	24,462	24,462
21	393.00	Stores Equipment	0	0	0	0	0	0
22	394.10	Tools,Shop, & Gar Eq-Garage & Serv	9,739	0	0	0	9,739	9,739
23	394.11	Tools,Shop, & Gar Eq-Cng Stationary	0	0	0	0	0	0
24	394.13	Tools,Shop, & Gar Eq-Und Tank Cleanup	0	0	0	0	0	0
25	394.20	Tools,Shop, & Gar Eq-Shop Equip	0	0	0	0	0	0
26	394.30	Tools,Shop, & Gar Eq-Tools & Other	4,276,953	449,999	(33,420)	0	4,693,532	4,387,484
27	395.00	Laboratory	4,162	0	0	0	4,162	4,162
28	396.00	Power Operated Equip-General Tools	185,547	0	0	0	185,547	185,547
29	398.00	Miscellaneous Equipment	101,687	0	0	0	101,687	101,687
30		Total General Plant	6,506,981	594,999	(74,136)	0	7,027,844	6,633,556
31		<u>OTHER PLANT</u>						
32	378.21	M & R Sta Equip Reg FMV	(777,092)	0	0	0	(777,092)	(777,092)
33		TOTAL GAS PLANT IN SERVICE	<u>655,335,602</u>	<u>72,983,351</u>	<u>(9,231,527)</u>	<u>0</u>	<u>719,087,426</u>	<u>676,893,011</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 PROPERTY MERGED OR ACQUIRED
 AS OF AUGUST 31, 2021

DATA: BASE PERIOD _____ FORECASTED PERIOD _____
 TYPE OF FILING: ORIGINAL _____ UPDATED _____
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-2.4
 SHEET 1 OF 2
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT
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NONE

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 PROPERTY MERGED OR ACQUIRED
 AS OF DECEMBER 31, 2022

DATA: _____ BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL _____ UPDATED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-2.4
 SHEET 2 OF 2
 WITNESS: GORE

LINE NO.	ACCT. NO.	DESCRIPTION OF PROPERTY	ACQUISITION COST	COST BASIS	ACQUISITION ADJUSTMENT	COMMISSION APPROVAL DATE (DOCKET NO.)	DATE OF ACQUISITION	EXPLANATION OF TREATMENT

NONE

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 LEASED PROPERTY
 AS OF AUGUST 31, 2021

DATA: BASE PERIOD _____ FORECASTED PERIOD _____
 TYPE OF FILING: ORIGINAL _____ UPDATED _____
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-2.5
 SHEET 1 OF 2
 WITNESS: GORE

IDENTIFICATION	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLAIN METHOD OF CAPITALIZATION
LINE OR REFERENCE NO.	DESCRIPTION AND USE OF PROPERTY				

COLUMBIA GAS OF KENTUCKY, INC. DOES NOT HAVE ANY CAPITAL LEASES IN RATE BASE.

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 LEASED PROPERTY
 AS OF DECEMBER 31, 2022

DATA: _____ BASE PERIOD ORIGINAL _____ FORECASTED PERIOD _____
 TYPE OF FILING: ORIGINAL _____ UPDATED _____
 WORKPAPER REFERENCE NO(S): _____

IDENTIFICATION
 SCHEDULE B-2.5
 SHEET 2 OF 2
 WITNESS: GORE

LINE NO.	REFERENCE NUMBER	DESCRIPTION OF TYPE AND USE OF PROPERTY	NAME OF LESSEE	FREQUENCY OF PAYMENT	AMOUNT OF LEASE PAYMENT	DOLLAR VALUE OF PROPERTY INVOLVED	EXPLAIN METHOD OF CAPITALIZATION
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COLUMBIA GAS OF KENTUCKY, INC. DOES NOT HAVE ANY CAPITAL LEASES IN RATE BASE.

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE

AS OF AUGUST 31, 2021

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6
 SHEET 1 OF 2
 WITNESS: GORE

LINE NO. OF PROPERTY	DESCRIPTION	ACQUISITION DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	ORIGINAL COST	AMOUNT	REVENUE REALIZED	ACCT. NO.	DESCRIPTION	AMOUNT	ACCT. NO.	EXPENSES INCURRED

NONE

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

PROPERTY HELD FOR FUTURE USE INCLUDED IN RATE BASE

AS OF DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S):

SCHEDULE B-2.6
 SHEET 2 OF 2
 WITNESS: GORE

LINE NO. OF PROPERTY	DESCRIPTION	ACQUISITION DATE	ORIGINAL COST	DEPRECIATION	ACCUMULATED COST	NET		REVENUE REALIZED	DESCRIPTION	AMOUNT	ACCT. NO.	EXPENSES INCURRED	ACCT. NO.	DESCRIPTION
						ORIGINAL COST	DEPRECIATION							

NONE

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 PROPERTY EXCLUDED FROM RATE BASE
 AS OF AUGUST 31, 2021

DATA: BASE PERIOD _____ FORECASTED PERIOD _____
 TYPE OF FILING: ORIGINAL _____ UPDATED _____
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-2.7
 SHEET 1 OF 2
 WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR EXCLUDED PROPERTY	DATE	IN-SERVICE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	AMOUNT	PERIOD		REASONS FOR EXCLUSION
									REVENUE	AND EXPENSE	
									ACCT. NO.	DESCRIPTION	

NONE

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 PROPERTY EXCLUDED FROM RATE BASE
 AS OF DECEMBER 31, 2022

DATA: _____ BASE PERIOD FORECASTED PERIOD _____
 TYPE OF FILING: ORIGINAL _____ UPDATED _____
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-2.7
 SHEET 2 OF 2
 WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE OR DESCRIPTION OF EXCLUDED PROPERTY	IN-SERVICE DATE	ORIGINAL COST	ACCUMULATED DEPRECIATION	NET ORIGINAL COST	AMOUNT	PERIOD		REASONS FOR EXCLUSION
								REVENUE	AND EXPENSE ACCT. NO.	

NONE

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 ACCUMULATED DEPRECIATION & AMORTIZATION
 AS OF AUGUST 31, 2021

SCHEDULE B-3
 SHEET 1 OF 4
 WITNESS: GORE

DATA: X_ BASE PERIOD ____ FORECASTED PERIOD
 TYPE OF FILING: X_ ORIGINAL ____ UPDATED
 WORKPAPER REFERENCE NO(S):: WPB-3.1

LINE NO.	ACCT. NO.	ACCOUNT TITLES (C)	BASE PERIOD			RESERVE BALANCES			ADJUSTED JURISDICTION (I)
			TOTAL COMPANY INVESTMENT (D)	TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	TOTAL JURISDICTIONAL (G)	ADJUSTMENTS (H)		
1		<u>INTANGIBLE PLANT</u>							
2	301.00	ORGANIZATION	521	0			0	0	0
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335	71,370			71,370	0	71,370
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943	161			161	0	161
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0			0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	6,999,358	3,449,586			3,449,586	0	3,449,586
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	488,067	166,628			166,628	0	166,628
8		TOTAL INTANGIBLE PLANT	7,585,224	3,687,745	100%		3,687,745	0	3,687,745
9		<u>PRODUCTION PLANT - LPG</u>							
10	304.10	LAND	0	0			0	0	0
11		TOTAL PRODUCTION PLANT - LPG	0	0			0	0	0
12		<u>DISTRIBUTION PLANT</u>							
13	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206	0			0	0	0
14	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,991	(522)			(522)	0	(522)
15	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	1,309,983	286,617			286,617	0	286,617
16	374.50	RIGHTS OF WAY	2,678,924	1,083,957			1,083,957	0	1,083,957
17	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	2,061			2,061	0	2,061
18	375.30	STRUC & IMPROV-GENERAL M & R	0	(78)			(78)	0	(78)
19	375.40	STRUC & IMPROV-REGULATING	2,790,851	538,758			538,758	0	538,758
20	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	0			0	0	0
21	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	9,057,466	4,205,996			4,205,996	0	4,205,996
22	375.71	STRUC & IMPROV-OTHER DISTR. SYS-ILP	817,516	501,602			501,602	0	501,602
23	375.80	STRUC & IMPROV-COMMUNICATIONS	0	0			0	0	0
24	376.00	MAINS	193,367,704	56,446,044			56,446,044	0	56,446,044
25	376.25	MAINS - SMRP	143,801,578	9,908,710			9,908,710	0	9,908,710
26	378.10	M & R STA EQUIP-GENERAL	515,128	411,897			411,897	0	411,897
27	378.20	M & R STA EQUIP-GENERAL-REGULATING	22,340,284	3,306,523			3,306,523	0	3,306,523
28	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	40,542			40,542	0	40,542
29	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144	269,430			269,430	0	269,430
30	380.00	SERVICES	107,784,264	56,704,333			56,704,333	0	56,704,333
31	380.25	SERVICES - SMRP	65,246,198	10,329,875			10,329,875	0	10,329,875

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 ACCUMULATED DEPRECIATION & AMORTIZATION
 AS OF AUGUST 31, 2021

SCHEDULE B-3
 SHEET 2 OF 4
 WITNESS: GORE

DATA: X_ BASE PERIOD ___ FORECASTED PERIOD
 TYPE OF FILING: X_ ORIGINAL ___ UPDATED
 WORKPAPER REFERENCE NO(S): WPB-3.1

LINE NO.	ACCT. NO.	ACCOUNT TITLES (C)	BASE PERIOD			RESERVE BALANCES			ADJUSTED JURISDICTION (I)
			TOTAL COMPANY INVESTMENT (D)	TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	TOTAL JURISDICTIONAL (G)	ADJUSTMENTS (H)		
1	381.00	METERS	16,182,885	4,950,102		4,950,102	0	4,950,102	
2	381.10	METERS - AMI	9,534,366	3,621,530		3,621,530	0	3,621,530	
3	382.00	METER INSTALLATIONS	9,679,978	5,471,319		5,471,319	0	5,471,319	
4	383.00	HOUSE REGULATORS	6,734,870	2,149,964		2,149,964	0	2,149,964	
5	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059	1,681,268		1,681,268	0	1,681,268	
6	385.00	INDUSTRIAL M & R STATION EQUIPMENT	4,952,827	1,092,157		1,092,157	0	1,092,157	
7	387.20	OTHER EQUIP-ODORIZATION	0	(59,912)		(59,912)	0	(59,912)	
8	387.41	OTHER EQUIP-TELEPHONE	735,015	492,230		492,230	0	492,230	
9	387.42	OTHER EQUIPMENT-RADIO	794,208	667,511		667,511	0	667,511	
10	387.44	OTHER EQUIP-OTHER COMMUNICATION	126,788	60,203		60,203	0	60,203	
11	387.45	OTHER EQUIP-TELEMETERING	4,296,489	573,008		573,008	0	573,008	
12	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	116,131		116,131	0	116,131	
13	387.50	GPS PIPE LOCATORS	213,381	25,877		25,877	0	25,877	
14		TOTAL DISTRIBUTION PLANT	607,638,317	164,877,134		164,877,134	0	164,877,134	
15		GENERAL PLANT							
16	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	760,260	(57,622)		(57,622)	0	(57,622)	
17	391.11	OFFICE FURN & EQUIP-DATA HANDLING	0	(30,982)		(30,982)	0	(30,982)	
18	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	1,048,393	773,795		773,795	0	773,795	
19	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778	59,615		59,615	0	59,615	
20	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	45,768		45,768	0	45,768	
21	393.00	STORES EQUIPMENT	0	0		0	0	0	
22	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739	3,164		3,164	0	3,164	
23	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0	0		0	0	0	
24	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANL	0	37,937		37,937	0	37,937	
25	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	185		185	0	185	
26	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,186,406	1,520,965		1,520,965	0	1,520,965	
27	395.00	LABORATORY	4,162	3,561		3,561	0	3,561	
28	396.00	POWER OPERATED EQUIP-GENERAL TOOL\$	185,547	151,620		151,620	0	151,620	
29	398.00	MISCELLANEOUS EQUIPMENT	101,687	45,688		45,688	0	45,688	
30		TOTAL GENERAL PLANT	6,416,434	2,553,693		2,553,693	0	2,553,693	
31		OTHER PLANT							
32	378.21	M & R STA EQUIP REG FMV	(777,092)	(144,052)		(144,052)	0	(144,052)	
33		TOTAL PLANT IN SERVICE	620,862,883	170,974,520		170,974,520	0	170,974,520	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 ACCUMULATED DEPRECIATION & AMORTIZATION
 AS OF DECEMBER 31, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): WPB-3.1

SCHEDULE B-3
 SHEET 3 OF 4
 WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLES	13 MONTH AVERAGE PERIOD TOTAL INVESTMENT (D)	TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	TOTAL JURISDICTIONAL (G)	ADJUSTMENTS (H)	ADJUSTED JURISDICTION (I)	13 MONTH AVERAGE (J)
RESERVE BALANCES ----->									
1		<u>INTANGIBLE PLANT</u>			100%				
2	301.00	ORGANIZATION	521	0		0	0	0	0
3	303.00	MISCELLANEOUS INTANGIBLE PLANT	96,335	75,652		75,652	0	75,652	74,046
4	303.10	MISC INTANGIBLE PLANT-DIS SOFTWARE	943	287		287	0	287	240
5	303.20	MISC INTANGIBLE PLANT-FARA SOFTWARE	0	0		0	0	0	0
6	303.30	MISC INTANGIBLE PLANT-OTHER SOFTWARE	10,670,431	4,891,688		4,891,688	0	4,891,688	4,315,671
7	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	488,067	322,594		322,594	0	322,594	264,107
8		TOTAL INTANGIBLE PLANT	11,256,296	5,290,220		5,290,220	0	5,290,220	4,654,063
9		<u>PRODUCTION PLANT - LPG</u>							
10	304.10	LAND	0	0		0	0	0	0
11		TOTAL PRODUCTION PLANT - LPG	0	0		0	0	0	0
12		<u>DISTRIBUTION PLANT</u>							
13	374.10	LAND-CITY GATE & MAIN LINE IND. M & R	206	0		0	0	0	0
14	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	876,991	(522)		(522)	0	(522)	(522)
15	374.40	LAND RIGHTS-OTHER DISTR SYSTEMS	1,309,983	309,361		309,361	0	309,361	301,045
16	374.50	RIGHTS OF WAY	2,712,842	1,117,168		1,117,168	0	1,117,168	1,105,113
17	375.20	STRUC & IMPROV-CITY GATE M & R	2,125	2,125		2,125	0	2,125	2,101
18	375.30	STRUC & IMPROV-GENERAL M & R	0	(78)		(78)	0	(78)	(78)
19	375.40	STRUC & IMPROV-REGULATING	2,927,678	563,202		563,202	0	563,202	553,042
20	375.60	STRUC & IMPROV-DISTR. IND. M & R	0	0		0	0	0	0
21	375.70	STRUC & IMPROV-OTHER DISTR. SYSTEMS	10,122,957	4,490,218		4,490,218	0	4,490,218	4,369,859
22	375.71	STRUC & IMPROV-OTHER DISTR SYS-ILP	994,557	553,526		553,526	0	553,526	532,478
23	375.80	STRUC & IMPROV-COMMUNICATIONS	0	0		0	0	0	0
24	376.00	MAINS	233,088,763	51,879,646		51,879,646	0	51,879,646	53,102,965
25	376.25	MAINS - SMRP	143,801,578	13,259,290		13,259,290	0	13,259,290	11,979,454
26	378.10	M & R STATION EQUIP-GENERAL	515,128	428,597		428,597	0	428,597	422,135
27	378.20	M & R STA EQUIP-GENERAL-REGULATING	22,943,861	3,857,017		3,857,017	0	3,857,017	3,660,780
28	378.30	M & R STA EQUIP-GEN-LOCAL GAS PURCH	45,443	42,014		42,014	0	42,014	41,444
29	379.10	M & R STA EQUIP-CITY GATE CHECK STA	1,554,144	269,430		269,430	0	269,430	269,430
30	380.00	SERVICES	116,424,053	59,215,251		59,215,251	0	59,215,251	56,355,631
31	380.25	SERVICES - SMRP	65,246,198	13,753,127		13,753,127	0	13,753,127	12,454,727

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 ACCUMULATED DEPRECIATION & AMORTIZATION
 AS OF DECEMBER 31, 2022

DATA: ___ BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): WPB-3.1

SCHEDULE B-3
 SHEET 4 OF 4
 WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLES (C)	13 MONTH AVERAGE FORECASTED PERIOD TOTAL INVESTMENT (D)		TOTAL COMPANY (E)	JURISDICTIONAL PERCENT (F)	RESERVE BALANCES		ADJUSTED JURISDICTION (I)	13 MONTH AVERAGE (J)
			PERIOD TOTAL INVESTMENT	TOTAL			TOTAL	ADJUSTMENTS		
1	381.00	METERS	16,694,042	5,425,094	5,425,094	0	5,425,094	0	5,425,094	5,253,396
2	381.10	METERS - AMI	9,619,687	4,517,057	4,517,057	0	4,517,057	0	4,517,057	4,181,431
3	382.00	METER INSTALLATIONS	9,807,649	5,684,280	5,684,280	0	5,684,280	0	5,684,280	5,609,411
4	383.00	HOUSE REGULATORS	6,932,483	2,288,335	2,288,335	0	2,288,335	0	2,288,335	2,237,904
5	384.00	HOUSE REGULATOR INSTALLATIONS	2,085,059	1,887,196	1,887,196	0	1,887,196	0	1,887,196	1,787,116
6	385.00	INDUSTRIAL M & R STATION EQUIPMENT	5,304,181	1,203,577	1,203,577	0	1,203,577	0	1,203,577	1,162,329
7	387.20	OTHER EQUIP-ODORIZATION	0	(59,912)	(59,912)	0	(59,912)	0	(59,912)	(59,912)
8	387.41	OTHER EQUIP-TELEPHONE	735,015	523,346	523,346	0	523,346	0	523,346	511,622
9	387.42	OTHER EQUIPMENT-RADIO	794,208	701,131	701,131	0	701,131	0	701,131	688,465
10	387.44	OTHER EQUIP-OTHER COMMUNICATION	126,788	65,571	65,571	0	65,571	0	65,571	63,549
11	387.45	OTHER EQUIP-TELEMETERING	4,787,608	663,758	663,758	0	663,758	0	663,758	623,508
12	387.46	OTHER EQUIP-CUST INFO SERVICE	113,644	120,939	120,939	0	120,939	0	120,939	119,127
13	387.50	GPS PIPE LOCATORS	213,381	55,585	55,585	0	55,585	0	55,585	41,845
14		TOTAL DISTRIBUTION PLANT	659,780,251	172,815,330	172,815,330	0	172,815,330	0	172,815,330	169,369,396
15		GENERAL PLANT								
16	391.10	OFFICE FURN & EQUIP-UNSPECIFIED	776,304	45,664	45,664	0	45,664	0	45,664	14,192
17	391.11	OFFICE FURN & EQUIP-DATA HANDLING	0	(20,655)	(20,655)	0	(20,655)	0	(20,655)	(25,815)
18	391.12	OFFICE FURN & EQUIP-INFO SYSTEMS	1,048,393	1,087,448	1,087,448	0	1,087,448	0	1,087,448	965,569
19	392.20	TRANS EQUIP-TRAILERS OVER \$1,000	95,778	63,083	63,083	0	63,083	0	63,083	62,669
20	392.21	TRANS EQUIP-TRAILERS \$1,000 or LESS	24,462	46,660	46,660	0	46,660	0	46,660	46,552
21	393.00	STORES EQUIPMENT	0	0	0	0	0	0	0	0
22	394.10	TOOLS,SHOP, & GAR EQ-GARAGE & SERV	9,739	3,676	3,676	0	3,676	0	3,676	3,484
23	394.11	TOOLS,SHOP, & GAR EQ-CNG STATIONARY	0	0	0	0	0	0	0	0
24	394.13	TOOLS,SHOP, & GAR EQ-UND TANK CLEANI	0	37,937	37,937	0	37,937	0	37,937	37,937
25	394.20	TOOLS,SHOP, & GAR EQ-SHOP EQUIP	0	185	185	0	185	0	185	185
26	394.30	TOOLS,SHOP, & GAR EQ-TOOLS & OTHER	4,387,484	1,677,415	1,677,415	0	1,677,415	0	1,677,415	1,618,926
27	395.00	LABORATORY	4,162	3,837	3,837	0	3,837	0	3,837	3,734
28	396.00	POWER OPERATED EQUIP-GENERAL TOOL:	185,547	152,924	152,924	0	152,924	0	152,924	152,924
29	396.00	MISCELLANEOUS EQUIPMENT	101,687	60,469	60,469	0	60,469	0	60,469	54,210
30		TOTAL GENERAL PLANT	6,633,556	3,158,642	3,158,642	0	3,158,642	0	3,158,642	2,934,567
31		OTHER PLANT								
32	378.21	M & R STA EQUIP REG FMV	(777,092)	(178,590)	(178,590)	0	(178,590)	0	(178,590)	(165,638)
33		TOTAL PLANT IN SERVICE	676,893,011	181,085,603	181,085,603	0	181,085,603	0	181,085,603	176,792,389

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
ACCUMULATED DEPRECIATION & AMORTIZATION
BASE PERIOD 09/30/2020 TO 08/31/2021

WPB-3.1
SHEET 1 OF 4

DATA: X BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S): WPB-2.2

LINE NO.	ACCT. NO.	09/30/2020	10/31/2020	11/30/2020	12/31/2020	01/31/2021	02/29/2021	03/31/2021	04/30/2021	05/31/2021	06/30/2021	07/31/2021	08/31/2021
		Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	301.00	0	0	0	0	0	0	0	0	0	0	0	0
2	303.00	68,426	68,694	68,962	69,229	69,497	69,764	70,032	70,300	70,567	70,835	71,102	71,370
3	303.10	136	177	221	271	0	114	122	130	138	145	153	161
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	3,707,628	3,770,510	3,860,988	3,759,684	3,776,224	3,118,004	3,146,550	3,194,902	3,219,347	3,297,690	3,396,879	3,449,586
6	303.99	65,847	73,987	82,054	90,129	98,212	108,141	117,889	127,637	137,385	147,132	156,880	166,628
7	INTANGIBLE	3,842,037	3,913,368	4,012,224	3,919,314	3,943,933	3,296,023	3,334,593	3,392,968	3,427,437	3,515,803	3,625,014	3,687,745
8	304.10	0	0	0	0	0	0	0	0	0	0	0	0
9	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0
10													
11	374.10	0	0	0	0	0	0	0	0	0	0	0	0
12	374.20	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)
13	374.40	269,868	271,395	272,866	274,393	275,921	277,449	278,977	280,505	282,033	283,561	285,089	286,617
14	374.50	1,056,636	1,059,369	1,062,103	1,064,836	1,067,569	1,070,302	1,072,770	1,075,133	1,077,336	1,079,541	1,081,748	1,083,957
15	375.20	2,033	2,034	2,035	2,036	2,036	2,037	2,041	2,045	2,049	2,053	2,057	2,061
16	375.30	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)
17	375.40	516,918	521,622	524,740	525,288	527,581	532,542	534,300	535,662	536,417	537,183	537,962	538,758
18	375.60	0	0	0	0	0	0	0	0	0	0	0	0
19	375.70	4,040,856	4,056,530	4,071,086	4,086,775	4,102,482	4,118,188	4,132,762	4,147,334	4,161,903	4,176,550	4,191,274	4,205,996
20	375.71	453,824	458,127	462,429	470,649	478,868	483,170	486,242	489,314	492,386	495,458	498,530	501,602
21	375.80	0	0	0	0	0	0	0	0	0	0	0	0
22	376.00	59,063,985	58,967,080	59,049,960	58,763,709	58,842,312	58,915,763	58,600,859	58,252,095	57,825,750	57,315,340	56,889,408	56,446,044
23	376.25	8,026,876	8,200,806	8,268,609	8,351,882	8,527,206	8,722,348	8,920,075	9,117,802	9,315,529	9,513,256	9,710,983	9,908,710
24	378.10	404,856	405,807	404,299	405,245	405,289	406,233	407,177	408,121	409,065	410,009	410,953	411,897
25	378.20	3,652,336	3,286,840	3,245,048	3,140,236	3,142,460	3,149,429	3,180,441	3,208,800	3,233,104	3,257,481	3,281,943	3,306,523
26	378.30	39,627	39,711	39,794	39,877	39,961	40,044	40,127	40,210	40,293	40,376	40,459	40,542
27	379.10	266,062	266,736	267,409	268,083	268,756	269,430	269,430	269,430	269,430	269,430	269,430	269,430
28	380.00	57,029,913	56,980,299	56,797,374	56,730,372	56,520,455	56,352,433	56,442,305	56,479,812	56,509,719	56,596,339	56,647,751	56,704,333
29	380.25	8,083,713	8,280,017	8,479,947	8,679,485	8,884,132	9,090,197	9,296,810	9,503,423	9,710,036	9,916,649	10,123,262	10,329,875

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 ACCUMULATED DEPRECIATION & AMORTIZATION
 BASE PERIOD 09/30/2020 TO 08/31/2021

WPB-3-1
 SHEET 2 OF 4

DATA: X BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): WPB-2-2

LINE NO.	ACCT. NO.	09/30/2020	10/31/2020	11/30/2020	12/31/2020	01/31/2021	02/29/2021	03/31/2021	04/30/2021	05/31/2021	06/30/2021	07/31/2021	08/31/2021
		Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected	Projected	Projected	Projected	Projected
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1	381.00	4,717,493	4,721,500	4,713,932	4,722,905	4,743,445	4,778,002	4,809,274	4,839,122	4,866,786	4,894,496	4,922,261	4,950,102
2	381.10	3,000,299	3,057,104	3,113,997	3,171,033	3,228,124	3,285,222	3,341,887	3,397,920	3,453,783	3,509,669	3,565,581	3,621,530
3	382.00	5,309,835	5,323,322	5,336,252	5,351,303	5,366,568	5,381,485	5,397,173	5,412,468	5,427,163	5,441,868	5,456,585	5,471,319
4	383.00	2,032,883	2,044,804	2,056,618	2,068,750	2,080,943	2,093,349	2,104,042	2,114,045	2,122,991	2,131,956	2,140,944	2,149,964
5	384.00	1,665,405	1,666,847	1,668,289	1,669,732	1,671,174	1,672,616	1,674,058	1,675,500	1,676,942	1,678,384	1,679,826	1,681,268
6	385.00	1,029,772	1,039,716	1,026,905	1,031,156	1,042,203	1,055,747	1,063,636	1,070,520	1,075,848	1,081,223	1,086,652	1,092,157
7	387.20	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)	(59,912)
8	387.41	471,142	473,059	474,976	476,893	478,810	480,728	482,645	484,562	486,479	488,396	490,313	492,230
9	387.42	644,721	646,793	648,864	650,936	653,008	655,079	657,151	659,223	661,295	663,367	665,439	667,511
10	387.44	57,035	57,367	57,225	57,556	57,887	58,217	58,548	58,879	59,210	59,541	59,872	60,203
11	387.45	543,085	553,086	521,760	532,464	543,167	553,871	559,935	564,415	566,454	568,556	570,731	573,008
12	387.46	114,284	114,298	114,312	114,327	114,341	114,355	114,369	114,383	114,397	114,411	114,425	114,439
13	387.50	19,753	20,309	20,866	21,422	21,979	22,535	23,092	23,649	24,206	24,763	25,320	25,877
13	DISTRIBUTION	162,452,700	162,454,068	162,641,184	162,610,831	163,026,164	163,520,260	163,889,697	164,164,425	164,340,939	164,490,473	164,689,697	164,877,134
14	391.10	(88,454)	(87,392)	(86,087)	(82,965)	(79,797)	(76,630)	(73,462)	(70,294)	(67,126)	(63,958)	(60,790)	(57,622)
15	391.11	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)	(30,982)
16	391.12	812,487	833,975	855,464	834,010	651,484	688,957	686,430	703,903	721,376	738,849	756,322	773,795
17	392.20	52,355	53,015	53,675	54,335	54,995	55,655	56,315	56,975	57,635	58,295	58,955	59,615
18	392.21	44,754	44,754	44,754	44,754	44,754	44,754	44,923	45,092	45,261	45,430	45,599	45,768
19	393.00	0	0	0	0	0	0	0	0	0	0	0	0
20	394.10	2,809	2,842	2,874	2,907	2,939	2,972	3,004	3,036	3,068	3,100	3,132	3,164
21	394.11	0	0	0	0	0	0	0	0	0	0	0	0
22	394.13	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937	37,937
23	394.20	185	185	185	185	185	185	185	185	185	185	185	185
24	394.30	1,394,060	1,405,350	1,418,584	1,431,896	1,445,414	1,459,060	1,470,732	1,481,656	1,491,416	1,501,215	1,511,059	1,520,965
25	395.00	3,372	3,389	3,406	3,424	3,441	3,459	3,476	3,493	3,510	3,527	3,544	3,561
26	396.00	148,032	148,359	148,685	149,011	149,337	149,664	149,990	150,316	150,642	150,968	151,294	151,620
27	398.00	40,960	41,534	42,107	41,168	41,733	42,298	42,863	43,428	43,993	44,558	45,123	45,688
28	GENERAL	2,417,515	2,452,966	2,490,603	2,285,680	2,321,440	2,357,328	2,391,410	2,424,744	2,456,914	2,489,123	2,521,377	2,553,693
29	TOTAL	168,712,252	168,820,402	169,144,011	168,815,825	169,291,537	169,173,611	169,615,700	169,982,137	170,225,290	170,495,399	170,836,089	171,118,572
30	378.21	(120,308)	(122,466)	(124,625)	(126,784)	(128,942)	(131,101)	(133,259)	(135,418)	(137,577)	(139,735)	(141,894)	(144,052)
31	OTHER	(120,308)	(122,466)	(124,625)	(126,784)	(128,942)	(131,101)	(133,259)	(135,418)	(137,577)	(139,735)	(141,894)	(144,052)
32	TOTAL	168,591,944	168,697,935	169,019,386	168,689,042	169,162,595	169,042,510	169,482,441	169,846,719	170,087,713	170,355,664	170,694,195	170,974,520

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021-00183
 ACCUMULATED DEPRECIATION & AMORTIZATION
 13 MONTH AVG - FORECAST PERIOD 12/31/2021 TO 12/31/2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
 TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATER
 WORKPAPER REFERENCE NO(S): WPB-2.2
 WPB-3.1
 SHEET 3 OF 4

LINE NO.	NO.	12/31/2021	01/31/2022	02/28/2022	03/31/2022	04/30/2022	05/31/2022	06/30/2022	07/31/2022	08/31/2022	09/30/2022	10/31/2022	11/30/2022	12/31/2022	13 MONTH AVERAGE
1	301.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	303.00	72,440	72,708	72,976	73,243	73,511	73,778	74,046	74,314	74,581	74,849	75,117	75,384	75,652	74,046
3	303.10	193	200	208	216	224	232	240	248	255	263	271	279	287	240
4	303.20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	303.30	3,626,912	3,759,160	3,895,077	4,025,488	4,150,030	4,276,873	4,402,860	4,573,039	4,397,806	4,541,828	4,723,992	4,838,966	4,891,688	4,315,671
6	303.99	205,620	215,367	225,115	234,863	244,611	254,359	264,107	273,855	283,603	293,350	303,098	312,846	322,594	264,107
7	INTANGIBLE	3,905,165	4,047,436	4,193,376	4,333,811	4,468,376	4,605,242	4,741,253	4,921,455	4,756,245	4,910,290	5,102,478	5,227,475	5,290,220	4,654,063
8	304.10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	PRODUCTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	374.10	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	374.20	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)	(522)
12	374.20	292,729	294,115	296,887	298,273	298,273	299,659	301,045	302,431	303,817	305,203	306,589	307,975	309,361	301,045
13	374.40	1,092,408	1,094,682	1,096,977	1,099,212	1,101,342	1,103,312	1,105,284	1,107,257	1,109,233	1,111,211	1,113,192	1,115,177	1,117,168	1,105,113
14	374.50	2,077	2,081	2,085	2,089	2,093	2,097	2,101	2,105	2,109	2,113	2,117	2,121	2,125	2,101
15	375.20	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)	(78)
16	375.30	540,580	543,276	545,985	548,504	550,623	552,128	553,645	555,176	556,726	558,296	559,889	561,520	563,202	553,042
17	375.40	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	375.60	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	375.70	4,262,929	4,280,407	4,297,884	4,315,359	4,332,832	4,350,304	4,367,872	4,385,536	4,403,198	4,420,957	4,438,812	4,461,866	4,490,218	4,369,859
20	375.71	511,430	514,938	518,446	521,954	525,462	528,970	532,478	535,986	539,494	543,002	546,510	550,018	553,526	532,478
21	375.80	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	376.00	54,655,168	54,635,127	54,551,221	54,256,827	53,830,939	53,392,971	52,946,563	52,632,460	52,279,222	51,893,276	51,668,847	51,716,268	51,879,646	53,102,965
23	376.25	10,699,618	10,912,924	11,126,230	11,339,536	11,552,842	11,766,148	11,979,454	12,192,760	12,406,066	12,619,372	12,832,678	13,045,984	13,259,290	11,979,454
24	378.10	415,673	416,750	417,827	418,904	419,981	421,058	422,135	423,212	424,289	425,366	426,443	427,520	428,597	422,135
25	378.20	3,449,495	3,488,777	3,528,146	3,566,268	3,604,752	3,643,192	3,681,714	3,719,981	3,758,087	3,796,981	3,835,729	3,874,446	3,913,163	3,660,780
26	378.30	40,874	40,969	41,064	41,159	41,254	41,349	41,444	41,539	41,634	41,729	41,824	41,919	42,014	41,444
27	379.10	269,430	269,430	269,430	269,430	269,430	269,430	269,430	269,430	269,430	269,430	269,430	269,430	269,430	269,430
28	380.00	57,545,150	57,706,931	57,901,438	58,022,914	58,096,410	58,187,486	58,329,660	58,439,529	58,576,838	58,723,969	58,863,316	59,014,308	59,215,251	58,355,631
29	380.25	11,156,327	11,372,727	11,589,127	11,805,527	12,021,927	12,238,327	12,454,727	12,671,127	12,887,527	13,103,927	13,320,327	13,536,727	13,753,127	12,454,727

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021-00183

ACCUMULATED DEPRECIATION & AMORTIZATION

13 MONTH AVG - FORECAST PERIOD 12/31/2021 TO 12/31/2022

DATA: BASE PERIOD_X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL_X UPDATED
WORKPAPER REFERENCE NO(S): WPB-22

WPB-3.1
SHEET 4 OF 4

Table with columns for Line Acct, No., Date (12/31/2021 to 12/31/2022), and 13 Month Average. Rows include various depreciation entries and a 'DISTRIBUTION' row at the bottom.

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 ADJUSTMENTS TO ACCUMULATED DEPRECIATION & AMORTIZATION
 AS OF AUGUST 31, 2021

DATA: X BASE PERIOD FORECASTED PERIOD SCHEDULE B-3.1
 TYPE OF FILING: X ORIGINAL UPDATED SHEET 1 OF 2
 WORKPAPER REFERENCE NO(S):: WITNESS: GORE

LINE NO. (A)	ACCT. NO. (B)	ACCOUNT TITLES (C)	BASE PERIOD		JURISDICTIONAL ADJUSTMENT (F)	JURISDICTIONAL PERCENT (E)	WORKPAPER REFERENCE (G)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (H)
			TOTAL COMPANY ADJUSTMENT (D)	JURISDICTIONAL ADJUSTMENT (F)				

ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-3.
 PLEASE SEE THE TESTIMONY OF J. GORE.

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 ADJUSTMENTS TO ACCUMULATED DEPRECIATION & AMORTIZATION
 FORECASTED TEST PERIOD 12/31/2021 to 12/31/2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S)::

SCHEDULE B-3.1
 SHEET 2 OF 2
 WITNESS: GORE

LINE ACCT. NO. NO. (A) (B)	ACCOUNT TITLES (C)	FORECAST PERIOD		JURISDICTIONAL ADJUSTMENT (D)	JURISDICTIONAL PERCENT (E)	JURISDICTIONAL ADJUSTMENT (F)	WORKPAPER REFERENCE (G)	DESCRIPTION AND PURPOSE OF ADJUSTMENT (H)
		TOTAL COMPANY ADJUSTMENT	JURISDICTIONAL ADJUSTMENT					

ADJUSTMENTS ARE INCORPORATED INTO SCHEDULE B-3.
 PLEASE SEE THE TESTIMONY OF J. GORE.

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 ACCOUNT 107 CONSTRUCTION WORK IN PROGRESS IN SERVICE
 AS OF FEBRUARY 28, 2021

SCHEDULE B-4
 SHEET 1 OF 1
 WITNESS: GORE

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): WPB-4

LINE NO. (A)	GPA (B)	DESCRIPTION (C)	ACCUMULATED COSTS				JURISDICTIONAL (G) %	TOTAL COST (H=F*G) \$
			TOTAL CWIP AMOUNT (D) \$	CONSTRUCTION AMOUNT (E) \$	CWIP AMOUNT IN SERVICE (F=D-E) \$			
1	303.00	MISC INTANGIBLE PLANT	70,798	70,798	0	100.00	0	
2	303.30	MISC INTANGIBLE PLANT	1,440,228	1,440,228	0		0	
3	303.99	MISC INTANGIBLE PLANT-CLOUD SOFTWARE	388,279	388,279	0		0	
4		SUBTOTAL	1,899,304	1,899,304	0		0	
5	374.20	LAND-OTHER DISTRIBUTION SYSTEMS	41,784	41,784	0		0	
6	374.40	LAND RIGHTS - OTHER DIST	1,267,994	1,267,994	0		0	
7	375.40	REGULATING STRUCTURES	(32,467)	(32,467)	0		0	
8	375.70	OTHER STRUCTURES	19,391	19,391	0		0	
9	375.80	STRUC & IMPROV-COMMUNICATIONS	129,137	129,137	0		0	
10	376.00	MAINS	1,299,334	1,299,334	0		0	
11	376.25	MAINS - SMRP	2,496,962	2,496,962	0		0	
12	378.20	M&R EQUIP-GENERAL-REG	2,177,563	2,177,563	0		0	
13	379.10	M & R STA EQUIP-CITY GATE CHECK STA	3,608	3,608	0		0	
14	380.00	SERVICES	299,779	299,779	0		0	
15	380.25	SERVICES - SMRP	51,820	51,820	0		0	
16	381.00	METERS	433,226	433,226	0		0	
17	381.10	METERS - AMI	33,137	33,137	0		0	
18	382.00	METER INSTALLATIONS	2,532	2,532	0		0	
19	383.00	HOUSE REGULATORS	48,531	48,531	0		0	
20	385.00	IND M&R EQUIPMENT	964,277	964,277	0		0	
21	387.45	OTHER EQ-TELEMETERING	1,365,776	1,365,776	0		0	
22		SUBTOTAL	10,602,383	10,602,383	0		0	
23	391.10	OFF FUR & EQ UNSPECIF	0	0	0		0	
24	391.12	OFF FUR & EQ INFORM. SYS.	0	0	0		0	
25	394.30	TOOLS & OTHER	6,360	6,360	0		0	
26		SUBTOTAL	6,360	6,360	0		0	
27		TOTAL	12,508,047	12,508,047	0		0	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 ALLOWANCE FOR WORKING CAPITAL
 AS OF AUGUST 31, 2021

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-5
 SHEET 1 OF 2
 WITNESS: GORE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
1	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	0	100.00%	0
2	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	0		0
3	MATERIAL & SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	298,891		298,891
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	37,436,987		37,436,987
6	TOTAL WORKING CAPITAL REQUIREMENTS			<u>37,735,878</u>		<u>37,735,878</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 ALLOWANCE FOR WORKING CAPITAL
 AS OF DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): _____

SCHEDULE B-5
 SHEET 2 OF 2
 WITNESS: GORE

LINE NO.	WORKING CAPITAL COMPONENT	DESCRIPTION OF METHODOLOGY USED TO DETERMINE JURISDICTIONAL REQUIREMENT	WORKPAPER REFERENCE NO.	TOTAL COMPANY	JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT
1	CASH WORKING CAPITAL	LEAD/LAG STUDY	B-5.2	0	100.00%	0
2	FUEL STOCK	13 MONTH AVERAGE BALANCE	B-5.1	0		0
3	MATERIAL & SUPPLIES	13 MONTH AVERAGE BALANCE	B-5.1	298,708		298,708
4	GAS STORED UNDERGROUND	13 MONTH AVERAGE BALANCE	B-5.1	36,340,488		36,340,488
5	TOTAL WORKING CAPITAL REQUIREMENTS			36,639,196		36,639,196

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 WORKING CAPITAL COMPONENTS
 AS OF AUGUST 31, 2021

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S). WPB-5.1, WPB-5.3

SCHEDULE B-5.1
 SHEET 1 OF 2
 WITNESS: GORE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		JURISDICTIONAL AMOUNT
		TOTAL COMPANY	JURISDICTIONAL PERCENT	
		\$		\$
1	FUEL STOCK	0	100.00%	0
2	MATERIAL & SUPPLIES	298,891	100.00%	298,891
3	GAS STORED UNDERGROUND	<u>37,436,987</u>	100.00%	<u>37,436,987</u>
4	TOTAL OTHER WORKING CAPITAL	<u>37,735,878</u>		<u>37,735,878</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 WORKING CAPITAL COMPONENTS
 AS OF DECEMBER 31, 2022

DATA: BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S). WPB-5.1, WPB-5.3

SCHEDULE B-5.1
 SHEET 2 OF 2
 WITNESS: GORE

LINE NO.	DESCRIPTION	13 MONTH AVERAGE FOR PERIOD		JURISDICTIONAL AMOUNT
		TOTAL COMPANY	JURISDICTIONAL PERCENT	
1	FUEL STOCK	0	100.00%	0
2	MATERIAL & SUPPLIES	298,708	100.00%	298,708
3	GAS STORED UNDERGROUND	<u>36,340,488</u>	100.00%	<u>36,340,488</u>
4	TOTAL OTHER WORKING CAPITAL	<u>36,639,196</u>		<u>36,639,196</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 WORKING CAPITAL COMPONENTS

WPB-5.1
 SHEET 1 OF 1
 WITNESS: GORE

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S).

Line No.	Month		Account 154	
			Miscellaneous	Deferred Debits
			Plant Materials & Supplies	
			\$	
1	August 31, 2020	Actual		298,077
2	September 30, 2020	Actual		296,632
3	October 31, 2020	Actual		298,863
4	November 30, 2020	Actual		298,796
5	December 31, 2020	Actual		298,708
6	January 31, 2021	Actual		301,040
7	February 28, 2021	Actual		301,216
8	March 31, 2021	Budget		298,708
9	April 30, 2021	Budget		298,708
10	May 31, 2021	Budget		298,708
11	June 30, 2021	Budget		298,708
12	July 31, 2021	Budget		298,708
13	August 31, 2021	Budget		298,708
14	13 Month Average			<u>298,891</u>
15	September 30, 2021	Budget		298,708
16	October 31, 2021	Budget		298,708
17	November 30, 2021	Budget		298,708
18	December 31, 2021	Budget		298,708
19	January 31, 2022	Budget		298,708
20	February 28, 2022	Budget		298,708
21	March 31, 2022	Budget		298,708
22	April 30, 2022	Budget		298,708
23	May 31, 2022	Budget		298,708
24	June 30, 2022	Budget		298,708
25	July 31, 2022	Budget		298,708
26	August 31, 2022	Budget		298,708
27	September 30, 2022	Budget		298,708
28	October 31, 2022	Budget		298,708
29	November 30, 2022	Budget		298,708
30	December 31, 2022	Budget		298,708
31	13 Month Average			<u>298,708</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 CASH WORKING CAPITAL COMPONENTS
 AS OF DECEMBER 31, 2022

DATA: _____ BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): ATTACHMENT KLJ-1

SCHEDULE B-5.2
 SHEET 2 OF 2
 WITNESS: KEVIN L. JOHNSON

LINE NO.	COST CATEGORY	TOTAL COMPANY \$	13 MONTH AVERAGE FOR PERIOD					NET LAG DAYS	WORKING CAPITAL REQ.
			JURISDICTIONAL PERCENT	JURISDICTIONAL AMOUNT \$	DAILY AMOUNT \$	REVENUE LAG DAYS	EXPENSE LEAD DAYS		
1	OPERATING EXPENSES:								
2	PURCHASED GAS EXPENSE	49,957,869	100.00%	49,957,869	136,871	22.33	39.24	(2,314,489)	
3	GAS WITHDRAWN FROM STORAGE	(436,141)	100.00%	(436,141)	(1,195)	22.33	0.00	(26,684)	
4	PREPAID INSURANCE EXPENSE	2,321,393	100.00%	2,321,393	6,360	22.33	0.00	142,019	
5	EMPLOYEE PAYROLL	12,969,690	100.00%	12,969,690	36,533	22.33	8.46	492,843	
6	INCENTIVE COMPENSATION	483,079	100.00%	483,079	1,324	22.33	247.79	(298,503)	
7	EMPLOYEE BENEFITS EXPENSE	3,171,257	100.00%	3,171,257	8,688	22.33	12.10	88,878	
8	PENSION & OPEB EXPENSE	339,691	100.00%	339,691	931	22.33	0.00	20,789	
9	UNCOLLECTIBLE EXPENSE	236,307	100.00%	236,307	647	22.33	22.33	-	
10	INJURIES AND DAMAGE EXPENSE	324,772	100.00%	324,772	890	22.33	0.00	19,874	
11	CORPORATE SERVICES	19,320,924	100.00%	19,320,924	52,934	22.33	34.20	(628,327)	
12	MISC. TRACKER ADJUSTMENT	1,602,637	100.00%	1,602,637	4,391	22.33	22.33	-	
13	OTHER O&M COSTS	15,028,276	100.00%	15,028,276	41,173	22.33	30.63	(341,736)	
14	DEPRECIATION AND AMORTIZATION	19,609,323	100.00%	19,609,323	53,724	22.33	0.00	1,199,657	
15	TAXES OTHER THAN INCOME:								
16	PAYROLL TAX EXPENSE	1,063,501	100.00%	1,063,501	2,914	22.33	8.62	39,951	
17	PROPERTY TAX EXPENSE	7,566,243	100.00%	7,566,243	20,729	22.33	248.16	(4,681,230)	
18	OTHER TAXES	-	100.00%	-	-	22.33	45.10	-	
19	INCOME TAXES:								
20	CURRENT: FEDERAL	(2,172,274)	100.00%	(2,172,274)	(5,951)	22.33	37.50	90,277	
21	CURRENT: STATE	(831,641)	100.00%	(831,641)	(2,278)	22.33	37.50	34,557	
22	DEFERRED: FEDERAL & STATE (INCLUDING ITC)	3,341,219	100.00%	3,341,219	9,154	22.33	0.00	204,409	
23	OTHER EXPENSES:								
24	OTHER EXPENSE/(INCOME)	568,449	100.00%	568,449	1,557	22.33	22.33	-	
25	INTEREST ON DEBT	9,192,200	100.00%	9,192,200	25,184	22.33	91.41	(1,739,711)	
26	INCOME AVAILABLE FOR COMMON EQUITY	4,844,986	100.00%	4,844,986	13,274	22.33	22.33	-	
27	SUBTOTAL	147,364,861	100.00%	147,364,861	403,739	22.33	0.00	(7,697,426)	
28	GROSS RECEIPTS TAX	4,324,374	100.00%	4,324,374	11,848	22.33	35.20	(152,484)	
29	FRANCHISE TAX	3,686,923	100.00%	3,686,923	10,101	22.33	45.10	(230,000)	
30	SALES AND USE TAX	2,692,049	100.00%	2,692,049	7,375	22.33	40.10	(131,054)	
31	CASH WORKING CAPITAL (LEAD LAG)							(8,210,964)	
32	PLUS: BALANCE SHEET ANALYSIS							1,267,967	
33	CALCULATED CASH WORKING CAPITAL REQUIREMENT / (SOURCE)							(6,942,997)	
34	REQUESTED CASH WORKING CAPITAL							0	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES
AS OF AUGUST 31, 2021

Table with columns: LINE NO., DESCRIPTION, REF, FEB 28, 2021, MAR 31, 2021, APR 30, 2021, MAY 31, 2021, JUN 30, 2021, JUL 31, 2021, AUG 31, 2021, TOTAL, 13 MONTH AVERAGE BALANCE. Includes sections for SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES, TOTAL CASH WORKING CAPITAL ADIT, and TOTAL RATE BASE ADIT AND EXCESS ADIT.

COLUMBIA GAS OF KENTUCKY, INC.

DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES AS OF DECEMBER 31, 2022

DATA: BASE PERIOD: X FORECASTED PERIOD TYPE OF FILING: X ORIGINAL WORKPAPER REFERENCE NO(S):

SCHEDULE B-B SHEET 1 OF 2

Table with columns: LINE NO., DESCRIPTION, REF, DEC 31, 2021, JURIS, JURIS/DICTIONAL, ADJUSTMENT, DEC 31, 2021, JAN 31, 2022, FEB 28, 2022, MAR 31, 2022, APR 30, 2022, MAY 31, 2022. Rows include SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES, RATE BASE ADIT AND EXCESS ADIT, ACCOUNT 190 - DEFERRED INCOME TAXES, ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION, ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER, ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP), ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT, TOTAL RATE BASE ADIT, BALANCE SHEET ANALYSIS ADIT, ACCOUNT 190 - DEFERRED INCOME TAXES, ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION, ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER, ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP), ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT, TOTAL CASH WORKING CAPITAL ADIT, LEAD LAG ADIT, ACCOUNT 190 - DEFERRED INCOME TAXES, ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION, ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER, ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP), ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT, TOTAL CASH WORKING CAPITAL ADIT, NON RATE BASE ADIT, ACCOUNT 190 - DEFERRED INCOME TAXES, ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION, ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER, ACCOUNT 254 - EXCESS ADIT (BEFORE GROSS UP), ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT, TOTAL NON RATE BASE ADIT, TOTAL ADIT AND EXCESS ADIT, ACCOUNT 190 - DEFERRED INCOME TAXES, NET OPERATING LOSS - FED, NET OPERATING LOSS - STATE, NET, CHARITABLE CONTRIBUTIONS - FED, TAX CREDITS - FED, CUST. ADVANCES - FED, CUST. ADVANCES - STATE, LIFO INVENTORY & CAPITALIZED INVENTORY - FED, LIFO INVENTORY & CAPITALIZED INVENTORY - STATE, ACCUM PROV-BANKED VACATION - STATE, ACCUM LIAB-VACATION PAY PY - FED, ACCUM LIAB-VACATION PAY PY - STATE, ACCUM LIAB-VACATION PAY CY - STATE, ACCUM LIAB-VACATION PAY CY - STATE, ACCUM LIAB-PROFIT SHARING - FED, ACCUM LIAB-PROFIT SHARING - STATE, ACCUM LIAB-SEVERANCE - FED, ACCUM LIAB-SEVERANCE - STATE, ACCUM PROVISIONS FAS 112 - STATE, ACCUM PROVISIONS OPEB - FED, ACCUM PROVISIONS OPEB - STATE, ACCUM LIAB-ST 112 - FED, ACCUM LIAB-ST 112 - STATE, ACCUM LIAB-INCENTIVE COMPNSHNP - FED, ACCUM LIAB-INCENTIVE COMPNSHNP - STATE, STOCK COMP LTP - TAX - STATE, STOCK COMP LTP - TAX - STATE, BAD DEBTS - FED, BAD DEBT - STATE, NC REG ASSET FAS 158 OPEB - FED, NC REG ASSET FAS 158 OPEB - STATE, REG LIAB CURR-OTHER - FED, REG LIAB CURR-OTHER - STATE, REG LIAB NC-BA LOST CREDITS - FED, REG LIAB NC-BA LOST CREDITS - STATE, REG LIAB RATE RESERVE - CURREN - FED, REG LIAB RATE RESERVE - CURREN - STATE, REG LIAB NC-STATE TAX REFORM - FED, REG LIAB NC-STATE TAX REFORM - STATE, REG LIAB CURR-AMRP - FED, REG LIAB CURR-AMRP - STATE, DEFERRED INTERCOM GAINLOSS - FED, DEFERRED INTERCOM GAINLOSS - STATE, OBLIG OPERATING LEASE - FED, OBLIG OPERATING LEASE - STATE, ITC - REG LIAB FEDERAL, ITC - REG LIAB STATE, ASC 740 STAT DEFERRED, ASC 740 STAT DEFERRED, TOTAL ACCOUNT 190, ACCOUNT 282 - DEFERRED INCOME TAXES - DEPRECIATION, EXCESS ACCELERATED DEPRECIATION - FED, EXCESS ACCELERATED DEPRECIATION - STATE, OTHER BASIS ADJUSTMENTS - FED, OTHER BASIS ADJUSTMENTS - STATE, STATE - FAS 109 ST GROSS UP, TOTAL ACCOUNT 282, ACCOUNT 283 - DEFERRED INCOME TAXES - OTHER, ACCD LIABILITY - PENSION ST-NO - FED, ACCD LIABILITY - PENSION ST-NO - STATE, ACCUM LIAB-DEFERRED PENS COST QUAL - FED, ACCUM LIAB-DEFERRED PENS COST QUAL - STATE, ACCUM PROV LT PEN COST NON-QUAL - FED, ACCUM PROV LT PEN COST NON-QUAL - STATE, MISC ASSETS-PROPERTY TAX - FED, MISC ASSETS-PROPERTY TAX - STATE, ACCORD PROPERTY TAX - FED, ACCORD PROPERTY TAX - STATE, NC PAYROLL TAXES CARES ACT - FED, NC PAYROLL TAXES CARES ACT - STATE, REG LIAB CURR-DSM UNCOLLECT - FED, REG LIAB CURR-DSM UNCOLLECT - STATE, REG LIAB CURR-DSM UNCOLLECT - STATE, NC REG ASSET COVID COSTS - FED, NC REG ASSET COVID COSTS - STATE, FUNDS HELD IN TRUST - FED, FUNDS HELD IN TRUST - STATE, RIGHT OF USE ASSET - FED, RIGHT OF USE ASSET - STATE, TOTAL ACCOUNT 283, TOTAL RATE BASE ACCUMULATED DEFERRED INCOME TAXES, ACCOUNT 254 - (ITC) EXCESS ADIT (BEFORE GROSS UP), CUSTOMER ADVANCES, LIFO INVENTORY & CAPITALIZED INVENTORY, NET OPERATING LOSS - FED, EXCESS ACCELERATED DEPRECIATION, TOTAL ACCOUNT 254 (BEFORE GROSS-UP), ACCOUNT 254 - (KY STATE TAX RATE) EXCESS ADIT (BEFORE GROSS UP), CUSTOMER ADVANCES, LIFO INVENTORY & CAPITALIZED INVENTORY, EXCESS ACCELERATED DEPRECIATION, TOTAL ACCOUNT 254 (BEFORE GROSS-UP), ACCOUNT 255 - FEDERAL INVESTMENT TAX CREDIT, INVESTMENT TAX CREDIT-ITC, TOTAL ACCOUNT 254 (BEFORE GROSS-UP), TOTAL RATE BASE ADIT AND EXCESS ADIT

COLUMBIA GAS OF KENTUCKY, INC.

DEFERRED CREDITS AND ACCUMULATED DEFERRED INCOME TAXES AS OF DECEMBER 31, 2022

SCHEDULE B-B SHEET 2 OF 2

DATA: BASE PERIOD: X FORECASTED PERIOD: TYPE OF FILING: X ORIGINAL: UPDATED: WORKPAPER REFERENCE NO(S):

WITNESS: J. HARDING

Table with columns: LINE NO., DESCRIPTION, REF, JUN 30, 2022, JUL 31, 2022, AUG 31, 2022, SEP 30, 2022, OCT 31, 2022, NOV 30, 2022, DEC 31, 2022, TOTAL, 13 MONTH AVERAGE BALANCE. Rows include categories like SUMMARY OF ACCUMULATED DEFERRED INCOME TAXES, NET OPERATING LOSS - FED, and various asset and liability items.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
JURISDICTIONAL PERCENTAGE
FOR THE BASE PERIOD AUGUST 31, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE B-7
SHEET 1 OF 1
WITNESS: GORE

LINE NO.	ACCT. NO.	ACCOUNT TITLE	JURISDICTIONAL PERCENT	DESCRIPTION OF FACTORS AND/OR METHOD OF ALLOCATION
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ALL DATA 100.00% JURISDICTIONAL.

**Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(c)**

Description of Filing Requirement:

A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account;

Response:

Please refer to the attached Schedule C.

Responsible Witness:

Jeffery T. Gore

SCHEDULE C

JURISDICTIONAL OPERATING INCOME SUMMARY FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE

DESCRIPTION

C-1	OPERATING INCOME SUMMARY
C-2	ADJUSTED OPERATING INCOME STATEMENT
C-2.1	OPERATING REVENUES AND EXPENSES BY ACCOUNTS - JURISDICTIONAL
C-2.2	COMPARISON OF TOTAL COMPANY ACCOUNT BALANCES

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
OPERATING INCOME SUMMARY
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: <input checked="" type="checkbox"/> BASE PERIOD <input checked="" type="checkbox"/> FORECASTED PERIOD		SCHEDULE C-1				
TYPE OF FILING: <input checked="" type="checkbox"/> ORIGINAL <input type="checkbox"/> UPDATED		SHEET 1 OF 1				
WORKPAPER REFERENCE NO(S)		WITNESS: GORE				
LINE NO.	DESCRIPTION	BASE PERIOD RETURN AT CURRENT RATES \$	FORECASTED ADJUSTMENTS AT CURRENT RATES \$	FORECASTED RETURN AT CURRENT RATES \$	PROPOSED INCREASE \$	FORECASTED RETURN AT PROPOSED RATES \$
1	OPERATING REVENUES	148,319,652	(954,791)	147,364,861	26,694,986	174,059,847
2	OPERATING EXPENSES					
3	GAS SUPPLY EXPENSES	50,483,226	(639,376)	49,843,851	0	49,843,851
4	OTHER OPERATING EXPENSES	55,969,737	(493,835)	55,475,902	167,645	55,643,547
5	DEPRECIATION EXPENSE	16,051,491	3,557,832	19,609,323	0	19,609,323
6	TAXES OTHER THAN INCOME	7,399,025	1,230,719	8,629,744	0	8,629,744
7	OPERATING INCOME BEFORE INCOME TAXES	18,416,173	(4,610,132)	13,806,041	26,527,341	40,333,382
8	FEDERAL INCOME TAXES	2,722,757	(2,520,915)	201,842	5,263,034	5,464,876
9	STATE INCOME TAXES	205,082	(69,620)	135,462	1,319,056	1,454,518
10	TOTAL INCOME TAXES	2,927,839	(2,590,535)	337,304	6,582,090	6,919,394
11	OPERATING INCOME	15,488,334	(2,019,597)	13,468,737	19,908,765	33,377,502
12	RATE BASE	397,140,971	49,082,319	446,223,290		446,223,290
13	RATE OF RETURN	3.90%		3.02%		7.48%

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

ADJUSTED OPERATING INCOME STATEMENT

BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

LINE NO.	MAJOR GROUP CLASSIFICATION	BASE		SCHEDULE D 2.1 - 2.3		FORECASTED		SCHEDULE D 2.4		ADJUSTED REVENUE & EXPENSES
		REVENUE & EXPENSES	\$	ADJUSTMENTS	\$	REVENUE & EXPENSES	\$	ADJUSTMENTS	\$	
1	OPERATING REVENUE	148,319,652	\$	(797,890)	\$	147,521,762	\$	(156,901)	\$	147,364,861
2	OPERATING EXPENSES									
3	GAS SUPPLY EXPENSES	50,483,226		(606,933)		49,876,294		(32,443)		49,843,851
4	LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE	0		0		0		0		0
5	DISTR. O&M EXPENSE	21,742,241		266,819		22,009,060		(122,067)		21,886,994
6	CUSTOMER ACCTING. & COLL. EXP.	5,312,422		(2,385,141)		2,927,282		1,591,061		4,518,343
7	CUSTOMER SERV. & INFORM. EXP.	1,072,432		765,839		1,838,271		93,326		1,931,596
8	SALES EXPENSE	49,754		(5,443)		44,311		(3,374)		40,937
9	ADMIN. & GENERAL EXPENSE	27,792,888		942,019		28,734,907		(1,636,874)		27,098,033
10	DEPRECIATION EXPENSE	16,051,491		3,557,832		19,609,323		0		19,609,323
11	TAXES									
12	PROPERTY	6,313,694		1,423,806		7,737,500		(171,257)		7,566,243
13	PAYROLL	1,082,331		24,737		1,107,068		(43,567)		1,063,501
14	OTHER	3,000		(3,000)		0		0		0
15	FEDERAL INCOME	2,722,757		(2,520,915)		201,842		5,263,034		5,464,876
16	STATE INCOME	205,082		(69,620)		135,462		1,319,056		1,454,518
17	TOTAL OPERATING EXPENSES	132,831,318		1,390,002		134,221,320		6,256,894		140,478,214
18	NET OPERATING INCOME	15,488,334		(2,187,892)		13,300,442		(6,413,795)		6,886,647

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S): _____

SCHEDULE C-2
SHEET 1 OF 1
WITNESS: GORE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE C-2.1A
SHEET 1 of 2
WITNESS: GORE

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED		UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			TOTAL UTILITY	ALLOCATION PERCENTAGE		
			(1) \$	(2) %	(3) \$	(4)
1		<u>OPERATING REVENUE</u>				
2		<u>SALES OF GAS</u>				
3	480	RESIDENTIAL	81,924,675	100%	81,924,675	100%
4	481.1	COMMERCIAL	33,390,943	100%	33,390,943	
5	481.2	INDUSTRIAL	1,413,024	100%	1,413,024	
6	481.9	OTHER	0	100%	0	
7		TOTAL SALES OF GAS	<u>116,728,642</u>		<u>116,728,642</u>	
8		<u>OTHER OPERATING INCOME</u>				
9	483	SALES FOR RESALE	68,507	100%	68,507	
10	487	FORFEITED DISCOUNTS	390,853	100%	390,853	
11	488	MISC. SERVICE REVENUES	97,790	100%	97,790	
12	489	TRANSPORTATION OF GAS OF OTHERS	22,593,146	100%	22,593,146	
13	493 - 495	OTHER GAS REVENUES (MISC./OFF SYSTEM SALES)	8,440,714	100%	8,440,714	
		TOTAL OTHER OPERATING INCOME	<u>31,591,010</u>		<u>31,591,010</u>	
14		TOTAL OPERATING REVENUE	<u>148,319,652</u>		<u>148,319,652</u>	
15		<u>OPERATING EXPENSES</u>				
16		<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
17	717	LIQUEFIED PETROLEUM GAS EXPENSE	0	100%	0	
18	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	100%	0	
19	728	LIQUEFIED PETROLEUM GAS	0	100%	0	
20	741	STRUCTURES & IMPROVEMENTS	0	100%	0	
21	742	PRODUCTION EQUIPMENT	0	100%	0	
22		TOTAL LIQUEFIED PETROLEUM GAS PROD. EXPENSE	<u>0</u>		<u>0</u>	
23		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
24		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
25	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCH	29,201,697	100%	29,201,697	100%
26	804	NATURAL GAS CITY GATE PURCHASES	3,053,718	100%	3,053,718	
27	805	OTHER GAS PURCHASES	3,333,970	100%	3,333,970	
28	806	EXCHANGE GAS	(3,037,056)	100%	(3,037,056)	
29	807	PURCHASED GAS EXPENSE	431,126	100%	431,126	
30	808	GAS WITHDRAWN FROM STORAGE	17,590,952	100%	17,590,952	
31	812	GAS USED FOR OTHER UTILITY OPERATIONS	(91,181)	100%	(91,181)	
32	813	EXCHANGE FEES	0	100%	0	
33		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	<u>50,483,226</u>		<u>50,483,226</u>	
34		<u>DISTRIBUTION EXPENSES - OPERATION</u>				
35	852	TRANSMISSION EXP - OPERATIONS	1,010	100%	1,010	
36	870	SUPERVISION AND ENGINEERING	1,432,508	100%	1,432,508	
37	871	DISTRIBUTION LOAD DISPATCHING	139,941	100%	139,941	
38	874	MAINS AND SERVICES EXPENSES	7,866,952	100%	7,866,952	
39	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	375,806	100%	375,806	
40	876	MEASURING AND REGULATION STA. EXPENSE - IND.	90,244	100%	90,244	
41	878	METERS AND HOUSE REGULATOR EXPENSE	1,544,237	100%	1,544,237	
42	879	CUSTOMER INSTALLATIONS EXPENSE	3,373,885	100%	3,373,885	
43	880	OTHER EXPENSE	1,352,933	100%	1,352,933	
44	881	TELECOMMUNICATION EXPENSE - ENGINEERING	38,576	100%	38,576	
45		TOTAL DISTRIBUTION EXPENSES - OPERATION	<u>16,216,094</u>		<u>16,216,094</u>	
46		<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
47	885	SUPERVISION AND ENGINEERING	87,089	100%	87,089	
48	886	STRUCTURES AND IMPROVEMENTS	200,524	100%	200,524	
49	887	MAINS	2,898,808	100%	2,898,808	
50	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	920,545	100%	920,545	
51	890	MEASURING AND REGULATION STA. EXPENSE - IND.	112,008	100%	112,008	
52	892	SERVICES	769,785	100%	769,785	
53	893	METERS AND HOUSE REGULATORS	124,304	100%	124,304	
54	894	OTHER EQUIPMENT	413,085	100%	413,085	
55		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	<u>5,526,147</u>		<u>5,526,147</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE C-2.1A
SHEET 2 of 2
WITNESS: GORE

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED		UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			TOTAL UTILITY	ALLOCATION PERCENTAGE		
			(1)	(2)	(3)	(4)
<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>						
1	901	SUPERVISION	11	100%	11	100%
2	902	METER READING EXPENSES	263,862	100%	263,862	
3	903	CUSTOMER RECORDS & COLLECTIONS - UTIL. SERV	2,299,905	100%	2,299,905	
4	904	UNCOLLECTIBLE ACCOUNTS	2,738,227	100%	2,738,227	
5	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	10,418	100%	10,418	
6	921	OFFICE SUPPLIES AND EXPENSES	0	100%	0	
7		TOTAL CUSTOMER ACCOUNTS EXPENSE	5,312,422		5,312,422	
<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>						
8						
9	907	SUPERVISION	0	100%	0	
10	908	CUSTOMER ASSISTANCE EXPENSES	741,122	100%	741,122	
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	22,110	100%	22,110	
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	309,200	100%	309,200	
13	921	OFFICE SUPPLIES AND EXPENSES	0	100%	0	
14		TOTAL CUST. ACCOUNTS EXPENSES - OPERATION	1,072,432		1,072,432	
<u>SALES EXPENSES</u>						
15						
16	911	SUPERVISION	4,601	100%	4,601	
17	912	DEMONSTRATING AND SELLING EXPENSES	6,890	100%	6,890	
18	913	ADVERTISING EXPENSE	38,264	100%	38,264	
19	916	MISCELLANEOUS SALES EXPENSE	0	100%	0	
20		TOTAL SALES EXPENSES	49,754		49,754	
<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>						
21						
22	920	ADMINISTRATIVE AND GENERAL SALARIES	10,573,508	100%	10,573,508	
23	921	OFFICE SUPPLIES AND EXPENSES	1,296,195	100%	1,296,195	
24	923	OUTSIDE SERVICES EMPLOYED	7,424,622	100%	7,424,622	
25	924	PROPERTY INSURANCE PREMIUMS	45,623	100%	45,623	
26	925	INJURIES AND DAMAGES	2,315,606	100%	2,315,606	
27	926	EMPLOYEE PENSIONS AND BENEFITS	4,006,532	100%	4,006,532	
28	928	REGULATORY COMMISSION EXPENSE	253,005	100%	253,005	
29	930.1	GENERAL ADVERTISING EXPENSES	24,308	100%	24,308	
30	930.2	MISCELLANEOUS GENERAL EXPENSES	30,432	100%	30,432	
31	931	RENTS	888,731	100%	888,731	
32		TOTAL ADMIN. AND GENERAL EXP. - OPERATION	26,858,563		26,858,563	
<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>						
33						
34	932	MAINTENANCE OF GENERAL PLANT	934,325	100%	934,325	
35	935	MAINTENANCE OF GENERAL PLANT	0	100%	0	100%
36		TOTAL ADMIN. AND GEN. EXP. - MAINTENANCE	934,325		934,325	
37		TOTAL OPERATION AND MAINT. EXP. ACCOUNTS	106,452,964	100%	106,452,964	
38	403-404	DEPRECIATION AND AMORTIZATION	16,051,491	100%	16,051,491	
39	408	TAXES OTHER THAN INCOME TAXES	7,399,025	100%	7,399,025	
40	409 - 411	FEDERAL INCOME TAXES	2,722,757	100%	2,722,757	
41	409 - 411	STATE INCOME TAXES	205,082	100%	205,082	
42		TOTAL OPERATING EXPENSES	132,831,318	100%	132,831,318	
43		NET OPERATING INCOME	15,488,334	100%	15,488,334	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: _____ BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL _____ UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE C-2.1B
SHEET 1 of 2
WITNESS: GORE

LINE NO.	ACCOUNT NO. (S)	ACCOUNT TITLE	UNADJUSTED		UNADJUSTED JURISDICTION	JURISDICTIONAL METHOD/ DESCRIPTION
			TOTAL UTILITY	ALLOCATION PERCENTAGE		
			(1)	(2)	(3)	(4)
			\$	%	\$	
1		<u>OPERATING REVENUE</u>				
2		<u>SALES OF GAS</u>				
3	480	RESIDENTIAL	86,457,144	100%	86,457,144	100%
4	481.1	COMMERCIAL	35,527,762	100%	35,527,762	
5	481.2	INDUSTRIAL	1,704,101	100%	1,704,101	
6	481.9	OTHER	0	100%	0	
7		TOTAL SALES OF GAS	<u>123,689,007</u>		<u>123,689,007</u>	
8		<u>OTHER OPERATING INCOME</u>				
9	483	SALES FOR RESALE	80,099		80,099	
10	487	FORFEITED DISCOUNTS	390,078	100%	390,078	
11	488	MISC. SERVICE REVENUES	117,501	100%	117,501	
12	489	REVENUE FROM TRANSPORTATION OF GAS OF OTHERS	22,525,103	100%	22,525,103	
13	493 - 495	OTHER GAS REVENUES (MISC./OFF SYSTEM SALES)	719,974	100%	719,974	
14		TOTAL OTHER OPERATING INCOME	<u>23,832,756</u>		<u>23,832,756</u>	
15		TOTAL OPERATING REVENUE	<u>147,521,762</u>		<u>147,521,762</u>	
16		<u>OPERATING EXPENSES</u>				
17		<u>LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE</u>				
18	717	LIQUEFIED PETROLEUM GAS EXPENSE	0	100%	0	
19	723	FUEL FOR LIQUEFIED PETROLEUM GAS PROCESS	0	100%	0	
20	728	LIQUEFIED PETROLEUM GAS	0	100%	0	
21	741	STRUCTURES & IMPROVEMENTS	0	100%	0	
22	742	PRODUCTION EQUIPMENT	0	100%	0	
23		TOTAL LIQUEFIED PETROLEUM GAS PRODUCTION EXPENSE	<u>0</u>		<u>0</u>	
24		<u>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</u>				
25		<u>OTHER GAS SUPPLY EXPENSES - OPERATION</u>				
26	801-803	NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES	37,636,513	100%	37,636,513	100%
27	804	NATURAL GAS CITY GATE PURCHASES	2,971,304	100%	2,971,304	
28	805	OTHER GAS PURCHASES	4,456,955	100%	4,456,955	
29	806	EXCHANGE GAS	(1,485,652)	100%	(1,485,652)	
30	807	PURCHASED GAS EXPENSE	426,020	100%	426,020	
31	808	GAS WITHDRAWN FROM STORAGE	5,942,607	100%	5,942,607	
32	812	GAS USED FOR OTHER UTILITY OPERATIONS	(71,454)	100%	(71,454)	
33	813	EXCHANGE FEES	0	100%	0	
34		TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	<u>49,876,294</u>		<u>49,876,294</u>	
35		<u>DISTRIBUTION EXPENSES - OPERATION</u>				
	852	TRANSMISSION EXP - OPERATIONS	1,107	100%	1,107	
36	870	SUPERVISION AND ENGINEERING	1,570,268	100%	1,570,268	
37	871	DISTRIBUTION LOAD DISPATCHING	116,299	100%	116,299	
38	874	MAINS AND SERVICES EXPENSES	8,143,587	100%	8,143,587	
39	875	MEASURING AND REGULATION STA. EXPENSE - GEN.	355,325	100%	355,325	
40	876	MEASURING AND REGULATION STA. EXPENSE - IND.	101,671	100%	101,671	
41	878	METERS AND HOUSE REGULATOR EXPENSE	1,558,513	100%	1,558,513	
42	879	CUSTOMER INSTALLATIONS EXPENSE	3,375,564	100%	3,375,564	
43	880	OTHER EXPENSE	1,341,724	100%	1,341,724	
44	881	TELECOMMUNICATION EXPENSE - ENGINEERING	46,710	100%	46,710	
45		TOTAL DISTRIBUTION EXPENSES - OPERATION	<u>16,610,767</u>		<u>16,610,767</u>	
46		<u>DISTRIBUTION EXPENSES - MAINTENANCE</u>				
47	885	SUPERVISION AND ENGINEERING	88,893	100%	88,893	
48	886	STRUCTURES AND IMPROVEMENTS	179,559	100%	179,559	
49	887	MAINS	2,982,049	100%	2,982,049	
50	889	MEASURING AND REGULATION STA. EXPENSE - GEN.	883,042	100%	883,042	
51	890	MEASURING AND REGULATION STA. EXPENSE - IND.	107,558	100%	107,558	
52	892	SERVICES	621,359	100%	621,359	
53	893	METERS AND HOUSE REGULATORS	143,032	100%	143,032	
54	894	OTHER EQUIPMENT	392,801	100%	392,801	
55		TOTAL DISTRIBUTION EXPENSES - MAINTENANCE	<u>5,398,294</u>		<u>5,398,294</u>	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
OPERATING REVENUE AND EXPENSES BY ACCOUNTS - JURISDICTION
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: _____ BASE PERIOD FORECASTED PERIOD _____
TYPE OF FILING: ORIGINAL _____ UPDATED _____
WORKPAPER REFERENCE NO(S): _____

SCHEDULE C-2.1B
SHEET 2 of 2
WITNESS: GORE

LINE ACCOUNT NO.	NO. (S)	ACCOUNT TITLE	UNADJUSTED TOTAL UTILITY (1)	ALLOCATION PERCENTAGE (2)	UNADJUSTED JURISDICTION (3)	JURISDICTIONAL METHOD/ DESCRIPTION (4)
		<u>CUSTOMER ACCOUNTS EXPENSES - OPERATION</u>				
1	901	SUPERVISION	0	100%	0	100%
2	902	METER READING EXPENSES	277,415	100%	277,415	
3	903	CUSTOMER RECORDS & COLLECTIONS - UTILITY SERVICES	2,221,824	100%	2,221,824	
4	904	UNCOLLECTIBLE ACCOUNTS	419,097	100%	419,097	
5	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	8,946	100%	8,946	
6	921	OFFICE SUPPLIES AND EXPENSES	0	100%	0	
7		TOTAL CUSTOMER ACCOUNTS EXPENSE	2,927,282		2,927,282	
8		<u>CUSTOMER SERVICE & INFORMATION - OPERATION</u>				
9	907	SUPERVISION	0	100%	0	
10	908	CUSTOMER ASSISTANCE EXPENSES	1,494,720	100%	1,494,720	
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	24,467	100%	24,467	
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	319,084	100%	319,084	
13	921	OFFICE SUPPLIES AND EXPENSES	0	100%	0	
14		TOTAL CUSTOMER ACCOUNTS EXPENSES - OPERATION	1,838,271		1,838,271	
15		<u>SALES EXPENSES</u>				
16	911	SUPERVISION	7,865	100%	7,865	
17	912	DEMONSTRATING AND SELLING EXPENSES	6,617	100%	6,617	
18	913	ADVERTISING EXPENSE	29,829	100%	29,829	
19	916	MISCELLANEOUS SALES EXPENSE	0	100%	0	
20		TOTAL SALES EXPENSES	44,311		44,311	
21		<u>ADMINISTRATIVE AND GENERAL EXPENSES - OPERATION</u>				
22	920	ADMINISTRATIVE AND GENERAL SALARIES	9,844,049	100%	9,844,049	
23	921	OFFICE SUPPLIES AND EXPENSES	1,468,210	100%	1,468,210	
24	923	OUTSIDE SERVICES EMPLOYED	7,528,413	100%	7,528,413	
25	924	PROPERTY INSURANCE PREMIUMS	49,658	100%	49,658	
26	925	INJURIES AND DAMAGES	2,575,182	100%	2,575,182	
27	926	EMPLOYEE PENSIONS AND BENEFITS	5,259,837	100%	5,259,837	
28	928	REGULATORY COMMISSION EXPENSE	109,812	100%	109,812	
29	930.1	GENERAL ADVERTISING EXPENSES	20,285	100%	20,285	
30	930.2	MISCELLANEOUS GENERAL EXPENSES	1,609	100%	1,609	
31	931	RENTS	939,698	100%	939,698	
32		TOTAL ADMINISTRATIVE AND GENERAL EXP. - OPERATION	27,796,753		27,796,753	
33		<u>ADMINISTRATIVE AND GENERAL EXPENSES - MAINTENANCE</u>				
34	932	MAINTENANCE OF GENERAL PLANT	938,154	100%	938,154	
35	935	MAINTENANCE OF GENERAL PLANT	0	100%	0	100%
36		TOTAL ADMINISTRATIVE AND GEN. EXP. - MAINTENANCE	938,154		938,154	
37		TOTAL OPERATION AND MAINTENANCE EXPENSE ACCOUNTS	105,430,124	100%	105,430,124	
38	403-404	DEPRECIATION AND AMORTIZATION	19,609,323	100%	19,609,323	
39	408	TAXES OTHER THAN INCOME TAXES	8,844,568	100%	8,844,568	
40	409 - 411	FEDERAL INCOME TAXES	#REF!	100%	#REF!	
41	409 - 411	STATE INCOME TAXES	#REF!	100%	#REF!	
42		TOTAL OPERATING EXPENSES	#REF!	100%	#REF!	
43		NET OPERATING INCOME	#REF!	100%	#REF!	

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

Line No.	Acct No.	Account Description	FORECASTED PERIOD												TOTAL
			Actual SEP	Actual OCT	Actual NOV	Actual DEC	Actual JAN	Actual FEB	Forecasted MAR	Forecasted APR	Forecasted MAY	Forecasted JUN	Forecasted JUL	Forecasted AUG 21	
1	892	SERVICES	22,872	76,469	79,612	90,436	97,388	64,422	54,936	59,106	53,688	60,460	57,334	53,061	769,785
2	893	METERS AND HOUSE REGULATORS	6,683	8,654	11,344	12,188	2,909	7,756	11,380	13,295	11,658	14,158	13,145	11,137	124,304
3	894	OTHER EQUIPMENT	24,804	25,130	19,510	45,503	41,326	52,861	33,159	36,766	32,840	35,344	34,474	31,367	413,085
4	901	SUPERVISION	0	0	0	0	11	0	0	0	0	0	0	0	11
5	902	METER READING EXPENSES	21,470	20,836	20,197	20,064	19,717	14,696	22,134	22,379	26,264	24,104	24,104	27,378	263,862
6	903	CUSTOMER RECORDS & COLLECTIONS EXPENSES	205,160	163,787	165,054	220,101	208,745	205,525	195,736	201,727	185,880	189,150	182,818	176,220	2,299,905
7	904	UNCOLLECTIBLE ACCOUNTS	596,916	213,415	215,322	482,057	353,848	(428,331)	325,000	275,000	225,000	150,000	175,000	175,000	2,738,227
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	696	689	978	801	1,088	1,381	771	802	818	770	805	819	10,418
9	907	SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
10	908	CUSTOMER ASSISTANCE EXPENSES	6,567	0	14	19,769	16,475	9,885	154,395	119,694	111,256	101,814	105,971	95,281	741,122
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	6,238	2,140	544	893	0	0	1,343	1,163	226	3,434	5,421	709	22,110
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	20,888	21,708	20,500	42,335	15,603	27,518	28,467	28,774	26,270	26,793	25,699	24,645	309,200
13	911	SUPERVISION	500	141	0	0	0	0	702	709	648	660	633	607	4,601
14	912	DEMONSTRATING AND SELLING EXPENSES	503	753	2	997	1,401	(97)	590	597	545	556	533	511	6,890
15	913	ADVERTISING EXPENSE	967	14,564	270	7,444	0	2,661	2,690	2,690	2,456	2,505	2,402	2,304	38,264
16	916	SALES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
17	920	ADMINISTRATIVE AND GENERAL SALARIES	1,292,739	609,751	734,608	1,455,875	673,630	780,943	869,071	901,429	819,891	836,938	820,979	777,653	10,573,508
18	921	OFFICE SUPPLIES CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	921	OFFICE SUPPLIES CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	74,111	116,963	92,078	93,873	95,236	78,886	131,157	125,439	122,261	122,884	123,770	119,537	1,296,195
21	922	ADMIN. EXPENSE TRANSFERRED	0	0	0	0	0	0	0	0	0	0	0	0	0
22	923	OUTSIDE SERVICES EMPLOYED	576,605	650,609	533,543	769,287	538,754	509,425	674,258	676,281	634,212	640,596	614,870	606,180	7,424,622
23	924	PROPERTY INSURANCE PREMIUMS	3,527	3,533	3,533	4,235	3,533	3,533	3,897	3,897	3,897	3,903	4,060	4,058	45,623
24	925	INJURIES AND DAMAGES	168,805	184,124	181,332	178,184	193,643	174,427	203,567	203,651	202,963	203,554	210,824	210,534	2,315,606
25	926	EMPLOYEE PENSIONS AND BENEFITS	820,206	255,961	270,597	324,969	199,315	317,540	297,426	349,873	260,425	307,208	279,834	323,178	4,006,532
26	928	REGULATORY COMMISSION EXPENSE	22,635	22,635	22,635	22,635	22,697	22,697	18,765	26,682	16,782	18,376	17,386	19,142	253,005
27	930.1	GENERAL ADVERTISING EXPENSES	(3,116)	6,281	6,244	3,096	(2,107)	1,583	1,794	1,810	(2,637)	1,729	1,698	1,545	24,308
28	930.2	MISCELLANEOUS GENERAL EXPENSES	(7,963)	(3,756)	(2,997)	27,368	(2,107)	(2,859)	9,710	(1,928)	(1,968)	15,449	(1,968)	4,448	30,432
29	931	RENTS	68,277	71,074	74,563	74,428	73,675	69,580	82,620	83,521	76,999	65,718	75,511	72,767	888,731
30	932	MAINTENANCE CUSTOMER ASSISTANCE	0	0	0	0	0	0	0	0	0	0	0	0	0
31	932	MAINTENANCE OF GENERAL PLANT	60,916	70,934	58,322	80,137	96,821	94,837	83,679	84,602	77,235	78,804	75,578	72,459	934,325
32	935	EQUIPMENT STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
33		Operating (Income) Loss	2,287,784	(600,822)	(2,273,268)	(3,271,644)	(7,031,861)	(6,481,088)	(4,515,394)	(1,364,710)	377,370	1,216,211	1,552,714	1,588,536	(18,416,173)

DATA: X BASE PERIOD _____ FORECASTED PERIOD _____
TYPE OF FILING: X ORIGINAL _____ UPDATED _____
WORKPAPER REFERENCE NO(S): _____

SCHEDULE C-2.2A
SHEET 2 of 2
WITNESS: GORE

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021-00183
COMPARISON OF TOTAL COMPANY ACCOUNT ACTIVITY
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: _____ BASE PERIOD _____ X _____ FORECASTED PERIOD _____
TYPE OF FILING: _____ X _____ ORIGINAL _____ UPDATED _____
WORKPAPER REFERENCE NO(S): _____

Line No.	Acct No.	Account Description	SCHEDULE C-2.2B SHEET 2 of 2 WITNESS: GORE												
			Forecasted JAN	Forecasted FEB	Forecasted MAR	Forecasted APR	Forecasted MAY	Forecasted JUN	Forecasted JUL	Forecasted AUG	Forecasted SEP	Forecasted OCT	Forecasted NOV	Forecasted DEC	TOTAL
1	882	SERVICES	47,760	42,341	54,851	59,482	54,106	61,033	58,722	54,443	56,362	59,521	34,533	38,205	621,359
2	883	METERS AND HOUSE REGULATORS	12,346	10,762	11,543	12,867	11,543	14,027	12,937	11,008	14,173	10,906	9,925	11,243	143,032
3	884	OTHER EQUIPMENT	33,482	31,427	32,802	36,151	32,845	35,345	34,607	31,702	34,638	31,479	28,256	30,068	392,801
4	901	SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
5	902	METER READING EXPENSES	20,434	20,391	22,018	22,358	26,211	24,637	24,362	27,615	23,051	26,898	19,016	20,423	277,415
6	903	CUSTOMER RECORDS & COLLECTIONS EXPENSES	191,559	183,036	187,093	190,930	185,076	187,899	182,213	180,260	190,309	181,310	174,743	187,394	2,221,824
7	904	UNCOLLECTIBLE ACCOUNTS	59,080	(3,927)	166,421	140,403	80,247	(21,864)	(41,882)	(9,177)	(9,177)	18,233	352	39,889	419,097
8	905	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	754	749	728	712	775	727	761	774	732	767	662	805	8,946
9	907	SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0	0
10	908	CUSTOMER ASSISTANCE EXPENSES	180,781	179,733	158,733	127,727	105,708	97,722	92,885	92,680	92,757	97,692	115,715	152,786	1,494,720
11	909	INFORMATIONAL AND INSTR. ADVERT. EXPENSES	243	3,326	1,424	1,223	872	3,707	4,571	757	5,125	1,897	652	670	24,467
12	910	MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	28,190	26,784	26,790	26,590	26,026	26,445	25,363	25,212	27,500	25,570	26,248	28,366	319,084
13	911	SUPERVISION	695	660	660	655	642	652	625	621	678	630	647	699	7,865
14	912	DEMONSTRATING AND SELLING EXPENSES	585	555	556	551	540	548	526	523	570	530	544	588	6,617
15	913	ADVERTISING EXPENSE	2,635	2,504	2,504	2,486	2,433	2,472	2,371	2,357	2,571	2,390	2,454	2,652	29,829
16	916	SALES EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0
17	920	ADMINISTRATIVE AND GENERAL SALARIES	853,287	814,210	835,022	857,666	815,190	830,734	815,198	788,339	839,519	802,644	771,640	820,601	9,844,049
18	921	OFFICE SUPPLIES CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	921	OFFICE SUPPLIES CUSTOMER SERVICE	0	0	0	0	0	0	0	0	0	0	0	0	0
20	921	OFFICE SUPPLIES ADMINISTRATIVE & GENERAL	128,030	124,447	128,318	121,410	121,481	122,281	122,789	119,823	123,771	119,339	109,442	127,078	1,468,210
21	922	ADMIN. EXPENSE TRANSFERRED	0	0	0	0	0	0	0	0	0	0	0	0	0
22	923	OUTSIDE SERVICES EMPLOYED	651,713	622,100	633,363	619,248	623,483	627,859	602,716	612,863	646,776	618,731	610,016	659,544	7,528,413
23	924	PROPERTY INSURANCE PREMIUMS	4,112	4,109	4,109	4,108	4,107	4,097	4,165	4,164	4,169	4,165	4,174	4,179	49,658
24	925	INJURIES AND DAMAGES	213,541	213,154	213,156	213,101	212,946	212,562	215,729	215,687	216,316	215,786	216,311	216,894	2,575,182
25	926	EMPLOYEE PENSIONS AND BENEFITS	385,341	575,653	351,987	407,592	321,476	372,161	341,700	394,889	894,146	420,093	403,512	391,286	5,259,837
26	928	REGULATORY COMMISSION EXPENSE	9,550	8,591	9,891	8,375	7,936	9,569	8,435	9,948	9,167	10,573	8,888	8,953	109,812
27	930.1	GENERAL ADVERTISING EXPENSES	1,756	1,726	1,691	1,675	1,634	1,713	1,661	1,581	1,805	1,624	1,643	1,775	20,285
28	930.2	MISCELLANEOUS GENERAL EXPENSES	2,659	(2,001)	10,150	(3,061)	(3,442)	15,630	(2,390)	4,661	(2,604)	(3,370)	(2,561)	(12,062)	1,609
29	931	RENTS	75,104	91,798	78,250	77,833	76,365	64,811	74,636	74,242	80,204	75,175	76,941	94,339	939,698
30	932	MAINTENANCE CUSTOMER ASSISTANCE	82,881	78,732	78,755	78,189	76,519	77,782	74,590	74,121	80,881	75,170	77,149	83,385	938,154
31	932	MAINTENANCE OF GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0
32	935	EQUIPMENT STRUCTURES AND IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0
33		Operating (Income) Loss	(6,201,110)	(6,202,138)	(4,282,865)	(1,161,304)	655,892	1,474,032	1,716,810	1,808,420	2,179,326	1,236,610	(847,125)	(4,014,294)	(13,637,746)

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(d)

Description of Filing Requirement:

A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors;

Response:

Please refer to the attached Schedule D.

Responsible Witness:

Jeffery T. Gore, Judith L. Siegler, Chun-Yi Lai, Susanne M. Taylor

SCHEDULE D

JURISDICTIONAL ADJUSTMENT OF OPERATING INCOME

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE

DESCRIPTION

D-1	SUMMARY OF ADJUSTMENTS TO OPERATING INCOME
D-2.1	DETAILED ADJUSTMENTS
D-2.2	DETAILED ADJUSTMENTS
D-2.3	DETAILED ADJUSTMENTS
D-2.4	DETAILED ADJUSTMENTS
WPD-2.4a	UNCOLLECTIBLE EXPENSE
WPD-2.4b	RATE CASE EXPENSE
WPD-2.4c	PSC FEES
WPD-2.4d	ASC 712
WPD-2.4e	TRACKER EXPENSE
WPD-2.4f	PROPERTY TAX
WPD-2.4g	INCENTIVE PLAN
WPD-2.4h	UNCOLLECTIBLE GAS COST REVENUE

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S):
 SCHEDULE D-1
 SHEET 1 OF 6
 WITNESS: GORE

LINE NO. & TITLE	BASE PERIOD	D-2-1		D-2-1		D-2-1		TOTAL	
		ADJ 1	ADJ 2	ADJ 1	ADJ 2	ADJ 1	ADJ 2	ADJ 1	ADJUST.
1 SALE OF GAS									
2 480 RESIDENTIAL	81,924,675	4,532,468						(100,867)	4,431,601
3 481.1 COMMERCIAL	33,390,943	2,136,819						(52,320)	2,084,499
4 481.2 INDUSTRIAL	1,413,024	291,078						(3,558)	287,520
5 483 PUBLIC UTILITIES	68,507	11,593						(156)	11,437
6 TOTAL SALE OF GAS	116,797,149	6,971,957	0	0	0	0	0	(156,901)	6,815,056
7 OTHER OPERATING INCOME									
8 487 FORFEITED DISCOUNTS	390,853		(776)						(776)
9 488 MISC. SERVICE REVENUES	97,790		19,711						19,711
10 489 REVENUE FROM TRANSPORTING GAS TO OTHERS	22,593,146		(68,043)						(68,043)
11 493 RENTAL FROM GAS PROPERTY	37,664		3,928						3,928
12 495 OTHER GAS REVENUE	8,403,050		(7,724,668)						(7,724,668)
13 TOTAL OTHER OPERATING INCOME	31,522,504	0	(7,769,847)	0	0	0	0	0	(7,769,847)
14 TOTAL OPERATING REVENUE	148,319,652	6,971,957	(7,769,847)	0	0	0	0	(156,901)	(954,791)
15 OTHER GAS SUPPLY EXPENSES - OPERATION									
16 801-803 NATURAL GAS FIELD & TRANSLINE PURCHASES	29,201,697								8,434,816
17 804 NATURAL GAS CITY GATE PURCHASES	3,053,718		(82,415)						(82,415)
18 805 OTHER GAS PURCHASES	3,333,970		1,122,986						1,122,986
19 806 EXCHANGE GAS	(3,037,056)		1,551,404						1,551,404
20 807 BROKERAGE FEE	0		0						0
21 808 GAS WITHDRAWN FROM STORAGE	17,590,952		(11,648,345)						(11,648,345)
22 TOTAL OTHER GAS SUPPLY EXPENSES - OPERATION	50,143,281	0	(621,554)	0	0	0	0	0	(621,554)
23 TOTAL PLANT REVENUE	98,176,371	6,971,957	(7,769,847)	621,554	0	0	0	(156,901)	(333,237)

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
 OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD SCHEDULE D-1
 TYPE OF FILING: X ORIGINAL X UPDATED SHEET 2 OF 6
 WORKPAPER REFERENCE NO(S): WITNESS: GORE

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2-2 ADJ 1	D-2-2 ADJ 2	D-2-2 ADJ 3	D-2-2 ADJ 4	D-2-2 ADJ 5	D-2-2 ADJ 6	D-2-2 ADJ 7	D-2-2 ADJ 8	D-2-2 ADJ 9	D-2-2 ADJ 10	SUB-TOTAL ADJUST.
1 717 LIQUEFIED PETROLEUM GAS EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0
2 807 PURCHASED GAS EXPENSE	431,126	0	0	0	0	0	0	0	0	(5,106)	0	(5,106)
3 812 GAS USED FOR OTHER UTILITY OPERATIONS	(91,181)	0	0	0	0	0	0	0	0	0	0	0
4 852 TRANSMISSION EXP. - OPERATIONS	1,010	0	0	97	0	0	0	0	0	0	0	97
5 870 SUPERVISION AND ENGINEERING	1,432,508	(12,512)	0	15,674	10,401	0	0	2,086	0	120,677	0	136,327
6 871 DISTRIBUTION LOAD DISPATCHING	139,941	(24,135)	0	683	4,601	0	0	(13)	0	0	0	(18,864)
7 874 MAINS AND SERVICES EXPENSES	7,866,952	25,635	0	(38,390)	253,921	0	0	25,514	0	10,723	0	277,403
8 875 MEASURING AND REGULATION STA. EXPENSE - GEN.	375,806	7,728	0	24	(32,686)	0	0	509	0	1,635	0	(22,789)
9 876 MEASURING AND REGULATION STA. EXPENSE - IND.	90,244	9,127	0	12	2,376	0	0	249	0	1,338	0	13,102
10 878 METERS AND HOUSE REGULATOR EXPENSE	1,544,237	3,957	0	2,303	2,295	0	0	161	0	7,482	0	16,197
11 879 CUSTOMER INSTALLATIONS EXPENSE	3,373,885	(12,944)	0	(13,504)	3,168	0	0	2,764	0	6,871	0	(13,644)
12 880 OTHER EXPENSE	1,352,933	(8,420)	(2,696)	16,933	(56,441)	0	(838)	3,673	0	(477)	0	(48,266)
13 881 TELECOMMUNICATION EXPENSE - ENGINEERING	38,576	0	0	0	0	0	0	0	0	0	0	0
14 885 SUPERVISION AND ENGINEERING	87,089	601	0	165	(23)	0	0	674	0	0	0	1,417
15 886 STRUCTURES AND IMPROVEMENTS	200,524	2,598	0	4,371	(26,801)	0	0	0	0	0	0	(19,831)
16 887 MAINS	2,898,808	23,114	0	(29,688)	10,887	0	0	1,090	0	4,822	0	10,225
17 889 MEASURING AND REGULATION STA. EXPENSE - GEN.	920,545	36,466	0	(34,542)	(42,039)	0	0	(310)	0	1,640	0	(38,785)
18 890 MEASURING AND REGULATION STA. EXPENSE - IND.	112,008	(7,706)	0	2,613	(1,902)	0	0	250	0	4,692	0	(2,053)
19 892 SERVICES	769,785	(61,336)	0	(1,760)	(3,887)	0	0	320	0	3,604	0	(63,058)
20 893 METERS AND HOUSE REGULATORS	124,304	(3,209)	0	20,069	334	0	0	0	0	3,114	0	20,307
21 894 OTHER EQUIPMENT	413,085	(19,179)	0	2,587	(1,490)	0	0	0	0	5,676	0	(12,406)
22 901 SUPERVISION	11	0	0	0	0	0	0	0	0	0	0	0
23 902 METER READING EXPENSES	263,862	3,234	0	0	8,273	0	0	0	0	0	0	11,507
24 903 CUSTOMER RECORDS & COLLECTIONS - UTILITY SER	2,299,905	1,481	0	(266,149)	24,405	0	0	195	0	157,783	0	(82,285)
25 904 UNCOLLECTIBLE ACCOUNTS	2,738,227	0	0	0	0	0	0	0	0	0	(1,855,321)	(1,855,321)
26 905 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	10,418	0	0	0	106	0	0	0	0	0	0	106
27 907 SUPERVISION	0	0	0	0	0	0	0	0	0	0	0	0
28 908 CUSTOMER ASSISTANCE EXPENSES	741,122	0	0	0	0	0	0	0	0	5,340	0	5,340
29 909 INFORMATIONAL AND INSTR. ADVERT. EXPENSES	22,110	0	0	0	993	0	0	0	0	1,364	0	2,357
30 910 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	309,200	0	0	0	0	0	0	0	0	9,884	0	9,884
31 911 SUPERVISION	4,601	0	0	0	0	0	0	0	0	3,264	0	3,264
32 912 DEMONSTRATING AND SELLING EXPENSES	6,890	0	0	0	0	0	0	0	0	(273)	0	(273)
33 913 ADVERTISING EXPENSE	38,264	0	0	0	0	0	0	0	0	(8,434)	0	(8,434)
34 920 ADMINISTRATIVE AND GENERAL SALARIES	10,573,508	4,993	0	(26)	0	0	0	17,485	0	(519,544)	0	(497,093)
35 921 OFFICE SUPPLIES CUSTOMER ACCOUNTS	1,296,195	12,909	0	21,415	2,962	0	0	40,187	(872)	88,223	0	164,824
36 923 OUTSIDE SERVICES EMPLOYED	7,424,622	22	0	2,324	67,094	67	0	80	0	81,433	0	151,019
37 924 PROPERTY INSURANCE PREMIUMS	45,623	0	0	0	0	0	0	0	0	(1)	0	4,035
38 925 INJURIES AND DAMAGES	2,315,606	0	0	0	0	0	0	0	0	6,027	0	259,576
39 926 EMPLOYEE PENSIONS AND BENEFITS	4,006,532	228	1,184,070	0	251	214,655	38,895	0	0	56,397	0	1,253,305

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
 OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S):

SCHEDULE D-1
 SHEET 3 OF 6
 WITNESS: GORE

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.2 ADJ 1	D-2.2 ADJ 2	D-2.2 ADJ 3	D-2.2 ADJ 4	D-2.2 ADJ 5	D-2.2 ADJ 6	D-2.2 ADJ 7	D-2.2 ADJ 8	D-2.2 ADJ 9	D-2.2 ADJ 10	SUB-TOTAL ADJUST.
1 928 REGULATORY COMMISSION EXPENSE	253,005	0	0	0	0	0	0	0	0	(64)	0	(64)
2 930.1 GENERAL ADVERTISING EXPENSES	24,308	0	0	0	202	0	0	0	0	(4,225)	0	(4,023)
3 930.2 MISCELLANEOUS GENERAL EXPENSES	30,432	0	0	1,632	38	0	0	878	(14,823)	2,343	0	(9,933)
4 931 RENTS	888,731	0	0	0	0	0	0	0	0	54,803	0	54,803
5 932 MAINTENANCE OF GENERAL PLANT	934,325	0	0	(558)	0	0	0	0	0	4,387	0	3,829
6 935 MAINTENANCE OF GENERAL PLANT - A&G	0	0	0	0	0	0	0	0	0	0	0	0
7 TOTAL	<u>56,309,682</u>	<u>(17,348)</u>	<u>1,181,375</u>	<u>(293,717)</u>	<u>227,038</u>	<u>231,116</u>	<u>38,057</u>	<u>95,792</u>	<u>(15,695)</u>	<u>105,397</u>	<u>(1,855,321)</u>	<u>(303,307)</u>

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: ___X___ BASE PERIOD ___X___ FORECASTED PERIOD
TYPE OF FILING: ___X___ ORIGINAL ___ ___ UPDATED
WORKPAPER REFERENCE NO(S):
SCHEDULE D-1
SHEET 4 OF 6
WITNESS: GORE

LINE NO. & TITLE	BASE PERIOD	D-2-2 ADJ 11	D-2-2 ADJ 12	D-2-2 ADJ 13	D-2-2 ADJ 14	D-2-2 ADJ 15	D-2-2 ADJ 16	SUB-TOTAL ADJ.	TOTAL OPERATIONS	D-2-4 ADJ 1-5, 7-15	TOTAL ADJUST.
1 717 LIQUEFIED PETROLEUM GAS EXPENSES	0							0			0
2 807 PURCHASED GAS EXPENSE	431,126							0	(5,106)	(32,443)	(37,549)
3 812 GAS USED FOR OTHER UTILITY OPERATIONS	(91,181)					19,727		19,727	19,727	0	19,727
4 852 TRANSMISSION EXP. - OPERATIONS	1,010							0	97	97	97
5 870 SUPERVISION AND ENGINEERING	1,432,508				(1,539)	(492)	3,463	1,432	137,759	(64,055)	73,705
6 871 DISTRIBUTION LOAD DISPATCHING	139,941						(4,779)	(4,779)	(23,643)	0	(23,643)
7 874 MAINS AND SERVICES EXPENSES	7,866,952		(382)		(11,830)	(5,686)	17,130	(769)	276,635	(14,043)	262,591
8 875 MEASURING AND REGULATION STA. EXPENSE - GEN.	375,806					(477)	2,784	2,307	(20,482)	(1,873)	(22,355)
9 876 MEASURING AND REGULATION STA. EXPENSE - IND.	90,244				23,461	(83)	(1,592)	(1,675)	11,427	(1,533)	9,894
10 878 METERS AND HOUSE REGULATOR EXPENSE	1,544,237					(3)	12,379	(1,921)	14,276	(9,171)	5,105
11 879 CUSTOMER INSTALLATIONS EXPENSE	3,373,885		(216)		(14)	(2)	15,555	15,323	1,678	(8,765)	(7,087)
12 880 OTHER EXPENSE	1,352,933	20,334			(1,290)	13,410	4,603	37,057	(11,208)	(2,484)	(13,693)
13 881 TELECOMMUNICATION EXPENSE - ENGINEERING	38,576	8,135			(1)			8,134	8,134	0	8,134
14 885 SUPERVISION AND ENGINEERING	87,089				(17)		405	388	1,805	0	1,805
15 886 STRUCTURES AND IMPROVEMENTS	200,524	(558)				(569)	(6)	(1,133)	(20,964)	0	(20,964)
16 887 MAINS	2,898,808		42,756		108	(8,126)	39,483	74,220	84,445	(3,822)	80,623
17 889 MEASURING AND REGULATION STA. EXPENSE - GEN.	920,545					(166)	1,448	1,282	(37,503)	(1,873)	(39,376)
18 890 MEASURING AND REGULATION STA. EXPENSE - IND.	112,008				(404)	(83)	(1,910)	(2,397)	(4,450)	(2,584)	(7,034)
19 892 SERVICES	769,785		(83,358)		(15)	(1,982)	(13)	(85,367)	(148,426)	(2,869)	(151,295)
20 893 METERS AND HOUSE REGULATORS	124,304				(1,073)		(506)	(1,579)	18,728	(2,431)	16,297
21 894 OTHER EQUIPMENT	413,085	(4)			(1,834)		(6,040)	(7,877)	(20,283)	(6,564)	(26,847)
22 901 SUPERVISION	11							0	0	0	0
23 902 METER READING EXPENSES	263,862						2,046	2,046	13,552	0	13,552
24 903 CUSTOMER RECORDS & COLLECTIONS - UTILITY SER	2,299,905		635		(5)	(1)	3,575	4,204	(78,081)	1,773,851	1,695,771
25 904 UNCOLLECTIBLE ACCOUNTS	2,738,227			(463,808)				(463,808)	(2,319,130)	(182,790)	(2,501,920)
26 905 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSES	10,418				(621)	(957)		(1,578)	(1,472)	0	(1,472)
27 907 SUPERVISION	0							0	0	0	0
28 908 CUSTOMER ASSISTANCE EXPENSES	741,122			748,259				748,259	753,598	117,834	871,433
29 909 INFORMATIONAL AND INSTR. ADVERT. EXPENSES	22,110							2,357	2,357	(209)	2,148
30 910 MISCELLANEOUS CUSTOMER ACCOUNT EXPENSE	309,200							0	9,884	(24,299)	(14,416)
31 911 SUPERVISION	4,601							0	3,264	(599)	2,665
32 912 DEMONSTRATING AND SELLING EXPENSES	6,890							0	(273)	(504)	(777)
33 913 ADVERTISING EXPENSE	38,264							0	(8,434)	(2,272)	(10,706)
34 920 ADMINISTRATIVE AND GENERAL SALARIES	10,573,508				(240,965)	(350)	8,948	(232,367)	(729,459)	(1,031,742)	(1,761,202)
35 921 OFFICE SUPPLIES CUSTOMER ACCOUNTS	1,296,195	(6,206)			(3,982)	24,929	(7,550)	7,190	172,015	(34,009)	138,005
36 923 OUTSIDE SERVICES EMPLOYED	7,424,622	(13,182)			(34,047)			(47,228)	103,791	(587,081)	(483,290)
37 924 PROPERTY INSURANCE PREMIUMS	45,623							0	4,035	(55)	3,980
38 925 INJURIES AND DAMAGES	2,315,606							0	259,576	(6,679)	252,896
39 926 EMPLOYEE PENSIONS AND BENEFITS	4,006,532							0	1,253,305	(185,611)	1,067,694

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE D-1
SHEET 5 OF 6
WITNESS: GORE

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.2			D-2.2			D-2.2	D-2.2	D-2.2	D-2.2	SUB-TOTAL ADJUST.	TOTAL OPERATIONS	D-2.4 ADJ 1-5, 7-15	TOTAL ADJUST.
		ADJ 11	ADJ 12	ADJ 13	ADJ 14	ADJ 15	ADJ 16								
1 928 REGULATORY COMMISSION EXPENSE	253,005	0	0	0	(143,128)	0	0	0	0	0	(143,128)	(143,192)	346,745	203,553	
2 930.1 GENERAL ADVERTISING EXPENSES	24,308	0	0	0	0	0	0	0	0	0	0	(4,023)	(1,514)	(5,537)	
3 930.2 MISCELLANEOUS GENERAL EXPENSES	30,432	(17,395)	0	0	(1,494)	0	0	0	0	0	(18,890)	(28,823)	(2,287)	(31,110)	
4 931 RENTS	888,731	(3,836)	0	0	0	0	0	0	0	0	(3,836)	50,967	(63,296)	(12,330)	
5 932 MAINTENANCE OF GENERAL PLANT	934,325	0	0	0	0	0	0	0	0	0	0	3,829	(71,343)	(67,514)	
6 935 MAINTENANCE OF GENERAL PLANT - A&G	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7 TOTAL	<u>56,309,682</u>	<u>(12,712)</u>	<u>(78,323)</u>	<u>284,450</u>	<u>(418,690)</u>	<u>41,057</u>	<u>87,456</u>	<u>41,057</u>	<u>41,057</u>	<u>87,456</u>	<u>(96,763)</u>	<u>(400,070)</u>	<u>(110,371)</u>	<u>(510,441)</u>	

GRAND

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

SUMMARY OF UTILITY JURISDICTIONAL ADJUSTMENTS TO
 OPERATING INCOME BY MAJOR ACCOUNTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): _____ SCHEDULE D-1
 SHEET 6 OF 6
 WITNESS: GORE

LINE ACCOUNT NO. NO. & TITLE	BASE PERIOD	D-2.3	D-2.3	D-2.4	TOTAL
		ADJ 1	ADJ 2	ADJ 6, 14	ADJUST.
1 403 - 404 DEPRECIATION AND AMORTIZATION EXPENSE	16,051,491	3,557,832			3,557,832
2 406 AMORT. - GAS PLANT ACQUISIT.	0	0			0
3 TOTAL DEPRECIATION AND AMORTIZATION	<u>16,051,491</u>	<u>3,557,832</u>			<u>3,557,832</u>
4 408 - TAXES OTHER THAN INCOME TAXES - PROPERTY	6,313,694		1,423,806	(171,257)	1,252,549
5 408 - TAXES OTHER THAN INCOME TAXES - PAYROLL	1,082,331		24,737	(43,567)	(18,830)
6 408 - TAXES OTHER THAN INCOME TAXES - OTHER	3,000		(3,000)		(3,000)
7 TOTAL TAXES OTHER THAN INCOME TAXES	<u>7,399,025</u>		<u>1,445,543</u>	<u>(214,824)</u>	<u>1,230,719</u>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAILED ADJUSTMENTS
 FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S):
 SCHEDULE D-2.1
 SHEET 1 of 2
 WITNESS: SIEGLER

Purpose and Description	Reference Supporting Workpapers	Amount
ADJ1 SALE OF GAS-RESIDENTIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD		FORECASTED BASE \$86,457,144 ADJUSTMENT \$4,532,468 5.5%
SALE OF GAS-COMMERCIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD		FORECASTED BASE \$35,527,762 ADJUSTMENT 33,390,943 \$2,136,819 6.4%
SALE OF GAS-INDUSTRIAL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD		FORECASTED BASE \$1,704,101 ADJUSTMENT 1,413,024 \$291,078 20.6%
SALE OF GAS-OTHER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD		FORECASTED BASE \$80,099 ADJUSTMENT 68,507 \$11,593 16.9%
ADJ2 FORFEITED DISCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FORECASTED PERIOD LEVEL. THE FORECASTED PERIOD LEVEL IS BASED ON A HISTORIC SEVEN YEAR AVERAGE OF FORFEITED DISCOUNTS.		FORECASTED BASE \$390,078 ADJUSTMENT 390,853 (\$776) -0.2%
MISC. SERVICE REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT CHANGE FROM THE BASE PERIOD LEVEL TO THE FORECASTED PERIOD LEVEL. THE FORECASTED PERIOD LEVEL IS BASED ON A HISTORIC SEVEN YEAR AVERAGE OF FORFEITED DISCOUNTS.		FORECASTED BASE \$117,501 ADJUSTMENT 97,790 \$19,711 20.2%
REVENUE FROM GAS TRANSPORTATION - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN REVENUE AT CURRENT RATES DUE TO THE CHANGE IN BILLING DETERMINANTS FROM THE BASE PERIOD TO THE FORECASTED PERIOD		FORECASTED BASE \$22,525,103 ADJUSTMENT 22,593,146 (\$68,043) -0.3%
RENTAL FROM GAS PROPERTY - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN RENTAL REVENUE FROM BASE YEAR TO FORECASTED PERIOD		FORECASTED BASE \$41,592 ADJUSTMENT 37,664 \$3,928 10.4%
OTHER GAS REVENUE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CHANGE IN OTHER GAS REVENUE AND ALSO TO ELIMINATE UNBILLED REVENUE RECORDED DURING THE BASE PERIOD		FORECASTED BASE \$678,382 ADJUSTMENT 8,403,050 (\$7,724,668) -91.9%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
DETAILED ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):
SCHEDULE D-2.1
SHEET 2 of 2
WITNESS: SIEGLER

Purpose and Description	Reference Supporting Workpapers	Amount
ADJ3 NATURAL GAS FIELD & TRANSMISSION LINE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$37,636,513 BASE 29,201,697 ADJUSTMENT \$8,434,816 28.9%
NATURAL GAS CITY GATE PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$2,971,304 BASE 3,053,718 ADJUSTMENT (\$82,415) -2.7%
OTHER GAS PURCHASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$4,456,955 BASE 3,333,970 ADJUSTMENT \$1,122,986 33.7%
EXCHANGE GAS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED (\$1,485,652) BASE (3,037,056) ADJUSTMENT \$1,551,404 -51.1%
GAS WITHDRAWN FROM STORAGE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NORMALIZATION OF GAS COST RECOVERIES DUE TO THE CHANGE FROM BASE YEAR TO FORECASTED VOLUMES		FORECASTED \$5,942,607 BASE 17,590,952 ADJUSTMENT (\$11,648,345) -66.2%

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S):

SCHEDULE D-2.2
 SHEET 1 of 3
 WITNESS: LAI

Purpose and Description	Reference Supporting Workpapers	Amount
<p><u>ADJ 1</u> NET LABOR - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT COLUMBIA'S ESTIMATED EMPLOYEE HEADCOUNT, PAYROLL, CHARGES TO BALANCE SHEET, AND CHARGES TO AND FROM AFFILIATES TO ARRIVE AT NET LABOR INCLUDED IN O&M EXPENSE. THE ADJUSTMENT REFLECTS A WAGE GUIDELINE INCREASE OF 3%, CORPORATE INCENTIVE PLAN AND LONG TERM INCENTIVE PLAN.</p>	<p>FORECASTED BASE ADJUSTMENT</p>	<p>\$14,273,342 14,290,690 (\$17,348) -0.1%</p>
<p><u>ADJ 2</u> EMPLOYEE BENEFITS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE APPROPRIATE LEVEL OF PENSION, INSURED PLANS (MEDICAL, DENTAL, GROUP LIFE, LONG-TERM DISABILITY, EMPLOYEE ASSISTANCE PLAN, POST-EMPLOYMENT, VISION) AND THRIFT PLAN AND RELATED BENEFITS TRANSFERS ASSOCIATED WITH CAPITALIZED BENEFITS COSTS AND BILLINGS TO AND FROM AFFILIATES. THE INCREASE REPRESENTS INCREASED COSTS IN MEDICAL INSURANCE, PENSION AND POST-EMPLOYMENT.</p>	<p>FORECASTED BASE ADJUSTMENT</p>	<p>\$3,317,059 2,135,684 \$1,181,375 55.3%</p>
<p><u>ADJ 3</u> MATERIALS AND SUPPLIES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED MATERIALS AND SUPPLIES REQUIRED FOR OPERATING PROJECTS AND ADMINISTRATION.</p>	<p>FORECASTED BASE ADJUSTMENT</p>	<p>\$1,616,498 1,910,215 (\$293,717) -15.4%</p>
<p><u>ADJ 4</u> OUTSIDE SERVICES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED FEES PAID TO AUDITORS, FINANCIAL INSTITUTIONS, COLLECTION AGENCIES, BENEFITS ADMINISTRATORS, CONSULTANTS, OUTSIDE CONTRACTORS, TEMPORARY EMPLOYMENT SERVICES, OUTSIDE COUNSEL, AND OTHERS FOR SERVICES RENDERED.</p>	<p>FORECASTED BASE ADJUSTMENT</p>	<p>\$8,073,405 7,846,366 \$227,038 2.9%</p>
<p><u>ADJ 5</u> CORPORATE INSURANCE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE CORPORATE INSURANCE DEPARTMENT'S ESTIMATE OF PREMIUMS FOR PROPERTY AND LIABILITY. THE ADJUSTMENT REFLECTS A PROJECTED INCREASE IN EXCESS LIABILITY PREMIUMS DUE TO MARKET CONDITIONS AND PROPERTY PREMIUMS DUE TO HIGHER INSURANCE MARKET RATES DUE TO LARGE CATASTROPHIC LOSSES.</p>	<p>FORECASTED BASE ADJUSTMENT</p>	<p>\$2,321,393 2,090,278 \$231,116 11.1%</p>
<p><u>ADJ 6</u> INJURIES & DAMAGES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE LOSSES AND CLAIMS ASSOCIATED WITH INJURIES AND DAMAGES AS WELL AS WORKERS' COMPENSATION.</p>	<p>FORECASTED BASE ADJUSTMENT</p>	<p>\$324,772 286,715 \$38,057 13.3%</p>

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S):

SCHEDULE D-2.2
 SHEET 2 of 3
 WITNESS: LAI

Purpose and Description	Reference Supporting Workpapers	Amount
ADJ 7 EMPLOYEE EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED EXPENSES INCURRED BY EMPLOYEES FOR BUSINESS TRAVEL, MEALS AND MEETINGS; MEMBERSHIP DUES; RELOCATION EXPENSES; AND UNIFORMS, SAFETY SHOES AND GLASSES.	FORECASTED BASE ADJUSTMENT	\$488,799 393,007 <u>\$95,792</u> 24.4%
ADJ 8 COMPANY MEMBERSHIPS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED MEMBERSHIPS TO INDUSTRY AND CIVIC ORGANIZATIONS INCLUDING THE AMERICAN GAS ASSOCIATION, KENTUCKY GAS ASSOCIATION, COMMERCE LEXINGTON, KENTUCKY CHAMBER OF COMMERCE, AND VARIOUS LOCAL CHAMBERS.	FORECASTED BASE ADJUSTMENT	\$50,516 66,211 <u>(\$15,695)</u> -23.7%
ADJ 9 MANAGEMENT FEE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE NISOURCE CORPORATE SERVICES COMPANY ESTIMATE OF SERVICES RENDERED TO COLUMBIA GAS OF KENTUCKY, INC. SERVICES INCLUDE FINANCE; INFORMATION TECHNOLOGY, CUSTOMER EXPERIENCE, COMMUNICATIONS, HUMAN RESOURCES, LEGAL AND OTHER CORPORATE FUNCTIONS, SUPPLY & OPTIMIZATION, SAFETY SERVICES, AND GAS DISTRIBUTION RELATED FUNCTIONS INCLUDING UTILITY OPERATIONS, AND REGULATORY & UTILITY PLANNING, . THE INCREASE IS DRIVEN BY NORMAL INFLATION. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$20,913,583 20,808,186 <u>\$105,397</u> 0.5%
ADJ 10 UNCOLLECTIBLE ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN APPROPRIATE AMOUNT OF EXPENSE AND CORRESPONDING RESERVE ACCRUAL FOR ACCOUNTS RECEIVABLE - UTILITY SERVICE ESTIMATED TO BE UNCOLLECTIBLE. THE DECREASE IS DUE THE EXPECTED IMPACT CAUSED BY THE COVID-19 PANDEMIC IN THE BASE PERIOD BUT NOT INCLUDED IN THE FORECASTED PERIOD. THIS CATEGORY IS FURTHER ADJUSTED IN SCHEDULE D-2.4 TO REFLECT THE EXPECTED UNCOLLECTIBLE EXPENSE BASED ON REVENUES IN THE FORECASTED TEST PERIOD.	FORECASTED BASE ADJUSTMENT	\$419,097 2,274,418 <u>(\$1,855,321)</u> -81.6%
ADJ 11 RENTS AND LEASES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED RENTS AND LEASES RELATED TO BUILDINGS, COMMUNICATIONS EQUIPMENT, OFFICE EQUIPMENT AND FURNITURE; DEDICATED TELEPHONE LINES AND OTHER MISCELLANEOUS RENTS.	FORECASTED BASE ADJUSTMENT	\$129,000 141,712 <u>(\$12,712)</u> -9.0%

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S):

SCHEDULE D-2.2
 SHEET 3 of 3
 WITNESS: LAI

Purpose and Description	Reference Supporting Workpapers	Amount
ADJ 12 MISCELLANEOUS REVENUE ADJUSTMENTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED AMOUNTS TO BE RECEIVED FOR INSTALLATION WORK ON CUSTOMER PREMISES AND AMOUNTS TO BE RECOVERED RELATED DAMAGES TO COMPANY FACILITIES.	FORECASTED BASE ADJUSTMENT	(\$348,372) (270,049) \$78,323 29.0%
ADJ 13 MISCELLANEOUS REVENUE TRACKER - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE AMOUNTS TO BE RECOVERED THROUGH COMPANY'S APPROVED O&M TRACKER MECHANISMS. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4 TO MATCH O&M TRACKER REVENUES IN THE FORECASTED TEST PERIOD.	FORECASTED BASE ADJUSTMENT	\$1,483,985 1,199,535 \$284,450 23.7%
ADJ 14 MISCELLANEOUS AND OTHER EXPENSES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF EXPENSES FOR PUBLIC SERVICE COMMISSION FEE, AND OTHER ITEMS NOT INCLUDED IN OTHER COST ELEMENTS.	FORECASTED BASE ADJUSTMENT	\$215,748 634,439 (\$418,690) -66.0%
ADJ 15 UTILITIES/FUEL - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE ESTIMATED UTILITIES USED IN COMPANY OPERATIONS INCLUDING ELECTRICITY, WATER AND SEWER, AND TELEPHONE.	FORECASTED BASE ADJUSTMENT	\$878,307 837,250 \$41,057 4.9%
ADJ 16 CLEARING ACCOUNTS - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT EACH BUDGET SPONSOR'S ESTIMATE OF AMOUNTS TO BE CLEARED FROM CLEARING ACCOUNTS FOR FLEET USAGE. THIS INCLUDES COSTS OF MAINTAINING FLEET OF AUTOS, TRUCKS, AND GENERAL TOOLS AND HOURS OF USAGE.	FORECASTED BASE ADJUSTMENT	\$1,752,480 1,665,025 \$87,456 5.3%

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAILED ADJUSTMENTS

FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021 AND THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S).
 SCHEDULE D-2.3
 SHEET 1 of 1
 WITNESS: LAI

Purpose and Description	Reference Supporting	
	Workpapers	Amount
<u>ADJ1</u> DEPRECIATION AND AMORTIZATION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT THE INCREASED LEVEL OF DEPRECIABLE PLANT INVESTMENT AND THE DEPRECIATION RATES PER THE DEPRECIATION STUDY FILED IN THIS PROCEEDING.	FORECASTED BASE ADJUSTMENT	\$19,609,323 16,051,491 <u>\$3,557,832</u> 22.2%
<u>ADJ2</u> TAXES OTHER THAN INCOME TAXES - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT AN INCREASED LEVEL PROPERTY TAX RELATED TO PROPERTY, PLANT AND EQUIPMENT, CHANGES IN TAXABLE STORAGE GAS AND AN INCREASED LEVEL OF PAYROLL TAXES. THIS CATEGORY IS FURTHER ADJUSTED ON SCHEDULE D-2.4.	FORECASTED BASE ADJUSTMENT	\$8,844,568 7,399,025 <u>\$1,445,543</u> 19.5%

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAILED ADJUSTMENTS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: _____ BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): WPD-2.4
 SCHEDULE D-2.4
 SHEET 1 of 3
 WITNESS: GORE

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ1</u> UNCOLLECTIBLE ACCOUNTS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE UNCOLLECTIBLE ACCOUNTS EXPENSE BASED ON FORECASTED TEST PERIOD OPERATING REVENUES AND THE CURRENT NET CHARGE-OFF PERCENTAGE.	WPD-2.4A	FORECASTED BASE (\$182,790) ADJUSTMENT 0 (\$182,790)
<u>ADJ2</u> RATE CASE EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCLUDE RATE CASE EXPENSE OF \$312,000 TO RECOVER THE PROJECTED RATE CASE EXPENSE OF \$936,000 OVER A THREE YEAR PERIOD.	WPD-2.4B	FORECASTED BASE \$312,000 ADJUSTMENT 0 \$312,000
<u>ADJ3</u> REGULATORY COMMISSION EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE ANNUAL PSC ASSESSMENT BASED ON FORECASTED TEST PERIOD OPERATING REVENUES AND THE LATEST KNOWN ASSESSMENT FACTOR.	WPD-2.4C	FORECASTED BASE \$23,427 ADJUSTMENT 0 \$23,427
<u>ADJ4</u> ASC 712 (FAS 112) POST-EMPLOYMENT BENEFITS EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCLUDE A LEVEL OF EXPENSE IN THE FORECASTED TEST PERIOD BASED ON A FIVE YEAR AVERAGE OF ACTUAL EXPENSE	WPD-2.4D	FORECASTED BASE (\$57,181) ADJUSTMENT 0 (\$57,181)
<u>ADJ5</u> TRACKER EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO MATCH TRACKER EXPENSE WITH THE TRACKER REVENUE INCLUDED IN FORECASTED TEST PERIOD OPERATING REVENUES.	WPD-2.4E	FORECASTED BASE \$118,652 ADJUSTMENT 0 \$118,652
<u>ADJ6</u> PROPERTY TAX EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO INCREASE PROPERTY TAX EXPENSE BASED ON NET PLANT ADDITIONS AND GAS STORAGE BALANCE AS INCLUDED IN THIS RATE PROCEEDING.	WPD-2.4F	FORECASTED BASE (\$171,257) ADJUSTMENT 0 (\$171,257)
<u>ADJ7</u> NON-RECOVERABLE LOBBYING EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF LOBBYING RELATED EXPENSES INCLUDING LABOR AND EMPLOYEE EXPENSES.		FORECASTED BASE (\$59,845) ADJUSTMENT 0 (\$59,845)

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAILED ADJUSTMENTS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: _____ BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): WPD-2.4
 SCHEDULE D-2.4
 SHEET 2 of 3
 WITNESS: GORE

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ18</u> NON-RECOVERABLE NON-LABOR EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF CERTAIN MISCELLANEOUS EXPENSES. INCLUDED IN THIS ADJUSTMENT ARE EMPLOYEE EXPENSES, MATERIALS AND SUPPLIES, CORPORATE DUES AND MEMBERSHIPS AND ADVERTISING EXPENSES.		FORECASTED (\$14,934) BASE 0 ADJUSTMENT (\$14,934)
<u>ADJ19</u> NON-RECOVERABLE MANAGEMENT FEE - THE PURPOSE OF THIS ADJUSTMENT IS TO RECOGNIZE THAT, IN PREVIOUS RATE PROCEEDINGS, THE COMMISSION HAS DECLINED TO PERMIT RECOVERY OF CERTAIN EXPENSES BILLED TO THE COMPANY IN THE MANAGEMENT FEE INCLUDING BUSINESS PROMOTION, LOBBYING, CHARITABLE CONTRIBUTIONS, AND OTHER ACTIVITIES.		FORECASTED (\$116,948) BASE 0 ADJUSTMENT (\$116,948)
<u>ADJ10</u> TRAINING FACILITY MAINTENANCE EXPENSE--COST ASSOCIATED WITH MAINTAINING AND OPERATING THE LOCAL TRAINING FACILITY		FORECASTED \$23,333 BASE 0 ADJUSTMENT \$23,333
<u>ADJ11</u> CREDIT CARD PAYMENT FEES - EXPENSE ASSOCIATED WITH PROVIDING CUSTOMERS OPPORTUNITY TO PAY BILLS BY CREDIT CARD UTILIZING WEB PORTAL		FORECASTED \$277,800 BASE 0 ADJUSTMENT \$277,800
<u>ADJ12</u> PICARO RENTAL AS DISCUSSED IN WITNESS ROY TESTIMONY		FORECASTED \$300,000 BASE 0 ADJUSTMENT \$300,000
<u>ADJ13</u> CROSSBORE AS DISCUSSED IN WITNESS ROY TESTIMONY		FORECASTED \$1,300,000 BASE 0 ADJUSTMENT \$1,300,000

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 DETAILED ADJUSTMENTS
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: _____ BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL _____ UPDATED
 WORKPAPER REFERENCE NO(S):

SCHEDULE D-2.4
 SHEET 3 of 3
 WITNESS: GORE

Purpose and Description	Reference Supporting Workpapers	Amount
<u>ADJ14</u> INCENTIVE PLAN EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE SHORT-TERM CORPORATE INCENTIVE PLAN FROM TARGET TO TRIGGER AND LONG-TERM INCENTIVE PLAN TO A THREE-YEAR AVERAGE.	WPD-2.4G	FORECASTED (\$569,503) BASE ADJUSTMENT <u>0</u> (\$569,503)
<u>ADJ14</u> PAYROLL TAX EXPENSE - THE PURPOSE OF THIS ADJUSTMENT IS TO REDUCE PAYROLL TAX EXPENSE BASED ON THE REDUCTION ASSOCIATED WITH INCENTIVE PLANS.	WPD-2.4G	FORECASTED (\$43,567) BASE ADJUSTMENT <u>0</u> (\$43,567)
<u>ADJ15</u> MANAGEMENT FEE - THE PURPOSE OF THIS ADJUSTMENT IS TO REFLECT ADJUSTMENTS TO THE MANAGEMENT FEE AS DISCUSSED IN WITNESS TAYLOR TESTIMONY		FORECASTED (\$1,475,700) BASE ADJUSTMENT <u>0</u> (\$1,475,700)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
Uncollectible Accounts Adjustment
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised

Workpaper WPD-2.4A
Witness: Gore

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Sales and Transportation at Current Rates	Schedule C-2.1B	\$ 146,294,209
2	Net Charge-off Rate	Schedule H-1	<u>0.428000%</u>
3	Total Uncollectible Accounts	Line 1 * Line 2	\$ 626,139
4	Less: Test Year Gas Cost Uncollectible Expense		\$ 389,832
5	Less: Test Year Non-Gas Cost Uncollectible Expense		\$ 419,097
6	Total Uncollectible Accounts Expense Adjustment	Line 5 - Line 6	<u>\$ (182,790)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
Regulatory Amortization Expense
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised

Workpaper WPD-2.4B
Witness: Gore

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Estimated Rate Case Expense	Schedule F-8	\$ 936,000
2	Years of Amortization		<u>3</u>
3	Annual Rate Case Expense	Line 1 / Line 2	<u>\$ 312,000</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
PSC Assessment Fee Adjustment
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised

Workpaper WPD-2.4C
Witness: Gore

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Annual Operating Revenues at Current Rate	Schedule C - 2.1B	\$ 147,521,762
2	PSC Assessment Factor		<u>0.2000%</u>
3	Annual PSC Assessment Expense	Line 1 * Line 2	\$ 295,044
4	Less: Test Year Expense		<u>\$ 271,617</u>
5	Total PSC Assessment Fee Adjustment		<u>\$ 23,427</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
ASC 712 Amortization Adjustment
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised

Workpaper WPD-2.4D
Witness: Gore

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Adjustment</u>
1	ASC 712 - Post Employment Benefits	
2	2020 Actuals	\$ 4,357
3	2019 Actuals	\$ (133,031)
4	2018 Actuals	\$ (218,333)
5	2017 Actuals	\$ 158,423
6	2016 Actuals	\$ (97,322)
7	Total	\$ (285,906)
8	Five Year Average	\$ (57,181)
9	Less: Test Year Expense	_____ -
10	Total ASC 712 Adjustment	\$ (57,181)

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
Tracker Expense Adjustment
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised

Workpaper WPD-2.4E
Witness: Gore

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Energy Assistance Program	Schedule M-2.2F	\$ 444,076
2	Less: Test Year Expense		<u>\$ 466,000</u>
3	Energy Assistance Program Adjustment	Line 1 - Line 2	\$ (21,924)
4	Energy Efficiency Conservation Program	Schedule M-2.2F	\$ 429,274
5	Less: Test Year Expense		<u>\$ 336,656</u>
6	Energy Efficiency Conservation Program	Line 4 - Line 5	\$ 92,617
7	Research & Development	Schedule M-2.2F	\$ 339,455
8	Less: Test Year Expense		<u>\$ 291,497</u>
9	Energy Efficiency Conservation Program	Line 7 - Line 8	\$ 47,958
10	Total Tracker Expense Adjustment	Line 3 + Line 6 + Line 9	<u><u>\$ 118,652</u></u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
Property Tax Adjustment
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised

Workpaper WPD-2.4F
Witness: Gore

<u>LINE NO.</u>	<u>DESCRIPTION</u>	<u>TAXABLE AMOUNT</u> \$	<u>EFFECTIVE TAX RATE</u>	<u>TAX AMOUNT</u> \$
1	<u>Property, Plant and Equipment</u>			
2	Estimated Assessed Value at December 31, 2019	406,016,829		
3	2020 Net Plant Additions	53,330,789		
4	2021 Net Plant Additions	62,787,169		
5	Estimated Assessed Value at December 31, 2022	<u>522,134,787</u>		
6	Effective Property Tax Rate		1.418%	
7	2022 Property Tax Expense - Property, Plant and Equipment			\$ 7,403,871
8	<u>Gas Storage</u>			
9	Actual Gas Storage Balance at December 31, 2020	39,757,069		
10	West Virginia Gas Storage Balance at December 31, 2020	13,186,993		
11	Percent in West Virginia at December 31, 2020	33.1689%		
12	Projected Gas Storage Balance at December 31, 2021	38,183,917		
13	Percent in West Virginia Based on December 31, 2020	33.1689%		
14	West Virginia Projected Gas Storage Balance at December 31, 2021	12,665,195		
15	Assessment Rate	60.000%		
16	West Virginia Storage Assessed Value	7,599,117		
17	Effective Tax Rate		2.1367%	
18	2022 Property Tax Expense - Storage			<u>162,372</u>
19	2017 Property Tax Expense - Total			\$ 7,566,243
20	Less: Test Year Expense, Sch. C-2.2B			<u>\$ 7,737,500</u>
21	Net Adjustment			<u>\$ (171,257)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
Incentive Plan Adjustment
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Data: Base Period Forecasted Period
Type of Filing: Original Update Revised

Workpaper WPD-2.4G
WITNESS: LAI

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	<u>Short Term Corporate Incentive Plan:</u>		
2	Corporate Incentive Plan (at Trigger)		\$ 483,079
3	Less: Test Year Corporate Incentive Plan (at Target)		\$ <u>966,157</u>
4	Corporate Incentive Plan Adjustment	Line 2 - Line 3	\$ <u>(483,079)</u>
5	<u>Long Term Incentive Plan:</u>		
6	Long Term Incentive Plan (Three-Year Average 2018 - 2020)		\$ 251,070
7	Less: Test Year Long Term Incentive Plan		\$ <u>337,495</u>
8	Long Term Incentive Plan Adjustment	Line 9 - Line 10	\$ <u>(86,425)</u>
9	Total Incentive Plan Adjustment	Line 4 + Line 11	\$ <u>(569,503)</u>
10	<u>Payroll Tax:</u>		
11	Social Security Tax	6.20%	\$ (35,309)
12	Medicare Tax	1.45%	\$ <u>(8,258)</u>
13	Total Payroll Tax Adjustment	Line 14 + Line 15	\$ <u>(43,567)</u>

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
Uncollectible Gas Cost Revenue Adjustment
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Data: Base Period Forecasted Period
 Type of Filing: Original Update Revised

Workpaper WPD-2.4H
 Witness: Gore

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Adjustment</u>
1	Expected Gas Cost Commodity at Current Rate [1]		\$ 2.7919
2	Net Charge-off Rate	Schedule H-1	<u>0.428000%</u>
3	Uncollectible Gas Cost Rate per Mcf	Line 1 * Line 2	\$ 0.0119
4	Tariff Volumes [2]	WPM - A.2	11,287,837.4
5	Uncollectible Gas Cost Tracker Revenue	Line 3 * Line 4	<u>\$ 134,325</u>
6	Less: Test Year Revenue [3]	Schedule M-2.2F	\$ 291,226
7	Uncollectible Gas Cost Revenue Adjustment	Line 5 - Line 6	<u><u>\$ (156,901)</u></u>

[1] Expected Gas Cost Commodity Rate as of March 1, 2021 per PSC Order 2021-00027.

[2] Rate Schedules GSR, GSO, IS and IUS

[3] Uncollectible Gas Cost Rate of \$.0258/Mcf per PSC Order 2021-00027.

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(e)

Description of Filing Requirement:

A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes;

Response:

Please refer to the attached Schedule E.

Responsible Witness:

Jennifer Harding

SCHEDULE E

JURISDICTIONAL FEDERAL AND STATE INCOME TAX SUMMARY

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE

DESCRIPTION

E-1

COMPUTATION OF FEDERAL AND STATE INCOME TAX

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(f)

Description of Filing Requirement:

Summary schedules for both the base period and the forecasted period (the utility may also provide a summary segregating those items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses;

Response:

Please refer to the attached Schedule F.

Responsible Witness:

Jeffery T. Gore

SCHEDULE F

JURISDICTIONAL OTHER EXPENSES FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED PERIOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

<u>SCHEDULE</u>	<u>DESCRIPTION</u>
F-1	CORPORATE DUES AND MEMBERSHIPS
F-2	CHARITABLE CONTRIBUTIONS
F-3	INITIATION FEES/COUNTRY CLUB EXPENSES
F-4	EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
F-5	CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSES
F-6	ADVERTISING
F-7	PROFESSIONAL SERVICE EXPENSES
F-8	PROJECTED RATE CASE EXPENSES
F-9	CIVIC, POLITICAL AND RELATED ACTIVITIES

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

TOTAL COMPANY DIRECT CORPORATE DUES AND MEMBERSHIPS

BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD

TYPE OF FILING: ORIGINAL UPDATED

WORKPAPER REFERENCE NO(S):

SCHEDULE F-1
PAGE 1 OF 1
WITNESS: GORE

LINE NO.	FERC ACCT	SOCIAL ORGANIZATION / SERVICE CLUB	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION	TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION
1	930.2	American Gas Association	\$ 24,765	100%	\$ 24,765	100%	\$ -	-
2	921	Commerce Lexington	2,500		2,500			-
3	930.2	Downtown Lexington Corporation	2,500		2,500			-
4	930.2	Georgetown Scott County Chamber of Commerce	625		625			-
5	930.2	Keeneland Association Inc	700		700			-
6	930.2	Kentucky Association of Manufacturers	1,115		1,115			-
7	930.2	KOGA	255		255			-
8	930.2	Maysville Mason County Chamber of Commerce	610		610			-
9	930.2	Winchester Clark County Chamber of Commerce	500		500			-
10	930.2	Woodford County Chamber of Commerce	1,275		1,275			-
11	Various	Budget (not separately identified by organization)	31,366		31,366			-
12		Total Corporate Dues and Memberships	\$ 66,211		\$ 66,211		\$ 50,516	50,516
13	930.2	O&M Exclusion - American Gas Association Lobbying 6.2% [1]					\$ (2,338)	(2,338)
14	930.2	O&M Exclusion - Keeneland Association Inc. [2]					(730)	(730)
15		Total O&M Exclusions					\$ (3,067)	(3,067)
16		TOTAL	\$ 66,211		\$ 66,211		\$ 47,449	47,449

[1] O&M Exclusions included in Schedule D-2.4 Adjustment 8 based on inflated 2020 actuals. Also included in the forecasted amount on Schedule F-9.

[2] O&M Exclusions included in Schedule D-2.4 Adjustment 9 based on inflated 2020 actuals.

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

TOTAL COMPANY DIRECT CHARITABLE CONTRIBUTIONS

BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE F-2
 PAGE 1 OF 1
 WITNESS: GORE

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S):

LINE NO.	ACCOUNT NO.	CHARITABLE ORGANIZATION *	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION	TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION
1	426	Winter Care Energy Fund	\$ 34,145	100%	\$ 34,145	\$ -	100%	\$ -
2	426	Budget (not separately identified by organization)	10,855		10,855	\$ 45,000		\$ 45,000
3		TOTAL	<u>\$ 45,000</u>		<u>\$ 45,000</u>	<u>\$ 45,000</u>		<u>\$ 45,000</u>

Note: These items are not included in O&M expense and, therefore, are not part of the Revenue Requirement.

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 TOTAL COMPANY DIRECT INITIATION FEES & COUNTRY CLUB EXPENSES
 BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
 FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S).
 SCHEDULE F-3
 PAGE 1 OF 1
 WITNESS: GORE

LINE NO.	ACCOUNT NO.	PAYEE ORGANIZATION	BASE PERIOD		FORECASTED PERIOD	
			TOTAL UTILITY	JURISDICTIONAL % JURISDICTION	TOTAL UTILITY	JURISDICTIONAL % JURISDICTION

NONE

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 TOTAL COMPANY DIRECT EMPLOYEE PARTY, OUTING, AND GIFT EXPENSES
 BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
 FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S).

SCHEDULE F-4
 PAGE 1 OF 1
 WITNESS: GORE

LINE NO.	TYPE (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	EMPLOYEE EXPENSES - GIFTS	\$ 2,223	
2	EMPLOYEE EXPENSES - ENTERTAINMENT	-	
3	EMPLOYEE EXPENSES - ACTIVITIES	4,864	
4	EMPLOYEE EXPENSES - BUSINESS EXPENSES [1]	135,186	
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT)	\$ 249,529	\$ 487,594
6	TOTAL EMPLOYEE EXPENSES	<u>391,802</u>	<u>487,594</u>
7	O&M EXCLUSION - EMPLOYEE EXPENSES - GIFTS [2]		(6,683)
8	O&M EXCLUSION - EMPLOYEE EXPENSES - ENTERTAINMENT [2]		(7,124)
9	O&M EXCLUSION - EMPLOYEE EXPENSES - OTHER [2]		-
10	TOTAL O&M EXCLUSIONS		<u>(13,808)</u>
11	TOTAL	\$ <u>391,802</u>	\$ <u>473,787</u>

12 Note: All amounts are 100% jurisdictional.

13 [1] Business Expenses include Business Travel Expenses, Meals, Employee Dues and Memberships, and Clothing Allowances

14 [2] O&M Exclusions included in Schedule D-2.4 Adjustment 9 based on inflated 2020 actuals.

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 TOTAL CUSTOMER SERVICE AND INFORMATIONAL SALES AND GENERAL ADVERTISING EXPENSE
 BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
 FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S).

SCHEDULE F-5
 PAGE 1 OF 1
 WITNESS: GORE

LINE NO.	ACCOUNT NO.	DESCRIPTION OF EXPENSES	BASE PERIOD			FORECASTED PERIOD		
			TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION	TOTAL UTILITY	JURISDICTIONAL %	JURISDICTION
1								
2	907	CUSTOMER SERVICE & INFORMATIONAL SUPERVISION	\$ -	100%	-	\$ -	100%	-
3	908	CUSTOMER ASSISTANCE	741,122		741,122	1,494,720		1,494,720
4	909	INFORMATIONAL ADVERTISING	22,110		22,110	24,467		24,467
5	910	MISCELLANEOUS CUST. SERV. & INFO.	309,200		309,200	319,084		319,084
6		SALES EXPENSE						
7	911	SUPERVISION	4,601		4,601	7,865		7,865
8	912	DEMONSTRATING AND SELLING	6,890		6,890	6,617		6,617
9	913	ADVERTISING	38,264		38,264	29,829		29,829
10	916	MISCELLANEOUS SALES EXPENSE	-		-	-		-
11	930.1	GENERAL ADVERTISING EXPENSE	24,308		24,308	20,285		20,285
		TOTAL	\$ 1,146,494		\$ 1,146,494	\$ 1,902,867		\$ 1,902,867

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

TOTAL COMPANY DIRECT ADVERTISING

BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD

TYPE OF FILING: ORIGINAL UPDATED

WORKPAPER REFERENCE NO(S):

SCHEDULE F-6
 PAGE 1 OF 1
 WITNESS: GORE

LINE NO.	TYPE (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	PUBLIC AWARENESS/PIPELINE SAFETY	\$ 900	
2	CUSTOMER INFORMATION AND OTHER	\$ 8,914	
3	ADVERTISING GENERAL SALES EXPENSE (Account 930.1)	\$ -	
4	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT) - Account 909	\$ 10,914	\$ 21,720
5	BUDGET (NOT SEPARATELY IDENTIFIED BY COST ELEMENT) - Account 930.1	\$ 204	\$ 406
6	TOTAL ADVERTISING	\$ 20,931	\$ 22,126
7	O&M EXCLUSION - ADVERTISING - SALES (Account 930.1)		\$ (406)
8	TOTAL O&M EXCLUSIONS		\$ -
9	TOTAL	\$ 20,931	\$ 21,720

10 Note: All amounts are 100% jurisdictional.

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

TOTAL COMPANY DIRECT PROFESSIONAL SERVICE EXPENSES

BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S):

SCHEDULE F-7
 PAGE 1 OF 1
 WITNESS: GORE

LINE NO.	TYPE (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	AUDITING SERVICES	\$ 165,733	152,077
2	CONSULTING SERVICES	4,045	20,591
3	TOTAL	\$ 169,778	\$ 172,668

4 Note: All amounts are 100% jurisdictional.

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 TOTAL COMPANY DIRECT PROJECTED RATE CASE EXPENSE
 BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
 FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
 TYPE OF FILING: X ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S).
 SCHEDULE F-8
 PAGE 1 OF 1
 WITNESS: GORE

LINE NO.	DESCRIPTION	AMOUNT
1	CONSULTING (Case Preparation, Allocated Cost of Service, Demand Forecast, Cost of Capital, Depreciation)	\$ 231,000
2	LEGAL FEES	225,000
3	CUSTOMER NOTIFICATIONS	380,000
4	ALL OTHER	
5	(travel, printing, postage, copying, advertising)	<u>100,000</u>
6	TOTAL PROJECTED RATE CASE EXPENSES	\$ 936,000
7	THREE (3) YEAR AMORTIZATION OF RATE CASE EXPENSES	\$ 312,000
8	Note: All amounts are 100% jurisdictional.	

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 TOTAL COMPANY DIRECT CIVIC, POLITICAL AND RELATED ACTIVITIES
 BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
 FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S).
 SCHEDULE F-9
 PAGE 1 OF 1
 WITNESS: GORE

LINE NO.	ITEM (A)	BASE PERIOD AMOUNT (B)	FORECASTED PERIOD AMOUNT (C)
1	DONATIONS	\$ -	\$ -
2	CIVIC DUTIES	-	-
3	POLITICAL ACTIVITIES	61,557	59,845
4	OTHER	-	-
5	TOTAL	<u>\$ 61,557</u>	<u>\$ 59,845</u>

- 6 Note: All amounts are 100% jurisdictional.
- 7 Note: These items are excluded from the Revenue Requirement.
- 8 Note: These amounts do not include amounts in Account 426.

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(g)

Description of Filing Requirement:

Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title;

Response:

Please refer to the attached Schedule G.

Responsible Witness:

Chun-Yi Lai, Jeffery T. Gore, Susanne M. Taylor

SCHEDULE G

JURISDICTIONAL PAYROLL COST ANALYSIS FOR THE BASE AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE

DESCRIPTION

G-1 PAYROLL COSTS
G-2 EXECUTIVE COMPENSATION

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 PAYROLL COSTS

BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
 FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S):
 SCHEDULE G-1
 PAGE 1 OF 1
 WITNESS: LAI

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
<u>OPERATIONS & MAINTENANCE EXPENSE</u>				
1	PAYROLL COSTS	\$ 14,290,690	\$ (17,348)	\$ 14,273,342
2	EMPLOYEE BENEFITS	\$ 2,135,684	\$ 1,181,375	\$ 3,317,059
3	PAYROLL TAXES	\$ 1,082,331	\$ 24,737	\$ 1,107,068
4	TOTAL PAYROLL COSTS	<u>\$ 17,508,705</u>	<u>\$ 1,188,764</u>	<u>\$ 18,697,469</u>
5	STRAIGHT-TIME HOURS [1]	215,716		N/A
6	OVERTIME HOURS [1]	21,184		N/A

NOTES:

[1] Base Period reflects six months of actual data from September 2020 through February 2021.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE G-2
PAGE 1 OF 3
WITNESS: LAI

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
1	Chief Executive Officer¹			
2	<u>Gross Payroll</u>			
3	Salary	\$ 37,306	\$ 1,601	\$ 38,907
4	Other Allowances and Compensation	\$ 107,678	75,547	\$ 183,225
5	Total Salary and Compensation	\$ 144,983	\$ 77,148	\$ 222,132
6				
7	<u>Employee Benefits</u>			
8	Pensions	\$ -	\$ -	\$ -
9	Other Benefits	\$ 6,923	297	\$ 7,220
10	Total Employee Benefits	\$ 6,923	\$ 297	\$ 7,220
11				
12	<u>Payroll Taxes</u>			
13	F.I.C.A.	\$ 3,690	\$ 1,791	\$ 5,480
14	Federal Unemployment	\$ 258	-	\$ 258
15	State Unemployment	\$ 332	-	\$ 332
16	Total Payroll Taxes	\$ 4,280	\$ 1,791	\$ 6,071
17				
18	Total Compensation	\$ 156,186	\$ 79,236	\$ 235,422
19				
20	Chief Financial Officer¹			
21	<u>Gross Payroll</u>			
22	Salary	\$ 22,418	\$ 991	\$ 23,409
23	Other Allowances and Compensation	\$ 26,538	46,179	\$ 72,718
24	Total Salary and Compensation	\$ 48,956	\$ 47,171	\$ 96,127
25				
26	<u>Employee Benefits</u>			
27	Pensions	\$ -	\$ -	\$ -
28	Other Benefits	\$ 4,160	184	\$ 4,344
29	Total Employee Benefits	\$ 4,160	\$ 184	\$ 4,344
30				
31	<u>Payroll Taxes</u>			
32	F.I.C.A.	\$ 1,423	\$ 1,097	\$ 2,520
33	Federal Unemployment	\$ 259	-	\$ 259
34	State Unemployment	\$ 333	-	\$ 333
35	Total Payroll Taxes	\$ 2,014	\$ 1,097	\$ 3,111
36				
37	Total Compensation	\$ 55,130	\$ 48,451	\$ 103,582

¹Non-CKY officer compensation reflects only the portion allocated to CKY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE G-2
PAGE 2 OF 3
WITNESS: LAI

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
1	Chief Operating Officer¹			
2	<u>Gross Payroll</u>			
3	Salary	\$ 33,043	\$ 1,461	\$ 34,504
4	Other Allowances and Compensation	\$ 39,115	69,224	\$ 108,339
5	Total Salary and Compensation	\$ 72,158	\$ 70,685	\$ 142,843
6				
7	<u>Employee Benefits</u>			
8	Pensions	\$ -	\$ -	\$ -
9	Other Benefits	\$ 6,132	271	\$ 6,403
10	Total Employee Benefits	\$ 6,132	\$ 271	\$ 6,403
11				
12	<u>Payroll Taxes</u>			
13	F.I.C.A.	\$ 2,081	\$ 1,660	\$ 3,741
14	Federal Unemployment	\$ 381	-	\$ 381
15	State Unemployment	\$ 490	-	\$ 490
16	Total Payroll Taxes	\$ 2,953	\$ 1,660	\$ 4,612
17				
18	Total Compensation	\$ 81,243	\$ 72,615	\$ 153,858
19				
20	Chief Legal Officer¹			
21	<u>Gross Payroll</u>			
22	Salary	\$ 16,051	\$ 1,034	\$ 17,085
23	Other Allowances and Compensation	\$ 80,566	(43,086)	\$ 37,480
24	Total Salary and Compensation	\$ 96,617	\$ (151,182)	\$ 54,565
25				
26	<u>Employee Benefits</u>			
27	Pensions	\$ 1,351	\$ (1,351)	\$ -
28	Other Benefits	\$ 2,979	192	\$ 3,170
29	Total Employee Benefits	\$ 4,330	\$ (1,159)	\$ 3,170
30				
31	<u>Payroll Taxes</u>			
32	F.I.C.A.	\$ 2,755	\$ (1,212)	\$ 1,544
33	Federal Unemployment	\$ 259	-	\$ 259
34	State Unemployment	\$ 352	-	\$ 352
35	Total Payroll Taxes	\$ 3,366	\$ (1,212)	\$ 2,155
36				
37	Total Compensation	\$ 104,313	\$ (153,553)	\$ 59,890
38				
39	Chief Experience Officer¹			
40	<u>Gross Payroll</u>			
41	Salary	\$ 19,424	\$ 780	\$ 20,204
42	Other Allowances and Compensation	\$ 21,478	19,612	\$ 41,089
43	Total Salary and Compensation	\$ 40,902	\$ 20,391	\$ 61,293
44				
45	<u>Employee Benefits</u>			
46	Pensions	\$ 4,155	\$ 540	\$ 4,695
47	Other Benefits	\$ 3,604	145	\$ 3,749
48	Total Employee Benefits	\$ 7,759	\$ 685	\$ 8,444
49				
50	<u>Payroll Taxes</u>			
51	F.I.C.A.	\$ 1,253	\$ 458	\$ 1,710
52	Federal Unemployment	\$ 268	-	\$ 268
53	State Unemployment	\$ 364	-	\$ 364
54	Total Payroll Taxes	\$ 1,884	\$ 458	\$ 2,342
55				
56	Total Compensation	\$ 50,545	\$ 21,534	\$ 72,079

¹Non-CKY officer compensation reflects only the portion allocated to CKY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
EXECUTIVE COMPENSATION
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE G-2
PAGE 3 OF 3
WITNESS: LAI

LINE NO.	DESCRIPTION	BASE PERIOD	ADJUSTMENTS	FORECASTED PERIOD
1	President & COO, Columbia Gas of Kentucky			
2	<u>Gross Payroll</u>			
3	Salary	\$ 253,750	\$ 10,188	\$ 263,938
4	Other Allowances and Compensation	\$ 128,784	164,335	\$ 293,119
5	Total Salary and Compensation	\$ 382,534	\$ 174,523	\$ 557,057
6				
7	<u>Employee Benefits</u>			
8	Pensions	\$ -	\$ -	\$ -
9	Other Benefits	\$ 47,087	1,891	\$ 48,978
10	Total Employee Benefits	\$ 47,087	\$ 1,891	\$ 48,978
11				
12	<u>Payroll Taxes</u>			
13	F.I.C.A.	\$ 15,981	\$ 4,163	\$ 20,144
14	Federal Unemployment	\$ 7,000	-	\$ 7,000
15	State Unemployment	\$ 10,500	-	\$ 10,500
16	Total Payroll Taxes	\$ 33,481	\$ 4,163	\$ 37,644
17				
18	Total Compensation	\$ 463,102	\$ 180,577	\$ 643,679
19				
20	Vice President Gas Operations, Columbia Gas of Kentucky			
21	<u>Gross Payroll</u>			
22	Salary	\$ 236,777	\$ 7,741	\$ 244,518
23	Other Allowances and Compensation	\$ 153,191	112,480	\$ 265,671
24	Total Salary and Compensation	\$ 389,968	\$ 120,221	\$ 510,189
25				
26	<u>Employee Benefits</u>			
27	Pensions	\$ -	\$ -	\$ -
28	Other Benefits	\$ 43,938	1,436	\$ 45,374
29	Total Employee Benefits	\$ 43,938	\$ 1,436	\$ 45,374
30				
31	<u>Payroll Taxes</u>			
32	F.I.C.A.	\$ 13,641	\$ 5,402	\$ 19,043
33	Federal Unemployment	\$ 7,000	-	\$ 7,000
34	State Unemployment	\$ 10,500	-	\$ 10,500
35	Total Payroll Taxes	\$ 31,141	\$ 5,402	\$ 36,543
36				
37	Total Compensation	\$ 465,047	\$ 127,059	\$ 592,106

¹Non-CKY officer compensation reflects only the portion allocated to CKY

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(h)

Description of Filing Requirement:

A computation of the gross revenue conversion factor for the forecasted period;

Response:

Please refer to the attached Schedule H.

Responsible Witness:

Jeffery T. Gore

SCHEDULE H

COMPUTATION OF GROSS REVENUE CONVERSION FACTOR

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE

DESCRIPTION

H-1

GROSS REVENUE CONVERSION FACTOR

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 COMPUTATION OF GROSS REVENUE CONVERSION FACTOR
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

Data: Base Period Forecasted Period
 TYPE OF FILING: ORIGINAL UPDATED
 Workpaper Reference No(s).
 SCHEDULE H-1
 SHEET 1 OF 1
 WITNESS: GORE

LINE NO.	DESCRIPTION	BASE PERIOD PERCENTAGE OF INCREMENTAL GROSS REVENUE	FORECAST PERIOD PERCENTAGE OF INCREMENTAL GROSS REVENUE
1	OPERATING REVENUE	100.0000000%	100.0000000%
2	LESS: UNCOLLECTIBLE ACCOUNTS EXPENSE	0.4280000%	0.4280000%
3	LESS: PSC FEES	0.2000000%	0.2000000%
4	NET REVENUES	99.3720000%	99.3720000%
5	STATE INCOME TAX	5.00%	4.9686000%
6	INCOME BEFORE FEDERAL INCOME TAX	94.4034000%	94.4034000%
7	FEDERAL INCOME TAX	19.824714%	19.824714%
8	OPERATING INCOME PERCENTAGE	74.578686%	74.578686%
9	GROSS REVENUE CONVERSION FACTOR		
10	(100 % DIVIDED BY INCOME AFTER INCOME TAX)	<u>1.340866</u>	<u>1.340866</u>

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(i)

Description of Filing Requirement:

Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five (5) most recent calendar years from the application filing date, the base period, the forecasted period, and two (2) calendar years beyond the forecast period;

Response:

Please refer to the attached Schedule I.

Responsible Witness:

Jeffery T. Gore, Chun-Yi Lai

SCHEDULE I

STATISTICAL DATA

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD : FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE

DESCRIPTION

I-1	COMPARATIVE INCOME STATEMENT
I-2	REVENUE STATISTICS - TOTAL COMPANY
I-3	SALES STATISTICS - TOTAL COMPANY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COMPARATIVE INCOME STATEMENTS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):
SCHEDULE I-1
SHEET 1 OF 1
WITNESS: GORE

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					PROJECTED CALENDAR YEARS			
		2016	2017	2018	2019	2020	BASE 8/31/2021	FORECAST 12/31/2022	2023	2024
1	OPERATING REVENUES									
2	GAS SERVICE	76,978,555	105,068,123	116,801,741	111,395,626	107,987,190	116,797,149	123,612,205	109,899,114	110,508,900
3	TRANSPORTATION	20,845,933	24,610,660	22,810,197	23,035,616	21,881,512	22,593,146	22,525,103	18,305,000	17,680,000
4	OTHER REVENUE	10,831,437	7,466,594	3,976,745	3,496,745	1,137,134	8,929,358	1,227,553	1,410,557	1,410,557
5	TOTAL OPERATING REVENUES	108,655,925	137,145,377	143,588,683	137,927,987	131,005,836	148,319,652	147,364,861	129,614,671	129,599,458
6	OPERATING EXPENSES									
7	GAS PURCHASED	38,555,463	51,978,938	55,719,154	46,522,943	37,202,380	50,483,226	49,843,851	46,225,537	46,225,537
8	OPERATION	34,423,310	41,608,572	38,405,874	43,548,622	44,247,504	49,509,265	49,139,454	50,687,696	51,984,606
9	MAINTENANCE	4,694,896	5,436,360	5,775,669	5,768,694	5,753,656	6,460,472	6,336,448	6,536,091	6,703,326
10	DEPRECIATION & DEPLETION	9,130,544	11,977,459	12,807,797	13,883,939	15,169,708	16,051,491	19,609,323	19,831,163	21,556,934
11	TAXES - OTHER THAN INCOME	4,280,786	4,679,717	5,050,151	5,747,586	6,749,593	7,399,025	8,629,744	10,044,777	11,150,333
12	TOTAL OPERATING EXPENSES	91,085,001	115,681,046	117,758,644	115,471,783	109,122,841	129,903,480	133,558,821	133,325,264	137,620,737
13	OPERATING INCOME (LOSS)	17,570,925	21,464,331	25,830,040	22,456,204	21,882,995	18,416,173	13,806,041	(3,710,593)	(8,021,279)
14	OTHER INCOME (DEDUCTIONS)									
15	INCOME FROM INVESTMENT IN SUBSIDIARY	33,328	35,433	56,477	54,096	42,232	0	0	0	0
16	INTEREST INCOME AND OTHER, NET	2,236,712	3,458,681	2,541,849	2,808,852	1,024,265	1,483,609	568,449	566,346	620,006
17	INTEREST EXPENSE	(5,490,334)	(6,123,530)	(6,228,556)	(6,783,497)	(7,457,331)	(7,727,781)	(9,192,200)	(10,455,148)	(11,838,489)
18	TOTAL OTHER INCOME	(3,220,294)	(2,629,416)	(3,630,230)	(3,920,549)	(6,390,834)	(6,244,172)	(8,623,751)	(9,888,802)	(11,218,483)
19	INCOME BEFORE INCOME TAXES	14,350,631	18,834,915	22,199,810	18,535,655	15,492,161	12,172,001	5,182,290	(13,599,395)	(19,239,762)
20	INCOME TAXES	4,469,373	6,153,672	4,352,702	3,183,655	3,914,138	2,927,839	337,304	(4,306,723)	(5,809,011)
21	NET INCOME	9,881,258	12,681,243	17,847,108	15,352,000	11,578,023	9,244,162	4,844,986	(9,292,671)	(13,430,751)

[1] Unbilled Revenue is not included in the forecasted months of the Base and Forecast Period. Additionally, the Forecast period does not include the revenue from this case.
[2] Projected calendar years 2023 and 2024 do not reflect what is presented in the current case or subsequent cases, if any.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
TOTAL COMPANY REVENUE STATISTICS
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE I-2
SHEET 1 OF 1
WITNESS: GORE

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS					PROJECTED CALENDAR YEARS			
		2016	2017	2018	2019	2020	BASE 8/31/2021 [1]	FORECAST 12/31/2022 [1]	2023 [2]	2024 [2]
1	SALES REVENUE BY CUSTOMER CLASS									
2	RESIDENTIAL	\$52,482,476	\$71,660,456	\$82,733,172	\$77,458,145	\$74,563,840	\$81,924,675	\$86,457,144	\$77,740,650	\$78,482,749
3	COMMERCIAL	20,569,497	29,692,161	34,732,912	32,337,336	29,565,415	33,390,943	35,527,762	30,339,519	30,222,642
4	INDUSTRIAL	1,106,835	842,179	1,579,488	2,074,552	1,491,491	1,413,024	1,704,101	1,818,945	1,803,509
5	PUBLIC UTILITIES	50,748	77,326	84,814	74,222	67,436	68,507	80,099	0	0
6	OTHER	0	0	0	0	0	0	0	0	0
7	UNBILLED	2,769,000	2,796,000	(2,328,646)	(549,971)	2,298,872	0	0	0	0
8		\$76,978,555	\$105,068,123	\$116,801,741	\$111,394,284	\$107,987,054	\$116,797,149	\$123,769,106	\$109,899,114	\$110,508,900
9	TRANSPORTATION REVENUE BY CUSTOMER CLASS									
10	RESIDENTIAL	\$8,208,906	\$9,044,998	\$8,811,590	\$8,386,117	\$8,337,304	\$7,813,167	\$7,250,553	5,636,000	\$5,151,000
11	COMMERCIAL	7,463,350	9,071,017	9,118,862	9,096,985	8,766,484	9,093,924	9,711,340	7,795,000	7,613,000
12	INDUSTRIAL	4,910,677	6,023,645	5,453,305	5,459,094	5,040,266	5,287,721	5,592,669	4,874,000	4,916,000
13	UNBILLED	263,000	471,000	(573,560)	93,419	(262,541)	0	0	0	0
14		\$20,845,933	\$24,610,660	\$22,810,197	\$23,035,616	\$21,881,512	\$22,194,812	\$22,554,562	\$18,305,000	\$17,680,000
15	TOTAL REVENUE	\$97,824,488	\$129,678,783	\$139,611,938	\$134,429,900	\$129,868,566	\$138,991,961	\$146,323,668	\$128,204,114	\$128,188,900
16	NUMBER OF SALES CUSTOMERS BY CLASS									
17	RESIDENTIAL	100,406	102,443	104,305	105,929	108,375	107,291	107,863	109,531	111,050
18	COMMERCIAL	10,306	10,553	10,844	11,052	11,200	11,150	11,487	11,785	12,033
19	INDUSTRIAL	42	49	54	54	48	49	51	51	51
20	PUBLIC UTILITIES	2	2	2	2	2	2	2	2	2
21	OTHER	0	0	0	0	0	0	0	0	0
22		110,756	113,047	115,205	117,037	119,625	118,492	119,403	121,369	123,137
23	NUMBER OF TRANSPORTATION CUSTOMERS BY CLASSE									
24	RESIDENTIAL	20,958	19,187	17,843	16,719	15,552	15,371	13,829	12,816	11,716
25	COMMERCIAL	3,639	3,432	3,200	2,978	2,818	2,930	3,225	2,151	1,921
26	INDUSTRIAL	73	69	65	64	65	66	66	66	66
27		24,670	22,688	21,108	19,761	18,435	18,366	17,120	15,033	13,703
28	TOTAL CUSTOMERS	135,426	135,735	136,313	136,798	138,060	136,858	136,523	136,402	136,840
29	AVERAGE SALES REVENUE PER CLASS									
30	RESIDENTIAL	523	700	793	731	688	764	802	710	707
31	COMMERCIAL	1,996	2,814	3,203	2,926	2,640	2,995	3,093	2,574	2,512
32	INDUSTRIAL	26,353	17,187	29,250	38,418	31,073	28,594	33,359	35,607	35,305
33	PUBLIC UTILITIES	25,374	38,663	42,407	37,111	33,718	34,253	40,050	0	0
34	OTHER	0	0	0	0	0	0	0	0	0
35	AVERAGE TRANSPORTATION REVENUE PER CLASS									
36	RESIDENTIAL	392	471	494	502	536	508	524	440	440
37	COMMERCIAL	2,051	2,643	2,850	3,055	3,111	3,104	3,012	3,624	3,963
38	INDUSTRIAL	67,270	87,299	83,897	85,298	77,543	80,729	84,737	73,848	74,485

[1] Unbilled Revenue is not included in the forecasted months of the Base and Forecast Period. Additionally, the Forecast period does not include the revenue from this case.
[2] Projected calendar years 2023 and 2024 do not reflect what is presented in the current case or subsequent cases, if any.

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 SALES STATISTICS

BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
 FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S): _____ MOST RECENT FIVE CALENDAR YEARS [1] _____ PROJECTED CALENDAR YEARS _____
 SCHEDULE I-3
 SHEET 1 OF 1
 WITNESS: GORE

LINE NO.	DESCRIPTION	MOST RECENT FIVE CALENDAR YEARS [1]					BASE				FORECAST		
		2016	2017	2018	2019	2020	8/31/2021	12/31/2022	2023	2024	Mcf	Mcf	
1	SALES BY CUSTOMER CLASS												
2	RESIDENTIAL	5,993,458	5,884,274	7,155,464	6,789,708	6,636,467	7,626,436	7,260,135	7,476,000	7,560,000			
3	COMMERCIAL	3,072,036	3,142,961	3,810,208	3,688,561	3,428,897	4,005,486	3,764,009	3,665,000	3,641,000			
4	INDUSTRIAL	251,743	111,377	218,258	352,868	261,357	268,494	255,969	244,000	246,000			
5	PUBLIC UTILITIES	9,854	9,955	11,289	10,617	9,874	10,488	11,251	0	0			
6	OTHER	0	0	0	0	0	0	0	0	0			
7	TOTAL	9,327,091	9,148,566	11,195,219	10,841,755	10,336,595	11,910,905	11,291,364	11,385,000	11,447,000			
8	NUMBER OF SALES CUSTOMERS BY CLASS												
9	RESIDENTIAL	100,406	102,443	104,305	105,929	108,375	107,291	107,863	109,531	111,050			
10	COMMERCIAL	10,306	10,553	10,844	11,052	11,200	11,150	11,487	11,785	12,033			
11	INDUSTRIAL	42	49	54	54	48	49	51	51	51			
12	PUBLIC UTILITIES	2	2	2	2	2	2	2	2	2			
13	OTHER	0	0	0	0	0	0	0	0	0			
14	TOTAL	110,756	113,047	115,205	117,037	119,625	118,492	119,403	121,369	123,137			
15	AVERAGE SALES PER CLASS												
16	RESIDENTIAL	60	57	69	64	61	71	67	68	68			
17	COMMERCIAL	298	298	351	334	306	359	328	311	303			
18	INDUSTRIAL	5,994	2,273	4,042	6,535	5,445	5,433	5,011	4,777	4,816			
19	OTHER	4,927	4,978	5,645	5,309	4,937	5,244	5,626	0	0			

[1] Unbilled volumes are not included in the forecasted months of the Base and Forecast Period.

[2] Projected calendar years 2023 and 2024 do not reflect what is presented in the current case or subsequent cases, if any.

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(j)

Description of Filing Requirement:

A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure.

Response:

Please refer to the attached Schedule J.

Responsible Witness:

Vincent V. Rea

SCHEDULE J

COST OF CAPITAL

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD : FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD : FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE

DESCRIPTION

J-1	COST OF CAPITAL SUMMARY
J-1.1/J-1.2	AVG. FORECASTED PERIOD CAPITAL STRUCTURE
J-2	EMBEDDED COST OF SHORT-TERM DEBT
J-3	EMBEDDED COST OF LONG-TERM DEBT
J-4	EMBEDDED COST OF PREFERRED STOCK

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COST OF CAPITAL SUMMARY
AS OF AUGUST 31, 2021

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE J-1
SHEET 1 OF 2
WITNESS: V.V. REA

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D)	COST RATE (E)	WEIGHTED COST (F=D*E)
1	SHORT-TERM DEBT	(1)	21,963,370	5.49%	0.69%	0.04%
2	LONG-TERM DEBT	(1)	176,375,000	44.08%	4.82%	2.12%
3	PREFERRED STOCK	(1)	0	0.00%	0.00%	0.00%
4	COMMON EQUITY	(1)	<u>201,768,566</u>	<u>50.43%</u>	10.30%	<u>5.19%</u>
5	TOTAL CAPITAL		400,106,936	100.00%		7.35%

NOTE (1) SEE ATTACHMENT VVR-5 PAGE 1 OF 1 FROM VINCENT REA TESTIMONY

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COST OF CAPITAL SUMMARY
AS OF DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE J-1
SHEET 2 OF 2
WITNESS: V.V. REA

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D)	COST RATE (E)	WEIGHTED COST (F=D*E)	13 MONTH AVERAGE COST (J-1.1/J-1.2)
1	SHORT-TERM DEBT	(1)	13,857,837	2.99%	1.40%	0.04%	0.04%
2	LONG-TERM DEBT	(1)	206,375,000	44.59%	4.54%	2.02%	2.02%
3	PREFERRED STOCK	(1)	-	0.00%	0.00%	0.00%	0.00%
4	COMMON EQUITY	(1)	<u>242,618,650</u>	<u>52.42%</u>	10.30%	<u>5.40%</u>	<u>5.42%</u>
5	TOTAL CAPITAL		462,851,487	100.00%		7.46%	7.48%

NOTE (1) SEE ATTACHMENT VVR-5 PAGE 1 OF 1 FROM VINCENT REA TESTIMONY.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
13 MONTH AVERAGE CAPITAL STRUCTURE
FORECASTED PERIOD DECEMBER 31, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE J-1.1 / J-1.2
SHEET 1 OF 1
WITNESS: V.V. REA

LINE NO.	CLASS OF CAPITAL (A)	WORKPAPER REFERENCE (B)	AMOUNT (C) \$	PERCENT OF TOTAL (D)	COST RATE (E)	WEIGHTED COST (F=D*E)
1	SHORT-TERM DEBT	J-2	13,857,837	3.11%	1.40%	0.04%
2	LONG-TERM DEBT	J-3	197,144,231	44.25%	4.56%	2.02%
3	PREFERRED STOCK	J-4	0	0.00%	0.00%	0.00%
4	COMMON EQUITY		<u>234,535,137</u>	<u>52.64%</u>	10.30%	<u>5.42%</u>
5	TOTAL CAPITAL		445,537,205	100.00%		7.48%

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
ANNUALIZED SHORT-TERM DEBT
FORECASTED PERIOD THIRTEEN MONTH AVERAGE DECEMBER 31, 2022

DATA: ___ BASE PERIOD ___ X ___ FORECASTED PERIOD
TYPE OF FILING: ___ X ___ ORIGINAL ___ UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE J-2
SHEET 1 OF 1
WITNESS: V.V. REA

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B)	INTEREST RATE (C)	EFFECTIVE ANNUAL COST (D=BxC)
1	December 2021	28,020,229		
2	January 2022	22,831,117		
3	February 2022	18,609,385		
4	March 2022	0		
5	April 2022	0		
6	May 2022	0		
7	June 2022	0		
8	July 2022	5,522,321		
9	August 2022	13,443,554		
10	September 2022	20,152,232		
11	October 2022	19,988,639		
12	November 2022	23,990,819		
13	December 2022	<u>27,593,582</u>		
14	Total	<u>\$ 180,151,879</u>		
15	13 Month Average	<u>\$ 13,857,837</u>	<u>1.40%</u>	<u>\$ 194,010</u>
16	Weighted Cost of Short-term Debt	<u>1.40%</u>		

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
ANNUALIZED LONG-TERM DEBT
FORECASTED PERIOD THIRTEEN MONTH AVERAGE DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
TYPE OF FILING: ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE J-3
SHEET 1 OF 1
WITNESS: V.V. REA

LINE NO.	ISSUE (A)	AMOUNT OUTSTANDING (B) \$	INTEREST RATE (C)	EFFECTIVE ANNUAL COST (D) \$	COMPOSITE INTEREST RATE (E=D/B)
1	INSTALLMENT PROMISSORY NOTES	12,375,000	5.9200%	732,600	
2	INSTALLMENT PROMISSORY NOTES	10,000,000	6.0200%	602,000	
3	INSTALLMENT PROMISSORY NOTES	20,000,000	5.7700%	1,154,000	
4	INSTALLMENT PROMISSORY NOTES	20,000,000	6.2000%	1,240,000	
5	INSTALLMENT PROMISSORY NOTES	5,000,000	4.4300%	221,500	
6	INSTALLMENT PROMISSORY NOTES	31,000,000	3.8425%	1,191,175	
7	INSTALLMENT PROMISSORY NOTES	13,000,000	4.6436%	603,668	
8	INSTALLMENT PROMISSORY NOTES	15,000,000	3.7485%	562,275	
9	INSTALLMENT PROMISSORY NOTES	12,000,000	3.1742%	380,904	
10	NEW INSTALLMENT PROMISSORY NOTE	22,000,000	3.9000%	858,000	
11	NEW INSTALLMENT PROMISSORY NOTE	22,000,000	3.9000%	858,000	
12	NEW INSTALLMENT PROMISSORY NOTE	11,076,923	4.0000%	443,077	
13	NEW INSTALLMENT PROMISSORY NOTE	3,692,308	4.0000%	147,692	
	TOTAL LONG-TERM DEBT - December 31, 202	<u>197,144,231</u>		<u>8,994,891</u>	<u>4.56%</u>

NOTE: (1) SEE ATTACHMENT VVR-6 PAGE 1 OF 1 FROM VINCENT REA TESTIMONY

COLUMBIA GAS OF KENTUCKY, INC.
 CASE NO. 2021 - 00183
 EMBEDDED COST OF PREFERRED STOCK

DATA: _____ BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL _____ UPDATED
 WORKPAPER REFERENCE NO(S).

SCHEDULE J-4
 SHEET 1 OF 1
 WITNESS: V.V. REA

LINE NO.	DIVIDEND RATE, TYPE, PAR VALUE	DATE ISSUED (A)	AMOUNT OUTSTANDING (B)	PREMIUM OR DISCOUNT (C)	ISSUE EXPENSE (D)	GAIN OR LOSS ON REACQUIRED STOCK (E)	NET PROCEEDS (F=B+C-D+E)	COST RATE AT ISSUE (G)	ANNUALIZED DIVIDENDS (H=GXB)
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COLUMBIA GAS OF KENTUCKY, INC. HAS NO PREFERRED STOCK OUTSTANDING AT THIS TIME.

Columbia Gas of Kentucky, Inc.
CASE NO. 2021-00183
Forecasted Test Period Filing Requirements
807 KAR 5:001 Section 16-(8)(k)

Description of Filing Requirement:

Comparative financial data and earnings measures for the ten (10) most recent calendar years, the base period, and the forecast period;

Response:

Please refer to the attached Schedule K.

Responsible Witness:

Jeffery T. Gore

SCHEDULE K

COMPARATIVE FINANCIAL DATA AND EARNINGS MEASURE FOR THE
TEN MOST RECENT CALENDAR YEARS, BASE PERIOD AND FORECASTED PERIOD

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

BASE PERIOD: FOR THE TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED PERIOD: FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2022

SCHEDULE

DESCRIPTION

K

COMPARATIVE FINANCIAL DATA

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

COMPARATIVE FINANCIAL DATA

BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE K
SHEET 1 OF 4
WITNESS: GORE

LINE NO.	DESCRIPTION	MOST RECENT CALENDAR YEARS - AS REPORTED												
		FORECASTED PERIOD	BASE PERIOD	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
1	PLANT DATA: (\$000)													
2	PLANT IN SERVICE BY FUNCTIONAL CLASS													
3	INTANGIBLE PLANT	11,256	7,585	6,949	6,882	5,807	5,455	5,489	5,341	4,672	2,935	2,925	2,358	2,019
4	DISTRIBUTION PLANT	659,780	607,638	580,151	526,973	478,407	445,905	415,187	384,450	354,921	327,919	310,090	295,142	282,966
5	GENERAL PLANT	6,634	6,416	6,225	6,140	5,975	5,750	4,938	4,832	4,429	5,201	5,302	5,086	4,471
6	PRODUCTION PLANT - LIQUEFIED GAS	0	0	0	0	0	0	0	0	0	0	0	8	8
7	CAPITALIZED LEASES NET	0	0	400	400	400	400	0	0	0	0	0	0	0
8	RIGHT OF USE	0	0	531	654	0	0	0	0	0	0	0	0	0
9	GAS PLANT HELD FOR FUTURE USE	0	0	0	0	0	0	0	0	0	0	0	0	0
10	GAS PLANT ACQUISITION ADJUSTMENTS	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)	(777)
11	GROSS PLANT	676,893	620,863	593,479	540,272	489,812	456,733	424,837	393,846	364,022	336,055	318,325	302,594	289,464
12	LESS: ACCUMULATED DEPRECIATION	176,792	170,975	168,016	163,614	157,738	151,437	145,101	141,164	135,601	133,426	131,057	128,017	124,484
13	NET PLANT IN SERVICE	500,101	449,888	425,463	376,658	332,074	305,296	279,736	252,682	228,421	202,629	187,268	174,577	164,980
14	CONSTRUCTION WORK IN PROGRESS													
15	INTANGIBLE PLANT	0	0	1,655	430	814	764	935	900	851	1,799	734	794	681
16	DISTRIBUTION PLANT	0	0	11,482	6,360	6,619	1,696	(97)	5,961	5,244	4,266	2,083	1,788	2,182
17	GENERAL PLANT	0	0	58	6	6	69	192	64	21	43	44	49	468
18	PRODUCTION PLANT - LIQUEFIED GAS	0	0	0	0	0	0	0	0	0	0	0	0	0
19	TOTAL CWIP	0	0	13,195	6,796	7,439	2,529	1,030	6,925	6,116	6,108	2,861	2,631	3,331
20	TOTAL	500,101	449,888	438,658	383,454	339,513	307,825	280,766	259,607	234,537	208,737	190,129	177,208	168,311

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183
COMPARATIVE FINANCIAL DATA
BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021
FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: X BASE PERIOD X FORECASTED PERIOD
TYPE OF FILING: X ORIGINAL UPDATED
WORKPAPER REFERENCE NO(S):

SCHEDULE K
SHEET 2 OF 4
WITNESS: GORE

LINE NO.	DESCRIPTION	MOST RECENT CALENDAR YEARS - AS REPORTED											
		2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	
1 CAPITAL STRUCTURE:													
2	(BASED ON YEAR-END ACCOUNTS)												
3	SHORT-TERM DEBT (\$000)	13,858	21,963	34,268	21,860	7,375	27,826	7,014		0	0	0	
4	LONG-TERM DEBT (\$000)	197,144	176,375	154,375	142,375	127,375	114,375	118,585	98,335	93,335	82,055	82,055	
5	PREFERRED STOCK (\$000)		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
6	COMMON EQUITY (\$000)	234,535	201,769	186,263	168,685	153,333	132,986	120,305	114,423	110,501	100,386	90,342	
		<u>445,537</u>	<u>400,107</u>	<u>374,906</u>	<u>332,920</u>	<u>288,063</u>	<u>275,187</u>	<u>245,904</u>	<u>212,758</u>	<u>208,836</u>	<u>193,721</u>	<u>173,912</u>	
7	TOTAL											<u>173,912</u>	
												<u>173,912</u>	
												<u>173,912</u>	
												<u>173,912</u>	
8	CONDENSED INCOME STATEMENT DATA: (\$000)												
9	OPERATING REVENUES	147,365	148,320	131,005	137,928	143,589	137,145	108,656	131,960	168,059	137,501	101,085	
10	OPERATING EXPENSES (EXCLUDING FEDERAL AND STATE TAXES)	133,559	129,903	109,123	115,472	117,759	115,681	91,085	110,672	144,427	119,443	85,385	
11	STATE INCOME TAX (CURRENT)	135	205	332	678	1,074	855	664	877	1,407	282	624	
12	FEDERAL INCOME TAX (CURRENT)	215	2,743	3,604	2,531	3,108	5,334	3,858	7,201	5,964	4,792	4,424	
13	FEDERAL AND STATE INCOME TAX NET	350	2,948	3,936	3,209	4,182	6,189	4,522	8,078	7,371	5,074	5,048	
14	INVESTMENT TAX CREDITS	(13)	(21)	(22)	(24)	(17)	(36)	(53)	(66)	(75)	(80)	(82)	
15	OPERATING INCOME	13,469	15,488	17,968	19,271	21,477	15,311	13,102	13,276	16,336	13,064	10,732	
16	AFUDC	232	140	131	218	151	108	59	106	152	99	42	
17	OTHER INCOME NET	568	1,484	1,066	2,863	2,598	3,494	2,270	3,461	1,098	2,340	2,543	
18	INCOME AVAILABLE FOR FIXED CHARGES	14,289	17,112	19,165	22,352	24,226	18,913	15,431	16,843	17,586	15,503	13,317	
19	INTEREST CHARGES	9,486	7,868	7,588	7,001	6,379	6,232	5,550	5,721	5,513	5,067	4,802	
20	NET INCOME	4,783	9,244	11,577	15,351	17,847	12,681	9,881	11,122	12,073	10,436	8,515	
21	CUMULATIVE CHANGE IN ACCTG PRIN		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
22	EARNINGS AVAILABLE FOR COMMON EQUITY	<u>4,783</u>	<u>9,244</u>	<u>11,577</u>	<u>15,351</u>	<u>17,847</u>	<u>12,681</u>	<u>9,881</u>	<u>11,122</u>	<u>12,073</u>	<u>10,436</u>	<u>8,515</u>	
												<u>10,854</u>	
												<u>10,854</u>	
23	AFUDC - % OF NET INCOME	4.85%	1.51%	1.13%	1.42%	0.85%	0.85%	0.60%	0.95%	1.26%	0.95%	0.49%	
24	AFUDC - % OF EARNINGS AVAILABLE FOR COMMON EQUITY	4.85%	1.51%	1.13%	1.42%	0.85%	0.85%	0.60%	0.95%	1.26%	0.95%	0.49%	
												0.17%	
												0.32%	

[1] The Forecast period does not include the revenue from this case.

COLUMBIA GAS OF KENTUCKY, INC.
CASE NO. 2021 - 00183

COMPARATIVE FINANCIAL DATA

BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: X__BASE PERIOD X__FORECASTED PERIOD
TYPE OF FILING: X__ORIGINAL__UPDATED
WORKPAPER REFERENCE NO(S).

SCHEDULE K
SHEET 3 OF 4
WITNESS: GORE

LINE NO.	DESCRIPTION	FORECASTED PERIOD	BASE PERIOD	MOST RECENT CALENDAR YEARS - AS REPORTED														
				2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010				
1	COSTS OF CAPITAL																	
2	EMBEDDED COST OF SHORT-TERM DEBT (%)	1.40%	0.69%	0.23%	1.93%	2.86%	1.73%	1.21%	0.72%	0.81%	0.71%	1.28%	1.62%	0.79%				
3	EMBEDDED COST OF LONG-TERM DEBT (%)	4.56%	4.82%	4.96%	5.11%	5.27%	5.34%	5.34%	5.82%	5.82%	5.89%	5.68%	5.68%	5.68%				
4	EMBEDDED COST OF PREFERRED STOCK (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A				
5	FIXED CHARGE COVERAGE:																	
6	PRE-TAX INTEREST COVERAGE	1.55	2.58	3.08	3.73	4.56	4.08	3.61	4.41	4.61	4.11	3.83	4.62	5.05				
7	PRE-TAX INTEREST COVERAGE (EXCLUDING AFUDC)	1.52	2.53	3.02	3.62	4.46	4.00	3.57	4.33	4.49	4.03	3.80	4.60	5.01				
8	AFTER TAX INTEREST COVERAGE	1.52	2.20	2.55	3.26	3.87	3.07	2.80	2.98	3.25	3.10	2.79	3.26	3.54				
9	AFTER TAX INTEREST COVERAGE (EXCLUDING AFUI)	1.48	2.16	2.51	3.16	3.77	3.02	2.77	2.93	3.16	3.04	2.76	3.24	3.51				
10	INDEBTURE PROVISION COVERAGE	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A				
11	AFTER TAX FIXED CHARGE COVERAGE	0.52	1.20	1.55	2.26	2.87	2.07	1.80	1.98	2.25	2.10	1.79	2.26	2.54				
12	STOCK AND BOND RATINGS:																	
13	MOODY'S BOND RATING	N/A																
14	S&P BOND RATING	N/A																
15	MOODY'S PREFERRED STOCK RATING	N/A																
16	S&P PREFERRED STOCK RATING	N/A																
17	COMMON STOCK RELATED DATA:																	
18	SHARES OUTSTANDING YEAR END (000)	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248				
19	AVERAGE (MONTHLY) - WEIGHTED	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248	952,248				
20	EARNINGS PER SHARE - WEIGHTED AVG. (\$)	5.02	9.71	12.16	16.12	18.74	13.32	10.38	11.68	12.68	10.96	8.94	11.40	11.23				
21	DIVIDENDS PAID PER SHARE (\$)	0.00	4.20	0.00	0.00	0.00	0.00	4.20	0.00	2.10	2.10	7.35	10.50	10.50				
22	DIVIDENDS DECLARED PER SHARE (\$)	0.00	4.20	0.00	0.00	0.00	0.00	4.20	0.00	2.10	2.10	7.35	10.50	10.50				
23	DIVIDEND PAYOUT RATIO (DECLARED BASIS) (%)	0%	59%	0%	0%	0%	0%	40%	0%	17%	19%	82%	92%	94%				
24	MARKET PRICE - HIGH (LOW)																	
25	1ST QUARTER - HIGH (\$)	N/A																
26	1ST QUARTER - LOW (\$)	N/A																
27	2ND QUARTER - HIGH (\$)	N/A																
28	2ND QUARTER - LOW (\$)	N/A																
29	3RD QUARTER - HIGH (\$)	N/A																
30	3RD QUARTER - LOW (\$)	N/A																
31	4TH QUARTER - HIGH (\$)	N/A																
32	4TH QUARTER - LOW (\$)	N/A																
33	BOOK VALUE PER SHARE (YEAR-END) (\$)	246.30	211.89	195.60	177.14	161.02	139.65	126.34	120.16	116.04	105.42	96.46	94.87	93.88				

All Columbia Gas of Kentucky, Inc.'s stock is held by NISource Distribution Group, Inc.
The stock is not publicly traded.

All Columbia Gas of Kentucky, Inc.'s stock is held by NISource Distribution Group, Inc.
The stock is not publicly traded.

COLUMBIA GAS OF KENTUCKY, INC.

CASE NO. 2021 - 00183

COMPARATIVE FINANCIAL DATA

BASE PERIOD: TWELVE MONTHS ENDED AUGUST 31, 2021

FORECASTED TEST PERIOD: TWELVE MONTHS ENDED DECEMBER 31, 2022

DATA: BASE PERIOD FORECASTED PERIOD
 TYPE OF FILING: ORIGINAL UPDATED
 WORKPAPER REFERENCE NO(S):
 SCHEDULE K
 SHEET 4 OF 4
 WITNESS: GORE

LINE NO.	DESCRIPTION	MOST RECENT CALENDAR YEARS - AS REPORTED											
		2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
1	<u>RATE OF RETURN MEASURES:</u>												
2	RETURN ON COMMON EQUITY (AVERAGE)	12.0%	12.1%	9.3%	10.9%	11.4%	9.9%	8.4%	10.0%	12.5%	9.5%	6.5%	2.2%
3	RETURN ON TOTAL CAPITAL (AVERAGE)	6.5%	7.3%	6.2%	7.1%	8.1%	6.3%	5.7%	5.9%	7.6%	6.2%	5.1%	1.1%
4	RETURN ON NET PLANT IN SERVICE (AVERAGE)	6.7%	7.4%	5.9%	6.7%	7.6%	5.5%	4.9%	5.2%	6.7%	5.4%	4.5%	2.8%
5	<u>OTHER FINANCIAL AND OPERATING DATA:</u>												
6	MIX OF SALES: (MMcf)												
7	RESIDENTIAL	6,829	6,381	5,552	7,010	7,511	6,292	5,993	5,884	7,156	6,790	6,636	7,260
8	COMMERCIAL	3,801	3,283	2,697	3,401	3,613	3,157	3,072	3,143	3,810	3,689	3,429	3,764
9	INDUSTRIAL	142	170	217	299	133	194	242	101	207	342	251	256
10	PUBLIC AUTHORITIES	16	16	11	18	17	12	10	10	11	11	10	11
11	TOTAL MIX OF SALES	10,788	9,851	8,477	10,728	11,274	9,655	9,317	9,138	11,184	10,832	10,326	11,291
12	MIX OF FUEL: (MMcf)												
13	COLUMBIA GAS TRANSMISSION CORP.	0	0	0	0	0	0	0	0	0	0	0	0
14	OTHER	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL MIX OF FUEL	0	0	0	0	0	0	0	0	0	0	0	0
16	COMPOSITE DEPRECIATION RATE	2.01%	2.00%	2.03%	2.02%	2.02%	2.02%	2.05%	1.90%	1.77%	2.54%	2.51%	2.90%